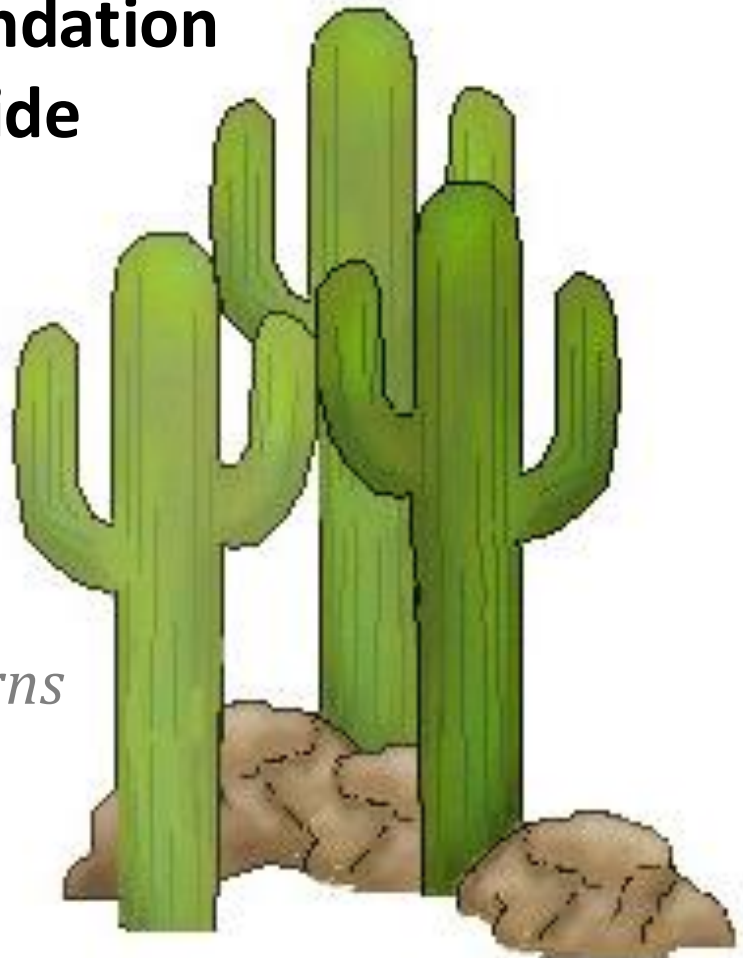


Cactus Guide

**AARP Foundation
Tax-Aide**



*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 sometimes presents screens in response to previously entered forms or information, or only presents some boxes after a checkmark has been made. As such, this guide cannot be 100% correct for every situation.

The sequence of moving from screen to screen within TaxSlayer also 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.

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)

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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2025 Tax Year Arizona Highlights

The 2025 individual income tax return is due by midnight on April 15, 2026. If an extension was previously filed, October 15, 2026, is the deadline.

- Standard Deduction for Charitable Contributions: the allowable portion of charitable contributions added to the Standard Deduction increased to 34% (from 33%) of the qualified charitable contributions made during the tax year.
- Arizona Credits for Contributions – some increased, some stayed the same.
- As of Feb.1, the conformity of Arizona tax law to the Federal tax law is undetermined. We will prepare Arizona tax returns within the guidelines of our training and certification, using the current TaxSlayer software, which includes the new components of the 2025 Federal tax law.
- If there are changes as the Arizona legislative impasse is resolved, those changes will be communicated to TaxSlayer, which will then modify the software as necessary. If future changes require an amended return, the Arizona Department of Revenue should communicate the process to taxpayers and we will assist as we are able.
- Uncertainty around the new Federal law has created challenges for TaxSlayer and for us this year, as we have not had timely guidance from the IRS. Local Coordinators may choose to defer until March returns with self-employment tips, returns with QBID in combination with any additional deduction other than no tax on tips, and returns with taxpayers who have social security cards that are not valid for employment if they are either 65 or older, or have qualifying children. This will allow TaxSlayer time to update their software.
- Absent an update or guidance from the IRS, Form 4547 is out of scope.

