

**ARIZONA FORM  
140NR**
**Nonresident Personal Income Tax Return**
**2008**

FOR CALENDAR YEAR 2008 OR

FISCAL YEAR BEGINNING M M D D Y Y Y Y AND ENDING M M D D Y Y Y Y.

Your First Name and Initial <b>1</b>		Last Name	Your Social Security No. (required)
If a joint return, Spouse's First Name and Initial <b>1</b>		Last Name	Spouse's Social Security No. (required)
Present Home Address - number and street, rural route <b>2</b>		Apt. No.	Daytime Phone (with area code)
City, Town or Post Office <b>3</b>		State	Zip Code <b>94</b>
		Home Phone (with area code)	

**IMPORTANT**
**Check this box if:****82F  Filing under extension**

Filing Status	4 <input type="checkbox"/> Married filing joint return	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
	5 <input type="checkbox"/> Head of household ..... ► NAME OF QUALIFYING CHILD OR DEPENDENT		
6 <input type="checkbox"/> Married filing separate return. Enter spouse's Social Security No. above AND enter name here ..... ► SPOUSE'S FULL NAME			
7 <input type="checkbox"/> Single			
↓ Enter the number claimed. Do not put a check mark.			<b>88</b>
8 <input type="checkbox"/> Age 65 or over (you and/or spouse)			
9 <input type="checkbox"/> Blind (you and/or spouse)			
10 <input type="checkbox"/> Dependents. From page 2, line A2 – Do not include self or spouse.			<b>81</b>
			<b>80</b>

<b>11-13 Residency Status (check one):</b> 11 <input type="checkbox"/> Nonresident 12 <input type="checkbox"/> Nonresident Active Military 13 <input type="checkbox"/> Composite Return		<b>14</b>			
14 Federal adjusted gross income (from your federal return).....		<b>15</b>			
15 Arizona income (from page 2, line B15).....		<b>16</b>			
16 Additions to income (from page 2, line C20).....		<b>17</b>			
17 Add lines 15 and 16.....		<b>18</b>			
18 Subtractions from income (from page 2, line D31): Enter the number from line D29a.....		<b>19</b>			
19 Arizona adjusted gross income: Subtract line 18 from line 17 .....		<b>20</b>			
<b>20 Deductions: Check box and enter amount.</b> See instructions, page 11 .....		<b>20I <input type="checkbox"/> ITEMIZED</b>	<b>20S <input type="checkbox"/> STANDARD</b>	<b>21</b>	
21 Personal exemptions. See page 12 of the instructions.....		<b>22</b>			
22 Arizona taxable income: Subtract lines 20 and 21 from line 19 .....		<b>23</b>			
23 Compute the tax using Tax Table X or Y .....		<b>24</b>			
24 Tax from recapture of credits from Arizona Form 301, line 31 .....		<b>25</b>			
25 Subtotal of tax: Add lines 23 and 24 .....		<b>26</b>			
26 - 27 Clean Elections Fund Tax Reduction: See instructions, pages 12 and 13... 26I <input type="checkbox"/> YOURSELF 262 <input type="checkbox"/> SPOUSE		<b>27</b>			
28 Reduced tax: Subtract line 27 from line 25 .....		<b>28</b>			
29 Credits from Arizona Form 301, line 59, or Forms 321, 322 and 323 if Form 301 is not required.....		<b>29</b>			
30 Credit type: Enter form number of each credit claimed: <b>30</b> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>31</b>			
31 Clean Elections Fund Tax Credit. From worksheet on page 14 of the instructions.....		<b>32</b>			
32 Balance of tax: Subtract lines 29 and 31 from line 28. If the sum of lines 29 and 31 is more than line 28, enter zero .....		<b>33</b>			
33 Arizona income tax withheld during 2008 .....		<b>34</b>			
34 Arizona estimated tax payments for 2008 .....		<b>35</b>			
35 2008 Arizona extension payment (Form 204).....		<b>36</b>			
36 Total payments: Add lines 33 through 35 .....		<b>37</b>			
37 <b>TAX DUE:</b> If line 32 is larger than line 36, subtract line 36 from line 32, and enter amount of tax due. Skip lines 38, 39 and 40.....		<b>38</b>			
38 <b>OVERPAYMENT:</b> If line 36 is larger than line 32, subtract line 32 from line 36, and enter amount of overpayment .....		<b>39</b>			
39 Amount of line 38 to be applied to 2009 estimated tax.....		<b>40</b>			
40 Balance of overpayment: Subtract line 39 from line 38.....		<b>41 - 50 Voluntary Gifts to:</b>			
Aid to Education (entire refund only).....		<b>41</b>	Arizona Wildlife .....	<b>42</b>	
Citizens Clean Elections .....		<b>43</b>	Child Abuse Prevention .....	<b>44</b>	
Domestic Violence Shelter.....		<b>45</b>	National Guard Relief Fund .....	<b>46</b>	
Neighbors Helping Neighbors .....		<b>47</b>	Special Olympics .....	<b>48</b>	
Veterans' Donations Fund.....		<b>49</b>	Political Gift .....	<b>50</b>	

