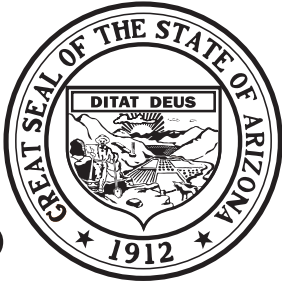


# 2024



## Arizona Form 140EZ

## Resident Personal Income Tax Booklet

### This Booklet Contains:

- Form 140EZ – Resident Personal Income Tax Return
- Form 204 – Extension Request

## Where's my Refund?

Check your refund status at  
[www.AZTaxes.gov](http://www.AZTaxes.gov)



### Do not file Form 140EZ if you are an active duty member of the U.S. Armed Forces.

If you are an active duty member of the U.S. Armed Forces, you may subtract all active duty military pay included in your federal adjusted gross income. To take this subtraction, **you must file your 2024 return using Form 140.**

### Who can use Arizona Form 140EZ?

You can use Form 140EZ to file for 2024 if all of the following apply to you.

- You are single, or if married, you and your spouse are filing a joint return.
- You, and your spouse if married filing a joint return, are full year residents of Arizona.
- You, and your spouse if married filing a joint return, were under age 65 and not blind at the end of 2024.
- You are not claiming any dependents.
- You are not claiming an exemption for a qualifying parent or ancestor.
- You are not making any adjustments to income.
- You are not itemizing deductions.
- You are not claiming any tax credits except for the family income tax credit or the credit for increased excise taxes.
- You are not making voluntary gifts through means of a refund check-off.
- Your Arizona taxable income is **less than \$50,000.**



## Pay your taxes by credit card!

American Express ♦ Visa ♦ Discover Card ♦ MasterCard

## Before using paper, E-File and select the Direct Deposit option

**Fast:** Faster processing of your refund and money in your account sooner. In some cases, 6 times faster.

**Accurate:** Fewer errors than paper forms. Online programs make it easy to ensure you don't miss anything important.

**Affordable:** If you qualify, it's free.

**Paperless:** Help the environment by reducing the paper usage.

### 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, 2024. If you use the amounts from your 2024 federal tax return to complete your Arizona return and the Legislature does not adopt the 2024 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](http://www.azdor.gov) and click on the link for 2024 conformity.

## Notice

As a rule, the starting point for your Arizona return is your federal adjusted gross income. To take itemized deductions, you must start with the amount shown on the federal Schedule A. This is the case for 2024, except for changes Congress made to the federal tax code during 2024, and the following applies:

1. The changes affect how you figure your federal adjusted gross income.

**AND/OR**

2. The changes affect how you figure your itemized deductions.

When federal changes are made, the Arizona legislature must adopt those changes if the Arizona starting points are kept the same. The legislature will address this issue when it is in session during 2025. The Arizona Department of Revenue must publish these forms before this issue is addressed by the legislature. When ADOR went to print, Arizona had not yet adopted any federal tax law changes made after January 1, 2024.

**What does this mean to you? It means that if any of the federal law changes made after January 1, 2024 apply to your 2024 return, you can opt to file your 2024 return using one of the following methods:**

1. You can wait and file your 2024 return after this issue has been addressed.

To do this, you may need to ask for a filing extension. You must pay 90% of the tax due by the due date of the return before any extension.

2. You can file your 2024 return, assuming that the federal law changes will be adopted. The 2024 tax forms make these assumptions.

**If you opt for method 2, one of the following will apply:**

- If Arizona adopts those changes, you do not have to do anything more.
- If Arizona does not adopt all federal changes, you may need to amend your 2024 Arizona return. Your amended return will have to show the difference between the Arizona law and the federal law. If this happens, we will post more details on our Conformity web page at <https://azdor.gov/legal-research/conformity-irc>.
- Generally, no penalties or interest will be assessed on these amended returns if you follow the Department's instructions and pay any tax due when you file your original 2024 return, and you file and pay the required amended return by the extended due date of your 2025 return.

3. You can file your 2024 return, assuming that we will not adopt the federal law changes. If you opt for this method, you will have to do the following:

- You will have to research all of the federal changes made after January 1, 2024.
- You will have to figure out if any of those changes apply to you.
- You will have to figure out how to make adjustments for those changes on your return.

**If you opt for method 3, one of the following will apply:**

- If Arizona does not adopt those changes, you do not have to do anything more.
- If Arizona adopts those changes, you may need to amend your 2024 Arizona return. Your amended return will have to show the difference between what you reported and what you should have reported. If this happens, we will post more details on our Conformity web page at <https://azdor.gov/legal-research/conformity-irc>.

## Due Date for Calendar Year Filer

Your 2024 individual income tax return is due by midnight on April 15, 2025. If you file under a valid extension, your extended due date to file your income tax return is October 15, 2025.

## Arizona 2024 Changes

Some of these changes include:

### 2024 Arizona Standard Deduction Amounts Adjusted

The 2024 Arizona standard deduction amounts are:

- \$ 14,600 for a single taxpayer or a married taxpayer filing a separate return;
- \$ 29,200 for a married couple filing a joint return; and
- \$ 21,900 for individuals filing a head of household return.

### Change to Standard Deduction Increase for Charitable Contributions

For taxpayers who do not itemized deductions on their 2024 Arizona income tax return and elect to take the standard deduction, the allowable Standard Deduction Increase was modified. For tax year 2024, the allowable portion of your charitable contributions used to compute your Standard Deduction Increased was increased from 31% to 33% of the qualified charitable contributions made during the tax year. Taxpayers must complete page 3 of their personal income tax form to claim the Standard Deduction Increase. (Arizona Form 140, Form 140PY or Form 140NR).

### 2024 New Tax Rate of 2.5% for All Income Levels and Filing Status

The Optional Tax Table and the X and Y Tax Table are now obsolete.

### Credit for Contributions to Private School Tuition Organizations (Form 323)

The allowable current year credit for contributions to private school tuition organizations was adjusted for inflation purposes. For 2024, the maximum current year credit is:

- \$731 for single and head of household taxpayers.
- \$1,459 for married taxpayers filing a joint return.

### Credit for Contributions Made to Certified School Tuition Organizations (Form 348)

The allowable current year credit for contributions to a certified school tuition organization was adjusted for inflation purposes. For 2024, the maximum current year credit is:

- \$728 for single and head of household taxpayers.
- \$1,451 for married taxpayers filing a joint return.

### Credit for Contributions to Qualifying Foster Care Charitable Organizations

This individual income tax credit is available for contributions to Qualifying Foster Care Charitable Organizations that provide immediate basic needs to residents of Arizona who receive temporary assistance for needy families (TANF) benefits, are low income residents of Arizona, or are individuals who have a chronic illness or physical disability, and provide immediate basic needs to at least 200 qualifying individuals in the foster care system. The tax credit is claimed on Form 352.

The maximum QFCO credit donation amount for 2024:

- \$587 single, married filing separate or head of household
- \$1,173 married filing joint.

The maximum QFCO credit donation amount for 2025:

- \$618 single, married filing separate or head of household;
- \$1,234 married filing joint.

