



Arizona Department of Revenue

Individual Income Update

[Tax Filing Assistance](#) | [Income Tax Information](#) | [FAQs](#) | [E-File for Free](#)

February 2025

TIPS TO AVOID COMMON TAX FILING ERRORS

The Arizona Department of Revenue (ADOR) is now accepting individual income tax returns for tax year 2024 marking the beginning of Arizona's 2025 electronic tax season.

In ADOR's increased efforts of improving the customer experience, the following is intended to inform taxpayers about new things happening this season, as well as help taxpayers file their individual income taxes.

Taxpayers have until the deadline of Tuesday, April 15, 2025 to file their 2024 tax return or an extension. If filing an extension, the extended due date to file the income tax return is October 15, 2025.

ADOR would like to share the top errors we are seeing that cause individual income returns to reject or require additional review, leading to delays in processing. Filing your return by mail opens up the possibility of the following issues and more. Many of the mistakes can be avoided by [e-filing](#) a return. Filing electronically is easier, faster, more accurate, and more secure than filing by paper.

PREPARING YOUR RETURN

- Ensure all the necessary lines and forms are filled out properly.
- Identify and correct math errors or miscalculations.
- Double check that all information and supporting documentation are correct.
- Make sure all income, withholding, and payments are reported accurately.
- Double check spelling of names.
- Avoid using two different names.
- Make sure key information like a tax ID number, Social Security Number, routing number or account number are correct in all appropriate boxes.
- Remember to sign and date the return.
- Do not staple any items to the return.

SUBMITTING YOUR RETURN

- Choose e-file and direct deposit for a faster refund. It is eight times faster!
- Submit all required documents with your return.
- Make sure you use correct postage on the envelope, if applicable.
- If filing by paper, mail to the [correct P.O. Box](#) listed on the form according to tax due or refund.
- Send payment with the correct return. Send the Arizona Department of Revenue (ADOR) payments with the state return to ADOR and the IRS payment with the federal return to the IRS.
- Do not resubmit return prior to the anticipated processing timeframe.
- Include a [voucher](#) with the payment if not sending it with the return. The Department spends time researching and connecting the payment to an account if no return or voucher is included thus delaying the return process.

Free Tax Preparation and Filing
FREE FILE SOFTWARE



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



www.azdor.gov

February 2024 | Page 1



Arizona Department of Revenue Individual Income Update

[Free File Alliance](#) is a nonprofit coalition of industry-leading tax software companies partnered with ADOR and the IRS to provide free electronic tax services. Free File is fast, safe, and a free way to do your tax return online.

Individuals who meet certain criteria can get assistance with income tax filing. Check out the ADOR website for free file partners.

1. Review the offers from the vendors listed by clicking on their logo.
2. Follow the (logo) Free File link since another entry to the website may cause a charge for the filing.
3. Select a vendor and begin a return on the website.

Electronic filing is:

- **Fast:** Up to eight times faster processing of your refund and money in your account sooner.
- **Accurate:** Fewer errors than paper forms.
- **Paperless:** Help the environment by reducing paper usage.

The Arizona Department of Revenue does not endorse any specific tax filing product. Any questions regarding software issues or availability of forms should be directed to the software company.

DIRECT FILE

The IRS Direct File is now open and ready to use! Head to directfile.irs.gov to check eligibility and get started.

We have teamed up with the IRS to get the word out about this important program. Direct File allows eligible Arizonans to file their state and federal returns for FREE. It works on a mobile device as well as it does on tablets and personal computers, and includes dedicated support from IRS customer service specialists.

Using Direct File, once you have filed your federal tax return, you are directed to the FileYourStateTaxes tool to file your Arizona state taxes, without having to re-enter your information, creating a seamless federal-state filing experience.

It's simple, it's accurate, it's secure, and it's free.

Direct File may be a good option if you:

- Lived in Arizona for all of 2024.
- Earned all of your income in Arizona in 2024.
- Plan to use the same filing status for both your federal and state tax returns.
- Aren't using the filing status Married Filing Separately.
- Did not receive the Arizona Families Tax Rebate in 2024.

FILLABLE FORMS

We strongly recommend filing electronically to reduce mistakes and include all the documents needed to file an accurate return. You may pick from dozens of approved vendors to file the return, and possibly for free. To check out if you qualify to file for free, see "[Free Electronic Filing for Individuals.](#)"

If you choose to file by paper, we do offer *fillable non-calculating returns* under our Forms page. If you are above the Free File Alliance Adjusted Gross Income threshold, fillable forms are the fastest way to file a paper state individual income tax return. You can download the fillable form and type the information, instead of handwriting the return and possibly delaying the process as ADOR staff decipher the handwriting.





Arizona Department of Revenue

Individual Income Update

If you choose fillable forms as your free file option, you should be comfortable doing your own taxes. Limitations with fillable forms include:

- It won't give you guidance about which forms to use or help with your tax situation.
- It doesn't provide error checking as it is simple typing in your information into the PDF return.
- It does not automatically add the necessary schedules, forms, and documents to your return.
- It does not transmit to the Department and you must print the return, put the return into an envelope, and ensure you provide enough postage.

See instructions for line-by-line guidance.

AARP TAX-AIDE

The [AARP Foundation Tax-Aide Program](#) offers free assistance to individuals 50 and older, who can't afford a tax preparation service, to file federal and Arizona state returns.

