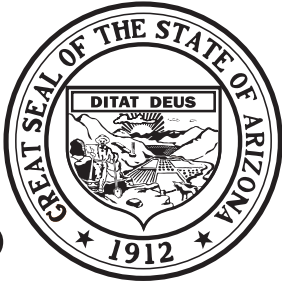


# 2022



## 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 2022 return using Form 140.**

### Who can use Arizona Form 140EZ?

You can use Form 140EZ to file for 2022 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 2022.
- 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, 2022. If you use the amounts from your 2022 federal tax return to complete your Arizona return and the Legislature does not adopt the 2022 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 2022 conformity.

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## 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 2022, except for changes Congress made to the federal tax code during 2022 if either of the following apply:

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

**OR**

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

When federal changes are made, Arizona legislature must adopt those changes if the Arizona starting points are to be kept the same. The legislature will address this issue when it is in session during 2023. We must publish these forms before this issue will be addressed by the legislature. When we went to print, Arizona had not yet adopted any federal tax law changes enacted after January 1, 2022.

**What does this mean to you? It means that if any of the federal law changes made in 2022 apply to your 2022 return, you can opt to file your 2022 return using one of the following methods:**

1. *You can wait and file your 2022 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 2022 return assuming that the federal law changes will be adopted.* The 2022 tax forms make this assumption.

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

- If Arizona adopts the federal changes, you do not have to do anything more.
- If Arizona does not adopt all those changes, you may need to amend your 2022 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 webpage at <https://azdor.gov/legal/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 2022 return and you file and pay the required amended return by the extended due date of your 2023 return.

3. *You can file your 2022 return assuming that we will not adopt the federal law changes.* If you opt for this method, you will have to do all of the following.

- You will have to research all of the federal changes made after January 1, 2022.
- You will have to figure out if any of those changes apply to you.
- You will have 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 2022 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 webpage at <https://azdor.gov/legal/conformity-irc>.

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## Due date for Calendar Year Filers

Your 2022 individual income tax return is due by midnight on April 15, 2023. **Because April 15, 2023 falls on a weekend, and April 17, 2023 falls on a federal holiday, you have until Tuesday, April 18, 2023 to timely file your 2022 tax return.** If you file under a valid extension, your extended due date to file your income tax return is October 15, 2023. **Because October 15, 2023 falls on a weekend, you have until Monday, October 16, 2023 to timely file your 2022 tax return.**

## 2022 Changes to Income Tax Forms

Due to modifications to the 2022 Forms 140, 140NR and 140PY certain additions and subtractions (adjustments to Arizona Gross Income) have been moved from pages 1 and 2 to pages 5 (additions) and page 6 (subtractions).

## 2022 Individual Filing Threshold

The filing threshold used to determine if a taxpayer must file an Arizona individual income tax return was adjusted for inflation.

The filing threshold is based on a taxpayer's filing status and federal gross income excluding certain income that Arizona does not tax. A taxpayer must file if they are:

- Single and gross income is more than \$12,950;
- Married filing joint and gross income is more than \$25,900;
- Married filing separate and gross income is more than \$12,950; and
- Head of Household and gross income is more than \$19,400.

For more information and income that is excluded, see the table, *Arizona Filing Requirements*, provided on page 1 of the instructions for the income tax form you are filing

## 2022 Arizona Standard Deduction Amounts Adjusted

The 2022 Arizona standard deduction amounts are:

- \$12,950 for a single taxpayer or a married taxpayer filing a separate return;
- \$25,900 for a married couple filing a joint return; and
- \$19,400 for individuals filing a head of household return.

## Change to Standard Deduction Increase for Charitable Contributions Computation

For taxpayers who do not itemized deductions on their 2022 Arizona income tax return and elect to take the standard deduction, the allowable Standard Deduction Increase was modified. For tax year 2022, the allowable portion of your charitable contributions used to compute your Standard Deduction Increased was increased from 25% to 27% 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)

## 2022 Individual Income Tax Rates

For 2022, Tax Tables X & Y were adjusted for inflation. Taxpayers with taxable income more than \$50,000 must use Tax Tables X and Y to compute their tax liability. Part-year residents and nonresidents must also use Tax Tables X and Y to compute their 2022 tax liability regardless of their taxable income.

The 2022 Optional Tax Table (for Arizona resident taxpayers with taxable income less than \$50,000) was also adjusted for inflation. To determine your tax liability, see the Optional Tax Table.

## 2022 Arizona Small Business Income (SBI) Tax

The tax rate applicable to small business taxable income reported on Forms 140-SBI, 140PY-SBI or Form 140NR-SBI was reduced from 3.5% in 2021 to 3.0% for 2022.

## 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 2022, the maximum current year credit is:

- \$623 for single or head of household taxpayers;
- \$1,245 for married taxpayers filing a joint return; and
- \$623 for married taxpayers filing a separate 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 2022, the maximum current year credit is:

- \$620 for single and head of household taxpayers;
- \$1,238 for married taxpayers filing a joint return; and
- \$620 for married taxpayers filing a separate return.

## Repealed Individual Tax Credits

Beginning with tax year 2022, the following income tax credits have been repealed. Taxpayers who claimed either of these credits and established unused carryover amounts from prior tax years, may still claim the carryover amounts for the remaining 5-year carryover period allowed by the credit.

- Pollution Control Credit (Form 315)
- Employment by a Healthy Forest Enterprise Credit (Form 332)

## New Individual Tax Credits

### Affordable Housing Tax Credit (Form 354)

Beginning with tax year 2022, Arizona allows an individual taxpayer to claim a nonrefundable tax credit for projects in

this state that qualify for the federal low-income housing tax credit under section 42 of the Internal Revenue Code (IRC) that are placed in service from and after June 30, 2022 in an amount equal to at least fifty-percent (50%) of the amount of the federal credit allowed in each taxable during the federal credit. Arizona Revised Statute § 43-1074

The tax credit may claimed on either the individual's personal income tax return (Form 140, 140NR or 140PY) or the Small Business Income tax return, if filing. (Form 140-SBI, 140NR-SBI or 140PY-SBI)

For more information, see Credit Form 354 and instructions.

