

For calendar year 2005 or fiscal year beginning: MMDD, 20YY and ending: MMDD, 20YY **66**

YOUR FIRST NAME AND INITIAL 1		LAST NAME	YOUR SOCIAL SECURITY NO.
YOUR SPOUSE'S FIRST NAME AND INITIAL 1		LAST NAME	SPOUSE'S SOCIAL SECURITY NO.
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE 2	APT. NO.	DAYTIME PHONE WITH AREA CODE	IMPORTANT You must enter your SSNs.
HOME ADDRESS CONTINUED 2	HOME PHONE WITH AREA CODE 94		
CITY, TOWN OR POST OFFICE 3	STATE	ZIP CODE	FOR DOR USE ONLY

CHECK ONLY ONE BOX:

Resident Personal Income Tax Forms:

- 140 140A 140EZ 140PTC 140ET
 Part-Year Personal Income Tax Form 140PY
 Nonresident Personal Income Tax Form 140NR
 Arizona Fiduciary Income Tax Form 141AZ

88
81
80

Select only one:

- Automatic 4-month extension. Return due date August 15, 2006, or fiscal year return due date MMDD, 20YY for tax year ending MMDD, 20YY.
 Additional 2-month extension. Return due date October 16, 2006, or fiscal year return due date MMDD, 20YY for tax year ending MMDD, 20YY.

An Arizona extension cannot be granted for more than six months beyond the original due date of the return. Arizona will accept a valid federal extension for the period covered by the federal extension.

1 Tax liability for 2005. <i>You may estimate this amount</i>		1
2 Arizona income tax withheld during 2005.....	2	
3 Arizona estimated tax payments for 2005.....	3	
4 Payments made with previous extension requests for your 2005 return.....	4	
5 Credits you will claim on your 2005 return. <i>See instructions on back</i>	5	
6 <i>Add lines 2 through 5</i>		6
7 Balance of Tax: <i>Subtract line 6 from line 1</i>		7
8 Enter the amount of payment enclosed. <i>Make check payable to Arizona Department of Revenue; include SSN on payment</i>		8

You will be liable for the extension underpayment penalty if at least 90 percent of your tax liability disclosed by your return has not been paid by the original due date of the return. Interest accrues on any additional tax due from the original due date of the return until paid.

- 9 If you were previously granted an extension of time to file for this tax year, *check this box* **9**
 Enter the date your extension was granted to: MMDD, 20YY
 State the reasons why an additional extension is needed:

PLEASE SIGN HERE only if requesting additional 2-month extension.	Sign here only if you are requesting an additional two-month extension. You do not have to sign this form if you are requesting an automatic four-month extension. <i>Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</i>	
	▶ YOUR SIGNATURE _____	DATE _____
	▶ SPOUSE'S SIGNATURE _____	DATE _____
	▶ PAID PREPARER'S SIGNATURE _____	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____
	PAID PREPARER'S TIN _____	DATE _____ PAID PREPARER'S ADDRESS _____

If you are sending a payment with this request, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016. If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

2005 Filing Extension

Use of Form 204

Complete Form 204 using black or blue ink.

Use Form 204 to apply for an extension of time to file an Arizona Form 140, 140A, 140EZ, 140ET, 140PTC, 140PY, 140NR, or 141AZ.

Use this form to apply for an automatic four (4) month extension. Also use this form to apply for an additional two (2) month extension.

Form 204 must accompany any payment you make to meet your 90 percent payment requirement.

NOTE: *If you are applying for both extensions, you must complete two separate Forms 204. You must file Form 204 with the Arizona Department of Revenue (see below for further instructions).*

Arizona will accept your federal extension for the same period.

When To File

For 2005, you must file Form 204 by April 17, 2006 (or the original due date of your return).

Complete Form 204 to request an automatic four (4) month extension. Mark your envelope "Extension Request."

If you are not sending a payment with your request, mail the request to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

If you are sending a payment with this request, mail the request to: Arizona Department of Revenue, PO Box 52016, Phoenix AZ 85072-2016.

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

NOTE: *The department will let you know if the department denies your extension request. If the department denies an additional two (2) month extension request, your due date is August 15. The department will apply late filing and late payment penalties to any unpaid tax liability on August 16.*

Payment: An extension does not extend the time to pay your income tax. You must still pay at least 90 percent of your tax liability by April 17 (or the original due date of your return). The department charges interest from the original due date to the date of payment. The department also imposes penalties as explained below.

Extension Underpayment Penalty: The department imposes this penalty if you do not pay 90 percent of the tax liability shown on your return filed under an extension by the return's original due date. The extension underpayment penalty is ½ of 1 percent (.005) of the tax not paid for each 30 day period or fraction of a 30 day period. The department imposes this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25 percent of the unpaid tax.

Late Filing Penalty: The late filing penalty is 4½ percent of the tax required to be shown on the return for each month or fraction of a month the return is late. This penalty cannot exceed 25 percent of the tax found to be remaining due.

Late Payment Penalty: This penalty is ½ of 1 percent (.005) of the amount shown as tax for each month or fraction of a month for which the failure continues. This

penalty cannot exceed a total of 10 percent.

IMPORTANT

1. The department can only grant an extension up to six (6) months. Arizona will accept the federal extension for the period covered by the federal extension.
2. You must file your extension request (Form 204) by the original due date of your return. You must submit Form 204 with any payment you make to meet your 90 percent requirement.

NOTE: *If you have a federal extension, you do not need to request an Arizona extension. Remember, Form 204 must accompany any extension payment even if you have a federal extension.*

Nonresident Aliens

Nonresident aliens having federal income tax returns due on June 15 must file Arizona tax returns by April 17.

To file an Arizona return at the same time the federal return is due, file for an extension by April 17.

You must pay at least 90 percent of your tax liability by April 17. Those filing for a federal four-month extension must file an Arizona extension for **both** the four-month and two-month extensions.

When you do not file your Arizona return or extension by April 17, the department will charge you interest and penalties. Late filing and late payment penalties and interest will apply to the unpaid tax liability.

Credits

The credits on line 5 are credits that you may take against your current tax liability. Examples of some of these credits include:

- Credit for taxes paid to other states or countries
- Property tax credit
- Family income tax credit
- Solar energy credit
- Credit for employment of TANF recipients
- Credit for contributions to charities that provide assistance to the working poor
- Credit for contributions made or fees paid to public schools
- Credit for contributions to school tuition organizations

See Form 301 for a list of other credits not listed above.

Instructions Before Mailing

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

Make sure you pay at least 90 percent of your Arizona tax liability. Attach your payment to the front of this form.

Write your **social security number** and **2005 extension** on the **front** of your check.