Masters of Coin

Arizona Tax Returns

TaxSlayer

Rea Abel

2021

Revision History

Initial Release – January 31, 2022

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Purpose of This Document

When preparing a Federal tax return in TaxSlayer, the software will automatically create an Arizona return in the background as long as the Taxpayer's residence is in Arizona. In some cases this Arizona return is complete and ready for filing, but there are many nuances of Arizona tax law that you should consider before wrapping up the Arizona return.

This document covers the most common items seen at VITA sites and shows how they are handled within TaxSlayer. It covers Resident returns only (not Part Year or Non-Resident).

This document is not an Arizona tax law reference. For more detailed and inclusive information on Arizona tax law, please refer to azdor.gov.

Chapter 1 - What's New in TY2021

Standard Deduction Amount

FILING STATUS	TY2020	TY2021
Single & MFS	$12,400	$12,550
MFJ	$24,800	$25,100
HOH	$18,650	$18,800

2021 Tax Surcharge

Prop 208 requires individuals with taxable income >$250,000 (S/MFS) or $500,000 (MFJ/HOH) to pay an additional tax surcharge.

AZ Small Business Income (SBI)

SB1783 created a small income business tax effect from and after December 31, 2020, that allows a Taxpayer to use a tax rate of 3.5% for their small business taxable income. This item is NOT covered in this document.

Pensions of the Uniformed Services of the United States

100% of the benefits, annuities, and pensions as retired or retainer pay of the Uniformed Services of the United States is exempt from Arizona income tax (was capped at $3,500 in TY2020).

Contributions to 529 College Savings Plans

The subtraction for contributions to 529 College Savings Plans was increased to $2,000 ($4,000 MFJ) **per beneficiary**.

Contributions to 529A (ABLE) Accounts

A subtraction has been added for contributions to 529A accounts. The limit is $2,000 ($4,000 MFJ) **per beneficiary**.

Contributions to Private School Tuition Organizations Limits

The credit limit for contributions to Private School Tuition Organizations (323) was increased to $611 (S/HOH/MFS) and $1,221 (MFJ) (was $593/$1,186 in TY2020).

Contributions to Certified School Tuition Organizations Limits

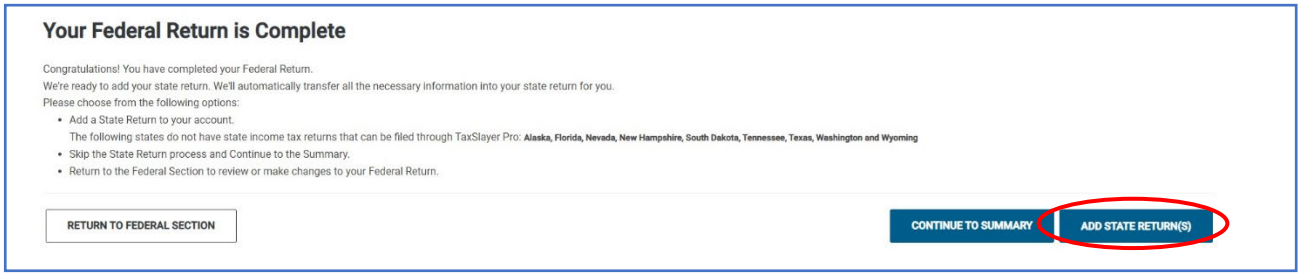
The credit limit for contributions to Certified School Tuition Organizations (348) was increased to $608 (S/HOH/MFS) and $1,214 (MFJ) (was $590/$1,179 in TY2020).

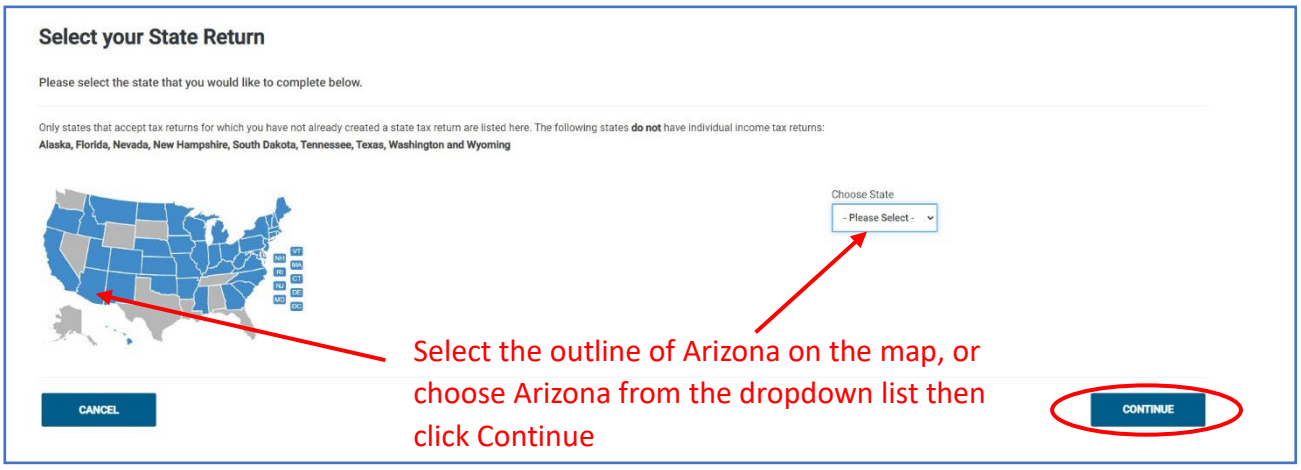
Chapter 2 – Creating, Editing, and Printing the Arizona Return

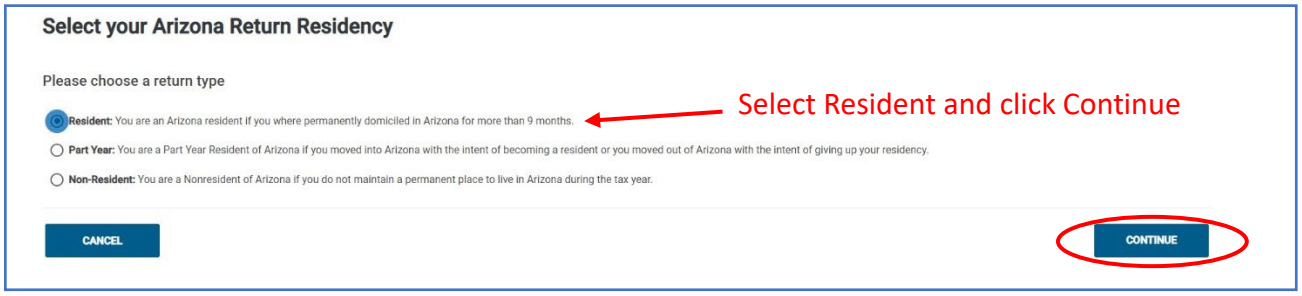
Creating the Arizona Return

TaxSlayer typically will automatically create an Arizona state tax return if the address entered into the Basic Information of the Federal return is an address within Arizona. If that does not occur, however, you can manually add the Arizona return.

When the last section of the Federal return has been completed, the following screen will appear if the Arizona return was not automatically generated.

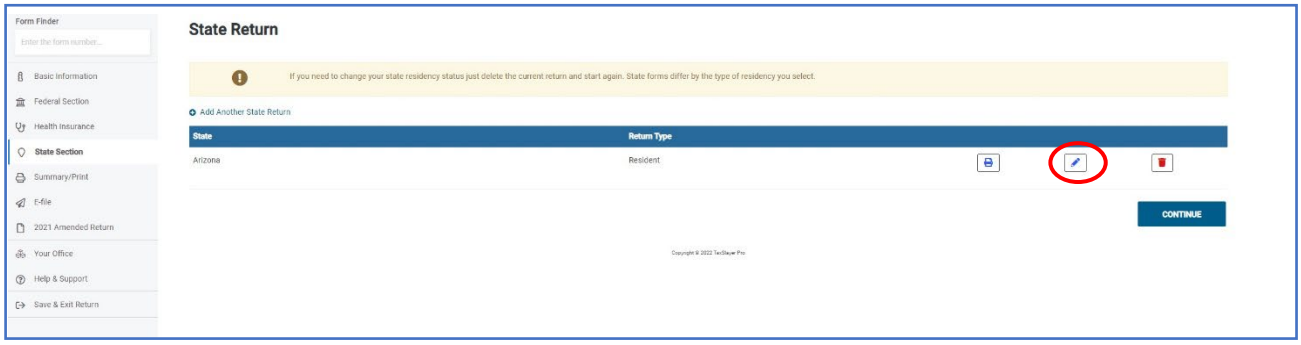






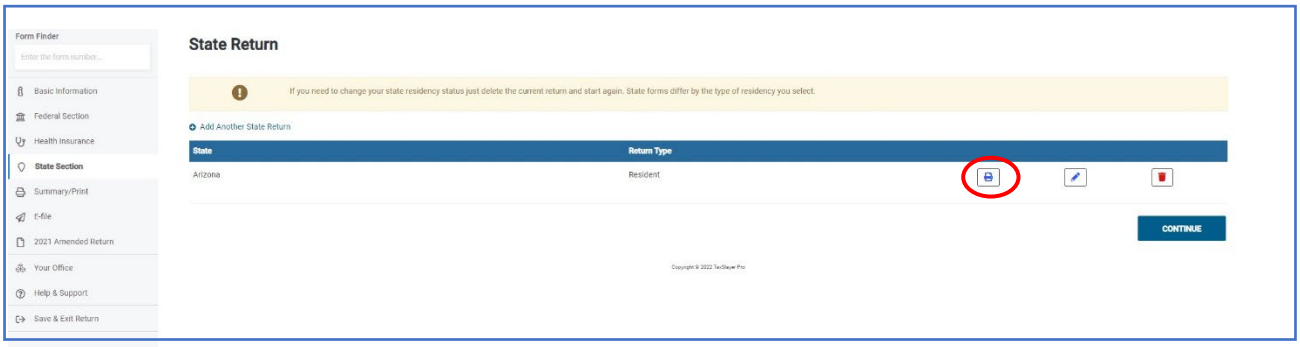
Editing an Existing Arizona Return

If the Arizona return already exists and you want to edit it, then from the State Section of the return, click on the edit icon.



Printing the Arizona Return

If you would like to see a printout of just the Arizona return (not the full return including the Federal), you can do that from the State Section by clicking on the print icon.



Chapter 3 – Dependents and Exemptions

All individuals claimed as dependents on the Federal tax return will be automatically included as dependents on the Arizona return. The Taxpayer will receive a dependent tax credit (non-refundable) for each dependent:

- $100 for each dependent under age 17
- $25 for each dependent 17 and over

TaxSlayer automatically handles dependent credits as long as the personal information is entered correctly in the Federal portion of the return.

Exemptions for Blind or Over 65

The Taxpayer is eligible for exemptions if either (or both) the Taxpayer or Spouse is blind or over the age of 65.

- Blind - $1,500 for Taxpayer and/or Spouse
- 65 or Over - $2,100 for Taxpayer and/or Spouse

TaxSlayer automatically handles these exemptions as long as the personal information is entered correctly on the Federal return.

Non-Dependent Exemptions

A Taxpayer may be able to claim exemptions for non-dependents on their Arizona return.

Nursing Care for persons 65 years or older

The Taxpayer can claim a $2,300 exemption for each person 65 years of age or older if the Taxpayer:

- pays for more than ¼ of the total cost of maintaining that person in an Arizona nursing care institution, residential care institution or assisted living facility and payments exceed $800 in the tax year, or
- makes payments exceeding $800 in the taxable year for Arizona home health care or other types of medical care

The person does not have to be related to the Taxpayer and does not have to meet any other dependency requirement. Multiple Taxpayers may be able to claim the same non-dependent person (e.g., multiple children living in Arizona who chip in for the care of an elderly parent in Arizona, each of which meets one of the above criteria).

Arizona Return

Basic Information	BEGIN
Small Business Deduction	BEGIN
Additions to Income	BEGIN
Subtractions from Income	BEGIN
Standard Deduction	BEGIN
Itemized Deductions	BEGIN
Credits	BEGIN
Voluntary Contributions	BEGIN
Payments and Penalties	BEGIN
Miscellaneous Forms	BEGIN

EXIT ARIZONA RETURN

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

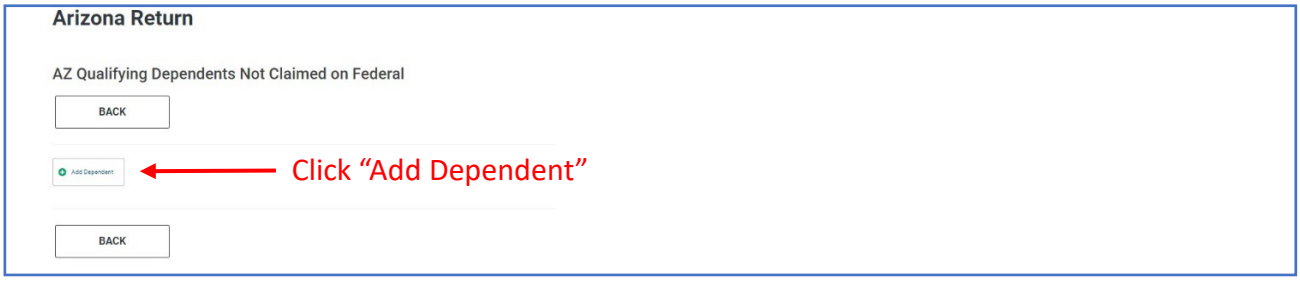
--Select--

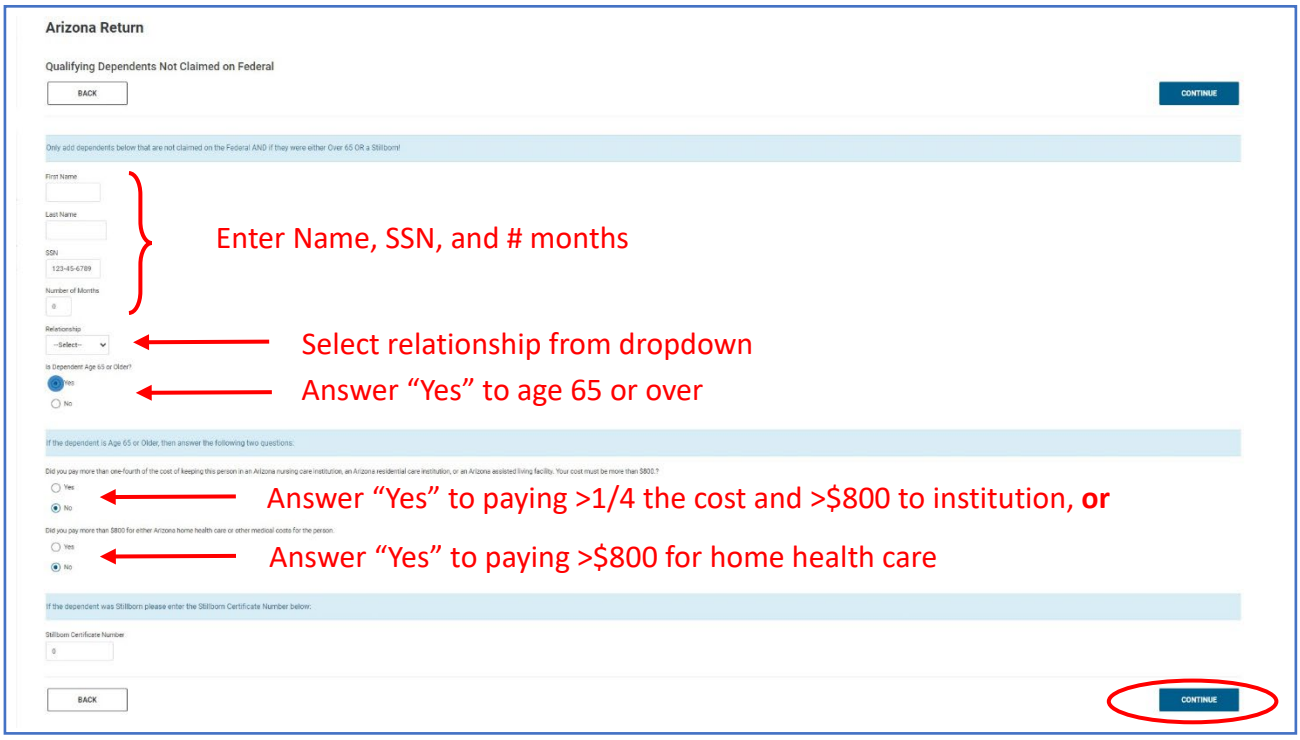
Do you and your spouse qualify as an injured spouse and are requesting protection from application of any joint overpayment against the other spouse's delinquencies or debts? (Note: you will need to attach AZ Form 203.)

