

For calendar year 2014, or fiscal year beginning MMDD 2014 and ending MMDD YYYY.

- The spouse claiming more than one-half (1/2) of the total personal exemption must include 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 include a copy of the election to 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 \$2,100 of the \$4,200 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 \$3,150 of the \$6,300 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 \$3,150 of the \$6,300 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 ..... 1 Amount of personal exemption each spouse is claiming on his or her separate Arizona return.	\$ 4,200.00	\$ 4,200.00
2	Enter the result here. Also enter the result on Form 140, page 2, line 44, or Form 140A, page 1, line 19. If one spouse is a nonresident or part-year resident, that spouse should complete Part 2 below..... 2	\$ .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. 1	\$ 4,200.00	\$ 4,200.00
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 2014, skip lines 3 and 4, and enter this amount on Form 140PY, page 2, line 57. 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 54. All other taxpayers complete lines 3 and 4..... 2	\$ .00	\$ .00
3	If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 1, line 28. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 1, line 27 ..... 3	%	%
4	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 2, line 57. If you are a nonresident, enter the result here and on Form 140NR, page 2, line 54 ..... 4	\$ .00	\$ .00

Name of Spouse – claiming more than 1/2 of the total exemption as shown on page 1	Social Security Number
Name of Spouse – claiming less than 1/2 of the total exemption as shown on page 1	Social Security Number

<b>Part 3</b>	<b>For Full-Year Residents Only (Form 140 or 140A) Claiming at Least One Dependent</b>	SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1	Total personal exemption allowed married taxpayers claiming at least one dependent..... Amount of personal exemption each spouse is claiming on his or her separate Arizona return.	\$ 6,300.00	\$ 6,300.00
2	Enter the result here. Also enter the result on Form 140, page 2, line 44, or Form 140A, page 1, line 19. If one spouse is a nonresident or part-year resident, that spouse should complete Part 4 below.....	\$ .00	\$ .00

<b>Part 4</b>	<b>For Part-Year Residents (Form 140PY) or Nonresidents (Form 140NR) Claiming at Least One Dependent</b>	SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1	Total personal exemption allowed (prior to prorating) married taxpayers claiming at least one dependent.....	\$ 6,300.00	\$ 6,300.00
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 2014, skip lines 3 and 4, and enter this amount on Form 140PY, page 2, line 57. 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 54. All other taxpayers complete lines 3 and 4.....	\$ .00	\$ .00
3	If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 1, line 28. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 1, line 27.....	%	%
4	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 2, line 57. If you are a nonresident, enter the result here and on Form 140NR, page 2, line 54.....	\$ .00	\$ .00

We, the undersigned, agree to divide the personal exemption as shown in Part 1, Part 2, Part 3 or Part 4 of this form. **Both spouses must sign:**

→ \_\_\_\_\_  
Signature of spouse claiming more than one-half (1/2) of total personal exemption      Date

→ \_\_\_\_\_  
Signature of spouse claiming less than one-half (1/2) of total personal exemption      Date