VOLUNTEER INCOME TAX ASSISTANCE (VITA)

The [VITA Program](#) provides free tax help to people who generally make \$67,000 or less, persons with disabilities, and limited English speaking taxpayers.

211 INFORMATION

For free, local federal and state tax preparation locations for taxpayers who are elderly, disabled, or low income, visit www.211arizona.org.

Common Tax Myths

Myth: I have filed an extension this year, so I don't need to pay anything yet.

Fact: Extensions only extend the time you have to FILE the return, not the time you have to PAY any taxes owed.

Myth: Internal Revenue Service (IRS) and the Arizona Department of Revenue (ADOR) are the same.

Fact: The IRS is the federal government entity and ADOR is the state government. The IRS will not process your state return for ADOR. The IRS may process checks paid to ADOR into the federal account, but will not transfer to the state account.

Myth: If I mail my return to 1600 W. Monroe, it will be processed.

Fact: If filing by paper, mail to the [correct P.O. Box listed](#) on the form according to tax due or refund. ADOR staff spend time researching and transferring payments and returns to the appropriate department thus delaying the process of payments and refunds.

Myth: If I send in a paper payment alone, ADOR knows which account it is for and it will be cashed in a timely manner.

Fact: ADOR needs a [voucher](#) with the payment if not sending it with the original return so it can be applied to the correct account and tax period in a timely manner. The Department spends time researching and connecting the payment to an account if no return or voucher is included thus delaying the return process. Ensure the paper check has your ID number, tax year, and tax type in the memo line.

Myth: Sending in a paper return is more secure than filing online.

Fact: Mailing in a paper return has multiple stops along the way to ADOR. It may get lost in the mail, have delays in





Arizona Department of Revenue Individual Income Update

transit, and arrive at the incorrect destination.

Forms 1099-G and 1099-MISC

Individuals can now access the Arizona Department of Revenue (ADOR) online portal to search, download, and print 1099-MISC and 1099-G forms through www.AZTaxes.gov by clicking on “View My 1099 Form” and providing the necessary information.

Form 1099-MISC

Form 1099-MISC reports miscellaneous compensation and other payments such as the Arizona Families Tax Rebate. Primary taxpayers will be issued the statement if they received the rebate in 2024.

Note: the IRS has determined that the rebate **is subject** to federal income tax and is required to be reported as part of the federal adjusted gross income. However, the rebate is **not subject** to Arizona income tax and should be subtracted from the federal adjusted gross income on the Arizona individual income tax return.

Form 1099-G

Form 1099-G reports the amount of refunds, credits, or offsets of state income tax ADOR paid to the taxpayer in a tax year. This amount may be taxable, and ADOR provides the Form 1099-G information to the Internal Revenue Service (IRS).

Form 1099-G is issued if:

- you itemized deductions on your federal Form 1040, Schedule A, for a tax year, and
- your Arizona income tax payments for the tax year exceeded your actual tax liability (e.g., you received a refund, applied your overpayment against your estimated tax obligation, or your overpayment was used to pay another tax liability, applied to a debt owed to another state agency or applied to a voluntary contribution on your tax return).
- You must meet both criteria to receive a Form 1099-G for the year in which the overpayment was refunded or applied.

Please note: This Form 1099-G does not include unemployment benefits received last year. Visit the Arizona Department of Economic Security for your unemployment information.

Amending Your Return

If you need to amend your Forms 140, 140A, 140EZ, 140NR and 140PY, file [Form 140X](#) with your amended additions and subtractions. Form 140X is used by all individual taxpayers, regardless of filing status and form type (including partnerships and S corporations that filed a composite nonresident return on behalf of nonresident partners and shareholders) to change amounts reported on taxpayer’s originally filed return or last amended income tax return.

You must use the form for the tax year that you are amending. Complete the entire Form 140X as you would if it had been done correctly originally, including the change explanation.

Additionally, amended returns must go through a manual review and data entry process. We ask that you allow extra processing time beyond the typical 8-10 weeks for a paper return.

Outstanding Liabilities and Refund Offset



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



www.azdor.gov

February 2024 | Page 4



Arizona Department of Revenue *Individual Income Update*

If a taxpayer and/or spouse owe money to ADOR or another agency, the amount may be deducted from an expected refund. [ADOR offsets](#) as much of the refund needed to pay off overdue taxes owed by taxpayers and notifies them when this occurs.

Taxpayers receive a letter from ADOR informing them that some or all of their refund was adjusted to pay outstanding liabilities with the IRS, courts, state agencies or government municipalities. *By law, we must offset any refunds or overpayments to certain authorized agencies that have a claim against them.*

Those individuals who receive notice can **contact the agency listed** on the ADOR offset letter if they have any questions about the claim or offset. If a tax refund has been withheld in error by a court or agency, a taxpayer has 30 days from the date of the letter to file an appeal with the court or agency claiming the refund.

Copies of Prior Arizona Tax Returns

Taxpayers requesting copies of their previously submitted Arizona tax returns must complete and mail in [Form 450](#) with payment. If applicable, submit a Form 285, Power of Attorney. Certain tax years and certified copies can only be fulfilled by the copy desk unit within ADOR. This means that the form must be submitted by mail or drop-box. If a request is received without payment, it will not be processed. For this reason, this document cannot be emailed to the Department.

