VOLUNTEER INCOME TAX ASSISTANCE

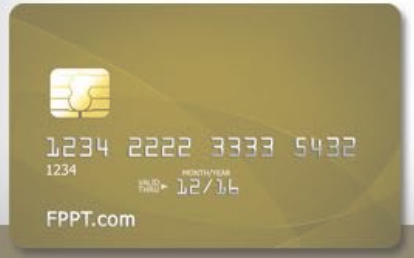
Tax Year 2021
TAX LAW
PROGRAM TRAINING
Session 5

City of Phoenix VITA Network 2021

AGENDA
Session 5

1. Review Homework
2. Affordable Care Act
3. Miscellaneous Forms
4. Other Taxes
5. AZ exclusions
6. AZ Credits
7. Homework Assignment

Health Insurance

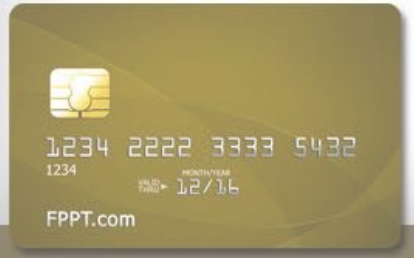


fppt.com

Affordable Care Act (ACA)

The ACA can have an effect on a taxpayer's return if the taxpayer purchased health insurance through the marketplace.

Form 8962 is required if the taxpayer received a premium subsidy.



fppt.com

Affordable Care Act (ACA)

Through employer provided insurance company

Purchased by taxpayer

Purchased from health Insurance Marketplace

Form **1095-C** Department of the Treasury Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage

▶ Information about Form 1095-C and its separate instructions is at www.irs.gov/form1095c

VOID

CORRECTED

OMB No. 1545-2251

2015

Part I Employee

1 Name of employee

2 Social security number (SSN)

3 Street address (including apartment no.)

4 City or town

Applicable Large Employer Member (Employer)

7 Name of employer

8 Employer identification number (E

9 Street address (including room or suite no.)

10 Contact telephone number

Part II Employee (

14 Offer of Coverage (enter required code)

15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage

16 Applicable Section 4980H Safe Harbor (enter code, if applicable)

Part III Covered In

If Employer p

(a) Name of covered

17

Form **1095-B** Department of the Treasury Internal Revenue Service

Health Coverage

▶ Information about Form 1095-B and its separate instructions is at www.irs.gov/form109

VOID

CORRECTE

Part I Responsible Individual

1 Name of responsible individual

2 Social security number (SSN)

3 Date of birt

4 Street address (including apartment no.)

8 Enter letter identifying Origin of the Policy

Part II Employer Sponsored Co

10 Employer name

12 Street address (including room or suite no.)

Part III Issuer or Other Coverag

16 Name

19 Street address (including room or suite no.)

Part IV Covered Individuals (Ent

(a) Name of covered individual(s)

Form **1095-A** Department of the Treasury Internal Revenue Service

Health Insurance Marketplace Statement

▶ Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a.

VOID

CORRECTED

OMB No. 1545-2232

2015

Part I Recipient Information

1 Marketplace identifier

2 Marketplace-assigned policy number

3

4 Recipient's name

5 Recipient

7 Recipient's spouse's name

8 Recipient

10 Policy start date

11 Policy termination date

12 Street address (including apartment no.)

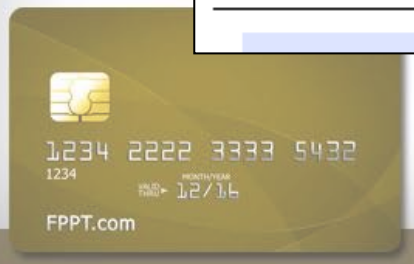
13 City or town

14 State or province

15 Country and ZIP or foreign postal code

Part II Covered Individuals

A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16				
17				



fppt.com

Affordable Care Act (ACA)

TaxSlayer Screenshot

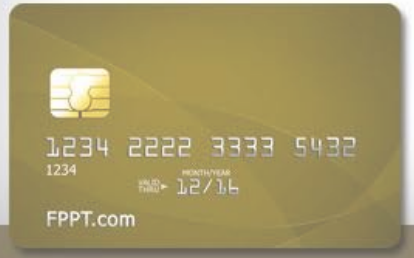
Health Insurance Questionnaire

Did you purchase health insurance via HealthCare.gov or a State Marketplace? *

- (●) Yes
- ( ) No

BACK

CONTINUE



fppt.com

Affordable Care Act (ACA)

TaxSlayer Screenshot

Verify Your Household Members

If you have additional family members that are neither a spouse nor a dependent, click "Add a New Household Member."

If you need to add or remove dependents, click here to go to Personal Information.

Household Member

Name	SSN	Date of Birth
Abigail Adams	130-00-2019	8/2/1995

If you wish to override the calculated Tax Family Size please click here.

CANCEL

CONTINUE

Advanced Premium Tax Credit (1095-A)

Are you required to repay all of the APTC received? In most cases, the answer is NO. ONLY answer YES if you were not considered lawfully present in the U.S. or you meet the Health Coverage Tax Credit criteria. Note: We will automatically calculate a full repayment of APTC when MAGI is greater than 400 percent of Federal Poverty Line.

- ○ Yes
- ◉ No

Do all Forms 1095-A include coverage for January through December, with no changes in monthly amounts?

- ◉ Yes
- ○ No

If YES, then these boxes appear.

Please enter your annual Advance Premium Tax Credit information

Premium Amount (Form 1095-A, line 33A)

$

Annual Premium Amount of SLCSP (Form 1095-A, line 33B)

$

Annual Advance Payment of PTC (Form 1095-A, line 33C)

$

BACK

CONTINUE

FPPT.com

Month	Monthly Premium Amount (Form 1095-A, Part III, Column A)	Monthly Premium Amount of SLCSP (Form 1095-A, Part III, Column B)	Monthly Advance Payment of PTC (Form 1095-A, Part III, Column C)
January	$	$	$
February	$	$	$
March	$	$	$
April	$	$	$
May	$	$	$
June	$	$	$
July	$	$	$
August	$	$	$
September	$	$	$
October	$	$	$
November	$	$	$

FPPT.com

fppt.com

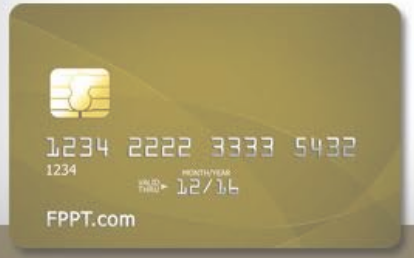
If you use **more** advance payments of the tax credit than you qualify for based on <u>your final yearly</u> income, you must **<u>repay</u>** the difference when you file your federal income tax return.

Note: The CARES Act forgave the repayment **for 2020 only. This is in effect for 2021.**

fppt.com

Affordable Care Act (ACA)

If you use **less** advance payments of the tax credit than you qualify for based on <u>your final yearly</u> income, you will receive a **credit** for the difference when you file your federal income tax return.



fppt.com

Are you required to repay all of the APTC received? In most cases, the answer is NO. ONLY answer YES if you were not considered lawfully present in the U.S. or you meet the Health Coverage Tax Credit criteria. Note: We will automatically calculate a full repayment of APTC when MAGI is greater than 400 percent of Federal Poverty Line.

- ○ Yes
- ◉ No

Do all Forms 1095-A include coverage for January through December, with no changes in monthly amounts?

- ◉ Yes
- ○ No

Please enter your annual Advance Premium Tax Credit information

Premium Amount (Form 1095-A, line 33A)

$ 1000

Annual Premium Amount of SLCSP (Form 1095-A, line 33B)

$ 1000

Annual Advance Payment of PTC (Form 1095-A, line 33C)

$ 1000

BACK

CONTINUE

Collapse Menu »

REFUND SUMMARY

AGI	$22,880
Federal	$1,701

Software calculates refund

FPPT.com

fppt.com

Affordable Care Act (ACA)

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

ADD STATE RETURN(S)

CONTINUE TO SUMMARY

REFUND SUMMARY

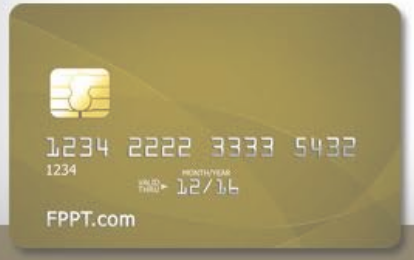
AGI	$22,880
Federal	$1,401

Recalculated refund after last page.

fppt.com

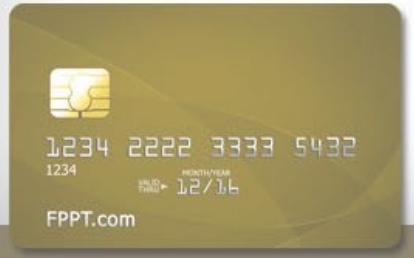
Affordable Care Act (ACA)

Any Questions?



fppt.com

Miscellaneous Forms



fppt.com

Miscellaneous Forms

TaxSlayer Screenshot

Miscellaneous Forms

Injured Spouse Form Form 8379	Begin
Claim a Refund Due to a Deceased Taxpayer Form 1310	Begin
Application for Extension Form 4868	Begin
Married Filing Separately Allocations Form 8958	Begin
IRS Identification Pin	Begin
Installment Agreement Form 9465	Begin
Application for ITIN Form W-7	Begin
Power of Attorney and Declaration of Representative Form 2848	Begin

Out-of-Scope

Back

Continue

FPPT.com

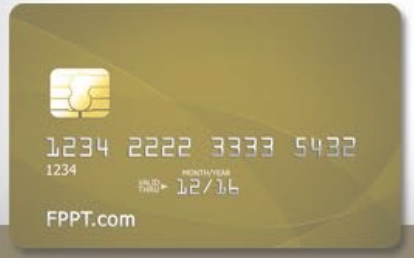
fppt.com

Miscellaneous Forms

Injured Spouse

- **Injured Spouse –** Considered injured if IRS can keep your tax refund due to legally enforceable past due financial obligations of a spouse.
- If you file a joint return and are not responsible for the debt you can file **Form 8379** and claim the portion of the refund due the innocent spouse.

  Examples: Student Loan Debt, Child Support Debt



fppt.com

Miscellaneous Forms

TaxSlayer Screenshot

Form 4868 - Application for Extension

CANCEL CONTINUE

How To File Your Extension

1. Enter your Information: Fill out all of the information in the "Required Extension Information" section below. Click "Continue".
2. E-File Your Extension: Start by selecting efile from the navigation bar. You will then be given the option to file your return (Form 1040 and supporting schedules), or to file your extension (Form 4868). Complete the extension e-file process. You should get an acknowledgement regarding your extension (whether the IRS accepted or rejected it) by email within the 24-48 hours of filing.
3. Pay the **Amount Paid with Extension**: You will need to pay the amount due that you enter for "Amount Paid with Extension". You can do t ways
   a. Pay by Electronic Withdrawal from your checking account: You can choose to pay your "payment" amount as an electronic with your checking account. Once you enter the amount you would like to pay, check the box that appears to select this option. You your banking information, the date you would like the transaction to take place and re-enter the amount to pay for confirmation. submit your extension, the withdrawal information will be sent.
   b. Pay by Credit Card: You can use your credit card and pay by phone by contacting one of the IRS approved service providers. See
   c. Mail in your payment with your Form 4868: You can print your Form 4868 and mail in your payment by check or money order.

Required Extension Information

Tax Liability

use current liability amount

$

Amounts previously paid for current tax year

$

Amount Paid with Extension

$

☐ I was out of the country.

