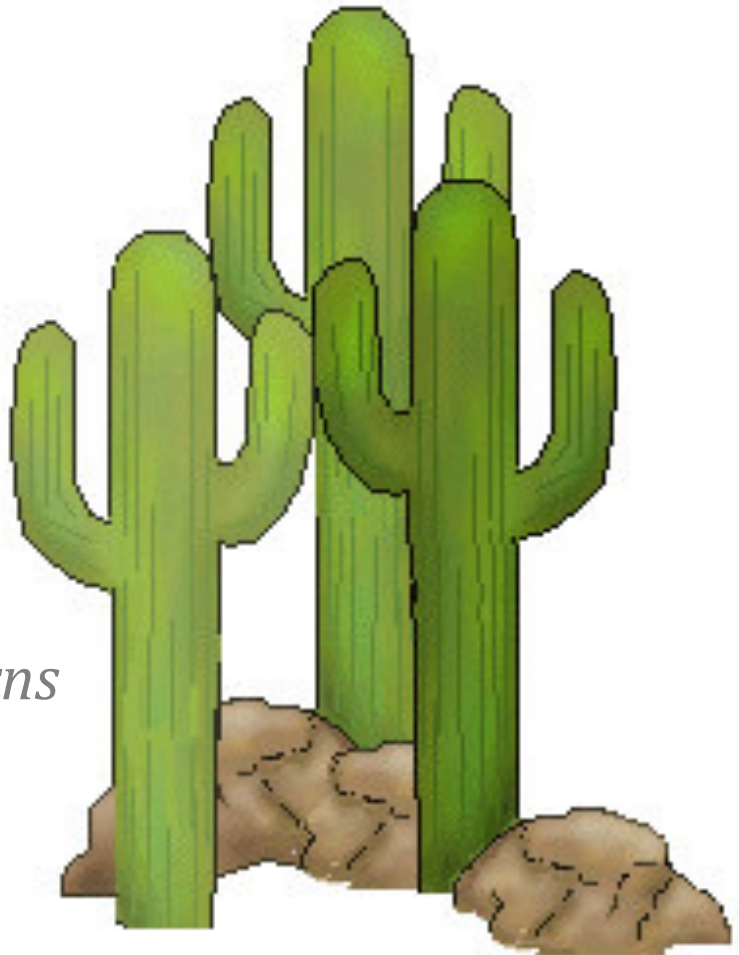


# Cactus Guide

*Arizona Tax Returns  
in TaxSlayer*



This guidebook has been produced to assist AARP Foundation Tax-Aide volunteers in filing Arizona state tax returns. It is not tax law. It is a general overview designed with full-time residents of Arizona in mind. If you encounter an unusual tax situation or need more details, consult first with your Local Coordinator.

TaxSlayer, the tax preparation software we use, is fluid and dynamic. We will try to keep pace with any software updates, but cannot guarantee it. TaxSlayer does not always notify us about changes, so if you notice a difference, please let us know by filling out a volunteer contact sheet form on the Arizona Tax-Aide website. ([www.aztax-aide.org](http://www.aztax-aide.org))

The sequence of moving from screen to screen within TaxSlayer may not be intuitive for everyone. Clicking on a “Continue” button does not always take you to the screen you wish; sometimes a “Back” or “Add” button might be the way to the next needed screen. Check with an experienced volunteer if you encounter difficulties.

Representations of TaxSlayer screens in this manual visually mimic what tax preparers see upon signing in to the TaxSlayer program. In many cases the actual view may differ depending on the individual settings of computer displays, such as type size and screen width. In some places in this guide, only portions of the full TaxSlayer screen are shown in order to focus on specific subject areas and exclude extraneous material.

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## 2022 Tax Year Arizona Highlights

- AZ conforms to Federal Tax Law changes through 1/1/22, but not after that date.
- AZ Filing deadline for TY22 is 4/18/2023, the same as the Federal deadline.
- Deadline for AZ Tax Credits (except Military Family Relief Fund) is also 4/18/2023.
- There are inflation adjustments for AZ standard deductions and filing requirements.
- Increased to 27%, from 25%, the percentage of charitable contributions if using Arizona standard deduction.
- Inflation adjustments were added for Tax Credits Forms 323 & 348. All other tax credits stayed the same.
- AZ Property Tax Credit requirements are unchanged.
- AZ Form 140SBI, Small Business Deduction, is Out of Scope for Arizona Tax-Aide.
- New AZ Tax Credit for Affordable Housing Credit - Form 354 is not available yet.
- New AZ Entity Level Tax Credit Form 355 is not available yet.

### Your Federal Return is Complete

Congratulations! You have completed your Federal Return. We're ready to add your state return. We'll automatically transfer all the necessary information into your state return for you. Please choose from the following options:

- Add a State Return to your account.  
The following states do not have state income tax returns that can be filed through TaxSlayer Pro: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming
- Skip the State Return process and Continue to the Summary.
- Return to the Federal Section to review or make changes to your Federal Return.

RETURN TO FEDERAL SECTION

CONTINUE TO SUMMARY

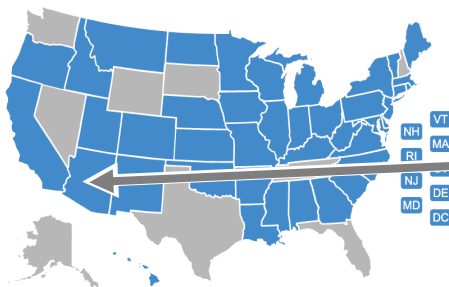
ADD STATE RETURN(S)

\* There are multiple ways to start the state return; this is one. Using the State Return button in left menu of TaxSlayer is another.

### Select your State Return

Please select the state that you would like to complete below.

Only states that accept tax returns for which you have not already created a state tax return are listed here. The following states do not have individual income tax returns:  
Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming



Choose State

Arizona

\* Select state from pulldown menu ...  
*or* Click on state's shape on the map.

CANCEL

CONTINUE

\* Click "Continue" box.

**NOTE:** Tax-Aide volunteers must be certified to prepare an out-of-state tax return. Consult with your Local Coordinator before starting a state tax return other than Arizona.

## Select your Arizona Return Residency

Please choose a return type

- Resident:** You are an Arizona resident if you were permanently domiciled in Arizona for more than 9 months.
- Part Year:** You are a Part Year Resident of Arizona if you moved into Arizona with the intent of becoming a resident or you moved out of Arizona with the intent of giving up your residency.
- Non-Resident:** You are a Nonresident of Arizona if you do not maintain a permanent place to live in Arizona during the tax year.

CANCEL

CONTINUE

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\* Consult with LC before starting non-resident return, as specific training is needed to file a state return other than AZ.

*If a 1099-R was previously entered on Federal return, the next screen will be:*

## Arizona Return

Pension Exclusion

NO

YES

Taxpayer (or Spouse) has Taxable pensions, annuities and/or IRA. Does the Taxpayer and/or the Spouse qualify for an exclusion for U.S. Government, Arizona State or Local Government Pensions?

NO

YES

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\* Any pension (1099-R) income previously entered on Federal forms will trigger this reminder screen, and alert you that it may qualify for a subtraction.

CONTINUE TO NEXT PAGE

\* If **no** 1099-R or pension qualifies for Arizona exclusion, click a NO button, which takes you to the AZ Main Menu.

\* If **any** 1099-R or pension entry qualifies for Arizona exclusion, click a YES button to open the pension exclusion screen.

CONTINUES FROM PREVIOUS PAGE

(From Exclusion Reminder, p6)

### Arizona Return

#### Pension Exclusion

NO

YES

**NOTE:** TaxSlayer will pull the total 1099-R income from the federal return (see yellow inset box). **All, some or none of that total may qualify for AZ subtraction.**

#### Subtractions From Income

BACK

CONTINUE

Arizona offers the following deductions from federal taxable income. Enter the applicable subtractions to the extent they are included in taxable Federal income.

Enter the qualified pension income amount that qualifies for the Exclusion for U.S. Government, Arizona State or Local Government Pensions

Taxpayer: \$

Spouse: \$

**i** The taxpayer has federal pensions in the amount of: \$300,000.00 . If you are eligible for the pension exclusion please enter the appropriate amount above.