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

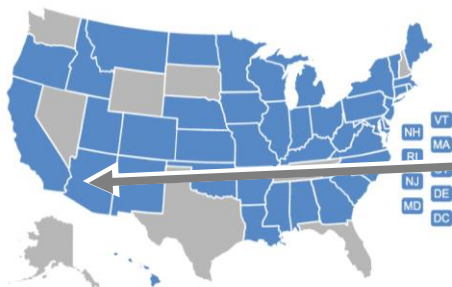
ADD STATE RETURN(S)

* 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.

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* Consult with LC before starting a return with any non-Arizona income, as specific training is needed to file a state return other than Arizona.

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

Arizona Return

Pension Exclusion

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?

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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 (page 8).

* 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: \$

\$

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 military pension.

* Enter the spouse's full amount of their military 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

Introduction

Need-to-know AZ tax info

BEGIN

Basic Information

Personal info needed for AZ return

BEGIN

Small Business Deduction

Election to file Form SBI for small business owners

~~BEGIN~~

[Page 9](#)

Form 140 SBI 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

Arizona Return

Basic Information

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

Filing under an extension?

- Yes
 No

Out of Scope

(Unless site is open beyond 4/15/26)

* Answer questions as appropriate

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

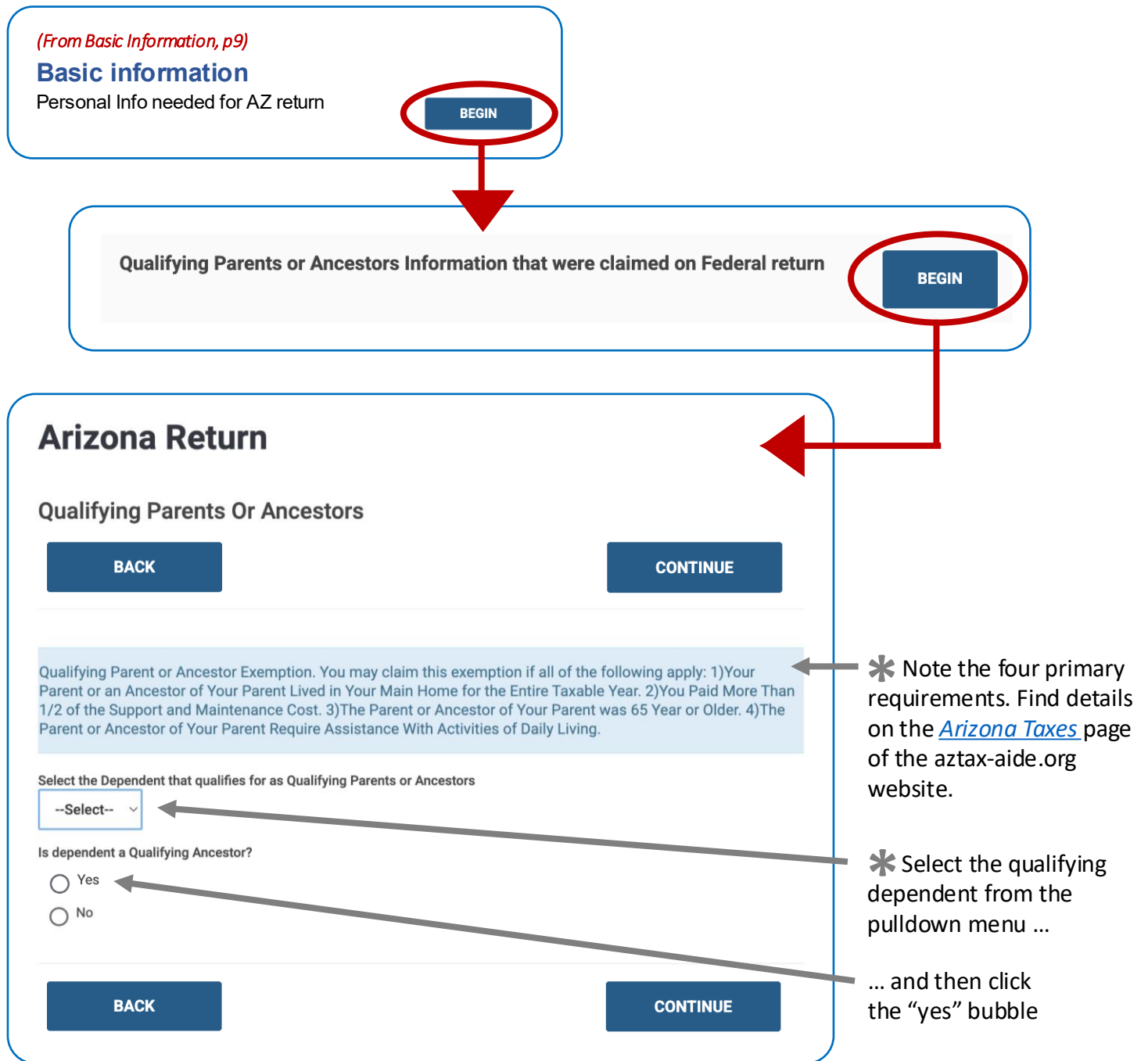
[Page 11](#)