Go to Extension Payment

CANCEL CONTINUE

Filing Extension does not excuse taxpayer from not paying what they owed to IRS by April 15th like everyone else. Most people think that by filing extension they can pay their taxes later in time. This only allows taxpayer to file their paperwork later in the year.

Miscellaneous Forms

Practice Lab

2018

Help & Support

Collapse Menu

Enter the Form Number...

Basic Information

Federal Section

Income

W-2 Wage Statement

State & Local Refunds

Interest and Dividends

Retirement Income

Social Security Benefits

Unemployment Compensation

Form 1099-MISC

Schedule C

Capital Gains

Schedule E

Gambling Winnings

Schedule K-1 1065

Deductions

Educator Expenses

Alimony Paid

IRA Deduction

IRS Identity Protection Pin

If you have received a notice from the IRS containing an Identity Theft Pin please enter the Pin here in order to ensure that your tax return is processed without delay.

York Young (XXX-XX-8748)

Cindy Young (XXX-XX-8749)

Cheryl Cook (XXX-XX-8750)

Grant Allen (XXX-XX-8751)

Sadie Burke (XXX-XX-8752)

CANCEL

If taxpayer had their identity stolen and a fraudulent tax return was filed in their name, than the individual whose identity was stolen will receive an IRS Identity Protection Pin Number each year for 5 years.

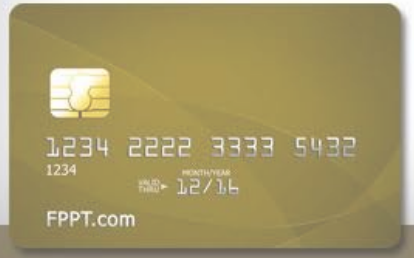
***** Without the IP PIN, when we e-file tax return, it will get rejected. *****

Miscellaneous Forms

Installment Agreement Request (Form 9465)

If taxpayer is already on payment plan for a previous tax year(s), we will not be able to fill in Form 9465 (the tax return will be rejected), if this is the case, submit tax return without Form 9465 and let taxpayer contact IRS later and set up a new payment plan

See Pub. 4012



fppt.com

Miscellaneous Forms

TaxSlayer Screenshot

Form 9465 - Installment Agreement Request

CANCEL CONTINUE

Please note that the IRS does enforce a fee for
For more information, please visit www.irs.gov/

Personal Information

Home Phone
(213) 222 - 5678

Best Time to Call Home
10 am

Work Phone
(480) 123 - 4567 ext. 123

Best Time to Call Work
11:59 am

Foreign Phone Number

Address

☐ Check here if foreign address

Address (Number and Street)
1 Main Street

ZIP Code
85345 -

City, Town, or Post Office
Peoria

State
Arizona

☐ Check here if this address differs from your last tax return

Employer Information

Employer Name
County School

Employer Address *
☐ Check here if foreign address

Address (Number and Street) *
10 Anchor Way

ZIP Code *
85040 -

City, Town, or Post Office *
Phoenix

State *
Arizona

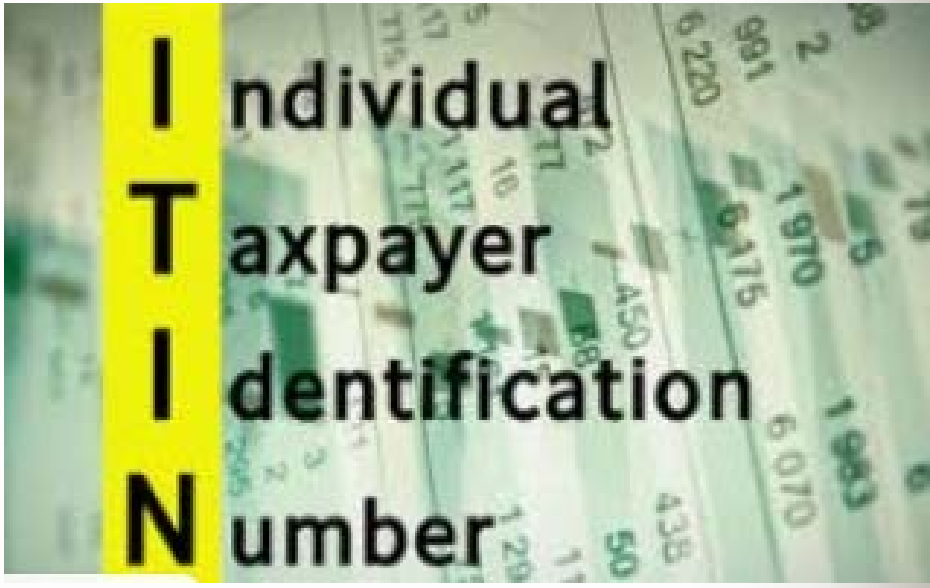
CANCEL CONTINUE

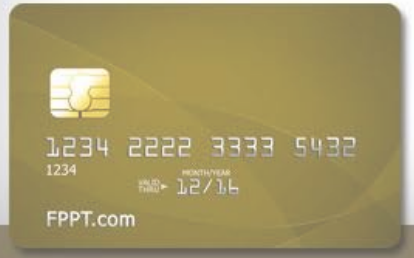
fppt.com

Miscellaneous Forms

ITIN Application (Form W-7)

- ITINs that have not been used on a federal tax return at least once in the last three consecutive years <u>and</u> those issued before 2013 will expire Dec. 31, 2021.



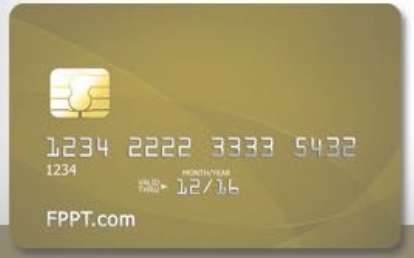


fppt.com

Miscellaneous Forms

ITIN Application (Form W-7)

- ITINs with middle digits 90, 91, 92, 94, 95, 96, 97, 98 or 99, that were assigned before 2013 and have not already been renewed, will also expire at the end of 2021.



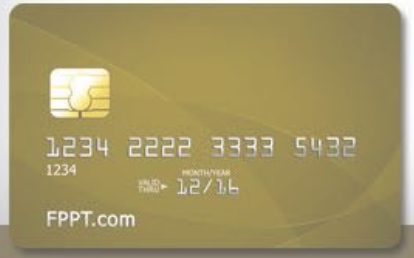
fppt.com

Miscellaneous Forms

ITIN Application (Form W-7)

The Forms W-7 are attached to the tax return

- Please, visit this website to see which documents must be attached at *https://www.irs.gov/individuals/revised-application-standards-for-itins*



fppt.com

Miscellaneous Forms

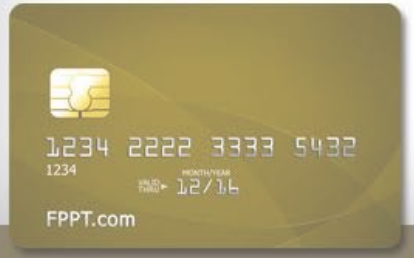
ITIN Application (Form W-7)

- If <u>any</u> person listed on the return is <u>applying</u> for an ITIN, the return must be a paper file.

These returns <u>cannot</u> be e-filed!!

<u>(Paper File Only!)</u>

Your Site Coordinators can assist you



fppt.com

Miscellaneous Forms

ITIN Application (Form W-7)

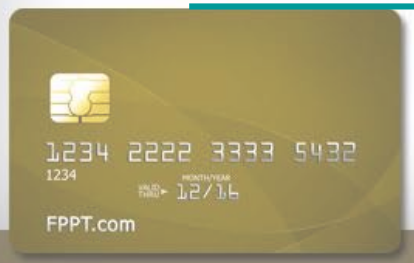
- You can mail the W-7, tax return and identification (original documents or copies certified by the issuing agency) to the IRS

or

- You can visit the IRS walk-in clinic

or

- You can go to an ITIN acceptance agent
  - https://www.irs.gov/individuals/international-taxpayers/acceptance-agents-arizona

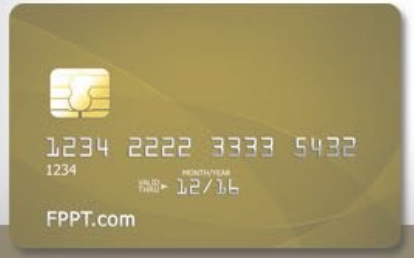


fppt.com

Miscellaneous Forms

ITIN Application (Form W-7)

- Allow 4-6 weeks (10 weeks during peak processing periods) for processing of return and receipt of ITIN letter.
- If the client is applying for an ITIN, they will not receive their tax refund until the ITIN application is processed



fppt.com

Miscellaneous Forms

TaxSlayer Screenshot

Form W-7, Application for ITIN

Applicant Information	EDIT
Personal Information	BEGIN
Identification Submitted	BEGIN

CONTINUE

Form W-7, Applicant Information

Person Applying for ITIN

Sadie Burke

Application Type *

Renew an Existing ITIN

Reason for Filing Form *

Nonresident alien required to obtain ITIN to claim

Treaty Country *

Canada

Treaty Article Number *

123456

CANCEL

CONTINUE

fppt.com

Miscellaneous Forms

TaxSlayer Screenshot

Form W-7, Personal Information

Applicant's Name
Sadie Burke

Applicant's Gender *

- ○ Male
- ◉ Female

Mailing Address

1 Main Street
Peoria AZ 85345

☑ Applicant has a Foreign (non-U.S.) Address that differs from the Mailing Address

☑ Applicant no longer has a permanent residence due to their relocation to the United States

Foreign Country *

Canada

☐ Applicant's Birth Name differs from the Name listed above

Country of Birth *

Canada

City of Birth

Edmonton

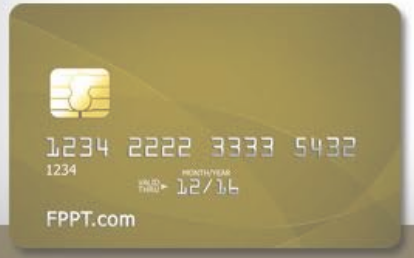
State of Birth

Vancouver

Country of Citizenship *

Canada

CANCEL CONTINUE



Miscellaneous Forms

TaxSlayer Screenshot

Form W-7, Identification Submitted

ID Type(s) Submitted

- [x] Passport
- [x] Driver's License/State I.D.
- [ ] USCIS Documentation
- [ ] Other

ID Issued By *

Arizona

ID Number *

AZ123456789

ID Expiration Date *

12 | 24 | 2018

Date of Entry into the U.S.

10 | 10 | 2000

Foreign Tax ID, if any

- [ ] Applicant previously received a TIN or EIN

CANCEL

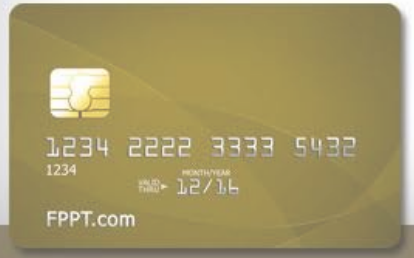
CONTINUE

fppt.com

Miscellaneous Forms

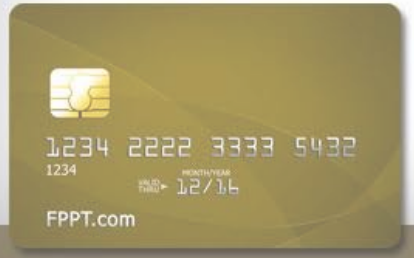
ITIN Application (Form W-7)

Any Questions?



fppt.com

Other Taxes



fppt.com

Other Taxes

TaxSlayer (Form 1040, Sch. 4)

Other Taxes

Self-Employment Tax Schedule SE		Begin
Alternative Minimum Tax Form 6251	Out-of-Scope	Begin
Tax on Unreported Tip Income Form 4137		Begin
Tax on Early Distribution Form 5329		Edit
Household Employment Tax Schedule H	Out-of-Scope	Begin
First-time Homebuyer Repayment Form 5405		Edit
Tax For Children Under Age 18 Form 8615	Out-of-Scope	Begin
Child's Interest/Dividend Earnings Form 8814	Out-of-Scope	Begin
Net Investment Income Tax Form 8960	Out-of-Scope	Begin

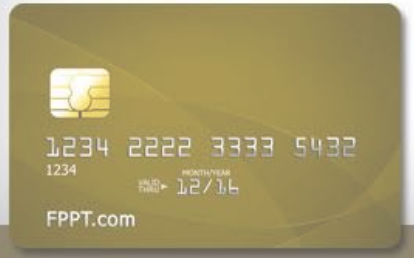
Back

Continue

Other Taxes

Self-employment Tax (Schedule SE)

Self employment tax is auto calculated by the TaxSlayer software on the Schedule SE after completing Schedule C or C-EZ.

