



Form 140PTC, Property Tax Refund Credit

This form is used by qualified individuals to claim a refundable income tax credit for taxes paid on property located in Arizona that is either owned by or rented by the taxpayer.

If the taxpayer is 70 or over and meets certain tests, the individual may be able to defer the payment of the property taxes on the home. If the taxpayer defers the property taxes, the individual cannot claim the income tax refund credit for those taxes. Please contact the county assessor for details.

The form can be filed alone **only** if the taxpayer is not required to file an income tax return. If the taxpayer is required to file a tax return, Form 140PTC is completed and included with the income tax return when filed.





Form 140PTC, Property Tax Refund Credit

Taxpayers do not have to own the home for which they are claiming the 140PTC credit. If the taxpayer does not own the home, the landlord (owner) of the property should complete Part 2 of Form 201, *Renter's Certificate of Property Taxes Paid*, showing what portion of the rent money went to pay taxes. The tenant would complete Parts 1 and 3 and include Form 201 with Form 140PTC and his or her tax return when filed.



(602) 255-3381



AskTaxPolicy@azdor.gov



www.azdor.gov

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View Form 140PTC and instructions:

azdor.gov/forms/individual/property-tax-refund-credit-claim-form-fillable

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The Arizona Property Tax Credit

Arizona Form 140PTC

File Form 140PTC only if you meet the following:

1. You were a resident of Arizona for the entire tax year. (From January 1st to December 31st)
2. You were either 65 or older by December 31st, **or** you received **SSI Title 16** payments during the tax year. (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. See note below for determining what is included in income.
4. You paid property taxes or rent on your main home in Arizona. You may also have paid both property taxes and rent for the entire year. If you only paid rent, you must have rented for the entire 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 the year.
 - You were a member of a condominium association in Arizona. Your unit was your main home .

If you meet all of 1 through 4 above, you may claim a refund of Arizona property taxes.

NOTE: *If you must file an Arizona tax return (Form 140 or Form 140A); attach the completed Form 140PTC to your return. If you do not have to file an Arizona income tax return, complete only the Form 140PTC.*

What You Must Attach When You File the AZ 140PTC

When you file a 140PTC claim, you must attach certain documents to your claim. If you do not attach the required documents to your PTC claim, the department will **disallow** your claim. To determine what you must attach, look at the following list.

Title 16 Supplemental Security Income (SSI) Recipient

When you file your 140PTC claim, **you must attach** a statement from the Social Security Administration. Attach this statement to the back of your claim. This statement must show all of the following.

1. Your name and address
2. Your social security number
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 payments.
5. The date the Social Security Administration issued the statement.

Homeowner When you file your 140PTC claim, **you must attach** a copy of a statement showing your property taxes that you **paid in the tax year**. Attach this statement to the back of your claim. This statement may be one of the following.

1. A copy of your property tax statement from your mortgage company.
2. A tax bill stamped "Paid" by your county treasurer.
3. Your property tax bill with copies of both the fronts and backs of your cancelled checks that were cashed during the tax year.

Renter - When you file your 140PTC claim, **you must attach** a completed Form 201. Attach this statement to the back of your claim. You must get the Form 201 from your landlord. You must fill out lines 13 through 15 unless they contain the correct, preprinted information.

Your landlord must complete and sign the Form 201. The Arizona 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. Attach a completed Form 201 **and** a statement showing your property taxes you paid. See the "homeowner" instructions to find out what kind of property tax statement you should attach.

Note: Rules for determining what is or is not part of household income can be found [here](#).