

## Property Tax Refund Credit

**This booklet contains:**

FORM 140PTC

FORM 201



**YOU MAY QUALIFY TO FILE YOUR FEDERAL AND ARIZONA INDIVIDUAL INCOME TAX RETURNS FOR FREE!!!**



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**DO YOU QUALIFY FOR AN ARIZONA TAX CREDIT?**

You may claim the FAMILY TAX CREDIT if:

- your income is \$31,000 or less for Married Filing Joint
- your income is \$26,575 or less for Head of Household
- your income is \$10,000 or less for Single

**UP TO \$240**

You may claim the INCREASED EXCISE TAX CREDIT if:

- you are an Arizona resident
- you are not claimed as a dependent by any other taxpayer
- your federal adjusted gross income was \$ 25,000 or less (\$12,500 if single)
- you were not sentenced for at least 60 days of 2014 to a county, state or federal prison

Up to  
**\$100**  
per household

## 2014 Property Tax Refund (Credit) Claim

**NOTICE:** *If you are age 70 or over and meet certain tests, you may be able to defer the payment of your property taxes on your home. You should contact your county assessor for details. If you defer your property taxes, you cannot claim the property tax credit for those taxes.*

### Phone Numbers

#### For information or help, call one of the numbers listed:

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

#### Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

#### Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

#### Publications and Brochures

To view or print the department's publications and brochures, go to our website and click on *Publications*.

### Purpose of Form

Use Arizona Form 140PTC to file an original claim for the property tax credit. If you are claiming the property tax credit, you may also use Form 140PTC to claim a credit for increased excise taxes.

Also, use Form 140PTC to amend a 2014 Form 140PTC. If amending, check box 95 on the top of the form.

### Who Can Use Form 140PTC?

File Form 140PTC only if you meet the following.

1. You were a resident of Arizona for the whole year. (From January 1, 2014 to December 31, 2014.)
2. You were either 65 or older by December 31, 2014, or if you were under age 65, you were receiving Title 16 Supplemental Security Income (SSI) payments during 2014. (You must meet only one of these requirements.)
3. Your total household income was less than \$3,751 if you lived alone. If others lived with you, your total household income was less than \$5,501.
4. You paid property taxes or rent on your main home in Arizona during 2014. You may also have paid both property taxes and rent for the whole year of 2014. If you only paid rent during 2014, you must have rented for the whole year. You also meet this requirement if one of the following applies.
  - You were a resident of a nursing home in Arizona. The nursing home was subject to and paid property taxes. You used your social security or other personal funds to pay the nursing home.
  - You were a shareholder of a cooperative corporation in Arizona. The unit that you lived in was your main home during 2014.
  - You were a member of a condominium association in Arizona. Your unit was your main home during 2014.

If you meet **all** of 1 through 4, you may claim a refund of Arizona property taxes. Complete Form 140PTC to figure your credit.

### When Should I File?

Form 140PTC is due by April 15, 2015. File your claim as soon as you can after January 1, but no later than April 15, 2015. **We will disallow your credit if you do not file by April 15, 2015.**

### What if I Cannot File on Time?

You may ask for an extension if you know you will not be able to file on time. We can grant an extension for up to six (6) months.

To apply for an extension, file Arizona Form 204. You must file Form 204 by April 15. See Form 204 for details. If you are filing Form 140PTC under an extension, make sure that you check box **82F** on page 1 of the return.

We cannot allow your credit if the U.S. Post Office does not postmark your request by April 15, 2015. You may also use certain private delivery services designated by the Internal Revenue Service (IRS) to meet the "timely mailing as timely filed" rule.

### What Must I Include When I File?

When you file a PTC claim, you must include certain documents with your claim. Include all required documents after page 2 of Form 140PTC. If you do not include the required documents with your PTC claim, the department will disallow your claim. To find out what you must include, look at the following list. Find the heading(s) that applies to you.

#### Title 16 Supplemental Security Income (SSI) Recipient

When you file your PTC claim, **you must include** a statement from the Social Security Administration (SSA).

Include this statement with your claim. This statement must show all of the following.

1. Your name and address
2. Your SSN
3. The payments you received or are due to receive are Title 16 SSI payments
4. The period for which you received or are due to receive Title 16 SSI payment.
5. The date the SSA issued the statement

#### Homeowner

When you file your PTC claim, **you must include** a copy of a statement showing your property taxes that you **paid in 2014**. Include this statement with your claim. This statement may be one of the following.

1. A copy of your property tax statement from your mortgage company.
2. A copy of your paid receipt from your county treasurer.
3. Your property tax bill with copies of both the fronts and backs of your canceled checks that were cashed in 2014.

## Renter

When you file your PTC claim, **you must include** a completed Arizona Form 201, *Renter's Certificate of Property Taxes Paid*. Include this statement with your claim. You must get Form 201 from your landlord. You must fill out lines 13 through 15 unless they already contain the correct information. Your landlord must complete and sign the Form 201. The AZ Form 201 provides your proof of property taxes paid from your rent.

If you own a mobile home but rent the space, complete the Form 140PTC as a renter. Include a completed Form 201 **and** a statement showing your property taxes you paid in 2014. See the "homeowner" instructions to find out what kind of property tax statement you should include.

## Nursing Home Resident

When you file your PTC claim, **you must include** a completed Arizona Form 201. Include Form 201 with your claim.

You must get Arizona Form 201 from your nursing home administrator. Your nursing home administrator must complete and sign the Form 201. The nursing home will let you know how much of the amount paid to the nursing home is allocable to rent.

## Shareholder of a Cooperative Corporation

When you file your PTC claim, **you must include** a statement that shows your share of the assessed property taxes. Include this statement with your claim. You must get this statement from the cooperative corporation. You must also include one of the following.