**Please Note:** Arizona law allows QFCO donations made during 2024 or donations made from January 1, 2025 through April 15, 2025 to be claimed on the 2024 Arizona income tax return. The maximum credit that can be claimed on the 2024 Arizona return for donations made to QFCO's is \$587 for single, married filing separate and head of household taxpayers, and \$1,173 for married filing joint taxpayers. If a taxpayer makes a QFCO donation from January 1, 2025 through April 15, 2025 and wants to claim the higher 2025 maximum credit amount, the taxpayer will need to claim the credit on their 2025 Arizona return filed in 2026.

### Credit for Contributions to Qualifying Charitable Organizations

This individual income tax credit is available for contributions to Qualifying Charitable Organizations that provide immediate basic needs to residents of Arizona who receive temporary assistance for needy families (TANF) benefits, are low income residents of Arizona, or are individuals who have a chronic illness or physical disability. The tax credit is claimed on Form 321.

The maximum QCO credit donation amount for 2024:

- \$470 single, married filing separate or head of household;
- \$938 married filing joint.

The maximum QCO credit donation amount for 2025:

- \$495 single, married filing separate or head of household;
- \$987 married filing joint.

**Please Note:** Arizona law allows QCO donations made during 2024 or donations made from January 1, 2025 through April 15, 2025 to be claimed on the 2024 Arizona income tax return. The maximum credit that can be claimed on the 2024 Arizona return for donations made to QCO's is

\$470 for single, married filing separate or head of household taxpayers, and \$938 for married filing joint taxpayers. If a taxpayer makes a QCO donation from January 1, 2025 through April 15, 2025 and wants to claim the higher 2025 maximum credit amount, the taxpayer will need to claim the credit on their 2025 Arizona return filed in 2026.

### **Credit for Solar Energy Devices (Commercial and Industrial Applications) Form 336**

Because this credit was required to be established by the 2018 tax year and the five year carry forward period expired in 2023 this form will not be available for the 2024 tax year and beyond.

# 2024 Resident Personal Income Tax Return (EZ Form)

# Arizona Form 140EZ

## For information or help, call one of the numbers listed:

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

## Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

## Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures or rulings for more information. To view or print these, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Procedures* or *Rulings* from the drop-down menu. Using the Category box, select the tax type and then scroll down to find the *Document ID* or use the *Search Keyword* function to locate the document.

## Publications

To view or print the department's publications, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Publications* from the drop-down menu.

## Leave the Paper Behind - e-file!

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- Accurate
- Proof of Acceptance
- Free \*\*

**e-file** No more paper, math errors, or mailing delays if you e-file!

Get your refund quicker with direct deposit option.

*E-file* today, pay by April 15, 2025 to avoid penalties and interest.

*E-file* through an Authorized IRS/DOR *e-file* provider or by using your personal computer and the Internet.

Visit our website at [www.azdor.gov](http://www.azdor.gov) for a listing of approved *e-file* providers and on-line filing sources.

\*\* For free *e-file* requirements, go to our website.

**AVOID PROCESSING DELAYS: Are you mailing your Arizona income tax return? If you are mailing your return to the department, see page 8 for assembly order.**

## Who Can Use Form 140EZ?

You can use Form 140EZ to file for 2024 if **all** of the following apply to you:

- You are single, or if married, you and your spouse are filing a joint return.
- You (and your spouse, if married filing a joint return) are full year residents of Arizona.
- You (and your spouse, if married filing a joint return) were under age 65 and not blind at the end of 2024.
- You are not claiming the Dependent Tax Credit.

- You are not taking an exemption for a qualifying parent or grandparent.
- You are not making any adjustments to income.
- You do not itemize deductions.
- You are not increasing your allowable standard deduction for contributions to charitable organizations.
- You are not making voluntary gifts through means of a refund check-off.
- Your Arizona taxable income is less than \$50,000 regardless of your filing status.
- The **only** tax credits you are claiming are the:
  - Family Income Tax credit, and/or
  - Increased Excise Tax Credit

**If you qualify to claim the Arizona Property Tax Credit (Form 140PTC), you cannot claim this credit on Form 140EZ. If you are filing form 140EZ you cannot complete and mail a separate Form 140PTC to claim the property tax credit. To claim this credit, you must file using either Form 140 or 140A.**

**NOTE:** Do not use Form 140EZ if you are an active duty military member. You may subtract all of your active duty military pay included in your federal adjusted gross income, but you cannot do this on Form 140EZ. To take this subtraction, you must file your 2024 return using Arizona Form 140. For more information, see Form 140 instructions.

## Do You Have to File?

Arizona Filing Requirements	
These rules apply to all Arizona taxpayers	
You must file if you are:	<b>and</b> your gross income is more than:
• Single	\$14,600
• Married filing joint	\$29,200
• Married filing separate	\$14,600
• Head of Household	\$21,900
If you are an Arizona resident, you must report income from <b>all</b> sources. This includes out-of-state income.	

To see if you have to file, figure your gross income the same as you would figure your gross income for federal income tax purposes. Then, you should exclude income Arizona law does not tax. Income Arizona law does not tax includes the following:

- interest from U.S. Government obligations;
- social security retirement benefits received under Title II of the Social Security Act;
- benefits received under the Railroad Retirement Act, tier 1 or tier 2 railroad retirement benefits, railroad disability benefits reported on federal forms RRB-1099 and RRB-1099-R, railroad unemployment benefits and railroad sickness payments paid by the Railroad Retirement Board;
- pay received for service as a member of the Reserves, National Guard or the U.S. Armed Forces; or
- benefits, annuities and pensions as retired or retainer pay of the uniformed services of the United States.

If you are not required to file an Arizona income tax return, but qualify to claim the credit for Arizona's increased excise taxes, do not file this form. You may complete and file Arizona Form 140ET to claim the credit.

**NOTE:** *Even if you do not have to file, you must still file a return to get a refund of any Arizona income tax withheld.*

## Do You Have to File if You Are an American Indian?

You must file if you meet the Arizona filing requirements unless **all** the following apply to you:

- You are an enrolled member of an Indian tribe.
- You live on the reservation established for that tribe.
- You earned **all** of your income on that reservation.

Enrolled members of American Indian tribes that must file a return may subtract wages earned while living and working on their tribe's reservation. **If you are eligible to subtract these wages, you must file Arizona Form 140.** In this case, do not file Form 140EZ.

For more information on the Arizona tax treatment of American Indians, see the department's ruling, ITR 96-4, *Income Taxation of Indians and Spouses*.

## Do You Have to File if You Are the Spouse of an American Indian and You Are Not an Enrolled Indian?

You must file if you meet the Arizona filing requirements. For more information on the tax treatment of spouses of American Indians, see the department's ruling, ITR 96-4, *Income Taxation of Indians and Spouses*.

## Do You Have to File if You Are in the Military?

You must file if you meet the Arizona filing requirements unless **all** the following apply to you:

- You are an active duty member of the United States armed forces.
- Your only income for the taxable year is pay received for active duty military service.
- There was no Arizona tax withheld from your active duty military pay.

If Arizona tax was withheld from your active duty military pay, you must file an Arizona income tax return to claim any refund you may be due from that withholding.

You must also file an Arizona income tax return if you have any other income besides pay received for active duty military service.

If you are an Arizona resident and you have to file an Arizona return, you should file using Form 140. If you were an Arizona resident when you entered the service, you remain an Arizona resident, no matter where you are stationed, until you establish a new domicile.

