

2024 Resident Personal Income Tax Return (Short 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.

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.

- You do **not** itemize deductions.
- The **only** tax credits you will claim are:
 - the Family Income Tax credit;
 - the Dependent Tax credit;
 - the Property Tax credit; or
 - the Credit for Increased Excise Taxes.
- You are **not** claiming estimated tax payments.

NOTE: *You may subtract all of your active duty military pay included in your federal adjusted gross income, but you cannot do this on Form 140A. To take this subtraction, you **must** file your 2024 return using Arizona Form 140. For more information, see Form 140 instructions.*

If you received the 2024 Arizona Families Tax Rebate during the tax year and the rebate was included in your 2024 federal adjusted gross income, you may subtract the amount of the tax rebate you received from Arizona gross income. To take this subtraction, you must file your 2024 return using Arizona Form 140. For more information, see Form 140 instructions.

Do You Have to File?

Arizona Filing Requirements These rules apply to all Arizona taxpayers.	
You must file if you are:	and your gross income is more than:
• Single	\$14,600
• Married filing joint	\$29,200
• Married filing separate	\$14,600
• Head of Household	\$21,900
If you are an Arizona resident, you must report income from all sources, including 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 that Arizona law does not tax. Income Arizona law does not tax includes:	
<ul style="list-style-type: none"> • interest from U.S. Government obligations; • social security retirement benefits received under Title II of the Social Security Act; • 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; or • pay received for active service as a member of the Reserves, National Guard, or the U.S. Armed Forces; or • benefits, annuities and pensions as retired or retainer pay of the uniformed services of the United States. <i>If you are the surviving spouse of a deceased military veteran and are receiving payments from the uniformed services of the United States, you may exclude 100% of the payment you received. If you are eligible to subtract (exclude) these payments, you must file Arizona Form 140. In this case, do not file Form 140A.</i> 	



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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 15, 2025, 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 for a listing of approved *e-file* providers and on-line filing sources.

** For free *e-file* requirements, go to our website at www.azdor.gov.

AVOID PROCESSING DELAYS: Are you mailing your Arizona income tax return? *If you are mailing your return to the department, see page 14 for assembly order (form sequence) information.*

Who Can Use Form 140A?

You can use Form 140A to file for 2024 if **all** of the following apply to you:

- You (and your spouse if married filing a joint return) are both full year residents of Arizona.
- Your Arizona **taxable income** is less than \$50,000, regardless of your filing status.
- You are a calendar year filer.
- You are **not** making any adjustments to income.

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** of 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 140A. For more information, 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 are 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.

For more information, see the department's publication, Pub 704, *Taxpayers in the Military*.

Determining Residency Status

If you are not sure if you are an Arizona resident for state income tax purposes, we may be able to help. See the department's procedure, ITP 92-1, *Procedure for Determining Residency*.

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 2024:

- 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*.

What if a Taxpayer Died?

If a taxpayer died before filing a return for 2024 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. Also, enter the date of death after the decedent's name.

If your spouse died in 2024, and you did not remarry in 2024 or if your spouse died in 2025 before filing a return for 2024, you may file a joint return. If your spouse died in 2024, the joint return should show your spouse's 2024 income before death and your income for all of 2024. If your spouse died in 2025, before filing the 2024 return, the joint return should show all of your income and all of your spouse's income for 2024. 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 the completed Form 131 on top of the front 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 2024 calendar year tax return is due no later than midnight, April 15, 2025. File your return as soon as you can after January 1, 2025, but no later than April 15, 2025.

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 2024 calendar year tax return, your due date is October 15, 2025.

NOTE: *An extension does not extend the time to pay your income tax. See the instructions for Arizona Form 204.*

To get a filing extension, you can either

- *Apply for a state extension.* To apply for a state extension, file Arizona Form 204 by April 15, 2025. 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** (above your name) on page 1 of the return. If you must make a payment, use Arizona Form 204, or visit www.AZTaxes.gov to make an electronic payment.
- *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** (above your name) on page 1 of the return.

When Should You File if You Are a Nonresident Alien?

As a Nonresident Alien, do not file Form 140A. Use Form 140NR, *Nonresident Personal Income Tax Return*, to report your Arizona sourced income. File Form 140NR-SBI if you elect to report your Arizona sourced small business income on the Small Business Income Tax Return. **See the instructions for Form 140NR for your filing due dates.**

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 2024 calendar year return by April 15, 2025, your return will not be late. You may also use certain private delivery services designated by the Internal Revenue Service (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% (.90) of the tax shown on your return by the return's original due date. If you do not pay this amount, we may charge you a penalty. This penalty is ½ of 1% (.005) of the tax not paid for each 30-day period or a 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 140A. 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 a 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**

- Make sure that you write your Social Security Number (SSN) on your 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.
- If you are mailing your return, see page 14 for assembly order.
- You must complete your federal return before you can start your Arizona return.
- Make sure you include your daytime telephone number.

