

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form 140PY

Part-Year Resident Personal Income Tax Return

FOR CALENDAR YEAR

2024

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING [M,M,D,D] 2,0,2,4 AND ENDING [M,M,D,D] 2,0,Y,Y. 66F

1 Your First Name and Middle Initial Last Name Enter your SSN(s) Your Social Security Number

1 Spouse's First Name and Middle Initial (if box 4 or 6 checked) Last Name Enter your SSN(s) Spouse's Social Security No.

2 Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code) 94

3 City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different) 97

EXEMPTIONS FILING STATUS 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment 5 Head of household: Enter name of qualifying child or dependent on next line: 6 Married filing separate return: Enter spouse's name and Social Security Number above. 7 Single Enter the number claimed. Do not put a check mark. 8 Age 65 or over (you and/or spouse) 9 Blind (you and/or spouse) 10a Dependents: Under age of 17. 10b Dependents: Age 17 and over. 11a Qualifying parents and grandparents 81P PM 80R RCVD

12-13 Residency Status (check one): 12 Part-Year Resident Other than Active Military 13 Part-Year Resident Active Military

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NUMBER, (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2024, (e) Dependent Age included in: (f) if you did not claim this person on your federal return due to educational credits. Rows 10c, 10d.

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NUMBER, (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2024, (e) IF AGE 65 OR OVER, (f) IF DIED IN 2024. Rows 11b, 11c.

14 Dates of Arizona residency: From [M,M,D,D] Y,Y,Y,Y to [M,M,D,D] Y,Y,Y,Y List other state(s) of residency: [ ]

Main income table with columns: 2024 FEDERAL Amount from Federal Return, 2024 ARIZONA Amount Only. Rows 15-39 including Wages, interest, dividends, Arizona income tax refunds, business income, gains/losses, rents, royalties, other income, total income, federal adjustments, federal adjusted gross income, Arizona gross income, Arizona income ratio, small business income, modified Arizona gross income, total depreciation, other additions, subtotal, net capital gain, and net capital gain derived from investment.

Place any required federal and AZ schedules or other documents after Form 140PY.

Your Name (as shown on page 1)	Your Social Security Number
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Subtractions  
cont. from page 1