**ONE STAPLE ONLY. DO NOT USE TAPE.**  
**ATTACH PAYMENT HERE. If itemizing, attach your federal Schedule A and Arizona Schedule A. Attach W-2 to back of the return.**


51 Check only one if making a political gift: 511 <input type="checkbox"/> Democratic 512 <input type="checkbox"/> Green 513 <input type="checkbox"/> Libertarian 514 <input type="checkbox"/> Republican	<b>52</b>	
52 Estimated payment penalty and MSA withdrawal penalty .....	<b>54</b>	
53 Check applicable boxes: 531 <input type="checkbox"/> Annualized/Other 532 <input type="checkbox"/> Farmer or Fisherman 533 <input type="checkbox"/> Form 221 attached 534 <input type="checkbox"/> MSA Penalty	<b>55</b>	
54 Total of lines 41, 42, 43, 44, 45, 46, 47, 48, 49, 50 and 52.....	<b>56</b>	
55 <b>REFUND:</b> Subtract line 54 from line 40. If less than zero, enter amount owed on line 56 .....	<b>56</b>	
Direct Deposit of Refund: See instructions.		
ROUTING NUMBER <b>98</b> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	ACCOUNT NUMBER <input type="checkbox"/> <input type="checkbox"/>	C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings
56 <b>AMOUNT OWED:</b> Add lines 37 and 54. Make check payable to Arizona Department of Revenue; include SSN on payment.....		
<b>Payment enclosed. Check the box and attach payment. PLEASE DO NOT SEND CASH.</b>		

**PART A: Dependents - do not list yourself or spouse**

A1	<i>List children and other dependents. If more space is needed, attach a separate sheet.</i>										
FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2008								
A2	<i>Enter total number of persons listed in A1 here and on the front of this form, box 10..... TOTAL</i>										
A3	<p>a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:</p> <table border="1"> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table> <p>b Enter dependents listed above who were not claimed on your federal return due to education credits:</p> <table border="1"> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>										
A2											

**PART B: Arizona Percent of Total Income**

	2008 FEDERAL Amount from Federal Return	2008 ARIZONA Source Amount Only
B4 Wages, salaries, tips, etc.....	B4	
B5 Interest.....	B5	
B6 Dividends.....	B6	
B7 Arizona income tax refunds .....	B7	
B8 Business income (or loss) from federal Schedule C.....	B8	
B9 Gains (or losses) from federal Schedule D.....	B9	
B10 Rents, royalties, partnerships, estates, trusts, small business corporations <i>from federal Schedule E.</i>	B10	
B11 Other income reported on your federal return .....	B11	
<b>B12 Total income:</b> Add lines B4 through B11 .....	B12	
B13 Other federal adjustments. <i>Attach your own schedule</i> .....	B13	
B14 Federal adjusted gross income. <i>Subtract line B13 from line B12 in the FEDERAL column .....</i>	B14	

B15 Arizona income: <i>Subtract line B13 from line B12 in the ARIZONA column. Enter here and on the front of this form on line 15 .....</i>	B15
B16 Arizona percentage: <i>Divide line B15 by line B14, and enter the result (not over 100%).....</i>	B16

**PART C: Additions to Income**

C17 Early withdrawal of Arizona Retirement System contributions.....	C17	
C18 Total depreciation included in Arizona gross income .....	C18	
C19 Other additions to income. <i>See instructions and attach your own schedule.....</i>	C19	
<b>C20 Total:</b> Add lines C17 through C19. <i>Enter here and on the front of this form on line 16 .....</i>	C20	

**PART D: Subtractions from Income**

D21 Exemption: Age 65 or over. <i>Multiply the number in box 8, page 1, by \$2,100 .....</i>	D21	
D22 Exemption: Blind. <i>Multiply the number in box 9, page 1, by \$1,500 .....</i>	D22	
D23 Exemption: Dependents. <i>Multiply the number in box 10, page 1, by \$2,300 .....</i>	D23	
<b>D24 Total exemptions:</b> Add lines D21 through D23.....	D24	
<b>D25</b> <i>Multiply line D24 by the percentage on line B16, and enter the result.....</i>	D25	
D26 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....	D26	
D27 Arizona state lottery winnings included on line B11 in the ARIZONA column (up to \$5,000 only).....	D27	
D28 Agricultural crops contributed to Arizona charitable organizations .....	D28	
D29 Construction of an energy efficient residence. <i>See page 10 of the instructions. Enter number then amount.....</i>	D29	
D30 Other subtractions from income. <i>See instructions and attach your own schedule.....</i>	D30	
<b>D31 Total:</b> Add lines D25 through D30. <i>Enter here and on the front of this form, line 18.....</i>	D31	

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

E32	<i>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.</i>		
<b>PLEASE SIGN HERE</b>			
→ YOUR SIGNATURE	DATE	OCCUPATION	
→ SPOUSE'S SIGNATURE	DATE	SPOUSE'S OCCUPATION	
PAID PREPARER'S SIGNATURE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)		
PAID PREPARER'S TIN	DATE	PAID PREPARER'S ADDRESS	

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.