1. A copy of a statement from the mortgage company showing the corporation's total property tax.
2. A copy of the corporation's tax bill stamped "paid."

## Member of a Condominium Association

When you file your PTC claim, **you must include** a statement that shows your share of the assessed property taxes. Include this statement with your claim. You must get this statement from the condominium association. You must also include one of the following.

1. A copy of a statement from the mortgage company showing the association's total property tax.
2. A copy of the association's tax bill stamped "paid."

## What if a Claimant Died?

If a claimant died before filing a return for 2014, the taxpayer's spouse or personal representative may file and sign a Form 140PTC for that person.

Enter the word "deceased" after the decedent's name in the address section of the form. Also enter the date of death after the decedent's name.

## How do I Claim a Refund for a Deceased Claimant?

If you are claiming a refund, you must complete Arizona **Form 131, Claim for Refund on Behalf of Deceased Taxpayer**. Include this form with the PTC claim.

## General Instructions

### Taxpayer Identification Number

Make sure that you enter your SSN on your claim. Make sure that all SSNs are clear and correct. You may be subject to a penalty if you fail to include your SSN. It will take longer to process your return if SSNs are missing, incorrect, or unclear.

If you are filing a joint claim, enter your SSNs in the same order as your names. If your name appears first on Form 140PTC, make sure your SSN is the first number listed.

### ID Numbers for Paid Preparers

If you pay someone else to prepare your return, that person must also include an ID number where asked.

A paid preparer may use any of the following.

- his or her PTIN
- his or her SSN
- the employer identification number for the business

A paid preparer who fails to include the proper numbers may be subject to a penalty.

## Line-by-Line Instructions

### Line 1 -

Type or print your name in black ink. Include your first name, middle initial and last name. Enter your SSN in the space provided. If filing a joint claim, include your spouse's name and SSN.

### Line 2 -

Print or type your current address. Include your house or building number and street or rural route. Include your apartment number if you live in an apartment. Include your mobile home lot number if you live in a mobile home.

Make sure you include your daytime phone number.

### Line 3 -

Print or type the name of your city, town, or post office. Also include your state and ZIP CODE.

Enter your date of birth in the space provided.

### Line 4 -

Check the box marked "Own" if one of the following applies.

1. You owned your home on December 31, 2014. You paid property tax during 2014.
2. You were a member of a condominium association.
3. You were a shareholder of a cooperative corporation.

Check the box marked "Rent" if one of the following applies.

1. You were renting a home.
2. You were renting an apartment.
3. You were renting a mobile home lot.
4. You were a nursing home resident.

**Line 5 -**

Check "Yes" if you were a resident of Arizona for the whole year, (from January 1, 2014, to December 31, 2014.) To qualify for the property tax credit, you must have lived in Arizona for the whole year.

**Line 6 -**

Check "Yes" if one of the following applies.

1. You **paid** property taxes on your main home in Arizona during 2014.
2. You **paid** rent on your main home in Arizona for all of 2014.
3. You **paid** both rent and property taxes on your main home in Arizona for all of 2014.
4. You were a resident of a nursing home in Arizona. That nursing home was subject to and paid property taxes. You used your social security or other personal funds to pay the nursing home.
5. You were a shareholder of a cooperative corporation in Arizona. The unit that you lived in was your main home during 2014.
6. You were a member of a condominium association in Arizona. Your unit was your main home during 2014.

**Line 7 -**

Check "Yes" if this is the only PTC being claimed in your household.

**NOTE:** *Arizona law allows only one 140PTC claimant per household per year. If someone else in your household has already filed a 140PTC claim for 2014, do not file this claim. If you have already filed a claim for 2014, do not file another Form 140PTC for 2014, unless you are amending your original claim for 2014.*

To qualify for the tax credit, your answers to questions 5 through 7 must be "Yes."

**Line 8 -**

Check "Yes" if you were 65 or older on December 31, 2014. (You must enter your date of birth under line 3, in Box 79.)

**Line 9 -**

Check "Yes" if you received Title 16 SSI payments in 2014.

**NOTE:** *This is not the normal social security disability. This is for people with limited incomes who are either blind, disabled, or over age 65.*

To qualify for the tax credit you must have answered "Yes" to either question 8 or 9.

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**Page 2, Part 1, Schedule of Household Income**


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**Turn the form over and complete the "Schedule of Household Income" under Part 1.**

You must list all income that you, your spouse, and any other member of your household received or earned in 2014.

Anyone who lives in the same dwelling unit as you is a member of your household. Enter the total for each line in column (4).

You must figure the income for each household member.

Household income is the total of each household member's income. Enter your income in column (1). If your spouse lived with you, enter your spouse's income in column (2). If you lived with another person, enter that person's income in column (3). If you lived with more than one other person, fill out a separate schedule for each other person.

In the proper column list all income, except as noted below.

**Do not** include income from the following.

- Social security benefits
- Railroad Retirement benefits
- Workers' Compensation "Loss of Time" insurance payments
- Arizona unemployment insurance payments
- Veteran's disability pensions
- Welfare payments, surplus food, or other relief provided by a governmental agency
- Gifts from non-governmental sources
- Arizona Form 140PTC refunds received last year

To find out more about household income and adjusted gross income for this credit, see the department's tax ruling ITR 12-1.

**Line A -**

Enter the salaries, wages, tips, commissions, or bonuses etc., received by each member of the household in 2014.

**Line B -**

Enter all dividend and interest income. Enter all amounts received by each member of the household in 2014. You must include interest income that Arizona does not tax. Interest income that you must enter here includes the following.

- Interest income from federal obligations (U.S. government interest)
- Interest income from Arizona municipalities

**Line C -**

Enter all of the business and farm income. Enter all business and farm income for each member of the household. If you had a business or farm loss, see the department's Individual Income Tax Ruling, ITR 12-1, for more information.

