

Notice

Form 140NR

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 140NR instructions:

- Unemployment Compensation**
Any Arizona Source unemployment income that you excluded on the federal return pursuant to I.R.C. § 85(c) must be added back on the Arizona return. Include the adjustment on line C19, "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 Arizona source DOI income that you deferred and excluded from the computation of your 2009 federal adjusted gross income. Include the adjustment on line C19, "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 Arizona source DOI income. Include the adjustment on line D30, "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 amount of Arizona source net operating loss carryover allowable as a deduction for federal purposes calculated as if the election had not been made under I.R.C. § 172(b)(1)(H) and the amount of the Arizona source net operating loss deduction actually taken for federal purposes that you included in your Arizona gross income. On line D30, enter the amount of allowable Arizona source loss carry forward deduction that exceeds the actual amount of Arizona source net operating loss carry forward deduction that was deducted in arriving at Arizona gross income.

If you deducted the sales tax on the purchase of a new motor vehicle or contributions for Haiti earthquake relief 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 140NR Schedule A(NR) as instructed on the notice included with that form.

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

140NR

OR FISCAL YEAR BEGINNING [M,M,D,D,Y,Y,Y,Y] AND ENDING [M,M,D,D,Y,Y,Y,Y] 66

2009

82F [] Check box 82F if filing under extension

ONE STAPLE ONLY IN UPPER LEFT CORNER. NO TAPE.

Form section for personal information: Your First Name and Initial, Last Name, Spouse's First Name and Initial, Last Name, Present Home Address, Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

You must enter your SSN(s).

Form section for filing status and exemptions: Filing Status (Married, Head of household, Married separate, Single), Exemptions (Age 65 or over, Blind, Dependents).

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

11-13 Residency Status (check one): 11 [] Nonresident 12 [] Nonresident Active Military 13 [] Composite Return

Main table for tax calculations: Lines 14-56 including Federal adjusted gross income, Arizona income, deductions, tax due, and refund.

Attach your federal Schedule A and Arizona Schedule A if required.

Your Name (as shown on page 1)	Your Social Security No.
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PART A: Dependents - 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:

b Enter dependents listed above who were not claimed on your federal return due to education credits:

PART B: Arizona Percent of Total Income

	2009 FEDERAL		2009 ARIZONA	
	Amount from Federal Return		Source Amount Only	
B4 Wages, salaries, tips, etc.....	B4	00		00
B5 Interest.....	B5	00		00
B6 Dividends.....	B6	00		00
B7 Arizona income tax refunds.....	B7	00		00
B8 Business income (or loss) from federal Schedule C.....	B8	00		00
B9 Gains (or losses) from federal Schedule D.....	B9	00		00
B10 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	B10	00		00
B11 Other income reported on your federal return.....	B11	00		00
B12 Total income: Add lines B4 through B11.....	B12	00		00
B13 Other federal adjustments. Attach your own schedule.....	B13	00		00
B14 Federal adjusted gross income. Subtract line B13 from line B12 in the FEDERAL column.....	B14	00		
B15 Arizona income: Subtract line B13 from line B12 in the ARIZONA column. Enter here and on the front of this form on line 15.....	B15			00
B16 Arizona percentage: Divide line B15 by line B14, and enter the result (not over 100%).....	B16			%

PART C: Additions to Income

C17 Early withdrawal of Arizona Retirement System contributions.....	C17	00
C18 Total depreciation included in Arizona gross income.....	C18	00
C19 Other additions to income. See instructions and attach your own schedule.....	C19	00
C20 Total: Add lines C17 through C19. Enter here and on the front of this form on line 16.....	C20	00

PART D: Subtractions from Income

D21 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100.....	D21	00
D22 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	D22	00
D23 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	D23	00
D24 Total exemptions: Add lines D21 through D23.....	D24	00
D25 Multiply line D24 by the percentage on line B16, and enter the result.....	D25	00
D26 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....	D26	00
D27 Arizona state lottery winnings included on line B11 in the ARIZONA column (up to \$5,000 only).....	D27	00
D28 Agricultural crops contributed to Arizona charitable organizations.....	D28	00
D29 Construction of an energy efficient residence. See page 10 of the instructions. Enter number then amount..... D29a <input style="width:50px;" type="text"/>	D29	00
D30 Other subtractions from income. See instructions and attach your own schedule.....	D30	00
D31 Total: Add lines D25 through D30. Enter here and on the front of this form, line 18.....	D31	00

Part E: Last Name(s) Used in Prior Years – if different from name(s) used in current year

E32

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.		
	→ _____	DATE _____	OCCUPATION _____
	→ _____	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.