As an Arizona resident, you must report all of your income, no matter where you are stationed. You must include your military pay, but using Form 140, you may subtract all pay received for active duty military service; to the extent it is included in your federal adjusted gross income.

If you are **not** an Arizona resident, but stationed in Arizona, the following applies to you:

- You are not subject to Arizona income tax on your military pay.
- You must report any other income you earn in Arizona. Use Arizona Form 140NR, *Nonresident Personal Income Tax Return*, to report this income.

To find out more, see the department's publication, Pub. 704, *Taxpayers in the Military*.

## Determining Residency Status

If you are not sure if you are an Arizona resident for state income tax purposes, we may be able to help. For help on determining residency status, see the department's procedure, ITP 92-1, *Procedure For Determining Residency Status*.

### Residents

You are a resident of Arizona if your domicile is in Arizona. Domicile is the place where you have your permanent home. It is where you intend to return if you are living or working temporarily in another state or country. If you leave Arizona for a temporary period, you are still an Arizona resident while gone. A resident is subject to Arizona tax on all income no matter where the income is earned.

### Part-Year Residents

If you are a part-year resident, you must file Arizona Form 140PY, *Part-Year Resident Personal Income Tax Return*. You are a part-year resident if you did either of the following during 2024:

- You moved into Arizona with the intent of becoming a resident.
- You moved out of Arizona with the intent of giving up your Arizona residency.

**NOTE:** *If you are a part-year resident and married filing a joint return with your nonresident spouse, you must file Arizona Form 140NR, Nonresident Personal Income Tax Return.*

### Nonresidents

If you are a nonresident, you must file Arizona Form 140NR, *Nonresident Personal Income Tax Return*.

## What if a Taxpayer Died?

If a taxpayer died before filing a return for 2024, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property.

If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should use the form the taxpayer would have used. The person who files the return should print the word "deceased" after the decedent's name in the address section of the form. Also enter the date of death after the decedent's name.

If your spouse died in 2024 and you did not remarry in 2024, or if your spouse died in 2025 before filing a return for 2024 you may file a joint return. If your spouse died in 2024, the joint return should show your spouse's 2024 income before death and your income for all of 2024. If your spouse died in 2025, before filing the 2024 return, the joint return should show all of your income and all of your spouse's income for 2024. Print "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign the return.

### Are Any Other Returns Required?

You may also have to file a fiduciary income tax return (Form 141AZ). For details about filing a fiduciary income tax return, call the department at (602) 255-3381.

### Claiming a Refund for a Deceased Taxpayer

If you are claiming a refund for a deceased taxpayer, you **must** complete Arizona Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*. Place this form on top of the return.

## What Are the Filing Dates and Penalties?

**NOTE:** *If the due date for an income tax or related payment falls on a weekend and/or legal holiday, the filing or payment is considered timely if filed or paid on the next business day and that business day is a day other than Saturday, Sunday or a legal holiday.*

### When Should You File?

Your 2024 calendar year tax return is due no later than midnight, April 15, 2025. File your return as soon as you can after January 1, 2025, but no later than April 15, 2025.

### What if You Cannot File on Time?

You may request an automatic 6-month extension if you know you will not be able to file on time. If you request an extension to file your 2024 calendar year tax return, your due date is October 15, 2025.

**NOTE:** *An extension does not extend the time to pay your income tax. For details, see the instructions for Arizona Form 204.*

## To get a filing extension, you can either:

- *Apply for a state extension* (Arizona Form 204). To apply for a state extension, file Arizona Form 204 by April 15, 2024. See Form 204 for details. You do not have to include a copy of the extension with your return when you file, but make sure that you check box **82F** on page 1 of the return. If you must make a payment, use Form 204, or visit [www.AZTaxes.gov](http://www.AZTaxes.gov) to make an electronic payment; or
- *Use your federal extension* (federal Form 4868). File your Arizona return by the same due date. You do not have to include a copy of your federal extension with your return, but make sure that you check box **82F** on page 1 of the return.

## When Should You File if You Are a Nonresident Alien?

**If you are a Nonresident Alien, do not file Form 140EZ. As a nonresident, you must use Form 140NR to file your Arizona sourced income. For more information, see Form 140NR and instructions.**

## What if You File or Pay Late?

If you file or pay late, we will charge you interest and penalties on the amount you owe. If the U.S. Post Office postmarks your 2024 calendar year return by April 15, 2025, your return will not be late. You may also use certain private delivery services designated by the IRS to meet the "timely mailing as timely filed" rule. For more information, see "Mailing Your Return" at the end of these instructions.

### Late Filing Penalty

If you file late, we will charge you a late filing penalty. This penalty is 4½% (.045) of the tax required to be shown on the return for each month or fraction of a month the return is late. This penalty cannot exceed 25% (.25) of the tax found to be remaining due.

### Late Payment Penalty

If you pay your tax late, we will charge you a late payment penalty. This penalty is ½ of 1% (.005) of the amount shown as tax for each month or fraction of a month for which the failure continues. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed a total of 10% (.10) of the unpaid tax.

### Extension Underpayment Penalty

If you file your return under an extension, you must pay 90% of the tax shown on your return by the return's original due date. If you do not pay this amount, we will charge you a penalty. This penalty is ½ of 1% (.005) of the tax not paid for each 30-day period or fraction of a 30-day period. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed 25% (.25) of the unpaid tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes (A.R.S.) § 42-1125(D).

**NOTE:** *If you are subject to two or more of the above penalties, the total cannot exceed 25%.*

## Interest

We charge interest on any tax not paid by the due date. We will charge you interest even if you have an extension. If you have an extension, we will charge you interest from the original due date until the date you pay the tax. The Arizona interest rate is the same as the federal rate.

## When Should You Amend a Return?

If you need to make changes to your return after you have filed, **do not** file a new return using Form 140EZ for the year you are correcting. You **must** file Arizona Form 140X, *Individual Amended Income Tax Return*. File your amended return after your original return has processed. Generally, you have four years to amend a return to claim a refund.

If you amend your federal return for any year, you must also file an Arizona Form 140X for that year.

If the IRS makes a change to your federal taxable income for any year, you must report that change to Arizona. You must file Form 140X within 90 days of the final determination of the IRS. You may use one of the following two options to report this change.

### Option 1

You may file a Form 140X for that year. If you choose this option, you must amend your Arizona return within 90 days of the final determination of the IRS. Include a complete copy of the federal notice with your Form 140X.

### Option 2

You may file a copy of the final federal notice with the department within 90 days of the final determination of the IRS. If you choose this option, you must include a statement in which you must:

1. Request that the department recompute your tax.
2. Indicate if you agree or disagree with the federal notice.

If you do not agree with the federal notice, you must also include any documents that show why you do not agree.

If you choose Option 2, mail the federal notice and any other documents to

Individual Income Audit  
Arizona Department of Revenue  
PO Box 29084  
Phoenix, AZ 85038-9084

## Line-by-Line Instructions

### Tips for Preparing Your Return

- You must complete your federal return before you can start your Arizona return.
- Complete your return using black ink.
- You **must** round dollar amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Do not enter cents.
- Make sure you include your daytime telephone number.
- If you are mailing your return, see page 8 for assembly order.