**Line D -**

For each member of the household combine gains and losses from the sale or exchange of property. If the result is a gain, enter the gain. If the result is a loss, enter only up to a maximum of (\$1,500).

When figuring household income, the maximum net loss of \$1,500 is applicable to *each* household member who had capital gains and losses during the year when the net result for that person resulted in a loss.

**Line E -**

Enter the income that each member of the household received from pensions and annuities in 2014. You should **not** include income from the following:

- Social security benefits
- Railroad Retirement benefits
- Veteran's disability pensions

You must include income from **all** other pensions and annuities. Pension income that you must enter here includes the following.

- All retirement payments from the federal government, except those listed above
- All retirement payments from the State of Arizona
- All retirement payments from any local government (including police and school districts)
- Any IRA distributions

**Line F -**

Enter all rent and royalty income received by each member of the household in 2014.

**Line G -**

Enter all S corporation, partnership, estate, and trust income received by each member of the household in 2014.

**Line H -**

Enter all alimony received by each member of the household in 2014.

**Line I -**

Enter any other income that each member of the household received in 2014. Include a schedule listing the source of the income for all amounts listed. Some examples of income you should enter here are:

- Strike benefits exempt from tax; and
- Unemployment insurance payments from states other than Arizona.

**Line J -**

Enter the total of column 4, lines A through I, on line J, column 4, and on the front page, line 10.

**Now return to the front of the form.**

**Line 11a -**

If you lived alone, place an "X" in box marked 11a "Schedule 1." Look at Schedule 1 under Part 1 on the back of the form. Under "Household Income", find the amount you entered on line 10.

Find the amount shown next to your "Household Income" in the "Tax Credit" column. Enter that amount on line 11.

**Line 11b -**

If you lived with your spouse or one or more other persons, place an "X" in box marked 11b "Schedule 2." Look at Schedule 2 under Part 1 on the back of the form. Under "Household Income", find the amount you entered on line 10.

Find the amount shown next to your "Household Income" in the "Tax Credit" column. Enter that amount on line 11.

**Line 12 - Complete if You Own Your Home**

If you owned your home, enter the total amount of property taxes that you **actually** paid in 2014.

If you pay your property taxes in two payments, use only those amounts actually paid in 2014. The following example will show you how to figure these amounts.

**Example:**

John owns his own home. Every year, John pays his property taxes in two payments. John makes the first payment in October. John makes the second payment in March. To figure how much property tax John paid in 2014, John must look at taxes paid for both 2013 and 2014.	
John's 2013 property taxes were	\$600
John paid 1/2 of his 2013 property taxes on October 1, 2013	\$300
John paid the other 1/2 of his 2013 property taxes on March 1, 2014	\$300
John's 2014 property taxes were	\$700
John paid 1/2 of the 2014 taxes on October 1, 2014	\$350
John paid the other 1/2 of his 2014 property taxes on March 1, 2015	\$350
During 2014, John paid property taxes for both 2013 and 2014. John paid 2013 taxes of \$300 on March 1, 2014. John also paid 2014 taxes of \$350 on October 1, 2014. John would enter \$650 on line 13. This is the amount John actually paid in 2014.	

**Line 13 - Complete if You Rented During 2014**

If you rented during 2014, enter the amount from Arizona Form 201, Part 3, line 15.

**Line 14 -**

Add lines 12 and 13.

**Line 15 - Property Tax Credit**

Enter the smaller of line 11 or line 14.

**Line 16 -**

Complete line 16 if someone else claimed you as a dependent on his or her tax return. Enter the name, address, and SSN of the person who claimed you as a dependent.

**NOTE:** *If you complete line 16, do not complete lines 1 through 6 on Page 2, Part 2*

**Line 17 -**

If you are **not** claimed as a dependent on anyone else's tax return, turn the form over and complete Part 2. If you are claimed as a dependent on someone else's tax return, enter zero "0" here.

**Page 2, Part 2, Credit for Increased Excise Taxes**

**Lines 1 through 6 -**

**NOTE:** *The credit on Part 2, line 6 cannot exceed \$100 per household. Do not claim this credit if someone else in your household has already claimed \$100 of the credit. If someone else in your household has claimed less than \$100, you may claim the credit, if eligible, as long as all credit claims filed from your household do not exceed \$100.*

**NOTE:** *If you were sentenced for at least 60 days of 2014 to a county, state or federal prison, you are not eligible to claim the credit for increased excise taxes for 2014. In this case, do not complete Part 2.*

## Part 2, Line 1 - Dependents

List your dependents. You may claim this credit for dependents that are residents of Arizona. You cannot claim this credit for a dependent that is an Arizona nonresident. List only those people that qualify as your dependent for federal income tax purposes. Except do not list any dependent that is not an Arizona resident.

Enter the following on line(s) 1a through 1c.

1. The dependent's name.
2. The dependent's SSN.
3. The dependent's relationship to you.
4. The number of months the dependent lived in your home during 2014.

For federal income tax purposes, a dependent is either a qualifying child or a qualifying relative. A qualifying child or relative must be a U.S. citizen or resident alien, or a resident of Canada or Mexico. There is an exception for certain adopted children.

To claim a **qualifying child** as a dependent for federal purposes, you must meet the following 5 tests:

1. **Relationship test.** The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. **Age test.** The child must be under age 19 at the end of the year and younger than you, or under age 24 at the end of 2014 if a full-time student (and younger than you), or any age if permanently and totally disabled.
3. **Domicile test.** The child must live with you for more than half of the year. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility count as time lived at home.
4. **Support test.** The child must not have provided over half of his or her own support during the year.
5. **Joint Return Test.** If the child is married, the child is not filing a joint federal return for the year, unless that joint return is filed only as a claim for refund.

