

2023 Extension Payment for Individuals filing Forms 140-SBI, 140NR-SBI or 140PY-SBI

Arizona Form 204-SBI

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.

Income Tax Procedures and Rulings

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

Publications

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

Purpose of Form 204-SBI

Use Arizona Form 204-SBI *only* to make an extension payment for your Small Business Income Tax Return (140-SBI, 140NR-SBI or 140PY-SBI). If you are not making an extension payment for your small business income tax return do not file this form.

Do *not* use Form 204-SBI to request an extension to your Arizona Small Business Income Tax Return. If you filed Form 204, *Application for Filing Extension*, to request an extension to file your income tax return (Forms 140, 140NR or 140PY) Form 204 will also provide an automatic 6-month extension to file your Small Business Income Tax Return. For more information see Form 204 for the required due date to file Form 204 to request an automatic 6-month period extension to file your tax return(s).

Completing Form 204-SBI

Lines 1, 2 and 3

- Enter your name and SSN on the first line 1.
- If filing a joint return with your spouse, enter your spouse's name and SSN on the second line 1.
- Enter your current address on lines 2 and 3.
- Box 95: Select the filing status that you will use on Form 140-SBI, 140NR-SBI or 140PY-SBI.
- Box 94: enter your daytime phone (with area code).
- Check which form this filing extension request is filed for.
- Complete the rest of form following the directions on the form.

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.

Making Your Payment For Your Small Business Income Tax Return

An extension does not extend the time to pay your income tax. You must still pay your tax liability by April 15, 2024 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 ½ 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).

Mail your **payment** with this form to:

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

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

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

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, Form 204-SBI and Tax Year 2023 on the **front** of your check or money order.

Include your check or money order with Form 204-SBI.

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 2023. There is no fee to use this method. To make an electronic payment, go to 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 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.**

Instructions Before Mailing

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.