



Douglas A. Ducey
Governor

Carlton Woodruff
Director

ARIZONA GENERAL TAX NOTICE

GTN 20-1

[Revised 4/1/20]

Filing and Payment Extensions Due to COVID-19 Emergency Declaration

Pursuant to authority delegated by state law¹ and the Governor's March 11, 2020 Declaration of Emergency,² Director Woodruff announces the following relief for taxpayers:

For individual, corporate, and fiduciary income taxes:

1. In light of the U.S. Department of Treasury's postponement of the due dates for both filing federal income tax returns and making income tax payments, the due dates for reporting and paying Arizona individual, corporate, and fiduciary income taxes for Calendar Year 2019 that were previously due on April 15, 2020 are extended to **Wednesday, July 15, 2020**. Late filing and payment penalties and interest will be suspended for all returns and payments received on or before that date.
2. Due dates for filing the following income credit claims are extended to **Wednesday, July 15, 2020**:
 - a. Form 140ET (Credit for Increased Excise Taxes)
 - b. Form 140PTC (Property Tax Refund (Credit) Claim)
3. The due date for estimated payments due on April 15, 2020 remains **Wednesday, April 15, 2020**.
4. *Automatic extensions.* Taxpayers who request an automatic extension of time for filing their federal tax returns from the Internal Revenue Service will be granted a 6-month extension to file their Arizona returns: no separate request must be filed with the Arizona Department of Revenue.³ (The extension will be 5½ months for fiduciary returns.) Note that this request does not provide a further extension of time for paying any Arizona income tax liability: at least 90% of a taxpayer's reported Arizona income tax liability must still be paid by July 15 to avoid penalties and interest.
5. *Contributions to certified school tuition organizations, public schools, and qualifying charitable organizations:* Under current law, the date that taxpayers may elect to designate the taxable year within which these contributions apply remains April 15, 2020. State law does not authorize the Director or ADOR to alter the scope of these statutorily-provided credits.

¹ Arizona Revised Statutes ("A.R.S.") § 42-2079(A)(2).

² Available at https://azgovernor.gov/sites/default/files/declaraton_0.pdf.

³ Individual income taxpayers who do not file a federal tax return may request a 6-month extension by filing an Arizona Form 204 (Application for Filing Extension), which may be downloaded from the Department's website at <https://azdor.gov/forms/individual/application-filing-extension-form>. The Form 120EXT for corporate filers and Form 141AZ EXT for fiduciary filers may be downloaded at <https://azdor.gov/forms/corporate-tax-forms/application-automatic-extension-time-file-corporation-partnership-and-extension-fiduciary-returns-only> and <https://azdor.gov/forms/fiduciary-forms/application-filing-extension-fiduciary-returns-only> respectively.

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Please note that this General Tax Notice may be further supplemented by issuance of a subsequent notice as circumstances warrant.

Explanatory Notice: The purpose of a tax notice is to provide general guidance to assist taxpayers in becoming familiar with Arizona tax laws. Relevant statutes, case law or administrative rules, as well as a subsequent notice, may modify or negate any or all of the provisions of any tax notice. In the case of inconsistency or omission in this notice, the language of the Arizona Revised Statutes and the Arizona Administrative Code will prevail. Please see General Tax Ruling (GTR) 08-1 for more detailed information regarding documents issued by the Department of Revenue. GTR 08-1 is available online on the department's website at <https://azdor.gov/legal/rulings>.