

Abatement of Interest for Unreasonable Errors or Delays Caused by the Arizona Department of Revenue

Arizona Revised Statutes (A.R.S.) § 42-2065(A) allows the director of the Department to abate all or part of an assessment if additional interest has accrued due to unreasonable errors or delays caused by a Department officer or employee acting in their official capacity. This applies to both deficiencies and delayed tax payments where the error or delay is due to the officer or employee's unreasonable actions.

A.R.S. § 42-2065(B) states that the director may consider an error or delay in abating an assessment only if the taxpayer is not responsible for any significant part of the error or delay. Additionally, the Department must have contacted the taxpayer in writing regarding the deficiency or payment before considering the abatement.

This form should be used **ONLY** in those cases where a taxpayer's final bill has been affected by unreasonable errors or delays on the part of Arizona Department of Revenue.

For unpaid tax situations, interest is charged on any unpaid tax from the due date of the return until the date of payment. The Arizona [interest rate](#) is the same as the federal rate.

DO NOT USE THIS FORM:

- If you knowingly paid your taxes late.
 - When filing under an extension, taxpayers must pay 90 percent of the tax shown on their returns by the original due date of the return.
 - To request an adjustment to a current or recent billing (i.e. a payment transfer or an amended return that did not include all required attachments).
- If you failed to keep your mailing address current with the Arizona Department of Revenue.
 - Submit a form 822 to update an individual's mailing address.
 - Submit a Business Account Update (Form 10193) to update a business mailing address.
- To request abatement of late filing and late payment penalties, submit a Form 290 Request for Penalty Abatement to PenaltyReview@azdor.gov. There is no statute for the abatement of interest.

For questions or concerns about a recent billing statement, contact Customer Care at:

- (602) 255-3381
- Toll-free: (800) 352-4090
(Toll-free calls are accepted nationally, internationally, and all areas of Arizona except from the Phoenix Metro area codes 602, 480, 623)

The mailing address is:

Arizona Department of Revenue
Attn: Problem Resolution Office
1600 W. Monroe St.
Phoenix, AZ 85007

Email: ProblemResolutionOffice@azdor.gov