## Entering Your Name, Address, and SSN

### Lines 1, 2, and 3

Enter your name, address, and SSN in the space provided. If you are filing a joint return, enter your SSNs in the same order as your names. *If your name appears first on the return, make sure your SSN is the first number listed.*

Make sure that all SSNs are clear and correct. You may be subject to a penalty if you fail to include your SSN. It will take longer to process your return if SSNs are missing, incorrect, or unclear.

Use your current home address. The department will mail your refund or correspond with you at that address.

If you are a nonresident of the United States or a resident alien who does not have an SSN, use the individual taxpayer identification number (ITIN) the IRS issued to you.

For a deceased taxpayer, see page 2 of these instructions.

### Foreign Addresses

If you have a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### Last Name(s) Used in Prior Years

If the last name that you or your spouse are using on this return is not the same as the last name you used on returns filed for the last 4 years, enter any other last name(s) that you or your spouse used when filing your return during that period.

### Identification Numbers for Paid Preparers

If you pay someone else to prepare your return, that person must also include an identification number where requested.

A paid preparer may use any of the following:

- his or her PTIN,
- his or her SSN, or
- the EIN for the business.

A paid preparer who fails to include the proper identification number may be subject to a penalty.

## Your Filing Status

If you qualify as married for federal purposes, you qualify as married for Arizona purposes and must file using the status of either married filing joint or married filing separate. If you are married and filing a separate return, you cannot use Form 140EZ.

### Box 4 - Married Filing Joint Return

If you are married and filing a joint return, check box 4.

You may file a joint return if you were married as of December 31, 2024. It does not matter whether or not you were living with your spouse. You may file a joint return, even if you and your spouse filed separate federal returns. You may file a joint return if your spouse died during 2024 and you did not remarry in 2024. See page 2 of these instructions.



**Box 4a - Injured Spouse Protection of Joint Overpayment**

Check box 4a *only* if you and your spouse are filing a joint return and you or your spouse qualify as an injured spouse and are requesting protection from application of any joint overpayment against the other spouse’s delinquencies or debts for back child support, court fees, and fees to counties, cities or educational institutions. **The taxpayer (spouse) requesting injured spouse protection must have Arizona income with taxes withheld and reported on their own Form W-2 or Form 1099.**

**NOTE:** You cannot use Form 203 to request protection from offset for past-due federal taxes. You must contact the IRS.

You **must** complete Arizona Form 203, *Request for Injured Spouse Protection from Application of Joint Overpayment Against Spouse’s Delinquencies and Debts*, and include that form with your tax return, when filed. Place the completed form on top of your income tax return. For more information, see the instructions for Form 203.

**Box 5 - Single Return**

If you are filing as single, check box 5.

Use this filing status if you were single on December 31, 2024. You are single if any of the following apply to you:

- You have never been married.
- You are legally separated under a decree of divorce or of separate maintenance.
- You were widowed before January 1, 2024, and you did not remarry in 2024, and you do not qualify to file as a qualifying widow or widower with dependent children on your federal return.

**NOTE:** If you got divorced during the year and need help completing your return, see the department’s ruling, ITR 14-2, Reporting Income, Deductions, Exemptions, and Withholding for Divorced Individuals for the Year of Divorce; and publication, Pub. 200, Income Tax Issues Affecting Married and Divorced Taxpayers.

**Income**

**Line 6 - Federal Adjusted Gross Income**

You must complete your federal return before you enter an amount on line 6. You must complete a 2024 federal return to figure your federal adjusted gross income. You must complete a federal return even if you do not have to file a federal return.

Arizona uses federal adjusted gross income as a starting point to determine Arizona taxable income. Your federal adjusted gross income is your Arizona gross income.

**NOTE:** Be sure to use your federal adjusted gross income and not your federal taxable income.

**Figuring Your Tax**

**Line 7 - Standard Deduction**

If your filing status is:	Your Standard deduction amount is:
Single	\$14,600
Married filing jointly	\$29,200

**NOTE:** A surviving spouse shall be considered as married at the close of the taxable year if his or her spouse died during the taxable year and the taxpayer would have been considered married at the date of the death of such spouse. If you and your deceased spouse would have filed a joint tax return for tax year 2024, enter \$29,200 on line 7.


**Line 8 - Arizona Taxable Income**

Subtract line 7 from line 6 and enter the difference. If less than zero, enter “0”.

**Line 9 - Tax Amount**

Multiply line 8 by 2.5% (.025).

**Line 10 - Family Income Tax Credit**

 E-file software will let you know if you are eligible and will figure the credit for you.

**NOTE:** The family income tax credit will only reduce your tax and cannot be refunded.

You may take this credit if your income does not exceed the maximum income allowed for your filing status.

If you are married filing a joint return with no dependents, you may take this credit if the amount on Form 140EZ, line 6, is \$20,000 or less.

If you are single with no dependents, you may take this credit if the amount on Form 140EZ, line 6 is \$10,000 or less. You may qualify for this credit even if your parents can claim you as a dependent on their income tax return. To figure your credit, complete the following worksheet.

Family Income Tax Credit Worksheet		
If you checked filing status 4, is the amount on Form 140EZ, page 1, line 6 \$20,000 or less?  If you checked filing status 5, is the amount on Form 140EZ, page 1, line 6, \$10,000 or less?  <b>If you checked no, STOP.</b> You do not qualify for this credit.  If you checked yes, complete the rest of this worksheet.	Check one	
	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> </table>	Yes
Yes	No	
If you checked filing status 4 (married filing jointly), enter \$80 here. If you checked filing status 5 (single), enter \$40 here. Also, enter this amount on Form 140EZ, page 1, line 10.	\$	

**Line 11 - Balance of Tax**

Subtract line 10 from line 9. If line 10 is more than line 9, enter zero, "0".

**Payments**

**Line 12 - 2024 Arizona Income Tax Withheld**

Enter the 2024 Arizona income tax withheld shown on the Form(s) W-2 from your employer. Include the Form(s) W-2 after the last page of your return.

**NOTE:** *You should receive your Form(s) W-2 no later than January 31. If you did not receive a Form W-2 or you think your Form W-2 is wrong, contact your employer.*

**Line 13 - 2024 Arizona Extension Payment (Form 204)**

Use this line to report the payment you sent with your extension request or the electronic extension payment you made using [www.AZTaxes.gov](http://www.AZTaxes.gov).

**Line 14 - Increased Excise Tax Credit**

You may take this credit if you meet all of the following:

- You have an SSN that is valid for employment.
- You meet the income threshold for your filing status.
  - If you are married filing a joint return, you may take this credit if the amount on Form 140EZ, page 1, line 6 is \$25,000 or less.
  - If you are single, you may take this credit if the amount on Form 140EZ, page 1, line 6 is \$12,500 or less.
- You are not claimed as a dependent by any other taxpayer.
- You were not sentenced for at least 60 days of 2024 to a county, state, or federal prison.

**NOTE:** *If you are filing a joint return with your spouse, and your spouse was sentenced for at least 60 days during 2024 to a county, state or federal prison, you may claim the Excise Tax Credit if you otherwise qualify to claim the credit, but you cannot claim the credit for your spouse. If your spouse has a valid SSN, but you do not, neither you nor your spouse can claim this credit.*

For more information about how incarceration affects this credit, see the department’s publication, Pub. 709, *Excise Tax Credit – How Does Incarceration Affect Eligibility*.

If you are married filing a joint return, you may also claim a credit for your spouse if your spouse has either a valid SSN or an ITIN.