- Yes
- No

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
Change Filing Status from MFJ to MFS for State purposes only	BEGIN

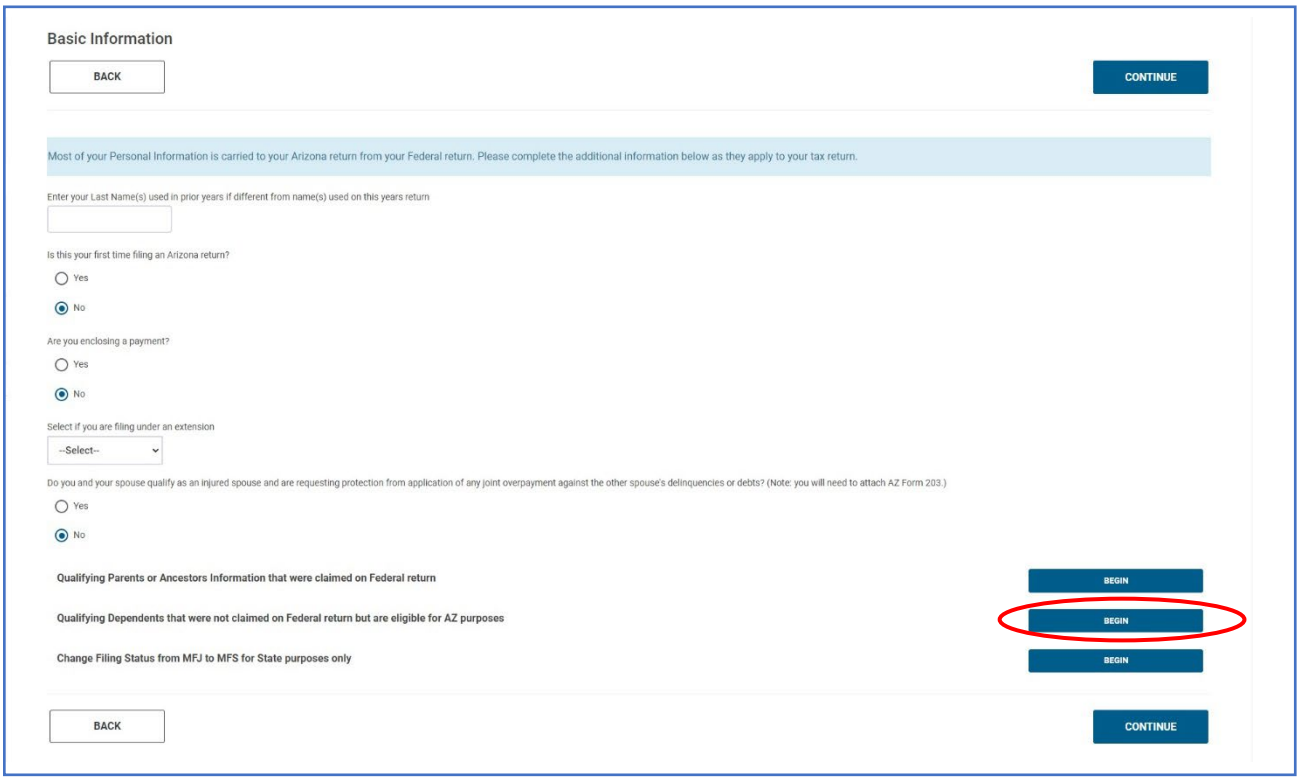
BACK CONTINUE

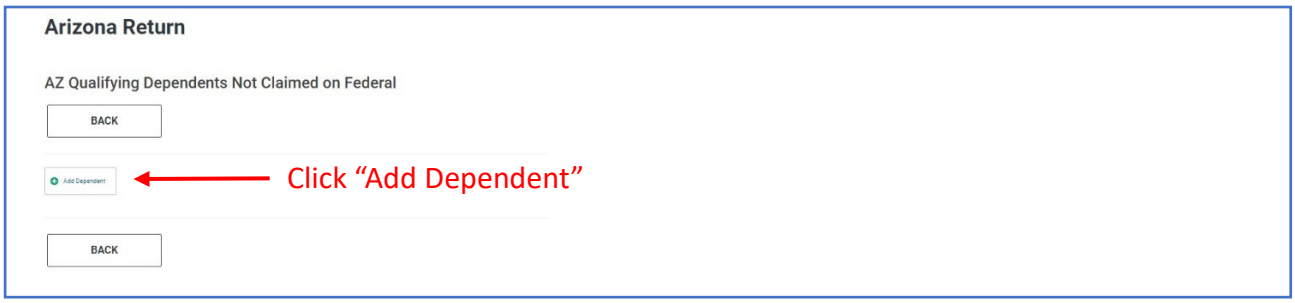

Arizona Return
AZ Qualifying Dependents Not Claimed on Federal
BACK
Add Dependent
Click “Add Dependent”
BACK

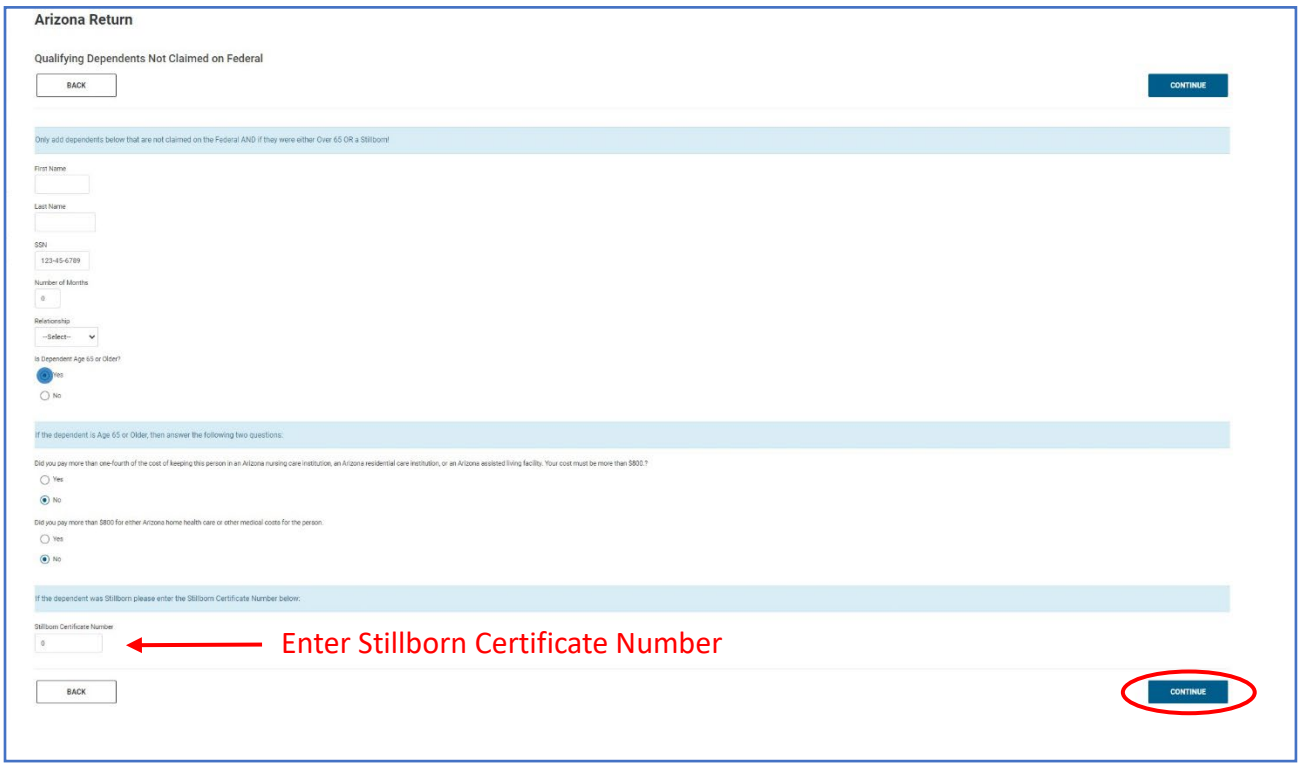

Arizona Return
Qualifying Dependents Not Claimed on Federal
BACK
CONTINUE
Only add dependents below that are not claimed on the Federal AND if they were either Over 65 OR a Stillborn!
First Name
Last Name
SSN
123-45-6789
Number of Months
0
Enter Name, SSN, and # months
Relationship
--Select--
Select relationship from dropdown
Is Dependent Age 65 or Older?
Yes
No
Answer “Yes” to age 65 or over
If the dependent is Age 65 or Older, then answer the following two questions:
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
Answer “Yes” to paying >1/4 the cost and >$800 to institution, or
Did you pay more than $800 for either Arizona home health care or other medical costs for the person.
Yes
No
Answer “Yes” to paying >$800 for home health care
If the dependent was Stillborn please enter the Stillborn Certificate Number below:
Stillborn Certificate Number
0
BACK
CONTINUE

Stillbirth

The Taxpayer can claim a $2,300 exemption for each stillbirth of a child who would have otherwise become a member of the Taxpayer's household.




Arizona Return
AZ Qualifying Dependents Not Claimed on Federal
BACK
Add Dependent
Click "Add Dependent"
BACK


Arizona Return
Qualifying Dependents Not Claimed on Federal
BACK
CONTINUE
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
123-45-6789
Number of Months
0
Relationship
--Select--
Is Dependent Age 65 or Older?
Yes
No
If the dependent is Age 65 or Older, then answer the following two questions:
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
0
Enter Stillborn Certificate Number
BACK
CONTINUE

Qualifying Parents and Grandparents Exemption

A dependent on the Taxpayer's Federal return may be considered a Qualifying Parent or Grandparent on their Arizona return if all of the following are true:

- Must be parent or grandparent of Taxpayer or Spouse
- Must be 65 or older during the tax year
- Must live in Taxpayer's principal residence for the entire year
- Must be a qualified dependent of the Taxpayer on their Federal return
- Must have required assistance with two or more categories of activities of daily living:
    - Dressing
    - Eating
    - Ambulating
    - Toileting
    - Medicating and Hygiene
    - Shopping
    - Housekeeping
    - Managing personal finances
    - Basic communication
    - Food preparation
    - Transportation

In TaxSlayer, the Parent or Grandparent will be removed as a dependent on the Arizona return and reclassified as a Qualifying Parent or Grandparent.

The Taxpayer will receive an exemption of $10,000 for each Qualifying Parent or Grandparent.

Note: If you see a parent or grandparent as a dependent on the Taxpayer's Federal return, determine if they may be a Qualifying Parent or Grandparent on the Arizona return. A $10,000 exemption is much better than a $25 dependent credit!

Arizona Return

Basic Information	BEGIN
Small Business Deduction	BEGIN
Additions to Income	BEGIN
Subtractions from Income	BEGIN
Standard Deduction	BEGIN
Itemized Deductions	BEGIN
Credits	BEGIN
Voluntary Contributions	BEGIN
Payments and Penalties	BEGIN
Miscellaneous Forms	BEGIN

EXIT ARIZONA RETURN

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

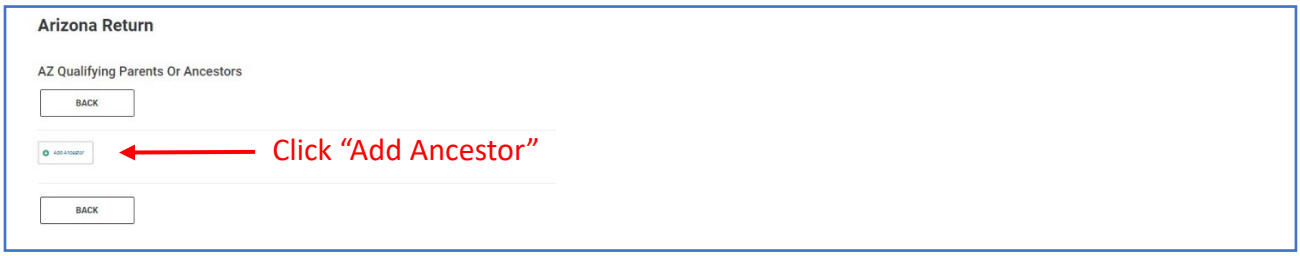
--Select--

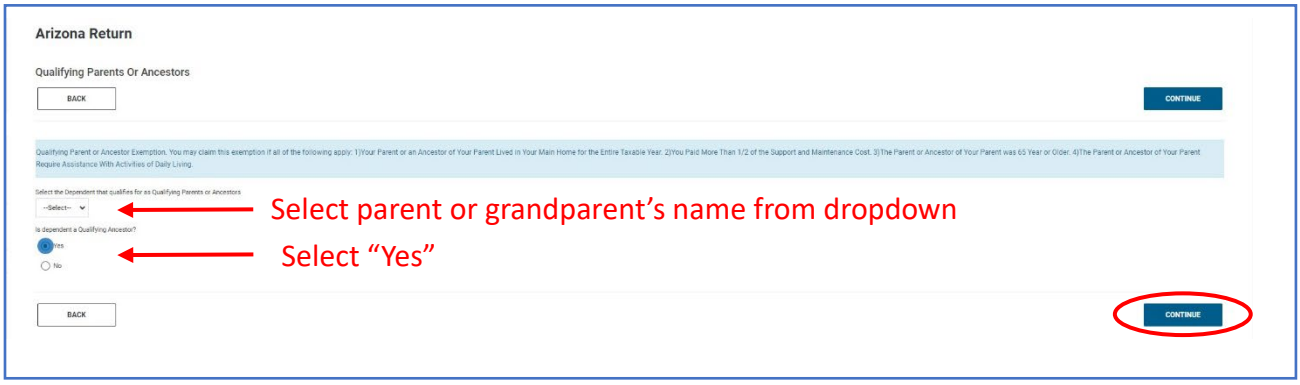
Do you and your spouse qualify as an injured spouse and are requesting protection from application of any joint overpayment against the other spouse's delinquencies or debts? (Note: you will need to attach AZ Form 203.)

- Yes
- No

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
Change Filing Status from MFJ to MFS for State purposes only	BEGIN

BACK CONTINUE

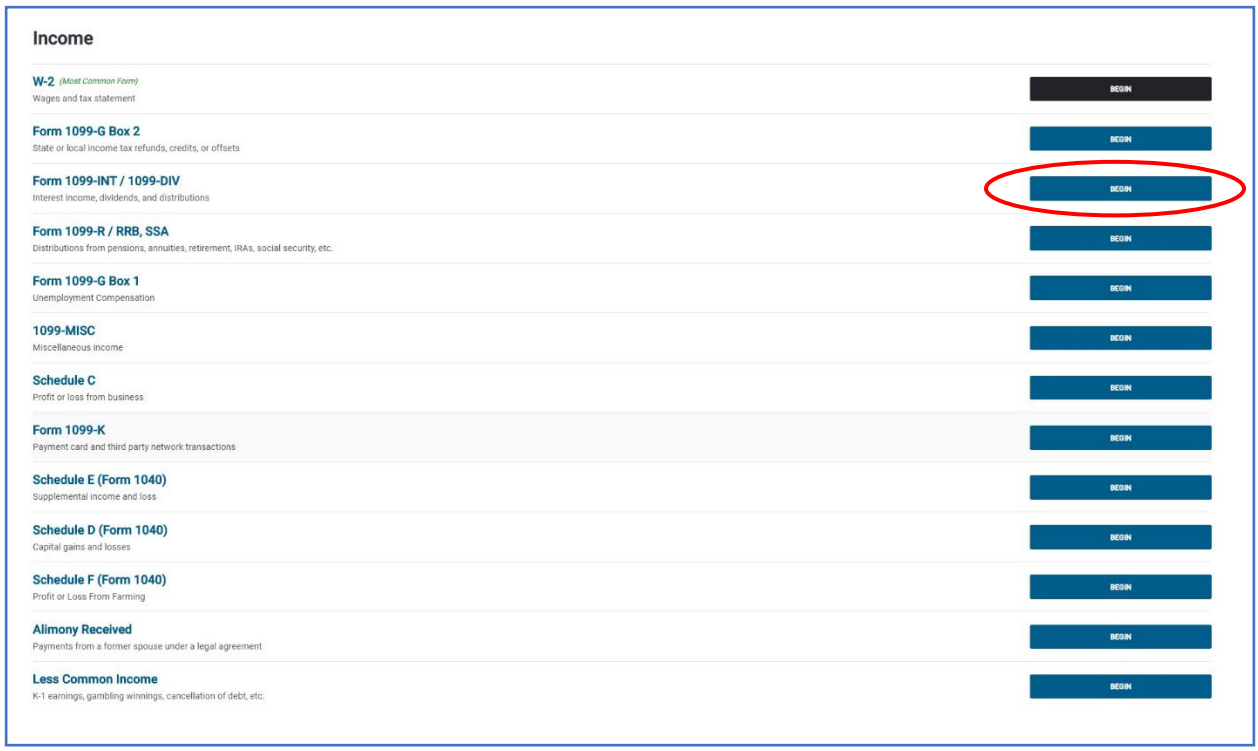

Arizona Return
AZ Qualifying Parents Or Ancestors
BACK
Click "Add Ancestor"
BACK

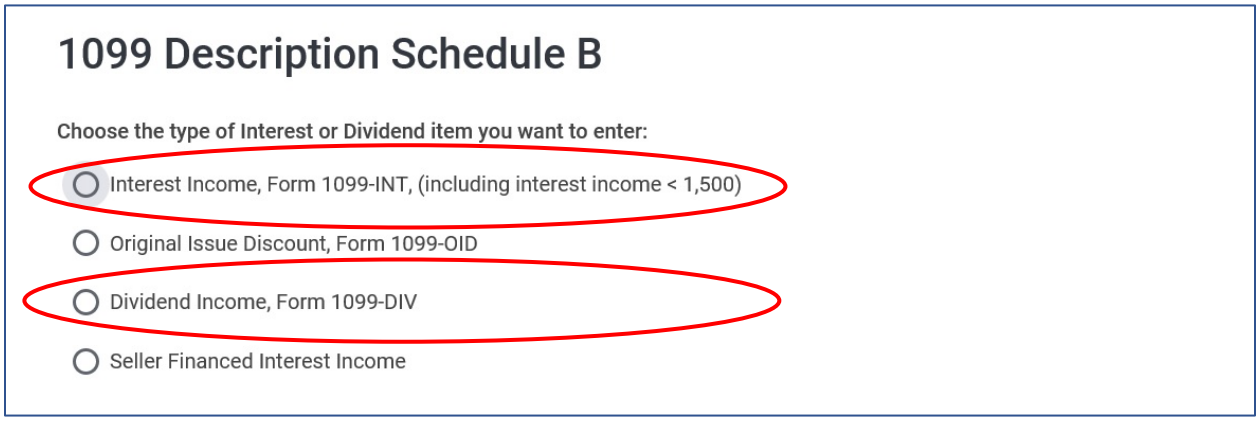

Arizona Return
Qualifying Parents Or Ancestors
BACK
CONTINUE
Select parent or grandparent's name from dropdown
Select "Yes"
BACK
CONTINUE

Chapter 4 – Additions to Income

Interest and Dividend Income

Arizona taxes Federally tax-exempt interest and dividends that are not derived from Arizona-sourced municipal bonds. These are found in Box 8 of a 1099-INT and/or Box 11 of a 1099-DIV. You must add back the amounts from these boxes that are not derived from Arizona-sourced municipal bonds. Some brokerage statements break out this information; if not, you will have to search it out. These amounts must be added back from the Federal portion of the tax return, not the Arizona portion.