## **Pass-Through Entity (PTE) Tax (Credit Form 355)**

Beginning with tax year 2022, Arizona allows an individual partner or an individual shareholder of a partnership/S Corporation a nonrefundable tax credit for the taxes paid by the PTE on the individual's behalf for their share of the income distributed to the partner/shareholder. If the allowable credit exceeds the taxes otherwise due on the claimants income, or if the there are no taxes due, the amount of the claim not used to offset taxes may be carried for not more than five consecutive taxable years as a credit against subsequent years' income tax liability. Arizona Revised Statute § 43-1077

For more information, see Credit Form 355, *Credit for Entity-Level Tax*, and instructions.

An individual taxpayer who claims the allowable PTE tax credit, must also adjust their Arizona gross income by adding the amount of the tax payment made by the PTE for which the tax credit is claimed.

A taxpayer who is claiming this credit on their personal income tax return, the add-back adjustment is reported on page 5, "Other Additions to Arizona Gross Income" and included in the total amount reported on the income tax return. Arizona Revised Statute § 43-1021.

**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 2022 to a county, state or federal prison

Up to  
**\$100**  
per household

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**2022 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 select *Report, Statistics and Legal Research* from the main menu 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 select *Reports, Statistics and Legal Research* from the main menu and then click on *Publications* in the left-hand side column.

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- **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 18, 2023, 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 2022 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 2022.
- 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 2022 return using Arizona Form 140. For more information, see Form 140 instructions.

**Do You Have to File?**

<b>Arizona Filing Requirements</b>	
<b>These rules apply to all Arizona taxpayers</b>	
You must file if you are:	<b>and</b> your gross income is more than:
• Single	\$12,950
• Married filing joint	\$25,900
• Married filing separate	\$12,950
• Head of Household	\$19,400
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:	
<ul style="list-style-type: none"> <li>• interest from U.S. Government obligations;</li> <li>• social security retirement benefits received under Title II of the Social Security Act;</li> <li>• 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;</li> <li>• pay received for service as a member of the Reserves, National Guard or the U.S. Armed Forces; or</li> <li>• benefits, annuities and pensions as retired or retainer pay of the uniformed services of the United States.</li> </ul>	

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*.

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## Determining Residency Status

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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 2022:

- 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*.

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## What if a Taxpayer Died?

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If a taxpayer died before filing a return for 2022, 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 2022 and you did not remarry in 2022, or if your spouse died in 2023 before filing a return for 2022 you may file a joint return. If your spouse died in 2022, the joint return should show your spouse's 2022 income before death and your income for all of 2022. If your spouse died in 2023, before filing the 2022 return, the joint return should show all of your income and all of your spouse's income for 2022. 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 2022 calendar year tax return is due no later than midnight, April 15, 2023. File your return as soon as you can after January 1, 2023, but no later than April 15, 2023. **Because April 15, 2023 falls on a weekend and April 17, 2023 falls on a federal holiday, you have until Tuesday, April 18, 2023 to timely file your 2022 tax return.** File your return as soon as you can after January 1, 2023, but no later than April 18, 2023.

### 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 2022 calendar year tax return, your due date is October 15, 2023. **Because October 15, 2023 falls on a weekend, you have until Monday, October 16, 2023 to timely file your 2022 tax return.**

**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 18, 2023. 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. *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 2022 calendar year return by April 18, 2023, 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, 2022. 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 2022 and you did not remarry in 2022. 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, 2022. 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, 2022, and you did not remarry in 2022, 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 2022 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	\$12,950
Married filing jointly	\$ 25,900


**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 - 2022 Arizona Income Tax Withheld**

Enter the 2022 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 - 2022 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 2022 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 2022 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, you 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 2022. 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 2022

1 Your First Name and Middle Initial Last Name Your Social Security Number
1 Spouse's First Name and Middle Initial (if box 4 is checked) Last Name Spouse's Social Security No.
2 Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code)
3 City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different)

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
- 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. Lines 6-17 including Federal adjusted gross income, deductions, Arizona taxable income, tax withheld, and total tax due.

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.

For the calendar year 2022 or fiscal year beginning MM,DD,YY 2,0,2,2 and ending MM,DD,YY 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.	Daytime Phone (with area code) <b>94</b>
<b>3</b> City, Town or Post Office		State	ZIP Code

**REVENUE USE ONLY. DO NOT MARK IN THIS AREA.**  
**88**

- 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>81</b> PM	<b>80</b> RCVD
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<p>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 2022 filing extension must be postmarked on or before April 18, 2023.</p>	<p>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.</p>
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<b>CHECK ONE BOX:</b>	<b>Fiscal Tax Year Ending</b>	<b>Return Due Date</b>
<input type="checkbox"/> <b>Individual Calendar Year Filers:</b>		
This is a request for an automatic 6-month filing extension .....		October 16, 2023
<input type="checkbox"/> <b>Individual Fiscal Year Filers:</b>		
Enter taxable year end date and 6-month extended due date .....	<u>MM,DD,YYYY</u>	<u>MM,DD,YYYY</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.		

**Note: Calendar year filers - Because October 15, 2023 falls on a weekend, you have until October 16, 2023 to file your return.**

1 Tax liability for 2022. You may estimate this amount .....	<b>1</b>		00
2 Arizona income tax withheld during 2022 .....	<b>2</b>		00
3 Arizona estimated tax payments for 2022 .....	<b>3</b>		00
4 Credits you will claim on your 2022 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..... PAYMENT ENCLOSED ▶	<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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## 2022 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 *Reports, Statistics and Legal Research* from the main menu 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, Statistics and Legal Research* from the main menu then click on *Publications* in the left-hand side column.

 **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.*

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).

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.

### 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 18, 2023 to file the request for an extension. This will allow you to file your return by October 16, 2023.

Complete Form 204 to request an automatic 6-month extension. Write **2022 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 18, 2023 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 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).

### Nonresident Aliens

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 18, 2023 even though your federal return is due on June 15, 2023. If you want to file your 2022 Arizona return after April 18, 2023 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 16, 2023.

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 16, 2023 even though your federal return will not be due until December 15, 2023. If you file your 2022 Arizona calendar year return after October 16, 2023 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 2022 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 2022. 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 18, 2023. 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.