Enter the qualified benefits, annuities and pensions for retired/retainer pay of the uniformed services

Taxpayer: \$

Spouse: \$

**i** The taxpayer has federal pensions in the amount of: \$300,000.00 . If you are eligible for the pension exclusion please enter the appropriate amount above.

Enter recalculated Arizona depreciation deduction (Adjustment)

\$

**Out of Scope**

\* If taxpayer has both a government pension and a uniformed services pension, enter them separately. And enter spouse separately also.

\* The qualifying amount per box is \$2,500 or the full pension amount if less than \$2,500.

\* The maximum qualifying amount per box is 100% of pay.

\* If a married couple each has government and/or uniformed services pension, enter them separately.

**Local government:** County, city or town in AZ. No other state qualifies.

**Uniformed services (U.S.):** Air Force, Army, Coast Guard, Marines, Navy, Public Health Corps, Space Force and Oceanic & Atmospheric Corps.

(from Exclusion Reminder, p6)

### Arizona Return

Pension Exclusion

NO

YES

\* If no 1099-R was previously entered in the Federal section, TaxSlayer will skip the previous pension exclusion screens and go directly to this starting screen.

## Arizona Return

### Basic Information

Personal info needed for AZ return

BEGIN

See Page 9

### Small Business Deduction

Election to file Form SBI for small business owners

BEGIN

**Small Biz Deduction is Out of Scope**

### Additions to Income

Adjustments for income taxed by AZ but not the federal government

BEGIN

Page 13

### Subtractions from Income

Adjustments for income taxed by the federal government but not AZ and other AZ deductions

BEGIN

Page 15

### Standard Deduction

State-specific adjustments to AZ standard deduction

BEGIN

Page 19

### Itemized Deductions

State-specific adjustments to AZ itemized deduction

BEGIN

Page 20

### Credits

State-specific tax credit

BEGIN

Page 21

### Voluntary Contributions

Option to contribute to various AZ funds

BEGIN

Page 47

### Payments and Penalties

Amount paid with extension, apply refund to next years taxes, claim of right, etc.

BEGIN

Page 48

### Miscellaneous Forms

Application for extension, underpayment of estimated taxes, estimated payment vouchers, etc.

BEGIN

Page 49

EXIT ARIZONA RETURN

\* If there is nothing to add or subtract, then EXIT

(From Main Menu screen, p8)

### Basic information

Personal info needed for AZ return

BEGIN

### Basic Information

BACK

CONTINUE

Most of your Personal Information is carried to your Arizona return from your Federal return. Please complete the additional information below as they apply to your tax return.

Enter your Last Name(s) used in prior years if different from name(s) used on this years return

Is this your first time filing an Arizona return?

Yes

No

Are you enclosing a payment?

Yes

No

Select if you are filing under an extension

**Out of Scope** (unless site is open beyond 4/18/23)

Qualifying Parents or Ancestors Information that were claimed on Federal return

BEGIN

Page 10

Qualifying Dependents that were not claimed on Federal return but are eligible for AZ purposes

BEGIN

Page 11

Change Filing Status from MFJ to MFS for State purposes only

BEGIN

**Out of Scope**

BACK

CONTINUE

\* Answer questions as appropriate

(From Basic Information, p9)

## Basic information

Qualifying Parents of Ancestors Information that were claimed on Federal return

BEGIN

## Arizona Return

### AZ Qualifying Parents Or Ancestors

BACK

+ Add Ancestor

BACK

\* Click the "Add Ancestor" box.

## Arizona Return

### Qualifying Parents Or Ancestors

BACK

CONTINUE

Qualifying Parent or Ancestor Exemption. You may claim this exemption if all of the following apply: 1)Your Parent or an Ancestor of Your Parent Lived in Your Main Home for the Entire Taxable Year. 2)You Paid More Than 1/2 of the Support and Maintenance Cost. 3)The Parent or Ancestor of Your Parent was 65 Year or Older. 4)The Parent or Ancestor of Your Parent Require Assistance With Activities of Daily Living.

\* Note the four primary requirements. Find details on the *Arizona Taxes* page of the [aztax-aid.org](http://aztax-aid.org) website.

Select the Dependent that qualifies for as Qualifying Parents or Ancestors

--Select--

Is dependent a Qualifying Ancestor?

Yes

No

\* Select the qualifying dependent from the pulldown menu ...

... and then click the "yes" bubble

Ancestor must require assistance with two or more "Activities of Daily Living" mentioned above: dressing, eating, ambulating, toileting, medicating and hygiene, shopping, housekeeping, managing personal finances, basic communication, food-preparation, and transportation.

# AZ Returns in TaxSlayer *Basic Information: Other Dependents*

(From Basic Information, p9)

## Basic information

Qualifying Dependents that were not claimed on Federal return but are eligible for AZ purposes

BEGIN

## AZ Qualifying Dependents Not Claimed on Federal

BACK

Add Dependent

## Qualifying Dependents Not Claimed on Federal

Only add dependents below that are not claimed on the Federal AND if they were either Over 65 OR a Stillborn!

First Name

Last Name

SSN

Number of Months

Relationship

Is Dependent Age 65 or Older?

- Yes  
 No

If the dependent is Age 65 or Older, then answer the following two questions:

Does the Dependent Qualify for the Ancestor Exemption?

- Yes  
 No

Did you pay more than one-fourth of the cost of keeping this person in an Arizona nursing care institution, an Arizona residential care institution, or an Arizona assisted living facility. Your cost must be more than \$800.?

- Yes  
 No

Did you pay more than \$800 for either Arizona home health care or other medical costs for the person.

- Yes  
 No

If the dependent was Stillborn please enter the Stillborn Certificate Number below:

Stillborn Certificate Number

\* Click "Add\_Dependent" box, if applicable.

\* Note criteria in light blue boxes for adding dependents not claimed on the federal return:  
✓ 65 and older  
✓ Stillborn

(From Main Menu, p8)

### Small Business Deduction

Election to file Form SBI for small business owners

BEGIN

## Arizona Return

### Small Business Deduction

BACK

CONTINUE

Beginning with tax year 2021, individuals may ELECT to report their small business income on Arizona Form SBI (Small Business Income), for the small business income amount included in their federal adjusted gross income. If your AZ taxable income does not exceed \$111,229 then you could pay more tax by filing Schedule SBI since it has a flat tax of 3.5%. You may need to calculate your return with the SBI deduction and without to see which option is best.

Do you want to claim the Arizona Small Business Deduction?

- Yes  
 No

Total Small Business Income

BEGIN

Additions

BEGIN

Subtractions

BEGIN

Tax

BEGIN

Credits

BEGIN

Payments

BEGIN

Miscellaneous Forms

BEGIN

BACK

CONTINUE

**\* STOP:**  
Small Business  
Deduction is  
Out of Scope

(From Main Menu, p8)

### Additions to Income

Adjustments for income taxed by AZ but not the federal government

BEGIN

### Additions To Income

All income entered on your Federal return is automatically carried to your state return; however, Arizona taxes certain items of income not taxed by the Federal government. If any of the additions below apply to your tax return, please enter the appropriate amounts.

Partnership Income

\$

Out of Scope

Enter the Depreciation included in your Federal return

\$

Out of Scope

Enter the amount withdrawn from a Medical Savings Account (MSA)

\$

Net capital (loss) derived from exchange of legal tender

\$

Other Additions to Income

BEGIN

### Other Additions To Income

BACK

CONTINUE

Married Persons Filing Separate Returns

\$

Out of Scope

Ordinary Income from Lump-Sum Distributions

\$

Federal NOL carry forward from Non-AZ sources accrued while a non-resident

\$

Out of Scope

Federal Capital Loss carry forward deduction incurred from Non-AZ sources prior to AZ Residency

\$

Items Previously Deducted for Arizona Purposes

\$

Out of Scope

SCREEN CONTINUES ON NEXT PAGE

SCREEN CONTINUES FROM PREVIOUS PAGE

### Other Additions To Income

Items Previously Deducted for Arizona Purposes

\$

Non-Qualified Withdrawals From 529 College Savings Plans

\$

Amortizations or depreciation for child care facility before 1990

\$

Fiduciary Adjustment

\$

Claim of Right Adjustment for Amounts Repaid in

\$

Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years

\$

Claim of Right Adjustment for NOL

\$

Addition to S Corporation Income Due to Credits Claimed

\$

Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses

\$

Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income

\$

Americans with Disabilities Act - Access Expenditures

\$

Net Capital Loss derived from the exchange for one kind of legal tender for another kind of legal tender

\$

Addition for Expenses Due to Claiming Credit 312

\$

Adjusted Basis in Property for Which You Have Claimed a Credit for Agricultural Pollution Control Equipment (Form 325)

\$

Adjusted Basis in Property for Which You Claimed a Credit for Pollution Control Equipment (Form 315)

\$

Entity-level Income Tax Payment.

