

Nonresident 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



www.azdor.gov

Who must use

Arizona Form 140NR?

File a Form 140NR if you were not an Arizona resident but earned income from an Arizona source in 2012.

This Booklet Contains:

- Form 140NR – Nonresident Personal Income Tax Return
- Schedule A(NR) – Itemized Deduction
- 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.