

For the calendar year 2018 or fiscal year beginning MM,DD,2018 and ending MM,DD,YYYY.

- The spouse claiming more than one-half (1/2) of the total personal exemption must include the original election with his or her Arizona income tax return.
- The spouse claiming less than one-half (1/2) of the total personal exemption must include a copy of the election with his or her Arizona income tax return.
- Both spouses must sign and date this form on page 2.

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

**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 \$2,200 of the \$4,400 exemption. Complete Part 1 or Part 2.
2. Married taxpayers filing separate returns, claiming at least one dependent, with one spouse claiming a personal exemption of more than \$3,300 of the \$6,600 exemption. Complete Part 3 or Part 4.
3. A married person who qualifies to file as head of household, with one spouse claiming a personal exemption of more than \$3,300 of the \$6,600 exemption. Complete Part 3 or Part 4.

Once you make this election for the tax year, you cannot change the agreed upon amounts for that year without making another election. You must complete a new Form 202, and each spouse must 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 1 or Part 3, and the part-year resident or nonresident should complete the appropriate column in Part 2 or Part 4.

<b>Part 1</b>	<b>For Full-Year Residents Only (Form 140 or 140A) Claiming No Dependents</b>	SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1	Total personal exemption allowed married taxpayers claiming no dependents .....	\$ 4,400.00	\$ 4,400.00
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 2, line 45, or Form 140A, page 1, line 19. If one spouse is a nonresident or part-year resident, that spouse should complete Part 2 below.....	\$ .00	\$ .00

<b>Part 2</b>	<b>For Part-Year Residents (Form 140PY) or Nonresidents (Form 140NR) Claiming No Dependents</b>	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.	\$ 4,400.00	\$ 4,400.00
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 2018, skip lines 3 and 4, and enter this amount on Form 140PY, page 2, line 56. If you are a nonresident who is an active military member, skip lines 3 and 4, and enter this amount on Form 140NR, page 2, line 56. All other taxpayers complete lines 3 and 4.....	\$ .00	\$ .00
3	If you are a part-year resident, enter your Arizona income ratio from Form 140PY, page 1, line 27. If you are a nonresident, enter your Arizona income ratio from Form 140NR, page 1, line 27 .....		
4	Multiply line 2 by the ratio on line 3. If you are a part-year resident, enter the result here and on Form 140PY, page 2, line 56. If you are a nonresident, enter the result here and on Form 140NR, page 2, line 56 .....	\$ .00	\$ .00