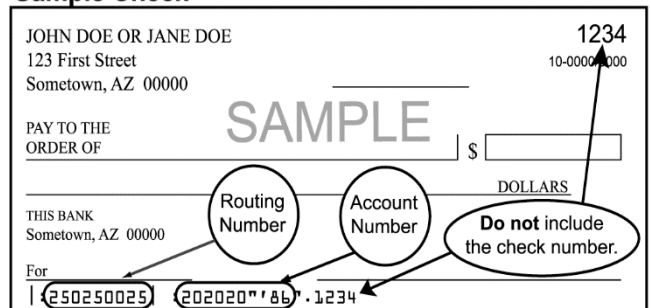
**NOTE:** We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

**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.

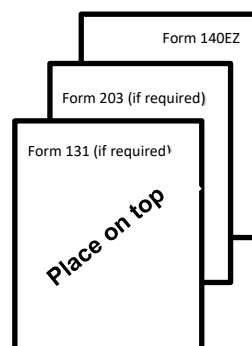
## Instructions Before Mailing

- **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 18, 2023.

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 2022 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.

## 2022 Arizona Optional Tax Tables for Forms 140, 140A, and 140EZ

If your taxable income is less than \$50,000, use the Optional Tax Tables.

If your taxable income is \$50,000 or more, use Tax Table X or Y. Also, if your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2022. In this case, you must file using Form 140.

### To Find Your Tax:

1. Read down the income column until you find your taxable income shown on your return.

Form 140, line 45    Form 140A, line 19    Form 140EZ, line 8

2. Read across until you find your *filing status*. Enter the tax on your return.

Form 140, line 46    Form 140A, line 20    Form 140EZ, line 9

### Example:

Mr. and Mrs. Timely are filing a joint return. Their taxable income is \$19,360 (Form 140, line 45). First, they find the \$19,350-\$19,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income lines and filing status column meet is \$494. This is the tax amount they must enter on Form 140, line 46.

At Least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>Your Tax Is -</b>			
<b>19,300</b>	<b>19,350</b>	493	493
<b>19,350</b>	<b>19,400</b>	494	494
<b>19,400</b>	<b>19,450</b>	495	495

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>If less than \$20 tax is 0    Your Tax Is</b>				<b>\$2,000    Your Tax Is</b>				<b>\$4,000    Your Tax Is</b>			
20	50	1	1	2,000	2,050	52	52	4,000	4,050	103	103
50	100	2	2	2,050	2,100	53	53	4,050	4,100	104	104
100	150	3	3	2,100	2,150	54	54	4,100	4,150	105	105
150	200	4	4	2,150	2,200	55	55	4,150	4,200	106	106
200	250	6	6	2,200	2,250	57	57	4,200	4,250	108	108
250	300	7	7	2,250	2,300	58	58	4,250	4,300	109	109
300	350	8	8	2,300	2,350	59	59	4,300	4,350	110	110
350	400	10	10	2,350	2,400	61	61	4,350	4,400	112	112
400	450	11	11	2,400	2,450	62	62	4,400	4,450	113	113
450	500	12	12	2,450	2,500	63	63	4,450	4,500	114	114
500	550	13	13	2,500	2,550	64	64	4,500	4,550	115	115
550	600	15	15	2,550	2,600	66	66	4,550	4,600	117	117
600	650	16	16	2,600	2,650	67	67	4,600	4,650	118	118
650	700	17	17	2,650	2,700	68	68	4,650	4,700	119	119
700	750	18	18	2,700	2,750	69	69	4,700	4,750	120	120
750	800	20	20	2,750	2,800	71	71	4,750	4,800	122	122
800	850	21	21	2,800	2,850	72	72	4,800	4,850	123	123
850	900	22	22	2,850	2,900	73	73	4,850	4,900	124	124
900	950	24	24	2,900	2,950	75	75	4,900	4,950	126	126
950	1,000	25	25	2,950	3,000	76	76	4,950	5,000	127	127
<b>\$1,000    Your Tax Is</b>				<b>\$3,000    Your Tax Is</b>				<b>\$5,000    Your Tax Is</b>			
1,000	1,050	26	26	3,000	3,050	77	77	5,000	5,050	128	128
1,050	1,100	27	27	3,050	3,100	78	78	5,050	5,100	129	129
1,100	1,150	29	29	3,100	3,150	80	80	5,100	5,150	131	131
1,150	1,200	30	30	3,150	3,200	81	81	5,150	5,200	132	132
1,200	1,250	31	31	3,200	3,250	82	82	5,200	5,250	133	133
1,250	1,300	33	33	3,250	3,300	84	84	5,250	5,300	135	135
1,300	1,350	34	34	3,300	3,350	85	85	5,300	5,350	136	136
1,350	1,400	35	35	3,350	3,400	86	86	5,350	5,400	137	137
1,400	1,450	36	36	3,400	3,450	87	87	5,400	5,450	138	138
1,450	1,500	38	38	3,450	3,500	89	89	5,450	5,500	140	140
1,500	1,550	39	39	3,500	3,550	90	90	5,500	5,550	141	141
1,550	1,600	40	40	3,550	3,600	91	91	5,550	5,600	142	142
1,600	1,650	41	41	3,600	3,650	92	92	5,600	5,650	143	143
1,650	1,700	43	43	3,650	3,700	94	94	5,650	5,700	145	145
1,700	1,750	44	44	3,700	3,750	95	95	5,700	5,750	146	146
1,750	1,800	45	45	3,750	3,800	96	96	5,750	5,800	147	147
1,800	1,850	47	47	3,800	3,850	98	98	5,800	5,850	149	149
1,850	1,900	48	48	3,850	3,900	99	99	5,850	5,900	150	150
1,900	1,950	49	49	3,900	3,950	100	100	5,900	5,950	151	151
1,950	2,000	50	50	3,950	4,000	101	101	5,950	6,000	152	152




