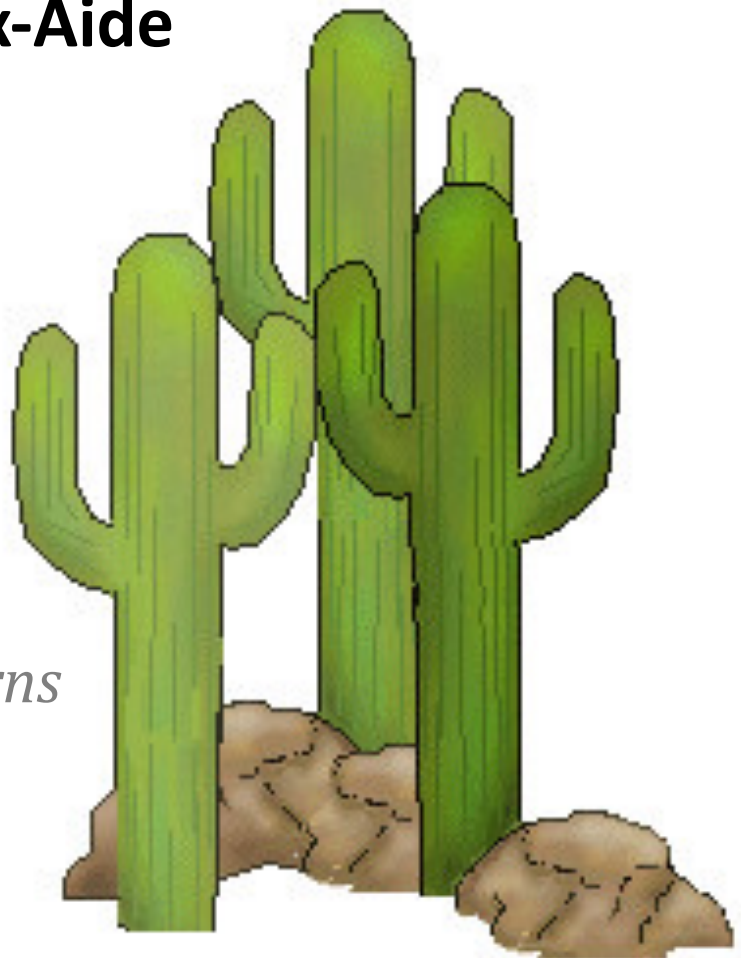


Cactus Guide

AARP Tax-Aide



*Arizona Tax Returns
in TaxSlayer*

AARP Tax-Aide

Tax Year 2023

February 1, 2024

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)

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 some cases the actual view may differ depending on the individual settings of computer displays, such as type size and screen width. In a few 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.

Illustrations are copyrighted by TaxSlayer Pro.

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2023 Tax Year Arizona Highlights

The 2023 individual income tax return is due by midnight on April 15, 2024, with October 15, 2024, as the deadline for filing an extension.

- Arizona 2023 Changes include:
- 2023 Arizona Standard Deduction Amounts increased slightly in all categories.
- 2023: New Arizona tax rate of 2.5% for all income levels and filing status
- Standard Deduction for Charitable Contributions: the allowable portion of charitable contributions added to the Standard Deduction increased from 27% to 31% of the qualified charitable contributions made during the tax year.
- Arizona Credits for Contributions – some up, some stayed the same:

Increased (pp. 32 to 43):

- Form 321 (Contributions to Qualifying Charitable Organizations)
- Form 323 (Contributions to Private School Tuition Organizations)
- Form 348 (Contributions to Certified School Tuition Organizations)
- Form 352 (Contributions to Qualifying foster Care Charitable Organizations)

Remained at 2022 level (pp. 32 to 43):

- Form 322 (Contributions Made or Fees Paid to Public Schools)
- Form 340 (Donations to Military Family Relief Fund)

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

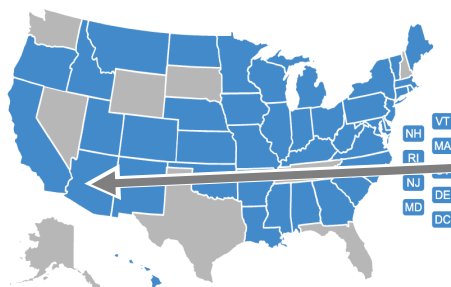
ADD STATE RETURN(S)

* 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 (or spouse) has both a government pension and a uniformed services pension, enter them separately.