Change Filing Status from MFJ to MFS for State purposes only

BEGIN

BACK

CONTINUE



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

(From Basic Information, p9)

Basic information

Personal Info needed for AZ return

BEGIN

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

BEGIN

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

Relationship

SSN

Number of Months

Dependent Did Not Qualify on Federal Return due to Education Credits

- Yes
 No

If claiming for Education Credits, enter the Date of Birth

Is Dependent Age 65 or Older?

- Yes
 No

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

- Yes
 No

BACK

CONTINUE

- * Note criteria in light blue box 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.

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: go > 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

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

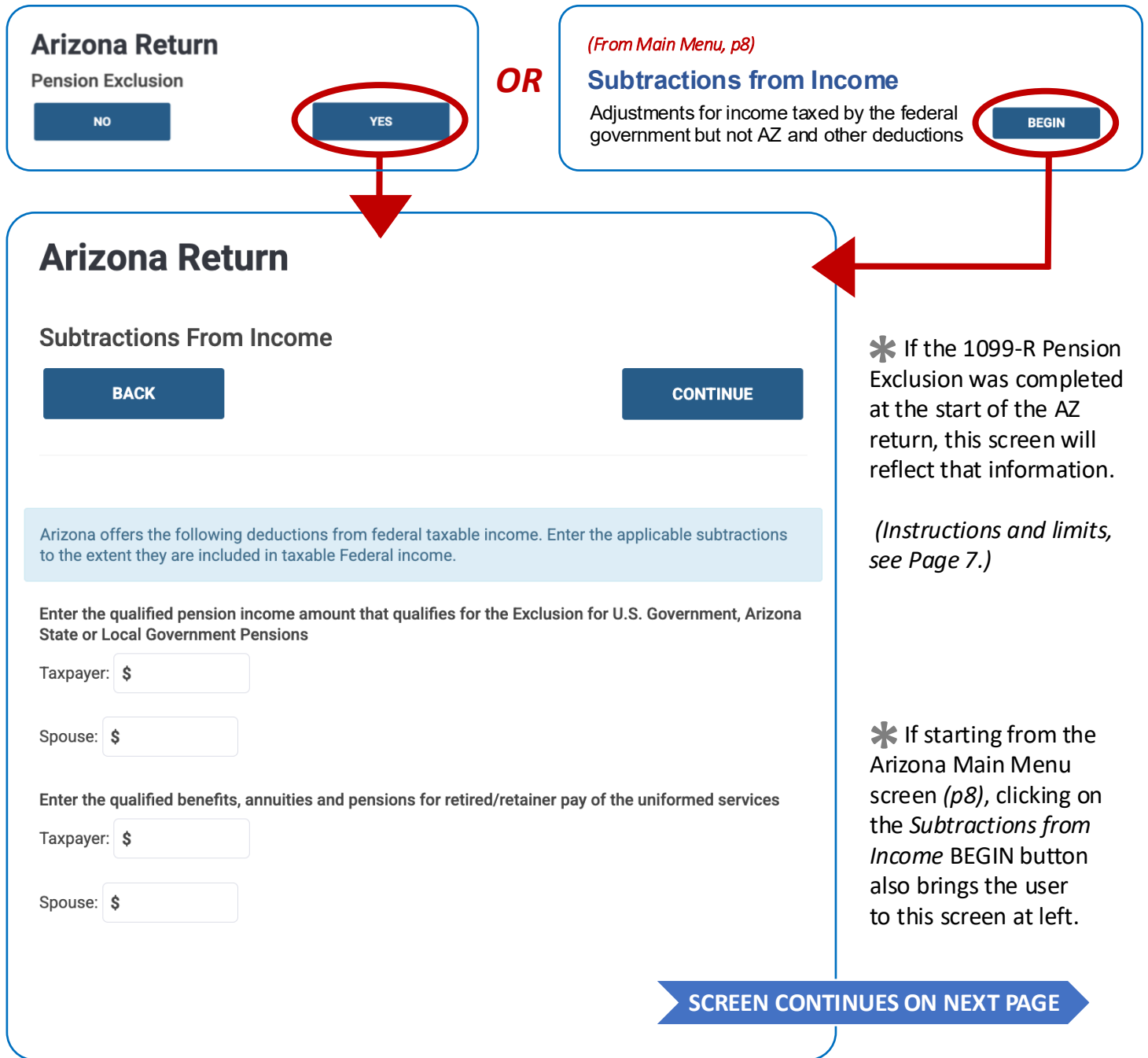
\$

Other Adjustments

\$

 = Out of Scope

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



* If the 1099-R Pension Exclusion was completed at the start of the AZ return, this screen will reflect that information.

(Instructions and limits, see 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 members of American Indian tribes may subtract wages earned while living and working on their tribe's reservation.

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 ABLÉ Plan

Number of beneficiaries eligible for the 529A ABLÉ 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

* Employee contributions are OOS (not employer).

* Military Certification needed to complete.

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

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

See Page 17

See Page 18

(From Subtractions From Income, p.16)

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.

Details: go > AZ website > AZ page > Capital Gains & Losses

 = Out of Scope

* Taxpayers must verify acquisition date.

Details: go > AZ website > AZ page > Capital Gains & Losses

(From Subtractions From Income, p16)

Subtractions from Income Other Subtractions From Income

BEGIN

Other Subtractions From Income

Married Persons Filing Separate Returns

\$

AZ Families Tax Rebate

\$

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

\$

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

\$

AZ Families Tax Rebate