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.*

If you are married filing separately, enter your name and SSN on the first line 1. Enter your spouse's name and SSN on the second line 1. 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.

NOTE: *Make sure your SSN is correct. If you are filing a joint return, also make sure you list your SSNs in the same order every year.*

Make sure that you enter your SSN on your return. 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. 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 Last 4 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 or your spouse used on returns filed in the last 4 years, enter any other last name(s) that you or your spouse used when filing your return during the last 4 years.

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 also be subject to a penalty.

Determining Your Filing Status

The filing status that you use on your Arizona return may be different from that used on your federal return.

Use this section to determine your filing status. Check the correct box (4 through 7) on the front of Form 140A.

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 single you must file as single or if qualified you may file as head of household (see the instructions for box 5).

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, 2024. 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 2024 and you did not remarry in 2024. See page 2 of these instructions for details.

Form 140A is for full year residents only. You may not file a joint Arizona income tax return on Form 140A if **any** of the following apply:

- Your spouse is a nonresident alien (citizen of and living in another country).
- Your spouse is a resident of another state.
- Your spouse is a part-year Arizona resident.

If filing a joint return with your nonresident spouse, you must file a joint return using Arizona Form 140NR. See Form 140NR instructions.

If filing a joint return with your part-year resident spouse, you must file a joint return using Arizona Form 140PY. See Form 140PY instructions.

NOTE: For more information, see the department's ruling, ITR 14-1, Filing a Joint Tax Return When a Resident Spouse is Married to a Part-Year Resident or Nonresident.

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. For more information, see the instructions for Form 203.

Box 5 - Head of Household Return

If you are filing as a head of household, check box 5. Enter the name of the qualifying child or dependent in the space provided.

You may file as head of household on your Arizona return, only if one of the following applies:

- You qualify to file as head of household on your federal return.
- You qualify to file as a qualifying widow or widower on your federal return.

Box 6 - Married Filing Separate Return

If you are filing a separate return, check box 6 and enter your spouse's name and SSN on the second line 1.

If you were married as of December 31, 2024, you may choose to file a separate return. You may file a separate return, even if you and your spouse filed a joint federal return.

Arizona is a community property state. If you file a separate return, you must figure how much income to report using community property laws. Under these laws, a separate return must reflect one-half of the community income from all sources plus any separate income.

When you file separate returns, you must account for community deductions and credits on the same basis as community income. Both you and your spouse must either itemize or not itemize. If one of you itemizes, you both must itemize. If one of you takes a standard deduction, you both must take a standard deduction. One of you may not claim a standard deduction while the other itemizes.

If you and your spouse support a dependent child from community income, either you or your spouse may claim the dependent. Both of you cannot claim the same dependent on both returns. For more information, see the department's ruling, ITR 93-18, *Income Reporting Requirements for Married Arizona Residents Who File Separate Arizona Individual Income Tax Returns*, and ITR 93-19, *Deductions, Exemptions, and Credits for Married Taxpayers Who File Separate Arizona Individual Income Tax Returns*.

NOTE: In some cases, you may treat community income as separate income. For more information, see the department's ruling, ITR 93-22, *When Community Income May Be Treated as Separate Income*.

If one spouse is a resident and the other spouse is not, other special rules may apply when filing a separate return. For more information, see the department's ruling, ITR 93-20, *Income Reporting Requirements of Resident and Nonresident Spouses Who File Separate Arizona Individual Income Tax Returns*; and publication, Pub. 200, *Income Tax Issues Affecting Married and Divorced Taxpayers*.

Box 7 - Single Return

If you are filing as single, check box 7.

Use this filing status if you were single on December 31, 2024. 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, 2024, and you did not remarry in 2024, 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, see the department's *Individual Income Tax 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, for help completing your return.*

Exemptions - Boxes 8, 9, and 11a

Enter the **number** of exemptions you are claiming in boxes 8, 9, and 11a. **Do not put a check mark or "X"**. You may lose the exemption if you put a checkmark or "X" in these boxes.

Box 8 - Age 65 or Over

NOTE: If a taxpayer's 65th birthday was January 1, 2025 (born 1/1/1960), that person is considered to be age 65 at the end of 2024 for federal income tax purposes and likewise for Arizona income tax purposes.

- If you are single or filing as head of household, enter "1" in box 8 if you were 65 or older in 2024 and not claimed as a dependent by another taxpayer.
- If you are married filing a joint return, enter "1" in box 8 if you were 65 or older and not claimed as a dependent by another taxpayer or your spouse was 65 or older in 2024 and not claimed as a dependent by another taxpayer.