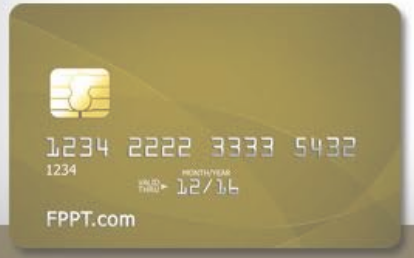


fppt.com

Other Taxes

Self-employment Tax (Schedule SE) (Form 1040, Sch. 4, Line 57)

One half of Self-employment tax from Schedule SE will automatically be carried to Form 1040, Schedule 1, as an adjustment to income.



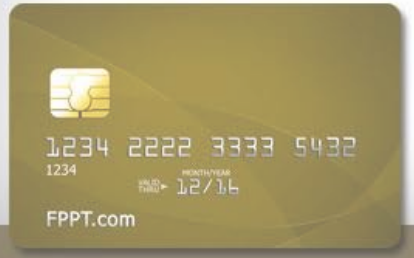
fppt.com

Other Taxes

Self-employment Tax (Schedule SE)

For 2020, the CARES Act allowed a 50% deferral of the employer share of SE Tax; however, there are rules:

1. The income must have been earned between March 27th and December 31, 2020, and
2. the tax must be paid back.
    1. <u>50% by December 31, 2021</u>, and
    2. the other 50% by December 31, 2022.
3. Some taxpayers may have payments due.



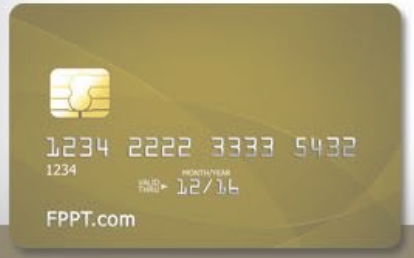
fppt.com

Other Taxes

Tax on Early Distribution

Taxpayer must pay income tax plus an additional tax (10%) if any of the following apply:

- A distribution is taken before the individual reaches the age of 59½ and it is not rolled over into another qualified plan or IRA, and no other exception applies (in scope)

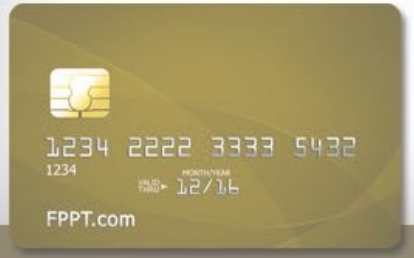


fppt.com

Other Taxes

Tax on Early Distribution

Although the initial provision for penalty-free 401k withdrawals expired at the end of 2020, the Consolidated Appropriations Act, 2021 provided a similar withdrawal exemption, allowing eligible individuals to take a qualified disaster distribution of up to $100,000 without being subject to the 10% penalty that would normally apply. This extended the timeline for penalty-free distributions through June 25, 2021.

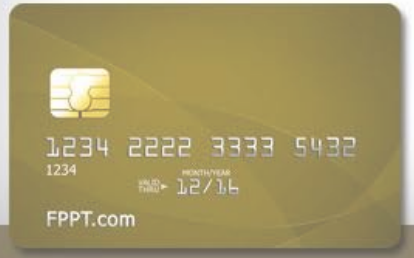


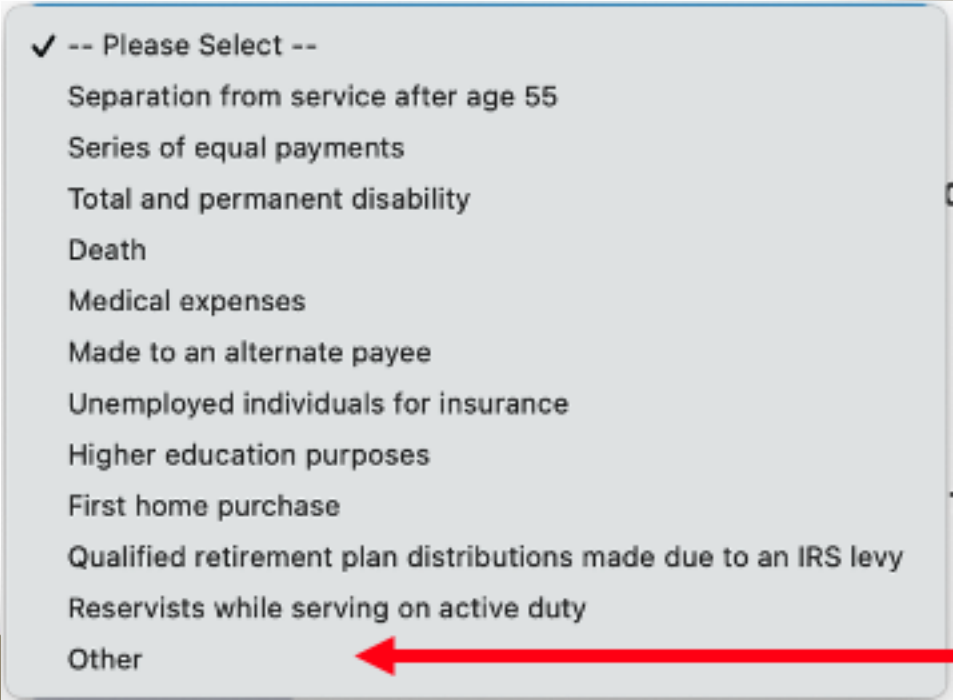
fppt.com

Other Taxes

Tax on Early Distribution

TaxSlayer will auto-calculate on the Form 5329, but Part I provides for exceptions to the additional tax on early distributions from IRAs or qualified pension plans.

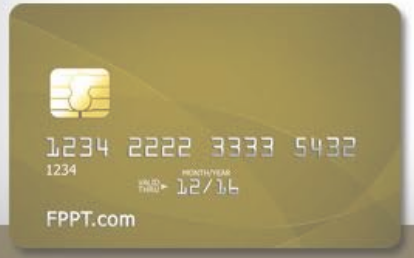




Other Taxes

Tax on Early Distribution

- The CARES Act allows withdrawal w/o penalty if certain conditions are met. (See P. H – 6 in Pub. 4012.)
- Income is still taxable but can be spread over three years.



fppt.com

Other Taxes

Self-Employment Tax
Reported on Schedule SE

BEGIN

Alternative Minimum Tax
Reported on Form 6251

BEGIN

Tax on Unreported Tip Income
Reported on Form 4137

BEGIN

Tax on Early Distribution
Reported on Form 5329

Print

EDIT

Household Employment Tax
Schedule H

BEGIN

Repayment of First-Time Homebuyer Credit
Reported on Form 5405

BEGIN

1234 2222 3333 54
1234
12/16
FPPT.com

Form 5329

CANCEL

CONTINUE

Part I - Additional Tax on Early Distributions

Form belongs to
Taxpayer

SIMPLE Retirement Distributions that are not subject to 25% Tax

$

Early Distributions that are not subject to 10% tax

$

Select the reason for exemption

-- Please Select --

Part II - Additional Tax on Certain Distibutions from Education Accounts

Coverdell ESAs and QTPs that are not subject to the additional tax

$

Part III - Additional Tax on Excess Contributions to Traditional IRAs

Excess contributions from Line 16 of your prior year Form 5329

$

Form 5329

CANCEL

CONTINUE

Part I - Additional Tax on Early Distributions

Form belongs to
Taxpayer

SIMPLE Retirement Distributions that are not subject to 25% Tax

$

Early Distributions that are not subject to 10% tax

$

Select the reason for exemption

- ✓ -- Please Select --
- Separation from service after age 55
- Series of equal payments
- Total and permanent disability
- Death
- Medical expenses
- Made to an alternate payee
- Unemployed individuals for insurance
- Higher education purposes
- First home purchase
- Qualified retirement plan distributions made due to an IRS levy
- Reservists while serving on active duty
- Other

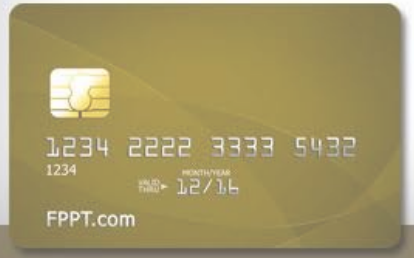
om Education Accounts

to Traditional IRAs

Other Taxes

First-Time Home Buyer Credit

- The 2008 First-time Homebuyer credit had different rules.
- The credit functions like a no-interest loan and must be paid back. (Some taxpayer took $7,500 & some took $8,000 credit)

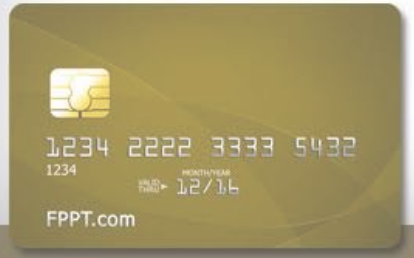


fppt.com

Other Taxes

First-Time Home Buyer Credit

- Taxpayers who received the credit in 2008 should be paying back their 13th installment with their 2021 tax return.
- $500 minimum for 15 to 16 years total

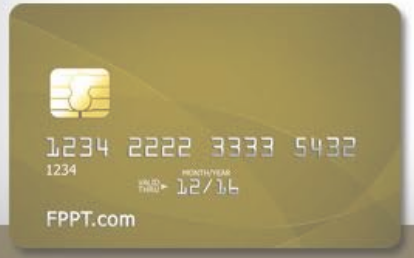


fppt.com

Other Taxes

First-Time Home Buyer Credit

- Certain situations may require the entire remaining credit to be repaid and reported in the Form 1040, Other Taxes section
- Determine if the taxpayer claimed the 2008 homebuyer credit and must pay back a <u>portion</u> of the credit each year

