



Arizona Department of Revenue Individual Income Update

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[February 2023](#)

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 \$12,950;
- Head of household and GI is greater than \$19,400; or
- Married and filing jointly and GI is greater than \$25,900.
- 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.

2022 ARIZONA STANDARD DEDUCTIONS AMOUNTS

The Arizona standard deduction amounts are:

- \$12,950 for a single taxpayer or a married taxpayer filing a separate return;
- \$19,400 for individuals filing a head of household return; and
- \$25,900 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

Because April 15, 2023 falls on a Saturday, and Monday, April 17 is a federal holiday, taxpayers have until **Tuesday, April 18, 2023** to file their 2022 tax return. If filing an **extension**, the extended due date to file the income tax return is October 16, 2023 because October 15, 2023 falls on a Sunday.

ARIZONA SMALL BUSINESS INCOME (SBI) TAX

Individuals *may* elect to report their small business income on Arizona Form 140-SBI, *Small Business Income (SBI)*, for the small business income included in their federal adjusted gross income. The SBI tax return **must** be filed timely with the regular income tax return to be accepted. The tax rate applicable to small business taxable income reported on Forms 140-SBI, 140PY-SBI, or Form 140NR-SBI was reduced from 3.5% in 2021 to 3.0% for 2022.

2022 INDIVIDUAL INCOME TAX BRACKETS

For tax year 2022, the individual income [tax brackets](#) have been adjusted for inflation and reduced to two tax rates (2.55% and 2.98%).

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.
- Form 1009-G are available at [AZTaxes.gov](https://www.aztaxes.gov). You will need your last name, social security number/individual tax



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



www.azdor.gov

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identification number, and ZIP code.

- Choose the right [tax preparer](#).
- Avoid phone delays and use [online resources](#) such as tutorials, live chat, and dedicated web pages for general information and frequently asked questions.
- ADOR cannot provide tax preparation services, but qualified individuals can find free tax preparation help statewide through the [AARP, Volunteer Income Tax Assistance, and Free File Alliance](#) programs.
- Although most refunds are delivered in 9 days for e-file and 56 for paper, we warn individuals not to rely on [receiving a refund by a certain date](#), especially when making major purchases or paying bills.
- If filing a paper return, use fillable forms, and print with black ink and on white paper. Fillable forms do the math for you and are scanned into our system for quicker processing and ADOR staff do not have to interpret handwriting.
- 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.
- If sending a paper payment, include your voucher, as the Department needs either your Social Security number or employee identification number, and the tax period and tax type to process your payment.
- Please send returns to the correct address, if returns are not sent to the correct PO BOX, you can expect delays.
- Never send in a duplicate return as this will cause delays and inaccurate information on your account.

