

# Notice Form 140PY

## 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 140PY instructions:

- 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 if the income is from the period when you were an Arizona resident or the income is from an Arizona source. Include the adjustment on line C23, "other additions to income".
- 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 income that was from a debt reacquisition that occurred while you were an Arizona resident or that was Arizona source income that you deferred and excluded from the computation of your 2009 federal adjusted gross income. Include the adjustment on line C23, "other additions to income".
- 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 if it accrued with respect to DOI income taxed by Arizona. Include the adjustment on line D35, "other subtractions from income".
- 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 that you included in Arizona gross income and the carryforward that would have been allowed as a deduction on the federal return and included in Arizona gross income if the election had not been made under I.R.C. § 172(b)(1)(H). A deduction is only allowed for amounts attributable to income taxed by Arizona. Include the adjustment on line D35, "other subtractions from income".

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 140PY Schedule A(PY) and Schedule A(PYN) as instructed on the notice included with those forms.

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

82F

Check box 82F if filing under extension

OR FISCAL YEAR BEGINNING

AND ENDING

ONE STAPLE ONLY IN UPPER LEFT CORNER. NO TAPE.

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

You must enter your SSN(s).

Filing status and exemptions section with checkboxes for marital status and age-related exemptions.

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

Main tax calculation section with lines 12-58, including AGI, deductions, and tax due.

**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 2009 |
|---------------------|---------------------|--------------|--|
|                     |                     |              |  |
|                     |                     |              |  |
|                     |                     |              |  |

**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 page 5 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** \_\_\_\_\_

|  | 2009 FEDERAL               |    | 2009 ARIZONA       |    |
|--|----------------------------|----|--------------------|----|
|  | Amount from Federal Return |    | Source Amount Only |    |
| <b>B6</b> Dates of Arizona residency: From _____ to _____<br>List other state(s) of residency: _____                                     |                            |    |                    |    |
| <b>B7</b> Wages, salaries, tips, etc. ....   | <b>B7</b>                  | 00 |                    | 00 |
| <b>B8</b> Interest.....  | <b>B8</b>                  | 00 |                    | 00 |
| <b>B9</b> Dividends.....   | <b>B9</b>                  | 00 |                    | 00 |
| <b>B10</b> Arizona income tax refunds.....   | <b>B10</b>                 | 00 |                    | 00 |
| <b>B11</b> Alimony received.....   | <b>B11</b>                 | 00 |                    | 00 |
| <b>B12</b> Business income (or loss) from federal Schedule C.....  | <b>B12</b>                 | 00 |                    | 00 |
| <b>B13</b> Gains (or losses) from federal Schedule D.....  | <b>B13</b>                 | 00 |                    | 00 |
| <b>B14</b> Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....                     | <b>B14</b>                 | 00 |                    | 00 |
| <b>B15</b> Other income reported on your federal return.....   | <b>B15</b>                 | 00 |                    | 00 |
| <b>B16</b> Total income: Add lines B7 through B15.....   | <b>B16</b>                 | 00 |                    | 00 |
| <b>B17</b> Federal adjustments. Attach your own schedule.....  | <b>B17</b>                 | 00 |                    | 00 |
| <b>B18</b> Federal adjusted gross income: Subtract line B17 from line B16 in the FEDERAL column.....                                     | <b>B18</b>                 | 00 |                    |    |
| <b>B19</b> Arizona income: Subtract line B17 from line B16 in the ARIZONA column. Enter here and on the front of this form, line 15..... |                            |    | <b>B19</b>         | 00 |
| <b>B20</b> Arizona percentage: Divide line B19 by line B18, and enter the result (not over 100%).....                                    |                            |    | <b>B20</b>         | %  |

|   |            |  |  |    |
|---|------------|--|--|----|
| <b>C21</b> Early withdrawal of Arizona Retirement System contributions.....                           | <b>C21</b> |  |  | 00 |
| <b>C22</b> Total depreciation included in Arizona gross income.....                                   | <b>C22</b> |  |  | 00 |
| <b>C23</b> Other additions to income: See instructions and attach your own schedule.....              | <b>C23</b> |  |  | 00 |
| <b>C24</b> Total: Add lines C21 through C23. Enter here and on the front of this form on line 16..... | <b>C24</b> |  |  | 00 |

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

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

**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. \_\_\_\_\_

**2009**  
**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 <b>Form 140PY</b> , page 1, line 22 is: |                     | Enter the amount from <b>Form 140PY</b> , 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 <b>Form 140PY</b> , page 1, line 23 |
| <b>Over</b>  | <b>But Not over</b> |   |  |   |                  |             |   |   |
| \$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 <b>Form 140PY</b> , page 1, line 22 is: |                     | Enter the amount from <b>Form 140PY</b> , 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 <b>Form 140PY</b> , page 1, line 23 |
| <b>Over</b>  | <b>But Not over</b> |   |  |   |                  |             |   |   |
| \$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 | = |   |