Exempt Interest Dividends (Box 11)

$ 500 ← Enter amount from 1099-DIV

Specified Private Activity Bond (Box 12)

$

Amount of Interest on U.S. Savings Bonds and Treasury obligations that you want subtracted from your state return

$

Taxable State Dividend

ADD DIVIDEND ITEMS ← Go to sub-menu to enter portion taxable to Arizona

Taxable State Interest Item

State *

- Please Select - ← Select Arizona

Owner

Taxpayer ← Taxpayer, Spouse, Joint

Amount

$ ← Enter amount that **IS** taxable in Arizona

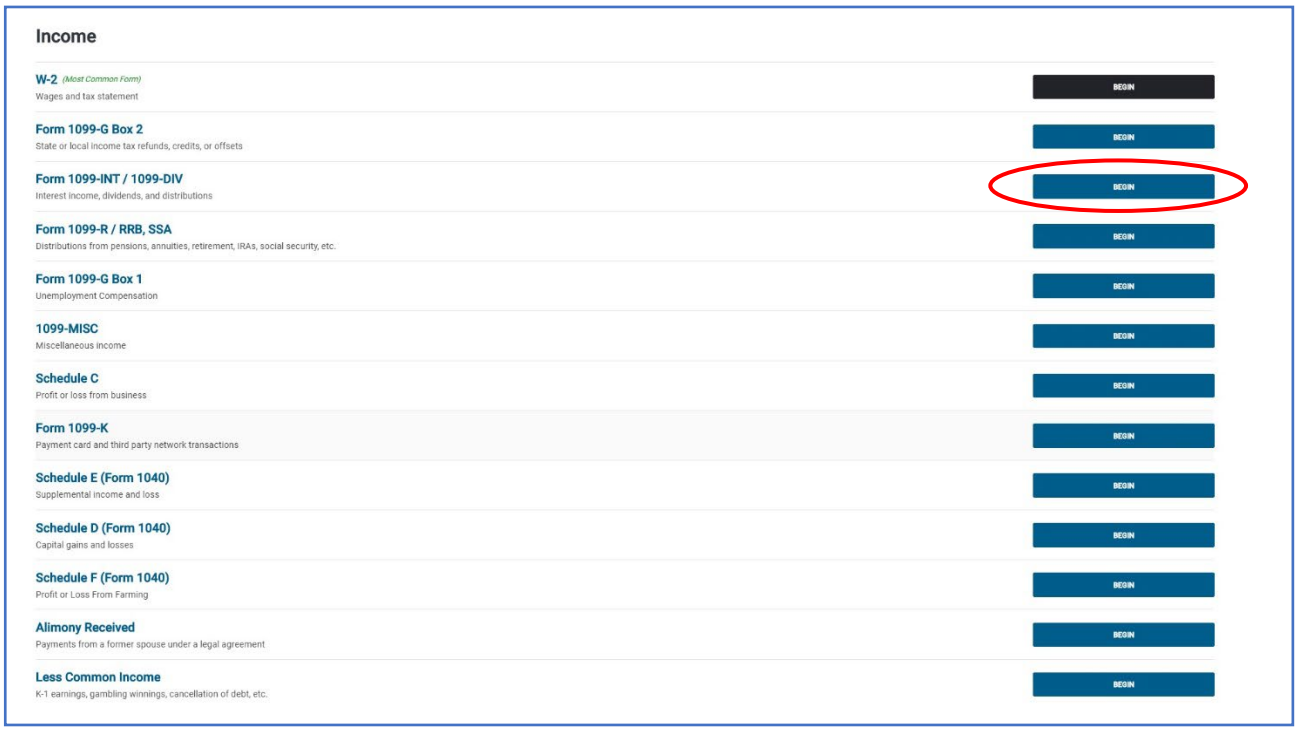
Chapter 5 – Subtractions from Income Made from Federal Section

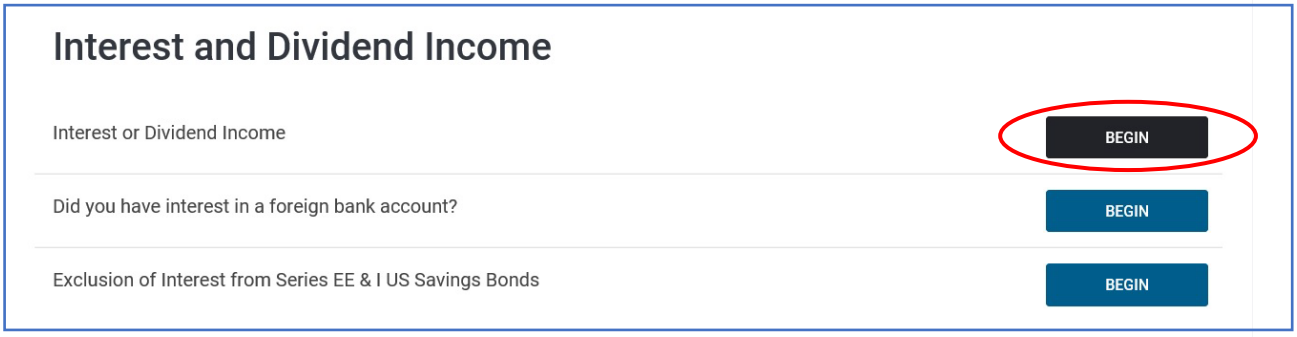
Social Security/RRB Benefits

Arizona does not tax Social Security or Railroad Retirement Benefits, so any portion of those benefits that is taxable on the Federal return must be subtracted from the Arizona AGI. This is handled automatically by TaxSlayer if Social Security/RRB is entered on the correct forms on the Federal return.

Interest Income

Arizona does not tax interest from U.S. Government obligations. This is typically found in Box 3 of a 1099-INT. This subtraction must be made in TaxSlayer from the Federal portion of the return, not the Arizona portion. It does **not** occur automatically by correctly entering the interest in Box 3 of the TaxSlayer form; you must specifically indicate that the interest should be subtracted from the Arizona AGI.





1099 Description Schedule B

Choose the type of Interest or Dividend item you want to enter:

- Interest Income, Form 1099-INT, (including interest income < 1,500)
- Original Issue Discount, Form 1099-OID
- Dividend Income, Form 1099-DIV
- Seller Financed Interest Income

Interest Income (Box 1)

$

Early Withdrawal Penalty (Box 2)

$

Interest on U.S. Savings Bonds and Treasury obligations (Box 3)

(**Note:** Enter Taxable amount only)

$ 100 ← Enter amount from 1099-INT Box 3

Bond Premium on Treasury Obligations (Box 12)

$

Bond Premium on Tax-exempt bond (Box 13)

$

Amount of Interest on U.S. Savings Bonds and Treasury Obligations that you want subtracted from your state return

$ 100 ← Income that is included in Federal but is excludable in Arizona

Please select your state *

- Please Select - ← Select Arizona

This input box is 10 boxes below where you entered the interest from box 3 – very easy to miss!

Chapter 6 – Subtractions from Income Made from Arizona Section

All subtractions from income that are made from the Arizona Section start with this screen.

Public Pension Income

Arizona does not tax pensions from the Uniformed Services of the United States (new in TY2021 – exclude entire amount of pension). This includes the armed forces (Army, Navy, Air Force, Marine Corps, Coast Guard), commissioned Corps of the Public Health Service (USPHS), and the commissioned Corps of the National Oceanic and Atmospheric Administration (NOAA). Pensions are typically issued by the Defense Finance and Accounting System (DFAS).

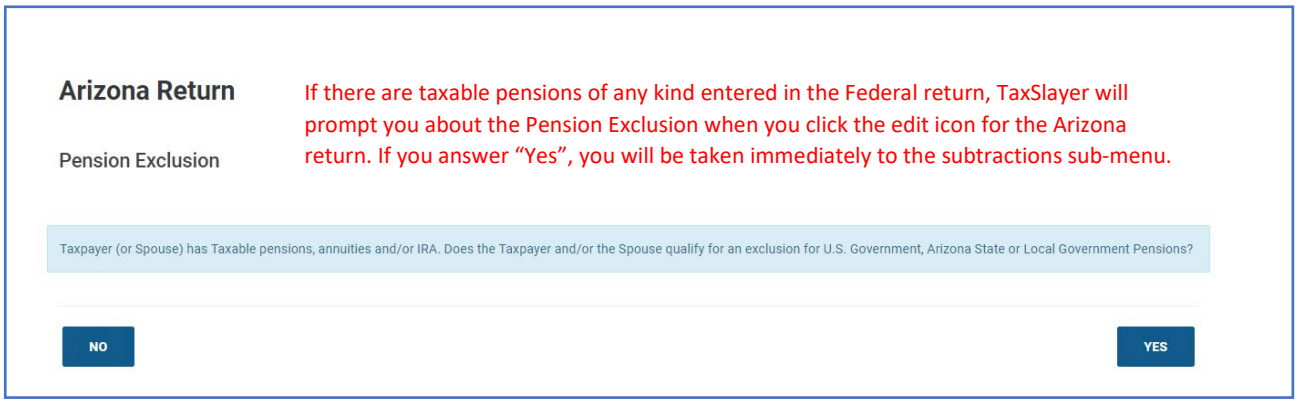
Arizona does not tax the first **$2,500** of other US Government and Arizona state or municipal pensions. US Government pensions are typically from the Office of Personnel Management (OPM). Typical excludable Arizona pensions are from the Arizona State Retirement System (ASRS) or Arizona cities and counties.

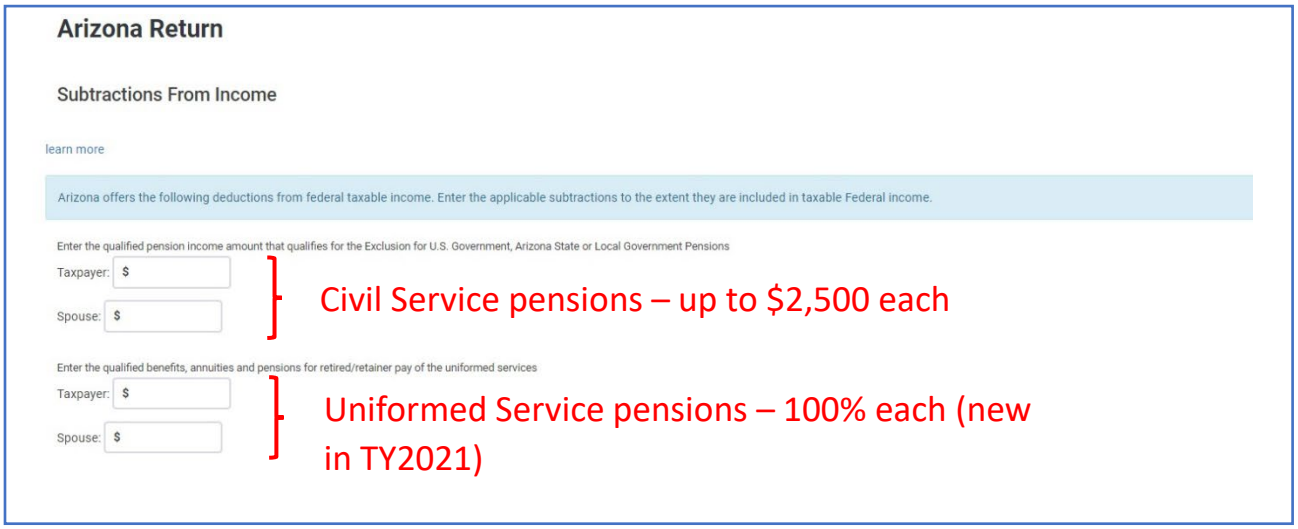
Pensions from other states are fully taxable.

If the Taxpayer is a retiree of both the armed services and another government entity (e.g., State of Arizona), he/she may take both a 100% and a $2,500 exclusion.

If the Spouse is a retiree of both the armed services and another government entity (e.g., State of Arizona), he/she may take both a 100% and a $2,500 exclusion.

The exclusion also applies to survivor benefits.

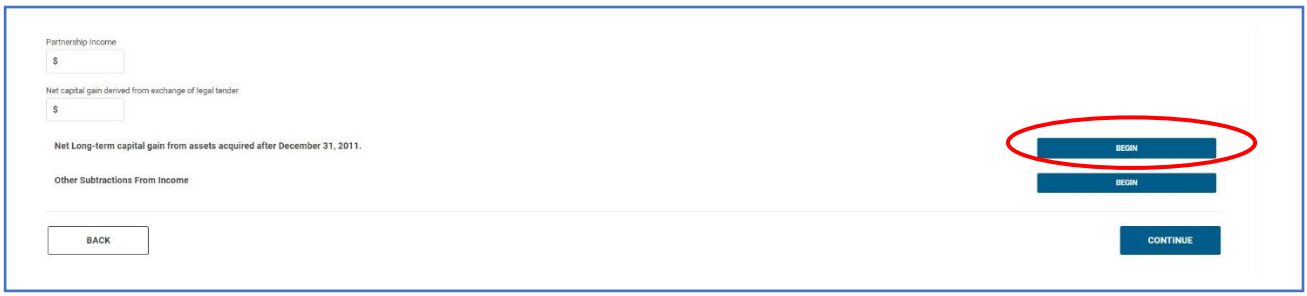


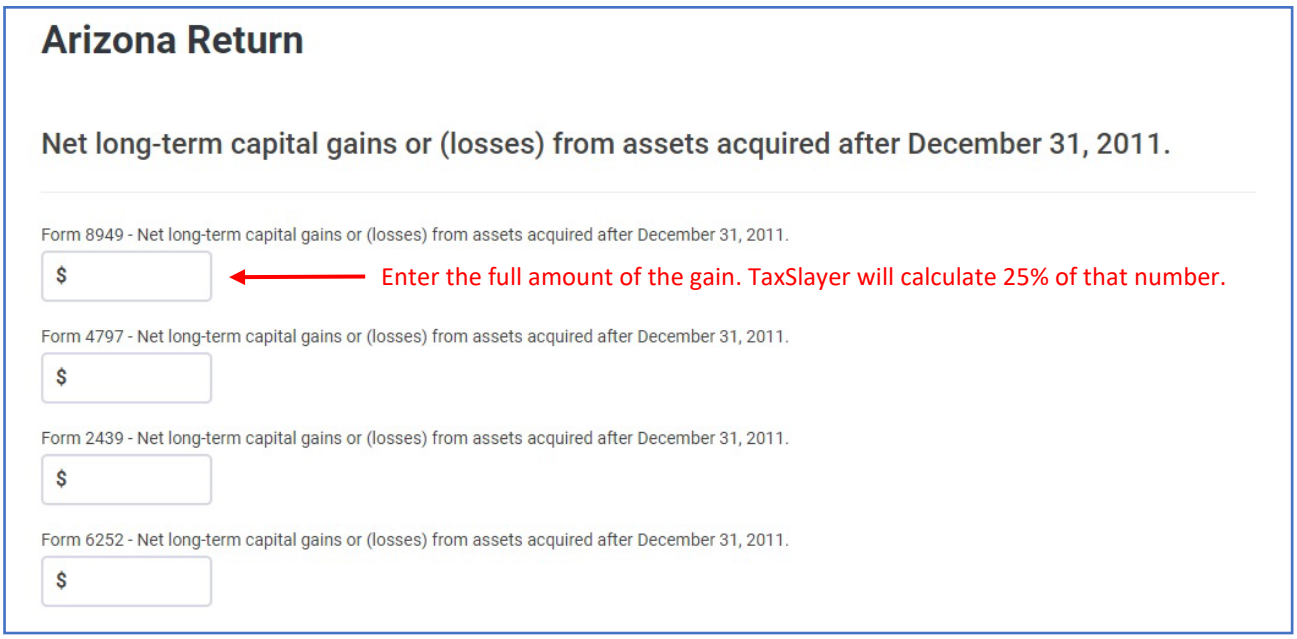


Capital Gains

The Taxpayer may subtract 25% of any net long-term capital gain included in the Federal AGI that is derived from assets acquired after December 31, 2011.

Look on the brokerage statement for sales of long-term assets acquired after December 31, 2011, These are typically found in the category of long-term transactions for which the basis WAS reported to the IRS, but can occasionally also be found in long-term for which the basis WAS NOT reported. Determine if there was an overall gain or loss for those assets. If there is a loss, you cannot use the subtraction. Even if the Federal return shows an overall capital loss, you can still take this subtraction if there is a net gain for long-term assets acquired after December 31, 2011!





Certain Income of American Indians

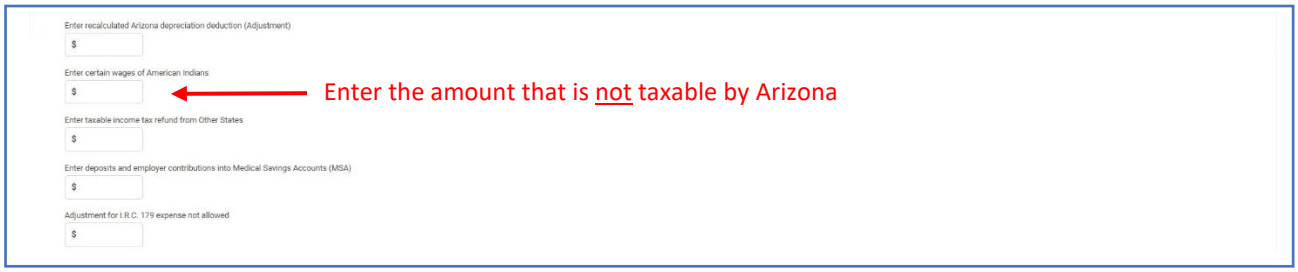
No Arizona return should be filed if all of the following are true:

- Taxpayer lived and worked on the reservation
- All income was derived from reservation sources
    - Income and dividends can be from a bank or corporation not located on the reservation
    - Gambling winnings must be from a casino on that tribal member's reservation
- Taxpayer is an affiliated member of the tribe for which that reservation was established

If all of the above are true, you should delete the Arizona portion of the return.

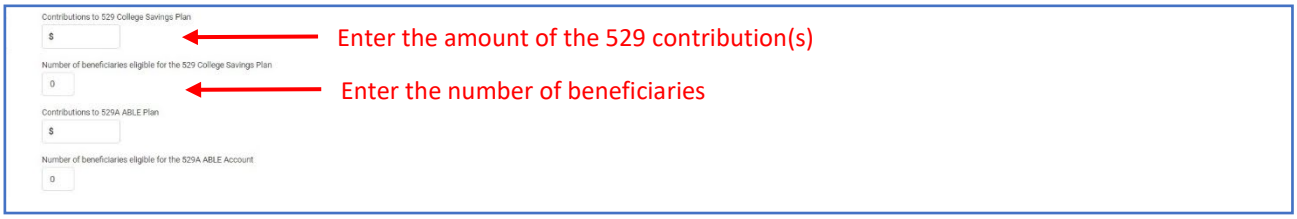
Care should be taken when reviewing a return that has no associated state portion. The state return may be automatically added back by TaxSlayer if the reviewer opens and edits any portion of the return.

If some, but not all, of the American Indian's income is taxable by Arizona, you must subtract out that portion that is not taxable from the Arizona AGI.