If you also claim a credit for qualifying children, your qualifying children must have either a valid SSN or an ITIN. To figure your credit, complete the following worksheet.

Credit for Increased Excise Taxes Worksheet		
	Check one	
	Yes	No
If you checked filing status 4, is the amount on Form 140EZ, page 1, line 6 \$25,000 or less?		
If you checked filing status 5, is the amount on Form 140EZ, page 1, line 6 \$12,500 or less?		
If you checked no, <b>STOP</b> . You do not qualify for this credit.		
If you checked yes, complete the rest of this worksheet.		
If you checked filing status 4 (married filing jointly), enter \$50 here. If you checked filing status 5 (single), enter \$25 here. Also enter this amount on Form 140EZ, page 1, line 14.		\$

**NOTE:** *The credit cannot exceed \$100 per household. Do not claim this credit if someone else in your household has already claimed \$100 of the credit. If someone else in your household has claimed less than \$100, you may claim the credit as long as all credit claims filed from your household do not exceed \$100.*

**Line 15 – Total Payments/Credits**

Add lines 12 through 14. Enter the total.

**Tax Due or Overpayment**

**Line 16 - Tax Due/Amount Owed**

If line 11 is more than line 15, subtract line 15 from line 11 and enter the amount of tax due/amount owed. Skip line 17.

You may pay only with a check, electronic check, money order, direct debit through your software vendor or credit card.

**Check or money order**

**NOTE:** *Include your check or money order with your return. Do not send cash.*

Make your check payable to Arizona Department of Revenue. Write your SSN and tax year on the front of your check or money order. The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

The department may charge you \$50 for a check returned unpaid by your financial institution.

**Electronic payment from your checking or savings account**

You can make an electronic payment from your checking or savings account to pay your balance due for 2024. There is no fee to use this method. To make an electronic payment, go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the “Make a Payment” link.

Be sure to enter the correct routing number and account number for your checking or savings account. You will be charged a \$50 non-sufficient funds (NSF) fee if you provide an incorrect routing number or an incorrect account number. Check with your financial institution to get the correct routing and account numbers.

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form 140EZ

Resident Personal Income Tax Return (EZ Form)

FOR CALENDAR YEAR 2024

Form fields for personal information: Your First Name and Middle Initial, Last Name, Your Social Security Number, Spouse's First Name and Middle Initial, Last Name, Spouse's Social Security No., Current Home Address, Apt. No., Daytime Phone, City, Town or Post Office, State, ZIP Code, Last Names Used in Last Four Prior Year(s).

82F Check box 82F if filing under extension



You must use Arizona Form 140 if:

- Your Arizona taxable income on line 8 is \$50,000 or more.
You are claiming estimated payments.
You are taking a subtraction for:
- active duty military pay
- pension income from the uniformed services of the United States
- wages earned on Indian reservation(s)

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

88

81 PM

80 RCVD

FILING STATUS: Check one box.

- 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment
5 Single

Table with 3 columns: Line number, Description, Amount. Rows 6-17 including Federal adjusted gross income, Standard deduction, Arizona taxable income, Amount of tax, Family income tax credit, Balance of tax, Arizona income tax withheld, 2024 Arizona extension payment, Increased Excise Tax Credit, Total payments/credits, TAX DUE / AMOUNT OWED, OVERPAYMENT / REFUND.

98

- C Checking or
S Savings

ROUTING NUMBER

Routing number input field

ACCOUNT NUMBER

Account number input field

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete.

PLEASE SIGN HERE

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 STREET ADDRESS PAID PREPARER'S TIN

PAID PREPARER'S CITY STATE ZIP CODE PAID PREPARER'S PHONE NUMBER

- If you are sending a payment with this return, mail to: Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140EZ.
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.

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DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form  
**204**

**Application for Filing Extension**  
For Individual Returns Only

FOR  
CALENDAR YEAR  
**2024**

For the calendar year 2024 or fiscal year beginning MM, M, D, D, 2, 0, 2, 4 and ending MM, M, D, D, 2, 0, Y, Y, 66

<b>1</b> Your First Name and Middle Initial	Last Name	<b>Enter your SSN(s).</b>	Your Social Security Number
<b>1</b> Spouse's First Name and Middle Initial (if filing joint)	Last Name		Spouse's Social Security No.
<b>2</b> Current Home Address - number and street, rural route	Apt. No.	<b>95. Filing Status. Must be the same as Form 140, 140A, 140EZ, 140 PTC, 140ET, 140NR, 140PY</b> <b>95a</b> <input type="checkbox"/> Married filing joint return <b>95c</b> <input type="checkbox"/> Head of Household <b>95b</b> <input type="checkbox"/> Married filing separate return <b>95d</b> <input type="checkbox"/> Single	
<b>3</b> City, Town or Post Office	State	ZIP Code	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b>

**94** Your Daytime Phone (with area code): \_\_\_\_\_

**Resident Personal Income Tax Forms – Check only one box:**

- 140       140A       140EZ       140PTC       140ET
- Part-Year Resident Personal Income Tax, Form 140PY
- Nonresident Personal Income Tax, Form 140NR
- Nonresident Composite, Form 140NR

*Filing Form 204 will also provide an automatic 6-month extension for your Small Business Income tax return (Form 140-SBI, Form 140NR-SBI or Form 140PY-SBI). Do not file Form 204-SBI unless you are making an extension payment for your Small Business tax return. See Form 204-SBI for more information. Use Form 204-SBI to make this payment.*

<b>88</b>
<b>81</b> PM
<b>80</b> RCVD

All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a weekend or legal holiday. In that case, your request must be postmarked on or before the business day following the weekend or legal holiday. If you are a calendar year filer, your request for a 2024 filing extension must be postmarked on or before April 15, 2025.

An Arizona extension cannot be granted for more than six months beyond the original due date of the return. Arizona will grant an automatic six-month extension to individuals filing Forms 140, 140A, 140EZ, 140NR, 140PY, 140PTC, or 140ET. Arizona will accept a valid federal extension for the period covered by the federal extension. This includes the automatic six-month individual federal filing extension.

**CHECK ONE BOX:**

	Fiscal Tax Year Ending	Return Due Date
<input type="checkbox"/> <b>Individual Calendar Year Filers:</b> This is a request for an automatic 6-month filing extension .....		October 15, 2025
<input type="checkbox"/> <b>Individual Fiscal Year Filers:</b> Enter taxable year end date and 6-month extended due date .....	<u>MM, M, D, D, Y, Y, Y, Y</u>	<u>MM, M, D, D, Y, Y, Y, Y</u>
<input type="checkbox"/> A federal extension will be used to file this tax return. This form is being used to transmit the Arizona extension payment.		

1 Tax liability for 2024. You may estimate this amount .....	<b>1</b>		00
2 Arizona income tax withheld during 2024 .....	<b>2</b>	00	
3 Arizona estimated tax payments for 2024 .....	<b>3</b>	00	
4 Credits you will claim on your 2024 return. See Arizona Form 301 for a list of credits. 4	<b>4</b>	00	
5 Add lines 2 through 4.....	<b>5</b>		00
6 <b>Balance of Tax:</b> Subtract line 5 from line 1.....	<b>6</b>		00
7 Enter amount of payment enclosed with this extension..... <b>PAYMENT ENCLOSED</b> ▶	<b>7</b>		00

- Make check payable to Arizona Department of Revenue; **write your SSN, Form 204 and tax year on your payment.**
- **Include your payment with this form.**
- For **Nonresident Composite returns**, write "Composite 140NR" on payment and include the taxable year end and entity's EIN.