\$

* Enter the amount of any TY23 AZ Families Tax Rebate included in the Federal AGI.

Long-Term Care Insurance Premiums

\$

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

 = 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 **claimed** during 2025. Do not include current year (2026) contributions, prior year contributions or amounts listed as carryovers.

Note: Enter on the Federal Schedule A any charitable (501 c3) contributions other than AZ Forms 321, 322, 323, 348 and 352. Also enter any amounts in excess of the annual limit of those specific individual AZ credits. TaxSlayer will automatically calculate 34% of the non AZ tax credits, 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

Note: AZ Credits 321,322,323, 348 & 352, **CANNOT** also be listed as an itemized charitable donations. 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 2025 that is equal to the amount of your 2025 federal credit

\$

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

\$

BACK

CONTINUE

* Enter as a **negative** number (-), the sum of AZ Tax Credits **paid** in 2025 (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

* Do **NOT** enter contributions that exceed each Form's qualifying amount; enter excess amounts on Federal Schedule A.

[Pages 22 - 31](#)

[Page 32](#)

Solar Out of Scope

[Page 34](#)

[Page 36](#)

[Page 38](#)

[Page 40](#)

[Page 43](#)

[Page 45](#)

[Page 46](#)

(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

Qualifying Questions

BEGIN

Screen on next page

Household Income received from Other Persons you lived with

BEGIN

[Page 25](#)

Household Income adjustments

BEGIN

[Page 26](#)

If you rent complete the section below

Taxes From Form 201

BEGIN

[Page 27](#)

If you own your property complete the section below

Property Taxes Paid

BEGIN

[Page 30](#)

BACK

CONTINUE

Note: Details on the [Arizona Taxes](#) page of aztax-aide.org website, under [Property Tax Credits](#).

FROM PREVIOUS PAGE

Qualifying Questions BEGIN

Qualifying Questions

BACK CONTINUE

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

Yes No

Did you rent or own home as of December 31, 2025?

--Select-- v

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

Yes No

Did you live alone for all of 2025?

--Select-- v

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

Yes No

Did you receive Title 16, SSI Payments during 2025?