Enter "2" in box 8 if both you and your spouse were 65 or older in 2024 and neither of you are claimed as a dependent by another taxpayer.

- If you are married and filing a separate return, enter "1" in box 8 if you were 65 or older and not claimed by another taxpayer. You cannot take an exemption for your spouse.

Your spouse, if 65 or older and not claimed by another taxpayer, may take this exemption on his/her own separate return.

Box 9 - Blind

If you or your spouse were partially blind as of December 31, 2024, you must get a statement certified by your eye doctor or registered optometrist that either:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses **or**
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to that effect instead. You must keep the statement for your records.

- If you are single or filing as head of household, enter "1" in box 9 if you are totally or partially blind.
- If you are married filing a joint return, enter "1" in box 9 if you **or** your spouse is totally or partially blind.

Enter "2" in box 9 if both you **and** your spouse are totally or partially blind, and your spouse meets the above criteria.

- If you are married and filing a separate return, you may take an exemption for yourself if you are totally or partially blind. You may only claim an exemption for your spouse if your spouse is (1) totally or partially blind, (2) has no Arizona adjusted gross income for the calendar year, and (3) is not the dependent of another taxpayer.

Enter "1" in box 9 if you are totally or partially blind **or** your spouse is totally or partially blind **and** your spouse meets the above criteria.

Enter "2" in box 9 if you are totally or partially blind and your spouse is totally or partially blind **and** your spouse meets the above criteria.

Box 11a - Qualifying Parents and Grandparents

NOTE: *If a person who is a qualifying parent or grandparent also qualifies as your dependent, you may include that person as a dependent in box 10b, or you may claim that person as a qualifying parent or grandparent in box 11a. You may **not** include the same person in both box 10b and box 11a.*

You must complete the qualifying parent and grandparent section (lines 11b through 11d) on page 1 (and Part 2 on page 3, if more space is needed) before you can total your exemptions for qualifying parents and grandparents. **Be sure to check the box on page 1 indicating you are completing page 3.**

A qualifying parent or grandparent may be any one of the following:

- Your parent, grandparent, or great-grandparent, etc.
- If married filing a joint return, your spouse's parent, grandparent, or great-grandparent, etc.

You may claim this exemption if **all** of the following apply:

1. The parent, grandparent, or great-grandparent was 65 years old or older during 2024.

2. The parent, grandparent, or great-grandparent lived in your principal residence for the entire taxable year.

If your parent or grandparent died during the taxable year, this requirement will still be met if he or she lived with you for the entire part of the year in which he or she was alive. Temporary absences by the parent or grandparent for special circumstances, such as a hospital stay or care in a hospice facility, count as time lived in the taxpayer's principle residence.

3. You paid more than one-half of the support and maintenance costs of the parent or grandparent during the taxable year.

To help you determine if you paid more than one-half of your parent or grandparent's support during the taxable year, it is recommended that you review the department's procedure, ITP 14-1, *Procedure for Determining Support for Purposes of the Parents and Grandparents Exemption Allowed under A.R.S. § 43-1023(C)* and complete the worksheet. Keep the worksheet for your records.

4. The parent or grandparent required assistance with activities of daily living.

The term "activities of daily living" means two or more of the listed categories which include both basic activities of daily living and instrumental activities of daily living. The categories of activities of daily living are: dressing, eating, ambulating, toileting, medicating and hygiene, shopping, housekeeping, managing personal finances, basic communication, food-preparation and transportation.

For more information regarding what the term "activities of daily living" means when determining an Arizona resident taxpayer's eligibility for this exemption, see the department's ruling, ITR 14-3, *"Activities of Daily Living" for the Purpose of the Exemption Allowed Under A.R.S. § 43-1023(C)*.

To help you determine if your parent or grandparent required assistance with activities of daily living to meet this requirement, it is recommended that you review the department's procedure, ITP 14-2, *Procedure for Determining Whether a Parent or Grandparent Requires Assistance with Activities of Daily Living for Purposes of the Exemption Allowed under A.R.S. § 43-1023(C)* and complete the checklist. Keep the checklist for your records.

Lines 11b through 11d

For each qualifying parent and grandparent, enter the following information:

- a) first and last name;
- b) SSN;
- c) relationship to taxpayer;
- d) the number of months this person lived in your home;
- e) check this box if the person is age 65 or over; and
- f) check this box if the person died in 2024.

You may lose the exemption for qualifying parents and grandparents if you do not furnish this information. Enter the total number of qualifying parents/grandparents in box 11a.

