

DO NOT STAPLE ANY ITEMS TO THE RETURN.

For the calendar year 2019 or fiscal year beginning [M,M,D,D] 2,0,1,9 and ending [M,M,D,D] Y,Y,Y,Y [66]

Form fields for personal information: 1 Your First Name and Middle Initial, Last Name, Your Social Security Number; 1 Spouse's First Name and Middle Initial (if filing joint), Last Name, Spouse's Social Security No.; 2 Current Home Address - number and street, rural route, Apt. No., Daytime Phone (with area code) [94]; 3 City, Town or Post Office, State, ZIP Code

Enter your SSN(s).

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. [88]

Resident Personal Income Tax Forms - Check only one box:

- 140, 140A, 140EZ, 140PTC, 140ET, Part-Year Resident Personal Income Tax, Form 140PY, Nonresident Personal Income Tax, Form 140NR, Nonresident Composite, Form 140NR

81 PM, 80 RCVD

All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a Saturday, Sunday, or legal holiday. An Arizona extension cannot be granted for more than six months beyond the original due date of the return.

CHECK ONE BOX:

Individual Calendar Year Filers:

This is a request for an automatic 6-month filing extension

Individual Fiscal Year Filers:

Enter taxable year end date and 6-month extended due date [M,M,D,D] Y,Y,Y,Y [M,M,D,D] Y,Y,Y,Y

A federal extension will be used to file this tax return. This form is being used to transmit the Arizona extension payment.

Table with 3 columns: Line number, Description, Amount. Lines 1-7 including Tax liability, Arizona income tax withheld, Arizona estimated tax payments, Credits, Add lines 2 through 4, Balance of Tax, and Enter amount of payment enclosed.

- Make check payable to Arizona Department of Revenue; write your SSN and tax year on your payment. Include your payment with this form. For Nonresident Composite returns, write "Composite 140NR" on payment and include the taxable year end and entity's EIN.

IMPORTANT: If you are filing under a federal extension but are making an Arizona extension payment by credit card or electronic payment, do not mail Form 204 to us. We will apply your extension tax payment to your account. If you are sending a payment with this request, mail to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085. If you are not sending a payment with this request, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

## 2019 Filing Extension For Individuals

**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](http://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 and click on *Reports and Legal Research* then click on *Legal Research* and select a *Document Type* and *Category* from the drop down menus.

**Publications**

To view or print the department's publications, go to our website and click on *Reports and Legal Research* then click on *Publications*.

 **Leave the paper behind and e-file your Arizona extension request.**

**Visit [www.azdor.gov](http://www.azdor.gov) for e-file requirements.**

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### Purpose of Form 204

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Use Arizona Form 204 to apply for an extension of time to file Arizona Forms 140, 140A, 140EZ, 140ET, 140PTC, 140PY, or 140NR. Individuals use this form to apply for an automatic 6-month extension.

If you are using Form 204 to request a filing extension for an Arizona Form 140NR composite return, enter the partnership or S corporation's employer identification number (EIN) in the area designated for an individual's Social Security Number (SSN).

Also, use Form 204 to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension. However, if you are filing under a federal extension, but making an electronic extension payment or making an extension payment using a credit card, you do not need to mail in Form 204.

Arizona will accept your federal extension for the period covered by the federal extension.

### Foreign Address

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.

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### When to File Form 204

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All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a Saturday, Sunday, or legal holiday.

In that case, your request must be postmarked on or before the business day following that Saturday, Sunday or legal holiday.

Calendar year filers have until Monday, April 15, 2020, to file the request for an extension. This will allow you to file your return by October 15, 2020.

Complete Form 204 to request an automatic 6-month extension. Write **2019 Extension Request** on the **front** of your envelope.

If you are **including a payment** with this request, mail the form to:

Arizona Department of Revenue  
PO Box 29085  
Phoenix, AZ 85038-9085

If you are **not including a payment** with your request, mail the form to:

Arizona Department of Revenue  
PO Box 52138  
Phoenix, AZ 85072-2138

The department will not return a copy of the Form 204 to you. Be sure to keep a copy of the completed Form 204.

**An extension does not extend the time to pay your income tax.** You must still pay your tax liability by April 15, 2020, or by the original due date of your return.

If you do not pay at least 90% (.90) of the income tax liability disclosed by your return by the return's original due date, you will be subject to the extension underpayment penalty. We charge interest from the original due date to the date of payment.

**Extension Underpayment Penalty:** We impose this penalty if you do not pay at least 90% (.90) of the income tax liability shown on your return filed under an extension by the return's original due date. The extension underpayment penalty is 1/2 of 1% (.005) of the income tax not paid for each 30-day period or fraction of a 30-day period. We impose this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25% (.25) of the unpaid income tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes § 42-1125(D).

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### Nonresident Aliens

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The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 15, 2020, even though your federal return is due on June 15, 2020. If you want to file your 2019 Arizona return after April 15, 2020, you must ask for a filing extension.

Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2020.

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months.

Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by

October 15, 2020, even though your federal return will not be due until December 15, 2020. If you file your 2019 Arizona calendar year return after October 15, 2020, your return will be late.

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## Making Your Payment

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Individuals may make extension payments by check, electronic check, money order, or credit card.

Partnerships or S corporations making an extension payment on behalf of nonresidents participating in the filing of an Arizona Form 140NR composite return must make that payment by check or money order.

### Check or money order

If paying by check or money order, make your check or money order payable to Arizona Department of Revenue.

**Write your SSN (or EIN) and 2019 Extension Request** on the **front** of your check or money order.

Include your check or money order with Form 204.

### 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 2019. There is no fee to use this method. To make an electronic payment, go to [www.AZTaxes.gov](http://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 NSF (non-sufficient funds) 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 Visa, MasterCard, Discover, or American Express credit card. Go to [www.AZTaxes.gov](http://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.**

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## Instructions Before Mailing

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Make sure that you have completed all of the information requested on the **front** of the form.

To avoid an extension underpayment penalty, make sure you pay at least 90% (.90) of your Arizona tax liability.