

Arizona

What's New

Returns Included	e-File Approved*	e-File Activated
120	11/22/2023	01/02/2024
120S	12/07/2023	01/02/2024
140	11/30/2023	01/02/2024
140-SBI	11/30/2023	01/02/2024
141 AZ	11/22/2023	01/02/2024
165	12/18/2023	01/02/2024

*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

Modified Forms

- Credit limits for the following forms have been adjusted due to inflation:
 - Form 323, Credit for Contributions to Private School Tuition Organizations
 - Form 348, Credit for Contributions to Certified School Tuition Organizations – Individuals
 - Form 352, Credit for Contributions to Qualifying Foster Care Charitable Organizations
- The standard deduction for AZ individual returns now matches the federal standard deduction.

Obsolete Forms

- The following credit forms have been retired for tax year 2023:
 - Form 306, Military Reuse Zone
 - Form 319, Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets

Tax Law Changes

- The individual and fiduciary tax tables are obsolete for 2023. A flat tax rate of 2.5% (.025) is now used for these returns.
- The S corporation and partnership PTE tax rate is now 2.5%.




- **AZ 165 Schedule K-1, Resident and Part-Year Resident Partner’s Share of Adjustment to Partnership Income**
 - Gain or loss on the sale of virtual currency and non-fungible tokens (that are not excluded from AZ gross revenue) is now included on Form 165 Schedule K-1.
 - Gas fees or non-fungible token basis allowed as a subtraction (that is not included in the partnership’s virtual currency basis) is now included on Form 165 Schedule K-1.




Supported Forms

The following Arizona forms are supported in Drake Tax 2023. Forms denoted with  can be e-signed.

Form	Description	IND	CRP	SCRP	PTR	FID	TEX
120	Corporation Income Tax Return		✓				
120/165ES	Corporation and Partnership Estimated Tax Payment		✓	✓	✓		
120/165EXT	Application for Automatic Extension of Time to File Corporation, Partnership, and Exempt Organization Returns		✓	✓	✓		✓
120/165EXT-E	Electronic Application for Automatic Extension of Time to File Corporation or Partnership Returns		✓	✓	✓		
120/165V	Corporate or Partnership Income Tax Payment Voucher		✓	✓	✓		
120/PTE-W	Estimated Tax Worksheet for Corporations & Pass-Through Entities		✓	✓	✓		✓
120A	Corporation Income Tax Return (Short Form)		✓				
120S	S Corporation Income Tax Return			✓			
120X	Amended Corporation Income Tax Return		✓				
122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return		✓				
131	Claim for Refund on Behalf of Deceased Taxpayer	✓					
131-SBI	Claim for Refund on Behalf of Deceased Taxpayer for Forms SBI	✓					
140	Resident Personal Income Tax Return	✓					
140A	Resident Personal Income Tax Return (Short Form)	✓					
140ES	Individual Estimated Income Tax Payment	✓					
140ES-SBI	Individual Estimated Income Tax Payment Small Business Income Tax return	✓					
140EZ	Resident Personal Income Tax Return (EZ Form)	✓					
140NR	Nonresident Personal Income Tax Return	✓					
140NR-SBI	Nonresident Small Business Income Tax Return	✓					
140PTC	Property Tax Refund (Credit) Claim	✓					
140PY	Part-Year Resident Personal Income Tax Return	✓					
140PY-SBI	Part-Year Resident Small Business Income Tax Return	✓					
140-SBI	Resident Small Business Income Tax Return	✓					
140X	Individual Amended Income Tax Return	✓					
140X-SBI	Small Business Amended Income Tax Return	✓					

Form	Description	IND	CRP	SCRIP	PTR	FID	TEX
141 AZ	Fiduciary Income Tax Return					✓	
141AZ ES	Estate or Trust Estimated Income Tax Payment					✓	
141AZ EXT	Application for Filing Extension for Fiduciary Returns Only					✓	
141AZ V	Estate or Trust Income Tax Payment Voucher					✓	
165	Partnership Income Tax Return				✓		
200	Request for Innocent Spouse Relief and Separation of Liability and Equitable Relief	✓					
201	Renter's Certificate of Property Taxes Paid	✓					
203	Request for Injured Spouse Protection from Application of Joint Overpayment Against Spouse's Delinquencies or Debts	✓					
204	Application for Filing Extension	✓					
204-E	Application for Electronic Filing of Extension Request	✓					
204E-SBI	Extension (Electronic) Payment for Small Business Income Tax Returns	✓					
204-SBI	Extension Payment for Small Business Income Tax Returns	✓					
220/PTE	Underpayment of Estimated Tax by Corporations & Pass-Through Entities		✓	✓	✓		✓
221	Underpayment of Estimated Tax by Individuals	✓					
221-SBI	Underpayment of Estimated Tax for Small Business	✓					
285	General Disclosure/Representation Authorization Form	✓	✓	✓	✓	✓	
285-C	Disclosure Certification Form		✓	✓	✓	✓	
285-I	Individual Income Tax Disclosure/Representation Authorization Form	✓					
300	Nonrefundable Corporate Tax Credits and Recapture		✓	✓			✓
301	Nonrefundable Individual Tax Credits and Recapture	✓					
301-SBI	Nonrefundable Individual Tax Credits and Recapture for Small Business Income Tax returns	✓					
308	Credit for Increased Research Activities		✓	✓	✓		✓
308-I	Credit for Increased Research Activities – Individuals	✓					
308-P	Credit for Increased Research Activities – Distribution to Partners of a Partnership				✓		
308-S	Credit for Increased Research Activities – Distribution to Shareholders of an S Corporation			✓			
309	Credit for Taxes Paid to Another State or Country	✓					
309-SBI	Credit for Taxes Paid to Another State or Country for Small Business Income Tax Returns	✓					
310	Credit for Solar Energy Devices	✓					
312	Agricultural Water Conservation System Credit	✓		✓	✓		
312-P	Agricultural Water Conservation System Credit – Distribution to Partners				✓		
312-S	Agricultural Water Conservation System Credit – Distribution to Individual Shareholders of an S Corporation			✓			
321	Credit for Contributions to Qualifying Charitable Organizations	✓					