Dependents - Boxes 10a and 10b

Boxes 10a and 10b

Boxes 10a and 10b identify the *number* of your qualifying dependents who are either under the age of 17 (box 10a) or age 17 and over (box 10b). This information is used to compute the allowable Dependent Tax Credit. Include only those dependents in box 10a or 10b that you are using to compute the allowable Dependent Tax credit claimed on line 21.

NOTE: *If a person who is a qualifying parent or grandparent also qualifies as your dependent, you may include that person as a dependent in box 10b, or you may claim that person as a qualifying parent or grandparent in box 11a. You may not include the same person in both box 10b and box 11a.*

Lines 10c through 10e

You must complete the dependent information section (lines 10c through 10e) on page 1 (and Part 1 on page 3, if more space is needed) for each person counted in either box 10a or 10b. **Be sure to check the box on page 1 indicating you are completing page 3.**

You may claim only those individuals who qualify as your dependent for federal purposes. For each qualifying individual, enter the following information:

- first and last name;
- SSN;
- relationship to taxpayer;
- the number of months this person lived in your home;

Temporary absences: Your child or dependent is considered to have lived with you during periods of time when temporarily absent due to special circumstances such as illness, education, business, or vacation. Your child is also considered to have lived with you during any required hospital stay following birth, as long as the child would have lived with you during that time but for the hospitalization.

- check box 1 (for box 10a) if this person is under the age of 17 or
check box 2 (for box 10b) if this person is age 17 or over; *and*
- check the box if you did not claim this person on your federal return due to educational credits.

NOTE: *If you did not claim a dependent who is a student on your federal return in order to allow the student to claim a federal education credit on the student's federal return, you may still claim the dependent on your Arizona return.*

For more information, see the department's ruling, ITR 05-2, Will Arizona Allow a Dependent Exemption When a Taxpayer Does Not Claim Federal Exemption in Order to Claim the Education Credit?

You may lose the dependent tax credit if you do not furnish this information. Enter the total number of dependents in box 10a or 10b.

Totaling Your Income

Line 12 - Federal Adjusted Gross Income

You must complete your federal return before you enter an amount on line 12. You must complete a 2024 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.*

Exemptions – Lines 13 through 16

Line 13 - Age 65 or Over

Multiply the number you entered in box 8 by \$2,100.

Line 14 - Blind

Multiply the number you entered in box 9 by \$1,500.

Line 15 - Other Exemptions

NOTE: *If you take an Other Exemption for an individual on line 15, you cannot take an exemption for this individual as a qualifying parent/grandparent on line 16 or claim this individual for the dependent tax credit on line 21. In this case, do not include this individual as a dependent in Box 10b.*

You must complete page 3, Part 3, to compute your allowable Other Exemptions on line 15. Be sure to enter the number of individuals listed in Part 3 in the box, 15E, on line 15.

You may take an exemption in the amount of \$2,300 for each of the following individuals.

- A person who is age 65 or over (related to you or not) that does not qualify as your dependent on your federal return, but one of the following applies:
 - In 2024, you paid more than one-fourth of the cost of keeping this person in an Arizona nursing care institution, an Arizona residential care institution, or an Arizona assisted living facility. Your cost must be more than \$800.
 - In 2024, you paid more than \$800 for either Arizona home health care or other medical costs for the person.

*If both 1 and 2 apply to the same person, you are limited to only **one** exemption of \$2,300 for that person.*

Line 16 - Qualifying Parents and Grandparents

NOTE: *If you take an exemption for an individual as a qualifying parent/grandparent on line 16 you cannot take an Other Exemption for the same individual on line 15 or claim this individual for the dependent tax credit on line 21. In this case, do not include this individual as a dependent in Box 10b.*

Multiply the number you entered in box 11a by \$10,000.

Line 17 - Arizona Adjusted Gross Income

Subtract lines 13, 14, 15, and 16 from line 12. If less than zero, enter "0".

Figuring Your Tax

Line 18 - Standard Deduction

If your filing status is:	Your standard deduction is:
• Single	\$14,600
• Married filing joint	\$29,200
• Married filing separate	\$14,600
• Head of Household	\$21,900

NOTE: A surviving spouse shall be considered as married at the close of the taxable year if his or her spouse died during the taxable year and the taxpayer would have been considered married at the date of the death of such spouse. If you and your deceased spouse would have filed a joint tax return for tax year 2024, enter \$29,200 on line 18. If you and deceased spouse would have filed separate tax returns for tax year 2024, enter \$14,600 on line 18.

Line 19 - Arizona Taxable Income

Subtract line 18 from line 17 and enter the difference. If less than zero, enter "0".

STOP! You must file a Form 140 if your Arizona taxable income is \$50,000 or more.