At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$6,000 Your Tax Is</b>				<b>\$9,000 Your Tax Is</b>				<b>\$12,000 Your Tax Is</b>			
6,000	6,050	154	154	9,000	9,050	230	230	12,000	12,050	307	307
6,050	6,100	155	155	9,050	9,100	231	231	12,050	12,100	308	308
6,100	6,150	156	156	9,100	9,150	233	233	12,100	12,150	309	309
6,150	6,200	157	157	9,150	9,200	234	234	12,150	12,200	310	310
6,200	6,250	159	159	9,200	9,250	235	235	12,200	12,250	312	312
6,250	6,300	160	160	9,250	9,300	237	237	12,250	12,300	313	313
6,300	6,350	161	161	9,300	9,350	238	238	12,300	12,350	314	314
6,350	6,400	163	163	9,350	9,400	239	239	12,350	12,400	316	316
6,400	6,450	164	164	9,400	9,450	240	240	12,400	12,450	317	317
6,450	6,500	165	165	9,450	9,500	242	242	12,450	12,500	318	318
6,500	6,550	166	166	9,500	9,550	243	243	12,500	12,550	319	319
6,550	6,600	168	168	9,550	9,600	244	244	12,550	12,600	321	321
6,600	6,650	169	169	9,600	9,650	245	245	12,600	12,650	322	322
6,650	6,700	170	170	9,650	9,700	247	247	12,650	12,700	323	323
6,700	6,750	171	171	9,700	9,750	248	248	12,700	12,750	324	324
6,750	6,800	173	173	9,750	9,800	249	249	12,750	12,800	326	326
6,800	6,850	174	174	9,800	9,850	251	251	12,800	12,850	327	327
6,850	6,900	175	175	9,850	9,900	252	252	12,850	12,900	328	328
6,900	6,950	177	177	9,900	9,950	253	253	12,900	12,950	330	330
6,950	7,000	178	178	9,950	10,000	254	254	12,950	13,000	331	331
<b>\$7,000 Your Tax Is</b>				<b>\$10,000 Your Tax Is</b>				<b>\$13,000 Your Tax Is</b>			
7,000	7,050	179	179	10,000	10,050	256	256	13,000	13,050	332	332
7,050	7,100	180	180	10,050	10,100	257	257	13,050	13,100	333	333
7,100	7,150	182	182	10,100	10,150	258	258	13,100	13,150	335	335
7,150	7,200	183	183	10,150	10,200	259	259	13,150	13,200	336	336
7,200	7,250	184	184	10,200	10,250	261	261	13,200	13,250	337	337
7,250	7,300	186	186	10,250	10,300	262	262	13,250	13,300	339	339
7,300	7,350	187	187	10,300	10,350	263	263	13,300	13,350	340	340
7,350	7,400	188	188	10,350	10,400	265	265	13,350	13,400	341	341
7,400	7,450	189	189	10,400	10,450	266	266	13,400	13,450	342	342
7,450	7,500	191	191	10,450	10,500	267	267	13,450	13,500	344	344
7,500	7,550	192	192	10,500	10,550	268	268	13,500	13,550	345	345
7,550	7,600	193	193	10,550	10,600	270	270	13,550	13,600	346	346
7,600	7,650	194	194	10,600	10,650	271	271	13,600	13,650	347	347
7,650	7,700	196	196	10,650	10,700	272	272	13,650	13,700	349	349
7,700	7,750	197	197	10,700	10,750	273	273	13,700	13,750	350	350
7,750	7,800	198	198	10,750	10,800	275	275	13,750	13,800	351	351
7,800	7,850	200	200	10,800	10,850	276	276	13,800	13,850	353	353
7,850	7,900	201	201	10,850	10,900	277	277	13,850	13,900	354	354
7,900	7,950	202	202	10,900	10,950	279	279	13,900	13,950	355	355
7,950	8,000	203	203	10,950	11,000	280	280	13,950	14,000	356	356
<b>\$8,000 Your Tax Is</b>				<b>\$11,000 Your Tax Is</b>				<b>\$14,000 Your Tax Is</b>			
8,000	8,050	205	205	11,000	11,050	281	281	14,000	14,050	358	358
8,050	8,100	206	206	11,050	11,100	282	282	14,050	14,100	359	359
8,100	8,150	207	207	11,100	11,150	284	284	14,100	14,150	360	360
8,150	8,200	208	208	11,150	11,200	285	285	14,150	14,200	361	361
8,200	8,250	210	210	11,200	11,250	286	286	14,200	14,250	363	363
8,250	8,300	211	211	11,250	11,300	288	288	14,250	14,300	364	364
8,300	8,350	212	212	11,300	11,350	289	289	14,300	14,350	365	365
8,350	8,400	214	214	11,350	11,400	290	290	14,350	14,400	367	367
8,400	8,450	215	215	11,400	11,450	291	291	14,400	14,450	368	368
8,450	8,500	216	216	11,450	11,500	293	293	14,450	14,500	369	369
8,500	8,550	217	217	11,500	11,550	294	294	14,500	14,550	370	370
8,550	8,600	219	219	11,550	11,600	295	295	14,550	14,600	372	372
8,600	8,650	220	220	11,600	11,650	296	296	14,600	14,650	373	373
8,650	8,700	221	221	11,650	11,700	298	298	14,650	14,700	374	374
8,700	8,750	222	222	11,700	11,750	299	299	14,700	14,750	375	375
8,750	8,800	224	224	11,750	11,800	300	300	14,750	14,800	377	377
8,800	8,850	225	225	11,800	11,850	302	302	14,800	14,850	378	378
8,850	8,900	226	226	11,850	11,900	303	303	14,850	14,900	379	379
8,900	8,950	228	228	11,900	11,950	304	304	14,900	14,950	381	381
8,950	9,000	229	229	11,950	12,000	305	305	14,950	15,000	382	382