\$

Other Adjustments related to tax credits

\$

Other Adjustments

\$

Non-qualified 529 College Savings Withdrawals is the only item that is in scope on this screen. Enter any 529 plan funds not used for educational purposes.

 = Out of Scope

**NOTE:** TaxSlayer presents two ways to advance to the “Subtractions from Income” screen.

**Arizona Return**  
Pension Exclusion

*(From Main Menu, p8)*  
**Subtractions from Income**  
Adjustments for income taxed by the federal government but not AZ and other deductions

**Arizona Return**  
**Subtractions From Income**

Arizona offers the following deductions from federal taxable income. Enter the applicable subtractions to the extent they are included in taxable Federal income.

Enter the qualified pension income amount that qualifies for the Exclusion for U.S. Government, Arizona State or Local Government Pensions  
Taxpayer: \$   
Spouse: \$

**i** The taxpayer has federal pensions in the amount of: \$300,000.00 . If you are eligible for the pension exclusion please enter the appropriate amount above.

Enter the qualified benefits, annuities and pensions for retired/retainer pay of the uniformed services  
Taxpayer: \$   
Spouse: \$

**i** The taxpayer has federal pensions in the amount of: \$300,000.00 . If you are eligible for the pension exclusion please enter the appropriate amount above.

**SCREEN CONTINUES ON NEXT PAGE**

\* If the Pension Exclusion dialogue box popped up at the start of the AZ return, and the preparer then clicked YES, this screen at left may have already been filled out.  
*(Instructions listed previously on Page 7.)*

\* If the preparer is starting from the Arizona Main Menu screen (p8), clicking on the *Subtractions from Income* BEGIN button also brings the user to this screen at left.

\* More subtractions from income are found by scrolling down this screen in TaxSlayer and/or proceeding to the next page in this guidebook.

SCREEN CONTINUES  
FROM PREVIOUS PAGE

### Subtractions from Income

Enter recalculated Arizona depreciation deduction (Adjustment)

Enter certain wages of American Indians

Enter taxable income tax refund from Other States

Enter deposits and employer contributions into Medical Savings Accounts (MSA)

Adjustment for I.R.C. 179 expense not allowed

Enter Active Duty Military/Reserve/National Guard Pay

Enter net operating loss adjustment

Contributions to 529 College Savings Plan

Number of beneficiaries eligible for the 529 College Savings Plan

Contributions to 529A ABL Plan

Number of beneficiaries eligible for the 529A ABL Account

Partnership Income

Net capital gain derived from exchange of legal tender

Net Long-term capital gain from assets acquired after December 31, 2011.

BEGIN

Other Subtractions From Income

BEGIN

BACK

CONTINUE

 = Out of Scope

\* Military Certification needed to complete.

\* Maximum deductible:  
✓ \$2,000 (S)  
✓ \$4,000 (MFJ, HoH, QW)  
✓ Per beneficiary

\* 529A ABL:  
✓ \$2,000 (S)  
✓ \$4,000 (MFJ, HoH, QW)  
✓ Per beneficiary  
✓ may contribute to both  
✓ for individuals with disabilities

See Page 17

See Page 18

(From Subtractions From Income, p15)

### Subtractions from Income

Net Long-term capital gain from assets acquired after December 31, 2011.

BEGIN

#### Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

BACK

CONTINUE

Form 8949 - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Form 4797 - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Form 2439 - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Form 6252 - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Form 4684 - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Form 6781 - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Form 8824 - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Partnerships, S Corporations, estates and trusts Schedule K-1 - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Form 1099-DIV - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Carryover - Net long-term capital gains or (losses) from assets acquired after December 31, 2011.

\$

Investment in Qualified Small Business - Worksheet line 2 (see instructions)

\$

Investment in Qualified Small Business - Worksheet line 3 (see instructions)

\$

Investment in Qualified Small Business - Worksheet line 4 (see instructions)

\$

 = Out of Scope

(From Subtractions From Income, p16)

## Subtractions from Income

Other Subtractions From Income

BEGIN

### Other Subtractions From Income

Married Persons Filing Separate Returns

\$

Federally Taxable Arizona Municipal Interest as Evidenced by Bonds

\$

Adoption Expenses

\$

Qualified State Tuition Program Distributions

\$

Installment Sale Income From Another State Taxed by the Other State in a Prior Taxable Year

\$

Agricultural Crops Given to Arizona Charities

\$

Long-Term Care Insurance Premiums

\$

Long-Term Care Insurance Premiums

\$

\* If taxpayer uses standard deduction, enter here; if itemizing, enter on Schedule A.

Fiduciary Adjustment

\$

Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years

\$

Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income

\$

Americans with Disabilities Act - Access Expenditures

\$

Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace

\$

Certain Expenses Not Allowed for Federal Purposes

\$

Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year

\$

Exploration expenses deferred before January 1, 1990

\$

Sole Proprietorship of an AZ marijuana establishments

\$

Shareholders of an AZ marijuana establishments

\$

Other Adjustments

\$

 = Out of Scope

(From Main Menu, p8)

### Standard Deduction

State-specific adjustments to AZ standard deduction

BEGIN

Enter the total of all 2022 AZ credits. This amount will also be entered on Fed Sched A under taxes paid.

## Arizona Return

### Standard Deduction

BACK

CONTINUE

If are claiming the standard deduciton on your AZ return, then you may be able to claim an additional standard deduction for Charitable Contributions claimed.

The total Charitable Contributions claimed on the Federal Schedule A will be pulled forward automatically.

Additional Eligible Cash Charitable Contributions NOT claimed on the Federal Schedule A

\$

\* Enter the total of all 2022 AZ credits. This amount will also be entered on Fed. Sched. A under taxes paid.

If you claimed any Charitable Contributions as a credit under AZ law, then those current year contributions have been pulled forward.

Additional Charitable Contributions claimed as a credit from a prior tax year

\$

\* Enter prior year carryover amounts.

BACK

CONTINUE

**Note:** For taxpayers claiming a standard deduction on their federal return, enter on the federal Schedule A any charitable donations that are NOT the specific AZ qualified credits (meaning Forms 321, 322, 323, etc). TaxSlayer will automatically calculate the 27% of those donations and add it to the AZ standard deduction, resulting in a benefit to the taxpayer.

(From Main Menu, p8)

### Itemized Deductions

State-specific adjustments to AZ itemized deduction

BEGIN

## Arizona Return

### Itemized Deductions

You can itemize your deductions on your Arizona return, even if you did not take the itemized deduction on your federal return. You will need to enter the itemized deduction amounts into your federal return in order to pull them into the state. We will calculate the better of Arizona's Standard Deduction vs. Itemized Deductions for your Arizona return. However, if you want to use Itemized Deductions you can force the program to calculate and use the Itemized Deduction figure by selecting **YES** below.

CAUTION: Forcing the Itemized Deduction may result in a lower refund or a larger balance due to the state.

Do you want to force itemized deductions?

- Yes  
 No

Certain adjustments to the itemized deductions pulled from your federal return are required by Arizona law for the following scenarios. These adjustments will **SUBTRACT** from the amount pulled from your Federal return.

Amount of Charitable Contributions that were claimed as Arizona credit(s)

\$

Amount of State and Local Taxes Claimed on Federal Schedule A, before limitation, that were claimed as Arizona Credit(s)

\$

If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2021 that is equal to the amount of your 2021 federal credit

\$

Enter deductions allowed as federal itemized deduction but not subject to Arizona tax

\$

BACK

CONTINUE

**Note:** Contributions entered as an AZ Qualified Charity credit can **NOT** also be listed as an itemized charitable donation. Contributions that result in a state tax credit are classified by IRS as a state **income tax payment**.

