

**S Corporations and Partnerships:** Use Form 204 to request an extension of time to file a composite return on Form 140NR for nonresident individual shareholders or nonresident individual partners.

For the  calendar year 2023 or  fiscal year beginning MM,DD,YY 2,0,2,3 and ending MM,DD,YY 2,0,YY.  
 Check this box if this return is based on a 52/53 week taxable year.

Name			Employer Identification Number (EIN)	
Address – number and street or PO Box			Business Telephone Number (with area code)	
City, Town or Post Office	State	ZIP Code	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b>	
			<b>88</b>	
a <input type="checkbox"/> Check if this is the first tax return filed under this name and EIN. b <input type="checkbox"/> Check if name and/or address has changed. c <input type="checkbox"/> Check if EIN has changed. Enter prior EIN: _____			<b>81</b> PM <b>66</b> RCVD	
<b>Check type of return to be filed:</b> <input type="checkbox"/> 120 <input type="checkbox"/> 120A <input type="checkbox"/> 120S <input type="checkbox"/> 165				

All electronic applications for an extension of time to file **must be submitted on or before the original due date of the return**, unless the original due date falls on Saturday, Sunday, or a legal holiday. In that case, the application must be submitted on or before the business day following such Saturday, Sunday, or legal holiday.

An Arizona extension cannot be granted for more than six months beyond the original due date of the return. Arizona will accept a valid federal extension for the same period of time covered by the federal extension.

<b>CHECK ONE BOX</b>	<input type="checkbox"/> <b>Form 120 or Form 120A:</b> This is a request for an automatic <b>seven-month</b> extension until .....	<b>Extension Date</b> MM,DD,YY	<b>Taxable Year Ending</b> MM,DD,YY
	<input type="checkbox"/> <b>Form 120S, or Form 165:</b> This is a request for an automatic <b>six-month</b> extension until .....	MM,DD,YY	MM,DD,YY
<input type="checkbox"/> A federal extension will be used to file this tax return. See instructions if this form is being used to transmit the Arizona extension payment.			

**EXTENSION PAYMENT COMPUTATION** Forms 120, 120A, 120S, or 165 (for partnerships that elected to pay tax at the entity level)

1 Tax liability for the taxable year: See instructions.....	<b>1</b>		00
2 Less estimated tax payments .....	<b>2</b>		00
3 <b>Balance of Tax:</b> Subtract line 2 from line 1. Enter the difference. ....	<b>3</b>		00
4 Enter amount of extension payment. See instructions below. ....	<b>4</b>		00
5 Reserved .....			

**Taxpayers that have a tax liability of \$500 or more for tax year 2023 must make tax payments by electronic funds transfer (EFT).** Failure to do so shall result in a penalty of 5% of the non-electronic payment. Taxpayers required to make estimated tax payments by EFT must complete the department’s electronic funds transfer authorization agreement at least 30 days prior to their first transaction. Go to AZTaxes.gov to register. Click "Enroll to File and Pay Online." Complete the New User Registration form as directed.

**NOTE:** Taxpayers making a payment from a foreign bank account that are required to pay by EFT must make payment by ACH Credit. Taxpayers making a payment from a foreign bank account that are not required to pay by EFT may mail a check to the Arizona Department of Revenue or they may pay by ACH Credit.

The taxpayer will be liable for the extension underpayment penalty if at least 90 percent of the tax liability disclosed by the return has not been paid by the original due date of the return. Taxpayers subject to the extension underpayment penalty are not subject to the late payment penalty prescribed by A.R.S. § 42 1125(D). Interest accrues on any additional tax due from the original due date of the return until paid.

**If you have a Foreign Account and are paying by check, include this form with your check.**  
**All others, do not mail this form to the Arizona Department of Revenue.**  
**Retain with your tax records for a minimum of four (4) years. Your estimated tax payment will be applied to your account.**

Name (as shown on page 1)	EIN
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**Foreign Account:** Check this box if your direct debit of payment will ultimately come from a foreign account. If you check this box, do not enter your routing or account numbers. If this box is checked, we cannot debit your payment. If you owe tax and are required to pay by EFT, submit payment by ACH Credit to avoid penalty. If you owe tax and are NOT required by pay by EFT, you may pay by ACH Credit, or mail the completed Form 120/165EXT-E with your check to the Arizona Department of Revenue, PO Box 29038, Phoenix, AZ 85038-9085. Write your EIN and "Tax Year 2023" on your payment.

**Direct Debit of Payment:** I authorize the Arizona Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Arizona taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

*Account information must be present when requesting direct debit. Direct Debit Payment Amount should equal amount on line 4.*

TYPE OF ACCOUNT <input type="checkbox"/> Checking <input type="checkbox"/> Savings	ROUTING NUMBER <input style="width:100%; height: 15px;" type="text"/>	ACCOUNT NUMBER <input style="width:100%; height: 15px;" type="text"/>
	DIRECT DEBIT REQUEST DATE <input style="width:100%; height: 15px;" type="text"/>	DIRECT DEBIT PAYMENT AMOUNT \$ <input style="width:100%; height: 15px;" type="text"/> .00

**Internet Payments:** Corporate taxpayers must be registered with the department before they can pay taxes online. Go to **www.AZTaxes.gov** to register and make payments over the internet.

**If you have a Foreign Account and are paying by check, include this form with your check.**  
**All others, do not mail this form to the Arizona Department of Revenue.**  
**Retain with your tax records for a minimum of four (4) years.** Your extension tax payment will be applied to your account.