



Arizona Department of Revenue  
**STATEMENT OF EXEMPTIONS 2026**

PO BOX 29070 • PHOENIX, AZ 85038-9070

EMPLOYEE	EMPLOYER
Employee Full Name	Business Name, "doing business as"
Address – number and street	Address – number and street
City, Town or Post Office	City, Town or Post Office
State	State
ZIP Code	ZIP Code
SSN	Phone Number

**To: Employer**

Under the provisions of A.R.S. § 42-1204, the department allows a certain amount to be exempted from levy. Before such an exemption is granted, the following statement must be completed and signed by the person claiming the exemption. If the statement is not completed by the employee, the exemption status will default to "single — zero exemption". Please return the executed original using the enclosed envelope. See instructions below and on reverse.

**To: Employee**

The following statement must be completed and signed in order to claim an exemption from levy. If the statement is not completed by you, your exemption status will default to "single — zero exemption".

A "Notice of Levy on Wages, Salary, and other Income" was served on my income. To assist in figuring the amount of my income that is exempt from the levy, I certify that I am entitled to the exemptions below.

Taxpayer:      Additional       Check if over 65 years old.  
                    Deductions       Check if blind

Taxpayer's Spouse:      Additional       Check if over 65 years old.  
                    Deductions       Check if blind

I certify that I can claim the people named below as personal exemptions on my income tax return. No one listed is my minor child to whom (as required by court or administrative order) I make support payments that are already exempt from levy. I understand that the information I have provided may be verified. Under penalties of law, I declare that this statement of exemptions and filing status is true.

	Dependent's Name (last, first, initial)	Relationship
1		
2		
3		
4		
5		
6		

Signature

Date

**INSTRUCTIONS TO COMPUTE AMOUNT EXEMPT FROM LEVY**

To compute the amount exempt from levy, add the total of names entered above, including yours and your spouse's, and then, in Table A. on the reverse, find the filing status which matches your current income tax filing status. Using that table, find the number of exemptions and the frequency of your paydays, and use that amount as your exemption unless you and / or your spouse are over age 65 and / or blind. If so, you may claim an additional exemption. To compute that additional exemption, Use Table B on the reverse, and match your filing status, your number of additional deductions checked above, and the frequency of your payday. Add that amount to the amount computed in Table A to get your total exemption. See reverse for examples. **Note:** The amount exempt from levy may change annually. If it does and this levy remains in force next year, filing a new Statement of Exemptions will allow your employer to use the new year's exemption table. To obtain a new form, phone the contact number on the contact number on the face of the levy form.

**1. Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668-W(ACS) and 668-W(ICS))**

The tables below show the amount of an individual's income (take home pay) that is exempt from a notice of levy used to collect delinquent tax in 2026.

**2026**

Filing Status: Single										Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)							
Pay Period	Number of Dependents Claimed on Statement							Pay Period	Number of Dependents Claimed on Statement								
	0	1	2	3	4	5	More Than 5		0	1	2	3	4	5	More Than 5		
Daily	61.92	82.30	102.68	123.06	143.44	163.82	61.92 plus 20.38 for each dependent	Daily	123.85	144.23	164.61	184.99	205.37	225.75	123.85 plus 20.38 for each dependent		
Weekly	309.62	411.54	513.46	615.38	717.30	819.22	309.62 plus 101.92 for each dependent	Weekly	619.23	721.15	823.07	924.99	1026.91	1128.83	619.23 plus 101.92 for each dependent		
Biweekly	619.23	823.08	1026.93	1230.78	1434.63	1638.48	619.23 plus 203.85 for each dependent	Biweekly	1238.46	1442.31	1646.16	1850.01	2053.86	2257.71	1238.46 plus 203.85 for each dependent		
Semimonthly	670.83	891.66	1112.49	1333.32	1554.15	1774.98	670.83 plus 220.83 for each dependent	Semimonthly	1341.67	1562.50	1783.33	2004.16	2224.99	2445.82	1341.67 plus 220.83 for each dependent		
Monthly	1341.67	1783.34	2225.01	2666.68	3108.35	3550.02	1341.67 plus 441.67 for each dependent	Monthly	2683.33	3125.00	3566.67	4008.34	4450.01	4891.68	2683.33 plus 441.67 for each dependent		

Filing Status: Head of Household							Filing Status: Married Filing Separate Return								
Pay Period	Number of Dependents Claimed on Statement						Pay Period	Number of Dependents Claimed on Statement							
	0	1	2	3	4	5		0	1	2	3	4	5	More Than 5	
Daily	92.88	113.26	133.64	154.02	174.40	194.78	92.88 plus 20.38 for each dependent	Daily	61.92	82.30	102.68	123.06	143.44	163.82	61.92 plus 20.38 for each dependent
Weekly	464.42	566.34	668.26	770.18	872.10	974.02	464.42 plus 101.92 for each dependent	Weekly	309.62	411.54	513.46	615.38	717.30	819.22	309.62 plus 101.92 for each dependent
Biweekly	928.85	1132.70	1336.55	1540.40	1744.25	1948.10	928.85 plus 203.85 for each dependent	Biweekly	619.23	823.08	1026.93	1230.78	1434.63	1638.48	619.23 plus 203.85 for each dependent
Semimonthly	1006.25	1227.08	1447.91	1668.74	1889.57	2110.40	1006.25 plus 220.83 for each dependent	Semimonthly	670.83	891.66	1112.49	1333.32	1554.15	1774.98	670.83 plus 220.83 for each dependent
Monthly	2012.50	2454.17	2895.84	3337.51	3779.18	4220.85	2012.50 plus 441.67 for each dependent	Monthly	1341.67	1783.34	2225.01	2666.68	3108.35	3550.02	1341.67 plus 441.67 for each dependent

**2. Table for Figuring Additional Exempt Amount for Taxpayers**

at Least 65 Years Old and/or Blind

Filing Status	*	Additional Exempt Amount				
		Daily	Weekly	Biweekly	Semi-monthly	Monthly
Single or Head of Household	1	7.88	39.42	78.85	85.42	170.83
	2	15.77	78.85	157.69	170.83	341.67
Any Other Filing Status	1	6.35	31.73	63.46	68.75	137.50
	2	12.69	63.46	126.92	137.50	275.00
	3	19.04	95.19	190.38	206.25	412.50
	4	25.38	126.92	253.85	275.00	550.00

\* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3,4, and 5 of levy.

**Examples**  
These tables show the amount of take home pay that is exempt each pay period from a levy on wages, salary, and other income.

1. A single taxpayer who is paid weekly and claims three dependents has \$615.38 exempt from levy.
2. If the taxpayer in number 1 is over 65 and writes 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, & 5 of the levy, \$654.80 is exempt from this levy (\$615.38 plus \$39.42).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,646.16 exempt from levy.
4. if the taxpayer in number 3 is over 65 and has a spouse who is blind, this taxpayer should write 2 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3,4, and 5 of the levy. If so, \$1,773.08 is exempt from this levy (\$1,646.16 plus \$126.92).