To claim a **qualifying relative** as a dependent for federal purposes, you must meet the following 4 tests:

1. **Relationship Test.** The person must be either your relative or have lived in your home as a member of your household all year. The person cannot be a qualifying child.
2. **Joint Return Test.** If the person is married, he or she cannot file a joint federal return unless the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.
3. **Income Test.** The person's gross income must be less than \$3,950.
4. **Support Test.** You must have provided over half of the person's total support in 2014.

To learn more about who may be a dependent, see federal publication 501.

Complete Part 2, lines 2 through 6 as instructed on the form. Make sure you enter the amount on Part 2, line 6 on Form 140PTC, page 1, line 17.

### Line 18 -

Enter the number from page 2, Part 2, line 2 here.

### Line 19 -

Add the amounts on line 15 and line 17. Enter the total. This is your total credit. If you have to file an Arizona Form 140 enter the amount from Form 140PTC, page 1, line 15 on Form 140, page 2, line 56 and enter the amount from Form 140PTC, page 1, line 17 on Form 140, page 2, line 55.

If you have to file an Arizona Form 140A enter the amount from Form 140PTC, page 1, line 15 on Form 140A, page 1, line 27 and enter the amount from Form 140PTC, page 1, line 17 on Form 140A, page 1, line 26.

## Direct Deposit of Refund

Complete the direct deposit line if you want us to directly deposit the amount shown on line 19 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending you a check.

**NOTE:** Check the box on line 19A if the direct deposit will ultimately be placed in a foreign account. If you check box 19A, do not enter your routing or account numbers.

If this box is checked, we will not direct deposit your refund. We will send you a check instead.

### Why Use Direct Deposit?

- You get your refund fast!
- Payment is more secure, there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less to process than a check.

**NOTE:** We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

### Routing Number

#### MAKE SURE YOU ENTER THE CORRECT ROUTING NUMBER.

The routing number must be nine digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account.

If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

**Account Number**

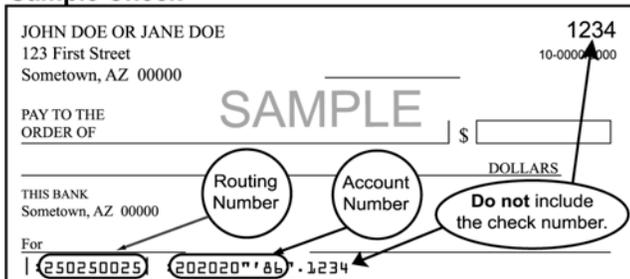
**MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER.**

The account number can be up to 17 characters (both numbers and letters). **DO NOT** include hyphens, spaces or special symbols. Enter the number from left to right and leave any unused boxes blank.

On the sample check below, the account number is 20202086. Be sure **not** to include the check number.

**NOTE:** *If the direct deposit is rejected, a check will be sent instead.*

**Sample Check**



**Note:** *The routing and account numbers may be in different places on your check.*

**Lines 20 through 22 -**

Skip lines 20, 21, and 22 if this is your original claim. Complete lines 20, 21 and 22 only if you are amending a 2014 Form 140PTC claim.

**Instructions for Amending**

Use this form to correct your credit if Form 140PTC is the only form that you have filed. If you filed Form 140 or Form 140A with your 140PTC claim, do not use this form to correct your credit. Instead use Form 140X.

Use the following lines to correct an already filed 2014 Form 140PTC.

**Line 20 -**

Use the following worksheet to figure the amount to enter on this line.

1. Enter the total credit you received from your original 2014 Form 140PTC.	\$
2. If this is not your first amended claim, enter any additional credit received from previously filed amended 2014 Form 140PTC claims.	\$
3. Add lines 1 and 2. Enter the total.	\$
4. If this is not your first amended claim, enter any amount of credit you repaid with previously filed amended 2014 Form 140PTC claims.	\$
5. Subtract line 4 from line 3. Enter the result here and on Form 140PTC, line 20.	\$

**Line 21 -**

If line 19 is larger than line 20, subtract line 20 from line 19. Enter the difference.

This is the amount of additional credit you will receive as a refund if you owe no other taxes.

**Line 22 -**

If line 19 is less than line 20, subtract line 19 from line 20. Enter the difference.

This is the amount of the credit that you must repay to the state.

Make your check payable to: Arizona Department of Revenue. Write your SSN and tax year on the check. Include your check with Form 140PTC.

**Before Filing**

**DO NOT STAPLE YOUR RETURN. DO NOT STAPLE ANY DOCUMENTS, SCHEDULES OR PAYMENT TO YOUR RETURN.**

Check to make sure that your math is correct.

Make sure you have included all required documents. Sign your claim in the space provided on page 2 of the form.

If amending a claim for a year before 2014, call the department at one of the phone numbers listed on page 1 of these instructions.

**How to File Form 140PTC**

If you must file an Arizona income tax return (Form 140 or Form 140A), include the completed Form 140PTC with your return.

If you do not have to file an Arizona income tax return, complete only the Form 140PTC and mail to:

Arizona Department of Revenue  
 P O Box 52138  
 Phoenix, AZ 85072-2138

DO NOT STAPLE ANY ITEMS TO THE CLAIM.

You must file this form, or AZ Form 204, by April 15, 2015.

82F [ ] Check box 82F if filing under extension

95 [ ] Check box 95 if amending claim for tax year 2014

Personal information section including fields for names, addresses, birth dates, and social security numbers.