Yes No

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

BEGIN

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

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

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

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

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

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

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

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

Is the Address a Foreign Address?

- Yes
 No

U.S. Address Information

Street Address

ZIP Code

12345

City

State

--Select--

BACK

CONTINUE

(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 2024.

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

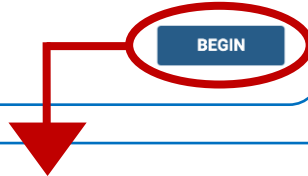
BEGIN

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

\$



BACK

CONTINUE

* Each taxpayer can claim up to \$1,500 of the **calendar or current tax 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.

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

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

Arizona Form 201	Renter's Certificate of Property Taxes Paid	2025
-----------------------------	--	-------------

Use Form 201 if you rented in 2025 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.**

HOW TO USE THIS FORM

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.

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.**

IMPORTANT: For 2025, be sure to have your landlord complete this form well before **April 15, 2026** 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 15, 2026 to file Form 140PTC and Form 201.

Part 1 To be Completed by Tenant

First Name and Initial - also give spouse's name and initial	Last Name	Social Security Number
--	-----------	------------------------

Part 2 To be Completed by Your Landlord

1	Name of Landlord	
2	Number and Street Address	
3	City	State ZIP Code
4	Business Name of Rental Property (if applicable)	
5	Number and Street Address	
6	City	State ZIP Code

7 If any of your tenants received rent subsidies in 2025, check this box 7

8 If the property was exempt from property tax during 2025, check this box 8
If you checked box 8, tenants may not claim the property tax credit on any form or schedule.

9 If you occupy any portion of the property you rent or lease to others, check this box..... 9

10 Enter property tax factor 10

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	SIGNATURE OF OWNER, LESSOR, OR MANAGER OF RENTAL PROPERTY	DATE
12	PRINT OR TYPE NAME OF SIGNING PARTY	OWNER'S OR PROPERTY MANAGER'S PHONE NUMBER <small>(for verification of information only)</small>

Part 3 Tenant Claiming Property Tax Credit Must Complete Part 3

13	Enter total rents paid in 2025 not including subsidies	13	00
14	Enter property tax factor from Part 2, line 10.....	14	00
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 (25)

* 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

Arizona Return

AZ Form 201 Renters Certificate of Property

BACK

CONTINUE

Landlord Information

Landlord First Name

Landlord Middle Initial

Landlord Last Name

Is the Landlord Address a Foreign Address?

Yes

No

Enter Landlord Street Address

Enter Landlord ZIP Code

12345

Enter Landlord City

Enter Landlord 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 Landlord occupy any portion of the property rented or leased to others

Yes

No

SCREEN CONTINUES ON NEXT PAGE

Business Information

* Complete screen at left with information from completely filled out Form 201.

SCREEN CONTINUES
FROM PREVIOUS PAGE

AZ Form 201 Renters Certificate of Property

Business Information

Business Name of Rental Property(if applicable)

Is the Business Address a Foreign Address?

- Yes
 No

Enter the U.S. Street Address of the Business Address

Enter U.S. Zip Code of the Business Address

12345

Enter the U.S. City of the Business Address

Enter the U.S. State of the Business Address

--Select--

Property Information

Property Tax Factor (example: enter 5.68% as 5.68)

0

Signing Party First Name

Signing Party Middle Initial

Signing Party Last Name

Signature Date

mm/dd/yyyy

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

(123) 456-7890

Total Rent Paid in 2025 Not Including Subsidies

\$

BACK

* 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.

(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.

CONTINUE TO NEXT PAGE

FROM PREVIOUS PAGE

Property Tax Information

BACK

CONTINUE

Property Tax Information

Do you want to pull the property address from Federal?

- Yes
 No

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

BACK

CONTINUE

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.

(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

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

Hint: Enter non-Arizona state income taxes paid during 2025.

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.