* Enter the amount of the pension, or up to the limit of \$2,500.

* Enter the taxpayer's full amount of their pension.

* Enter the spouse's full amount of their pension.

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

[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 4/15/24)

Qualifying Parents or Ancestors Information that were claimed on Federal return

BEGIN

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

BEGIN

BACK

CONTINUE

* Answer questions as appropriate

[Page 10](#)

[Page 11](#)

(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

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.

Select the Dependent that qualifies for as Qualifying Parents or Ancestors

--Select--

Is dependent a Qualifying Ancestor?

- Yes
 No

BACK

CONTINUE

* Click the "Add Ancestor" box.

* Note the four primary requirements. Find details on the [Arizona Taxes](#) page of the [aztax-aide.org](#) website.

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

... and then click the "yes" bubble

Note: 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, or transportation.

(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

Other Additions to Income

BEGIN

Other Additions To Income

BACK

CONTINUE

Married Persons Filing Separate Returns

\$

Out of Scope

Note: a few exceptions exist

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

\$

* Details: AZ website, >AZ page, >Capital Gains & Losses in AZ

Items Previously Deducted for Arizona Purposes

\$

Out of Scope

Non-Qualified Withdrawals From 529 College Savings Plans

\$

Out of Scope

Amortizations or depreciation for child care facility before 1990

\$

Out of Scope

SCREEN CONTINUES ON NEXT PAGE

SCREEN CONTINUES FROM PREVIOUS PAGE

Other Additions To Income

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 of 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.

\$

Motion Picture Production Costs.

\$

Other Adjustments related to tax credits

\$

Other Adjustments

\$

 = 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 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.

Note: 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

 = Out of Scope

Subtractions from Income

Enter recalculated Arizona depreciation deduction (Adjustment)

Enter certain wages of American Indians

Hint: Generally, enrolled member of American Indian tribes may subtract wages earned while living and working on their tribe's reservation.

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

* Military Certification needed to complete.

Enter net operating loss adjustment

Contributions to 529 College Savings Plan

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

Number of beneficiaries eligible for the 529 College Savings Plan

Contributions to 529A ABL Plan

* 529A ABL:
 ✓ \$2,000 (S)
 ✓ \$4,000 (MFJ, HoH, QSS)
 ✓ Per beneficiary
 ✓ May contribute to both a 529 and a 529A
 ✓ For individuals with disabilities

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

See Page 17

Other Subtractions From Income

BEGIN

See Page 18

BACK

CONTINUE

(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)

\$

* Taxpayers must verify acquisition date.

 = Out of Scope

* Taxpayers must verify acquisition date..

* Taxpayers must verify acquisition date.

* Purchase date must be verifiable.

(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

\$

* Enter **full** premium here if using standard deduction; if itemizing, no entry on the AZ return (only Sched. 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

\$

Value of Virtual Currency and Non-Fungible Tokens Received at the Time of the Airdrop.

\$

Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis

\$

Other Adjustments

\$

* Enter the amount of any AZ Families Tax Rebate included in the Federal AGI.

Other Adjustments

\$

 = Out of Scope

(From Main Menu, p8)

Standard Deduction

State-specific adjustments to AZ standard deduction

BEGIN

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

\$

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

\$

BACK

CONTINUE

* Enter the sum of AZ tax credits **paid** during 2023, including contributions paid Jan – April, but claimed on prior year’s taxes. Do not include current year (2024) contributions or amounts listed as carryovers.

* Enter the sum of any tax credit **paid** during 2023, but **claimed** on TY22 tax return.

Note: Enter on the Federal Schedule A any charitable contributions that are NOT one of the specific AZ qualified credits (meaning Forms 321, 322, 323, etc). Also enter any amounts in excess of the annual limit of the individual AZ credit. TaxSlayer will automatically calculate 31% of those non AZ tax credits, and add it to the AZ standard deduction, resulting in a benefit to the taxpayer.

Shortcut: If the prior year tax contributions are not entered in the first box, they will not need to be entered in the second box

(From Main Menu, p8)

Itemized Deductions

State-specific adjustments to AZ itemized deduction

BEGIN

Note: Contributions entered as an AZ Qualified Charity credit **CANNOT** 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** and will be entered on Federal Schedule A under "Additional State and Local Income Tax" .