Exemptions

Balance of Tax

Total Payments and  
Refundable Credits

Tax Due or  
Overpayment

Voluntary Gifts

Penalty

Refund or  
Amount Owed

40	Recalculated Arizona depreciation .....	40		00		
41	Contributions to: 41a 529 College Savings Plans <input type="text" value="00"/> 41b 529A (ABLE accounts) <input type="text" value="00"/> add 41a and 41b.....	41c		00		
42	Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	42		00		
43	U.S. Social Security or Railroad Retirement Act benefits included in your Arizona income .....	43		00		
44	Other Subtractions from Income. Complete <i>Other Subtractions from Arizona Gross Income</i> schedule on page 6 .....	44		00		
45	Subtract lines 40 through 44 from line 39. Enter the difference .....	45		00		
46	Age 65 or over: Multiply the number in box 8 by \$2,100.....	46	<input type="text" value="00"/>			
47	Blind: Multiply the number in box 9 by \$1,500 .....	47	<input type="text" value="00"/>			
48	Other Exemptions. See instructions.....48E <input type="text"/> Multiply the number in box 48E by \$2,300.....	48	<input type="text" value="00"/>			
49	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	49	<input type="text" value="00"/>			
50	Add lines 46 through 49. Enter the total .....	50	<input type="text" value="00"/>			
51	Multiply line 50 by the Arizona income ratio on line 27.....	51		00		
52	<b>Arizona adjusted gross income:</b> Subtract line 51 from line 45. If less than zero, enter "0" .....	52		00		
53	<b>Deductions: Check box and enter amount.</b> See instructions.....53I <input type="checkbox"/> <b>ITEMIZED</b> 53S <input type="checkbox"/> <b>STANDARD</b>	53		00		
54	If you checked box 53S and claim charitable contributions check 54C <input type="checkbox"/> <b>Complete page 3.</b> See instructions.....	54		00		
55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0".....	55		00		
56	Tax: Multiply line 55 by 2.5% (.025). Enter the result.....	56		00		
57	Tax from recapture of credits from Arizona Form 301, Part 2, line 30 .....	57		00		
58	Subtotal of tax: Add lines 56 and 57. Enter the total .....	58		00		
59	Dependent Tax Credit. See instructions.....	59		00		
60	Family income tax credit (from the worksheet - see instructions) .....	60		00		
61	Nonrefundable credits from Arizona Form 301, Part 2, line 60.....	61		00		
62	<b>Balance of tax:</b> Subtract lines 59, 60 and 61 from line 58. If the sum of lines 59, 60 and 61 is more than line 58, enter "0".....	62		00		
63	2024 AZ income tax withheld.....	63		00		
64	2024 AZ estimated tax payments..64a <input type="text" value="00"/> Claim of Right 64b <input type="text" value="00"/> Add 64a and 64b..	64c		00		
65	2024 AZ extension payment (Form 204) .....	65		00		
66	Increased Excise Tax Credit (from the worksheet - see instructions) .....	66		00		
67	Other refundable credits: Check the box(es) and enter the total amount.....671 <input type="checkbox"/> 308-I 672 <input type="checkbox"/> 334 673 <input type="checkbox"/> 349	67		00		
68	<b>Total payments and refundable credits:</b> Add lines 63 through 67. Enter the total .....	68		00		
69	<b>TAX DUE:</b> If line 62 is larger than line 68, subtract line 68 from line 62. Enter amount of tax due. Skip lines 70, 71 and 72.....	69		00		
70	<b>OVERPAYMENT:</b> If line 68 is larger than line 62, subtract line 62 from line 68. Enter amount of overpayment.....	70		00		
71	Amount of line 70 to be applied to 2025 estimated tax.....	71		00		
72	Balance of overpayment: Subtract line 71 from line 70. Enter the difference.....	72		00		
<b>73 - 83 Voluntary Gifts to:</b>						
	Solutions Teams Assigned to Schools.....	73	<input type="text" value="00"/>	Arizona Wildlife.....	74	<input type="text" value="00"/>
	Child Abuse Prevention.....	75	<input type="text" value="00"/>	Domestic Violence Services.....	76	<input type="text" value="00"/>
	Neighbors Helping Neighbors..	78	<input type="text" value="00"/>	Special Olympics.....	79	<input type="text" value="00"/>
	I Didn't Pay Enough Fund.....	81	<input type="text" value="00"/>	Sustainable State Parks and Road Fund.....	82	<input type="text" value="00"/>
	Political Party (if amount is entered on line 77- check only one): 841 <input type="checkbox"/> Democratic 842 <input type="checkbox"/> Libertarian 843 <input type="checkbox"/> Republican			Veterans' Donations Fund.....	80	<input type="text" value="00"/>
				Spay/Neuter of Animals..	83	<input type="text" value="00"/>
84	Political Party (if amount is entered on line 77- check only one): 841 <input type="checkbox"/> Democratic 842 <input type="checkbox"/> Libertarian 843 <input type="checkbox"/> Republican					
85	Estimated payment penalty .....	85				00
86	861 <input type="checkbox"/> Annualized/Other 862 <input type="checkbox"/> Farmer or Fisherman 863 <input type="checkbox"/> Form 221 included					
87	Add lines 73 through 83 and 85; enter the total.....	87				00
88	<b>REFUND:</b> Subtract line 87 from line 72. If less than zero, enter amount owed on line 89 .....	88				00
<b>Direct Deposit of Refund: Check box 88A if your deposit will be ultimately placed in a foreign account; see instructions. 88A <input type="checkbox"/></b>						
	<input checked="" type="checkbox"/> <b>C</b> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings					
	ROUTING NUMBER			ACCOUNT NUMBER		
89	<b>AMOUNT OWED:</b> Add lines 69 and 87. Make check payable to Arizona Department of Revenue; write your SSN on payment.	89				00

**PLEASE SIGN HERE**

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ OCCUPATION \_\_\_\_\_

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ SPOUSE'S OCCUPATION \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S STREET ADDRESS \_\_\_\_\_ PAID PREPARER'S TIN \_\_\_\_\_

PAID PREPARER'S CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ PAID PREPARER'S PHONE NUMBER \_\_\_\_\_

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include your payment with return.  
 If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

## 2024 Form 140PY - Standard Deduction Increase for Charitable Contributions

**You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.**

Taxpayers electing to take the Standard Deduction may *increase* the standard deduction amount by 33% (.33) of the total amount of the taxpayer's charitable deductions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona tax return.

Charitable contributions (lines 1C, 2C, and 3C) are those gifts allowed on federal Form 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

**NOTE 1:** As a part-year resident filing Arizona Form 140PY, you may only include those charitable contributions that are incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources incurred and paid during the part of the year while an Arizona nonresident.

**NOTE 2:** You must reduce your contribution amount by the total charitable contributions you made during January 1, 2024 through December 31, 2024 for which you are claiming an Arizona tax credit under Arizona law for the current tax year return or claimed on the prior tax year return. Enter this amount on line 5C.