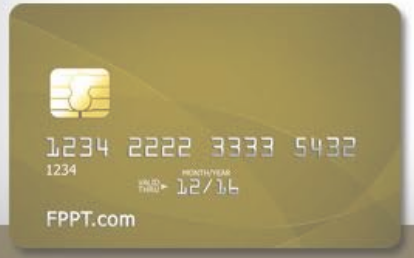


fppt.com

Other Taxes

First-Time Home Buyer Credit

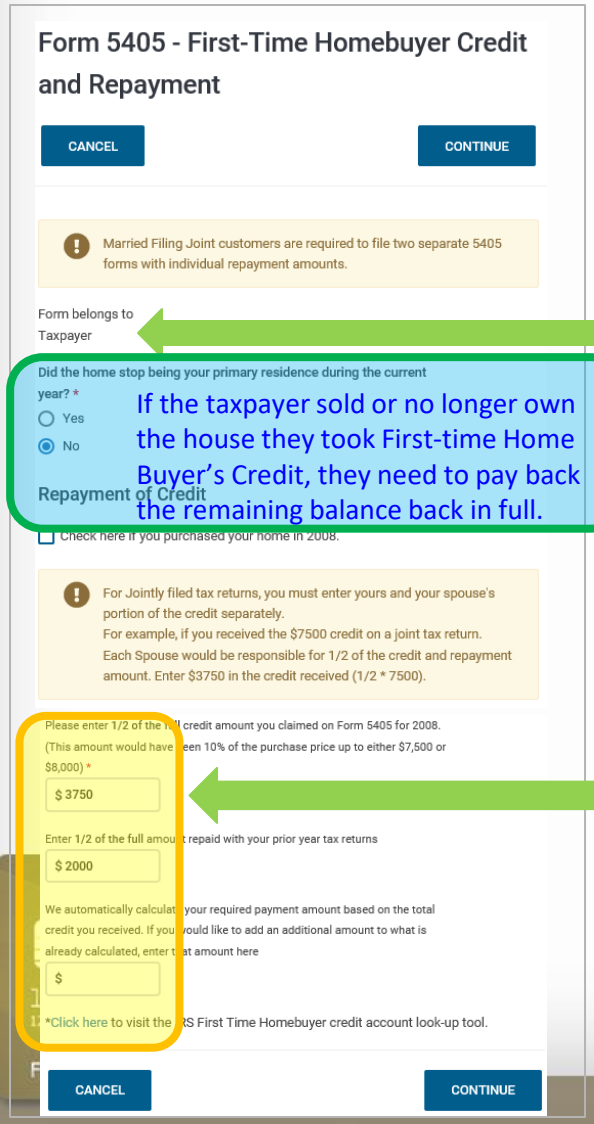
- If the taxpayer is required to repay the credit, it is calculated on Form 5405, First-Time Homebuyer Credit and Repayment of the Credit
- For exceptions to the repayment rules, see Form 5405 Instructions



fppt.com

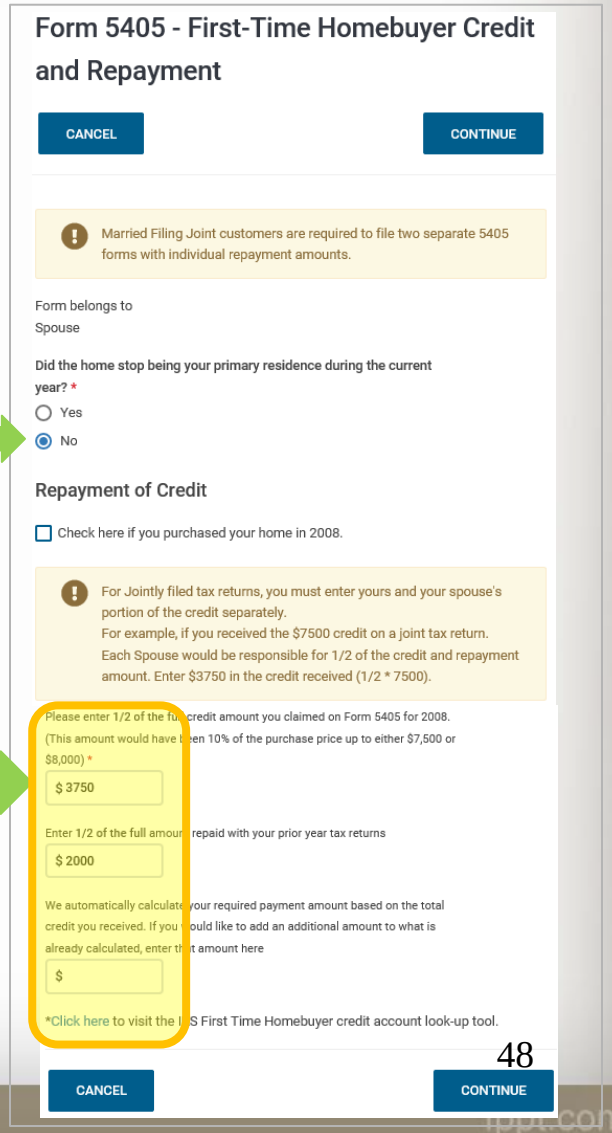
Other Taxes

TaxSlayer Screenshot



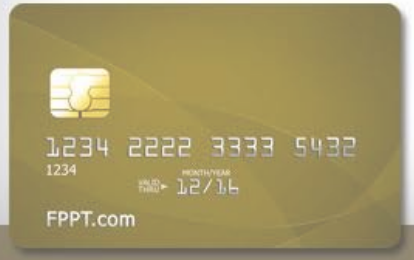
If the taxpayer sold or no longer own the house they took First-time Home Buyer's Credit, they need to pay back the remaining balance back in full.

- If the First-time Home Buyer's credit was taken under one taxpayer's name (filed single) you will put total credit amount under one person and maximum payback amount per year is $500.
- If the First Time Home Buyer's credit was taken while taxpayer filed joint return, you will have to spilt the repay amount separately, as shown in this screen.



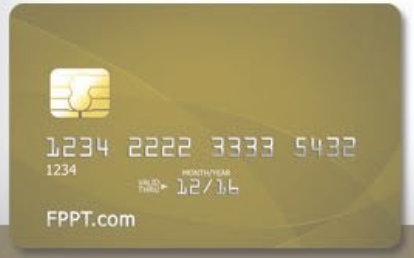
Other Taxes

Any Questions?



fppt.com

State Section



fppt.com

State Tax Return

How to start AZ Tax Return

Enter the Form Number...

- Basic Information
- Federal Section
- Health Insurance
- State Section
- Summary/Print
- e-File
- 2016 Amended Return
- Save & Exit Return
- Help & Support

Your Federal Return is Complete!

Congratulations! You have completed your Federal Return.

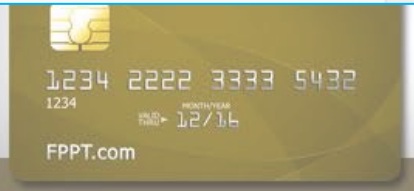
We're ready to add your state return. We'll automatically transfer all the necessary information into your state return for you.

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 | Add State Return(s) | Continue to Summary



Click here to start State Tax Return

State Tax Return

How to start AZ Tax Return

Enter the Form Number...

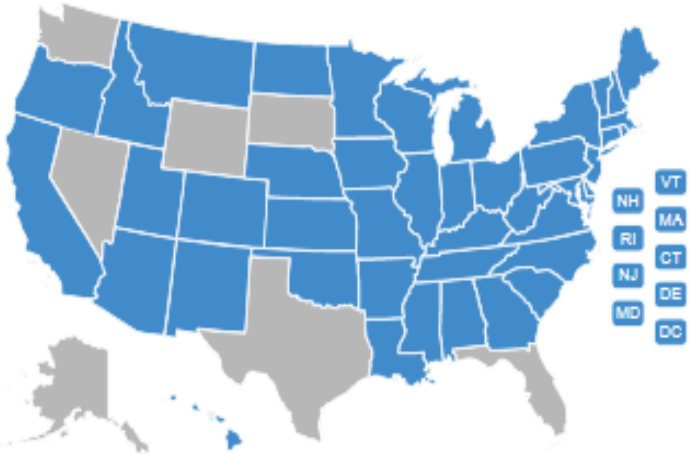
- Basic Information
- Federal Section
- Health Insurance
- State Section
- Summary/Print
- e-File
- 2016 Amended Return
- Save & Exit Return
- Help & Support

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

Use the drop-down box to select "Arizona" to start Arizona state tax return

Cancel Continue

State Tax Return

How to start AZ Tax Return

Select your Arizona Return Residency

Please choose a return type

- (●) **Resident:** You are a Resident of Arizona if your domicile/permanent home is in Arizona regardless of brief, infrequent absences.
- ( ) **Part Year:** You are a Part Year Resident of Arizona if you moved into Arizona with the intent of becoming a resident or you moved out of Arizona with the intent of giving up your residency.
- ( ) **Non-Resident:** You are a Nonresident of Arizona if you do not maintain a permanent place to live in Arizona during the tax year.

Cancel Continue

Arizona State Return

TaxSlayer Screenshot

Basic Information

learn more

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 year's return

Is this your first time filing an Arizona return? No

Are you enclosing a payment? No

Select if you are filing under an extension --Select--

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

Continue

fppt.com

Arizona State Return

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

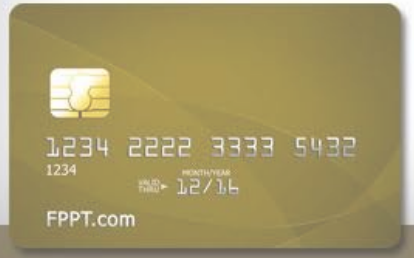
These are the most common menus used by VITA.

Non-Dependent Exemptions

$2,300 exemption for each person 65 years of age or older regardless of person's relationship to taxpayer

- If taxpayer pays for more than 1⁄4 of total cost of maintaining that person in an Arizona nursing care institution, residential care institution or assisted living facility if payments exceed $800 in tax year
- If taxpayer otherwise makes payments exceeding $800 in taxable year for Arizona home health care or other types of medical care

$2,300 for each stillbirth if child would have otherwise become a member of the taxpayer's household

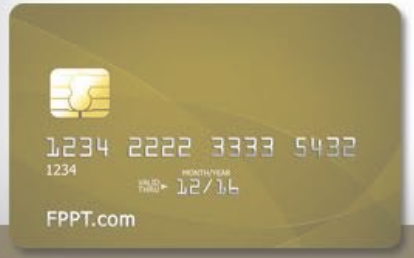


fppt.com

Qualifying Parents and Grandparents Exemption-1

- Must be parent or grandparent of Taxpayer or Spouse
- Must be 65 or older in 2021
- Must live in Taxpayer's principal residence for entire year
- Must be qualified dependent of Taxpayer on Federal return

AND

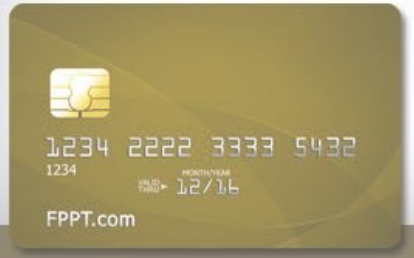


fppt.com

Qualifying Parents and Grandparents Exemption-2

- Must have required assistance with **two** or more categories of activities of daily living:

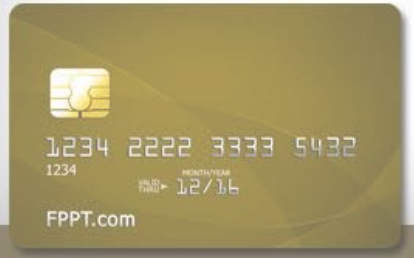
Daily Activities	
dressing	shopping
eating	housekeeping
ambulating	personal finances
toileting	basic communication
medicating	food preparation
hygiene,	transportation



fppt.com

Qualifying Parents and Grandparents Exemption-3

1. If you see a parent or grandparent on the Taxpayer's Federal return, be sure to determine if they may be a qualifying parent or grandparent
2. Qualifying Parent or Grandparent will be removed as a dependent on the Arizona return
3. Will receive exemption of **$10,000** instead of a dependency exemption



fppt.com

Arizona State Return

TaxSlayer Screenshot

Basic Information

learn more

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 year's return

Is this your first time filing an Arizona return? No

Are you enclosing a payment? No

Select if you are filing under an extension --Select--

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

Continue

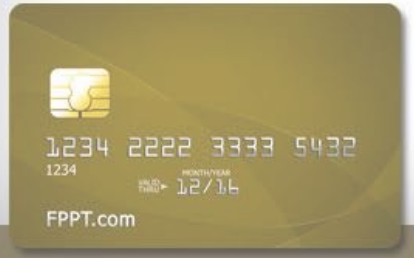
fppt.com

State Tax Return

AZ $2,500 Pension Exclusion

- The pension exclusion is not more than $2,500/qualifying person.
- Either spouse on the return who has a qualifying pension is entitled to the subtraction.
- If the amount of pension is less then $2,500, than use the lesser of two amounts.