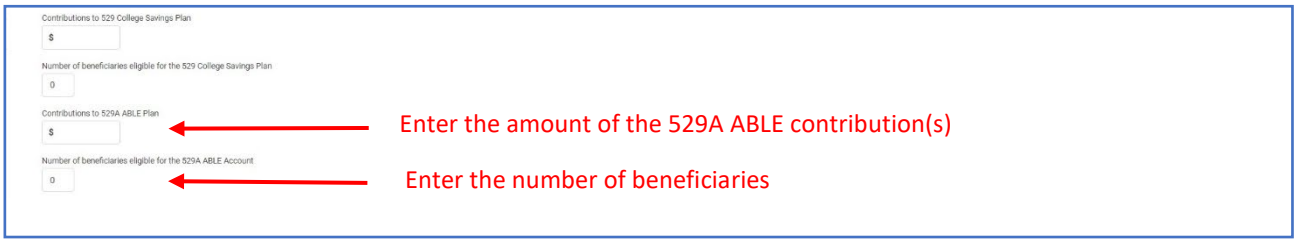
529 College Savings Plans Contributions

Subtract amounts that the Taxpayer contributed to 529 college savings plans during the taxable year. The maximum subtraction is $2,000 Single, $4,000 MFJ **per beneficiary** (New in TY2021).



529A ABLE Plan Contributions (New in TY2021)

Subtract amounts that the Taxpayer contributed to 529A ABLE savings plans during the taxable year. The maximum subtraction is $2,000 Single, $4,000 MFJ **per beneficiary**.



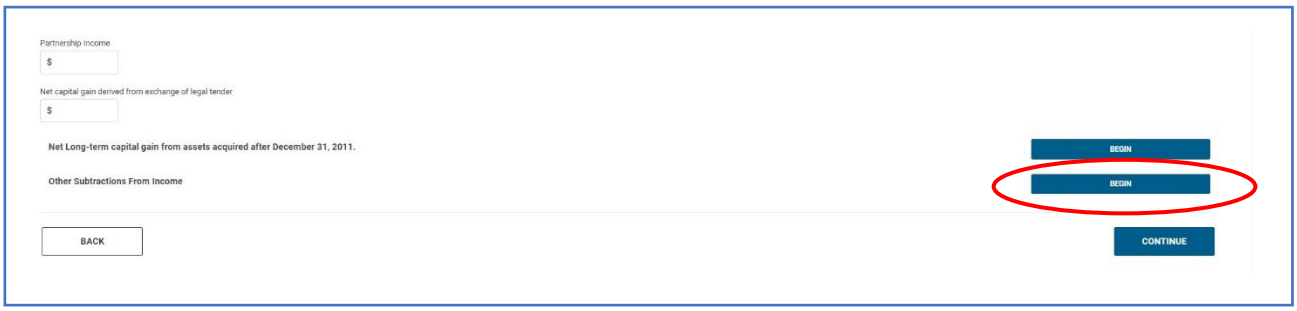
Long-Term Care Insurance Premiums

If the Taxpayer is not claiming itemized deductions, the cost of Long-Term Health Insurance Premiums for qualified long-term care services (Taxpayer and/or Spouse) can be taken as a subtraction from Arizona income.

Qualified long-term care services are necessary diagnostic, preventive, therapeutic, curing, treating, mitigating, rehabilitative services, and maintenance and personal care services.

There is no cap on the amount that can be subtracted.

An individual who claims itemized deduction may **not** take this subtraction even if the amount used as an itemized deduction is less than the full amount of the premium paid (i.e., capped on the Federal return).



The LTC Insurance Premiums entry screen has changed in 2021.

Married Persons Filing Separate Returns

$

Exclusion for U.S. Government, Arizona State, or Local Government Pensions

$

Exclusion for Benefits, Annuities, and Pensions Received as Retired or Retainer Pay of the Uniformed Service of the United States

$

Pay Received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces

$

Partnership Income Adjustment

$

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

$ ← Enter amount

Certain Wages of American Indians

$

Net Operating Loss Adjustment

$

Fiduciary Adjustment

$

Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years

Chapter 7 – Itemized and Standard Deductions

If the Taxpayer itemized deductions on their Federal return, TaxSlayer will automatically bring those deductions over to the Arizona return and will adjust the medical deduction to eliminate the 7.5% floor.

If the Taxpayer is using the Arizona Standard Deduction (which is the same as the Federal Standard Deduction), the Arizona Standard Deduction can be increased by 25% of the charitable deductions the Taxpayer made during the taxable year that they would have been able to claim if they had itemized. To get this increased Arizona Standard Deduction in TaxSlayer, you must enter the charitable deductions on Schedule A of the Federal return, not on the Arizona return.

If the Taxpayer uses the standard deduction on the Federal return, they may take up to $600 of qualified charitable cash contributions as a below-the-line adjustment to their Federal taxable income. Since it is below the line, it does not affect the Federal AGI which is used as the starting point for Arizona; therefore, no corresponding adjustment is needed for Arizona (New in TY2021).

Note that any charitable deductions for which the Taxpayer is receiving a non-refundable Arizona Credit (see the Non-Refundable Credit chapter) cannot also be used to increase their Arizona Standard Deduction. TaxSlayer handles this automatically for contributions made during the tax year. You must check the prior year Arizona return to determine if contributions made after the tax year were used as a credit; if so, you cannot include them in the charitable contributions this year.

Amounts contributed to a charitable organization as a Qualified Charitable Distribution (QCD) from a retirement fund cannot also be used to increase the Taxpayer's standard deduction.

Chapter 8 – Refundable Credits

Increased Excise Tax Credit

Taxpayers with a Federal AGI of $25,000 or less (MFJ/HOH) or $12,500 (S/MFS) are eligible to receive a refundable credit of $25 for each person included in the return, up to a maximum of $100. The Taxpayer must have a valid SSN. The spouse and qualifying dependents must have a valid SSN or ITIN.

TaxSlayer handles this credit automatically as long as Taxpayer and dependent information is entered correctly on the Federal return.

Native Americans

Native Americans living on their tribe's established reservation are not eligible to receive the Increased Excise Tax Credit. If an Arizona return is being prepared for a Native American Taxpayer (i.e., they have some income that is taxable by Arizona), you must ensure that any automatically generated Increased Excise Tax Credit is removed from the return.

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 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
Credit for Taxes Paid to Another State - Form 309	BEGIN

BACK

Arizona Return

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 ← Select "Yes" to remove the credit
- ○ No

BACK CONTINUE

Property Tax Credit

Taxpayers whose total household income is less the $3751 (living alone) or $5,501 (not living alone) are eligible for a refundable Property Tax Credit if all the following are true:

- Taxpayer must have been a resident of Arizona for the entire year.
- Taxpayer or spouse must be 65 or older by January 1, 2020, or under 65 and receiving Title 16 Supplemental Security Income (SSI)
- Taxpayer paid property taxes or rent on their main home in Arizona

Income Rules

The following income MUST be included when calculating whether the return falls under the income cap:

- The income of everyone living in the household, even if they are not on the return.
- Dividend and interest income not taxable by Arizona (e.g., interest from US obligations and Arizona municipalities)
- Gross pension received, not taxable

Capital losses are limited to $1,500 per household member ($3,000 max)

Do not include Social Security benefits, Railroad Retirement benefits, or veteran's disability pensions in Taxpayer or household income.

The income for Taxpayer and Spouse will flow automatically from the Federal return, including all the appropriate adjustments. Income information for other household members must be entered separately by the preparer. This income will not be taxed by Arizona; it is used only for calculating total household income for the cap. You may want to save yourself some time and add up the income of other household members to see if the Taxpayer still qualifies for a Property Tax Credit before beginning the data entry in TaxSlayer.

When entering a Property Tax Credit into TaxSlayer, the first several screens are common to both Renters and Owners.

Arizona Return

Basic Information	BEGIN
Small Business Deduction	BEGIN
Additions to Income	BEGIN
Subtractions from Income	BEGIN
Standard Deduction	BEGIN
Itemized Deductions	BEGIN
Credits	BEGIN
Voluntary Contributions	BEGIN
Payments and Penalties	BEGIN
Miscellaneous Forms	BEGIN

EXIT ARIZONA RETURN

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Property Tax Credit - Form 140 PTC	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
Credit for Taxes Paid to Another State - Form 309	BEGIN

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

1. You must select "Yes" or the credit will not be applied!

2. Select Qualifying Questions

Qualifying Questions — BEGIN

Household Income received from Other Persons you lived with — BEGIN

Household Income adjustments — BEGIN

If you rent complete the section below

Taxes From Form 201 — BEGIN

If you own your property complete the section below

Property Taxes Paid — BEGIN

BACK CONTINUE

Arizona Return

Qualifying Questions

BACK CONTINUE

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

Yes
No

Resident entire year? If "No", not eligible for PTC.

Did you rent or own home as of December 31, 2021

--Select--

Select "Rented" or "Owned"

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

Yes
No

Paid property tax? If "No", not eligible for PTC.

Did you live alone for all of 2021?

--Select--

Live alone - select Yes or No. Answer used to determine cap and maximum credit.

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

Yes
No

Only one claiming PTC? If "No", not eligible for PTC.

Did you receive Title 16, SSI Payments during 2021?

Yes
No

Title 16 SSI payments? Typically "No". "Yes" covered later.

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

BACK CONTINUE

Other Household Income

Arizona Return

Property Tax Credit Form 140 PTC

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

--Select--

Qualifying Questions	BEGIN
Household Income received from Other Persons you lived with	BEGIN
Household Income adjustments	BEGIN
If you rent complete the section below	
Taxes From Form 201	BEGIN
If you own your property complete the section below	
Property Taxes Paid	BEGIN

BACK SAVE

Include income of everyone resident in household, even if not on tax return.

Household Income Received From Other Persons You Lived With

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
$

BACK SAVE

Enter total amounts of various income types for all additional persons in the household. Do not include Social Security, RRB, or Disability payments (see PTC instructions on azdor.gov website for full list of income that must be included).

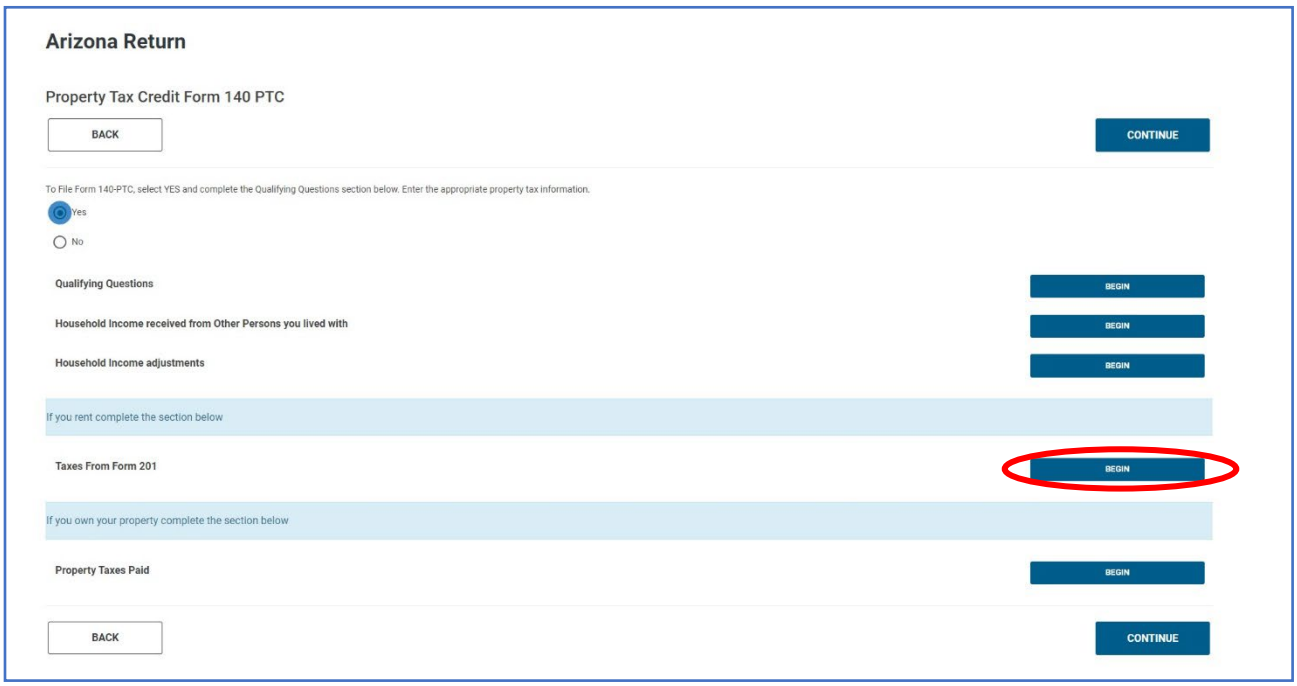
Property Tax Credit for Renters

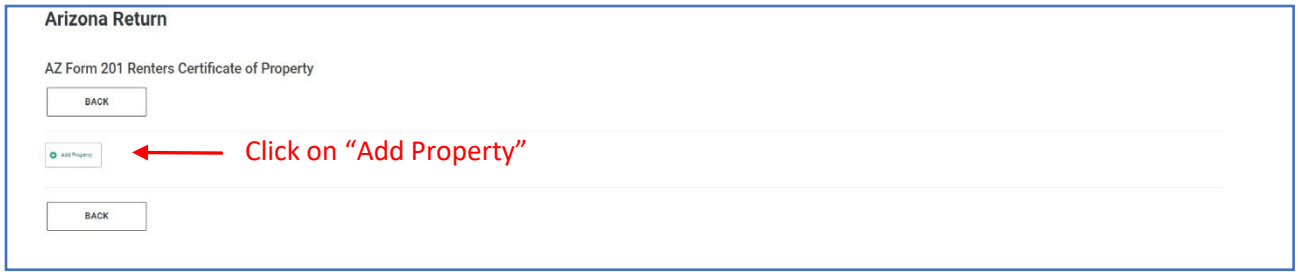
The Taxpayer must have Form AZ 201 signed by their landlord for the current year (see Appendix B for a sample of this form). The landlord must fill in Part 2 of the form:

- Landlord's name and address (required)
- Business name and address (optional)
- Was tenant's rent subsidized? If so, Taxpayer can use only amounts paid out-of-pocket for the PTC.
- Was property exempt from property taxes? If yes, Taxpayer is not eligible for the PTC.
- Did landlord occupy any of the property? If yes, Taxpayer is not eligible for the PTC.
- Property tax factor. This is a value calculated by the landlord indicating what percentage of the rent paid by the tenant was used to pay property tax.
- Signature of landlord, date signed, printed name of landlord, landlord telephone number

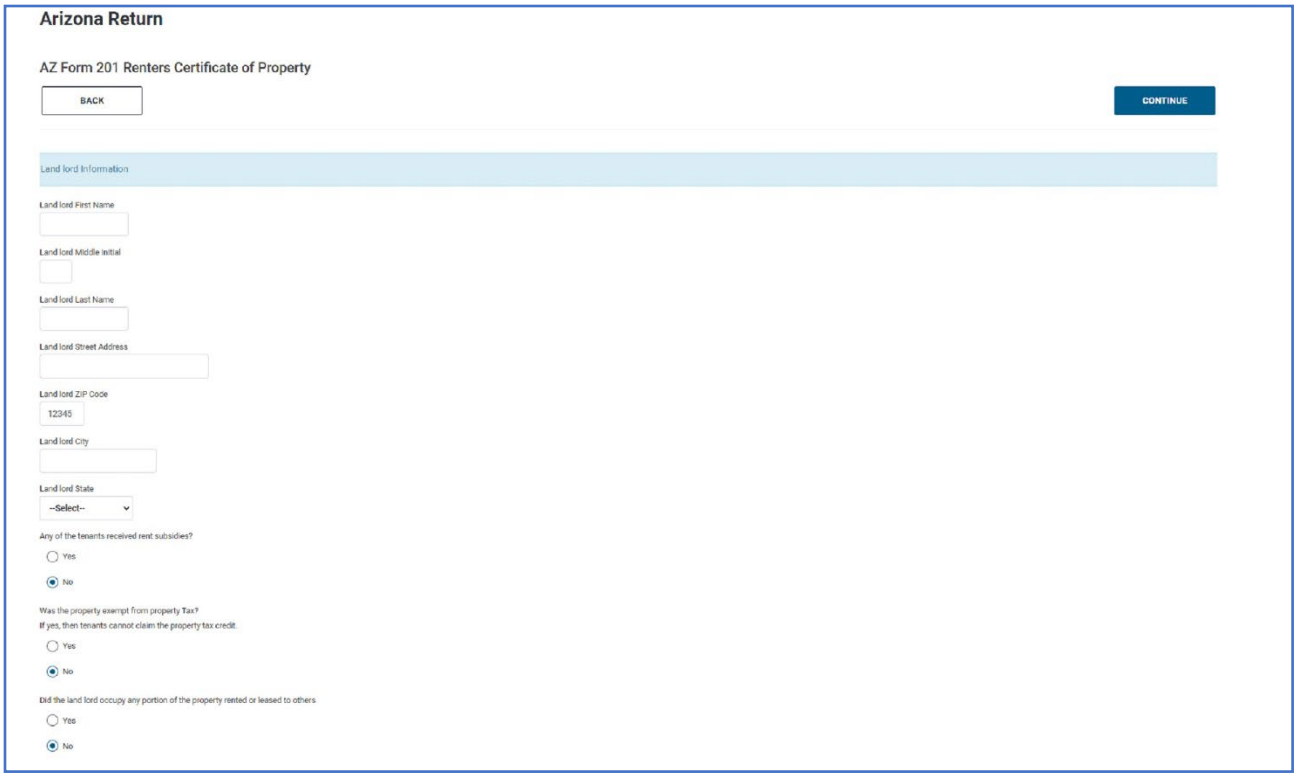
The preparer fills out Part 3 of the AZ 201 with:

- Rent paid by Taxpayer
- Copy the Property tax factor from Part 2 if it does not already appear in Part 3.
- Calculation of amount of rent used to pay property taxes