Enter your SSN(s)

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

QUALIFICATIONS FOR CREDIT (Check the boxes that apply):

- 4 On December 31, 2014, were you renting or did you own? If you own a mobile home but rent the space, check "Rent"
5 Were you an Arizona resident for all of 2014? If "No", STOP. You do not qualify
6 Did you pay property taxes on your home, pay rent, or pay a combination of both in 2014? See instructions for qualifications. If "No", STOP. You do not qualify
7 Is this the only Property Tax Refund being claimed in your household? If "No", STOP. You do not qualify
8 Were you age 65 or older in 2014? Enter your birth date in box 79 above
9 Did you receive Title 16, SSI payments in 2014? If "Yes", include proof. If you answered "No" to both 8 and 9, STOP. You do not qualify.

81 PM 80 RCVD

INCOME

10 Total Household Income: Enter the amount from page 2, Part 1, line J, column 4

CREDIT

- 11 a If you lived alone, enter the amount of credit from page 2, Part 1, Schedule 1, and check the box
b If you lived with your spouse or one or more other persons, enter the amount of credit from page 2, Part 1, Schedule 2, and check the box
12 If you owned your property, enter property taxes actually paid during 2014. Include proof of property taxes paid during 2014
13 If you rented, enter property taxes paid by your landlord on your portion of rents. Include Form 201
14 Total property taxes paid in 2014. Add lines 12 and 13
15 Amount of Property Tax Credit: Enter the smaller of line 11 or line 14

16 If you have been claimed as a dependent on anyone else's tax return, complete the following:

Name Of Taxpayer Who Claimed You Social Security Number Address

If you are not claimed as a dependent on anyone else's tax return, turn the form over and complete Part 2. If someone else claims you as a dependent, skip lines 17 and 18, and complete line 19.

- 17 Credit for increased excise taxes from Form 140PTC, page 2, Part 2, line 6
18 Enter the number from page 2, Part 2, line 2, here
19 Total Credit: Add lines 15 and 17, and enter the total. See page 5 of the instructions if you have to file Arizona Form 140 or Form 140A

Direct Deposit of Refund: Check box 19A if your deposit will be ultimately placed in a foreign account; see instructions. 19A [ ]
ROUTING NUMBER ACCOUNT NUMBER C [ ] Checking or S [ ] Savings

If this is your first claim for 2014, STOP HERE AND GO TO THE SIGNATURE BOX ON PAGE 2. If this is an amended claim, complete lines 20 through 22, and check the box at the top of the form.

AMENDED

- 20 Enter the amount from line 5 of the worksheet on page 6 of the instructions
21 Additional refund: If line 19 is larger than line 20, subtract line 20 from line 19
22 Amount to pay: If line 19 is less than line 20, subtract line 19 from line 20. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include your payment with Form 140PTC

Continued on page 2

Your Name (as shown on page 1) \_\_\_\_\_ Your Social Security Number \_\_\_\_\_

<b>Part 1 Schedule of Household Income</b>		(1) YOU	(2) YOUR SPOUSE	(3) OTHER PERSONS	(4) TOTAL (1+2+3)
<b>A</b>	Salaries, wages, tips, etc., received in 2014.....				
<b>B</b>	Dividend and interest income received in 2014 .....				
<b>C</b>	Business and farm income.....				
<b>D</b>	Gain or loss from sale or exchange of property .....				
<b>E</b>	Pension and annuity income. Include Arizona state and local retirement benefits, civil service, and military retirement. Do not include social security or railroad retirement benefits .....				
<b>F</b>	Rent and royalty income .....				
<b>G</b>	S corporation, partnership, estate, and trust income .....				
<b>H</b>	Alimony .....				
<b>I</b>	Other Income: Specify source on separate sheet.....				
<b>J</b>	Total household income: Add lines A through I in column (4). Enter here and on the front of this form, line 10 .....				

**Use the amount on line J, column 4, to compute your credit from the proper schedule below.**

<b>2014 Schedule 1</b> If you live alone, use this Schedule.				<b>2014 Schedule 2</b> If you live with your spouse or another person, use this Schedule.			
Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit
\$ 0 - 1,750	\$502	\$ 2,751 - 2,850	\$256	\$ 0 - 2,500	\$502	\$ 4,001 - 4,150	\$256
1,751 - 1,850	479	2,851 - 2,950	234	2,501 - 2,650	479	4,151 - 4,300	234
1,851 - 1,950	457	2,951 - 3,050	212	2,651 - 2,800	457	4,301 - 4,450	212
1,951 - 2,050	435	3,051 - 3,150	189	2,801 - 2,950	435	4,451 - 4,600	189
2,051 - 2,150	412	3,151 - 3,250	167	2,951 - 3,100	412	4,601 - 4,750	167
2,151 - 2,250	390	3,251 - 3,350	145	3,101 - 3,250	390	4,751 - 4,900	145
2,251 - 2,350	368	3,351 - 3,450	123	3,251 - 3,400	368	4,901 - 5,050	123
2,351 - 2,450	345	3,451 - 3,550	100	3,401 - 3,550	345	5,051 - 5,200	100
2,451 - 2,550	323	3,551 - 3,650	78	3,551 - 3,700	323	5,201 - 5,350	78
2,551 - 2,650	301	3,651 - 3,750	56	3,701 - 3,850	301	5,351 - 5,500	56
2,651 - 2,750	279	3,751 and up	0	3,851 - 4,000	279	5,501 and up	0

**Enter the amount of credit on the front of this form, line 11.**

**Part 2 Credit for Increased Excise Taxes**

Do not complete Part 2 if you completed line 16 on page 1 of Form 140PTC. Do not complete Part 2 if you were sentenced for at least 60 days of 2014 to a county, state, or federal prison.