Enter exclusion amount if 1099-R is from:

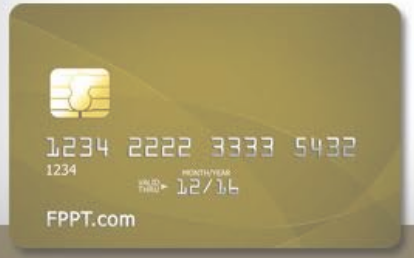


fppt.com

State Tax Return

AZ $2,500 Pension Exclusion

- *US Government Retirement*
- *AZ State Retirement System (ASRS)*
- *AZ Correction Officer Retirement Plan*
- *AZ Public Safety Retirement*
- *AZ Elected Official Retirement*
- *A retirement plan for employees of schools, county, city, or town in AZ*



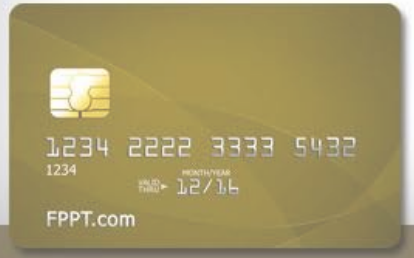
fppt.com

State Tax Return

AZ Uniform Service Pension Exclusion

The Uniformed Service subtraction is **100% of the pension** received during the tax year. *Enter exclusion amount if from:*

- *US Armed Forces*
- *Corps of the Public Health Service*
- *Corps of the National Oceanic & Atmospheric Administration*



fppt.com

Arizona Return

Basic Information	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
- Federal Section
- Health Insurance
- **State Section**
- Summary/Print
- E-file
- 2019 Amended Return
- Your Office
- Help & Support
- Save & Exit Return

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?

NO

YES

TaxSlayer Screenshot

fppt.com

Subtractions From Income

earn more

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: $

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

Taxpayer: $

Spouse: $

Enter recalculated Arizona depreciation deduction (Adjustment)

$

Enter certain wages of American Indians

$

Arizona State Return

Most common at VITA

Credits

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

Continue

State Tax Return

AZ 140 Property Tax Credits (PTC)

Doing the Right Thing for Arizona Residents.

Why file if not necessary?

Eligible to claim a freeze on AZ Property tax rates

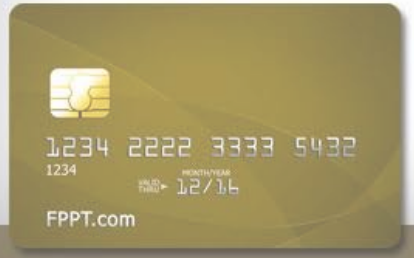
- a senior must provide the last 3 years of federal returns.

Identify Theft

- social security number is attached to a federal return which decreases the chance they may become a victim of identity theft

Conformity with Maricopa County VITA Network

- Tax payers will receive the same level of care at all VITA sites in Maricopa County



fppt.com

AZ State
AZ 140 Property Tax Credit (PTC)

All Property Tax Credit returns can be e-filed.

No requirement to submit supporting documents when e-filed.

Renter's AZ-201 data is entered into Taxslayer.

Taxslayer looks at age of either taxpayer if filing as MFJ.

fppt.com

Requirements for AZ PTC

Age 65 or older by 12/31/21.

Resident of AZ for the entire year.

Paid property taxes or rent on main home during 2021.

Household income limit:

- If taxpayer lives alone, the income limit is $3,751 (Social Security is not counted)
- If taxpayer lives with someone else, the income limit is $5,501

fppt.com

State Tax Return

AZ 140 Property Tax Credits (PTC)

Question:

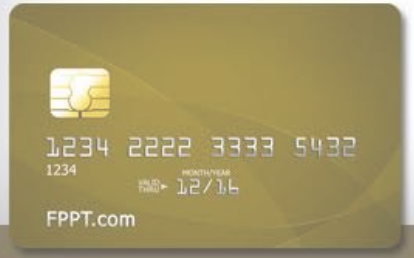
I live on my Social Security which is not taxed so my Adjusted Gross Income (AGI) is $0, my federal refund is $0, and my AZ refund is $25. Why was my Federal Return Rejected?

Answer:

The IRS will reject a federal return if the AGI is $0 and the tax owed is $0 and the refund is $0.

Solution:

In order to provide the tax preparation service for our clients we have to enter $2 as “Other Income” and in the description field type “for e-filing purposes”.



fppt.com

Income

This screenshot is from TaxSlayer

Scroll down to the bottom of the menu

Wages and Salaries Form W-2	BEGIN
State and Local Refunds Form 1099-G Box 2	BEGIN
Interest and Dividends Form 1099-INT / 1099-DIV	BEGIN
IRA/Pension Distributions Form 1099-R / RRB, SSA	BEGIN
Unemployment Compensation Form 1099-G Box 1	BEGIN
Form 1099-Misc	BEGIN
Profit or Loss From A Business Schedule C	BEGIN
Payment Card and Third Party Network Transactions Form 1099-K	BEGIN
Rents and Royalties Schedule E	BEGIN
Capital Gain and Losses Schedule D	BEGIN

State Tax Return

AZ 140 Property Tax Credits (PTC)

Payment Card and Third Party Network Transactions Form 1099-K	BEGIN
Rents and Royalties Schedule E	BEGIN
Capital Gain and Losses Schedule D	BEGIN
Profit or Loss From Farming Schedule F	BEGIN
Alimony Received	BEGIN
Other Income	BEGIN

This screenshot is from TaxSlayer

BACK

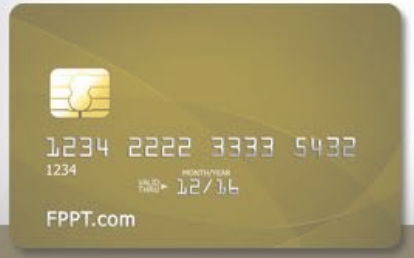
CONTINUE

State Tax Return

AZ 140 Property Tax Credits (PTC)

Less Common Income

Other Income Not Reported Elsewhere	BEGIN
Gambling Winnings Form W-2G	BEGIN
Other Compensation	BEGIN



fppt.com

Other Income

Form belongs to
Taxpayer

Type “For e-filing purposes”

Description of other income *

Type “2”, then click on…

Amount of other income *

$

☐ Earned Income

Income reported here will carry to Line 21 of Form 1040. Examples can include income reported on Form 1099-MISC, Boxes 3 and 8 as well as qualifying hobby related income to name a few.

CANCEL

CONTINUE

State Tax Return

AZ 140 Property Tax Credits (PTC)

A

PRIMARY LIMITED VALUES (PRI)			
TYPE	LIMITED	RATIO	ASSESSED
Land/Building	194,957	.100	19,496
Personal Property	0	.100	0
Exemption			0
Primary Total	194,957	.100	19,496

D E AREA CODE: 060/00

SECONDARY FULL CASH VALUES (SEC)			
TYPE	FULL CASH	RATIO	ASSESSED
Land/Building	231,300		0
Personal Property	0		0
Exemption			0
Secondary Total	231,300		0

SPECIAL DISTRICT (WN UFIACRFSISQFT) - ASSESSMT		DIST #
F		

A= ACRES, S= SQUARE FEET, D= DOLLAR ASSESSMENT

PARCEL/ACCOUNT# 123-45-678 B

ADDRESS: 1234 E KNOWN ST C

LEGAL DESCRIPTION SEC/LOT 21 TWN/BLK 3N 2 RNG/TR 2E

PT NW7 AFD MOC NW ROC SEC TR S 388.384 TO PT ON
CHECK YOUR DEED FOR COMPLETE LEGAL DESCRIPTION. G

Property address is provided by the Maricopa County Assessor's Office

Own several properties?
Bulk payments may be your answer. Visit treasurer.maricopa.gov to learn more about making payments online.
Learn how your tax dollars are spent!
More detailed information is available at treasurer.maricopa.gov View your tax bill online, and find information about how your property taxes are allocated.
View a map of delinquent parcels.
Check your property on our map! The map highlights properties that are behind in their taxes. It will also help you check to see if there are any "orphan" parcels associated with your real estate. Visit treasurer.maricopa.gov

		PHONE	WEB	H 2016 AMOUNT	I 2017 AMOUNT	J CHANGE
WASHINGTON ELEMENTARY	K	602-347-2600	www.wesdschools.org	525.85	501.03	-4.7%
WASHINGTON ELEMENTARY BONDS	K	602-347-2600	www.wesdschools.org	237.06	232.40	-2.0%
WASHINGTON ELEMENTARY OVERRIDES	K	602-347-2600	www.[illegible]schools.org	283.30	282.73	-0.2%
GLENDALE HIGH SCHOOL	L	623-435-6000	www.gusd[illegible].org	495.98	504.57	+1.8%
GLENDALE HIGH SCHOOL BONDS	L	623-435-6000	www.gusd[illegible].org	263.30	283.29	+7.5%
GLENDALE HIGH SCHOOL OVERRIDES	L	623-435-6000	www.[illegible]ndsd[illegible].org	108.30	109.73	+1.3%
COMMUNITY COLLEGE DIST	L	480-731-8000	www.maricopa.edu	229.79	233.09	+1.4%
COMMUNITY COLLEGE DIST BONDS	L	480-731-8000	www.ma[illegible]a.edu	42.24	41.72	-1.2%
STATE EQUALIZATION TAX	L	602-506-8511	[illegible]	93.02	95.04	+2.2%
WEST-MEC	L	623-730-0022	[illegible]	15.60	34.70	+122.4%
STATE AID	M			28.38-	29.14-	
ELDERLY ASSISTANCE	M			72.70-	77.06-	
TOTALS FOR SCHOOLS/EDUCATION				2193.66	2212.20	
CITY OF GLENDALE	N	623-930-2000	www.glendaleaz.com	88.97	90.31	+1.5%
CITY OF GLENDALE BONDS	N	623-930-2000	www.glendaleaz.com	310.03	314.67	+1.5%
TOTALS FOR CITY OF GLENDALE				399.00	404.98	
GENERAL COUNTY FUND	O	602-506-8511	www.maricopa.gov	260.11	273.12	+5.0%
TOTALS FOR GENERAL COUNTY				260.11	273.12	
FLOOD CONTROL OF MARICOPA CTY	P	602-506-1501	www.fcd.maricopa.gov	33.28	34.94	+5.0%
CENTRAL AZ WATER CONSV DIST	P	623-869-2333	www.cap-az.com	26.00	27.30	+5.0%
FIRE DISTRICT ASSISTANCE TAX	P	602-506-8511		2.08	1.98	-4.8%
LIBRARY DISTRICT	P	602-652-3000	www.mcldaz.org	10.32	10.84	+5.0%
MARICOPA SPECIAL HEALTH DIST.	P	602-344-5011	www.mihs.org	36.30	37.64	+3.7%
MARICOPA SPECIAL HEALTH DIST. BONDS	P	602-344-5011	www.mihs.org	20.39	17.94	-12.0%
TOTALS FOR SPECIAL DISTRICTS				128.37	130.64	
			GRAND TOTAL	2,981.14	3,020.94 Q	1.0%

Sample

This is a bill, not what was paid.

fppt.com

State Tax Return

AZ 140 Property Tax Credits (PTC)

Property taxes paid in 2021

May	October
July-Dec. 2020	Jan. – June 2021

We need the **TAX RECEIPT** that shows what was paid in 2021.