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$15,000 Your Tax Is</b>				<b>\$18,000 Your Tax Is</b>				<b>\$21,000 Your Tax Is</b>			
15,000	15,050	383	383	18,000	18,050	460	460	21,000	21,050	536	536
15,050	15,100	384	384	18,050	18,100	461	461	21,050	21,100	537	537
15,100	15,150	386	386	18,100	18,150	462	462	21,100	21,150	539	539
15,150	15,200	387	387	18,150	18,200	463	463	21,150	21,200	540	540
15,200	15,250	388	388	18,200	18,250	465	465	21,200	21,250	541	541
15,250	15,300	390	390	18,250	18,300	466	466	21,250	21,300	543	543
15,300	15,350	391	391	18,300	18,350	467	467	21,300	21,350	544	544
15,350	15,400	392	392	18,350	18,400	469	469	21,350	21,400	545	545
15,400	15,450	393	393	18,400	18,450	470	470	21,400	21,450	546	546
15,450	15,500	395	395	18,450	18,500	471	471	21,450	21,500	548	548
15,500	15,550	396	396	18,500	18,550	472	472	21,500	21,550	549	549
15,550	15,600	397	397	18,550	18,600	474	474	21,550	21,600	550	550
15,600	15,650	398	398	18,600	18,650	475	475	21,600	21,650	551	551
15,650	15,700	400	400	18,650	18,700	476	476	21,650	21,700	553	553
15,700	15,750	401	401	18,700	18,750	477	477	21,700	21,750	554	554
15,750	15,800	402	402	18,750	18,800	479	479	21,750	21,800	555	555
15,800	15,850	404	404	18,800	18,850	480	480	21,800	21,850	557	557
15,850	15,900	405	405	18,850	18,900	481	481	21,850	21,900	558	558
15,900	15,950	406	406	18,900	18,950	483	483	21,900	21,950	559	559
15,950	16,000	407	407	18,950	19,000	484	484	21,950	22,000	560	560
<b>\$16,000 Your Tax Is</b>				<b>\$19,000 Your Tax Is</b>				<b>\$22,000 Your Tax Is</b>			
16,000	16,050	409	409	19,000	19,050	485	485	22,000	22,050	562	562
16,050	16,100	410	410	19,050	19,100	486	486	22,050	22,100	563	563
16,100	16,150	411	411	19,100	19,150	488	488	22,100	22,150	564	564
16,150	16,200	412	412	19,150	19,200	489	489	22,150	22,200	565	565
16,200	16,250	414	414	19,200	19,250	490	490	22,200	22,250	567	567
16,250	16,300	415	415	19,250	19,300	492	492	22,250	22,300	568	568
16,300	16,350	416	416	19,300	19,350	493	493	22,300	22,350	569	569
16,350	16,400	418	418	19,350	19,400	494	494	22,350	22,400	571	571
16,400	16,450	419	419	19,400	19,450	495	495	22,400	22,450	572	572
16,450	16,500	420	420	19,450	19,500	497	497	22,450	22,500	573	573
16,500	16,550	421	421	19,500	19,550	498	498	22,500	22,550	574	574
16,550	16,600	423	423	19,550	19,600	499	499	22,550	22,600	576	576
16,600	16,650	424	424	19,600	19,650	500	500	22,600	22,650	577	577
16,650	16,700	425	425	19,650	19,700	502	502	22,650	22,700	578	578
16,700	16,750	426	426	19,700	19,750	503	503	22,700	22,750	579	579
16,750	16,800	428	428	19,750	19,800	504	504	22,750	22,800	581	581
16,800	16,850	429	429	19,800	19,850	506	506	22,800	22,850	582	582
16,850	16,900	430	430	19,850	19,900	507	507	22,850	22,900	583	583
16,900	16,950	432	432	19,900	19,950	508	508	22,900	22,950	585	585
16,950	17,000	433	433	19,950	20,000	509	509	22,950	23,000	586	586
<b>\$17,000 Your Tax Is</b>				<b>\$20,000 Your Tax Is</b>				<b>\$23,000 Your Tax Is</b>			
17,000	17,050	434	434	20,000	20,050	511	511	23,000	23,050	587	587
17,050	17,100	435	435	20,050	20,100	512	512	23,050	23,100	588	588
17,100	17,150	437	437	20,100	20,150	513	513	23,100	23,150	590	590
17,150	17,200	438	438	20,150	20,200	514	514	23,150	23,200	591	591
17,200	17,250	439	439	20,200	20,250	516	516	23,200	23,250	592	592
17,250	17,300	441	441	20,250	20,300	517	517	23,250	23,300	594	594
17,300	17,350	442	442	20,300	20,350	518	518	23,300	23,350	595	595
17,350	17,400	443	443	20,350	20,400	520	520	23,350	23,400	596	596
17,400	17,450	444	444	20,400	20,450	521	521	23,400	23,450	597	597
17,450	17,500	446	446	20,450	20,500	522	522	23,450	23,500	599	599
17,500	17,550	447	447	20,500	20,550	523	523	23,500	23,550	600	600
17,550	17,600	448	448	20,550	20,600	525	525	23,550	23,600	601	601
17,600	17,650	449	449	20,600	20,650	526	526	23,600	23,650	602	602
17,650	17,700	451	451	20,650	20,700	527	527	23,650	23,700	604	604
17,700	17,750	452	452	20,700	20,750	528	528	23,700	23,750	605	605
17,750	17,800	453	453	20,750	20,800	530	530	23,750	23,800	606	606
17,800	17,850	455	455	20,800	20,850	531	531	23,800	23,850	608	608
17,850	17,900	456	456	20,850	20,900	532	532	23,850	23,900	609	609
17,900	17,950	457	457	20,900	20,950	534	534	23,900	23,950	610	610
17,950	18,000	458	458	20,950	21,000	535	535	23,950	24,000	611	611

