

Arizona Checklist (for counselors)

TOPIC

CACTUS GUIDE

Ancestor Exemption

Basic Information, pg 10

- someone 65 or older
- parent or grandparent
- lived in your home entire year
- minimum 50% of support
- require help with two daily activities
 - 1) dressing
 - 2) eating
 - 3) moving around
 - 4) using toilet
 - 5) taking medicine
 - 6) hygiene
 - 7) shopping
 - 8) housekeeping
 - 9) finances
 - 10) communication
 - 11) meal prep
 - 12) transportation

Assisted living facility costs

Basic Information, pg 11

- someone 65 or older
- someone living in AZ
- minimum 25 percent
- minimum \$800

Medical costs

Basic Information, pg 11

- someone 65 or older
- someone living in AZ
- minimum \$800

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<u>TOPIC</u>	<u>CACTUS GUIDE</u>
Public Pension <ul style="list-style-type: none">• U.S. government• Arizona government (state, county, city, local)	Subtractions, pg 7
529 College Savings Plan	Subtractions, pg 16
529a ABLE Plan	Subtractions, pg 16
Capital Gain (Stock) <ul style="list-style-type: none">• acquired after 2011	Subtractions, pg 16
Long-Term Care Insurance	Subtractions, pg 18
Property Tax Credit <ul style="list-style-type: none">• Arizona resident entire year• 65 or older / Any age if SSI recipient• \$3,751 (living alone) / \$5,501 (living with others)	Credits, pg 21
Cash Donation to Arizona charity <ul style="list-style-type: none">• does not require itemized deduction• look for carryover from prior year• separate credit for foster care charity• separate credit for military family charity	Credits, pg 21
Cash Donation or Fee Paid to Arizona school <ul style="list-style-type: none">• fee does not include tuition• separate credit for public schools• separate credit for private schools	Credits, pg 21
Estimated Payments	Miscellaneous, pg 49

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