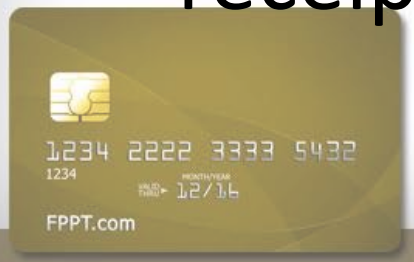
fppt.com

State Tax Return

AZ 140 Property Tax Credits (PTC)

In order to find the amount of property taxes paid during 2021 **<u>if no parcel # is known</u>**:

1. Go to http://assessor.maricopa.gov/ Search for the address of the property and get the parcel #
2. Go to <u>http://treasurer.maricopa.gov/</u> Search for the parcel # and get the tax receipt



fppt.com

Eddie Cook
Maricopa County Assessor's Office

The Assessor annually notices and administers over 1.8 million real and personal property parcels/accounts with full cash value of more than $607.5 billion in 2020.

FAQ Glossary

Search for Parcels, Addresses and more!

OUR OFFICE MAPS FORMS PROPERTY VALUATION RELIEF PROGRAMS REPORTS & DATA SALES

10 west georgia #23

We found 1 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.

Click on parcel number

Real Property (Parcel) Search Results

Showing 1 result

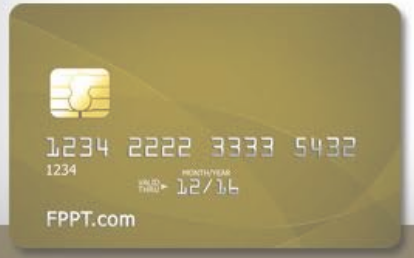
APN	Owner	Address	Subdivision	MCR	S/T/R	Prop Type
162-25-354	MICHAEL R FOX & SANDRA M FOX REV LIVING...	10 W GEORGIA AVE #23 PHOENIX, AZ 85013	PEACHTREE LANE AMD	28537	17-2N-3E	Condominium

State Tax Return

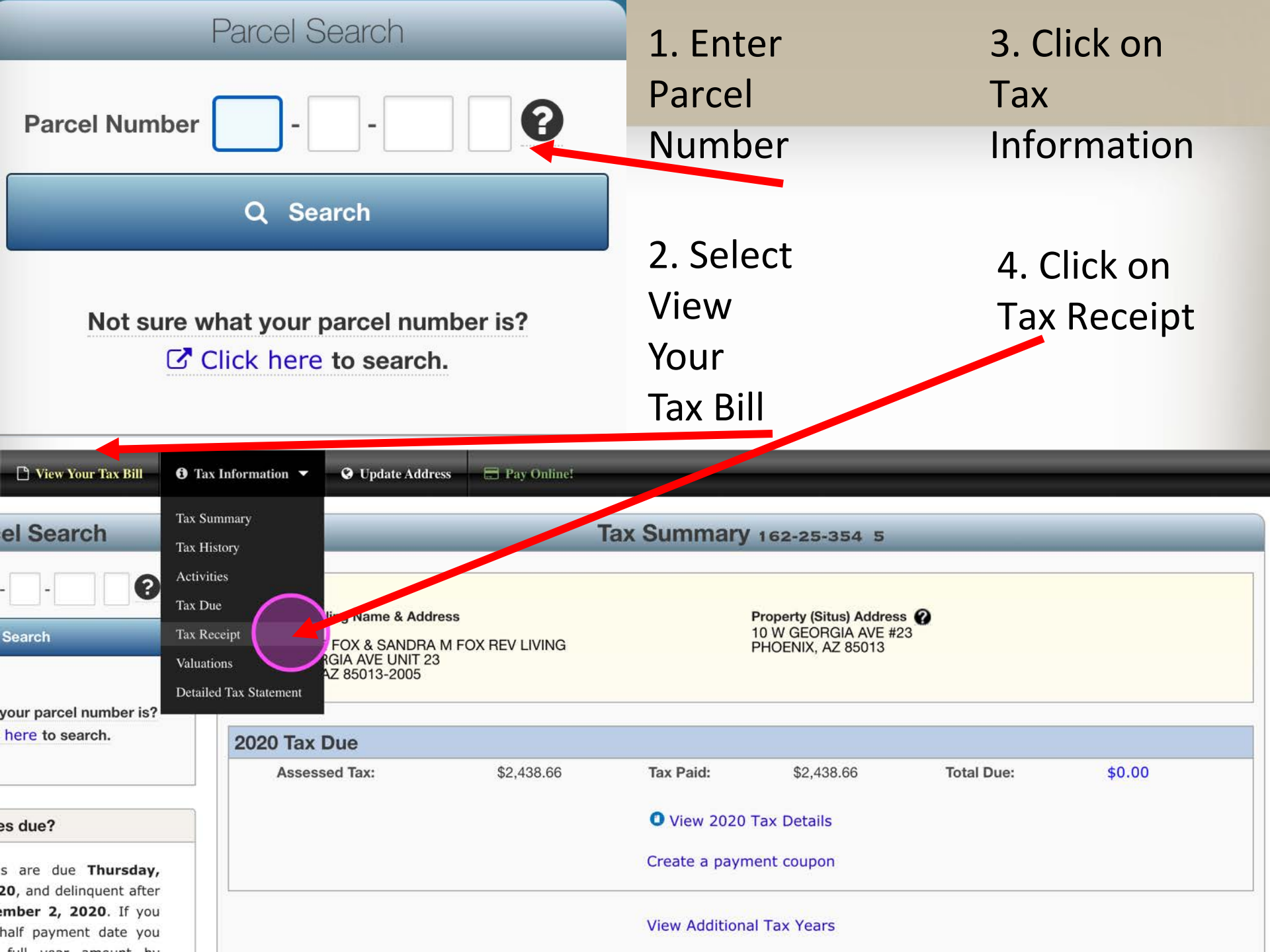
AZ 140 Property Tax Credits (PTC)

In order to find the amount of property taxes paid during 2021 **if parcel # is known**:

1. Go to http://treasurer.maricopa.gov/ Search for the parcel # and get the tax receipt



fppt.com


Parcel Search
Parcel Number
Search
Not sure what your parcel number is?
Click here to search.
1. Enter Parcel Number
2. Select View Your Tax Bill
3. Click on Tax Information
4. Click on Tax Receipt
View Your Tax Bill
Tax Information
Update Address
Pay Online!
Tax Summary
Tax History
Activities
Tax Due
Tax Receipt
Valuations
Detailed Tax Statement
Tax Summary 162-25-354 5
Property (Situs) Address
10 W GEORGIA AVE #23
PHOENIX, AZ 85013
2020 Tax Due
Assessed Tax: $2,438.66
Tax Paid: $2,438.66
Total Due: $0.00
View 2020 Tax Details
Create a payment coupon
View Additional Tax Years

Tax Receipt 162-25-354 5

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: 1/1/2020 **Create Tax Receipt**

Payments between 1/1/2020 and 12/31/2020

Date Paid	Tax Year	Half Code	Payment Of	Tax Amount	Interest & Fee Amount	Combined Amount	Transaction Number
9/30/2020	2020	F	TAX PAYMENT	$2,438.66	$0.00	$2,438.66	051-42419
			Total Payments	**$2,438.66**	**$0.00**	**$2,438.66**	

Print Tax Receipt

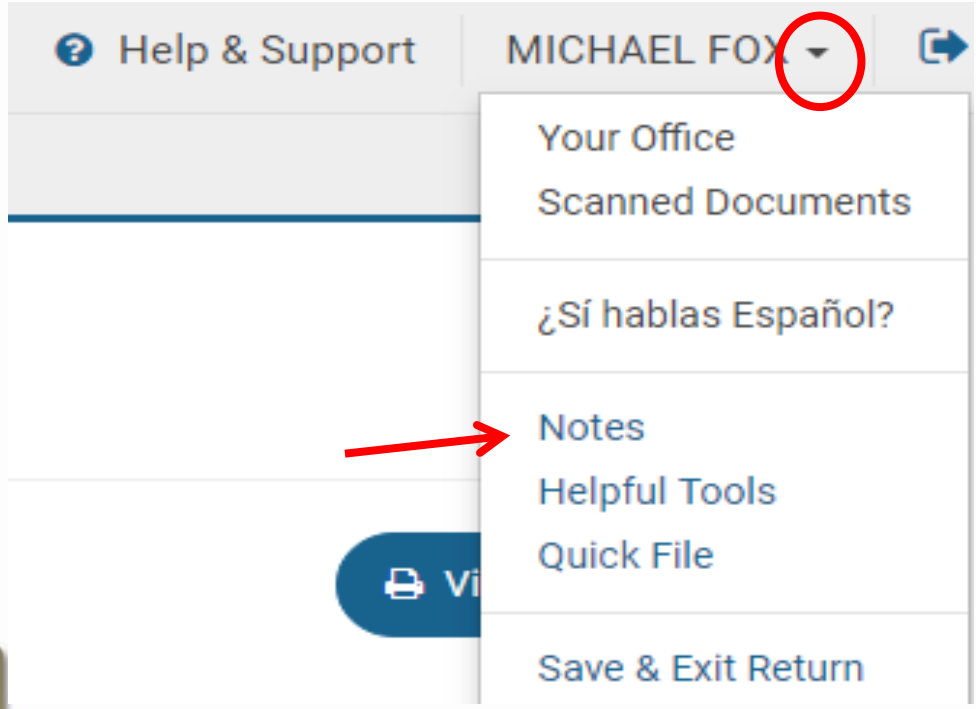
Please contact a tax professional to determine whether your payment is tax deductible.

Print receipt, add return note and/or enter parcel number and tax amount on intake sheet

State Tax Return

AZ 140 Property Tax Credits (PTC)

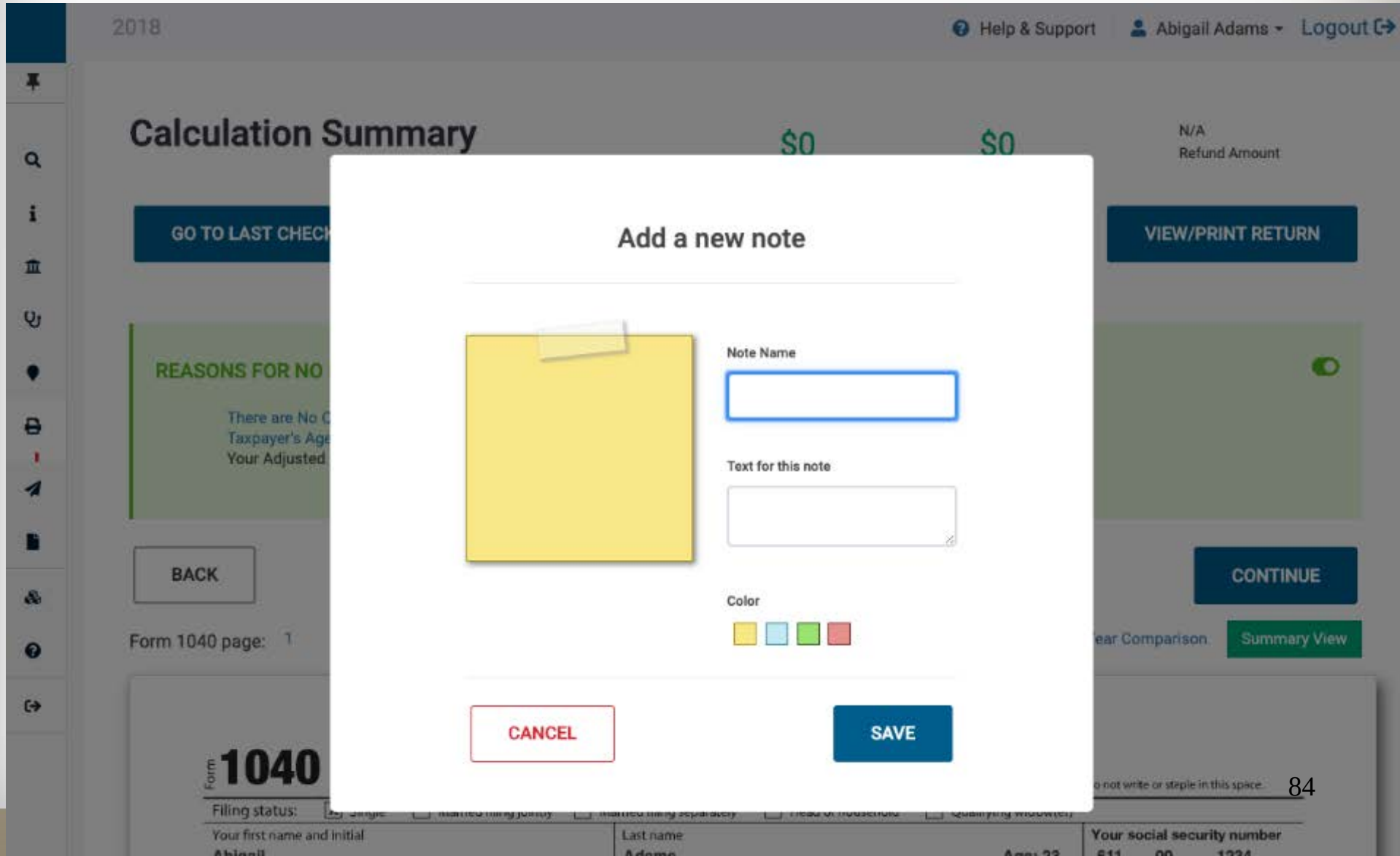
Add note with Parcel # and Property tax paid in 2021



