

## Form 140PTC – Quick Guide

Taxpayers can file Form 140PTC only if they meet the following:

1. The taxpayer was a resident of Arizona for the entire year. (From January 1, 2022, to December 31, 2022.)
2. The taxpayer was either 65 or older by December 31, 2022 or received SSI Title 16 payments during 2022. (The taxpayer must meet only one of these requirements.)
3. The taxpayer's total household income was less than \$3,751 if they lived alone. If others lived with the individual, the taxpayer's total household income was less than \$5,501.
4. The taxpayer paid property taxes or rent on a main home in Arizona during 2022. They may also have paid both property taxes and rent for the entire year of 2022. If the taxpayer only paid rent during 2022, that individual must have rented for the entire year. The taxpayer also meets this requirement if one of the following applies:
  - The taxpayer was a resident of a nursing home in Arizona. The nursing home was subject to and paid property taxes, and the taxpayer used their social security or other personal funds to pay the nursing home.
  - The taxpayer was a shareholder of a cooperative corporation in Arizona, and the unit they lived in was a main home during 2022.
  - The taxpayer was a member of a condominium association in Arizona, and the unit was their main home during 2022.

If the taxpayer meets **all** of 1 through 4 above, the individual may claim a refund of Arizona property taxes and complete Form 140PTC to figure the credit.

**NOTE:** If the taxpayer must file an Arizona tax return (Form 140 or Form 140A), they must attach the completed Form 140PTC to the return.

*If the taxpayer does not have to file an Arizona income tax return, the individual will complete only Form 140PTC. Please note that the taxpayer cannot e-file in this situation and Form 140PTC must be mailed to the address on the form.*