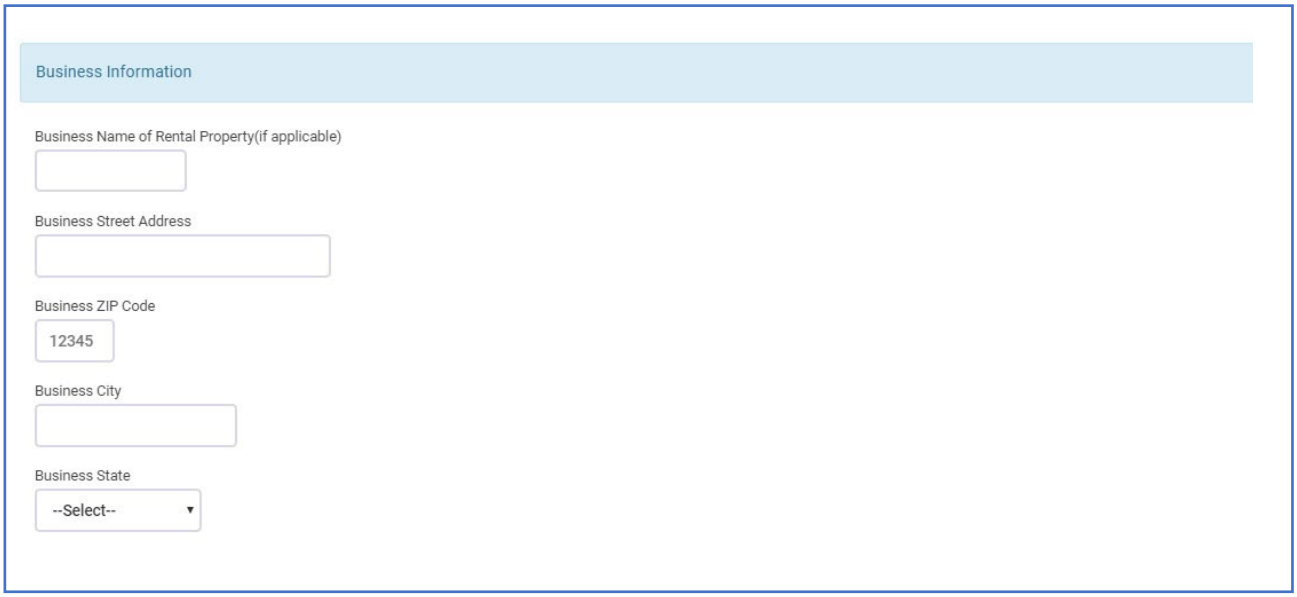




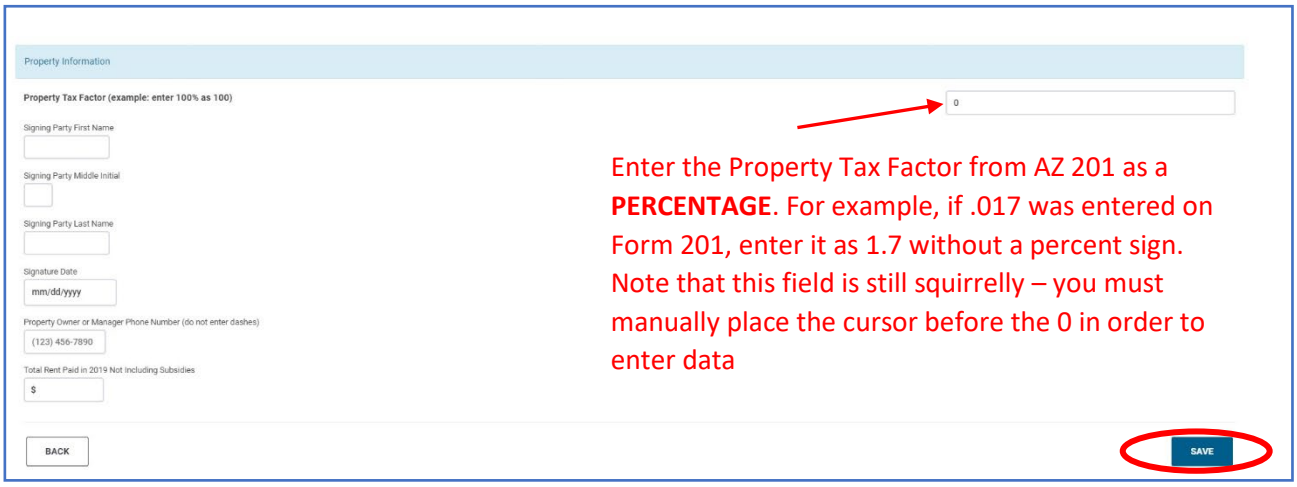
Enter the Landlord information from the Part 2 of AZ Form 201 into TaxSlayer.



Enter the Business information from the Part 2 of AZ Form 201 into TaxSlayer. This section of the 201 is not required to be filled out. If the form is blank in this area, skip these entries.



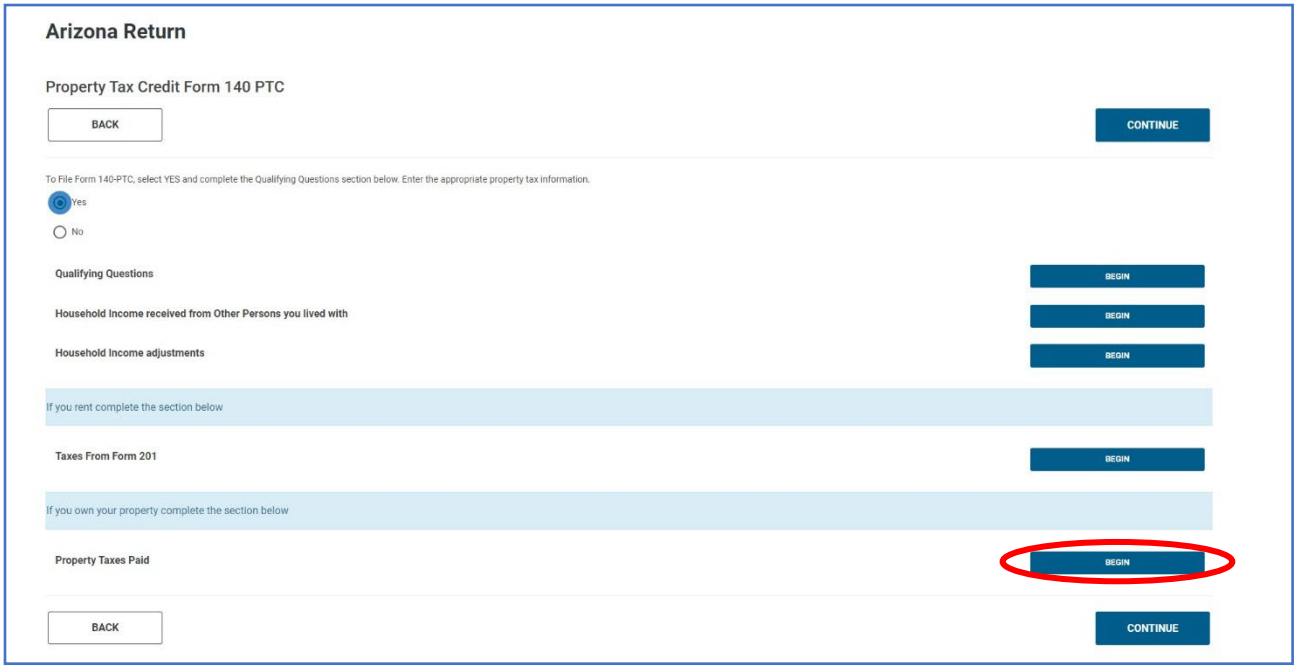
Enter the property information from Parts 2 and 3 of Form 201.

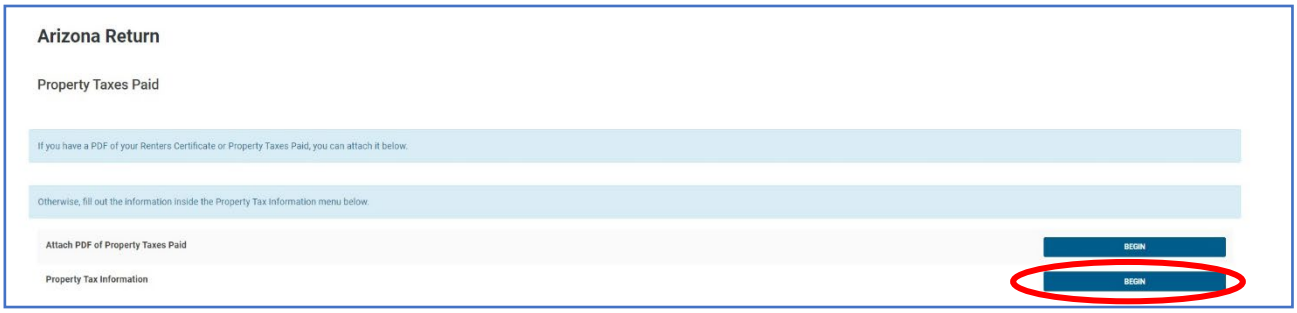


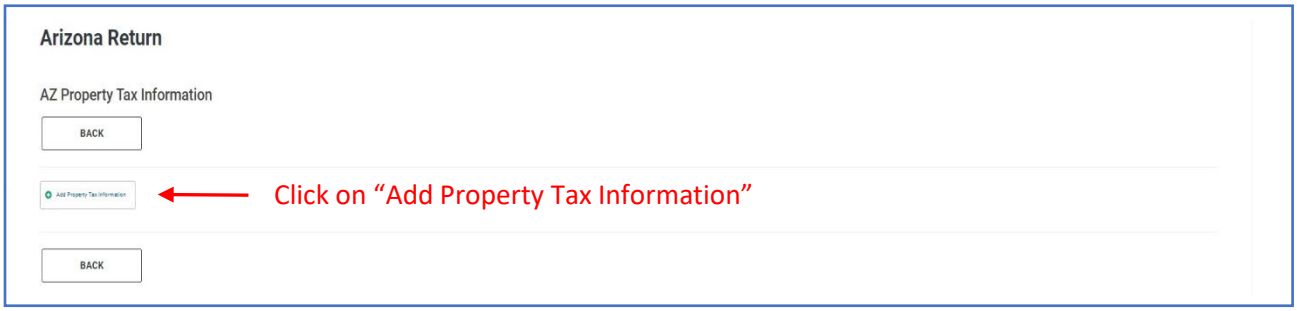
After entering all the data from the AZ 201, check the result on the TaxSlayer generated AZ PTC form against the calculation you made in Part 3 of Form AZ 201. If they don't match, you either mistyped the rent, mis-entered the property tax factor, or miscalculated the property taxes on Form 201.

If you see no PTC at all, ensure that you selected "Yes" on the first Property Tax Credit input screen.

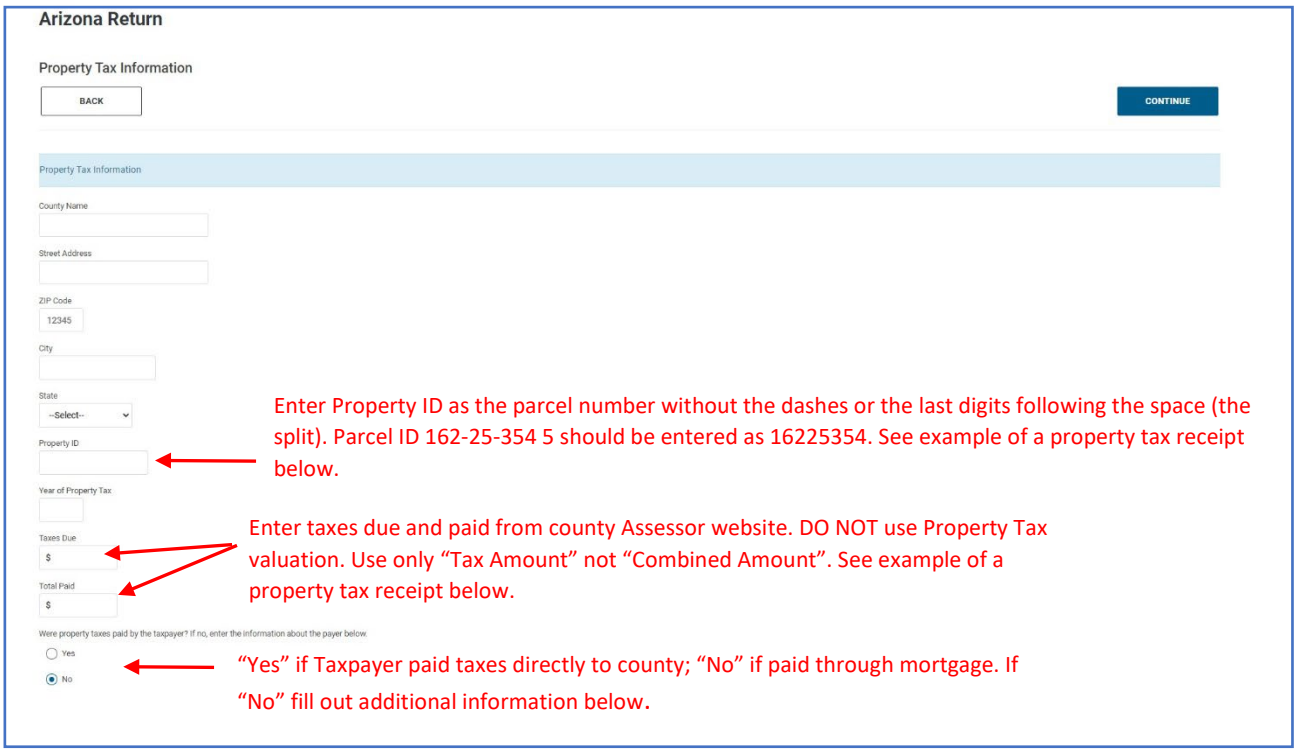
Property Tax Credit for Owners

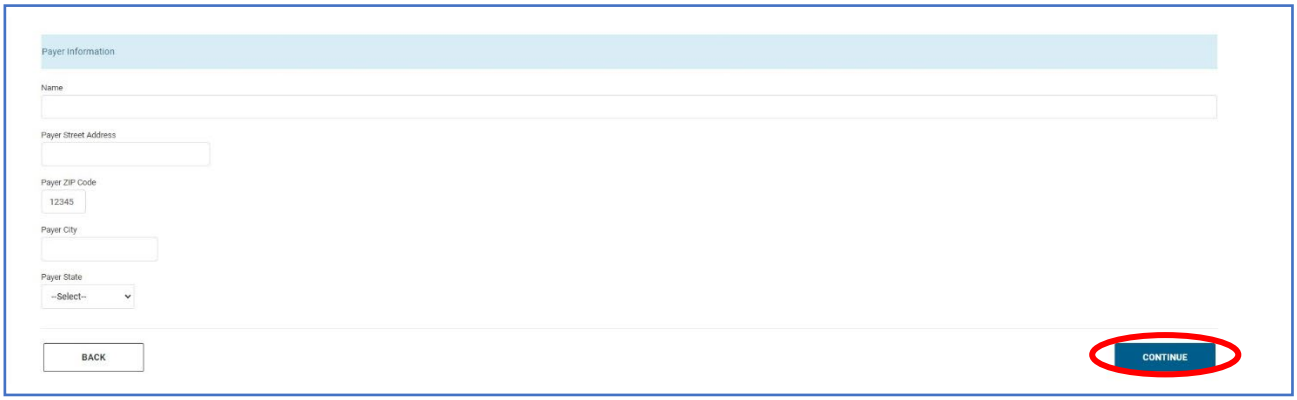






Fill in the information from the Property Tax receipt obtained from the County Assessor website.





Property Tax Receipt Example

Tax Receipt 162-25-354 5

Use without dashes

Don't use

Current Mailing Name & Address

MICHAEL R FOX & SANDRA M FOX REV LIVING
10 W GEORGIA AVE UNIT 23
PHOENIX, AZ 85013-2005

Property (Situs) Address
10 W GEORGIA AVE #23
PHOENIX, AZ 85013

To re-print your property tax receipt for the purpose of your Income Tax itemization, please enter the Income Tax Year's start date.
All property tax payments made within that Income Tax Year will be retrieved.

Start Date: 1/1/2018 **Create Tax Receipt**

Payments between 1/1/2018 and 12/31/2018

Date Paid	Tax Year	Half Code	Payment Of	Tax Amount	Interest & Fee Amount	Combined Amount	Transaction Number
9/21/2018	2018	F	TAX PAYMENT	$2,326.56	$0.00	$2,326.56	050-22911
			Total Payments	**$2,326.56**	**$0.00**	**$2,326.56**	

Use

Don't use

Print Tax Receipt

Please contact a tax professional to determine whether your payment is tax deductible.

See Appendix A for how to look up property taxes on the Maricopa County Assessor's website.

Special Situations for Property Tax Credits

Taxpayer is both Owner and Renter

The Taxpayer can be both an Owner and a Renter of their primary residence. This typically occurs when they live in a mobile home park. In this case, they OWN the mobile home structure and pay taxes to the county, and they RENT the space from a landlord.

The Taxpayer should receive Form AZ 201 from their landlord. You need to look up the property taxes they paid to the county. The parcel number may not work for this lookup; use the Taxpayer name and address for the lookup.

On the Property Tax Credit screen

- Choose "Rented" in the Qualifying Questions
- Enter "Taxes from Form 201" section
- Enter "Property Taxes Paid" section

Taxpayer owns a Co-op Unit

If the Taxpayer owns a co-op unit they should receive a form from their organization that lists the types of units in the co-op and the property tax associated with each type.

TaxSlayer is not set up to enter co-op information, but the Property Tax Credit is still applicable.

The first workaround is to look up the parcel ID of the cooperation and enter the PTC data as "Owned". Enter the full amount of the taxes shown for their unit type.

The second workaround is to enter the taxes as a Rental. Use 100 (100%) as the Property Tax factor and enter the full amount of the taxes shown for their unit type.

Taxpayer under 65 and receiving Title 16 SSI

If the Taxpayer is under the age of 65 but is receiving Title 16 Supplemental Security Income (SSI), they are still eligible for the Property Tax Credit if they meet the income limitations.

The Taxpayer must provide a copy of their SSI statement as proof.

In this situation

- Answer the last Qualifying Question (Title 16 SSI) as "Yes"
- Fill out the appropriate sections of the PTC screens (renter and/or owner)
- If you have the capability of scanning in the SSI statement, you will be able to efile the Arizona return
- If you do not have scanning capability, you must file the return as a paper return, being sure to attach copies of the SSI statement as well as Form AZ 201 and/or the property tax receipt

Property Tax Credit Deadline

The Taxpayer must file either the AZ PTC, a Federal extension (Form 4868), or an Arizona extension specifically for the AZ PTC, by the tax filing deadline in order to receive the credit. The Taxpayer cannot claim the credit for prior years.

