

**2019 Resident Personal Income Tax Return (EZ Form)**

**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 and click on *Reports and Legal Research* then click on *Legal Research* and select a *Document Type* and *Category* from the drop down menus.

**Publications**

To view or print the department's publications, go to our website and click on *Reports and Legal Research* and then click on *Publications*.

- 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

**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 2019 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:	and your Arizona adjusted gross income is at least:	or your gross income is at least:
• Single	\$ 5,500	\$15,000
• Married filing joint	\$11,000	\$15,000
• Married filing separate	\$ 5,500	\$15,000
• Head of household	\$ 5,500	\$15,000

If you are an Arizona resident, you must report income from **all** 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, or
- pay received for service as a member of the Reserves, National Guard or the U.S. Armed Forces

If you use this form, your Arizona adjusted gross income is the same as your federal adjusted gross income that you entered on line 6.

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.



**Leave the Paper Behind - e-file!**

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

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, 2020, 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 2019 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 2019.
- 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.

**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 is 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 stationed, until you establish a new domicile.

As an Arizona resident, you must report all of your income, no matter where 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*.

---

### 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 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 2019:

- 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.

#### 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 2019, 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 2019 and you did not remarry in 2019, or if your spouse died in 2020 before filing a return for 2019 you may file a joint return. If your spouse died in 2019, the joint return should show your spouse's 2019 income before death and your income for all of 2019. If your spouse died in 2020, before filing the 2019 return, the joint return should show all of your income and all of your spouse's income for 2019. 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?

### When Should You File?

Your 2019 calendar year tax return is due no later than midnight, April 15, 2020. File your return as soon as you can after January 1, 2020, but no later than April 15, 2020.

### What if You Cannot File on Time?

You may request an extension if you know you will not be able to file on time.

**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:

1. Apply for a state extension (Arizona Form 204). To apply for a state extension, file Arizona Form 204 by April 15, 2020. 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
2. You may 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?

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, 2020, even though your federal return is due on June 15, 2020. If you want to file your Arizona return after April 15, 2020, you must ask for a filing extension. You must file this request by April 15, 2020. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2020. See Form 204 for extension filing details.

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, 2020, even though your federal return will not be due until December 15, 2020. If you file your 2019 Arizona calendar year return after October 15, 2020, your return will be late.

If you are a fiscal year filer, your return is due on the 15th day of the fourth month following the close of your fiscal year.

## 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 2019 calendar year return by April 15, 2020, 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 the last 4 years.

### 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, 2019. 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 2019 and you did not remarry in 2019. 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.

**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, 2019. 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, 2019, and you did not remarry in 2019, 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 2019 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:
Married filing jointly	\$ 24,400
Single	\$ 12,200


**Line 8 - Arizona Taxable Income**

Subtract line 7 from line 6 and enter the difference. If less than zero, enter "0". Use this amount to find your tax using the **Optional Tax Tables**.

**Line 9 - Tax Amount**

Enter the tax from the Optional Tax Tables.

**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		
	Check one	
	Yes	No
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.		
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 - 2019 Arizona Income Tax Withheld**

Enter the 2019 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 - 2019 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 a 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 2019 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 2019 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.

<b>Credit for Increased Excise Taxes Worksheet</b>		
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.	<b>Check one</b>	
	Yes	No
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, 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 2019. 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 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. Complete Arizona Form 140-IA, *Individual Income Tax Installment Agreement Request*, and mail the completed form to the address on the Form 140-IA. **Do not mail Form 140-IA with your income tax return.** You may obtain this form from our website at [www.azdor.gov](http://www.azdor.gov).

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, 2020. To limit the interest and penalty charges, pay as much of the tax as possible when you file.

**Line 17 –Overpayment/Refund**

<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
	
<small>*PAYMENT DATE CANNOT BE LATER THAN THE APRIL DEADLINE.</small>	

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. Write to: Refund Desk, Arizona Department of Revenue, PO Box 29216, Phoenix AZ 85038-9216. Make sure that you include your SSN in your letter.*

**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?**

- 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.

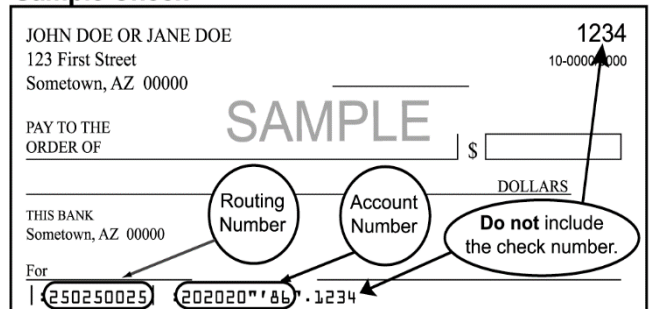
**NOTE:** *We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

**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, 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.

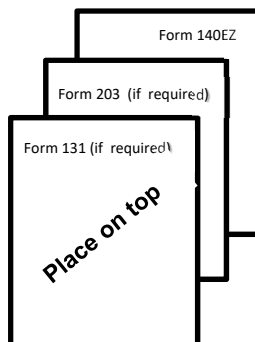
## Mailing Your Return

### TO AVOID PROCESSING DELAYS:

- Assemble your tax return in the order shown below.
- 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 Forms(s) W-2m W-2G, 1099-R, and 1099-G, after the last page of your return **only** if these forms show 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, 2020.

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 2019 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.