



# Arizona Department of Revenue Individual Income Update

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April 2025

## Expect Increase Wait Time if Filing by Paper

When filing by paper, taxpayers will experience delays due to the volume of returns received during the filing season and a higher risk for errors. About 50% of taxpayers file within the last month of tax season - typically more than 80,000 paper returns.

The Arizona Department of Revenue (ADOR) always encourages taxpayers to file and pay **electronically** at the same time. If a taxpayer has received all their tax documents and statements, filing **early and electronically** can reduce the wait time to obtain their refund.

For individuals who choose to e-file the return but submit a paper payment, the return will process on average in a couple of weeks, but the paper payment will process on average within 8-10 weeks. Please keep in mind the timing may cause a bill notice to be generated and sent even though the paper check has been mailed. If this occurs, please allow the Department time to process your paper payment before contacting the Department or tax preparer.

## Refund Status Anytime

You can check your state refund status online at [AZTaxes.gov/Home/CheckRefund](https://www.aztaxes.gov/Home/CheckRefund) and see where the refund is in the process. You'll need to provide your Social Security Number, filing status, zip code, and tax year.

### Typical Refund Process Timeframes

ADOR is dedicated to continuously improving our fraud prevention program and verifying information in our system. All returns go through fraud-detection reviews and accuracy checks before ADOR issues any refunds.

E-filers: Anticipate your tax refund to process in a couple weeks after receiving an acknowledgment that the Department has your return.

Paper filers: Allow a minimum of 10 weeks from date filed to process the return.

### Refund Exceptions

For refunds by direct deposit, you can check your bank account after two business days from your refund approval date.

Taxpayers are ultimately responsible for entering the correct account and routing number, and because of this, if the refund is delivered to the wrong account, the receiving account must return the funds before a new refund can be delivered. Additionally, keep in mind that when your bank processes the refund determines when you will see the deposit in your account. Please contact your bank directly to check on the processing time of the refund before calling ADOR.

If you used a tax preparation service and selected them to receive the money, their deposit service will send you the funds, delaying the final deposit date.

Refunds by paper check are mailed in approximately three to five business days after approval, and delivery times vary depending on USPS. You can check your mailbox after 5-6 business days.



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



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The Department of Revenue will always try to process a refund in the method requested by a taxpayer. There are times however, when the agency will need to process a refund in the form of a paper check.

### More Information

If you receive a notice requesting more information, your tax refund will be delayed until ADOR gathers the requested information. Then, it will take about six more weeks to finish the process.

To learn more about how to check your refund status, check out the “[Where’s My Refund?](#)” resource on our webpage.

## Free Tax Preparation and Filing

### FREE FILING RESOURCES

- **File and pay electronically:** You can receive your refunds up to eight times as fast as paper return filers.
- **File for free:** Direct File allows eligible Arizonans to file their state and federal returns for FREE directly through the [IRS Direct File Pilot Program](#). Also through the [Free File Alliance](#) program, taxpayers can choose from multiple free file offerings to prepare and file returns electronically. To prevent any unexpected charges for the state return, only access free options directly from [azdor.gov](#).
- **Use free tax filing services:** Volunteer Income Tax Assistance ([VITA](#)) offers free tax help to people who generally make \$67,000 or less or meet other qualifications. IRS-certified volunteers provide free basic income tax return preparation with electronic filing to qualified individuals. Also, [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 returns

### DIRECT FILE

We have continued our partnership with the IRS and the Direct File tool — and Arizona’s integrated state filing tool, FileYourStateTaxes — for all eligible taxpayers to file their tax returns electronically for free.

With this program, eligible taxpayers begin by filing their federal return at [directfile.irs.gov](#). Once finished filing the federal return using Direct File, they are given an option to seamlessly e-file their state tax return through FileYourStateTaxes. [Eligibility to participate](#) in the Direct File are restricted to filers reporting only certain common types of income and claiming limited credits and deductions.

It is likely you are eligible to use both tools if:

- You lived in Arizona for all of 2024 and do not have income from another state.
- You only earned your income in Arizona in 2024.
- You are using the same filing status for both your federal and state tax return.
- You are not using the filing status Married Filing Separately.

Additional details on eligibility, visit [directfile.irs.gov](#) or [fileyourstatetaxes.org](#).

## Tips to Follow

### Before Filing

- **Enter all taxpayer information:** ADOR is unable to process incomplete returns. A return must be completed in its entirety and accurately for ADOR to process, including essential items like full name, taxpayer identification number, address, and filing status. Make sure that you enter your complete 9-digit social security number (SSN) on your return. If you are filing married separately or jointly, include spouse information in the same order as last year (if



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applicable), and leave blank if you are filing single or head of household.

