

**S Corporations and Partnerships:** Use Form 204 to request an extension of time to file a composite return on Form 140NR for nonresident individual shareholders or nonresident individual partners.

For the ☐ calendar year 2025 or ☐ fiscal year beginning MM/DD/2025 and ending MM/DD/20YY.

☐ Check this box if this fiscal year return is based on a 52/53 week taxable year.

Name			Employer Identification Number (EIN)	
Address – number and street or PO Box			Business Telephone Number (with area code)	
City, Town or Post Office	State	ZIP Code	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b>	
			<b>88</b>	
<p><b>A</b> <input type="checkbox"/> Check if this is the first tax return filed under this name and EIN.</p> <p><b>B</b> <input type="checkbox"/> Check if name and/or address has changed.</p> <p><b>C</b> <input type="checkbox"/> Check if EIN has changed. Enter prior EIN: _____</p> <p><b>Check type of return to be filed:</b> <input type="checkbox"/> 120    <input type="checkbox"/> 120A    <input type="checkbox"/> 99T    <input type="checkbox"/> 99M    <input type="checkbox"/> 120S    <input type="checkbox"/> 165</p>				
			<b>81 PM</b> <b>66 RCVD</b>	

All applications for an extension of time to file **must be postmarked on or before the original due date of the return**, unless the original due date falls on Saturday, Sunday, or a legal holiday. In that case, the application must be postmarked on or before the business day following such Saturday, Sunday, or legal holiday.

An Arizona extension for a C corporation cannot be granted for more than seven months beyond the original due date of the return. An Arizona extension for a partnership or S Corporation 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 same period of time covered by the Arizona extension.

**CHECK ONE BOX**☐ **Form 120, Form 120A, Form 99T, or Form 99M:**

This is a request for an automatic **seven-month extension** until.....

**Extension Date****Taxable Year Ending**

MM/DD/YYYY

MM/DD/YYYY

☐ **Form 120S, or Form 165:**

This is a request for an automatic **six-month extension** until.....

MM/DD/YYYY

MM/DD/YYYY

☐ A federal extension will be used to file this tax return. See instructions if this form is being used to transmit the Arizona extension payment.

**EXTENSION PAYMENT COMPUTATION**

**Forms 120, 120A, 120S, 99T, or 165 (for partnerships that elected to pay tax at the entity level)**

<b>1</b> Tax liability for the taxable year: See instructions.....	<b>1</b>		<b>00</b>
<b>2</b> Less estimated tax payments .....	<b>2</b>		<b>00</b>
<b>3 Balance of Tax:</b> Subtract line 2 from line 1. Enter the difference. ....	<b>3</b>		<b>00</b>
<b>4</b> Enter amount of extension payment made electronically. See instructions.....	<b>4</b>		<b>00</b>
<b>5</b> Enter amount of payment enclosed with this extension. See instructions..... <b>PAYMENT ENCLOSED ►</b>	<b>5</b>		<b>00</b>

- Make check payable to Arizona Department of Revenue and **include EIN on payment**.
- Mail application and payment to:  
Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.
- Mail application **without** payment to:  
Arizona Department of Revenue, PO Box 29079, Phoenix, AZ 85038-9079.

The taxpayer will be liable for the extension underpayment penalty if at least 90 percent of the tax liability disclosed by the return has not been paid by the original due date of the return. Taxpayers subject to the extension underpayment penalty are not subject to the late payment penalty prescribed by

A.R.S. § 42-1125(D). Interest accrues on any additional tax due from the original due date of the return until paid.

**Taxpayers that have a tax liability of \$500 or more for tax year 2025 must make tax payments by electronic funds transfer.**

**Declaration**

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, it is true, correct, and complete; and that I am authorized to prepare this form.

Please  
Sign  
Here

SIGNATURE OF OFFICER OR AGENT

DATE

TITLE

PRINTED NAME

BUSINESS PHONE (with area code)

AGENT'S TIN