

Notice Form 140

Arizona has not fully conformed to the federal changes to the Internal Revenue Code made in 2009.

The following adjustments are in addition to those already included in the 2009 Arizona Form 140 instructions:

1. **Unemployment Compensation**
Any unemployment income that you excluded on the federal return pursuant to I.R.C. § 85(c) must be added back on the Arizona return. Include the adjustment on line B12, "other additions".
2. **Discharge of Indebtedness (DOI) Income From Business Indebtedness Discharged by the Reacquisition of a Debt Instrument**
If you made the federal election to defer the inclusion of DOI income under I.R.C. § 108(i) you must make an addition on your Arizona income tax return for the amount of DOI that you deferred and excluded from the computation of your 2009 federal adjusted gross income. Include the adjustment on line B12, "other additions".
3. **Original Issue Discount (OID) on Reacquisition of Debt Instrument**
Any OID deduction that was deferred on your federal return under I.R.C. § 108(i) may be subtracted. Include the adjustment on line C29, "other subtractions".
4. **Special Net Operating Loss (NOL) Subtraction Rules for Losses Carried Forward from 2008**
An Arizona subtraction will be allowed for the difference between the actual carryforward on the federal return and the carryforward that would have been allowed as a deduction on the federal return if the election had not been made under I.R.C. § 172(b)(1)(H). If you are entitled to take a subtraction for this difference, enter the subtraction on line C29, "other subtractions".

If you deducted the sales tax on the purchase of a new motor vehicle or contributions made for Haiti earthquake relief for contributions made after January 11, 2010 and before March 1, 2010 as an itemized deduction on your 2009 federal return, you may not deduct these items as an itemized deduction on your 2009 Arizona return. In this case you must complete Arizona Form 140 Schedule A to adjust these items as instructed on the notice included with that form.

For more information regarding any of these adjustments go to:
<http://www.azdor.gov/LegalResearch/2009Nonconformity.aspx>

ONE STAPLE ONLY IN UPPER LEFT CORNER. NO TAPE.

ARIZONA FORM

Resident Personal Income Tax Return

FOR
CALENDAR YEAR

140

OR FISCAL YEAR BEGINNING [M,M,D,D,Y,Y,Y,Y] AND ENDING [M,M,D,D,Y,Y,Y,Y]

66

2009

82F ☐ Check box 82F if filing under extension

Your First Name and Initial 1		Last Name		Your Social Security No.	
Spouse's First Name and Initial (if box 4 or 6 checked) 1		Last Name		Spouse's Social Security No.	
Present Home Address - number and street, rural route 2		Apt. No.	Daytime Phone (with area code)	Home Phone (with area code) 94	
City, Town or Post Office 3		State	Zip Code		

Filing Status	4 ☐ Married filing joint return	NAME OF QUALIFYING CHILD OR DEPENDENT	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
	5 ☐ Head of household			
	6 ☐ Married filing separate return. Enter spouse's name and Social Security No. above.			
	7 ☐ Single			
Exemptions	8 Enter the number claimed. Age 65 or over (you and/or spouse)	88		
	9 Blind (you and/or spouse)			
	10 Dependents. From page 2, line A2 - do not include self or spouse.	81	80	
	11 Qualifying parents and ancestors of your parents. From page 2, line A5.			

12 Federal adjusted gross income (from your federal return)	12	00
13 Additions to income (from page 2, line B13)	13	00
14 Add lines 12 and 13	14	00
15 Subtractions from income (from page 2, line C18 or line C30): If applicable, enter the number from line C27a	15	00
16 Arizona adjusted gross income: Subtract line 15 from line 14	16	00
17 Deductions: Check box and enter amount. See instructions, pages 13 and 14. 17I ☐ ITEMIZED 17S ☐ STANDARD	17	00
18 Personal exemptions. See page 14 of the instructions	18	00
19 Arizona taxable income: Subtract lines 17 and 18 from line 16. If less than zero, enter zero	19	00
20 Compute the tax using amount on line 19 and Tax Table X, Y or Optional Tax Tables	20	00
21 Tax from recapture of credits from Arizona Form 301, line 31	21	00
22 Subtotal of tax: Add lines 20 and 21	22	00
23 - 24 Clean Elections Fund Tax Reduction: See instructions, pages 14 and 15. 231 ☐ YOURSELF 232 ☐ SPOUSE	24	00
25 Reduced tax: Subtract line 24 from line 22	25	00
26 Family income tax credit from worksheet on page 15 of instructions	26	00
27 Credits from Arizona Form 301, line 59, or Forms 310, 321, 322, and 323 if Form 301 is not required	27	00
28 Credit type: Enter form number of each credit claimed. 28 3 3 3 3		
29 Clean Elections Fund Tax Credit. From worksheet on page 17 of the instructions	29	00
30 Balance of tax: Subtract lines 26, 27 and 29 from line 25. If the sum of lines 26, 27 and 29 is more than line 25, enter zero	30	00
31 Arizona income tax withheld during 2009	31	00
32 Arizona estimated tax payments for 2009	32	00
33 2009 Arizona extension payment (Form 204)	33	00
34 Increased Excise Tax Credit from worksheet on page 18 of the instructions	34	00
35 Property Tax Credit from Form 140PTC	35	00
36 Total payments/refundable credits: Add lines 31 through 35	36	00
37 TAX DUE: If line 30 is larger than line 36, subtract line 36 from line 30 and enter amount of tax due. Skip lines 38, 39 and 40	37	00
38 OVERPAYMENT: If line 36 is larger than line 30, subtract line 30 from line 36 and enter amount of overpayment	38	00
39 Amount of line 38 to be applied to 2010 estimated tax	39	00
40 Balance of overpayment: Subtract line 39 from line 38	40	00
41 - 50 Voluntary Gifts to:		
Aid to Education (entire refund only)	41	00
Arizona Wildlife	42	00
Citizens Clean Elections	43	00
Child Abuse Prevention	44	00
Domestic Violence Shelter	45	00
National Guard Relief Fund	46	00
Neighbors Helping Neighbors	47	00
Special Olympics	48	00
Veterans' Donations Fund	49	00
Political Gift	50	00
51 Check only one if making a political gift: 511 ☐ Democratic 512 ☐ Green 513 ☐ Libertarian 514 ☐ Republican		
52 Estimated payment penalty and MSA withdrawal penalty	52	00
53 Check applicable boxes: 531 ☐ Annualized/Other 532 ☐ Farmer or Fisherman 533 ☐ Form 221 attached 534 ☐ MSA Penalty		
54 Total of lines 41 through 50 and 52	54	00
55 REFUND: Subtract line 54 from line 40. If less than zero, enter amount owed on line 56	55	00
Direct Deposit of Refund: Check box 55A if your deposit will be ultimately placed in a foreign account; see instructions. 55A ☐		
ROUTING NUMBER	98	
ACCOUNT NUMBER		
56 AMOUNT OWED: Add lines 37 and 54. Make check payable to Arizona Department of Revenue; include SSN on payment.	56	00
☐ Payment enclosed. Check the box, and enclose but do not attach payment. PLEASE DO NOT SEND CASH.		