**NOTE 3:** If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 5C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

<b>1C</b>	2024 Gifts by cash or check. ....	<b>1C</b>		00
<b>2C</b>	2024 Other than by cash or check. ....	<b>2C</b>		00
<b>3C</b>	Carryover from prior year. ....	<b>3C</b>		00
<b>4C</b>	Add lines 1C through 3C and enter the total. ....	<b>4C</b>		00
<b>5C</b>	Total charitable contributions made in 2024 for which you are claiming a credit under Arizona law for the current (2024) or prior (2023) tax year. ....	<b>5C</b>		00
<b>6C</b>	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0". ....	<b>6C</b>		00
<b>7C</b>	Multiply line 6C by 33% (.33) and enter the result. ....	<b>7C</b>		00

- Enter the amount shown on line 7C on page 2, line 54.
- Be sure to check box **53S** for Standard Deduction on line 53.
- Check box **54C** for charitable contributions on line 54. If you do not check this box, you may be denied the increased standard deduction.

## 2024 Form 140PY Dependent and Other Exemption Information

**Include page 4 with your return if:**

- You are listing additional dependents (for box 10a and 10b) from page 1.
- You are listing additional qualifying parents and grandparents (for box 11a) from page 1.
  - You are claiming *Other Exemptions* on page 2, line 48.

**Part 1: Dependents (Box 10a and 10b) continued from page 1**

Information used to compute your allowable **Dependent Tax Credit** on page 2, line 59.

**NOTE:** If you have more than three qualifying dependents, you **must** complete Part 1 *and* the worksheet in the instructions to compute your Dependent Tax Credit on line 59.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2024	(e) ✓ DEPENDENT AGE INCLUDED IN:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					1 (Box 10a)	2 (Box 10b)	
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part 2: Qualifying parents and grandparents (Box 11a) continued from page 1**

Additional qualifying parents and grandparents information used to compute your allowable exemption on page 2, line 49.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2024	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2024
11d					<input type="checkbox"/>	<input type="checkbox"/>
11e					<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>

**Part 3: Other Exemptions**

Information used to compute your allowable **Other Exemptions** on page 2, line 48.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2024
			C1	C2	
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Enter the total number of individuals listed in Part 3 in box 48E on page 2, line 48.**

## 2024 Form 140PY - Other Additions to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **increasing** your Arizona Gross Income.

**Note:** If you are making any adjustments **reducing** your Arizona Gross Income complete page 6.

**Other Additions to Arizona Gross Income - Line 31** (see instructions for more information)

<b>A</b>	Non-Arizona Municipal Interest. ....	<b>A</b>	00
<b>B</b>	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return. ....	<b>B</b>	00
<b>C</b>	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR). ....	<b>C</b>	00
<b>D</b>	Partnership Income Adjustment. ....	<b>D</b>	00
<b>E</b>	Items Previously Deducted for Arizona Purposes. ....	<b>E</b>	00
<b>F</b>	Claim of Right Adjustment for Amounts Repaid in 2024. ....	<b>F</b>	00
<b>G(a)</b>	Claim of Right Adjustment for Amounts Repaid in Prior Years. ....	<b>G(a)</b>	00
<b>G(b)</b>	Adjustment for Net Operating Loss due to Claim of Right. ....	<b>G(b)</b>	00
<b>H(a)</b>	Adjusted Basis computed under IRC for property for which a credit was claimed on Form 338 and that is sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions. In Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338) that was sold or otherwise disposed of during the tax year. See instructions. ....	<b>H(a)</b>	00
<b>H(b)</b>	Adjusted basis under IRC for Agricultural Pollution Control Equipment for which a credit was claimed (Form 325) before taxable year 2024 that was sold or otherwise disposed of during the tax year exceeds the adjusted basis of the property. See instructions. ....	<b>H(b)</b>	00
<b>H(c)</b>	Adjusted basis under IRC for Pollution Control Equipment for which a credit was claimed (Form 315) before taxable year 2024 that was sold or otherwise disposed of during the tax year exceeds the adjusted basis of the property. See instructions. ....	<b>H(c)</b>	00
<b>H(d)</b>	Addition Due to Claiming the Agricultural Water Conservation System (Credit 312). See instructions. ....	<b>H(d)</b>	00
<b>H(e)</b>	Addition to S Corporation Income Due to Claiming the Pass-Through Credit for Agricultural Water Conservation System (Credit 312). See instructions. ....	<b>H(e)</b>	00
<b>I</b>	Nonqualified Withdrawals from 529 College Savings Plans. ....	<b>I</b>	00
<b>J</b>	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has not elected to operate on a for-profit basis must also add back the portion of their loss that is from the medical marijuana portion of the business that is included in their federal adjusted gross income. ....	<b>J</b>	00
<b>K</b>	Americans with Disabilities Act - Access Expenditures. ....	<b>K</b>	00
<b>L</b>	Amortization or Depreciation for Child Care Facility Before 1990. ....	<b>L</b>	00
<b>M</b>	Net capital loss derived from exchange of legal tender. See instructions. ....	<b>M</b>	00
<b>N</b>	Entity-Level Income Tax Payment. See instructions. ....	<b>N</b>	00
<b>O</b>	Motion Picture Production Costs. See instructions. ....	<b>O</b>	00
<b>P</b>	Other Adjustments Related to Tax Credits. See instructions. ....	<b>P</b>	00
<b>Q</b>	Other Adjustments. See instructions. ....	<b>Q</b>	00
<b>R</b>	<b>Total Other Additions:</b> Add all amounts and enter the total here and on line 31. ....	<b>R</b>	00

