

Include with your return.

For the calendar year 2024 or fiscal year beginning MM,MM,DD,2,0,2,4 and ending MM,MM,DD,Y,Y,Y,Y.

Complete this schedule only if you are licensed by the Arizona Department of Health Services as a Marijuana Establishment, Marijuana Testing Facility, or are a Dual Licensee that elected to operate on a for-profit basis.

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| Name as shown on Form 120, 120A, 120S, 120X, 140, 140NR, 140PY, 141, 140-SBI, 140NR-SBI, 140PY-SBI, 140X-SBI, or 165 | Social Security Number/Employer Identification Number |
|--|---|

ADHS Registration Identification Number

| Disallowed Federal Expenses | | Amount |
|-----------------------------|--|--------|
| 1 | Compensation of Officers | 1 00 |
| 2 | Wages and Salaries | 2 00 |
| 3 | Repairs and Maintenance..... | 3 00 |
| 4 | Bad Debts..... | 4 00 |
| 5 | Rental or Lease Expense | 5 00 |
| 6 | Taxes and Licenses..... | 6 00 |
| 7 | Interest Expense..... | 7 00 |
| 8 | Depreciation & Section 179 Expense (include schedule)..... | 8 00 |
| 9 | Depletion | 9 00 |
| 10 | Advertising..... | 10 00 |
| 11 | Guaranteed Payments to Partners..... | 11 00 |
| 12 | Pension & Profit-Sharing Plans..... | 12 00 |
| 13 | Employee Benefit Programs..... | 13 00 |
| 14 | Other Expenses (include schedule)..... | 14 00 |
| 15 | Reserved for Future Use | 15 |
| 16 | Total Disallowed Federal Expenses: Add lines 1 through 14. Enter the total (see instructions below). If the total is less than zero, enter "0"..... | 16 00 |

Instructions:

- **Individuals/Sole Proprietors filing Arizona Form 140**, enter this amount in Other Subtractions on page 6, line P.
Individuals/Sole Proprietors filing Arizona Form 140PY, enter this amount in Other Subtractions on page 6, line U.
Individuals/Sole Proprietors filing Arizona Form 140NR, enter this amount in Other Subtractions on page 6, line K.
Individuals/Sole Proprietors filing Arizona Form 140X, include this amount on line 25.

- **Individuals/Sole Proprietors filing Arizona Form 140-SBI**, enter this amount on line 46.
Individuals/Sole Proprietors filing Arizona Form 140PY-SBI, enter this amount on line 43.
Individuals/Sole Proprietors filing Arizona Form 140NR-SBI, enter this amount .on line 43.
Individuals/Sole Proprietors filing Arizona Form 140X-SBI, enter this amount .on line 46.

- **C Corporations filing Arizona Form 120**, enter this amount on page 5, Schedule B, line B10, line O1.
C Corporations filing Arizona Form 120A, enter this amount on page 3, Schedule B, line B10, line M1.
C Corporations filing Arizona Form 120X, enter this amount on page 5, Schedule B, line B10, line O1.

- **S Corporations with Arizona resident shareholders**, enter this amount on Arizona Form 120S, Schedule K-1, line 6 for each Arizona resident shareholder.
S Corporations with nonresident shareholders, enter this amount on Arizona Form 120S, Schedule K-1(NR), line 19 for each nonresident shareholder.

- **Partnerships**, enter this amount on page 4 of Arizona Form 165, Schedule B, line B5, line G.

- **Trusts and Estates filing Arizona Form 141**, enter this amount on Schedule B, line B9.

**Do not complete this schedule if you are a Nonprofit Medical Marijuana Dispensary only
or are a Dual Licensee that has not made the for-profit election.**