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

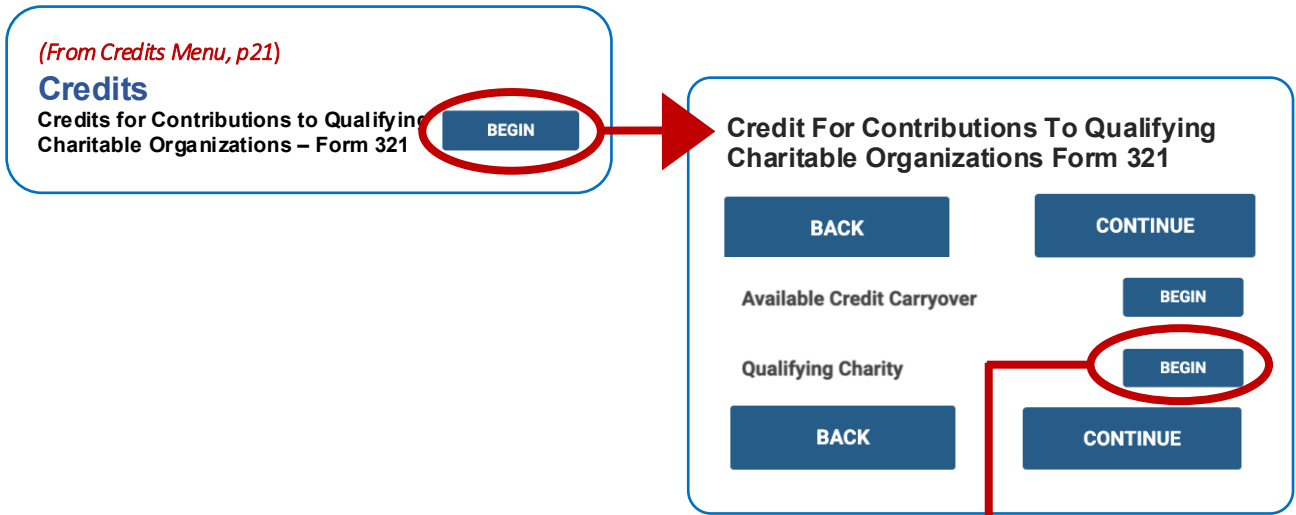
Enter the portion of income taxable by Arizona

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.



Arizona Return

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

Make sure to enter a valid QCO Code, Reference the QFCO Code Lookup Link Above for supported codes

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

Enter the amount contributed
 \$

* Check taxpayer’s receipt for 5-digit code or click on *AZ Qualifying Organizations Information*.

Code required for filing.

* Allowed through April 15, 2026.

* Match code to the appropriate tax year.

Contribution limits:

- ✓ \$495 (S, HoH)
- ✓ \$987 (MFJ)
- ✓ Do not enter more than the limit.

Hint: Contributions made Jan. 1-April 15 may apply to either the 2025 or the 2026 tax year, but not both.

FROM PREVIOUS PAGE

Credit For Contributions To Qualifying Charitable Organizations Form 321

BACK CONTINUE

Available Credit Carryover

Qualifying Charity

BEGIN 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 on Form 321 (p.2b) of the tax return for the listed year of the carryover.

* Entries for “Amount Previously Used” are found on Form 321 (p.2c) of the tax return for the listed year of the carryover.

AZ Form 321 Available Credit Carryover

BACK CONTINUE

2020

Original Credit Amount for 2020

\$

Amount Previously Used for 2020

\$

2021

2022

2023

2024

Original Credit Amount for 2024

\$

Amount Previously Used for 2024

\$

NOTE: Carryovers amounts can be used from the previous five tax years.

(From Credits Menu, p21)

Credits

Credits 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

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

AZ Form 322 Contributions Made or Fees Paid to Public Schools

BACK

CONTINUE

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 is required for filing.**

* Allowed through April 15, 2026.

* Match code to the appropriate tax year.

Contribution limits:

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

Hint: Contributions made Jan. 1-April 15 may apply to either former or current tax year, but not both.

FROM PREVIOUS PAGE

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

Donations made or Fees Paid to Public Schools

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

Available Credit Carryover

* 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 on Form 322 (p.2b) of the tax return for the listed year of the carryover.

* Entries for "Amount Previously Used" are found on Form 322 (p.2c) of the tax return for the listed year of the carryover.