PART A: Dependents and Qualifying Parents - do not list yourself or spouse*If completing Part A, also complete Part C, lines C16 and/or C17 and C18.***A1** List children and other dependents. If more space is needed, *attach a separate sheet.*

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2009

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10; **also complete Part C below.....** TOTAL **A2****A3 a** Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

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b Enter dependents listed above who were not claimed on your federal return due to education credits:

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A4 List qualifying parents and ancestors of your parents. If more space is needed, *attach a separate sheet.*You cannot list the same person here and also on line A1. For information on who is a qualifying parent or ancestor of your parents, *see page 6 of the instructions.*

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2009

A5 Enter total number of persons listed in A4 here and on the front of this form, box 11..... TOTAL **A5****PART B: Additions to Income**

B6 Non-Arizona municipal interest	B6	00
B7 Early withdrawal of Arizona Retirement System contributions not included on your federal return	B7	00
B8 Ordinary income portion of lump-sum distributions excluded on your federal return	B8	00
B9 Total federal depreciation	B9	00
B10 Medical savings account (MSA) distributions. <i>See page 7 of the instructions</i>	B10	00
B11 I.R.C. §179 expense in excess of allowable amount. <i>See page 7 of the instructions</i>	B11	00
B12 Other additions to income. <i>See instructions and attach your own schedule</i>	B12	00
B13 Total. Add lines B6 through B12. Enter here and on the front of this form, line 13.....	B13	00

PART C: Subtractions from Income

C14 Exemption: Age 65 or over. <i>Multiply the number in box 8, page 1, by \$2,100</i>	C14	00
C15 Exemption: Blind. <i>Multiply the number in box 9, page 1, by \$1,500</i>	C15	00
C16 Exemption: Dependents. <i>Multiply the number in box 10, page 1, by \$2,300</i>	C16	00
C17 Exemption: Qualifying parents and ancestors of your parents. <i>Multiply the number in box 11, page 1, by \$10,000</i>	C17	00
C18 Total exemptions: Add lines C14 through C17. If you have no other subtractions from income, skip lines C19 through C30 and enter the amount on line C18 on Form 140, Page 1, line 15.	C18	00
C19 Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	C19	00
C20 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer).....	C20	00
C21 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)	C21	00
C22 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (<i>the taxable amount</i>) ...	C22	00
C23 Recalculated Arizona depreciation	C23	00
C24 Certain wages of American Indians.....	C24	00
C25 Income tax refund from other states. <i>See instructions</i>	C25	00
C26 Deposits and employer contributions into MSAs. <i>See page 11 of the instructions</i>	C26	00
C27 Construction of an energy efficient residence. <i>See page 11 of the instructions. Enter the number then amount....</i> C27a	C27	00
C28 Compensation received for active service as a member of the reserves, national guard or the U.S. armed forces.....	C28	00
C29 Other subtractions from income. <i>See instructions and attach your own schedule</i>	C29	00
C30 Total: Add lines C18 through C29. Enter here and on the front of this form, line 15	C30	00

Part D: Last Name(s) Used in Prior Years – if different from name(s) used in current year**D31** _____

PLEASE SIGN HERE	I have read this return and any attachments with it. Under penalties of perjury, I declare that 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 TIN	PAID PREPARER'S ADDRESS	PAID PREPARER'S PHONE NO.

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.

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.