Out of Scope

Out of Scope

(From Main Menu, p8)

### Credits

State-specific tax credit

BEGIN

## Arizona Return

### Credits

BACK

Certain credits are automatically calculated and carried from your Federal return to your Arizona return. Below are additional credits that are available for Arizona. Please review each section and complete the necessary information as it is applicable to your tax situation.

Property Tax Credit - Form 140 PTC

BEGIN

Credit for Taxes Paid to Another State - Form 309

BEGIN

Credit for Solar Energy Devices - Form 310

~~BEGIN~~

Credit for Contributions to Qualifying Charitable Organizations - Form 321

BEGIN

Credit for Contributions Made or Fees Paid to Public Schools - Form 322

BEGIN

Credit for Contributions to School Tuition Organizations - Form 323

BEGIN

Credit for Contributions to Certified School Tuition Organization - Form 348

BEGIN

Credit for Contributions to Qualifying Foster Care Charitable Organizations - Form 352

BEGIN

Credit for Donations to Military Family Relief Fund - Form 340

BEGIN

Increased Excise Tax Credit

BEGIN

BACK

\* Credits 321, 322, 323, 348, 352 and 340 may not exceed tax liability on the return (non-refundable).

Pages 22-31

Page 45

**Solar Out of Scope**

Page 32

Page 34

Page 36

Page 38

Page 41

Page 43

Page 44

(From Credits Menu, p21)

### Credits

Property Tax Credits – Form 140 PTC

BEGIN

#### Qualifications:

- ✓ Full-year AZ resident
- ✓ Age 65+ or receive SSI
- ✓ Household income \$3,751 (S) or \$5,501 (living with others; excludes SSA)
- ✓ Paid property taxes or rent on primary home in Arizona, can be mobile homes.

## Arizona Return

### Property Tax Credit Form 140 PTC

BACK

CONTINUE

To File Form 140-PTC, select YES and complete the Qualifying Questions section below. Enter the appropriate property tax information.

- Yes  
 No

\* Must click YES to activate credit.

#### Qualifying Questions

BEGIN

Screen on next page

\* Must select Qualifying Questions to confirm eligibility.

Household Income received from Other Persons you lived with

BEGIN

Household Income adjustments

BEGIN

If you rent complete the section below

Taxes From Form 201

BEGIN

If you own your property complete the section below

Property Taxes Paid

BEGIN

BACK

CONTINUE

**More details:** Visit [aztax-aide.org](http://aztax-aide.org), going to the *Arizona Taxes* page, *Property Tax Credit* button.

FROM PREVIOUS PAGE

Qualifying Questions

BEGIN

### Qualifying Questions

BACK

CONTINUE

Were you a resident of Arizona for the entire tax year?

- Yes
- No

\* Yes = taxpayer was an AZ resident **all** year. No = STOP, do not file.

Did you rent or own home as of December 31, 2022?

--Select--

\* For mobile home or co-op, select *Own*.

Did you pay property taxes or rent during the tax year?

- Yes
- No

\* If *anyone* else lived in the household during the year, select NO.

Did you live alone for all of 2022?

--Select--

Is this the only Property Tax Credit form being filed for your household?

- Yes
- No

\* Yes = continue No = STOP, do not file.

Did you receive Title 16, SSI Payments during 2022?

- Yes
- No

\* Taxpayer must have SSI letter, which will be sent with a mailed, paper tax return.

Attach PDF of statement from the Social Security Administration (SSA)

~~BEGIN~~

\* Tax-Aide does not have the capability to attach a PDF.

If you are claimed a dependent on someone elses tax return, complete the following

Complete only if you are claimed as a dependent on another persons return

BEGIN

Screen on next page

\* Only if applicable.

FROM PREVIOUS PAGE

Complete only if you are claimed as a dependent on another persons return

BEGIN

### Complete Only If You Are Claimed As A Dependent On Another Persons Return

BACK

CONTINUE

Complete the information on the person claiming you as a dependent on their return

Enter the first name of person claiming you

Enter the last name of person claiming you

Enter their SSN

123-45-6789

Street Address

ZIP Code

12345

City

State

--Select--

BACK

CONTINUE

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(From Property Tax Credits, p22)

### Property Tax Credit Form 140 PTC

Qualifying Questions

BEGIN

Household Income received from Other Persons you lived with

BEGIN

Household Income adjustments

BEGIN

## Arizona Return

### Household Income Received From Other Persons You Lived With

BACK

CONTINUE

Wages of Other Persons that lived with you

\$

Dividends and Interest of Other Persons that lived with you

\$

Business and Farm Income of Other Persons that lived with you

\$

Gain or loss from sale or exchange of property of Other Persons that lived with you

\$

Pension and Annuity income of Other Persons that lived with you

\$

Rents and royalty income

\$

Alimony received of Other Persons that lived with you

\$

Other Income of Other Persons that lived with you

\$

\* Report the income of **all** other persons who lived in the household applying for an AZ Property Tax Credit.

Note: Income reported here (from others living in the household) will only apply to figuring the property tax credit and will not be added to the original taxpayer's income.

(From Property Tax Credits, p22)

### Property Tax Credit Form 140 PTC

Qualifying Questions

BEGIN

Household Income received from Other Persons you lived with

BEGIN

Household Income adjustments

BEGIN

### Household Income Received Adjustments

BACK

CONTINUE

Calculated State Amount contains Short-term and Long-term capital loss carryover from federal Schedule-D. Please use section below to adjust amount.

Adjustments to Gain or loss from sale or exchange of property pulled from the federal return

Taxpayer: \$

Spouse: \$

BACK

CONTINUE

\* Each taxpayer can claim up to \$1,500 of the **current year** capital loss claimed on the federal return.

**Note:** Up to \$3,000 of Capital Loss (current year and/or prior carryover) is allowed on the federal return. All carryover amounts from previous year are entered above.

But AZ Property Tax Credit taxpayers may claim up to \$1,500 per taxpayer of a **current year** capital loss.

(From Property Tax Credits, p22)

### Property Tax Credit Form 140 PTC

If you own your property complete the section below

Property Taxes Paid

BEGIN

### Property Taxes Paid

BACK

If you have a PDF of your Renters Certificate or Property Taxes Paid, you can attach it below.

Otherwise, fill out the information inside the Property Tax Information menu below.

Attach PDF of Property Taxes Paid

BEGIN

Property Tax Information

BEGIN

BACK

\* Tax-Aide does not have the capability to attach a PDF

### AZ Property Tax Information

BACK

+ Add Property Tax Information

BACK

CONTINUE TO NEXT SCREEN

FROM PREVIOUS PAGE

### Property Tax Information

BACK

CONTINUE

#### Property Tax Information

County Name

Street Address

ZIP Code

12345

City

State

--Select--

Property ID

Year of Property Tax

Taxes Due

\$

Total Paid

\$

Were property taxes paid by the taxpayer? If no, enter the information about the payer below.

Yes

No

#### Payer Information

Name

Payer Street Address

Payer ZIP Code

12345

Payer City

Payer State

--Select--

**Best practice:** To obtain accurate tax payment information, go to the County Assessor's page.

Links to each AZ county are posted in the *Arizona Taxes* section of [aztax-aide.org](http://aztax-aide.org).

\* Enter amount actually paid in calendar year (regardless of when billed). Do not include any penalties, interest or fees added.

\* Did a third party pay the property taxes?

