

ADOR Outlines Guidance on 2025 Tax Year Income Tax Forms

January 30, 2026

This page contains a revised version of a press release originally issued on January 22, 2026. The release has been updated to clarify guidance for taxpayers.

Phoenix, AZ – The Arizona Department of Revenue (ADOR) is providing the following information to outline the status of Arizona’s 2025 tax year individual income tax forms.

Can taxpayers file now?

Yes. The Department is ready and accepting returns now.

Will taxpayers need to amend their return if they file now?

Most taxpayers won’t need to. Only taxpayers who plan to claim certain deductions may need to file an amended return later, depending on legislative action. If taxpayers must file an amended return, ADOR will provide guidance, and taxpayers would not be subject to penalties or interest provided they amend their 2025 tax year return by October 15, 2027.

Who can file now without expecting an amended return?

Taxpayers are **unlikely** to need to file an amended return if they:

- Take the standard deduction, **and**
- Do not plan to claim the deductions related to:
 - Overtime compensation
 - Tipped Income
 - Qualified Vehicle Loan Interest
 - The \$6,000 senior deduction

Taxpayers who meet this criteria can file now without expecting delays or an amended return related to conformity. About two-thirds of taxpayers fall into this group, which means they are not affected while conformity is resolved.

What forms did ADOR release?

As part of its regular process, ADOR publishes an annual state income tax form based on changes in federal tax law.

Should taxpayers wait to file their taxes?

That is ultimately a personal decision that depends on:

- How soon a taxpayer wants their refund, and
- Their comfort level with potentially filing an amended return later