AZ Form 322 Available Credit Carryover

2020

Original Credit Amount for 2020
\$

Amount Previously Used for 2020
\$

2021

2022

2023

2024

Original Credit Amount for 2024
\$

Amount Previously Used for 2024
\$

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



Credit For Contributions To School Tuition Organizations Form 323

BACK

CONTINUE

Contributions to Private School Tuition Organizations



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

Available Credit Carryover

BEGIN

BACK

CONTINUE

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

School's City

School's State

Enter the contributions to the School

\$

BACK

CONTINUE

* Allowed through April 15, 2026.

Contribution limits:

- ✓ \$769 (S, HoH)
- ✓ \$1,535 (MFJ)

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

* Enter total of 323 and 348 contributions, up to a **combined** total of the limits of both credits.

Hint: Contributions made Jan. 1-April 15 may apply to either the 2025 or the 2026 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

Contributions to Private School Tuition Organizations

BEGIN

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

Available Credit Carryover

BEGIN

BACK

CONTINUE

* 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 on Form 323 (p.2b) of the tax return for the listed year of the carryover.

* Entries for "Amount Previously Used" are found on Form 323 (p.2c) of the tax return for the listed year of the carryover.

AZ Form 323 Available Credit Carryover

BACK

CONTINUE

2020

Original Credit Amount for 2020

\$

Amount Previously Used for 2020

\$

2021

2022

2023

2024

Original Credit Amount for 2024

\$

Amount Previously Used for 2024

\$

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

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 2024 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

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

Available Credit Carryover

BACK

BEGIN

BEGIN

CONTINUE

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 CONTINUES ON NEXT PAGE

FROM PREVIOUS PAGE

Donations made to Certified School Tuition Organizations - Individuals

BEGIN

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

BACK

CONTINUE

School Information of Contribution Made

Date of Contribution

mm/dd/yyyy

* Allowed through April 15, 2026.

Schools name

School's Street Address

School's ZIP Code

12345

School's City

School's State

Arizona

Enter the contributions to the School

\$

* Enter total of 323 and 348 contributions, up to a **combined** total of the limits of both credits.

BACK

CONTINUE

Contribution limits:

- ✓ \$766 (S, HoH)
- ✓ \$1,527 (MFJ)

Contributions made Jan. 1-April 15 may apply to either the 2025 or the 2026 tax year, but not both.

FROM PAGE 38

Credit For Contributions To Certified School Tuition Organizations - Form 348

Contributions to Private School Tuition Organizations **BEGIN**

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

Available Credit Carryover

BEGIN

BACK **CONTINUE**

* 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 on Form 348 (p.2b) of the tax return for the listed year of the carryover.

* Entries for "Amount Previously Used" are found on Form 348 (p.2c) of the tax return for the listed year of the carryover.

AZ Form 348 Available Credit Carryover

BACK **CONTINUE**

2020

2020 – Original Credit Amount
\$

2020 – Amount Previously Used
\$

2021

2022

2023

2024

2024 – Original Credit Amount
\$

2024 – Amount Previously Used
\$

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 Organizations – Form 352

BEGIN

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

BACK

CONTINUE

Donations made to Qualifying Foster Care Charitable Organizations

BEGIN

Available Credit Carryover

BEGIN

BACK

CONTINUE

Arizona Return

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

Make sure to enter a valid QCO Code, Reference the QFCO Code Lookup Link Above for supported codes

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, 2026.

* Match code to the appropriate tax year.

Contribution limits:

- ✓ \$618 (S, HoH)
- ✓ \$1,234 (MFJ)
- ✓ Do not enter more than the limit.

Hint: Contributions made Jan. 1-April 15 may apply to either the 2025 or the 2026 tax year, but not both.

FROM PREVIOUS PAGE

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

Donations made to Qualifying Foster Care Charitable Organizations

Available Credit Carryover

BACK

BEGIN

BEGIN

CONTINUE

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

AZ Form 352 Available Credit Carryover

BACK

CONTINUE

2024

2024 Original Credit Amount

\$

2024 Amount Previously Used

\$

2023

2022

2021

2020

2020 Original Credit Amount

\$

2020 Amount Previously Used

\$

NOTE: Carryover amounts can be used from the previous five tax years.

* 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 on Form 352 (p.2b) of the tax return for the listed year of the carryover.

* Entries for "Amount Previously Used" are found on Form 352 (p.2c) of the tax return for the listed year of the carryover.