## Sample AZ Form 201: Renter's Certificate of Property Taxes Paid

Arizona Form <b>201</b>	Renter's Certificate of Property Taxes Paid	<b>2021</b>
<p>Use Form 201 if you rented in 2021 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. <b>USE BLACK INK ONLY.</b></p>		
<b>HOW TO USE THIS FORM</b>		
<p><b>Homeowners:</b> 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.</p>	<p><b>Renters Seeking a Tax Rebate on Form 140PTC:</b> 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.</p>	
<p><b>IMPORTANT:</b> For 2021, be sure to have your landlord complete this form well before <b>April 18, 2022</b> or request an extension (Arizona Form 204) to protect the credit. Landlords may not have the information immediately available. The extension will give you until <b>October 17, 2022</b> to file Form 140PTC and Form 210.</p>		
<b>Part 1 To be Completed by Tenant</b>		
First Name and Initial - also give spouse's name and initial Roberta M	Last Name Renter	Social Security Number 756-00-1234
<b>Part 2 To be Completed by Your Landlord</b>		
1 Name of Landlord John P. Landbaron	2 Number and Street Address 472 Park Avenue	
3 City Phoenix	County Maricopa	State ZIP Code AZ 85002
4 Business Name of Rental Property (if applicable) Irvine Park	5 Number and Street Address 8521 E. McDowell Rd.	
6 City Scottsdale	County Maricopa	State ZIP Code AZ 85257
7 If any of your tenants received rent subsidies in 2021, check this box	7	<input type="checkbox"/>
8 If the property was exempt from property tax during 2021, 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	. 0 2 3
<b>Signature of Responsible Party:</b> I declare that I have examined this statement and to the best of my knowledge and belief, it is correct and complete.		
11 <u>John P. Landbaron</u> SIGNATURE OF OWNER, LESSOR, OR MANAGER OF RENTAL PROPERTY	<u>January 15, 2022</u> DATE	
12 John P. Landbaron PRINT OR TYPE NAME OF SIGNING PARTY	(480) 555-1234 OWNER'S OR PROPERTY MANAGER'S PHONE NUMBER (for verification of information only)	
<b>Part 3 Tenant Claiming Property Tax Credit Must Complete Part 3</b>		
13 Enter total rents paid in 2021 not including subsidies	13	00
14 Enter property tax factor from Part 2, line 10	14	. 0 2 3
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
ADOR 10417 (21)		

\* AZ Form 201 is **required** in order to file a property tax credit for a renter.

\* Taxpayer must bring this Form 201, with Part 2 completely filled in and signed by the **landlord**.

\* Owners of mobile homes who also rent a space may file both a PTC and a Form 201.

\* Must be filled in by the landlord.

\* Must be signed by the landlord.

(From Property Tax Credits, p22)

Property Tax Credit Form 140 PTC  
Taxes from Form 201

BEGIN

AZ Form 201 Renters  
Certificate of Property

BACK

+ Add Property

BACK

\* If taxpayer rents, click on "Add Property."

AZ Form 201 Renters Certificate of Property

BACK

CONTINUE

Land lord Information

Land lord First Name

Land lord Middle Initial

Land lord Last Name

Land lord Street Address

Land lord ZIP Code

12345

Land lord City

Land lord State

--Select--

Any of the tenants received rent subsidies?

Yes

No

Was the property exempt from property Tax?

If yes, then tenants cannot claim the property tax credit.

Yes

No

Did the land lord occupy any portion of the property rented or leased to others

Yes

No

SCREEN CONTINUES ON NEXT PAGE

Business Information

SCREEN CONTINUES  
FROM PREVIOUS PAGE

### AZ Form 201 Renters Certificate of Property

#### Business Information

Business Name of Rental Property(if applicable)

Business Street Address

Business ZIP Code

Business City

Business State

#### Property Information

Property Tax Factor (example: enter 100% as 100)

Signing Party First Name

Signing Party Middle Initial

Signing Party Last Name

Signature Date

Property Owner or Manager Phone Number (do not enter dashes)

Total Rent Paid in 2022 Not Including Subsidies

BACK

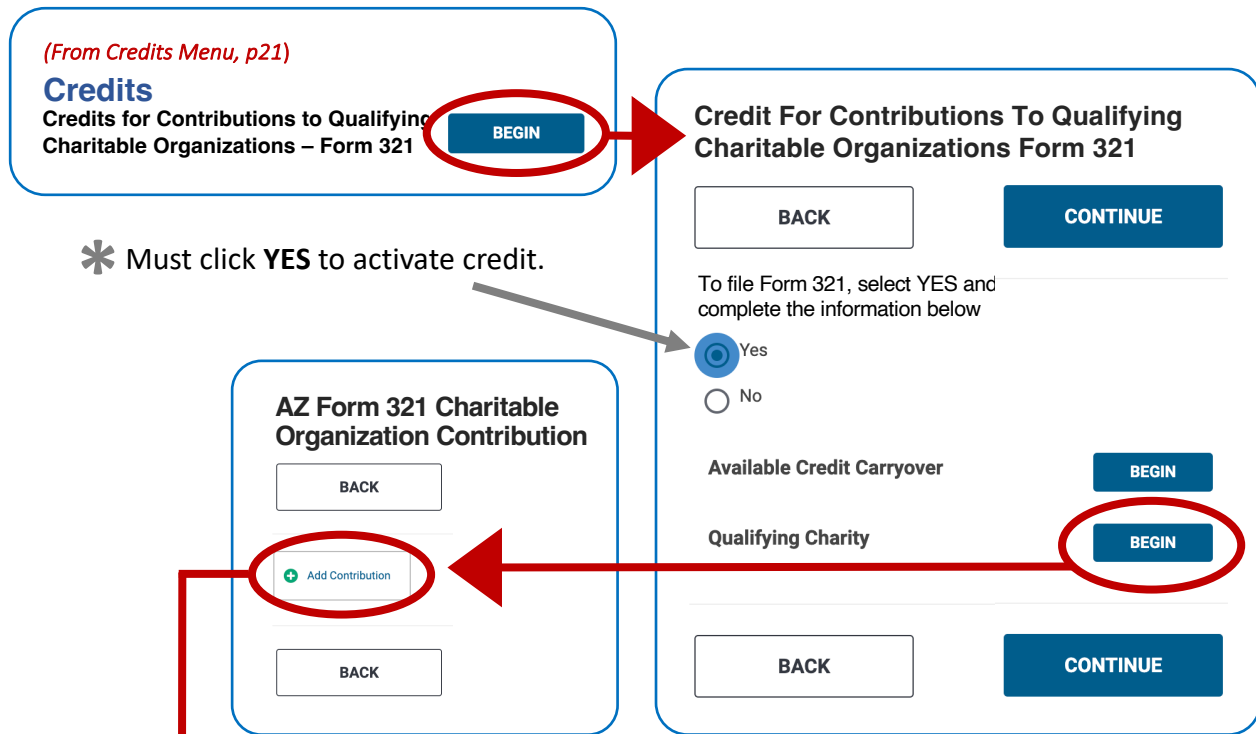
CONTINUE

\* Refer to lines 4, 5 & 6 of AZ Form 201.

\* The property tax factor is listed on line 10 of Form 201. **Cannot** file credit without the landlord supplying this number.

**Example:** If AZ Form 201 lists property tax factor as .023, enter 2.3 into box (i.e., move the decimal point two places to the right).

\* AZ Form 201 Line 13.



\* Must click YES to activate credit.

**AZ Form 321 Contributions Made To Qualifying Charitable Organizations**

Click on [AZ Qualifying Organizations Information](#) for a list of Charity Codes.

Date of Contribution

mm/dd/yyyy

Enter the name of charity

Charity Code (Do not enter dashes, only enter the digits)

Enter the amount contributed

\$

BACK

CONTINUE

\* Check taxpayer's receipt for 5-digit code or click on [AZ Qualifying Organizations Information](#).

**Code required for filing.**

\* Allowed through April 18, 2023.

\* Match code to the appropriate tax year.

**Contribution limits:**

- ✓ \$400 (S, HoH, QW)
- ✓ \$800 (MFJ)

Contributions made January to April of 2023 may apply to either the 2022 or the 2023 tax year, but not both.

**FROM PREVIOUS PAGE**

**Credit For Contributions To Qualifying Charitable Organizations Form 321**

BACK

CONTINUE

To file Form 321, select YES and complete the information below

Yes  
 No

★ Available Credit Carryover

BEGIN

Qualifying Charity

BEGIN

BEGIN

\* TaxSlayer does **not** retain carryover amounts, so records are tracked through previous tax returns or notes.

\* Carryover amounts can be used from only the previous five tax years, so use the oldest amounts first.

\* Multiple years of carryover amounts may be used together, up to the current tax liability.

\* Entries for “Original Credit Amount” are found on Form 321 (p2) of the tax return for the listed year.

\* Entries for “Amount Previously Used” are found on Form 301 (p2, line 41) of the tax return for the listed year.

