

## ARIZONA TEST (2022)

1. For 2022, what is the AZ standard deduction for a single taxpayer under 65?  
a. \$12,550      b. \$12,950      c. \$15,950      d. \$13,500
2. For 2022, what is the AZ standard deduction for a taxpayer under 65 filing Married Filing Separately?  
a. \$12,950      b. \$13,900      c. \$15,950      d. \$13,500
3. For 2022, what is the AZ standard deduction for taxpayers both under 65 filing Married Filing Jointly?  
a. \$25,450      b. \$25,900      c. \$26,450      d. \$27,250
4. Betty will file her 2022 Federal return as a Qualifying Surviving Spouse (QSS). What filing status will she use in Arizona?  
a. QSS      b. MFJ      c. Single      d. HOH      e. MFS
5. What is the credit for dependents under 17?  
a. \$25      b. \$50      c. \$75      d. \$100
6. What is the credit for dependents over 17?  
a. \$25      b. \$50      c. \$75      d. \$100
7. For taxpayers using the Arizona standard deduction in 2022, what percentage of charitable contributions can be added to the standard deduction?  
a. 22%      b. 25%      c. 27%      d. 33%
8. What personal exemptions are still allowed?  
a. \$1,500 per blind taxpayer  
b. \$2,100 for taxpayer 65 or over  
c. \$2,300 for taxpayer 65 or over medical support deductions  
d. All of the above
9. What is the subtraction allowed for a Federal, State, or Local worker pension?  
a. \$1,500      b. \$2,500      c. \$3,500      d. Full amount of pension
10. What is the subtraction allowed for a retired military pension or annuity?  
a. \$2,500      b. \$3,500      c. Full amount of pension/annuity      d. \$10,000
11. What is the subtraction allowed for Arizona Lottery winnings?  
a. \$2,500      b. \$0      c. \$3,500      d. \$10,000
12. What is the maximum credit allowed for contributions to a Qualifying Charitable Organization (AZ321)?  
a. \$400 MFJ, \$200 all others  
b. \$800 MFJ, \$400 all others  
c. \$613 MFJ, \$307 all others  
d. \$1,152 MFJ, \$576 all others

13. If a single person has a tax liability of \$200 and contributes \$500 to an AZ321 organization, how much can they carryover to next year?
- a. \$0
  - b. \$200
  - c. \$300
  - d. \$500
14. How much can a single person carry forward to 2023 from an AZ322 contribution of \$300 if they have a tax liability of \$700 and withholdings of \$500?
- a. \$0
  - b. \$100
  - c. \$200
  - d. \$300
15. What is the maximum MFJ credit for contributions to an AZ323 Private School Tuition organization?
- a. \$800
  - b. \$1,152
  - c. \$1,245
  - d. \$2,435
16. What is the maximum MFJ credit for contributions to an AZ348 Private School Tuition organization?
- a. \$1,138
  - b. \$1,221
  - c. \$1,238, as long as the maximum amount has been contributed to an AZ323 organization
  - d. \$2,435
17. What amounts should be entered in TaxSlayer on the 323 and 348 forms if a single person contributes the maximums to private school tuition organizations?
- a. \$623 on AZ323, \$620 on AZ348
  - b. \$620 on AZ323, \$623 on AZ348
  - c. \$1,243 on AZ323, \$0 on AZ348
  - d. \$1,243 on AZ323, \$1,243 on AZ348
18. What is the maximum AZ352 credit for a qualifying foster care organization?
- a. Single/MFS/HOH \$200, MFJ \$400
  - b. Single/MFS/HOH \$400, MFJ \$800
  - c. Single/MFS/HOH \$500, MFJ \$1,000
  - d. Single/MFS/HOH \$623, MFJ \$1,245
19. A single taxpayer has a tax liability of \$1,300 and withholding of \$200. He has contributed \$400 to an AZ321 organization as well as \$200 to a public school, and has an AZ321 prior year carryover of \$655. How much of the carryover can he use this year?
- a. None, because he already contributed the yearly maximum for AZ321.
  - b. \$400, the maximum annual AZ 321 contribution.
  - c. \$500, his tax liability minus withholding and his earlier contributions.
  - d. \$655, because he can use all of it and stay below his tax liability.
20. What are the requirements for the capital gain subtraction from income?
- a. Net gains must be long-term only
  - b. Date of acquisition after December 31, 2011
  - c. Stocks and acquisition date must be identifiable; no mutual funds
  - d. All of the above
21. Which of the following can be claimed as a dependent on your Arizona return that you