(From Credits Menu, p21)

Credits

BACK

Credit for Donations to Military Family Relief Fund – Form 340

BEGIN

Contribution limits:

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

Arizona Return

Credit For Donations To Military Family Relief Fund Form 340 Menu

BACK

CONTINUE

Did you receive a receipt that your contribution qualifies?

Yes

No

Pre-9/11 Qualified Donations

\$ 0

Post-9/11 Qualified Donations

\$ 0

BACK

CONTINUE

* Contributions limited to current tax year. (no Jan. 1 to April 15, 2026)

* 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.

Hint: The Military Fund Credit is not a 501 c3 organization, so contribution amounts do **NOT** qualify to be listed as a charitable deduction on the Federal Schedule A tax return.

(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

* TaxSlayer will automatically compute the credit unless answer to either of these two questions is YES.

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 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.

* "Select who political gift is for" box appears only after entering \$\$.

(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 2026 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

Form 203 - Injured Spouse

BEGIN

BACK

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

[Page 50](#)

[Page 51](#)

[Page 52](#)

[Page 54](#)

[Page 55](#)

(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 15, 2026

\$

Payment Voucher 2, Due June 15, 2026

\$

Payment Voucher 3, Due September 15, 2026

\$

Payment Voucher 4, Due January 15, 2027

\$

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

(From Miscellaneous Menu, p49)

Miscellaneous Forms

Underpayment of Estimated Tax and Interest

BEGIN

Hint: Consult with LC before filling out underpayment of estimated taxes (AZ Form 221), as it is only in scope to zero out entire penalty.

Arizona Return

Underpayment Of Estimated Tax And Interest

BACK

CONTINUE

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

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 2023 return.

\$

The dates below are defaulted to the tax return due date. If you made a payment prior to that date please enter below.

Payment Date 1

mm/dd/yyyy

Payment Date 2

mm/dd/yyyy

Payment Date 3

mm/dd/yyyy

Payment Date 4

mm/dd/yyyy

BACK

CONTINUE

(From Miscellaneous Menu, p49)

Miscellaneous Forms

BACK

Form 131 - Claim Refund Due to a Deceased Taxpayer

BEGIN

Arizona Return

Form 131 Claim Refund Due To A Deceased Taxpayer

BACK

CONTINUE

Are you completing Form 131 for the Taxpayer or Spouse?

--Select--

Claimant Information

BEGIN

Parts 1 and 2

BEGIN

Attach PDF of Proof

BEGIN

BACK

CONTINUE

Claimant Information

BACK

CONTINUE

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

Yes

No

Enter the information for the person claiming the deceased taxpayers return

First Name

Middle Initial

Last Name

Social Security Number

123-45-6789

Relationship to Decedent

Phone Number (Enter only digits, do not enter dashes)

(123) 456-7890

Street Address

ZIP Code

12345

City

State

--Select--

Signature Date

mm/dd/yyyy

BACK

CONTINUE

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

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From Page 52

Arizona Return
Form 131 Claim Refund Due To A Deceased Taxpayer

Claimant Information

Parts 1 and 2

Attach PDF of Proof

Form 131 Part 1 And 2

Select the reason for claiming refund

Claimant Relationship if not filing as surviving spouse

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

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

* Tax-Aide does not scan and transmit PDFs.

Arizona Return
Form 131 Claim Refund Due To A Deceased Taxpayer

Claimant Information

Parts 1 and 2

Attach PDF of Proof

(From Miscellaneous Menu, p49)

Miscellaneous Forms

BACK

Form 204 - Extension

BEGIN



Arizona Return

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.

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.

* Select Form 140.

Hint: 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.

(From Miscellaneous Menu, p49)

Miscellaneous Forms

BACK

Form 203 Injured Spouse

BEGIN

Form 203 Injured Spouse

BACK

CONTINUE

Is the Taxpayer the Injured Spouse?

- Yes
 No

Is the Spouse the Injured Spouse?

- Yes
 No

Do you have AZ income with AZ income taxes withheld and reported on your own W-2 or 1099?

- Yes
 No

Does your spouse owe past due state tax, child support, spousal maintenance or other obligations that are ordered by a court or owed to an agency of this state?

- Yes
 No

Are you legally obligated to pay this past-due amount?

- Yes
 No

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CONTINUE