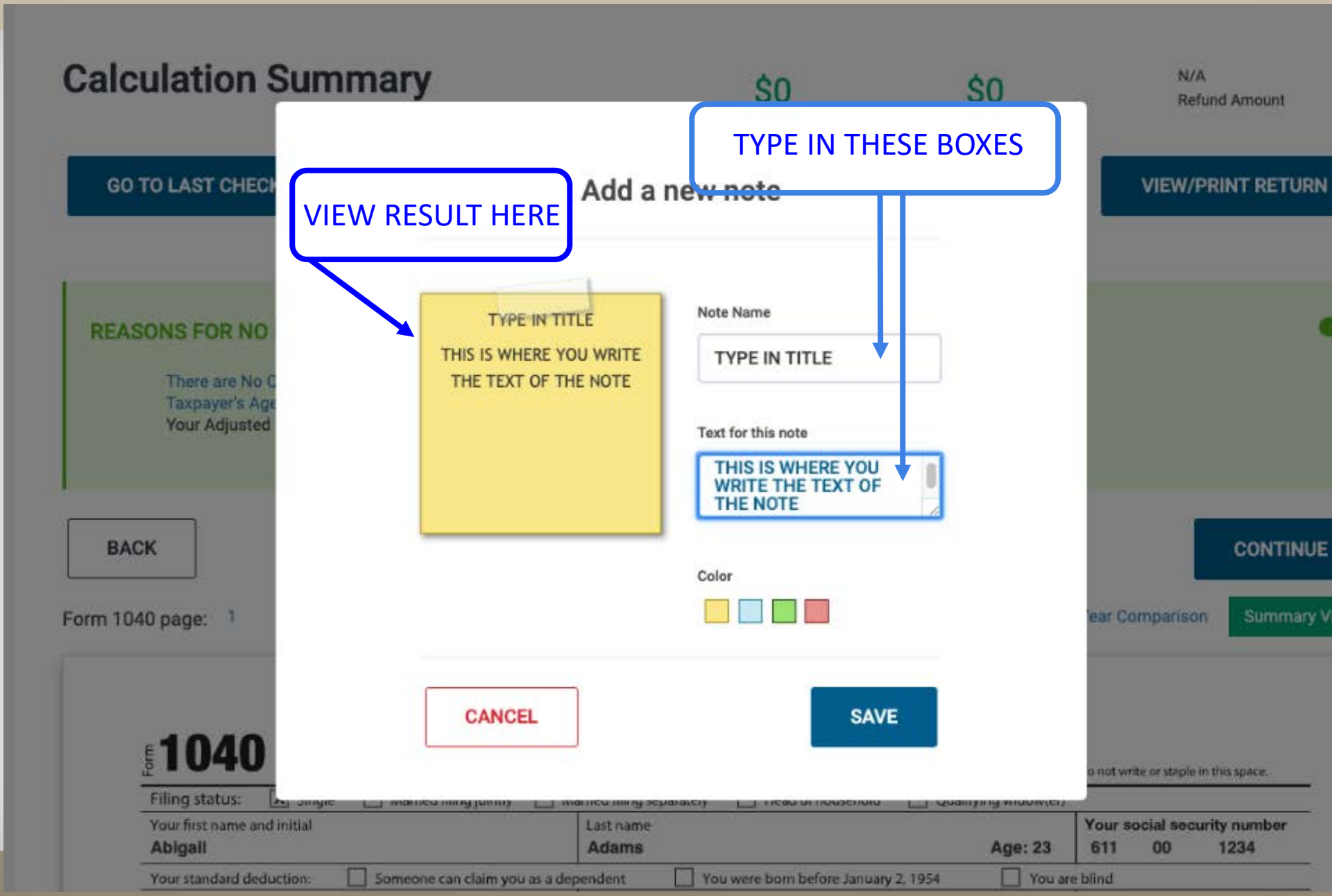
fppt.com

State Tax Return

AZ 140 Property Tax Credits (PTC)



State Tax Return



Arizona State Return

Credits

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

Continue

State Tax Return

Arizona State 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.

Yes

Qualifying Questions — EDIT

Household Income received from Other Persons you lived with — BEGIN

If you rent complete the section below

Taxes From Form 201 — EDIT

If you own your property complete the section below

Property Taxes Paid — BEGIN

Continue

Answer this ? first

Fill out this section, if taxpayer is renting the property.

Fill out this section, if taxpayer owns their own house where they live & paid property tax.

fppt.com

Arizona Return

$3,342
AGI AMOUNT

$1,465
FEDERAL REFUND

$50
AZ REFUND AMOUNT

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.

Yes

Qualifying Questions EDIT

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

Arizona State Return

Qualifying Questions

Were you a resident of Arizona for the entire tax year?	Yes
Did you rent or own home as of December 31, 2016	Rented
Did you pay property taxes or rent during the tax year?	Yes
Did you live alone for all of 2016?	No
Is this the only Property Tax Credit form being filed for your household?	Yes
Did you receive Title 16, SSI Payments during 2016?	No

If you are claimed a dependent on someone else's tax return, complete the follow

Complete only if

If the taxpayer is under the age of 65 and they received any disability income from Social Security office then answer "YES" and **this return must be "paper file" with copy of SSA 1099-SA**.

Continue

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.

Yes

Qualifying Questions EDIT

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

$3,342
AGI AMOUNT

$1,465
FEDERAL REFUND

$50
AZ REFUND AMOUNT

Arizona Return

Taxes From Form 201

Renters Certificate of Property (1) BEGIN

Renters Certificate of Property (2) BEGIN

Renters Certificate of Property (3) BEGIN

BACK

$3,342
AGI AMOUNT

$1,465
FEDERAL REFUND

$50
AZ REFUND AMOUNT

fppt.com

Arizona Form **201** | **Renter's Certificate of Property Taxes Paid** | **2018**

Use Form 201 if you rented in 2018 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:

1. 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 2018, be sure to have your landlord complete this form well before **April 15, 2019** or request an extension to protect the credit. Landlords may not have the information immediately available.

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

7 If any of your tenants received rent subsidies in 2018, check this box ..... 7 ☐

8 If the property was exempt from property tax during 2018, 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 3 5

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 (for verification of information only)

Part 3 Tenant Claiming Property Tax Credit Must Complete Part 3

13	Enter total rents paid in 2018 not including subsidies 13	10,000 .00
14	Enter property tax factor from Part 2, line 10 14	. 0 3 5
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	350 .00

ADOR 10417 (10)

Should always be reported as a decimal.

fppt.com

Arizona Return

Renters Certificate Of Property

Landlord First Name

Landlord Middle Initial

Landlord Last Name

Landlord Address

BEGIN

Any of the tenants received rent subsidies?

No

Was the property exempt from property Tax?

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

No

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

No

Business Name of Rental Property(if applicable)

$3,342

AGI AMOUNT

$1,465

FEDERAL REFUND

$50

AZ REFUND AMOUNT

Arizona Return

Land lord Address

Street Address

City

State

--Select--

ZIP Code

BACK

SAVE

$3,342

AGI AMOUNT

$1,465

FEDERAL REFUND

$50

AZ REFUND AMOUNT

Business Name of Rental Property(if applicable)

HAPPY ACRES AF

Business Address

BEGIN

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

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)

Total Rent Paid in 2018 Not Including Subsidies

$

$3,342

AGI AMOUNT

$1,465

FEDERAL REFUND

$50

AZ REFUND AMOUNT

Arizona Return

Business Address

Street Address

8236 SUNSHINE ROAD

City

MESA

State

Arizona

ZIP Code

85204

BACK

SAVE

$3,342

AGI AMOUNT

$1,465

FEDERAL REFUND

$50

AZ REFUND AMOUNT

Business Address

BEGIN

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

0

Signing Party First Name

JOHN

Signing Party Middle Initial

P

Signing Party Last Name

LANDBARON

Signature Date

01/15/2018

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

4802576500

Total Rent Paid in 2018 Not Including Subsidies

$ 5880

If the tax factor is 0.027
Enter as “2.7”
Tax factor = 0.154
Enter as “15.4”
Tax factor = 0.580
Enter as “58”
Move the decimal point 2 places to the right.

BACK

SAVE

Arizona Return

Taxes From Form 201

Renters Certificate of Property (1) EDIT

Renters Certificate of Property (2) BEGIN

Renters Certificate of Property (3) BEGIN

BACK

$3,342
AGI AMOUNT

$1,465
FEDERAL REFUND

$50
AZ REFUND AMOUNT

Property Tax Credit - Form 140 PTC	EDIT
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

$1,465
FEDERAL REFUND

$138
AZ REFUND AMOUNT

BACK

Arizona Return

Basic Information	BEGIN
Additions to Income	BEGIN
Subtractions from Income	BEGIN
Itemized Deductions	BEGIN
Credits	EDIT
Voluntary Contributions	BEGIN
Payments and Penalties	BEGIN
Miscellaneous Forms	BEGIN

EXIT ARIZONA RETURN

$3,729
AGI AMOUNT

$1,465
FEDERAL REFUND

$138
AZ REFUND AMOUNT

Calculation Summary

$3,729	$1,465	$138
AGI Amount	Federal Refund	AZ Refund Amount

GO TO LAST CHECKPOINT

VIEW/PRINT RETURN

BACK

CONTINUE

Form 1040 page: 1 2 3

Prior Year Comparison | Summary View

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return
2018 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: [X] Single [ ] Married filing jointly [ ] Married filing separately [ ] Head of household [ ] Qualifying widow(er)

Your first name and initial	Last name	Your social security number
roberta	**renter** Age: 82	**123 00 1234**

Your standard deduction: [ ] Someone can claim you as a dependent [X] You were born before January 2, 1954 [ ] You are blind

If joint return, spouse's first name and initial	Last name	Spouse's social security number

Spouse standard deduction: [ ] Someone can claim your spouse as a dependent [ ] Spouse was born before January 2, 1954
[ ] Spouse is blind [ ] Spouse itemizes on a separate return or you were dual-status alien

[X] Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
8236 sunshine road	**164**

Presidential Election Campaign (see inst.) [ ] You [ ] Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.
Mesa AZ 85204

If more than four dependents, see inst. and ✓ here ▶ [ ]

Dependents (see instructions): (1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
rob renter	565 12 3654	Son	[ ]	[X] Age: 40
			[ ]	[ ]

Print Results

Your return is ready to be printed. Please click the button below in order to view/print your 2018 Tax Return.