Form	Description	IND	CRP	SCRIP	PTR	FID	TEX
322	Credit for Contributions Made or Fees Paid to Public Schools	✓					
323	Credit for Contributions to Private School Tuition Organizations	✓					
331	Credit for Donation of School Site	✓	✓	✓	✓		✓
331-P	Credit for Donation of School Site – Distribution to Partners of a Partnership				✓		
331-S	Credit for Donation of School Site – Distribution to Shareholders of an S Corporation			✓			
335	Credit for Corporate Contributions to School Tuition Organizations		✓	✓	✓		✓
335-I	Credit for Business Contributions by an S Corporation to School Tuition Organizations – Individual	✓					
335-P	Credit for Corporate Contributions to School Tuition Organizations – Distribution to Corporate Partners of a Partnership				✓		
335-S	Credit for Corporate Contributions to School Tuition Organizations – Distribution to Individual Shareholders of an S Corporation			✓			
336	Credit for Solar Energy Devices – Commercial and Industrial Applications	✓	✓	✓			✓
338	Credit for Investment in Qualified Small Businesses	✓		✓	✓		
338-P	Credit for Investment in Qualified Small Businesses Distribution to Partners				✓		
338-S	Credit for Investment in Qualified Small Businesses Distribution to Shareholders			✓			
340	Credit for Donations to the Military Family Relief Fund	✓					
348	Credit for Contributions to Certified School Tuition Organization – Individuals	✓					
352	Credit for Contributions to Qualifying Foster Care Charitable Organizations	✓					
355	Credit for Entity-Level Income Tax Paid on Your Behalf	✓					
470	Request for Copies of Fraudulent Returns	✓					
51	Consolidated or Combined Return Affiliation Schedule		✓				
82104	Senior Property Valuation Protection Option	✓					
99M	Nonprofit Medical Marijuana Dispensary Annual Information Return	✓	✓	✓	✓		✓
99T	Exempt Organization Business Income Tax Return						✓
AZ-140V	Individual Income Tax Payment Voucher for Electronic Filing	✓					
AZ-140V-SBI	Individual Income Tax Payment Voucher for Electronic Filing of Form 140-SBI	✓					
AZ-8879 	e-File Signature Authorization	✓					
AZ-8879 SBI 	e-File Signature Authorization – Small Business Income Tax Return	✓					
AZ-8879-C 	e-File Signature Authorization – Corporation		✓				

Form	Description	IND	CRP	SCRIP	PTR	FID	TEX
AZ-8879-F 	e-File Signature Authorization – Fiduciary					✓	
AZ-8879-PE 	e-File Signature Authorization – Partnership				✓		
AZ-8879-S 	e-File Signature Authorization – S Corporation			✓			
Claim of Right	Claim of Right – Fiduciary					✓	
Claim of Right	Claim of Right – Individual	✓					
Claim of Right	Restoration of a Substantial Amount Held Under Claim of Right – Corporate		✓				
Schedule A	Itemized Deduction Adjustments (Full-Year Residents)	✓					
Schedule A (NR)	Itemized Deductions for Nonresidents	✓					
Schedule A (PY)	Itemized Deductions Part-Year Residents	✓					
Schedule A (PYN)	Itemized Deductions for Part-Year Residents who also had Arizona Source Income During the Period of the Year While a Nonresident	✓					
Schedule ACA	Air Carrier Apportionment		✓	✓	✓		✓
Schedule D (165)	Partner Information				✓		
Schedule DFE	Disallowed Federal Expenses for Marijuana Establishments	✓	✓	✓	✓	✓	
Schedule K-1 (120S)	Resident and Part-Year Resident Shareholder's Information Schedule			✓			
Schedule K-1 (141AZ)	Resident or Part-Year Resident Beneficiary's Share of Fiduciary Adjustment					✓	
Schedule K-1 (165)	Resident and Part-Year Resident Partner's Share of Adjustment to Partnership Income				✓		
Schedule K-1 (NR) (120S)	Nonresident Shareholder's Share of Income and Deductions			✓			
Schedule K-1 (NR) (141AZ)	Nonresident Beneficiary's Share of Income and Share of Fiduciary Adjustment					✓	
Schedule K-1 (NR) (165)	Nonresident and Out-of-State Partner's Share of Income and Deductions				✓		
Schedule MSP	Multistate Service Provider Election and Computation		✓	✓	✓		✓