

Arizona Filing Requirements

How Taxpayers Know if They Must File an Income Tax Return

These rules apply to all Arizona taxpayers:	
Taxpayers must file if they are:	AND the gross income is at least:
• Single	\$ 12,400
• Married filing jointly	\$ 24,800
• Married filing separately	\$ 12,400
• Head of household	\$ 18,650
If an Arizona resident, taxpayers must report income from all sources. This includes out-of-state income.	
To see if they have to file, taxpayers will figure their gross income the same as they would figure gross income for federal income tax purposes. Then, taxpayers should exclude income Arizona law does not tax. Income Arizona law does not tax includes:	
<ul style="list-style-type: none"> • Interest from U.S. Government obligations. • Social security retirement benefits received under Title II of the Social Security Act. • Benefits received under the Railroad Retirement Act. • Pay received for active service as a member of the Reserves, National Guard or the U.S. Armed Forces. 	
NOTE: Even if a taxpayer does not have to file, that individual must still file a return to get a refund of any Arizona income tax withheld.	