- **IMPORTANT:** If you are filing under a federal extension but are making an Arizona extension *payment by credit card or electronic payment*, **do not mail Form 204** to us. We will apply your extension tax payment to your account.
- If you **are** sending a payment with this request, mail to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.
- If you are **not** sending a payment with this request, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

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## 2024 Filing Extension For Individuals

### For information or help, call one of the numbers listed:

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

### Tax forms, instructions, and other tax information


If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

### Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Procedures* or *Rulings* from the drop-down menu. Using the Category box, select the tax type and then scroll down to find the *Document ID* or use the *Search Keyword* function to locate the document.

### Publications

To view or print the department's publications, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Publications* from the drop-down menu.

 **Leave the paper behind and e-file your Arizona extension request.**

Visit [www.azdor.gov](http://www.azdor.gov) for e-file requirements.

## Purpose of Form 204

Use Arizona Form 204 to apply for an extension of time to file Arizona Forms 140, 140A, 140EZ, 140ET, 140PTC, 140PY, or 140NR. Individuals use this form to apply for an automatic 6-month extension.

**NOTE:** *If you elected to report your small business income on Form 140-SBI, Form 140NR-SBI or Form 140PY-SBI, filing Form 204 will also provide an automatic 6-month extension to file your small business income tax return.*

*You cannot make an extension payment for your small business income tax return using Form 204. You must complete and file Form 204-SBI to make an extension payment for your small business income tax return. For more information see Form 204-SBI and instructions.*

Also, use Form 204 to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension. However, if you are filing under a federal extension, but making an electronic extension payment or making an extension payment using a credit card, you do not need to mail in Form 204.

Arizona will accept your federal extension for the period covered by the federal extension.

## Completing Form 204

- Enter your name and SSN on the first line 1.
- If filing a joint return with your spouse, enter your spouse's name and SSN on the second line 1.

- Enter your current address on lines 2 and 3.
- Box 95: Select the filing status that you will use on Form 140, 140A, 140EZ, 140PTC, 140ET, 140NR or 140PY.
- Box 94: enter your daytime phone (with area code).
- Check which form this filing extension request if filed for.
- Complete the rest of form following the directions on the form.

**If you are using Form 204 to request a filing extension for an Arizona Form 140NR composite return**, enter the partnership or S Corporation's employer identification number (EIN) in the area designated for an individual's Social Security Number (SSN).

### Foreign Address

If you have a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

## When to File Form 204

All extension requests must be postmarked on or before the original due date of the return, **unless the original due date falls on a weekend or legal holiday.**

In that case, your request must be postmarked on or before the business day following the weekend or legal holiday.

Calendar year filers have until April 15, 2025 to file the request for an extension. This will allow you to file your return by October 15, 2025.

Complete Form 204 to request an automatic 6-month extension. Write **2024 Extension Request** on the **front** of your envelope.

If you are **including a payment** with this request, mail the form to

Arizona Department of Revenue  
PO Box 29085  
Phoenix, AZ 85038-9085

If you are **not including a payment** with your request, mail the form to

Arizona Department of Revenue  
PO Box 52138  
Phoenix, AZ 85072-2138

The department will not return a copy of the Form 204 to you. Be sure to keep a copy of the completed Form 204.

**An extension does not extend the time to pay your income tax.** You must still pay your tax liability by April 15, 2025 or by the original due date of your return.

If you do not pay at least 90% (.90) of the income tax liability disclosed by your return by the return's original due date, you will be subject to the extension underpayment penalty.

We charge interest from the original due date to the date of payment.

**Extension Underpayment Penalty:** We impose this penalty if you do not pay at least 90% (.90) of the income tax liability shown on your return filed under an extension by the return's

original due date. The extension underpayment penalty is  $\frac{1}{2}$  of 1% (.005) of the income tax not paid for each 30-day period or fraction of a 30-day period. We impose this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25% (.25) of the unpaid income tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes § 42-1125(D).

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## Nonresident Aliens

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The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 15, 2025 even though your federal return is due on June 16, 2025. If you want to file your 2024 Arizona return after April 15, 2025 you must ask for a filing extension.

Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2025.

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months.

Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by October 15, 2025 even though your federal return will not be due until December 15, 2025. If you file your 2024 Arizona calendar year return after October 15, 2025 your return will be late.

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## Making Your Payment

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Individuals may make extension payments by check, electronic check, money order, or credit card.

Partnerships or S corporations making an extension payment on behalf of nonresidents participating in the filing of an Arizona Form 140NR composite return must make that payment by check or money order.

### Check or Money Order

If paying by check or money order, make your check or money order payable to Arizona Department of Revenue.

**Write your SSN (or EIN) and 2024 Extension Request** on the **front** of your check or money order.

Include your check or money order with Form 204.

### Electronic Payment From Your Checking or Savings Account

You can make an electronic payment from your checking or savings account to pay your balance due for 2024. There is no fee to use this method. To make an electronic payment, go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the “Make a Payment” link.

Be sure to enter the correct routing number and account number for your checking or savings account. You will be charged a \$50 NSF (non-sufficient funds) fee if you provide an incorrect routing number or an incorrect account number.

Check with your financial institution to get the correct routing and account numbers.

The “E-Check” option in the “Payment Method” drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**NOTE:** *You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.*

### Credit Card Payment

You can pay with your Visa, MasterCard, Discover, or American Express credit card. Go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the “Make a Payment” link and choose the credit card option. This will take you to a third-party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

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## Instructions Before Mailing

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Make sure that you have completed all of the information requested on the **front** of the form.

To avoid an extension underpayment penalty, make sure you pay at least 90% (.90) of your Arizona tax liability.



The “E-Check” option in the “Payment Method” drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**NOTE:** You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.

**Credit card payment**

You can pay with your Discover, MasterCard, Visa, or American Express credit card. Go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the “Make a Payment” link, and choose the credit card option. This will take you to a third-party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**Installment Payments**

If you cannot pay the full amount shown on line 16 when you file, you may request to make monthly installment payments. All payment arrangements for Individual Income tax can be made online at [www.AZTaxes.gov](http://www.AZTaxes.gov). Select the “Request A Payment Plan” option under the Individual Income section.

If you cannot pay the full amount shown on line 16, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2025. To limit the interest and penalty charges, pay as much of the tax as possible when you file.

**Line 17 –Overpayment/Refund**

If line 15 is more than line 11, subtract line 11 from line 15. If you owe money to any Arizona state agency, court, county, incorporated city or town, and certain federal agencies, your refund may go to pay some of the debt. If so, the department will let you know by letter.

**TAX TIP:** If you change your address before you get your refund, let the department know. Complete Form 822, available at: [azdor.gov/forms/other-forms](http://azdor.gov/forms/other-forms).

**Direct Deposit of Refund**

Complete the direct deposit line if you want us to directly deposit the amount shown on line 17 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending you a check. Be sure to check the box if the direct deposit will ultimately be placed in a foreign account.

**NOTE:** Check the box on line 17A if the direct deposit will ultimately be placed in a foreign account. If you check box 17A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will send you a check instead.