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

\$

Out of Scope

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

\$

Out of Scope

BACK

CONTINUE

* Enter as a **negative** number (-), the sum of AZ Tax Credits **paid** in 2023 (tax year and prior year credits)

* Enter the sum of tax year and prior year credits, including carryovers, but no current year credits. -- (Same sum as was added in Federal Schedule A box.)

Note: The above instructions assume the use of General Sales Tax Deductions.

(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

Main Qualifications:

- ✓ Full-year AZ resident
- ✓ Age 65+ or receiving SSI
- ✓ Household income of \$3,751 (single) (excluding SSA) or \$5,501 (living with others)
- ✓ Paid AZ property taxes on primary AZ home
- ✓ Paid AZ rent or rent and property taxes for **all** of tax year.

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

Household Income received from Other Persons you lived with

BEGIN

* Must select Qualifying Questions to confirm eligibility.

Household Income adjustments

BEGIN

[Page 25](#)

If you rent complete the section below

Taxes From Form 201

BEGIN

[Page 29](#)

If you own your property complete the section below

Property Taxes Paid

BEGIN

Note: Find details on the Arizona Taxes page of the aztax-aid.org website, under Property Tax Credits.

BACK

CONTINUE

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, 2023?

--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 2023?

--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 2023?

- 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 taxpayer's household in 2023.

Note: Income from other household members is required when filing a PTC. It will not increase the 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

City

State

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

Payer City

Payer State

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.

* 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 from a source separate from the homeowner? Escrow accounts are usually considered paid by the homeowner.

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

Arizona Form 201	Renter's Certificate of Property Taxes Paid	2021
<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. USE BLACK INK ONLY.</p>		
HOW TO USE THIS FORM		
<p>Homeowners: 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>Renters Seeking a Tax Rebate on Form 140PTC: 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>IMPORTANT: For 2021, be sure to have your landlord complete this form well before April 18, 2022 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 October 17, 2022 to file Form 140PTC and Form 210.</p>		
Part 1 To be Completed by Tenant		
First Name and Initial - also give spouse's name and initial Roberta M	Last Name Renter	Social Security Number 756-00-1234
Part 2 To be Completed by Your Landlord		
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
Signature of Responsible Party: 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	11 <u>January 15, 2022</u> DATE	
12 John P. Landbaron PRINT OR TYPE NAME OF SIGNING PARTY	12 (480) 555-1234 OWNER'S OR PROPERTY MANAGER'S PHONE NUMBER (for verification of information only)	
Part 3 Tenant Claiming Property Tax Credit Must Complete Part 3		
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

* 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**.

Note: Owners of mobile homes who also rent a lot space may file both a PTC and a Renters Form 201.

* Must be filled in by the landlord.

* Must be signed by the landlord.

* Taxpayer fills in total rent for year and calculates.

(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 2023 Not Including Subsidies