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$24,000 Your Tax Is</b>				<b>\$27,000 Your Tax Is</b>				<b>\$30,000 Your Tax Is</b>			
24,000	24,050	613	613	27,000	27,050	689	689	30,000	30,050	772	766
24,050	24,100	614	614	27,050	27,100	690	690	30,050	30,100	773	767
24,100	24,150	615	615	27,100	27,150	692	692	30,100	30,150	775	768
24,150	24,200	616	616	27,150	27,200	693	693	30,150	30,200	776	769
24,200	24,250	618	618	27,200	27,250	694	694	30,200	30,250	778	771
24,250	24,300	619	619	27,250	27,300	696	696	30,250	30,300	779	772
24,300	24,350	620	620	27,300	27,350	697	697	30,300	30,350	781	773
24,350	24,400	622	622	27,350	27,400	698	698	30,350	30,400	782	775
24,400	24,450	623	623	27,400	27,450	699	699	30,400	30,450	784	776
24,450	24,500	624	624	27,450	27,500	701	701	30,450	30,500	785	777
24,500	24,550	625	625	27,500	27,550	702	702	30,500	30,550	787	778
24,550	24,600	627	627	27,550	27,600	703	703	30,550	30,600	788	780
24,600	24,650	628	628	27,600	27,650	704	704	30,600	30,650	790	781
24,650	24,700	629	629	27,650	27,700	706	706	30,650	30,700	791	782
24,700	24,750	630	630	27,700	27,750	707	707	30,700	30,750	793	783
24,750	24,800	632	632	27,750	27,800	708	708	30,750	30,800	794	785
24,800	24,850	633	633	27,800	27,850	710	710	30,800	30,850	796	786
24,850	24,900	634	634	27,850	27,900	711	711	30,850	30,900	797	787
24,900	24,950	636	636	27,900	27,950	712	712	30,900	30,950	799	789
24,950	25,000	637	637	27,950	28,000	713	713	30,950	31,000	800	790
<b>\$25,000 Your Tax Is</b>				<b>\$28,000 Your Tax Is</b>				<b>\$31,000 Your Tax Is</b>			
25,000	25,050	638	638	28,000	28,050	715	715	31,000	31,050	802	791
25,050	25,100	639	639	28,050	28,100	716	716	31,050	31,100	803	792
25,100	25,150	641	641	28,100	28,150	717	717	31,100	31,150	805	794
25,150	25,200	642	642	28,150	28,200	718	718	31,150	31,200	806	795
25,200	25,250	643	643	28,200	28,250	720	720	31,200	31,250	808	796
25,250	25,300	645	645	28,250	28,300	721	721	31,250	31,300	809	798
25,300	25,350	646	646	28,300	28,350	722	722	31,300	31,350	811	799
25,350	25,400	647	647	28,350	28,400	724	724	31,350	31,400	812	800
25,400	25,450	648	648	28,400	28,450	725	725	31,400	31,450	814	801
25,450	25,500	650	650	28,450	28,500	726	726	31,450	31,500	815	803
25,500	25,550	651	651	28,500	28,550	727	727	31,500	31,550	817	804
25,550	25,600	652	652	28,550	28,600	729	729	31,550	31,600	818	805
25,600	25,650	653	653	28,600	28,650	730	730	31,600	31,650	820	806
25,650	25,700	655	655	28,650	28,700	732	731	31,650	31,700	821	808
25,700	25,750	656	656	28,700	28,750	733	732	31,700	31,750	823	809
25,750	25,800	657	657	28,750	28,800	735	734	31,750	31,800	824	810
25,800	25,850	659	659	28,800	28,850	736	735	31,800	31,850	826	812
25,850	25,900	660	660	28,850	28,900	738	736	31,850	31,900	827	813
25,900	25,950	661	661	28,900	28,950	739	738	31,900	31,950	829	814
25,950	26,000	662	662	28,950	29,000	741	739	31,950	32,000	830	815
<b>\$26,000 Your Tax Is</b>				<b>\$29,000 Your Tax Is</b>				<b>\$32,000 Your Tax Is</b>			
26,000	26,050	664	664	29,000	29,050	742	740	32,000	32,050	831	817
26,050	26,100	665	665	29,050	29,100	744	741	32,050	32,100	833	818
26,100	26,150	666	666	29,100	29,150	745	743	32,100	32,150	834	819
26,150	26,200	667	667	29,150	29,200	747	744	32,150	32,200	836	820
26,200	26,250	669	669	29,200	29,250	748	745	32,200	32,250	837	822
26,250	26,300	670	670	29,250	29,300	750	747	32,250	32,300	839	823
26,300	26,350	671	671	29,300	29,350	751	748	32,300	32,350	840	824
26,350	26,400	673	673	29,350	29,400	753	749	32,350	32,400	842	826
26,400	26,450	674	674	29,400	29,450	754	750	32,400	32,450	843	827
26,450	26,500	675	675	29,450	29,500	755	752	32,450	32,500	845	828
26,500	26,550	676	676	29,500	29,550	757	753	32,500	32,550	846	829
26,550	26,600	678	678	29,550	29,600	758	754	32,550	32,600	848	831
26,600	26,650	679	679	29,600	29,650	760	755	32,600	32,650	849	832
26,650	26,700	680	680	29,650	29,700	761	757	32,650	32,700	851	833
26,700	26,750	681	681	29,700	29,750	763	758	32,700	32,750	852	834
26,750	26,800	683	683	29,750	29,800	764	759	32,750	32,800	854	836
26,800	26,850	684	684	29,800	29,850	766	761	32,800	32,850	855	837
26,850	26,900	685	685	29,850	29,900	767	762	32,850	32,900	857	838
26,900	26,950	687	687	29,900	29,950	769	763	32,900	32,950	858	840
26,950	27,000	688	688	29,950	30,000	770	764	32,950	33,000	860	841