Line 20 - Tax Amount

Multiply line 19 by 2.5% (.025).

Line 21 – Dependent Tax Credit

NOTE: If you claim an individual for the dependent tax credit on line 21, you cannot take an exemption for the same individual as a qualifying parent/grandparent on line 16 or as an Other Exemption on line 15.

Taxpayers may claim a nonrefundable Dependent Tax Credit for certain qualifying dependents.

For the purpose of the dependent tax credit, "dependent" means an individual that qualifies as a dependent for federal purposes.

The tax credit is equal to:

- \$100 for each qualifying dependent who is under 17 years of age at the end of the taxable year.
- \$25 for each qualifying dependent who is at least 17 years of age at the end of the taxable year.

The allowable credit is reduced for single, head of household, and married taxpayers filing separate returns whose federal adjusted gross income (page 1, line 12) is more than \$200,000; and for married taxpayers filing a joint return whose federal adjusted gross income is more than \$400,000.

Complete the following tables to compute your allowable Dependent Tax Credit.

Table I			
(a)	(b)	(c) Credit amount	(d) Multiply column (b) by column (c)
1. Enter number of dependents from page 1, box 10a....		\$ 100	\$.00
2. Enter number of dependents from page 1, box 10b....		\$ 25	\$.00
3. Credit amount before adjustment. Add lines 1 and 2. Enter total in column (d).			\$.00

All taxpayers go to Table II.

Table II		
If your filing status is single, married filing separate, or head of household; is your federal adjusted gross income on page 1, line 12 more than \$200,000?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If your filing status is married filing joint, is your federal adjusted gross income on page 1, line 12 more than \$400,000?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

- If you answered "No", you are not required to reduce the amount of credit computed in Table I. Enter the amount from Table I, line 3 on page 1, line 21.
- If you answered "Yes", you are required to reduce the amount of credit computed in Table I.

Complete Table III or Table IV.

Table III 2024 Adjusted Dependent Tax Credit For filing status: single, married filing separate, or head of household	
1. Enter your federal adjusted gross income from page 1, line 12.....	\$.00
2. Federal adjusted gross income limit.....	\$ 200,000.00
3. Subtract line 2 from line 1. Enter the difference.....	
If the difference is greater than \$19,000, STOP. You cannot claim the dependent tax credit.	
4. Enter amount from Table I, line 3, column (d).....	\$.00
5. Based on the amount on line 3, enter the number from Table V . For example: if line 3 is \$1,500, enter .90	
6. Multiply line 4 by line 5. Enter the result. Also, enter the result on page 1, line 21.....	\$.00

Table IV 2024 Adjusted Dependent Tax Credit For filing status: married filing joint	
1. Enter your federal adjusted gross income from page 1, line 12.....	\$.00
2. Federal adjusted gross income limit.....	\$ 400,000.00
3. Subtract line 2 from line 1. Enter the difference..... <i>If the difference is greater than \$19,000, STOP. You cannot claim the dependent tax credit.</i>	\$.00
4. Enter amount from Table I, line 3, column (d).....	\$.00
5. Based on the amount on line 3, enter the number from Table V . For example: if line 3 is \$1,500, enter .90	
6. Multiply line 4 by line 5. Enter the result. Also, enter the result on page 1, line 21.....	\$.00

Table V			
If the amount on line 3 from Table III or Table IV is:	Enter on line 5	If the amount on line 3 from Table III or Table IV is:	Enter on line 5
\$ 1 – 1,000	.95	\$ 10,001 – 11,000	.45
\$ 1,001 – 2,000	.90	\$ 11,001 – 12,000	.40
\$ 2,001 – 3,000	.85	\$ 12,001 – 13,000	.35
\$ 3,001 – 4,000	.80	\$ 13,001 – 14,000	.30
\$ 4,001 – 5,000	.75	\$ 14,001 – 15,000	.25
\$ 5,001 – 6,000	.70	\$ 15,001 – 16,000	.20
\$ 6,001 – 7,000	.65	\$ 16,001 – 17,000	.15
\$ 7,001 – 8,000	.60	\$ 17,001 – 18,000	.10
\$ 8,001 – 9,000	.55	\$ 18,001 – 19,000	.05
\$ 9,001 – 10,000	.50	\$ 19,001 and over	.00

Line 22 – Family Income Tax Credit

e-file *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. You may qualify for this credit even if your parents can claim you as a dependent on their income tax return.

- Complete Steps 1, 2, and 3 to see if you qualify for this credit.
- If you qualify to take this credit, complete Worksheet II in Step 4.

Step 1

Enter the amount from Form 140A, page 1, line 12.	\$
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Step 2

Look at the following tables. Find your filing status.