**Why Use Direct Deposit?**

<u>DIRECT DEPOSIT</u>	<u>DIRECT PAYMENT</u>
<b>FAST</b> -- e-file Refunds are fast*	<b>FAST</b> -- e-file and e-pay in a single step
<b>CONVENIENT</b> -- No extra trips to the bank	<b>CONVENIENT</b> -- You choose the payment date*
<b>SECURE</b> -- No lost or forged checks	<b>SECURE</b> -- Payment data is safeguarded along with other tax information
<small>*PAYMENT DATE CANNOT BE LATER THAN THE APRIL DEADLINE.</small>	

- You will get your refund fast – even faster if you e-file!
- Payment is more secure since there is no check to get lost.
- It is more convenient. No trip to the bank to deposit your check.
- It saves tax dollars. A refund by direct deposit costs less to process than a check.

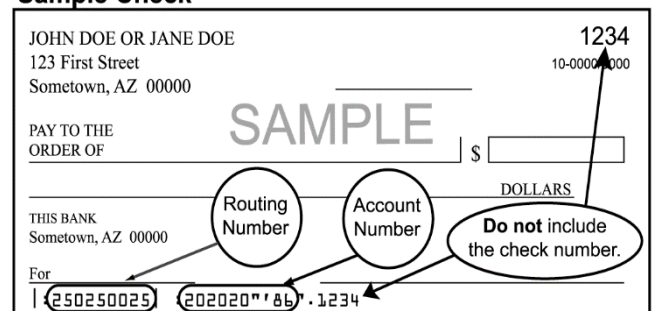
**NOTE:** We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

**Routing Number**

**MAKE SURE YOU ENTER THE CORRECT ROUTING NUMBER.**

The routing number must be nine digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the following sample check, the routing number is 250250025.

**Sample Check**



**Note:** The routing and account numbers may be in different places on your check.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

**Account Number**

**MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER.**

The account number can be up to 17 characters (both numbers and letters). DO NOT include hyphens, spaces or special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Be sure not to include the check number.

**NOTE:** *If the direct deposit is rejected, a check will be mailed instead.*

### Sign Your Return

You must sign your return. If married filing a joint return, both you and your spouse must sign, even if only one had income. Form 140EZ is not considered a valid return unless you sign it.

The department cannot send a refund check if you, and your spouse if married filing jointly, fail to sign the return.

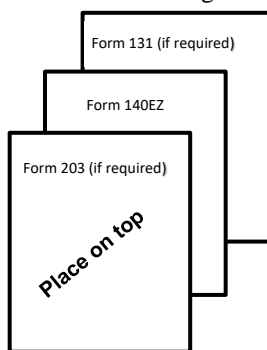
### Instructions Before Mailing

- **DO NOT STAPLE YOUR RETURN OR ANY SCHEDULE, FORM OR PAYMENT TO YOUR RETURN.**
- Make sure your **NAME** and SSN is on the return.
- Be sure you enter your daytime telephone number in the space provided on the front of your return.
- Check to make sure that your math is correct. A math error can cause delays in processing your return.
- If you completed Form 203, be sure to check box 4a on page 1 of your return.
- Check the boxes to make sure you filled in all required boxes.
- If you requested a filing extension, make sure that you check box 82F on page 1 of the return.
- Sign your return and have your spouse sign, if filing jointly.
- Write your SSN and tax year on the front of your check.
- Do not send correspondence with your return.

### Mailing Your Return

#### TO AVOID PROCESSING DELAYS:

- Assemble your tax return in the order shown on the next column.
- If mailing more than one return, please use a separate envelope for each return.
- If you are mailing your return, make a copy of your return before mailing. Also, make a copy of any forms you are including with your return. Keep the copies for your records. Be sure that you mail the original and not a copy.
- Include Form(s) W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-NEC, 1099-MISC and 1099-R, after the last page of your return **only** if the form shows Arizona income tax withholding.



### Where Should I Mail My Return?

If you are expecting a refund, or owe no tax, or owe tax but are not sending a payment, mail the return to:

Arizona Department of Revenue  
 PO Box 52138  
 Phoenix, AZ 85072-2138

If you are sending a payment with this return, mail the return to:

Arizona Department of Revenue  
 PO Box 52016  
 Phoenix, AZ 85072-2016

### Make Sure You Put Enough Postage on the Envelope.

The U.S. Post Office or United States mail service must postmark your return or extension request by midnight April 15, 2025.

The term "United States mail" includes any private delivery service designated by the United States Secretary of the Treasury pursuant to Internal Revenue Code § 7502(f) and the term "postmark" includes any date recorded or marked by any such designated delivery service.

An income tax return that is mailed to the department is timely filed if it is delivered on or before its due date. Additionally, if the envelope or wrapper containing the return sent through the United States mail bears a postmark of the United States mail and that tax return is delivered to the department after its due date that return will be considered timely filed if all of the following apply:

1. The return was deposited in an official depository of the United States mail;
2. The date of the postmark is no later than the due date;
3. The return was properly addressed; and
4. The return had proper postage.

If the envelope or wrapper containing a return sent through the United States mail bears a private meter postmark made by other than the United States mail, the return is treated as timely filed if both of the following apply:

1. The private meter postmark bears a date on or before the due date for filing; and
2. The return is received no later than the time it would ordinarily have been received from the same point of origin by the same class of U.S. postage. If the return is received by the department within five business days of the private meter postmark date the department will consider this requirement satisfied.

You may also use certain private delivery services designated by the IRS to meet the "timely mailing as timely filed" rule.

For more information, see the department's ruling, GTR 16-1, *Timely Filing of Income or Withholding Tax Returns Through the United States Mail*.

### How Long to Keep Your Return

You must keep your records as long as they may be needed for the administration of any provision of Arizona tax law. Generally, this means you must keep records that support items

shown on your return until the period of limitations for that return runs out. The period of limitations is the period of time in which you can amend your return to claim a credit or refund or the department can assess additional tax. A period of limitations is the limited time after which no legal action can be brought. Usually, this is four years from the date the return was due or filed.

In some cases, the limitation period is longer than four years. The period is six years from when you file a return if you underreport the income shown on that return by more than 25% (.25). The department can bring an action at any time if a return is false or fraudulent, or you do not file a return. To find out more about what records you should keep, get federal Publication 552.

### **Where's My Refund?**

You can check on your refund by visiting [www.azdor.gov](http://www.azdor.gov) or [AZTaxes.gov](http://AZTaxes.gov) and clicking on "Where's my refund?" or you may call one of the numbers listed on page 1 of these instructions. Before you call, be sure to have a copy of your 2024 tax return on hand. You will need to know your SSN, your filing status, and your 5-digit ZIP Code.

### **Contacting the Department**

Your tax information on file with the department is confidential. If you want the department to discuss your tax matters with someone other than yourself, you must authorize the department to release confidential information to that person. You may use Arizona Form 285 to authorize the department to release confidential information to your appointee. See Form 285 for details.

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**You may qualify to file your federal and Arizona individual income returns for FREE!!**



Go to our website at [www.azdor.gov](http://www.azdor.gov) and click on E-file Your Taxes for Free found in the Individual box.

**Be sure to use [www.azdor.gov](http://www.azdor.gov) to access your preferred software vendor to ensure free filing for your federal and state returns.**

Do-It-Yourself with fillable forms.