**AZ Form 321 Available Credit Carryover**

BACK

CONTINUE

2018

Original Credit Amount for 2018

\$

Amount Previously Used for 2018

\$

2019

2020

2021

2022

Original Credit Amount for 2022

\$

Amount Previously Used for 2022

\$

**NOTE:** Carryovers can be used for the previous five tax years. Only the first and fifth years are shown in this condensed illustration. Boxes for the other three years will display in full when in TaxSlayer.

(From Credits Menu, p21)

**Credits**

**Credit for Contributions Made or Fees Paid to Public Schools – Form 322**

BEGIN

**Credit for Contributions Made or Fees Paid to Public Schools Form 322**

BACK

CONTINUE

To file Form 322, select YES and complete information below

Yes

No

Donations made or Fees Paid to Public Schools

BEGIN

If you have available credit carried over from a prior year, enter below

Available Credit Carryover

BEGIN

BACK

CONTINUE

\* Must click YES to activate credit.

**AZ Form 322 School Contribution**

BACK

+ Add Contribution

BACK

**AZ Form 322 Contributions Made or Fees Paid to Public Schools**

Click on [AZ School Information](#) for a list of CTDS Codes.

School Information of Contribution Made

Date of Contribution

mm/dd/yyyy

Enter the Schools Name

Enter the Schools CTDS Code (Do not enter dashes, only enter the digits)

Enter the School District Name

Enter the total fees and contributions paid to the School

\$

BACK

CONTINUE

\* Check taxpayer's receipt for 9-digit code or click on *AZ School Information*. **Code required for filing.**

\* Allowed through April 18, 2023.

\* Match code to the appropriate tax year.

**Contribution limits:**

- ✓ \$200 (S, HoH, QW)
- ✓ \$400 (MFJ)

Contributions made January to April of 2023 may apply to either the 2022 or the 2023 tax year, but not both.

**FROM PREVIOUS PAGE**

**Credit For Contributions Made or Fees Paid to Public Schools - Form 322**

BACK
CONTINUE

To file Form 322, select YES and complete the information below

Yes  
 No

★
**Available Credit Carryover**

BEGIN

Qualifying Charity BEGIN

\* TaxSlayer does **not** retain carryover amounts, so records are tracked through previous tax returns.

\* Carryover amounts can be used from only the previous five tax years, so use the oldest amounts first.

\* Multiple years of carryover amounts may be used together, up to the current tax liability.

\* Entries for “Original Credit Amount” are found on Form 322 (p2) of the tax return for the listed year.

\* Entries for “Amount Previously Used” are found on Form 301 (p2, line 42) of the tax return for the listed year.

**AZ Form 322 Available Credit Carryover**

BACK
CONTINUE

2018

Original Credit Amount for 2018  
\$

Amount Previously Used for 2018  
\$

2019

2020

2021

2022

Original Credit Amount for 2022  
\$

Amount Previously Used for 2022  
\$

**NOTE:** Carryovers can be used for the previous five tax years. Only the first and fifth years are shown in this condensed illustration. Boxes for the other three years will display in full when in TaxSlayer.

(From Credits Menu, p21)

**Credits**

Credits for Contributions to School Tuition Organizations – Form 323

**BEGIN**

**Credit For Contributions to School Tuition Organizations Form 323**

BACK

**CONTINUE**

To complete Form 323, select YES and complete the following information

Yes  
 No

Contributions to Private School Tuition Organizatons

**BEGIN**

If you have available credit carried over from prior years, enter below

Available Credit Carryover

**BEGIN**

BACK

**CONTINUE**

\* Must click YES to activate credit.

**AZ Form 323 Private School Contribution**

BACK

+ Add Contribution

BACK

**AZ Form 323 Contributions Made to Private School Tuition Organizations**

School Information of Contribution Made

Date of Contribution

mm/dd/yyyy

School's name

School's Street Address

School's ZIP Code

12345

School's City

School's State

--Select--

Enter the contributions to the School

\$

BACK

**CONTINUE**

\* Allowed through April 18, 2023.

**Contribution limits:**

- ✓ \$623 (S, HoH, QW)
- ✓ \$1,245 (MFJ)

Check STO qualifications and valid dates on the AZ page (Tax Credits) at [www.aztax-aid.org](http://www.aztax-aid.org).

Contributions made January to April of 2023 may apply to either the 2022 or the 2023 tax year, but not both.

Hint: Contributions must be to the STO and not directly to the school.

**FROM PREVIOUS PAGE**

**Credit For Contributions to School Tuition Organizations - Form 323**

To file Form 323, select YES and complete the information below

Yes  
 No

**★ Available Credit Carryover**

Qualifying Charity

\* TaxSlayer does **not** retain carryover amounts, so records are tracked through previous tax returns.

\* Carryover amounts can be used from only the previous five tax years, so use the oldest amounts first.

\* Multiple years of carryover amounts may be used together, up to the current tax liability.

\* Entries for "Original Credit Amount" are found on Form 323 (p2) of the tax return for the listed year.

\* Entries for "Amount Previously Used" are found on Form 301 (p2, line 43) of the tax return for the listed year.

**AZ Form 323 Available Credit Carryover**

2018

Original Credit Amount for 2018  
\$

Amount Previously Used for 2018  
\$

2019

2020

2021

2022

Original Credit Amount for 2022  
\$

Amount Previously Used for 2022  
\$

**NOTE:** Carryovers can be used for the previous five tax years. Only the first and fifth years are shown in this condensed illustration. Boxes for the other three years will display in full when in TaxSlayer.

(From Credits Menu, p21)

### Credits

Credits for Contributions to Certified School Tuition Organizations – Form 348

BEGIN

### Credit For Contributions To Certified School Tuition Organization Form 348

BACK

CONTINUE

Do you want to complete Form 348?

- Yes  
 No

\* Must click YES to activate credit.

Before you can claim this credit, you must claim the maximum allowable credit on Arizona Form 323, Credit for Contributions to Private School Tuition Organizations. If you made contributions totaling more than the maximum allowable credit on Form 323, you may claim a credit on Form 348 for some or all of those contributions that exceed the maximum allowable credit on Form 323. If you have a carryover amount(s) from a credit claimed on Form 348 from prior tax year(s), you do not have to claim the maximum allowable credit on Form 323 to only claim a carryover amount available on Form 348. See instructions under "Notice to All Taxpayers".

Are you claiming a current year's credit on your 2022 Form 323 for contributions to private school tuition organizations?

- Yes  
 No

Did you make contributions in excess of the allowable credit claimed on Form 323?

- Yes  
 No

Are you claiming only a carryover from Form 348 from prior tax year?

- Yes  
 No

Donations made to Certified School Tuition Organizations - Individuals

BEGIN

If you have available credit carried over from prior years, enter below

Available Credit Carryover

BEGIN

Form 348 is used if taxpayer already contributed the maximum amount on previous Form 323 for current tax year, or, taxpayer has carryover from Form 348 on last year's tax return (as per blue box info).

### AZ Form 348 Private School Contribution

BACK

Add Contribution

BACK

AZ FORM 348  
CONTINUES ON NEXT PAGE

**FROM PREVIOUS PAGE**

AZ Form 348 Private School Contribution

BACK

**+ Add Contribution**

BACK

**AZ Form 348 Contributions Made to Private School Tuition Organizations - Individuals**

BACK CONTINUE

School Information of Contribution Made

Date of Contribution  
mm/dd/yyyy

Schools name

School's Street Address

School's ZIP Code  
12345

School's City

School's State  
Arizona

Enter the contributions to the School  
\$

BACK CONTINUE

\* Allowed through April 18, 2023.

**Contribution limits:**  
✓ \$620 (S, HoH, QW)  
✓ \$1,238 (MFJ)

Contributions made January to April of 2023 may apply to either the 2022 or the 2023 tax year, but not both.

\* Re-enter the contribution amount listed on Form 323. TaxSlayer calculates the excess amount available for Form 348.

FROM PAGE 38

### Credit For Contributions to Certified School Tuition Organizations - Form 348

BACK
CONTINUE

To file Form 348, select YES and complete the information below

Yes  
 No

★ Available Credit Carryover

BEGIN

Qualifying Charity

BEGIN

\* TaxSlayer does **not** retain carryover amounts, so records are tracked through previous tax returns.

\* Carryover amounts can be used from only the previous five tax years, so use the oldest amounts first.

\* Multiple years of carryover amounts may be used together, up to the current tax liability.

