

# Individual Income Tax – 2020 Highlights

## Due Date for Calendar Year Filer

Your 2020 individual income tax return is due by midnight on April 15, 2021. If you file under a valid extension, your extended due date to file your income tax return is October 15, 2021.

## Arizona 2020 Changes

Some of these changes include:

- **2020 Arizona Standard Deduction Amounts Adjusted**

The 2020 Arizona standard deduction amounts are:

- \$12,400 for a single taxpayer or a married taxpayer filing a separate return;
- \$24,800 for a married couple filing a joint return; and
- \$18,650 for individuals filing a head of household return.

- **Itemized Deductions**

Recent legislation amended Arizona Revised Statute §43-1042, relating to the allowable deduction for state income taxes paid.

Taxpayers itemizing deductions on their Arizona income tax return and who claimed charitable contributions as a state tax payment on their federal 1040 Schedule A are required to make an adjustment for the amount of charitable contributions taken as a state tax payment claimed on the taxpayer's federal itemized deductions (Form 1040 Schedule A).

- **Standard Deduction Increase for Charitable Contributions (New Adjustment)**

Taxpayers who did not itemize deductions on their federal return and elect to take the standard deduction on the Arizona tax return and claim the allowable standard deduction increase, must reduce the total amount of the 2020 qualifying charitable contributions by the amount for which the taxpayer took the allowable deduction on his or her federal return.

- **2020 Individual Income Tax Brackets Adjusted for Inflation**

For 2020, the Arizona individual income tax brackets on Tax Table X & Y were adjusted for inflation.

The 2020 Optional Tax Table (for taxpayers with taxable income less than \$50,000) was also adjusted for inflation. For specific amounts, see the Optional Tax Table and Tax Table X & Y.

- **Credit for Contributions to Private School Tuition Organizations (Form 323)**

The allowable current year credit for contributions to private school tuition organizations was adjusted for inflation purposes. For 2020, the maximum current year credit is:

- \$593 for single and head of household taxpayers.
- \$1,186 for married taxpayers filing a joint return.

- **Credit for Contributions Made to Certified School Tuition Organizations (Form 348)**

The allowable current year credit for contributions to a certified school tuition organization was adjusted for inflation purposes. For 2020, the maximum current year credit is:

- \$590 for single and head of household taxpayers.
- \$1,179 for married taxpayers filing a joint return.