

Notice

As a rule, the starting point for your Arizona return is your federal adjusted gross income. To take itemized deductions, you must start with the amount shown on the federal Schedule A. This is the case for 2010, except for changes Congress made to the federal tax code during 2010 and the following apply.

1. The changes affect how you figure your federal adjusted gross income.

AND/OR

2. The changes affect how you figure your itemized deductions.

When federal changes are made, Arizona legislature must adopt those changes if the Arizona starting points are to be kept the same. The legislature will address this issue when it is in session during 2011. We must publish these forms before this issue will be addressed by the legislature. When we went to print, Arizona had not yet adopted any federal tax law changes made after January 1, 2010.

What does this mean to you? It means that if any of the federal law changes made in 2010 apply to your 2010 return, you can opt to file your 2010 return using one of the following methods.

1. You can wait and file your 2010 return after this issue has been addressed.
 - To do this, you may need to ask for a filing extension. You must pay 90% of the tax due by the due date of the return before any extension.
2. You can file your 2010 return assuming that the federal law changes will be adopted.

If you opt for method 2, one of the following will apply.

- If Arizona adopts those changes, you do not have to do anything more.
 - If Arizona does not adopt all those changes, you may need to amend your 2010 Arizona return. Your amended return will have to show the difference between the Arizona law and the federal law. If this happens, we will post more details at <http://www.azdor.gov>, you will need to click on the link for 2010 conformity.
3. You can file your 2010 return assuming that we will not adopt the federal law changes. If you opt for this method, you will have to do the following.
 - You will have to research all of the federal changes made after January 1, 2010.
 - You will have to figure out if any of those changes apply to you.
 - You will have figure out how to make adjustments for those changes on your return.

If you opt for method 3, one of the following will apply.

- If Arizona does not adopt those changes, you do not have to do anything more.
- If Arizona adopts those changes, you may need to amend your 2010 Arizona return. Your amended return will have to show the difference between what you reported and what you should have reported. If this happens, we will post more details at <http://www.azdor.gov>, you will need to click on the link for 2010 conformity.



140PY

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

82F [] Check box 82F if filing under extension

ONE STAPLE. NO TAPE.

You must enter your SSN(s).

Personal information section including name, address, and phone numbers.

Filing status and exemptions section.

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

Main tax calculation table with lines 14 through 60, including AGI, income, deductions, and tax due.

ADOR 10149 (10) Previous ADOR 91-0069

60 [] Payment enclosed. Check the box and attach your payment to the upper left corner of this page.

PART A: Dependents

A1 List children and other dependents. Do not list yourself or spouse. 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 2010

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10.....TOTAL **A2** _____

A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return: _____

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

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 pages 5 and 6 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2010

A5 Enter total number of persons listed in A4 here and on the front of this form, box 11.....TOTAL **A5** _____

PART B: Arizona Percent of Total Income

	2010 FEDERAL Amount from Federal Return	2010 ARIZONA Amount Only
B6 Dates of Arizona residency: From _____ to _____ List other state(s) of residency: _____		
B7 Wages, salaries, tips, etc.	B7 00	00
B8 Interest.....	B8 00	00
B9 Dividends.....	B9 00	00
B10 Arizona income tax refunds.....	B10 00	00
B11 Alimony received.....	B11 00	00
B12 Business income (or loss) from federal Schedule C.....	B12 00	00
B13 Gains (or losses) from federal Schedule D.....	B13 00	00
B14 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	B14 00	00
B15 Other income reported on your federal return.....	B15 00	00
B16 Total income: Add lines B7 through B15.....	B16 00	00
B17 Federal adjustments. Attach your own schedule.....	B17 00	00
B18 Federal adjusted gross income: Subtract line B17 from line B16 in the FEDERAL column.....	B18 00	
B19 Arizona income: Subtract line B17 from line B16 in the ARIZONA column. Enter here and on the front of this form, line 15.....		B19 00
B20 Arizona percentage: Divide line B19 by line B18, and enter the result (not over 100%).....		B20 %

PART C: Additions

	2010 FEDERAL	2010 ARIZONA
C21 I.R.C. §179 expense in excess of allowable amount.....	C21 00	00
C22 Total depreciation included in Arizona gross income.....	C22 00	00
C23 Other additions to income: See instructions and attach your own schedule.....	C23 00	00
C24 Total: Add lines C21 through C23. Enter here and on the front of this form on line 16.....	C24 00	00

PART D: Subtractions from Income

	2010 FEDERAL	2010 ARIZONA
D25 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100.....	D25 00	
D26 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	D26 00	
D27 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	D27 00	
D28 Exemption: Qualifying parents and ancestors. Multiply the number in box 11, page 1, by \$10,000.....	D28 00	
D29 Total exemptions: Add lines D25 through D28.....	D29 00	
D30 Multiply line D29 by the percentage on line B20, and enter the result.....		D30 00
D31 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....		D31 00
D32 Arizona state lottery winnings included on line B15 in the ARIZONA column (up to \$5,000 only).....		D32 00
D33 U.S. Social Security or Railroad Retirement Act benefits included in your ARIZONA income.....		D33 00
D34 Construction of an energy efficient residence: See page 12 of instructions. Enter number then amount..... D34a <input type="text"/>		D34 00
D35 Other subtractions from income: See instructions and attach your own schedule.....		D35 00
D36 Total: Add lines D30 through D35. Enter here and on the front of this form, line 18.....		D36 00

E37 Last name(s) used in prior years — if different from name(s) used in current year: _____

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.

PLEASE SIGN HERE

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. _____

2010
Arizona Tax Tables X and Y
For Form 140PY

Table X - Use Table X if your filing status is Single or Married Filing Separate

(a)		(b)	(c)		(d)	(e)		(f)
If taxable income from Form 140PY, page 1, line 22 is:		Enter the amount from Form 140PY, page 1, line 22	Multiply the amount entered in column (b) by		Enter the result	Subtract		Your tax. Round the result and enter this amount on Form 140PY, page 1, line 23
Over	But Not over							
\$0	\$10,000	X	.0259	=	-	0.00	=	
\$10,000	\$25,000	X	.0288	=	-	\$ 29.00	=	
\$25,000	\$50,000	X	.0336	=	-	\$ 149.00	=	
\$50,000	\$150,000	X	.0424	=	-	\$ 589.00	=	
\$150,000	and over	X	.0454	=	-	\$ 1,039.00	=	

Table Y - Use Table Y if your filing status is Married Filing Joint or Head of Household

(a)		(b)	(c)		(d)	(e)		(f)
If taxable income from Form 140PY, page 1, line 22 is:		Enter the amount from Form 140PY, page 1, line 22	Multiply the amount entered in column (b) by		Enter the result	Subtract		Your tax. Round the result and enter this amount on Form 140PY, page 1, line 23
Over	But Not over							
\$0	\$20,000	X	.0259	=	-	0.00	=	
\$20,000	\$50,000	X	.0288	=	-	\$ 58.00	=	
\$50,000	\$100,000	X	.0336	=	-	\$ 298.00	=	
\$100,000	\$300,000	X	.0424	=	-	\$ 1,178.00	=	
\$300,000	and over	X	.0454	=	-	\$ 2,078.00	=	