**The state of Arizona may be holding money that you have forgotten about, lost or never knew you had!**



Arizona wants to reunite you with your unclaimed, lost or forgotten assets.

- Uncashed payroll, dividend or cashier's checks
- Stocks, mutual fund accounts, bonds
- Bank accounts and safe deposit box contents
- Insurance proceeds
- Court deposits, trust funds, escrow accounts

To find out if we have unclaimed property for you visit our web site [www.azdor.gov/unclaimed-property](http://www.azdor.gov/unclaimed-property)

State of Arizona Unclaimed Property Unit, (602) 364-0380 Toll Free 1-877-492-9957

Before using paper, E-File and select the Direct Deposit option for a faster refund!



Free federal and state tax preparation for taxpayers who are:

- Elderly
- Americans with disabilities
- Low income

For locations, call 211 or go to [www.211arizona.org](http://www.211arizona.org)



Arizona

## DO YOU QUALIFY FOR AN ARIZONA TAX CREDIT?

You may claim the INCREASED EXCISE TAX CREDIT if:

- you are an Arizona resident
- you are not claimed as a dependent by any other taxpayer
- your federal adjusted gross income was \$ 25,000 or less (\$12,500 if single)
- you were not sentenced for at least 60 days of 2024 to a county, state or federal prison

Up to  
**\$100**  
per household

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# Tax Credits Available

Over 100,000 eligible Arizona families failed to receive thousands of dollars in tax credits because they did not file a tax return. **You may qualify for these special credits when you file your state and federal taxes.**

Tax Year 2024 Federal Earned Income Tax Credit Eligibility Table		
Number of Qualifying Children	Earned Income (less than)	Maximum Credit
0*	\$18,591 (\$25,511 if MFJ)	\$632
1	\$49,084 (\$56,004 if MFJ)	\$4,213
2	\$55,768 (\$62,688 if MFJ)	\$6,960
3 or more	\$59,899 (\$66,819 if MFJ)	\$7,830

\*your age 25 - 64

MFJ = Married Filed Jointly

Tax Year 2024 Federal Child Tax Credit Eligibility Table	
Qualifications	Maximum Credit Amount Per Qualifying Child
Children under the age of 17 years at the end of the 2024 tax year	\$2,000 per child

Parents and children must have Social Security Number or ITIN (Individual Taxpayer Identification Number) to claim credit.

Do you qualify for the Arizona Family Tax Credit and/or Dependent Tax Credit?
To determine if you qualify to claim the Arizona Family Tax Credit and/or the Dependent Tax Credit, see the instructions for Forms 140, 140A, 140EZ and 140PY. Nonresidents filing Form 140NR cannot claim the Arizona Family Tax Credit but you may still qualify to claim the Dependent Tax Credit.

Arizona Increased Excise Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on Arizona residency and filing status	\$25,000 or less per year

<h2>To Qualify!</h2> <p>You must file your state and federal taxes</p>
<h2>How To File!</h2> <p>Get your taxes prepared FREE at one of the community tax assistance sites. The sites will also e-file your taxes; that means a FREE FAST REFUND.</p>
<h2>Where To File!</h2> <p>For locations call .....2-1-1 within Arizona            From anywhere ..... (877) 211-8661            TDD/TTY AZ Relay..... 7-1-1 or (800) 367-8939            Website: <a href="http://www.211arizona.org">www.211arizona.org</a></p>
<h2>Earn it! Keep it! Save it!</h2> <ul style="list-style-type: none"> <li>• Save for a House</li> <li>• Save for a Car</li> <li>• Save for a College Education</li> </ul>

**PREPARING YOUR RETURN**

- Ensure all the necessary lines, amounts, and forms are filled out properly. Check to make sure that calculations on your return are correct as a math error can cause delays in processing your return.
- Double check spelling of names. Avoid using two different names.
- Make sure that you legibly write your complete 9-digit Social Security Number (SSN) on your return. Without proper identification, the Arizona Department of Revenue (ADOR) is unable to process the return.
- Write clearly or use fillable forms. Handwriting can easily be mistaken and mis-typed into ADOR systems.
- Enter your routing number or account number correctly in all appropriate boxes. You are responsible for this information.
- Send payment with the correct return. Send the Arizona Department of Revenue payments with the state return to ADOR and the IRS payment with the federal return to the IRS. The IRS is the federal government entity and ADOR is the state government. The IRS will not process your state return for ADOR. IRS will likely process checks paid to ADOR into the federal account, but will not transfer to the state account.
- If you are filing a joint return, enter the SSNs in the same order every year.

**SUBMITTING YOUR RETURN**

- Sign and date the return.
- Do not staple any items to the return.
- Make sure you use correct postage on the envelope.
- Ensure all pages are sent in together as ADOR will not process partial returns.
- Include your check or money order with your return. Please do not send cash.
- Include a voucher with the payment if not sending it with the return. ADOR spends time researching and connecting the payment to an account if no return or voucher is included delaying the return process.
- All envelopes should be addressed to Arizona Department of Revenue then add the PO Box for the area you wish to reach.
- By law, ADOR must offset any refunds to certain government agencies that have a claim against you. If you received a letter informing you of the offset, please contact the agency listed in the letter.
- Please allow 8-10 weeks for processing. Do not resubmit a return or submit an electronic payment if you mailed a paper check.
- Payments are one of the last items to be processed. The postmark date is used to determine if income payments and returns are timely.

**CONTENTS 140EZ**

**CREDITS**

- Family income tax credit..... 9
- Increased excise tax credit ..... 10

**DEDUCTIONS**

- Standard deduction..... 9

**FILING INFORMATION**

- Do you have to file ..... 5
- Filing extensions..... 7
- Penalties and interest ..... 7-8
- When to file..... 7
- Mailing your return ..... 18

**FILING STATUS**

- Married filing jointly ..... 8
- Single ..... 9

**INCOME**

- Federal adjusted gross income 9

**QUICK AND EASY ACCESS TO TAX HELP AND FORMS**

**PERSONAL COMPUTER**

Access all the information you need online at [www.azdor.gov](http://www.azdor.gov), including:



- Forms and Instructions
- Publications
- Tax Rulings and Procedures
- Other General Tax Information

**WALK-IN SERVICE**

You may get forms and information at our Phoenix and Tucson offices.

Visit [azdor.gov](http://azdor.gov) for taxpayer support services that may be accessed by phone or computer.



We have offices at the following locations:

**Phoenix**  
1600 West Monroe Street  
Phoenix, AZ 85007

**Tucson**  
400 West Congress Street  
Tucson, AZ 85701

**Forms Only:**  
**Mesa**  
55 North Center Street  
Mesa, AZ 85201

**PHONE**



Phoenix..... (602) 255-3381  
Toll-free from  
area codes 520 and 928..... (800) 352-4090

*Reasonable accommodations for any person with a disability can be made.*

**Did You Know?**

When you use tax software all the hard work is done for you! The software:

- Calculates Tax
- Does the Math
- Selects Forms and Schedules
- Makes Complex Returns Simple
- Checks for Errors Before You File
- E-Files the IRS and AZ Returns at the same time
- Gives Proof of E-Filing
- Free E-File available for those who qualify

**Before using paper, E-File and select the Direct Deposit option for a faster refund!**