

# Notice Form 140A

**Arizona has not fully conformed to the federal changes to the Internal Revenue Code (I.R.C.) made in 2009.**

The following adjustments are in addition to those already included in the 2009 Arizona Form 140A 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. Arizona Form 140A does not have an additions line; however for this adjustment only, you may make the adjustment by increasing the amount on the federal adjusted gross income line (Arizona 140A line 12) by the amount of the unemployment income excluded on your federal return.

## **Other Adjustments**

Arizona added other adjustments due to non-conformity with the Internal Revenue Code that cannot be adjusted on the Arizona Form 140A. To see if you have any of these adjustments click on the link below. If any of the adjustments other than unemployment apply to your situation you will need to use Arizona Form 140.

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



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

ONE STAPLE ONLY IN UPPER LEFT CORNER. NO TAPE.

82F Check box 82F if filing under extension

Personal information section including: Your First Name and Initial, Last Name, Your Social Security No., Spouse's First Name and Initial, Last Name, Spouse's Social Security No., Present Home Address, Apt. No., Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

You must enter your SSN(s).

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

Filing Status section: 4 Married filing joint return, 5 Head of household, 6 Married filing separate return, 7 Single.

Exemptions section: 8 Age 65 or over, 9 Blind, 10 Dependents, 11 Qualifying parents and ancestors.

Revenue use only boxes: 88, 81, 80

Main tax calculation section: 12 Federal adjusted gross income, 13-16 Exemptions, 17 Total subtractions, 18 Arizona adjusted gross income, 19 Standard deduction, 20 Personal exemptions, 21 Arizona taxable income, 22 Amount of tax from Optional Tax Tables, 23-24 Clean Elections Fund Tax Reduction, 25 Reduced tax, 26 Family income tax credit, 27 Subtract line 26 from line 25, 28 Clean Elections Fund Tax Credit, 29 Balance of tax, 30-33 Total payments/credits, 34-36 TAX DUE and OVERPAYMENT, 37-46 Voluntary Gifts to, 47 Check only one if making a political gift, 48 Total voluntary gifts, 49 REFUND, 50 AMOUNT OWED.

Attach W-2 as last page of the return.

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.
--------------------------------	--------------------------

**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 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. See page 6 of the instructions.

--	--

**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 6 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**

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

**B6**

<b>PLEASE SIGN HERE</b>	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.