

Resident Personal Income Tax

8 Great Reasons to e-File this Form!

- ◆ Faster Refunds: Fast as 7 – 10 Days
- ◆ Filing Confirmation Provided
- ◆ Error/Math Checking Feature
- ◆ File Federal & State Forms Together
- ◆ Direct Debit of Tax Payment
- ◆ Makes Complex Returns Easy
- ◆ If you qualify, it's Free
- ◆ Secure



consider it done

www.azdor.gov

Who can use Arizona Form 140?

You, and your spouse if married filing a joint return, may file Form 140 only if you are full year residents of Arizona.

You must use Form 140 rather than Form 140A or Form 140EZ to file for 2012 if any of the following apply to you.

- Your Arizona taxable income is \$50,000 or more.
- You received active duty military pay as a member of the U.S. Armed Forces.
- You received pay for active service as a reservist or a National Guard member.
- You are making adjustments to income.
- You itemize deductions.
- You claim tax credits other than the family income tax credit, the property tax credit, the credit for increased excise taxes or the clean elections fund credit.
- You are claiming estimated payments.

This Booklet Contains:

- Form 140 – Resident Personal Income Tax Return
- Form 140 Schedule A – Itemized Deduction Adjustments
- Form 204 – Extension Request

Where's my Refund?



Check the status of your income tax refund at www.aztaxes.gov

Pay your taxes by credit card!

Easy

Visa ♦ MasterCard
Discover Card ♦ American Express
www.aztaxes.gov

CAUTION

The federal adjusted gross income that you use on your Arizona return may not be the same as the federal adjusted gross income from your federal tax return. Also, the federal Schedule A deductions used on the Arizona return may be different from the federal Schedule A deductions taken on your federal return.

Each year the Arizona State Legislature considers if they will adopt changes made to the federal tax law during the prior year. These forms assume the

Legislature will adopt all federal law changes made after January 1, 2012. If you use the amounts from your 2012 federal tax return to complete your Arizona return and the Legislature does not adopt the 2012 federal changes, you may have to amend your return at a later date for any difference between Arizona and federal law. For more details, visit www.azdor.gov and click on the link for 2012 conformity.