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$33,000 Your Tax Is</b>				<b>\$36,000 Your Tax Is</b>				<b>\$39,000 Your Tax Is</b>			
33,000	33,050	861	842	36,000	36,050	951	919	39,000	39,050	1,040	995
33,050	33,100	863	843	36,050	36,100	952	920	39,050	39,100	1,042	996
33,100	33,150	864	845	36,100	36,150	954	921	39,100	39,150	1,043	998
33,150	33,200	866	846	36,150	36,200	955	922	39,150	39,200	1,045	999
33,200	33,250	867	847	36,200	36,250	957	924	39,200	39,250	1,046	1,000
33,250	33,300	869	849	36,250	36,300	958	925	39,250	39,300	1,048	1,002
33,300	33,350	870	850	36,300	36,350	960	926	39,300	39,350	1,049	1,003
33,350	33,400	872	851	36,350	36,400	961	928	39,350	39,400	1,051	1,004
33,400	33,450	873	852	36,400	36,450	963	929	39,400	39,450	1,052	1,005
33,450	33,500	875	854	36,450	36,500	964	930	39,450	39,500	1,053	1,007
33,500	33,550	876	855	36,500	36,550	966	931	39,500	39,550	1,055	1,008
33,550	33,600	878	856	36,550	36,600	967	933	39,550	39,600	1,056	1,009
33,600	33,650	879	857	36,600	36,650	969	934	39,600	39,650	1,058	1,010
33,650	33,700	881	859	36,650	36,700	970	935	39,650	39,700	1,059	1,012
33,700	33,750	882	860	36,700	36,750	972	936	39,700	39,750	1,061	1,013
33,750	33,800	884	861	36,750	36,800	973	938	39,750	39,800	1,062	1,014
33,800	33,850	885	863	36,800	36,850	975	939	39,800	39,850	1,064	1,016
33,850	33,900	887	864	36,850	36,900	976	940	39,850	39,900	1,065	1,017
33,900	33,950	888	865	36,900	36,950	978	942	39,900	39,950	1,067	1,018
33,950	34,000	890	866	36,950	37,000	979	943	39,950	40,000	1,068	1,019
<b>\$34,000 Your Tax Is</b>				<b>\$37,000 Your Tax Is</b>				<b>\$40,000 Your Tax Is</b>			
34,000	34,050	891	868	37,000	37,050	980	944	40,000	40,050	1,070	1,021
34,050	34,100	893	869	37,050	37,100	982	945	40,050	40,100	1,071	1,022
34,100	34,150	894	870	37,100	37,150	983	947	40,100	40,150	1,073	1,023
34,150	34,200	896	871	37,150	37,200	985	948	40,150	40,200	1,074	1,024
34,200	34,250	897	873	37,200	37,250	986	949	40,200	40,250	1,076	1,026
34,250	34,300	899	874	37,250	37,300	988	951	40,250	40,300	1,077	1,027
34,300	34,350	900	875	37,300	37,350	989	952	40,300	40,350	1,079	1,028
34,350	34,400	902	877	37,350	37,400	991	953	40,350	40,400	1,080	1,030
34,400	34,450	903	878	37,400	37,450	992	954	40,400	40,450	1,082	1,031
34,450	34,500	904	879	37,450	37,500	994	956	40,450	40,500	1,083	1,032
34,500	34,550	906	880	37,500	37,550	995	957	40,500	40,550	1,085	1,033
34,550	34,600	907	882	37,550	37,600	997	958	40,550	40,600	1,086	1,035
34,600	34,650	909	883	37,600	37,650	998	959	40,600	40,650	1,088	1,036
34,650	34,700	910	884	37,650	37,700	1,000	961	40,650	40,700	1,089	1,037
34,700	34,750	912	885	37,700	37,750	1,001	962	40,700	40,750	1,091	1,038
34,750	34,800	913	887	37,750	37,800	1,003	963	40,750	40,800	1,092	1,040
34,800	34,850	915	888	37,800	37,850	1,004	965	40,800	40,850	1,094	1,041
34,850	34,900	916	889	37,850	37,900	1,006	966	40,850	40,900	1,095	1,042
34,900	34,950	918	891	37,900	37,950	1,007	967	40,900	40,950	1,097	1,044
34,950	35,000	919	892	37,950	38,000	1,009	968	40,950	41,000	1,098	1,045
<b>\$35,000 Your Tax Is</b>				<b>\$38,000 Your Tax Is</b>				<b>\$41,000 Your Tax Is</b>			
35,000	35,050	921	893	38,000	38,050	1,010	970	41,000	41,050	1,100	1,046
35,050	35,100	922	894	38,050	38,100	1,012	971	41,050	41,100	1,101	1,047
35,100	35,150	924	896	38,100	38,150	1,013	972	41,100	41,150	1,103	1,049
35,150	35,200	925	897	38,150	38,200	1,015	973	41,150	41,200	1,104	1,050
35,200	35,250	927	898	38,200	38,250	1,016	975	41,200	41,250	1,106	1,051
35,250	35,300	928	900	38,250	38,300	1,018	976	41,250	41,300	1,107	1,053
35,300	35,350	930	901	38,300	38,350	1,019	977	41,300	41,350	1,109	1,054
35,350	35,400	931	902	38,350	38,400	1,021	979	41,350	41,400	1,110	1,055
35,400	35,450	933	903	38,400	38,450	1,022	980	41,400	41,450	1,112	1,056
35,450	35,500	934	905	38,450	38,500	1,024	981	41,450	41,500	1,113	1,058
35,500	35,550	936	906	38,500	38,550	1,025	982	41,500	41,550	1,115	1,059
35,550	35,600	937	907	38,550	38,600	1,027	984	41,550	41,600	1,116	1,060
35,600	35,650	939	908	38,600	38,650	1,028	985	41,600	41,650	1,118	1,061
35,650	35,700	940	910	38,650	38,700	1,030	986	41,650	41,700	1,119	1,063
35,700	35,750	942	911	38,700	38,750	1,031	987	41,700	41,750	1,121	1,064
35,750	35,800	943	912	38,750	38,800	1,033	989	41,750	41,800	1,122	1,065
35,800	35,850	945	914	38,800	38,850	1,034	990	41,800	41,850	1,124	1,067
35,850	35,900	946	915	38,850	38,900	1,036	991	41,850	41,900	1,125	1,068
35,900	35,950	948	916	38,900	38,950	1,037	993	41,900	41,950	1,127	1,069
35,950	36,000	949	917	38,950	39,000	1,039	994	41,950	42,000	1,128	1,070