1 List dependents. See page 4 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2014
1a _____			
1b _____			
1c _____			

2 Enter total number of dependents listed on lines 1a through 1c ..... **2** \_\_\_\_\_

3 If you are married filing a joint claim, enter the number "2" here. Otherwise, enter the number "1" ..... **3** \_\_\_\_\_

4 Add the amount on line 2 and line 3, and enter the total ..... **4** \_\_\_\_\_

5 Multiply the amount on line 4 by \$25, and enter the result ..... **5** \_\_\_\_\_ **00**

6 Enter the smaller of line 5 or \$100. Also, enter this amount on Form 140PTC, page 1, line 17. .... **6** \_\_\_\_\_ **00**

**PLEASE SIGN HERE**

I have read this return and any documents with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ OCCUPATION \_\_\_\_\_

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ SPOUSE'S OCCUPATION \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S STREET ADDRESS \_\_\_\_\_ PAID PREPARER'S TIN \_\_\_\_\_

PAID PREPARER'S CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ ( ) \_\_\_\_\_

PAID PREPARER'S PHONE NUMBER \_\_\_\_\_

**Mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138**

DO NOT STAPLE ANY ITEMS TO THE CLAIM.

You must file this form, or AZ Form 204, by April 15, 2015.

82F  Check box 82F if filing under extension

95  Check box 95 if amending claim for tax year 2014

1 Your First Name and Middle Initial Last Name Your Social Security Number
1 Spouse's First Name and Middle Initial (if a joint claim) Last Name Spouse's Social Security No.
2 Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code)
3 City, Town or Post Office State ZIP Code
79 Your Date of Birth MM|DD|YYYY

Enter your SSN(s)

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88

QUALIFICATIONS FOR CREDIT (Check the boxes that apply):

- 4 On December 31, 2014, were you renting or did you own? If you own a mobile home but rent the space, check "Rent"
5 Were you an Arizona resident for all of 2014? If "No", STOP. You do not qualify
6 Did you pay property taxes on your home, pay rent, or pay a combination of both in 2014? See instructions for qualifications. If "No", STOP. You do not qualify
7 Is this the only Property Tax Refund being claimed in your household? If "No", STOP. You do not qualify
8 Were you age 65 or older in 2014? Enter your birth date in box 79 above
9 Did you receive Title 16, SSI payments in 2014? If "Yes", include proof. If you answered "No" to both 8 and 9, STOP. You do not qualify.

81 PM 80 RCVD

INCOME

10 Total Household Income: Enter the amount from page 2, Part 1, line J, column 4 10 00

CREDIT

- 11 a If you lived alone, enter the amount of credit from page 2, Part 1, Schedule 1, and check the box. 11a  Schedule 1
b If you lived with your spouse or one or more other persons, enter the amount of credit from page 2, Part 1, Schedule 2, and check the box. 11b  Schedule 2 11 00
12 If you owned your property, enter property taxes actually paid during 2014. Include proof of property taxes paid during 2014. 12 00
13 If you rented, enter property taxes paid by your landlord on your portion of rents. Include Form 201. 13 00
14 Total property taxes paid in 2014. Add lines 12 and 13. 14 00
15 Amount of Property Tax Credit: Enter the smaller of line 11 or line 14. 15 00

16 If you have been claimed as a dependent on anyone else's tax return, complete the following:

Name Of Taxpayer Who Claimed You Social Security Number
Address:

If you are not claimed as a dependent on anyone else's tax return, turn the form over and complete Part 2. If someone else claims you as a dependent, skip lines 17 and 18, and complete line 19.

- 17 Credit for increased excise taxes from Form 140PTC, page 2, Part 2, line 6 17 00
18 Enter the number from page 2, Part 2, line 2, here 18
19 Total Credit: Add lines 15 and 17, and enter the total. See page 5 of the instructions if you have to file Arizona Form 140 or Form 140A. 19 00

Direct Deposit of Refund: Check box 19A if your deposit will be ultimately placed in a foreign account; see instructions. 19A 
ROUTING NUMBER ACCOUNT NUMBER C  Checking or S  Savings

98 If this is your first claim for 2014, STOP HERE AND GO TO THE SIGNATURE BOX ON PAGE 2. If this is an amended claim, complete lines 20 through 22, and check the box at the top of the form.

AMENDED

- 20 Enter the amount from line 5 of the worksheet on page 6 of the instructions 20 00
21 Additional refund: If line 19 is larger than line 20, subtract line 20 from line 19 21 00
22 Amount to pay: If line 19 is less than line 20, subtract line 19 from line 20. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include your payment with Form 140PTC. 22 00

Continued on page 2

Your Name (as shown on page 1) \_\_\_\_\_ Your Social Security Number \_\_\_\_\_

<b>Part 1 Schedule of Household Income</b>		(1) YOU	(2) YOUR SPOUSE	(3) OTHER PERSONS	(4) TOTAL (1+2+3)
<b>A</b>	Salaries, wages, tips, etc., received in 2014.....				
<b>B</b>	Dividend and interest income received in 2014 .....				
<b>C</b>	Business and farm income.....				
<b>D</b>	Gain or loss from sale or exchange of property .....				
<b>E</b>	Pension and annuity income. Include Arizona state and local retirement benefits, civil service, and military retirement. Do not include social security or railroad retirement benefits .....				
<b>F</b>	Rent and royalty income .....				
<b>G</b>	S corporation, partnership, estate, and trust income .....				
<b>H</b>	Alimony .....				
<b>I</b>	Other Income: Specify source on separate sheet.....				
<b>J</b>	Total household income: Add lines A through I in column (4). Enter here and on the front of this form, line 10 .....				