\* Entries for "Original Credit Amount" are found on Form 348 (p2) of the tax return for the listed year.

\* Entries for "Amount Previously Used" are found on Form 301 (p2, line 56) of the tax return for the listed year.

### AZ Form 348 Available Credit Carryover

BACK
CONTINUE

2018

Original Credit Amount for 2018

\$

Amount Previously Used for 2018

\$

2019

2020

2021

2022

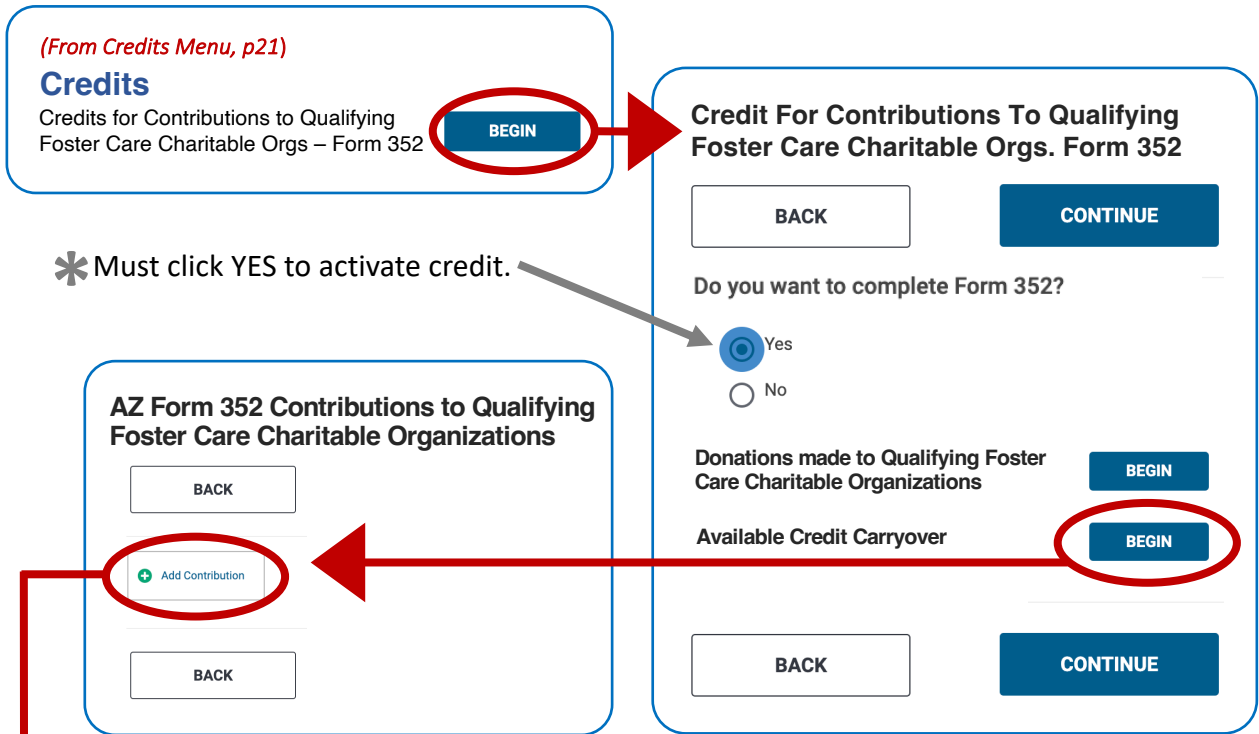
Original Credit Amount for 2022

\$

Amount Previously Used for 2022

\$

**NOTE:** Carryovers can be used for the previous five tax years. Only the first and fifth years are shown in this condensed illustration. Boxes for the other three years will display in full when in TaxSlayer.



\* Must click YES to activate credit.

\* Check taxpayer's receipt for 5-digit code or click on [AZ Qualifying Organizations Information](#).

**Code required for filing.**

\* Allowed through April 18, 2023.

\* Match code to the appropriate tax year.

**Contribution limits:**

- ✓ \$500 (S, HoH, QW)
- ✓ \$1,000 (MFJ)

Contributions made January to April 2023 may be attributed to either the 2022 or 2023 tax year, but not both.

**AZ Form 352 Contributions Made to Foster Care Charitable Organizations**

Click on [AZ Qualifying Organizations Information](#) for a list of Charity Codes.

Date of Contribution  
mm/dd/yyyy

Name of Organization

Qualifying Charity Code

Amount of Donation  
\$

BACK CONTINUE

**FROM PREVIOUS PAGE**

**Credit For Contributions to Qualifying Foster Care Charitable Org. - Form 352**

BACK

CONTINUE

To file Form 352, select YES and complete the information below

Yes  
 No

★ Available Credit Carryover

BEGIN

Qualifying Charity

BEGIN

\* TaxSlayer does **not** retain carryover amounts, so records are tracked through previous tax returns.

\* Carryover amounts can be used from only the previous five tax years, so use the oldest amounts first.

\* Multiple years of carryover amounts may be used together, up to the current tax liability.

\* Entries for "Original Credit Amount" are found on Form 352 (p2) of the tax return for the listed year.

\* Entries for "Amount Previously Used" are found on Form 301 (p2, line 57) of the tax return for the listed year.

**AZ Form 352 Available Credit Carryover**

BACK

CONTINUE

2018

Original Credit Amount for 2018

\$

Amount Previously Used for 2018

\$

2019

2020

2021

2022

Original Credit Amount for 2022

\$

Amount Previously Used for 2022

\$

**NOTE:** Carryovers can be used for the previous five tax years. Only the first and fifth years are shown in this condensed illustration. Boxes for the other three years will display in full when in TaxSlayer.

(From Credits Menu, p21)

### Credits

BACK

Credit for Donations to Military Family Relief Fund – Form 340

BEGIN

#### Contribution limits:

- ✓ \$200 (S, HoH, QW)
- ✓ \$400 (MFJ)

\* Contributions limited to current tax filing year.

\* Must click YES to activate credit.

\* Taxpayer must present a receipt from AZ Dept. of Veterans' Services for the current tax year to confirm eligibility for the credit. If the receipt does not designate Pre-9/11, it should be entered as donated to the Post-9/11 account.

\* Carryover amounts are not allowed for this credit.

### Credit For Donations To Military Family Relief Fund Form 340

BACK

CONTINUE

Do you want to complete Form 340?

- Yes  
 No

Did you receive a receipt that your contribution qualifies?

- Yes  
 No

Pre-9/11 Qualified Donations

\$

Post-9/11 Qualified Donations

\$

BACK

CONTINUE

(From Credits Menu, p21)

### Arizona Return

#### Credits

BACK

Increased Excise Tax Credit

BEGIN

#### Increased Excise Tax Credit

BACK

CONTINUE

Were you sentenced for at least 60 days in 2021 to a county, state or federal prison? Note: By answering yes you will not be eligible for the Excise Tax Credit.

Yes

No

Has the Excise Credit already been claimed by someone else in the household? Note: By answering yes you will not be eligible for the Excise Tax Credit.

Yes

No

BACK

CONTINUE

\* Other than these two questions, TaxSlayer computes any increased tax credit automatically.

### Miscellaneous Topic – Qualified Charitable Distributions (QCD)

In general, QCDs reduce taxable income on the Federal return, and if a portion of the QCD is not allowed as a charitable distribution, then the entire QCD is not allowed. Also, taxpayers should always show verification that the distribution was sent directly to the charity.

**Exception:** If the tax credits received are 15% or less of the QCD, then the full QCD distribution is still recognized. This means you may donate up to 15% of your IRA distribution to a qualified Arizona tax credit and still deduct the full QCD from your Federal income. To enter a QCD that overlaps with an AZ credit, only enter on the AZ Tax Credit form (321, 322, 323, etc.) an amount up to 15% of the full QCD, or up to the annual qualified amount, whichever is less.

**Examples:** \$200 is 15% of \$1,333 \* \$400 is 15% of \$2,666 \* \$800 is 15% of \$5,333

(From Credits Menu, p21)

### Credits

Credit for Taxes Paid to Another State –  
Form 309

BEGIN

### AZ Form 309 Credit for Taxes Paid to Another State or Country

BACK

+ Add Credit

BACK

\* If taxes were paid to another state, click the small "+ Add Credit" box.