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form **204**

Application for Filing Extension
For Individual Returns Only

FOR CALENDAR YEAR **2021**

For the calendar year 2021 or fiscal year beginning M M D D 2 0 2 1 and ending M M D D Y Y Y Y. 66

1 Your First Name and Middle Initial	Last Name	Enter your SSN(s). Your Social Security Number
1 Spouse's First Name and Middle Initial (if filing joint)	Last Name	Spouse's Social Security No.
2 Current Home Address - number and street, rural route	Apt. No.	Daytime Phone (with area code) 94
3 City, Town or Post Office State ZIP Code		REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88

Resident Personal Income Tax Forms – *Check only one box:*

☐ 140 ☐ 140A ☐ 140EZ ☐ 140PTC ☐ 140ET
☐ Part-Year Resident Personal Income Tax, Form 140PY
☐ Nonresident Personal Income Tax, Form 140NR
☐ Nonresident Composite, Form 140NR

Chapter 9 – Non-Refundable Credits

There are a large number of non-refundable credits available to Arizona Taypayers. This document covers only the most common ones seen at VITA sites. It also does not cover the requirements and caps for each type of credit as they can change from year to year. Those can be found on the Arizona Department of Revenue website (azdor.gov) and clicking on the "Tax Credits" icon.

All non-refundable credits are entered starting with this top menu in TaxSlayer:

The next screen allows you to choose the specific credit that you wish to enter.

Once you select the specific credit, you will be taken to additional sub-screens to enter the information specific to that credit. Each of these starts with a question in a dropdown box asking if you want to file the form associated with the credit. You must select "Yes" from the dropdown; otherwise the credit will not be applied!

Once the credit information is entered, you must back out of every screen using the "Save" button if it is offered, or the "Back" button if no "Save" button appears. The credit will not take effect (i.e., the refund monitor for Arizona will not be updated) until you have saved the Arizona return.

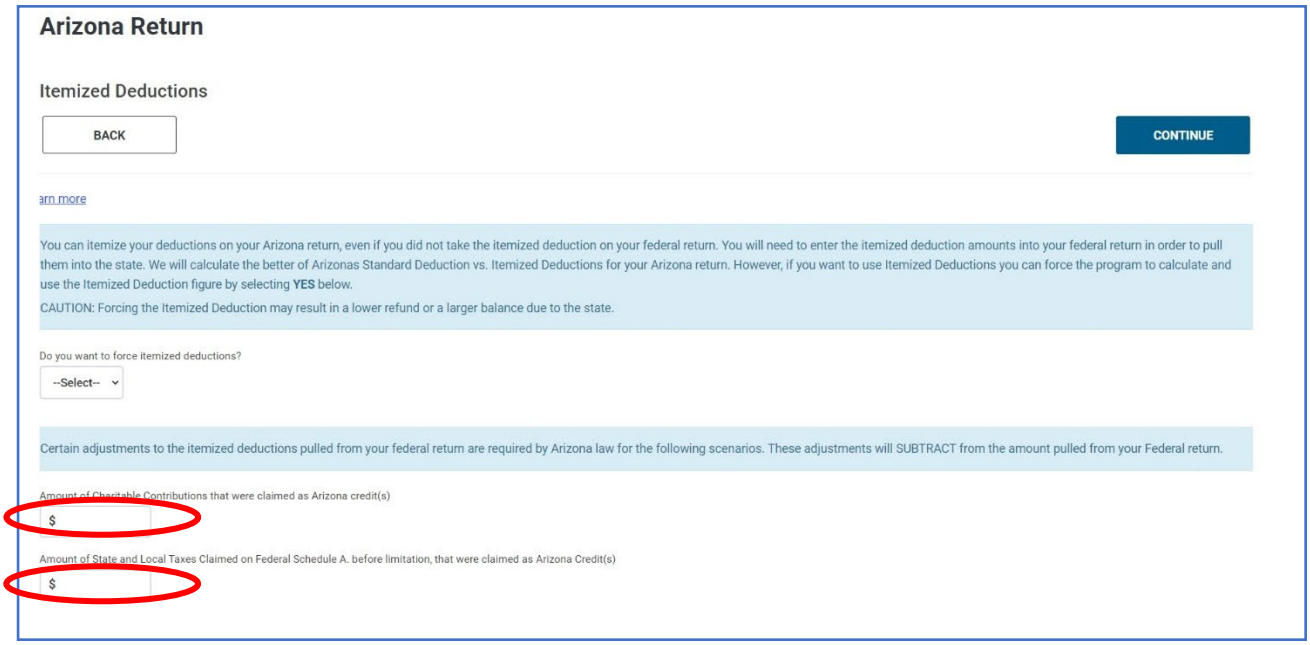
Remember that the Taxpayer cannot use charitable contributions for which they receive a credit as contributions to increase the Arizona standard deduction. These include charitable contributions taken as credits during the prior tax year that were made between January and April.

Note: If the Taxpayer itemized deductions on their Federal return, any charitable contributions that were used to obtain a non-refundable Arizona credit must be subtracted from the Federal charitable contributions on Schedule A. They can be added back on Schedule A as State Taxes Paid up to the $10,000 limit for State and Local Taxes (SALT).

The increased SALT amount CANNOT be flowed forward into the Arizona return as an itemized deduction. The amount used to increase SALT must be deducted from the Arizona itemized deductions on Schedule 140A.

This must be done manually by the preparer.

- On the Federal Schedule A, decrease the cash charitable contributions by the amount of the credit actually used on the Arizona return (which may be less than the full contribution made).
- On the Federal Schedule A, increase the State and Local Taxes (SALT) by the same amount.
- On the Arizona return, go to the Itemized Deductions section and enter
    - the amount used as a credit on the Arizona return
    - the amount of that credit moved to SALT on the Federal return (the same number if not limited by SALT)



By entering this information, it is likely that the recomputed Arizona tax will be different from what you originally started with and more or less of the charitable contributions may end up being used as credits! This recursion is iterative and would take tons of effort to resolve. Since the difference will be very small, it's probably not worth your time to try to optimize it.

Amounts contributed to a charitable organization as a Qualified Charitable Distribution (QCD) from a retirement fund cannot also be used to receive a non-refundable Arizona tax credit.

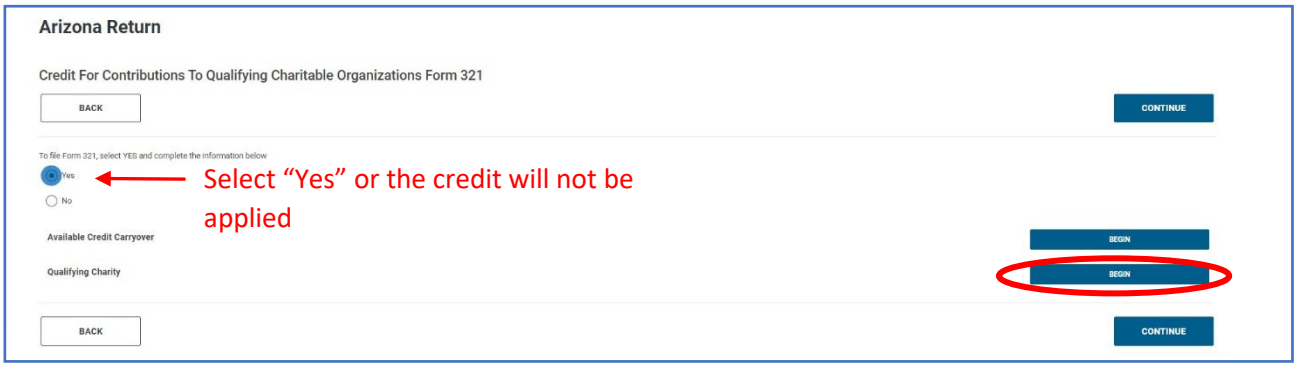
Contributions to Qualifying Charitable Organizations

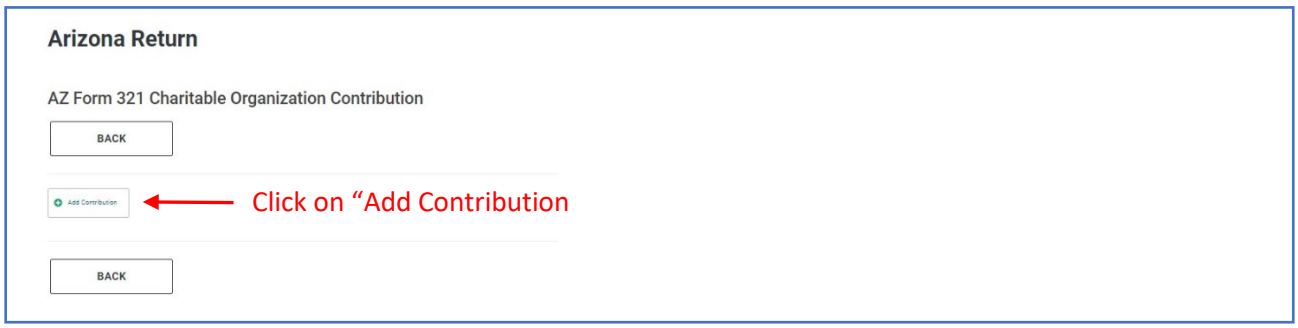
There are two types of contributions to Charitable Organizations

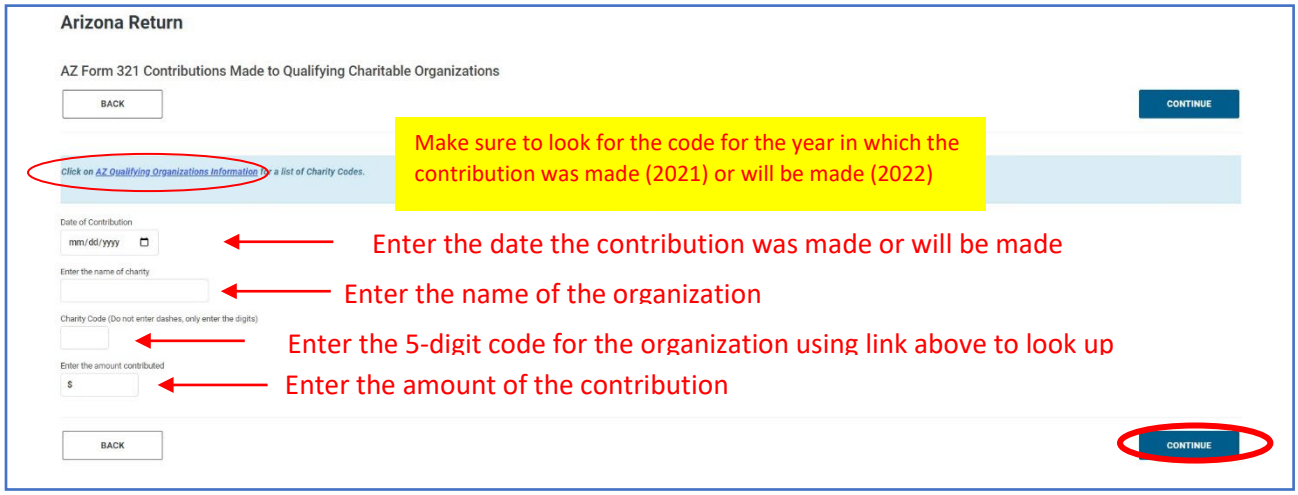
- Qualifying Charitable Organizations (QCO)
- Qualifying Foster Care Organization (QFCO)

They have separate individual limits and the Taxpayer can contribute to either or both. Be very careful to use the correct credit type based on the organization that received the contribution. If you mistakenly claim a QCO credit for a contribution that was made to a Qualifying Foster Care Organization (or vice versa), the Arizona return will be rejected.

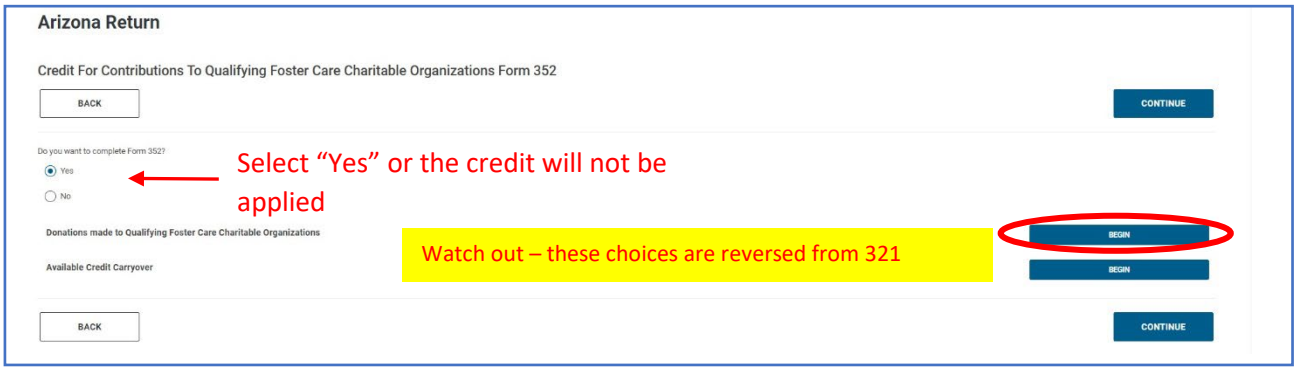
Contributions to Qualifying Charitable Organizations (QCO) – Form 321

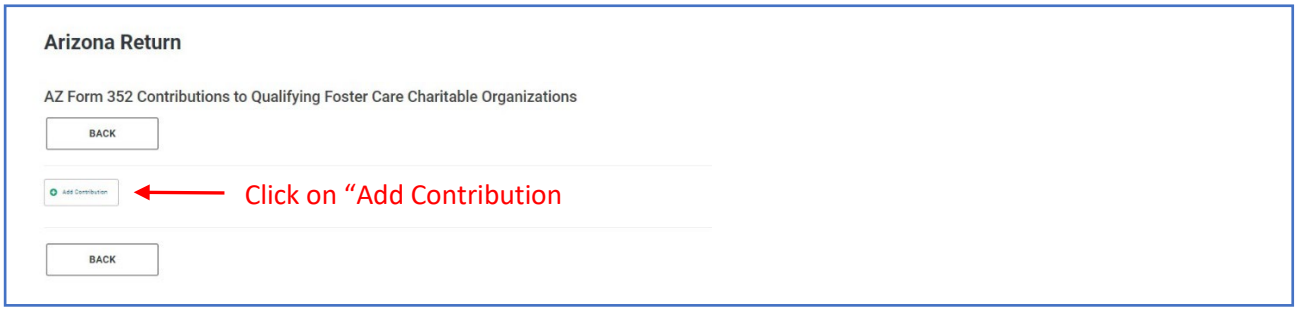


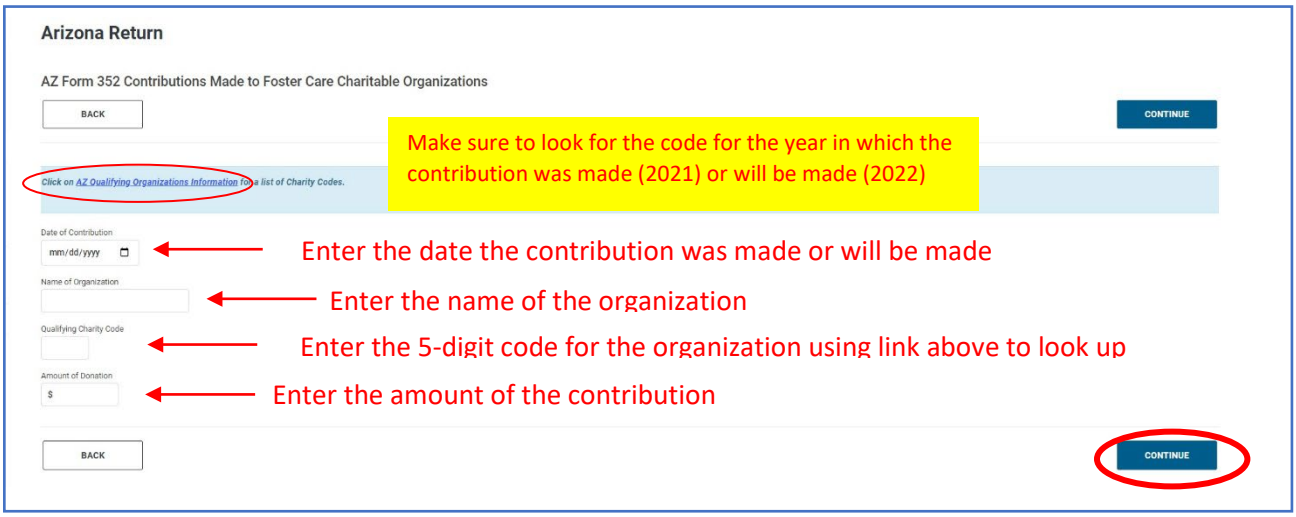



Arizona Return
AZ Form 321 Contributions Made to Qualifying Charitable Organizations
BACK
CONTINUE
Make sure to look for the code for the year in which the contribution was made (2021) or will be made (2022)
Click on AZ Qualifying Organizations Information for a list of Charity Codes.
Date of Contribution
mm/dd/yyyy
Enter the date the contribution was made or will be made
Enter the name of charity
Enter the name of the organization
Charity Code (Do not enter dashes, only enter the digits)
Enter the 5-digit code for the organization using link above to look up
Enter the amount contributed
$
Enter the amount of the contribution
BACK
CONTINUE

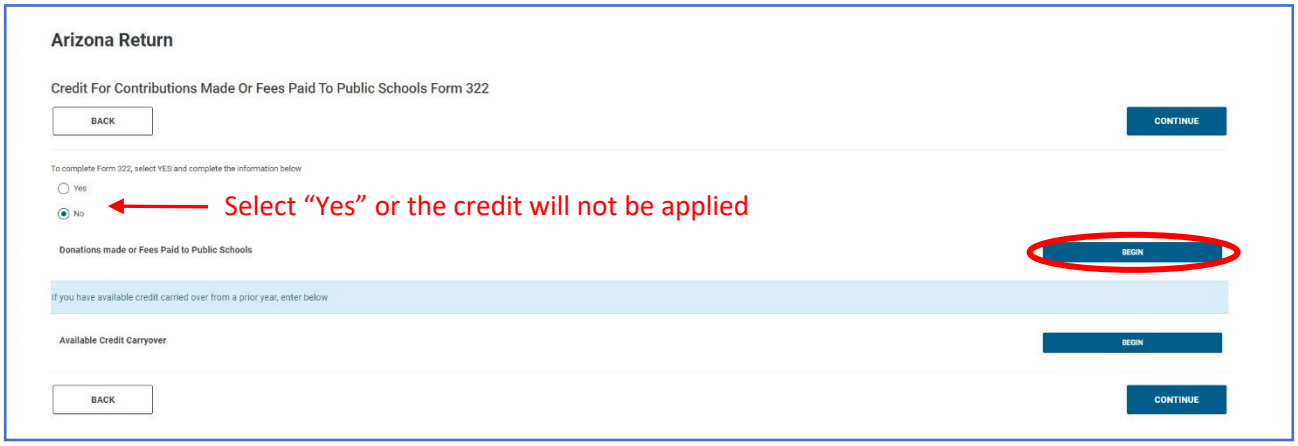
Contributions to Qualifying Foster Care Organizations (QFCO) – Form 352