- Use Table I if married filing a joint return.
- Use Table II if head of household.
- Use Table III if single or married filing a separate return.

Step 3

- Look at the column (a) labeled “number of dependents” and find the number of dependents you are claiming on Form 140A, page 1, boxes 10a and 10b, and claiming as a qualified parent/grandparent in box 11a, provided that person(s) qualifies as a dependent for federal purposes
- Find the maximum income [in column (b)] for the number of dependents you are claiming.
- Compare that income [the amount in column (b)] with the income listed in Step 1.

If the amount entered in Step 1 is equal to or less than the maximum income allowed for the number of dependents you are claiming on Form 140A, page 1, boxes 10a and 10b, you qualify to claim this credit. To figure your credit, complete Step 4.

Table I Married Filing Joint	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, boxes 10a and 10b, and claiming as a qualified parent/grandparent in box 11a, provided that person(s) qualifies as a dependent for federal purposes.	Maximum Income
• 0 or 1	\$20,000
• 2	\$23,600
• 3	\$27,300
• 4 or more	\$31,000

Table II Head of Household	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, boxes 10a and 10b, and claiming as a qualified parent/grandparent in box 11a, provided that person(s) qualifies as a dependent for federal purposes.	Maximum Income
• 0 or 1	\$20,000
• 2	\$20,135
• 3	\$23,800
• 4	\$25,200
• 5 or more	\$26,575

Table III Single or Married Filing Separate	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, boxes 10a and 10b, and claiming as a qualified parent/grandparent in box 11a, provided that person(s) qualifies as a dependent for federal purposes.	Maximum Income
• 0 or more	\$10,000

Step 4

If you qualify to claim the credit, complete Worksheet II.

Worksheet II	
You must complete Steps 1 through 3 before you complete this Worksheet.	
1. Enter the number of dependents you entered on Form 140A, page 1, boxes 10a and 10b, and claiming as a qualified parent/grandparent in box 11a, provided that person(s) qualifies as a dependent for federal purposes.	
2. If you checked filing status 4, enter the number 2. If you checked filing status 5, 6, or 7, enter the number 1.	
3. Add lines 1 and 2. Enter the total.	
4. Multiply the number on line 3 by \$40. Enter the result.	\$.00
5. If you checked filing status 4 or 5, enter \$240 here. If you checked filing status 6 or 7, enter \$120 here.	\$.00
6. Enter the lesser of line 4 or line 5. Also, enter this amount on Form 140A, page 1, line 22.	\$.00

Line 23 - Balance of Tax

Subtract lines 21 and 22 from line 20. Enter the difference. If less than zero, enter "0".

Totaling Payments and Credits

Line 24 – 2024 Arizona Income Tax Withheld

Enter the 2024 Arizona income tax withheld as shown on the Form(s) W-2 from your employer. Include the Form(s) W-2 after the last page of your return *only* if the form shows Arizona income tax withholding

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 25 - 2024 Arizona Extension Payment (Form 204)

Use this line to report the payment you sent with your 2024 extension request (Arizona Form 204) or the electronic extension payment you made using www.AZTaxes.gov.

Line 26 - Increased Excise Tax Credit

You may claim this credit if you meet **all** of the following:

- You must have an SSN that is valid for employment.
- You meet the income threshold for your filing status.
- If you are married filing a joint return or a head of household, you may claim this credit if the amount on Form 140A, line 12, is \$25,000 or less.
- If you are single or married filing a separate return, you may claim this credit if the amount on Form 140A, line 12, 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 2024 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 2024 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 complete information on 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 issued by the IRS.

If you also claim a credit for qualifying children, your qualifying children must have either a valid SSN or an ITIN issued by the IRS. To figure your credit, complete the following worksheet.

NOTE: Do not complete the following worksheet if you are claiming the property tax credit on Arizona Form 140PTC. Use Form 140PTC to figure both the credit for increased excise taxes and the property tax credit.

If you are claiming both the credit for increased excise taxes and the property tax credit, enter the increased excise tax credit from Form 140PTC, page 1, line 17, on line 26 and enter the property tax credit from Form 140PTC, page 1, line 15, on line 27.