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$42,000 Your Tax Is</b>				<b>\$45,000 Your Tax Is</b>				<b>\$48,000 Your Tax Is</b>			
42,000	42,050	1,129	1,072	45,000	45,050	1,219	1,148	48,000	48,050	1,308	1,225
42,050	42,100	1,131	1,073	45,050	45,100	1,220	1,149	48,050	48,100	1,310	1,226
42,100	42,150	1,132	1,074	45,100	45,150	1,222	1,151	48,100	48,150	1,311	1,227
42,150	42,200	1,134	1,075	45,150	45,200	1,223	1,152	48,150	48,200	1,313	1,228
42,200	42,250	1,135	1,077	45,200	45,250	1,225	1,153	48,200	48,250	1,314	1,230
42,250	42,300	1,137	1,078	45,250	45,300	1,226	1,155	48,250	48,300	1,316	1,231
42,300	42,350	1,138	1,079	45,300	45,350	1,228	1,156	48,300	48,350	1,317	1,232
42,350	42,400	1,140	1,081	45,350	45,400	1,229	1,157	48,350	48,400	1,319	1,234
42,400	42,450	1,141	1,082	45,400	45,450	1,231	1,158	48,400	48,450	1,320	1,235
42,450	42,500	1,143	1,083	45,450	45,500	1,232	1,160	48,450	48,500	1,322	1,236
42,500	42,550	1,144	1,084	45,500	45,550	1,234	1,161	48,500	48,550	1,323	1,237
42,550	42,600	1,146	1,086	45,550	45,600	1,235	1,162	48,550	48,600	1,325	1,239
42,600	42,650	1,147	1,087	45,600	45,650	1,237	1,163	48,600	48,650	1,326	1,240
42,650	42,700	1,149	1,088	45,650	45,700	1,238	1,165	48,650	48,700	1,328	1,241
42,700	42,750	1,150	1,089	45,700	45,750	1,240	1,166	48,700	48,750	1,329	1,242
42,750	42,800	1,152	1,091	45,750	45,800	1,241	1,167	48,750	48,800	1,331	1,244
42,800	42,850	1,153	1,092	45,800	45,850	1,243	1,169	48,800	48,850	1,332	1,245
42,850	42,900	1,155	1,093	45,850	45,900	1,244	1,170	48,850	48,900	1,334	1,246
42,900	42,950	1,156	1,095	45,900	45,950	1,246	1,171	48,900	48,950	1,335	1,248
42,950	43,000	1,158	1,096	45,950	46,000	1,247	1,172	48,950	49,000	1,337	1,249
<b>\$43,000 Your Tax Is</b>				<b>\$46,000 Your Tax Is</b>				<b>\$49,000 Your Tax Is</b>			
43,000	43,050	1,159	1,097	46,000	46,050	1,249	1,174	49,000	49,050	1,338	1,250
43,050	43,100	1,161	1,098	46,050	46,100	1,250	1,175	49,050	49,100	1,340	1,251
43,100	43,150	1,162	1,100	46,100	46,150	1,252	1,176	49,100	49,150	1,341	1,253
43,150	43,200	1,164	1,101	46,150	46,200	1,253	1,177	49,150	49,200	1,343	1,254
43,200	43,250	1,165	1,102	46,200	46,250	1,255	1,179	49,200	49,250	1,344	1,255
43,250	43,300	1,167	1,104	46,250	46,300	1,256	1,180	49,250	49,300	1,346	1,257
43,300	43,350	1,168	1,105	46,300	46,350	1,258	1,181	49,300	49,350	1,347	1,258
43,350	43,400	1,170	1,106	46,350	46,400	1,259	1,183	49,350	49,400	1,349	1,259
43,400	43,450	1,171	1,107	46,400	46,450	1,261	1,184	49,400	49,450	1,350	1,260
43,450	43,500	1,173	1,109	46,450	46,500	1,262	1,185	49,450	49,500	1,351	1,262
43,500	43,550	1,174	1,110	46,500	46,550	1,264	1,186	49,500	49,550	1,353	1,263
43,550	43,600	1,176	1,111	46,550	46,600	1,265	1,188	49,550	49,600	1,354	1,264
43,600	43,650	1,177	1,112	46,600	46,650	1,267	1,189	49,600	49,650	1,356	1,265
43,650	43,700	1,179	1,114	46,650	46,700	1,268	1,190	49,650	49,700	1,357	1,267
43,700	43,750	1,180	1,115	46,700	46,750	1,270	1,191	49,700	49,750	1,359	1,268
43,750	43,800	1,182	1,116	46,750	46,800	1,271	1,193	49,750	49,800	1,360	1,269
43,800	43,850	1,183	1,118	46,800	46,850	1,273	1,194	49,800	49,850	1,362	1,271
43,850	43,900	1,185	1,119	46,850	46,900	1,274	1,195	49,850	49,900	1,363	1,272
43,900	43,950	1,186	1,120	46,900	46,950	1,276	1,197	49,900	49,950	1,365	1,273
43,950	44,000	1,188	1,121	46,950	47,000	1,277	1,198	49,950	50,000	1,366	1,274
<b>\$44,000 Your Tax Is</b>				<b>\$47,000 Your Tax Is</b>				 <p><b>End of Optional Tables</b></p>			
44,000	44,050	1,189	1,123	47,000	47,050	1,278	1,199				
44,050	44,100	1,191	1,124	47,050	47,100	1,280	1,200				
44,100	44,150	1,192	1,125	47,100	47,150	1,281	1,202				
44,150	44,200	1,194	1,126	47,150	47,200	1,283	1,203				
44,200	44,250	1,195	1,128	47,200	47,250	1,284	1,204				
44,250	44,300	1,197	1,129	47,250	47,300	1,286	1,206				
44,300	44,350	1,198	1,130	47,300	47,350	1,287	1,207				
44,350	44,400	1,200	1,132	47,350	47,400	1,289	1,208				
44,400	44,450	1,201	1,133	47,400	47,450	1,290	1,209				
44,450	44,500	1,202	1,134	47,450	47,500	1,292	1,211				
44,500	44,550	1,204	1,135	47,500	47,550	1,293	1,212				
44,550	44,600	1,205	1,137	47,550	47,600	1,295	1,213				
44,600	44,650	1,207	1,138	47,600	47,650	1,296	1,214				
44,650	44,700	1,208	1,139	47,650	47,700	1,298	1,216				
44,700	44,750	1,210	1,140	47,700	47,750	1,299	1,217				
44,750	44,800	1,211	1,142	47,750	47,800	1,301	1,218				
44,800	44,850	1,213	1,143	47,800	47,850	1,302	1,220				
44,850	44,900	1,214	1,144	47,850	47,900	1,304	1,221				
44,900	44,950	1,216	1,146	47,900	47,950	1,305	1,222				
44,950	45,000	1,217	1,147	47,950	48,000	1,307	1,223				

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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 2022 Federal Earned Income Tax Credit Eligibility Table		
Number of Qualifying Children	Earned Income (less than)	Maximum Credit
0*	\$16,480 (\$22,610 if MFJ)	\$560
1	\$43,492 (\$49,622 if MFJ)	\$3,733
2	\$49,399 (\$55,529 if MFJ)	\$6,164
3 or more	\$53,057 (\$59,187 if MFJ)	\$6,935

\*your age 25 - 64

MFJ = Married Filed Jointly

Tax Year 2022 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 2022 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.

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**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. To continue to protect the health and safety of our customers ADOR's in-person lobby services are by appointment only.



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!**