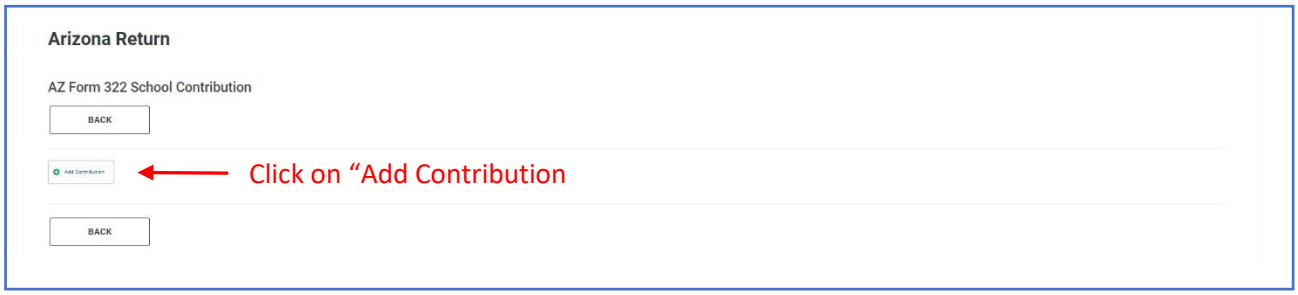


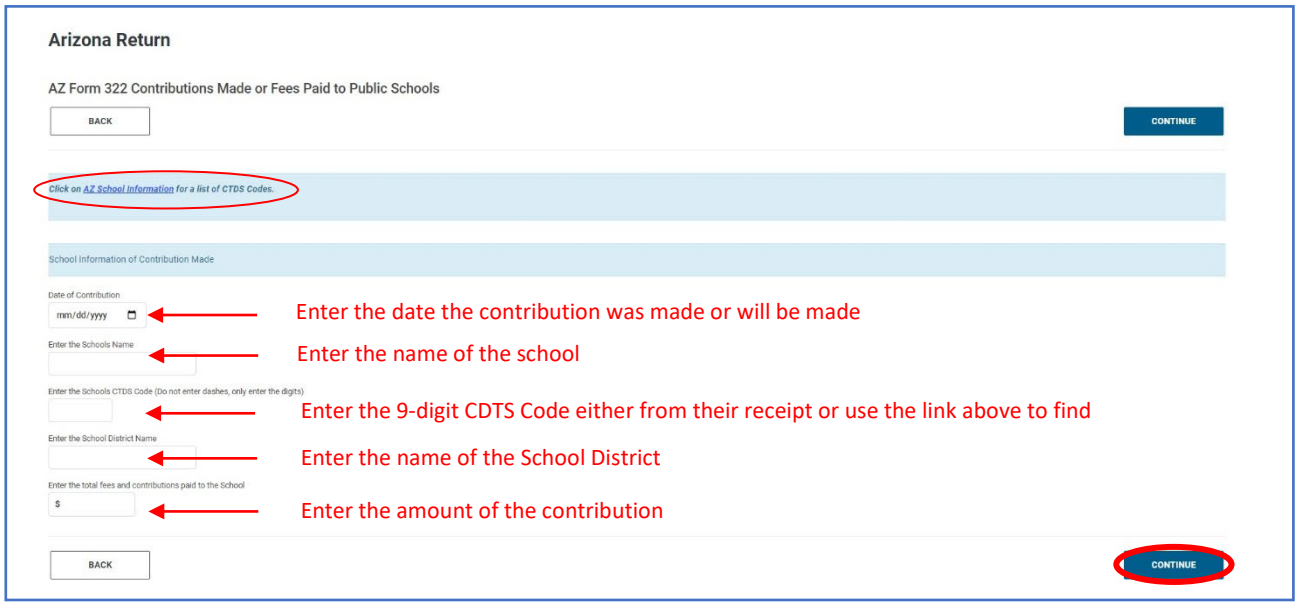




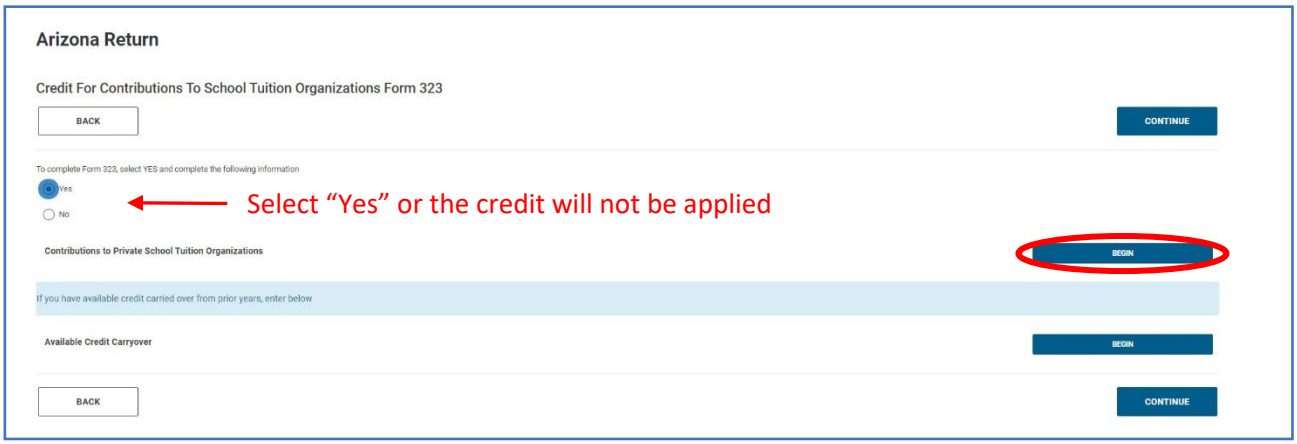
Contributions to Public Schools – Form 322

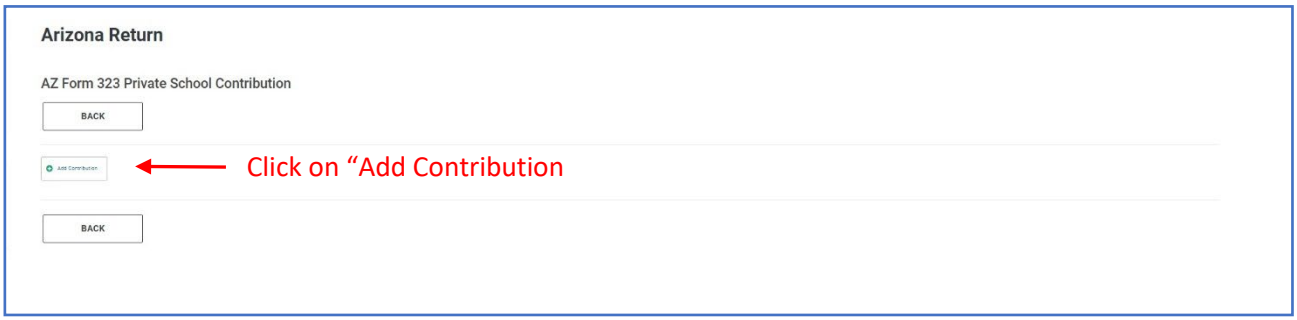


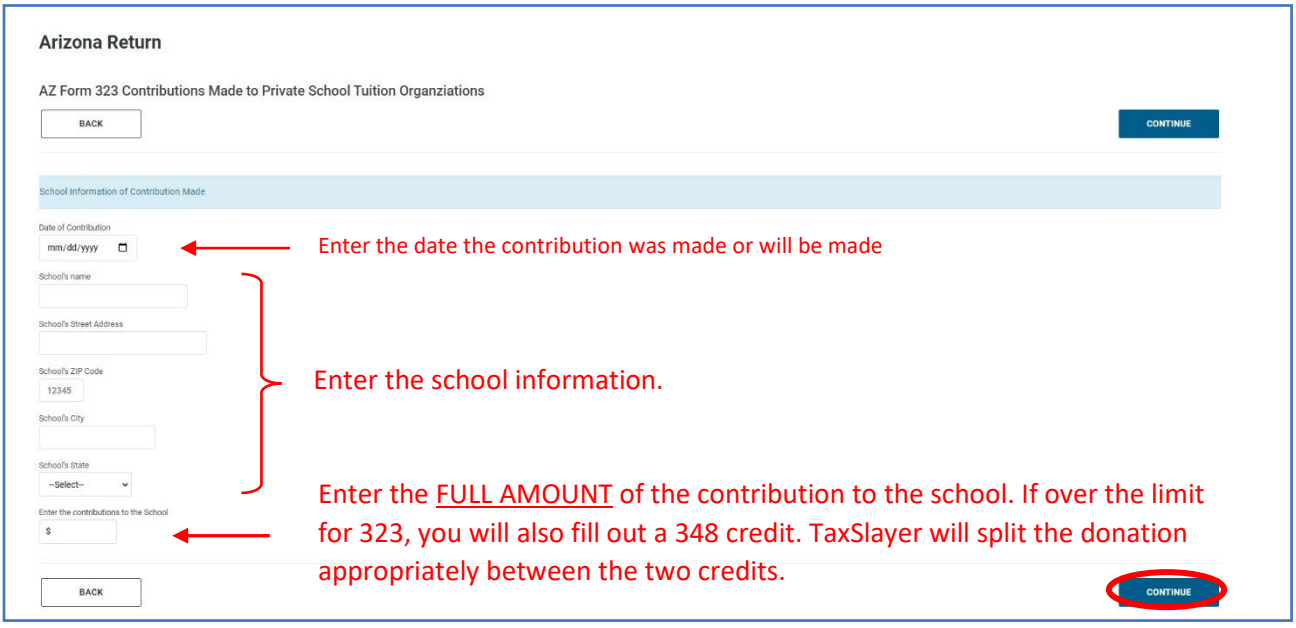




Contributions to School Tuition Organizations – Form 323







Contributions to Certified School Tuition Organizations – Form 348

Arizona Return

Credit For Contributions To Certified School Tuition Organization Form 348

BACK CONTINUE

Do you want to complete Form 348?

- (•) Yes
- ( ) No

Select "Yes" or the credit will not be applied

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 2021 Form 323 for contributions to private school tuition organizations?

- (•) Yes
- ( ) No

Select "Yes" to claiming 323 credit this year

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

- (•) Yes
- ( ) No

Select "Yes" to contributing in excess of 323

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

BACK CONTINUE

Arizona Return

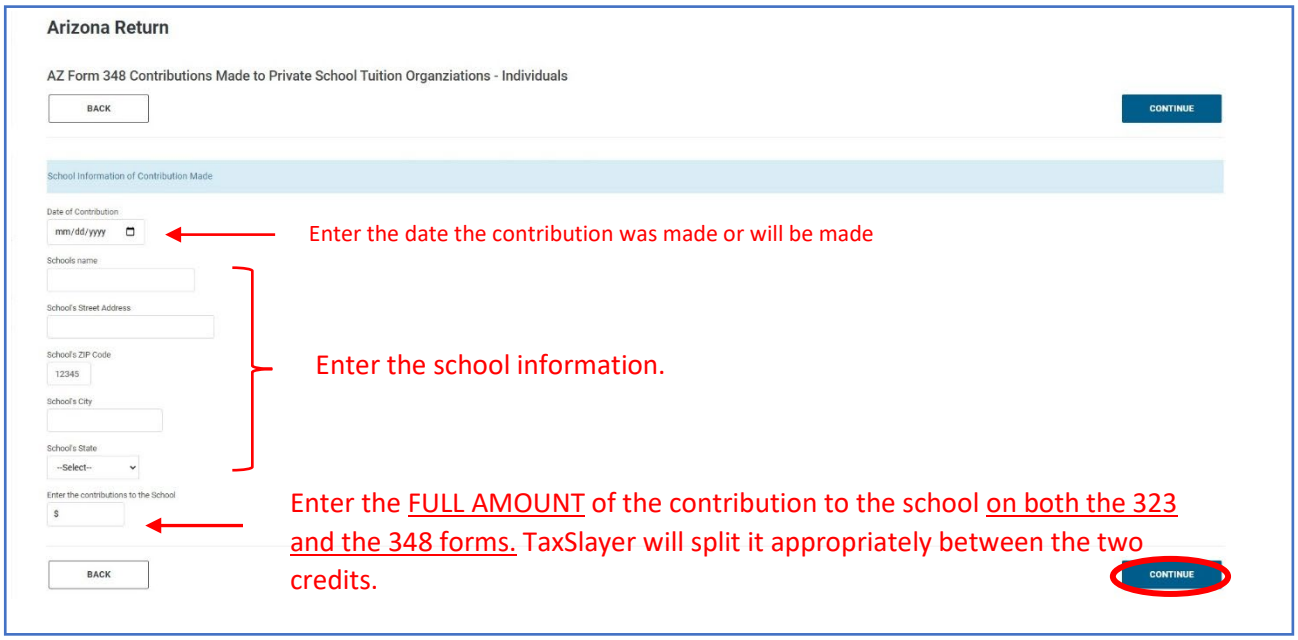
AZ Form 348 Private School Contribution

BACK

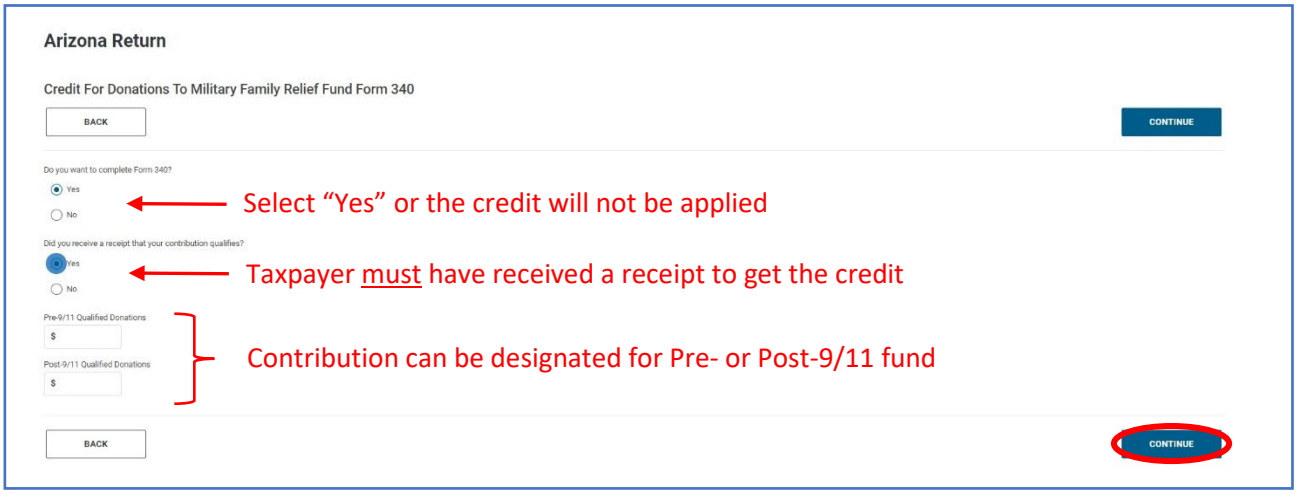
Add Contributor

Click on "Add Contribution

BACK


Arizona Return
AZ Form 348 Contributions Made to Private School Tuition Organziations - Individuals
BACK
CONTINUE
School Information of Contribution Made
Date of Contribution
mm/dd/yyyy
Enter the date the contribution was made or will be made
Schools name
School's Street Address
School's ZIP Code
12345
School's City
School's State
--Select--
Enter the school information.
Enter the contributions to the School
$
Enter the FULL AMOUNT of the contribution to the school on both the 323 and the 348 forms. TaxSlayer will split it appropriately between the two credits.
BACK
CONTINUE

Contributions to Military Relief Fund – Form 340



Arizona Form 301

Page 1

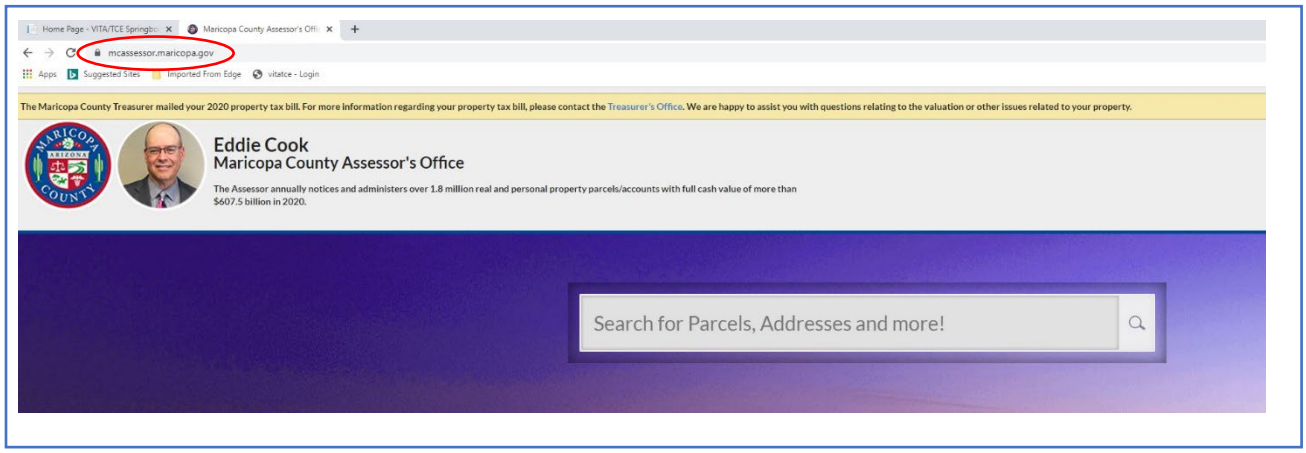
AZ Form 301 is a summary of all of the available non-refundable credits entered on the Arizona tax return. TaxSlayer will automatically enter the full amount (not to exceed limit) of all credits that you entered.