did **not** claim on your Federal return?

- a. A stillborn child if the stillbirth occurred during the tax year, the AZ Department of Health Services issued a certificate of birth resulting in stillbirth, and the child would have been a member of the filer's household.
- b. A person over 65 for whom the taxpayer either (1) paid more than \$800 for AZ home health care or other medical costs for the person, or (2) paid more than one-fourth (and at least \$800) of the cost of keeping the person in an AZ nursing care institution, an AZ residential care institution, or an AZ assisted living facility.
- c. A student you did not claim on your federal return in order to allow the student to claim a federal education credit on the student's federal return.
- d. All of the above

22. Which of these is required to qualify a person to be an ancestor for the credit?

- a. The person must be your (or your spouse's, if filing MFJ) parent, grandparent, or great-grandparent
- b. The person was at least 65 years old during 2021
- c. The person lived in your home the entire year (or, if deceased, the part of the year he/she was alive)
- d. You paid more than one-half of the person's yearly support and maintenance costs
- e. The person required assistance with two or more activities of daily living
- f. All of the above

23. Steve is single, 66 and moved from California to Arizona in June. He bought a house in July and paid his full property taxes in November. His income is Social Security plus \$4,700 of California unemployment. Can he receive property tax credit for 2021?

- a. No, because he didn't live in Arizona all year.
- b. No, because his California unemployment puts him over the PTC income limit
- c. Yes, because he's over 65 and unemployment isn't taxable in Arizona
- d. a and b

24. Taxpayers under 65 can receive PTC.

- a. False
- b. True, if they received SSI Title 16 payments in 2022.

25. How can you tell if taxpayers received SSI Title 16 or SSDI Title II?

- a. It will be annotated in box 9 of their 1099-SSA
- b. They have an SSI Awards letter
- c. They have an IRS Letter 6419
- d. TaxSlayer will carry the information forward from the prior year return

26. Susan (66) and Cindy (53) are filing MFJ. Cindy's 24 year-old son Mark lives with them and is their dependent. Whose income is considered in determining household income for PTC?

- a. Only Susan's, as she's the only one over 65
- b. Susan's and Cindy's, since they're the ones filing the return
- c. Either Susan's or the sum of Cindy's and Mark's, whichever is higher
- d. All three incomes

27. Which of the following are considered income for the PTC?

- a. Arizona unemployment
- b. California unemployment
- c. Veterans' disability payments
- d. a and b
- e. b and c
- f. a, b and c

28. You can use prior year capital losses to reduce your income for the PTC.

- a. True
- b. True, up to \$1,500 per taxpayer
- c. False

29. You can use current year capital losses to reduce your income for the PTC.

- a. True
- b. True, up to \$1,500 per taxpayer
- c. False

30. Which of the following are considered income for the PTC?

- a. Interest from Arizona municipalities
- b. Retired military pensions
- c. Social Security benefits
- d. Railroad retirement benefits
- e. Refunds from prior year Federal or State returns
- f. a and b
- g. None of the above

31. Is it possible to file for PTC after April 18, 2023?

- a. No
- b. Yes, if you file AZ 204 on or before April 18, 2023 and check box 82F on the AZ return (AZ / Basic Information / Select if you are filing under an extension, dropdown "Yes")