

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.



STOP If your Arizona taxable income is \$50,000 or more, you must use Arizona Form 140.

82F Check box 82F if filing under extension

ONE STAPLE. NO TAPE.

Personal information section including name, address, phone, and SSN fields.

Filing Status section with options for Married, Head of household, Married filing separate, and Single.

Exemptions section with checkboxes for Age 65 or over, Blind, Dependents, and Qualifying parents.

Table of tax calculations from line 12 to 36, including federal adjusted gross income, Arizona adjusted gross income, and total tax due.

Table for Voluntary Gifts (lines 37-47) listing various categories like Aid to Education, Arizona Wildlife, and Domestic Violence Shelter.

Line 48: Check only one if making a political gift. Includes checkboxes for Democratic, Green, Libertarian, and Republican.

Line 49: Total voluntary gifts. Line 50: REFUND. Includes Direct Deposit of Refund section with routing and account numbers.

Line 51: AMOUNT OWED. Includes checkboxes for Payment enclosed and Payment by check.

PLEASE BE SURE TO SIGN THE RETURN ON THE REVERSE SIDE OF THIS PAGE.

Your Name (as shown on page 1)	Your Social Security No.
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PART A: Dependents and Qualifying Parents - do not list yourself or spouse

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 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. See page 6 of the instructions.

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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 2010

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

PART B: Last Name(s) Used in Prior Years – if different from name(s) used in current year

B6

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.