BACK

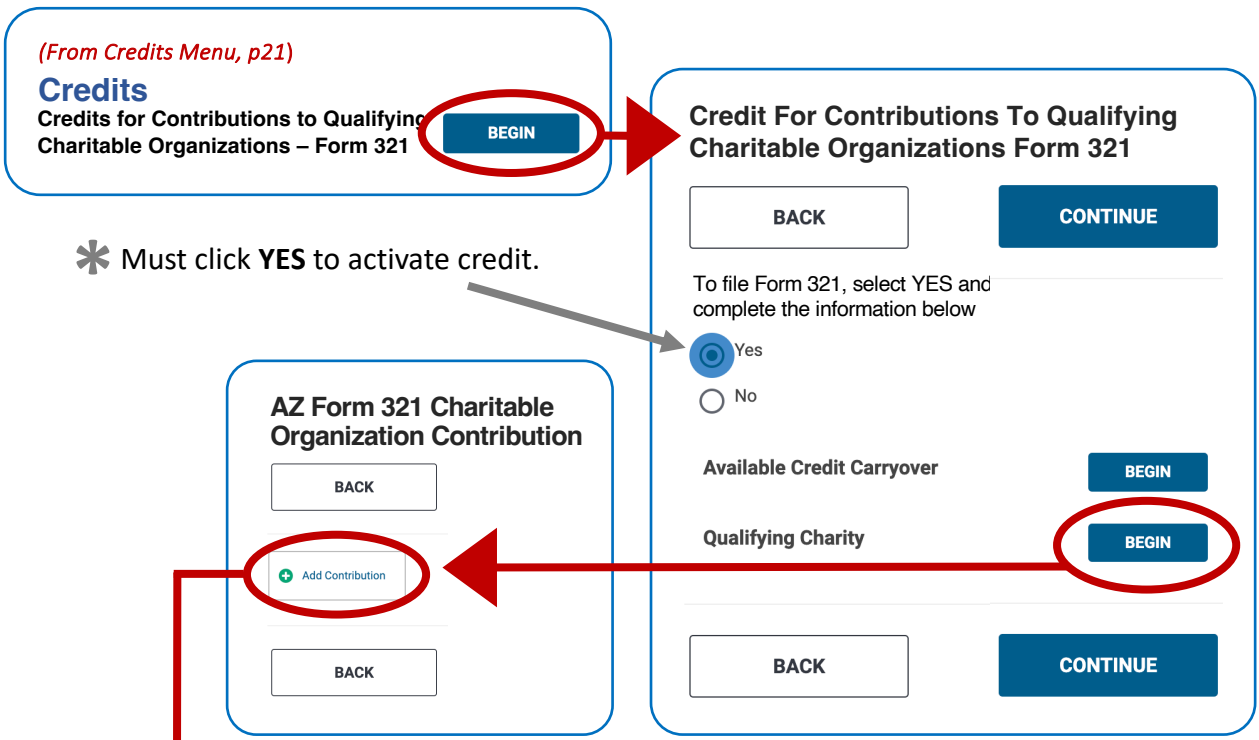
CONTINUE

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

* The **property tax factor** is listed on line 10 of Form 201. You **cannot** file credit without the landlord supplying this number and name (line 11).

Example: If AZ Form 201 lists the 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 15, 2024.
- * Match code to the appropriate tax year.

Contribution limits:

- ✓ \$421 (S, HoH, QSS)
- ✓ \$841 (MFJ)
- ✓ Do not enter more than the limit.

Hint: Contributions made January to April of 2024 may apply to either the 2023 or the 2024 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

BEGIN

Qualifying Charity

* TaxSlayer does **not** retain carryover amounts, so records are tracked through previous tax returns or by the taxpayer.

* Carryover amounts from the previous five tax years are useable. Consult with taxpayer if there are multiple choices. Also, documentation is required.

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

* Entries for "Original Credit Amount" are found in part 2, column (b) of the prior year Form 321.

* Entries for "Amount Previously Used" are found in part 2, column (c) of the prior year Form 321.

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 amounts can be used from the previous five tax years.

(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 15, 2024.

* Match code to the appropriate tax year.

Contribution limits:

- ✓ \$200 (S, HoH, QSS)
- ✓ \$400 (MFJ)
- ✓ Do not enter more than the limit.

Hint: Contributions made January to April of 2024 may apply to either the 2023 or the 2024 tax year, but not both.

FROM PREVIOUS PAGE

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

BACKCONTINUE

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 or by the taxpayer.

* Carryover amounts from the previous five tax years are useable. Consult with taxpayer if there are multiple choices. Also, documentation is required.

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

* Entries for "Original Credit Amount" are found in part 2, column (b) of the prior year Form 322.

* Entries for "Amount Previously Used" are found in part 2, column (c) of the prior year Form 322.

AZ Form 322 Available Credit Carryover

BACKCONTINUE

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 amounts can be used from the previous five tax years.

(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 15, 2024.

Contribution limits:

- ✓ \$655 (S, HoH, QSS)
- ✓ \$1,308 (MFJ)

Check STO qualifications and valid dates on the AZ page (Tax Credits) at www.aztax-aide.org.

* Enter total donation, even if more than the 323 contribution limits.

Contributions made between Jan. and April may apply to either the former or the current 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 or by the taxpayer.

* Carryover amounts from the previous five tax years are useable. Consult with taxpayer if there are multiple choices. Also, documentation is required.

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

* Entries for "Original Credit Amount" are found in part 2, column (b) of the prior year Form 323.

* Entries for "Amount Previously Used" are found in part 2, column (c) of the prior year Form 323.

