

For calendar year 2009, or fiscal year beginning [M,M|D,D|Y,Y,Y,Y] and ending [M,M|D,D|Y,Y,Y,Y].

- The spouse claiming *more than* one-half (1/2) of the total personal exemption must attach the **original** election to his or her Arizona income tax return.
- The spouse claiming *less than* one-half (1/2) of the total personal exemption must attach a **copy** of the election to his or her Arizona income tax return.

Name of Spouse – claiming <b>more</b> than one-half (1/2) of the total exemption	Social Security Number
Name of Spouse – claiming <b>less</b> than one-half (1/2) of the total exemption	Social Security Number

*We, the undersigned, agree to divide the personal exemption as shown below.* (Both spouses must sign and date this form on page 2.)

**Who must file Form 202**

The following taxpayers must complete Form 202:

1. Married taxpayers filing separate returns, claiming no dependents, with one spouse claiming a personal exemption of more than \$2,100 of the \$4,200 exemption. *Complete Part I or Part II.*
2. Married taxpayers filing separate returns, claiming at least one dependent, with one spouse claiming a personal exemption of more than \$3,150 of the \$6,300 exemption. *Complete Part III or Part IV.*
3. A married person who qualifies to file as head of household, with one spouse claiming a personal exemption of more than \$3,150 of the \$6,300 exemption. *Complete Part III or Part IV.*

Once you make this election for a tax year, you cannot change the agreed upon amounts for that year without making another election. You must complete a new Form 202 and file an amended Arizona income tax return (Form 140X) to change an election.

- Original Election
- Amended Election

If one spouse is a full-year resident and the other spouse is a part-year resident or nonresident, the full-year resident should complete the appropriate column in Part I or Part III, and the part-year resident or nonresident should complete the appropriate column in Part II or Part IV.

**Part I For Full-Year Residents Only (Form 140 or 140A)  
Claiming No Dependents**

	SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed married taxpayers claiming no dependents..... 1		
2 Amount of personal exemption each spouse is claiming on his or her separate Arizona return. Enter the result here. Also enter the result on Form 140, page 1, line 18, or Form 140A, page 1, line 20. If one spouse is a nonresident or part-year resident, that spouse should complete Part II below ..... 2		

**Part II For Part-Year Residents (Form 140PY) or  
Nonresidents (Form 140NR) Claiming No Dependents**

	SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed (prior to prorating) married taxpayers claiming no dependents..... 1		
2 Amount of personal exemption each spouse is claiming (prior to prorating) on his or her separate Arizona return. If you are a part-year resident who is an active duty military member who either began or gave up Arizona residency during 2009, <i>skip lines 3 and 4</i> , and enter this amount on Form 140PY, page 1, line 21. If you are a nonresident who is an active military member, <i>skip lines 3 and 4</i> , and enter this amount on Form 140NR, page 1, line 21. All other taxpayers <i>complete lines 3 and 4</i> ..... 2		
3 If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 2, line B20. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 2, line B16 ..... 3		
4 <i>Multiply line 2 by the percentage on line 3.</i> If you are a part-year resident, enter the result here and on Form 140PY, page 1, line 21. If you are a nonresident, enter the result here and on Form 140NR, page 1, line 21..... 4		

Name of Spouse – claiming <b>more</b> than 1/2 the total exemption as shown on page 1	Social Security No.
Name of Spouse – claiming <b>less</b> than 1/2 the total exemption as shown on page 1	Social Security No.

**Part III For Full-Year Residents Only (Form 140 or 140A)  
Claiming at Least One Dependent**

	SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
<b>1</b> Total personal exemption allowed married taxpayers claiming at least one dependent.... <b>1</b>		
<b>2</b> Amount of personal exemption each spouse is claiming on his or her separate Arizona return. Enter the result here. Also enter the result on Form 140, page 1, line 18, or Form 140A, page 1, line 20. If one spouse is a nonresident or part-year resident, that spouse should complete Part IV below ..... <b>2</b>		

**Part IV For Part-Year Residents (Form 140PY) or  
Nonresidents (Form 140NR) Claiming at Least One Dependent**

	SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
<b>1</b> Total personal exemption allowed (prior to prorating) married taxpayers claiming at least one dependent ..... <b>1</b>		
<b>2</b> Amount of personal exemption each spouse is claiming (prior to prorating) on his or her separate Arizona return. If you are a part-year resident who is an active duty military member who either began or gave up Arizona residency during 2009, skip lines 3 and 4, and enter this amount on Form 140PY, page 1, line 21. If you are a nonresident who is an active military member, skip lines 3 and 4, and enter this amount on Form 140NR, page 1, line 21. All other taxpayers complete lines 3 and 4..... <b>2</b>		
<b>3</b> If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 2, line B20. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 2, line B16 ..... <b>3</b>		
<b>4</b> Multiply line 2 by the percentage on line 3. If you are a part-year resident, enter the result here and on Form 140PY, page 1, line 21. If you are a nonresident, enter the result here and on Form 140NR, page 1, line 21 ..... <b>4</b>		

**Both spouses must sign:**

→ _____ Signature of spouse claiming <i>more than</i> one-half (1/2) of total personal exemption	_____ Date
→ _____ Signature of spouse claiming <i>less than</i> one-half (1/2) of total personal exemption	_____ Date