**Use the amount on line J, column 4, to compute your credit from the proper schedule below.**

<b>2014 Schedule 1</b> If you live alone, use this Schedule.				<b>2014 Schedule 2</b> If you live with your spouse or another person, use this Schedule.			
Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit
\$ 0 - 1,750	\$502	\$ 2,751 - 2,850	\$256	\$ 0 - 2,500	\$502	\$ 4,001 - 4,150	\$256
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1,951 - 2,050	435	3,051 - 3,150	189	2,801 - 2,950	435	4,451 - 4,600	189
2,051 - 2,150	412	3,151 - 3,250	167	2,951 - 3,100	412	4,601 - 4,750	167
2,151 - 2,250	390	3,251 - 3,350	145	3,101 - 3,250	390	4,751 - 4,900	145
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2,351 - 2,450	345	3,451 - 3,550	100	3,401 - 3,550	345	5,051 - 5,200	100
2,451 - 2,550	323	3,551 - 3,650	78	3,551 - 3,700	323	5,201 - 5,350	78
2,551 - 2,650	301	3,651 - 3,750	56	3,701 - 3,850	301	5,351 - 5,500	56
2,651 - 2,750	279	3,751 and up	0	3,851 - 4,000	279	5,501 and up	0

**Enter the amount of credit on the front of this form, line 11.**

**Part 2 Credit for Increased Excise Taxes**

Do not complete Part 2 if you completed line 16 on page 1 of Form 140PTC. Do not complete Part 2 if you were sentenced for at least 60 days of 2014 to a county, state, or federal prison.

1 List dependents. See page 4 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2014
1a _____			
1b _____			
1c _____			

2 Enter total number of dependents listed on lines 1a through 1c ..... **2** \_\_\_\_\_

3 If you are married filing a joint claim, enter the number "2" here. Otherwise, enter the number "1" ..... **3** \_\_\_\_\_

4 Add the amount on line 2 and line 3, and enter the total ..... **4** \_\_\_\_\_

5 Multiply the amount on line 4 by \$25, and enter the result ..... **5** \_\_\_\_\_ **00**

6 Enter the smaller of line 5 or \$100. Also, enter this amount on Form 140PTC, page 1, line 17. .... **6** \_\_\_\_\_ **00**

**PLEASE SIGN HERE**

I have read this return and any documents with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ OCCUPATION \_\_\_\_\_

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ SPOUSE'S OCCUPATION \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S STREET ADDRESS \_\_\_\_\_ PAID PREPARER'S TIN \_\_\_\_\_

PAID PREPARER'S CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ ( ) \_\_\_\_\_

PAID PREPARER'S PHONE NUMBER \_\_\_\_\_

**Mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138**

Use Form 201 if you rented in 2014 and are claiming the property tax credit. This certificate shows what portion of your rent money went to pay taxes. Your landlord or designated agent must sign and complete this form in order for you to qualify for your credit. **USE BLACK INK ONLY.**

**HOW TO USE THIS FORM**

**Homeowners:**

1. If you own the home you live in, **do not** use this form. Homeowners claiming a property tax credit rebate **must** send a statement of property taxes paid rather than this form. See Form 140PTC instructions.

**Renters Seeking a Tax Rebate on Form 140PTC:**

1. Ask your landlord to complete Part 2 of this form.
2. Complete Parts 1 and 3 if you qualify. See instructions.
3. Use this information to complete your Form 140PTC.
4. **Include this certificate with your Form 140PTC and keep a copy for your tax records.**

**IMPORTANT:** For 2014, be sure to have your landlord complete this form well before **April 15** or request an extension to protect the credit. Landlords may not have the information immediately available.

**Part 1 To be Completed by Tenant**

First Name and Initial - also give spouse's name and initial	Last Name	Social Security Number

**Part 2 To be Completed by Your Landlord**

1	Name of Landlord			
2	Number and Street Address			
3	City	County	State	ZIP Code
4	Business Name of Rental Property (if applicable)			
5	Number and Street Address			
6	City	County	State	ZIP Code
7	If any of your tenants received rent subsidies in 2014, check this box .....			7 <input type="checkbox"/>
8	If the property was exempt from property tax during 2014, check this box..... If you checked box 8, tenants may not claim the property tax credit on any form or schedule.			8 <input type="checkbox"/>
9	If you occupy any portion of the property you rent or lease to others, check this box .....			9 <input type="checkbox"/>
10	Enter property tax factor .....			10 <input type="text"/>

**Signature of Responsible Party:**

I declare that I have examined this statement and to the best of my knowledge and belief, it is correct and complete.

11	_____	_____
	SIGNATURE OF OWNER, LESSOR, OR MANAGER OF RENTAL PROPERTY	DATE
12	_____	( ) _____
	PRINT OR TYPE NAME OF SIGNING PARTY	OWNER'S OR PROPERTY MANAGER'S PHONE NUMBER (for verification of information only)

**Part 3 Tenant Claiming Property Tax Credit Must Complete Part 3**

13	Enter total rents paid in 2014 not including subsidies .....	13	.00
14	Enter property tax factor from Part 2, line 10.....	14	.
15	Multiply line 13 by line 14. Enter the result here and on Form 140PTC, line 13. This is the amount of rent which constitutes property taxes .....	15	.00

**2014 Renter's Certificate of Property Taxes Paid**

**Notice to Landlord**

If your tenant requests a Form 201, you must provide that tenant with Form 201 to comply with Arizona law (Arizona Revised Statutes § 43-1072). You must complete and sign the Form 201 before you give the form to your tenant.

**Part 1 - To be Completed by the Tenant**

Use black ink only. Type or print your first name, middle initial and last name. Make sure you write your social security number (SSN) in the space provided.

**Part 2 - To be Completed by the Landlord or the Designated Agent**

The landlord or the landlord's agent must complete Part 2 of this form and furnish the form to the tenant. The tenant will need the information in Part 2 to claim the property tax credit.

**Lines 1, 2, and 3 -**

Use black ink only. Type or print your name, address, and ZIP Code.

**Lines 4, 5, and 6 -**

Type or print the business name. Also type or print the address of the rental property.

**Line 7 -**

Check the box on line 7 if one or more of your tenants received a rent subsidy from federal, state, or local government.

