



# Arizona Department of Revenue

## Individual Income Update

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January 2025

## Prepare for Tax Season

### FILING REQUIREMENTS

In the state of Arizona, full-year resident or part-year resident individuals must file a tax return if they are:

- Single or married filing separately and gross income (GI) is greater than \$14,600;
- Head of household and GI is greater than \$21,900; or
- Married and filing jointly and GI is greater than \$29,200.

Note: For non-resident individuals the threshold numbers above are prorated based on the individual's Arizona gross income to their federal adjusted gross income.

### 2024 ARIZONA STANDARD DEDUCTIONS AMOUNTS

The Arizona standard deduction amounts are:

- \$14,600 for a single taxpayer or a married taxpayer filing a separate return;
- \$21,900 for individuals filing a head of household return; and
- \$29,200 for a married couple filing a joint return.

An individual may claim itemized deductions on an Arizona return even if taking a standard deduction on a federal return.

### DUE DATE FOR CALENDAR YEAR FILERS

Taxpayers have until **Tuesday, April 15, 2025** to file their 2023 tax return or an extension. If filing an **extension**, the extended due date to file the income tax return is October 15, 2025.

### ARIZONA FAMILIES TAX REBATE - FORM 1099-MISC

The Internal Revenue Service has determined that the Arizona Families Tax Rebate **is** subject to **federal** income tax and, thus, requires it to be reported as part of your federal adjusted gross income on your 2024 federal income tax return. For this reason, the Arizona Department of Revenue is issuing a Form 1099-MISC, Miscellaneous Information, which reports miscellaneous compensation and other payments, to those who received an Arizona Families Tax Rebate in 2024.

Note that the rebate **is not** subject to **Arizona** income tax and should be subtracted from your federal adjusted gross income on your 2024 Arizona individual income tax return.

ADOR will provide taxpayers with Form 1099-MISC online **on and after January 31, 2024** by visiting [azdor.gov/arizona-families-tax-rebate](https://www.azdor.gov/arizona-families-tax-rebate) and clicking on "View my 1099-MISC".

### CHANGE FOR CHARITABLE CONTRIBUTIONS COMPUTATION

For taxpayers who do not itemize deductions on their 2023 Arizona income tax return and elect to take the standard deduction, the allowable Standard Deduction Increase was modified. For tax year 2024, the allowable portion of your charitable contributions used to compute your Standard Deduction Increase was increased from 31% to 33% 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).



(602) 255-3381 or toll-free at (800) 352-4090



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## **CREDIT FOR CONTRIBUTIONS TO QUALIFYING CHARITABLE ORGANIZATIONS (FORM 321)**

The allowable current year credit for contributions to qualifying charitable organizations was adjusted for inflation purposes. For 2024, the maximum current year credit is:

- \$470 for single and head of household taxpayers.
- \$938 for married taxpayers filing a joint return.

## **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 2024, the maximum current year credit is:

- \$731 for single and head of household taxpayers.
- \$1,459 for married taxpayers filing a joint 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 2024, the maximum current year credit is:

- \$728 for single and head of household taxpayers.
- \$1,451 for married taxpayers filing a joint return.

## **CREDIT FOR CONTRIBUTIONS TO QUALIFYING FOSTER CARE CHARITABLE ORGANIZATIONS (FORM 352)**

The allowable current year credit for contributions to a qualifying foster care charitable organization was adjusted for inflation purposes. For 2024, the maximum current year credit is:

- \$587 for single and head of household taxpayers.
- \$1,173 for married taxpayers filing a joint return.

## **E-Filing Season Opens January 27**

The IRS announced that the 2024 electronic tax filing season begins January 27, 2025. Taxpayers have several options this year for filing their individual tax return for free! See [free filing](#) options through the Free File Alliance and IRS Direct File. [Free File Alliance](#) is a partnership between the IRS, ADOR, and tax software companies who provide question-lead tax software at no cost to qualifying taxpayers. Free File is a fast, safe, and free way to do your tax return online.

## **Direct File**

With tax season starting next week, we want to make sure you are aware of the IRS' tax filing service, IRS [Direct File](#). It is now a permanent option for eligible people to file their federal taxes online directly with the IRS – for free! We have teamed up with the IRS to get the word out about this important program.

The Direct File service is available in English and Spanish, works on mobile devices, tablets, laptops, and desktop computers, and includes dedicated customer support directly from the IRS. After a successful pilot last year, Direct File



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will be available on the first day of the 2025 tax filing season to file 2024 tax returns.

The Direct File's [Eligibility Checker](#) will quickly help you find out if your tax situation is supported before you file, and if you're not eligible to use Direct File this year, the service will connect you to alternative filing options. More information about the tax situations supported by Direct File is available at [directfile.irs.gov](https://directfile.irs.gov).

## Tips for a Seamless Tax Filing

- It's important to gather [documents](#) and file a complete and accurate tax return. Returns that are detected to have a possible calculation error, missing information, or if there is suspected identity theft or fraud, require manual review and thereby delaying the process.
- You must complete your federal return before you can start your Arizona return.
- Choose e-file and direct deposit for a faster refund.
- If you are not preparing your own tax return, be sure to choose a reputable [tax preparer](#) and ensure they are following legal requirements.
- Avoid phone delays and use online resources such as tutorials, live chat, and dedicated web pages for general information and [frequently asked questions](#).
- Verify you are using the correct tax year form by looking at the upper right corner.
- Confirm essential information like your tax ID number, Social Security number, routing number, or account number is correct in all the appropriate boxes.
- Double-check to ensure you have all the information and supporting documentation, and include all pages that have information entering your name and tax ID number on the top of each page. ADOR cannot process incomplete tax returns.