Credit for Increased Excise Taxes Worksheet		
If you checked filing status 4 or 5, is the amount on Form 140A, line 12 \$25,000 or less?	Check one	
	Yes	No
If you checked filing status 6 or 7, is the amount on Form 140A, line 12 \$12,500 or less?		
If you checked no, STOP . You do not qualify for this credit. If you checked yes, complete the worksheet on page 11.		
1. Enter the number of dependents you entered on Form 140A, boxes 10a and 10b, and claiming as a qualified parent/grandparent in box 11a, provided that person(s) qualifies as a dependent for federal purposes. Exclude any dependent that is not an Arizona resident.		
2. If you checked filing status 4, enter the number 2 here. If you checked filing status 5, 6, or 7, enter the number 1 here.		
3. Add lines 1 and 2. Enter the total.....		
4. Multiply the amount on line 3 by \$25. Enter the result.....	\$	
5. Maximum credit.....	\$ 100	00
6. Enter the smaller of line 4 or line 5 here and also on Form 140A, page 1, line 26...	\$	00

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 27 - Property Tax Credit

You may claim the property tax credit if you meet **all** of the following:

1. You were either 65 or older in 2024 or, if under age 65, you were receiving Supplemental Security Income (SSI) Title 16 income from the Social Security Administration.

NOTE: *SSI Title 16 income is not the normal Social Security disability.*

2. You were an Arizona resident for the full year in 2024.
3. You paid property tax on your Arizona home in 2024. You paid rent on taxable property for the entire year or you did a combination of both.
4. If you lived alone, your total household income was under \$3,751. If you lived with others, the total household income was under \$5,501. To see what income is included in household income, see Arizona Form 140PTC instructions.

Complete Form 140PTC to figure your credit. Enter the amount from Form 140PTC, page 1, line 15. Include Form 140PTC with your return.

TAX TIP: *To claim a property tax credit, you must file your claim or extension request by April 15, 2025. You cannot claim this credit on an amended return if you file the amended return after the due date of your return.*

Figuring Your Tax Due or Overpayment

Line 28 - Total Payments and Refundable Credits

Add lines 24 through 27 and enter the total.

Line 29 - Tax Due

If line 23 is greater than line 28, you have tax due. Subtract line 28 from line 23 and enter the amount of tax due. Skip line 30.

Line 30 - Overpayment

If line 28 is greater than line 23, subtract line 23 from line 28 and enter the overpayment.

Line 31 -

Enter the amount of *Tax Due* from page 1, line 29 **or** the amount of *Overpayment* from line 30. The amount entered **cannot** be a negative amount.

Making Voluntary Gifts

You can make voluntary gifts to each of the funds shown below. A gift will reduce your refund or increase the amount due with your return.

NOTE: *If you make a gift, you cannot change the amount of that gift later on an amended return.*

Line 32 - Solutions Teams Assigned to Schools Fund

You may give some or all of your refund to the Solutions Teams Assigned to Schools Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 32.

Gifts go to the Arizona Assistance for Education Fund. The Arizona Board of Education will distribute money to the Arizona Department of Education to fund solutions teams assigned to schools.

Line 33 - Arizona Wildlife Fund

You may give some or all of your refund to the Arizona Wildlife Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 33.

Your gift to the Arizona Wildlife Fund helps protect wildlife in the state. Many species like bald eagles, Apache trout, and black-footed ferrets benefit from your gifts to this fund. Gifts are also used to improve areas for watching wildlife statewide.

Line 34 - Child Abuse Prevention Fund

You may give some or all of your refund to the Arizona Child Abuse Prevention Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 34.

Gifts go to the Arizona Child Abuse Prevention Fund. This fund provides financial aid to community agencies for child abuse prevention programs.

Line 35 - Domestic Violence Services Fund

You may give some or all of your refund to the Domestic Violence Services Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 35.

Gifts go to the Domestic Violence Services Fund. This fund provides financial aid to shelters for victims of domestic violence.

Line 36 - Political Gift

You may give some or all of your refund to a political party. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 36.

If you donate to a political party, complete line 43. Gifts go to one of the following political parties:

- Democratic
- Libertarian
- Republican

Line 37 - Neighbors Helping Neighbors Fund

You may give some or all of your refund to the Neighbors Helping Neighbors Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 37.

Gifts go to the Neighbors Helping Neighbors Fund. This fund provides eligible recipients, with emergency aid in paying utility bills, conserving energy and weatherization.

Line 38 - Special Olympics Fund

You may give some or all of your refund to the Special Olympics Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 38.

Gifts go to the Special Olympics Fund. This fund helps provide programs of the Arizona Special Olympics.

Line 39 - Veterans' Donations Fund

You may give some or all of your refund to the Veterans' Donations Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 39.

Gifts go to the Veterans' Donations Fund, which may be used for veterans in Arizona.

Line 40 - I Didn't Pay Enough Fund

You may give some or all of your refund to the I Didn't Pay Enough Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 40.

Gifts that you make to the I Didn't Pay Enough Fund will aid the state by going to the Arizona general fund.

Line 41 - Sustainable State Parks and Roads Fund

You may give some or all of your refund to the Sustainable State Parks and Roads Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 41.