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 amounts can be used from the previous five tax years.

(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 2023 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 Form 323 for current tax year, or, taxpayer has carryover from Form 348 on last year's tax return (as per blue box info).

Hint: The Tuition Organization and address must be the same as on Form 323.

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 15, 2024.

Contribution limits:
✓ \$652 (S, HoH, QSS)
✓ \$1,301 (MFJ)

Contributions made January to April of 2024 may apply to either the 2023 or the 2024 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

To file Form 348, 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 or by the taxpayer.

* Carryover amounts from the previous five tax years are useable. Consult with taxpayer if there are multiple choices. Also, documentation is required.

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

* Entries for "Original Credit Amount" are found in part 2, column (b) of the prior year Form 348.

* Entries for "Amount Previously Used" are found in part 2, column (c) of the prior year Form 348.

AZ Form 348 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 amounts can be used from the previous five tax years.

(From Credits Menu, p21)

Credits

Credits for Contributions to Qualifying Foster Care Charitable Orgs – Form 352

BEGIN

Credit For Contributions To Qualifying Foster Care Charitable Orgs. Form 352

BACK

CONTINUE

Do you want to complete Form 352?

Yes
 No

Donations made to Qualifying Foster Care Charitable Organizations

BEGIN

Available Credit Carryover

BEGIN

BACK

CONTINUE

* Must click YES to activate credit.

AZ Form 352 Contributions to Qualifying Foster Care Charitable Organizations

BACK

+ Add Contribution

BACK

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

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

Code required for filing.

* Allowed through April 15, 2024.

* Match code to the appropriate tax year.

Contribution limits:

- ✓ \$526 (S, HoH, QSS)
- ✓ \$1,051 (MFJ)
- ✓ Do not enter more than the limit.

Hint: Contributions made January to April of 2024 may apply to either the 2023 or the 2024 tax year, but not both.

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 or by the taxpayer.

* Carryover amounts from the previous five tax years are useable. Consult with taxpayer if there are multiple choices. Also, documentation is required.

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

* Entries for "Original Credit Amount" are found in part 2, column (b) of the prior year Form 352.

* Entries for "Amount Previously Used" are found in part 2, column (c) of the prior year Form 352.

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 amounts can be used from the previous five tax years.

(From Credits Menu, p21)

Credits

BACK

Credit for Donations to Military Family Relief Fund – Form 340

BEGIN

Contribution limits:

- ✓ \$200 (S, HoH, QSS)
- ✓ \$400 (MFJ)
- ✓ Do not enter more than the limit.

* Contributions limited to current tax year. (no Jan. to April allowance)

* 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.

Exception: If the tax credits received are 15% or less of the QCD, then the full QCD distribution is still recognized. This means an QCD from an IRA to a qualified Arizona charity may also allow for a claim of up to 15% of the original amount as an AZ tax credit. Enter on the appropriate AZ Tax Credit Form 3XX, only an amount of no more than 15% of the full QCD, (or up to the annual qualified amount of the specific chosen credit, whichever is less).

Note: Taxpayers must show verification that the distribution was sent directly to the charity.

(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.

Hint: Enter non-Arizona state income taxes paid during 2023.

Note: Consult with your LC before filing as specific training is needed for non-resident returns and/or participation in the State Tax Assistance Program (STAP)

* Possible to select more than one state or country.

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

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 2024 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

BACK

Below please find additional forms that are available to add to your state tax return.

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

BACK

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

[Page 50](#)

[Page 51](#)

[Page 52](#)

[Page 53](#)

(From Miscellaneous Menu, p49)

Miscellaneous Forms

BACK

Estimated Payment Vouchers, Form 140ES

BEGIN

Payments - Estimated Payments

CANCEL

CONTINUE

Amount Applied from Prior Year Refund

\$

Estimated Federal Tax Paid on or before (4/18/2023)

\$

Estimated Federal Tax Paid on or before (6/15/2023)

\$

Estimated Federal Tax Paid on or before (9/15/2023)

\$

Estimated Federal Tax Paid on or before (1/15/2024)

\$

CANCEL

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 and/or AZ DOR penalties. Any overpayment of quarterly taxes can be refunded when the year's tax return is filed.

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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

Select the reason for claiming refund

--Select--

BEGIN

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

BACK

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

\$

BACK

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.