Your Name (as shown on page 1)

Your Social Security Number

## 2024 Form 140PY - Other Subtractions from Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **decreasing** your Arizona Gross Income.

**Note: If you are making any adjustments increasing your Arizona Gross Income complete page 5.**

### **Other Subtractions from Arizona Gross Income - Line 44 (see instructions for more information)**

<b>A</b>	Exclusion for U.S. Government, Arizona State, or Local Government Pensions (up to \$2,500 per taxpayer). .....	<b>A</b>	00
<b>B</b>	Exclusion for Benefits, Annuities, and Pensions Received as Retired or Retainer Pay of the Uniformed Service of the United States. You may subtract 100% of the amount received. ....	<b>B</b>	00
<b>C</b>	Agricultural Crops Given to Arizona Charitable Organizations. ....	<b>C</b>	00
<b>D</b>	Certain Wages of American Indians. ....	<b>D</b>	00
<b>E</b>	Pay Received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces. ....	<b>E</b>	00
<b>F</b>	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds. ....	<b>F</b>	00
<b>G</b>	Adoption Expense. ....	<b>G</b>	00
<b>H</b>	Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace. ....	<b>H</b>	00
<b>I</b>	Claim of Right Adjustment for Amounts Repaid in Prior Tax Years. ....	<b>I</b>	00
<b>J</b>	Certain Expenses Not Allowed for Federal Purposes. ....	<b>J</b>	00
<b>K</b>	Qualified State Tuition Program Distributions. ....	<b>K</b>	00
<b>L</b>	Installment Sale Income From Another State Taxed by the Other State in a Prior Taxable Year. ....	<b>L</b>	00
<b>M</b>	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year. ....	<b>M</b>	00
<b>N</b>	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR). ....	<b>N</b>	00
<b>O</b>	Partnership Income Adjustment. ....	<b>O</b>	00
<b>P</b>	Net Operating Loss Adjustment. ....	<b>P</b>	00
<b>Q</b>	Sole Proprietorship Income of an <b>Arizona Nonprofit Medical Marijuana Dispensary</b> Included in Federal Adjusted Gross Income. In addition, Sole Proprietorship income of an Arizona dual licensee that has <b>not elected</b> to operate on a for-profit basis may subtract the portion of their federal taxable income that is from the medical marijuana portion of the business. A dual licensee that elects to operate on a for-profit basis does not qualify for a subtraction for the medical marijuana portion of their business. ....	<b>Q</b>	00
<b>R</b>	Long-Term Care Insurance Premiums. ....	<b>R</b>	00
<b>S</b>	Americans with Disabilities Act - Access Expenditures. ....	<b>S</b>	00
<b>T</b>	Exploration Expenses Deferred before January 1, 1990. ....	<b>T</b>	00
<b>U</b>	Sole Proprietorship of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16). An LLC that has elected to be treated as a disregarded entity for federal purposes, and also elected to operate on a for-profit basis may subtract the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16). ....	<b>U</b>	00
<b>V</b>	S Corporation shareholders of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the amount of your pro-rata share of ordinary and necessary expenses related to the sales of recreational use products as shown on your Form 120S Schedule K-1, line 7. ....	<b>V</b>	00
<b>W</b>	Net capital gain derived from exchange of legal tender: See instructions. ....	<b>W</b>	00
<b>X(a)</b>	Value of Virtual Currency and Non-Fungible Tokens Received at the Time of the Airdrop. See instructions. ....	<b>X(a)</b>	00
<b>X(b)</b>	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions. ....	<b>X(b)</b>	00
<b>Y</b>	Other Adjustments - see instructions. ....	<b>Y</b>	00
<b>Z</b>	<b>Total Other Subtractions:</b> Add all amounts and enter the total here and on line 44. ....	<b>Z</b>	00