Page 2

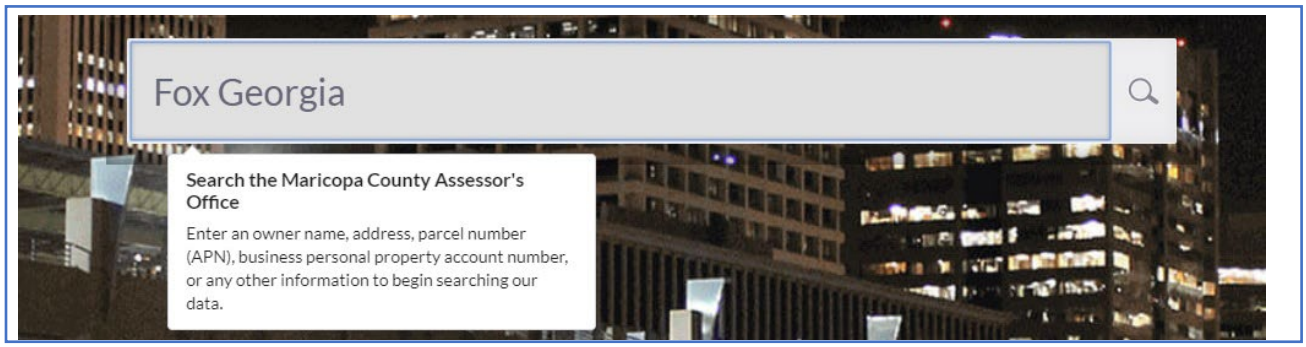
AZ Form 301 page 2 is a summary of all of the non-refundable credits that were actually used on the Arizona tax return. TaxSlayer will automatically handle this, reducing the full amount of credits entered, if necessary, to the limit of the tax liability. In many cases, the unused credit amounts can be carried forward to future years (reference azdor.gov Tax Credits for specific information).

Appendix A – Looking up Property Tax on Maricopa County Assessor's website

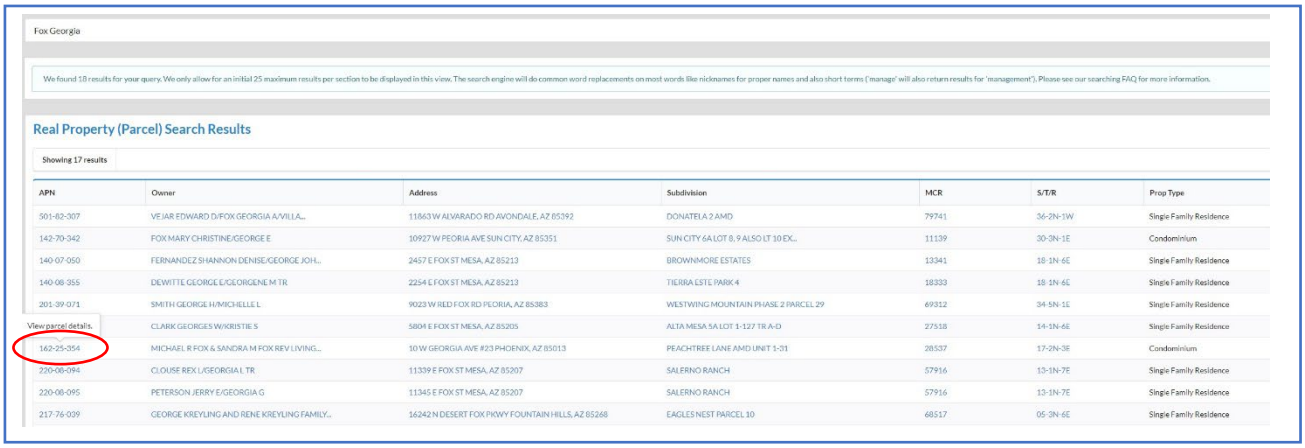
You can look up the property taxes paid by the Taxpayer on the Maricopa County Assessor's website.



Enter sufficient information to give you the fewest results. Sometimes using the Parcel ID does not work correctly. Try using name (if uncommon) or street address (without E, W, N, S or St, Ave)



Click on the Parcel ID to get property tax information. Don't click on other fields as they will take you to other types of information (such as street view of the property).



Fox Georgia

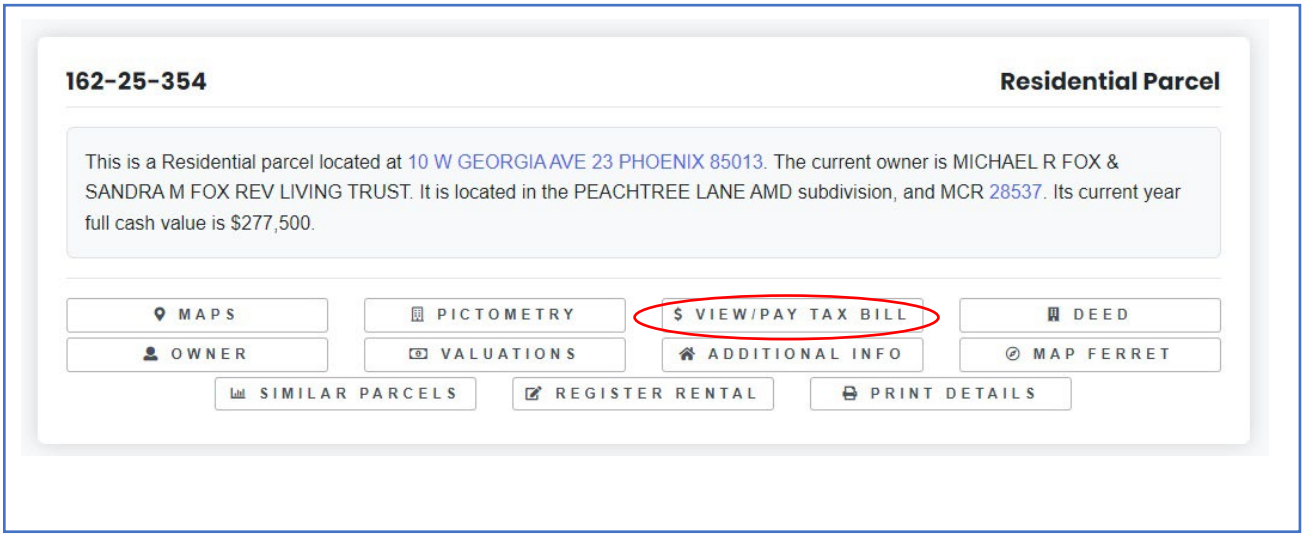
We found 18 results for your query. We only allow for an initial 25 maximum results per section to be displayed in this view. The search engine will do common word replacements on most words like nicknames for proper names and also short terms ('manage' will also return results for 'management'). Please see our searching FAQ for more information.

Real Property (Parcel) Search Results

Showing 17 results

APN	Owner	Address	Subdivision	MCR	S/T/R	Prop Type
501-62-307	VEJAR EDWARD D/FOX GEORGIA A/VILLA...	11863 W ALVARADO RD AVONDALE, AZ 85392	DONATELA 2 AMD	79741	36-2N-1W	Single Family Residence
142-70-342	FOX MARY CHRISTINE/GEORGE E	10927 W PEORIA AVE SUN CITY, AZ 85351	SUN CITY 6A LOT 8, 9 ALSO LT 10 EX...	11139	30-3N-1E	Condominium
140-07-050	FERNANDEZ SHANNON DENISE/GEORGE JOH...	2457 E FOX ST MESA, AZ 85213	BROWNMORE ESTATES	13341	18-1N-6E	Single Family Residence
140-08-355	DEWITTE GEORGE E/GEORGENE M TR	2254 E FOX ST MESA, AZ 85213	TIERRA ESTE PARK 4	18333	18-1N-6E	Single Family Residence
201-39-071	SMITH GEORGE H/MICHELLE L	9023 W RED FOX RD PEORIA, AZ 85383	WESTWING MOUNTAIN PHASE 2 PARCEL 29	69312	34-5N-1E	Single Family Residence
View parcel details.	CLARK GEORGES W/KRISTIE S	5804 E FOX ST MESA, AZ 85205	ALTA MESA 5A LOT 1-127 TR A-D	27518	14-1N-6E	Single Family Residence
162-25-354	MICHAEL R FOX & SANDRA M FOX REV LIVING...	10 W GEORGIA AVE #23 PHOENIX, AZ 85013	PEACHTREE LANE AMD UNIT 1-31	28537	17-2N-3E	Condominium
220-08-094	CLOUSE REX L/GEORGIA L TR	11339 E FOX ST MESA, AZ 85207	SALERNO RANCH	57916	13-1N-7E	Single Family Residence
220-08-095	PETERSON JERRY E/GEORGIA G	11345 E FOX ST MESA, AZ 85207	SALERNO RANCH	57916	13-1N-7E	Single Family Residence
217-76-039	GEORGE KREYLING AND RENE KREYLING FAMILY...	16242 N DESERT FOX PKWY FOUNTAIN HILLS, AZ 85268	EAGLES NEST PARCEL 10	68517	05-3N-6E	Single Family Residence

Select "$ View/Pay Tax Bill"

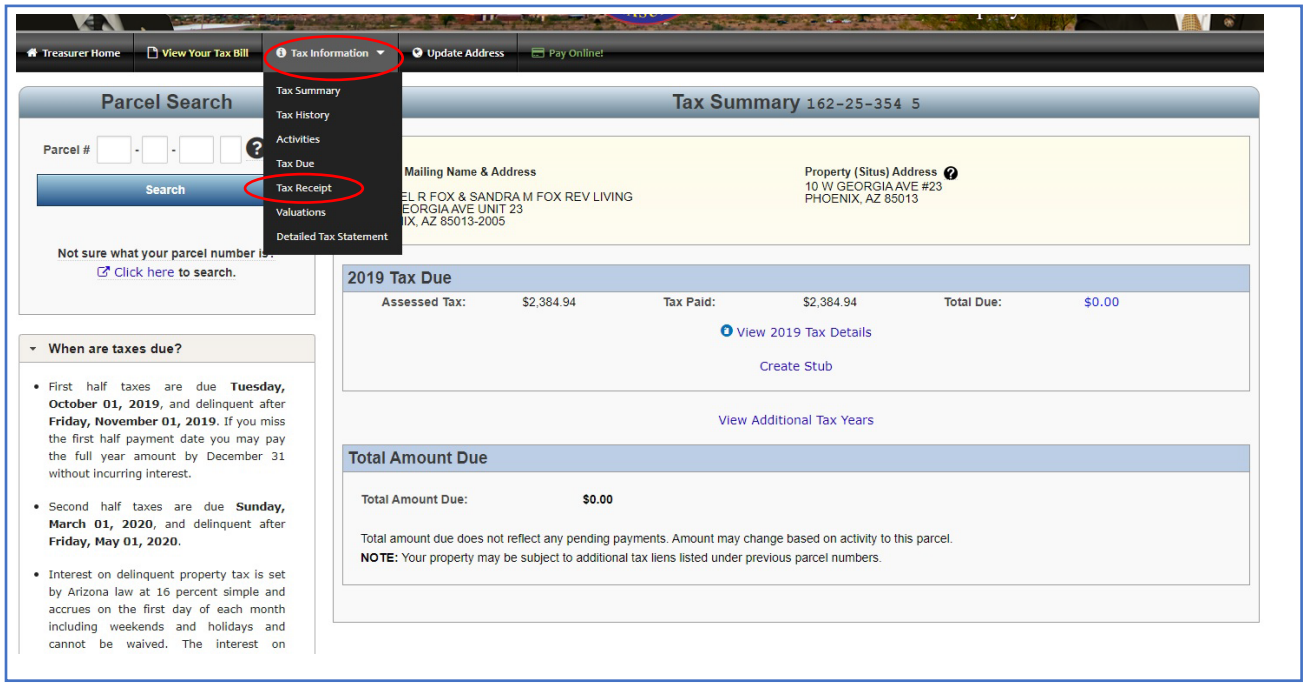


162-25-354 Residential Parcel

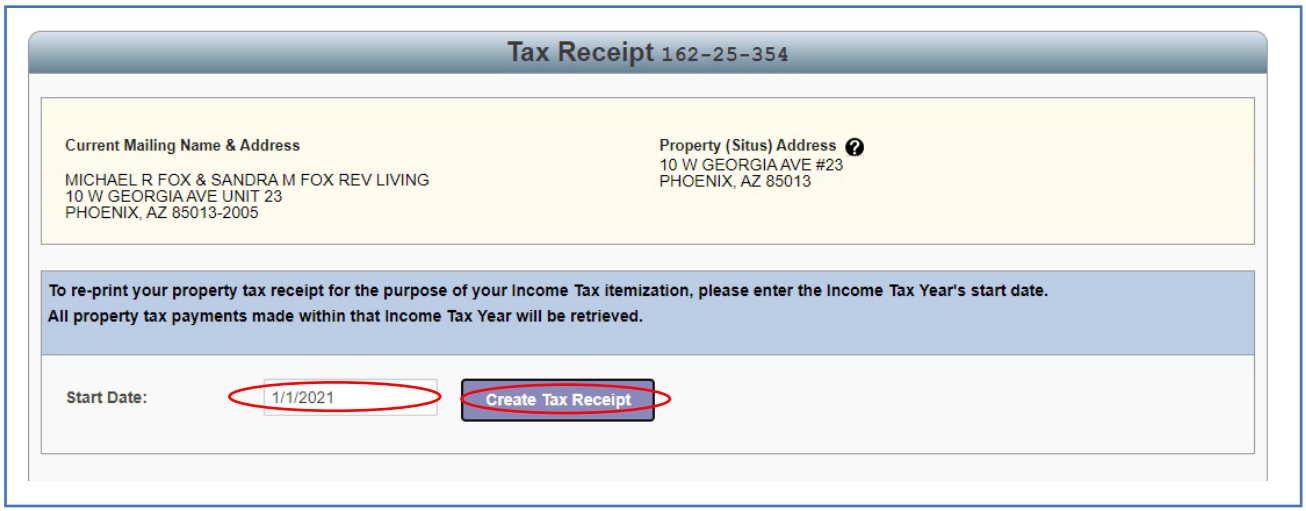
This is a Residential parcel located at 10 W GEORGIA AVE 23 PHOENIX 85013. The current owner is MICHAEL R FOX & SANDRA M FOX REV LIVING TRUST. It is located in the PEACHTREE LANE AMD subdivision, and MCR 28537. Its current year full cash value is $277,500.

MAPS | PICTOMETRY | $ VIEW/PAY TAX BILL | DEED
OWNER | VALUATIONS | ADDITIONAL INFO | MAP FERRET
SIMILAR PARCELS | REGISTER RENTAL | PRINT DETAILS

Select “Tax Receipt” from dropdown under “Tax Information”



If the year is not correct, change it to the year you want, then click “Create Tax Receipt”



Print Tax Receipt for Taxpayer's records

Tax Receipt 162-25-354

Current Mailing Name & Address

MICHAEL R FOX & SANDRA M FOX REV LIVING
10 W GEORGIA AVE UNIT 23
PHOENIX, AZ 85013-2005

Property (Situs) Address
10 W GEORGIA AVE #23
PHOENIX, AZ 85013

To re-print your property tax receipt for the purpose of your Income Tax itemization, please enter the Income Tax Year's start date.
All property tax payments made within that Income Tax Year will be retrieved.

Start Date: 1/1/2021 **Create Tax Receipt**

Use this amount

Not this

Payments between 1/1/2021 and 12/31/2021

Date Paid	Tax Year	Half Code	Payment Of	Tax Amount	Interest & Fee Amount	Combined Amount	Transaction Number
9/17/2021	2021	F	TAX PAYMENT	$2,477.30	$0.00	$2,477.30	050-29222
			Total Payments	**$2,477.30**	**$0.00**	**$2,477.30**	

Print Tax Receipt

Please contact a tax professional to determine whether your payment is tax deductible.

Appendix B – AZ Form 201 Example

Arizona Form 201 — **Renter's Certificate of Property Taxes Paid** — **2021**

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.*

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 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.

Part 1 To be Completed by Tenant

First Name and Initial - also give spouse's name and initial	Last Name	Social Security Number
Roberta M	Renter	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: AZ	ZIP Code: 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: AZ	ZIP Code: 85257

7 If any of your tenants received rent subsidies in 2021, check this box ..... 7 ☐

8 If the property was exempt from property tax during 2021, 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 . 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 *John P. Landbaron* — SIGNATURE OF OWNER, LESSOR, OR MANAGER OF RENTAL PROPERTY
January 15, 2022 — DATE

12 John P. Landbaron — PRINT OR TYPE NAME OF SIGNING PARTY
(480) 555-1234 — OWNER'S OR PROPERTY MANAGER'S PHONE NUMBER (for verification of information only)

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

ADOR 10417 (21)

Appendix C – Arizona Return Checklist

ARIZONA STATE RETURN CHECKLIST

Did you check for:

Charitable contributions to increase Standard Deduction	Fed - Itemized Deductions
Exemption for blindness	Fed - Personal Information
Interest from US Government obligations (subtraction)	Fed - Interest Income
Interest/Dividends from non-Arizona-sourced municipal bonds (addition)	Fed - Interest/dividend income
Taxable State Refund	Fed - Income
Itemized Deductions State tax paid with 2020 return State estimated payment made in January 2021 General Sales Tax worksheet	Fed - Itemized Deductions
Itemized Deductions Decrease sales tax by amount moved from charitable to SALT	AZ - Itemized Deductions
Non-dependent exemptions Nursing or home health care Stillborn child	AZ - Basic Information
Qualifying Parents and Grandparents	AZ - Basic Information
Public Pension Income Uniformed Services of the US (100%) Other US Government and AZ state or municipal pensions ($2,500)	AZ - Subtractions from Income
Long-term capital gains for assets acquired after 12/31/2011	AZ - Subtractions from Income
Income of American Indians	AZ - Subtractions from Income or delete AZ Return
529 College Savings Plan contributions	AZ - Subtractions from Income
529A ABLE account contributions	AZ - Subtractions from Income
Long-term Care Insurance Premiums if not itemizing	AZ - Subtractions from Income
AZ Credits Property Tax Credit 321 Contributions to QCOs 322 Contributions to Public Schools 323 Contributions to Private School Tuition Orgs 340 Donations to Military Family Relief Fund 348 Contributions to Certified School Tuition Orgs 352 Contributions to QFCOs	AZ - Credits Fed - Itemized Deductions (to remove from charitable and add to SALT if itemizing)

01/17/2022