### AZ Form 309 Credit for Taxes Paid to Another State or Country

BACK

CONTINUE

Credit for taxes paid to another state. (We will automatically calculate this credit for your Resident return if you have a NonResident return created on your account. If you have a Part-Year return created, you will need to fill in the information below, if required.)

The following states do not qualify for the AZ credit for taxes paid to other states: Alaska, California, District of Columbia, Florida, Indiana, Nevada, New Hampshire, Oregon, South Dakota, Tennessee, Texas, Virginia, Washington and Wyoming.

Select the Other State taxes were paid to AZ

--Select--

Name of Foreign Country if taxes paid to another country

--Select--

#### Computation of Other State or Country Tax Credit

Enter the entire income taxed by other state

\$

Enter the amount of income tax paid to the other state(s). This is generally indicated as total tax on the other state return. If income entered above is less than the other states total income, prorate the tax amount entered. DO NOT enter your other state withholding shown on your W-2 or other reporting form.

\$

Income One

\* Possible to select more than one state or country.

SCREEN CONTINUES ON NEXT PAGE

SCREEN CONTINUES  
FROM PREVIOUS PAGE

### Income One

Enter a brief description of the income

Enter the income reportable to Arizona and other state

Enter the portion of income taxable by Arizona

Enter the portion of income taxable by other state

### Income Two

Enter a brief description of the income

Enter the income reportable to Arizona and other state

Enter the portion of income taxable by Arizona

Enter the portion of income taxable by other state

### Income Three

Enter a brief description of the income

Enter the income reportable to Arizona and other state

Enter the portion of income taxable by Arizona

Enter the portion of income taxable by other state

BACK

CONTINUE

**NOTE:** The computer screen in TaxSlayer actually displays slots for up to six "Income" entries. Only three are shown in this condensed illustration here.

(From Main Menu, p8)

### Voluntary Contributions

Option to contribute to various AZ funds

BEGIN

### Voluntary Contributions

BACK

CONTINUE

You can make voluntary gifts to each of the funds below. A gift will reduce your refund or increase the amount due by the gift amount.

Donate to the Solutions Teams Assigned Schools

\$

Donate to the Arizona Wildlife Fund

\$

Donate to the Child Abuse Prevention

\$

Donate to the Domestic Violence Shelter

\$

Donate to the I Didn't Pay Enough Fund

\$

Donate to the Neighbors Helping Neighbors

\$

Donate to the Special Olympics

\$

Donate to the Veterans Donations Fund

\$

Spay/Neuter of Animals Fund

\$

Sustainable State Parks and Road Fund

\$

Donate to the Political Gift

\$

Select who the Political Gift is for

--Select--

\* Taxpayers may voluntarily assign a gift to any of these funds.

\* The amounts entered here will either reduce the taxpayer's refund or increase the amount due to DOR.

(From Main Menu, p8)

### Payments and penalties

Amount paid with extensions, apply refund to next year's taxes, claim of right, etc.

BEGIN

## Arizona Return

### Payments And Penalties

BACK

CONTINUE

Your state withholdings and payments are automatically pulled from your Federal return. Please be sure that the state sections are completed on forms such as your W-2s and 1099s for accurate calculations. If you would like to apply all or part of your state refund to next years state tax return, you can come back to this section to enter that amount. The refund generator will display your refund amount once you have completed and SAVED the State return. To come back, select State Section >> Edit >> Enter Myself >> Payments. Please note, if you enter an amount that is greater than your refund or you have a balance due on your state, the amount entered here will not be transferred to your state return.

Enter the state refund amount to apply to your 2023 tax return

\$

Claim of Right

\$

If you filed an extension for additional time to file your return, enter any additional tax amount paid with your extension below

Enter the amount paid with extension

\$

BACK

CONTINUE

\* Read blue box instructions for details.

(From Main Menu, p8)

### Miscellaneous Forms

Application for extension, underpayment of estimated payment vouchers, etc.

BEGIN

## Arizona Return

### Miscellaneous Forms

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Estimated Payment Vouchers, Form 140ES

BEGIN

Underpayment of Estimated Tax and Interest

BEGIN

Form 131 - Claim Refund Due to a Deceased Taxpayer

BEGIN

Form 204 - Extension

BEGIN

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\* Choose the desired subject listing and click the accompanying BEGIN box.

(From Miscellaneous Menu, p49)

### Miscellaneous Forms

BACK

Estimated Payment Vouchers, Form 140ES

BEGIN

### Estimated Payment Vouchers Form 140ES

BACK

CONTINUE

Payment Voucher 1, Due April 18, 2023

\$

Payment Voucher 2, Due June 15, 2023

\$

Payment Voucher 3, Due September 15, 2023

\$

Payment Voucher 4, Due January 16, 2024

\$

Are your estimated payments Mandatory or Voluntary?

--Select--

BACK

CONTINUE

\* Taxpayers should estimate their tax liability for the upcoming tax year and divide into fourths.

Taxes must be paid as you earn or receive income during the year, either through withholding or estimated tax payments. Individuals generally have to make estimated tax payments if they expect to owe taxes of \$1,000 or more when their return is filed.

Note that failure to pay taxes in a timely manner during the tax year leaves a taxpayer vulnerable to IRS penalties. Any overpayment of quarterly taxes can be refunded when the year's tax return is filed.

IRS resources – [Form 1040-ES, Estimated Tax for Individuals](#) and [Tax Withholding Estimator](#)

(From Miscellaneous Menu, p49)

### Miscellaneous Forms

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Underpayment of Estimated Tax and Interest

BEGIN

## Arizona Return

### Underpayment Of Estimated Tax And Interest

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CONTINUE

If your balance due to the state is more than \$1000.00, you may owe an underpayment penalty.

To complete Form 221 Underpayment of Estimated Tax, select YES and complete the menu below.

- Yes  
 No

Are you claiming an exemption from the imposition of the estimated payment penalty because you qualified for federal relief under I.R.C. 6654.

- Yes  
 No

Enter your prior year tax liability as shown on your 2020 return.

\$

Adjust Payment Dates

BEGIN

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CONTINUE

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\* Consult with LC before filling out AZ Form 221 – only in scope to zero out entire penalty.

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### Miscellaneous Forms

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Form 131 - Claim Refund Due to a Deceased Taxpayer

BEGIN

### Form 131 Claim Refund Due To A Deceased Taxpayer

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CONTINUE

Do you want to complete Form 131? If yes, complete the information listed below.

- Yes  
 No

Would you like to pull all information from the federal form 1310?

- Yes  
 No

Are you completing Form 131 for the Taxpayer or Spouse?

--Select--

#### Claimant Information

BEGIN

Select the reason for claiming refund

--Select--

If reason for claiming the refund is Other, answer the following questions

Did the decedent leave a will?

- Yes  
 No

Has court appointed a personal representative for the estate?

- Yes  
 No

If you answered "No" on the previous line, will a personal representative be appointed?

- Yes  
 No

Will Refund be paid out according to state laws?

- Yes  
 No

Attach PDF of Proof

BEGIN

\* Must click YES to activate AZ Claim for Refund on Behalf of Deceased Taxpayer.

\* Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer is filed in conjunction with the federal Form 1040.

\* Three choices available:  
✓ Surviving Spouse  
✓ Court-Appointed Rep  
✓ Other

\* Tax-Aide does not have the capability to attach a PDF.

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### Miscellaneous Forms

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Form 204 - Extension

BEGIN

### Form 204 Extension

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CONTINUE

This form will not be submitted if you file your state return electronically. You will need to mail this form to the appropriate address listed on the form/instructions.

If you want to file AZ form 204 (Extension) please Select Yes and Complete form below

Yes  
 No

Please Select Type of Resident Form you Filing an extension for.

--Select--

Have you filled a Federal Extension Form?

Yes  
 No

Estimated Tax Liability

\$

AZ Tax Withheld

\$

AZ Estimated Tax Payments

\$

AZ Credits You Will Claim

\$

Enter Amount of the Payment Enclosed

\$

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CONTINUE

\* Must be a paper form.

\* Must click YES to print form.

\* Select Form 140.

\* Filing an extension does **not** grant more time to pay taxes, only more time to prepare. Penalties and interest can apply to any amount not paid by the tax deadline. Figure estimated tax liabilities carefully.