**NOTE:** *Public housing operated by the city, county, state, or qualified charitable institutions that do not pay property taxes will report a property tax factor of zero on line 10. Add any rent (or property tax) paid by a government agency (i.e., HUD, Arizona Department of Economic Security, etc.) to the rent received from the tenant to calculate the property tax factor.*

For more information, see the department's income tax ruling, ITR 94-6. To get a copy of this ruling, visit our web site at [www.azdor.gov](http://www.azdor.gov).

**Line 8 -**

Check the box on line 8 if the property was **exempt** from property tax during 2014. If you check this box, tenants may not claim the property tax credit on any form or schedule.

**Line 9 -**

Check the box on line 9 if **you** occupy any portion of the property **you** rent or lease to others.

**Line 10 -**

The landlord must provide a property tax factor to each tenant requesting a Form 201. Use the following formula to calculate the factor.

$$\frac{\text{Total property tax paid on rental units}}{\text{Total rental income}} = \text{Property tax factor}$$

**Example:**

Landlord L owns a duplex. Landlord L had three tenants during 2014. During 2014 Landlord L received \$20,000 of rental income from these tenants. During 2014, each tenant paid the following amount of rent.	
Tenant A rented unit one for 8 months	\$ 7,200
Tenant B rented unit one for 4 months	\$ 3,400
Tenant C rented unit two for the full year	\$ 9,400
Total rental income	\$ 20,000
Landlord L paid \$2,120 in property taxes for 2014. Landlord L figures the property tax factor as follows: Landlord L divides the property taxes paid in 2014 by the total rental income received in 2014.	
$\frac{\$ 2,120}{\$ 20,000} = .106 = \text{Property Tax Factor}$	
Each tenant uses the same factor.	

**Line 11 -**

The owner, lessor, or manager of the rental property must sign and date the Form 201.

**Line 12 -**

Type or print the name signed on line 11. Also type or print the telephone number the department can use to verify information on the form.

**Part 3 - To Be Completed by the Tenant (after Landlord (or agent) completes Part 2)**

**NOTE:** *Only one renter in each rental unit can claim the property tax credit. If you are filing a joint Arizona return, enter your names (in the space provided above Part 1) as they appear on your return. Only enter the social security number of the person claiming the credit.*

Some qualifications to claim the Property Tax Credit are as follows:

- You paid rent.
- You are 65 or older on December 31, 2014, **OR** if you are under age 65, you are on SSI Title 16.
- You do not live in public housing operated by the city, county, state, or qualified charitable institutions that do not pay property taxes.

**Line 13 -**

Enter the total rents you paid for the taxable year. Do not include any rent subsidies you received from federal, state, or local governments.

**Line 14 -**

If property tax factor, line 10, is **zero**, you may **not** claim a property tax credit from this form.

**Important: Keep one copy of this form for your tax records.**

# Tax Credits Available

Over 100,000 eligible Arizona families failed to receive thousands of dollars in tax credits because they did not file a tax return. **You may qualify for these special credits when you file your state and federal taxes.**

Tax Year 2014 Federal Earned Income Tax Credit Eligibility Table		
Number of Qualifying Children	Earned Income (less than)	Maximum Credit
0*	\$14,590 (\$20,020 if MFJ)	\$496
1	\$38,511 (\$43,941 if MFJ)	\$3,305
2	\$43,756 (\$49,186 if MFJ)	\$5,460
3 or more	\$46,997 (\$52,427 if MFJ)	\$6,143

\*your age 25 - 64

MFJ = Married Filed Jointly

Tax Year 2014 Federal Child Tax Credit Eligibility Table	
Qualifications	Maximum Credit Amount Per Qualifying Child
Children under the age of 17 years at the end of the 2014 tax year	\$1,000 per child

Parents and children must have Social Security number or ITIN (Individual Taxpayer Identification Number) to claim credit.

Arizona Family Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on filing status and number of dependents	\$31,000 or less per year

Arizona Increased Excise Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on Arizona residency and filing status	\$25,000 or less per year

## To Qualify!

You must file your state and federal taxes

## How To File!

Get your taxes prepared FREE at one of the community tax assistance sites. The sites will also e-file your taxes; that means a FREE FAST REFUND.

## Where To File!

For locations call ..... 2-1-1 within Arizona  
 From anywhere ..... (877) 211-8661  
 TDD/TTY AZ Relay ..... (800) 367-8939  
 Web Site: [www.cir.org](http://www.cir.org)

## Earn it! Keep it! Save it!

- Save for a House
- Save for a Car
- Save for a College Education



## QUICK AND EASY ACCESS TO TAX HELP AND FORMS

### PERSONAL COMPUTER



You may use a personal computer and modem to get the forms and information you need.

Here is a sample of what you will find when you visit our web site at [www.azdor.gov](http://www.azdor.gov):

- Forms and Instructions
- Brochures
- Tax Rulings and Procedures
- Other General Tax Information

### PHONE

Information by phone...

#### Individual Income Tax:

Phoenix..... (602) 255-3381  
Toll-free from  
area codes 520 and 928..... (800) 352-4090



### WALK-IN SERVICE

You may get forms and information at any of our offices.

We have offices at the following locations:

#### Phoenix

1600 West Monroe St.

#### East Valley

1840 South Mesa Drive  
Building 1352

#### Tucson

400 West Congress



## Did You Know?

Tax software does all the hard work for you! The software:

- Calculates Tax
- Does the Math
- Selects Forms and Schedules
- Makes Complex Returns Simple
- Checks for Errors Before You File
- E-Files the IRS and AZ Returns at the same time
- Gives Proof of E-Filing



[www.azdor.gov](http://www.azdor.gov)

For details & eligibility

**FREE  
E-File  
Available**

*Reasonable accommodations for any person with a disability can be made.*