Gifts that you make to the Sustainable State Parks and Roads Fund will aid the state to operate, maintain, and make capital improvements to buildings, roads, parking lots, highway entrances, and any related structure used to operate state parks.

Line 42 - Spaying and Neutering of Animals Fund

You may give some or all of your refund to the Spaying and Neutering of Animals Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 42.

Gifts that you make to the Spaying and Neutering of Animals Fund will help to reduce pet overpopulation by sterilizing, at minimal or no cost, dogs and cats in this state, including those that are impounded and sterilized.

Line 43 - Political Party

If line 36 has an amount entered, check the box for the political party to which you wish to give. You may select only one party. If you do not select a political party, the department will return the amount on line 36.

Line 44 - Total Voluntary Gifts

Add lines 32 through 42 and enter the total.

Figuring Your Refund or Amount Owed

Line 45 - Refund

If line 31 is an overpayment, subtract line 44 from line 31. Enter your refund on line 45 and skip line 46.

If less than zero, enter amount owed on line 46.

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. This form is available at: 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 45 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending a check.

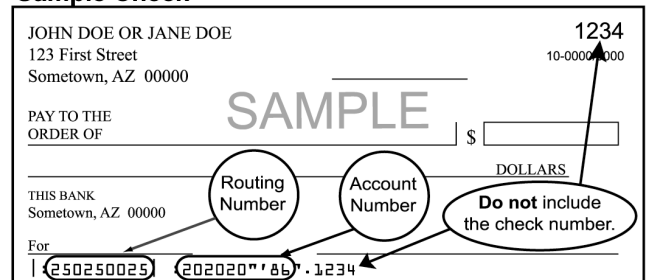
NOTE: *Check the box on line 45A if the direct deposit will ultimately be placed in a foreign account. If you check box 45A, do not enter your routing or account numbers. We will not direct deposit your refund. We will send you a check instead.*

Why Use Direct Deposit?

- You will get your refund fast – even faster if you e-file!
- Payment is more secure - 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.*

Sample Check



Note: *The routing and account numbers may be in different places on your check.*

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 sample check above, the routing number is 250250025.

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.*

Line 46 - Amount Owed

If line 31 shows a tax due, add lines 31 and 44. Enter the amount you owe on line 46. If you are making voluntary gifts on lines 32 through 42 in excess of your overpayment, enter the difference on line 46. 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. Please 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. It may take 2-3 weeks for your payment to process.

The Department of Revenue 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 2024. 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 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.

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 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 46 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. Select the "Request A Payment Plan" option under the Individual Income section. If you cannot pay the full amount shown on line 46, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2025. To limit the interest and penalty charges pay as much of the tax as possible when you file.

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 140A is not considered a valid return unless you sign it. If the return does not have the proper signatures, the department cannot send a refund check.

Instructions Before Mailing

- **DO NOT STAPLE YOUR RETURN.**
- **DO NOT STAPLE ANY SCHEDULE, FORM, OR PAYMENT TO YOUR RETURN.**
- Make sure your **NAME** is on the return.
- Make sure your **SSN** is on your 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.
- 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** (above your name) 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. Include your check with your return.
- Do not send correspondence with your return.

Mailing Your Return

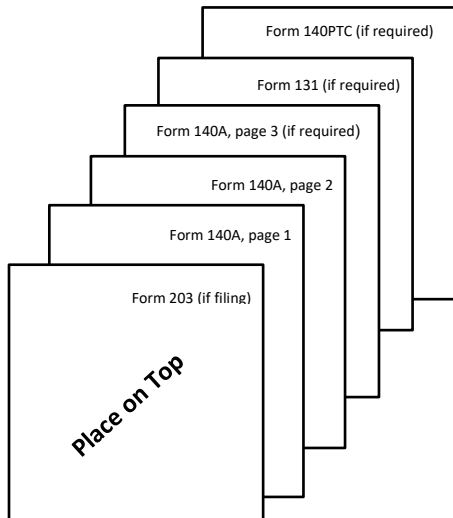
TO AVOID PROCESSING DELAYS:

- Assemble your tax return in the order shown below.
- If mailing more than one tax return, please use separate envelopes for each return.

If you are mailing your return, be sure to include Form 140A, pages 1 and 2, and all other required forms. Make a copy of your return before mailing. Also make a copy of any forms and schedules that 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.

If you are mailing your return, place the pages in the following order:



Where Should I Mail My Return?

If you are **sending a payment**, mail the return to

Arizona Department of Revenue
PO Box 52016
Phoenix, AZ 85072-2016

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

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 15, 2025.

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 is My Refund?

You can check on your refund by visiting www.azdor.gov or www.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 2024 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.