- **Declare all income:** All income for full, part-time, temporary, or supplemental employment, whether received in cash or reported on a Form W-2 or Form 1099, is subject to income tax.
- **Get the credits you deserve:** Income tax credits can increase your refund or reduce the taxes you owe. Complete and include [Form 301](#) with the return and match the information from Form 301 with the return. Be sure to include Form 301 and the corresponding credit form(s) for which you computed your credit(s) with your individual income tax return. Verify the [charity codes](#) and the [school codes](#). Using an incorrect Qualifying Charity Code on Form 321, Public School CTDS Code on Form 322, or Qualifying Foster Care Charity Code on Form 352 will result in credit rejection.
- **Send the correct tax year forms:** You must submit all the same individual income tax year forms together. Do not send old individual income tax year forms and supporting documents with the front page of the current tax year form. Crossing out the tax year and marking another tax year is unacceptable.
- **Use e-file or fillable forms:** ADOR does its best to decipher taxpayers' handwriting, but it can be challenging. If filing a paper return, use fillable forms and print with black ink and on white paper; this way, ADOR staff does not have to interpret handwriting.
- **Thoroughly review:** Before submitting your return, review all information to avoid common mistakes. Errors increase processing time and delay any refund due.
- **Use direct deposit:** Have your refund directly deposited into your bank account and receive your refund faster and more securely. Be sure to double-check the routing and account numbers for your account.
- **Sending items to the correct agency:** Submitting an Internal Revenue Service (IRS) return, payment, or correspondence to the Arizona Department of Revenue will not be processed by ADOR. Make sure to send the ADOR payment with your state return to the correct ADOR [P.O. Box](#) and the IRS payment with your federal return sent to the [IRS address](#).
- **Always file on time:** To avoid penalties and interest, file on time. If you need an extension, [pay electronically](#) or send check payments with the completed Arizona Form 204. To avoid an extension underpayment penalty, you must pay at least 90% of the tax due by the return's original due date..

### After filing

- **Check your refund status online:** The fastest way to get updates on your refund is [AZTaxes.gov/Home/CheckRefund](https://www.aztaxes.gov/Home/CheckRefund).
- **Allow a minimum 8-10 weeks for processing:** Alternatively, you can make electronic payments at [AZTaxes.gov](https://www.aztaxes.gov) and schedule the payment for a future date. Do not submit an electronic payment if you mailed a check.
- **Provide all the information on the paper check:** An accurate address, pay to, amount, memo, and signature. Ensure the paper check contains the written amount on the amount line and amount box, along with the tax identification numbers, tax type, and tax year on the check memo line. When sending a payment, ensure it is sent with the original tax return or a payment voucher so it can be applied to the correct account and tax period promptly. If a payment is sent in without a corresponding tax return or [payment voucher](#), ADOR must research which account it belongs to and the payment will likely be delayed.
- **Income taxes are timely by the postmark date:** Anything postmarked after the due date will be late and are assessed penalties.
- **ADOR responds to taxpayer questions as soon as possible;** however, the response time may vary due to the increase in tax season inquiries.
- **ADOR administers several debt offset programs:** The [offset program](#) uses an individual's tax refund and applies it to outstanding tax liabilities and other state agency or municipality debts. Taxpayers should contact the agency identified on the notice, **not** ADOR.
- **Do not resubmit a return:** For paper-filed returns, allow a minimum of 8-10 weeks from the date filed for processing. Please only call **after** this timeframe to determine if the return has been received. Duplicate returns cause ADOR





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to process another return, resulting in an informational return and delaying processing. Repeat payments result in being charged multiple times and likely are returned as a refund if no other liabilities exist. Do not send another check electronically if a payment has been mailed.

## Payment Plan

Owe less than \$5,000 on your state taxes and cannot pay? For taxpayers unable to pay their individual income tax liability less than \$5,000 in full, ADOR offers a convenient way to request a payment plan and manage their liability. A payment plan is an arrangement with ADOR to pay tax debt within an agreed-upon timeframe.

Through the [AZTaxes.gov](https://www.aztaxes.gov) website, taxpayers can quickly and easily set up a payment plan rather than phone or mail, and it also reduces the number of calls and paper submissions to be processed.

To set up a plan, go to [AZTaxes.gov](https://www.aztaxes.gov) and under the Individual menu, select "Request a Payment Plan."

Please note that the portal is for submitting the payment plan request. It does not automatically create a plan in the system; therefore, allow time for ADOR to process the request and then the Department will send a confirmation letter with details and a timeline.

What you should know if considering a payment plan:

- If a bill has been received for the tax period in question, then the process to establish a payment plan request in ADOR's system may take up to 2 weeks.
- If you have not received a bill for the tax period in question, then the process to establish a payment plan request in ADOR's system may take up to 8 weeks.
- While on a payment plan, taxpayers must not incur any new liabilities, but will continue to incur interest until the outstanding liability is paid in full.
- Payments must be made on time per the payment arrangement and through [AZTaxes.gov](https://www.aztaxes.gov).
- If the payment plan defaults, ADOR can and will enforce without notice through a levy and/or lien action.

View our [video tutorial](#) for further assistance on the self-service option for requesting a payment plan through [AZTaxes.gov](https://www.aztaxes.gov).

## Extended Call Center Hours Through the Remainder of Tax Season

In our continuing efforts to serve and support Arizona's taxpayers, ADOR's Customer Care is offering extended hours to assist individual filers this tax season.

While normal hours are 8 a.m. to 5 p.m. Monday through Friday, the following are the extended hours to serve our taxpayers:

- Saturday, April 5: Call Center hours will be 8 a.m. to noon.
- Monday-Friday, April 7 through April 11: Call Center hours will be 7 a.m. to 6 p.m.
- Saturday, April 12: Call Center hours will be 8 a.m. to noon.

The Call Center can be reached in the local Phoenix area at:

(602) 255-3381

or Toll-free (International calls and those from area codes 520 and 928 only):

800-352-4090



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