Direct Deposit information will be printed on your return once it has been accepted by the taxing authority, if applicable.

Print your 2018 Tax Return

Alternate Method for viewing/printing your 2018 Tax Return

Adobe Acrobat Reader is required to view/print your 2018 Tax Return.

- Download the latest version of the free Adobe Reader.

CONTINUE

$3,729

AGI AMOUNT

$1,465

FEDERAL REFUND

$138

AZ REFUND AMOUNT

1234 2222 3333 5432
1234
12/16
FPPT.com

fppt.com

ROBERTA RENTER
8236 SUNSHINE ROAD APT 164
MESA, AZ 85204

2018 INCOME TAX RETURN

Your Name (as shown on page 1)	Your Social Security Number
ROBERTA RENTER	123-00-1234

Exemptions	38	Enter the amount from page 1, line 37	38	3729 00
	39	Age 65 or over: Multiply the number in box 8 by $2,100	39	2100 00
	40	Blind: Multiply the number in box 9 by $1,500	40	00
	41	Dependents: Multiply the number in box 10 by $2,300	41	2300 00
	42	Qualifying parents and grandparents: Multiply box 11 by $10,000	42	00
	43	**Arizona adjusted gross income:** Subtract lines 39 through 42 from line 38 and enter the difference	43	-671 00
Balance of Tax	44	**Deductions:** ***Check box and enter amount.*** See instructions 44I ☐ ITEMIZED 44S ☒ STANDARD	44	5312 00
	45	Personal exemptions: See instructions	45	2200 00
	46	Arizona taxable income: Subtract lines 44 and 45 from line 43. If less than zero, enter "0"	46	00
	47	Compute the tax using amount on line 46 and Tax Table X, Y or Optional Tax Tables	47	00
	48	Tax from recapture of credits from Arizona Form 301, Part 2, line 36	48	00
	49	Subtotal of tax: Add lines 47 and 48 and enter the total	49	00
	50	Family income tax credit (from the worksheet - see instructions)	50	80 00
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 69	51	00
	52	**Balance of tax:** Subtract lines 50 and 51 from line 49. If the sum of lines 50 and 51 is greater than line 49, enter "0"	52	00
Total Payments and Refundable Credits	53	2018 AZ income tax withheld	53	00
	54	2018 AZ estimated tax payments 54a ____ 00 Claim of Right 54b ____ 00 Add 54a and 54b	54c	00
	55	2018 AZ extension payment (Form 204)	55	00
	56	Increased Excise Tax Credit (from the worksheet - see instructions)	56	50 00
	57	Property Tax Credit from Form 140PTC	57	88 00
	58	Other refundable credits: Check the box(es) and enter the total amount 581 ☐ 308-I 582 ☐ 349	58	00
	59	**Total payments and refundable credits:** Add lines 53 through 58 and enter the total	59	138 00
Tax Due or Overpayment	60	**TAX DUE:** If line 52 is larger than line 59, subtract line 59 from line 52 and enter amount of tax due. Skip lines 61, 62 and 63	60	00
	61	**OVERPAYMENT:** If line 59 is larger than line 52, subtract line 52 from line 59 and enter amount of overpayment	61	138 00
	62	Amount of line 61 to be applied to 2019 estimated tax	62	00
	63	Balance of overpayment: Subtract line 62 from line 61 and enter the difference	63	138 00

Voluntary Gifts

64 - 74 Voluntary Gifts to:

Solutions Teams Assigned to Schools	64	00	Arizona Wildlife	65	00	Child Abuse Prevention	66	00
Domestic Violence Shelter	67	00	Political Gift	68	00	Neighbors Helping Neighbors	69	00
Special Olympics	70	00	Veterans' Donations Fund	71	00	I Didn't Pay Enough Fund	72	00
Sustainable State Parks and Road Fund	73	00	Spay/Neuter of Animals	74	00			

75 Political Party (if amount is entered on line 68 - check only one): 751 ☐ Democratic 752 ☐ Green Party 753 ☐ Libertarian 754 ☐ Republican

Penalty	76	Estimated payment penalty	76	00
	77	771 ☐ Annualized/Other 772 ☐ Farmer or Fisherman 773 ☐ Form 221 included		
	78	Add lines 64 through 74 and 76; enter the total	78	00
Refund or Amount Owed	79	**REFUND:** Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	79	138 00
		Direct Deposit of Refund: ***Check box 79A*** if your deposit will be ultimately placed in a **foreign account**; see instructions. 79A ☐		
		98 C ☐ Checking or S ☐ Savings ROUTING NUMBER ____ ACCOUNT NUMBER ____		
	80	**AMOUNT OWED:** Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return	80	00

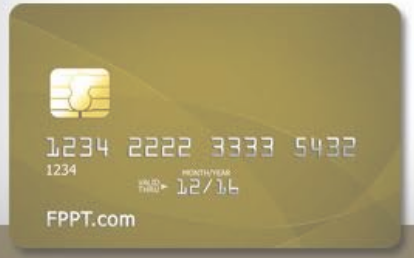
SIGN HERE

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

➔ YOUR SIGNATURE ____ DATE 10/20/19 OCCUPATION RETIRED

The Family Income Tax Credit & The Excise Tax Credit are automatically calculated in Taxslayer.

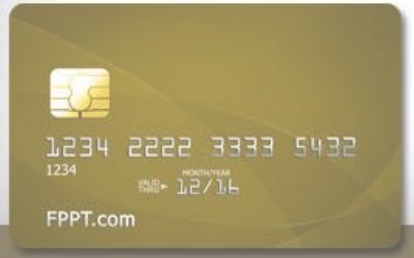
The Family Income Tax Credit is a Non-refundable credit of $40 per personal and dependent exemption not to exceed $240 for married filing joint or head of household and $120 for single or married filing separate.



fppt.com

The Family Income Tax Credit & The Excise Tax Credit are automatically calculated in Taxslayer.

The Excise Tax Credit is a Refundable Credit of $25 for each personal or dependent exemption but not more than $100. The claimant must have a valid social security number and not been in any jail for more than 60 days during the year. The spouse and qualifying children must have a valid social security number or individual taxpayer identification number (ITIN)

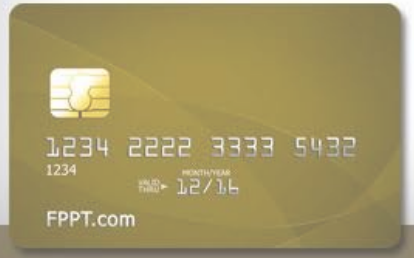


fppt.com

Arizona Tax Return

AZ Property Tax Credit, Family Income Tax Credit, and Excise Tax Credit

Any Questions?



fppt.com

Arizona State Return

Most common at VITA

Credits

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

Continue

Arizona State Tax Return

LIST OF QUALIFYING FOSTER CARE CHARITABLE ORGANIZATIONS FOR 2018

QFCO Code	Name of Organization	Address	URL*	Phone #
10051	Advocacy 31 Nine	Tempe, AZ 85281	URL	(480) 369-2069
10031	Agape Adoption Agency of Arizona, Inc.	4302 E Broadway Road, Phoenix, AZ 85040	URL	(480) 272-7994
10026	Aid to Adoption of Special Kids	2320 N 20th Street, Phoenix, AZ 85006	URL	(602) 254-2275
10044	Apache County Friends of CASA	470 South Mountain Avenue, STE 101, Springerville, AZ 85938		(928) 333-5988
10008	Arizona Association for Foster and Adoptive Parents	1702 E Highland Avenue, Ste 211, Phoenix, AZ 85016	URL	(602) 274-4382
10007	Arizona Baptist Children's Services (Rio Vista)	1779 N Alvernon Way, Tucson, AZ 85712	URL	(520) 795-7541
10023	Arizona Friends of Foster Children Foundation	360 E Coronado Road, Suite 190, Phoenix, AZ 85004	URL	(602) 252-9445
10003	Arizona Helping Hands	7850 E Gelding Drive, Suite 500, Scottsdale, AZ 85260	URL	(480) 889-0604
10025	Arizonans for Children, Inc.	2435 E La Jolla Drive, Tempe, AZ 85282	URL	(480) 838-0085
10046	ASA Now	4059 East Clayton Avenue, Gilbert, AZ 85297	URL	(480) 238-0472
10022	Aviva Children's Services	153 S Plumer Avenue, Tucson, AZ 85719	URL	(520) 327-6779
10009	Black Family and Child Services of Arizona	1522 E Southern Avenue, Phoenix, AZ 85040	URL	(602) 243-1773

fppt.com

Arizona State Tax Return

a new leaf
HOUSING · HEALTH · COMMUNITY SERVICES

Official donation receipt for I

A New Leaf
868 E. University Drive
Mesa, AZ 85203
86-0256667

Donor name: York Young
Donor address: 1 Main Stre
Goodyear, A

Gift & receipt date: 8/9/2017 10:3
Eligible gift amount: $400.00
Receipt number: 574

Donation #1

a new leaf
HOUSING · HEALTH · COMMUNITY SERVICES

Official donation receipt for Income Tax pur

A New Leaf
868 E. University Drive
Mesa, AZ 85203
86-0256667

Donor name: Cindy Young
Donor address: 1 Main Street
Goodyear, AZ 85338

Gift & receipt date: 8/9/2017 10:30 AM (UTC-07:00)
Eligible gift amount: $400.00
Receipt number: 575

Donation #2

Arizona State Return

Qualifying Charity #1

Qualifying Charity #1

Enter the name of charity	A New Leaf
Enter the amount contributed	$ 800
City in which charity is based	Glendale
State in which charity is based	Arizona
Type of Donation	Donation ma

Continue

fppt.com

Arizona State Tax Return

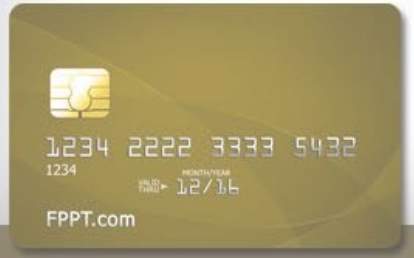
- **AZ Form 322**: the tax credit for Public or charter school to which they paid a fee or made a contribution that qualifies is claimed on Form 322.
- **AZ Form 323**: the tax credit for contributions to a private Student Tuition Organization (STO) is claimed on Form 323.

fppt.com

Arizona State Tax Return

To file AZ Form 322 or Form 323, you must input **9 digit County Code, Type Code, District Code, & Site Number (CTDS)** on the credit form.

http://www.ade.az.gov/edd/?utm_medium=email&utm_source=govdelivery



fppt.com

Arizona State Tax Return

Arizona Return

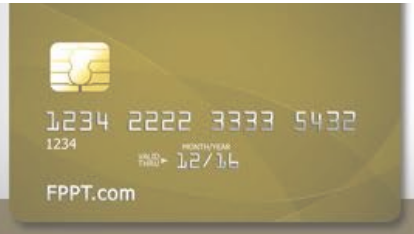
AZ Form 322 School Contribution

BACK

School Name	Contribution Amount	

Add Contribution

BACK



fppt.com

Click on AZ School Information for a list of CTDS Codes.

School Information of Contribution Made

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

$

Type of Donation

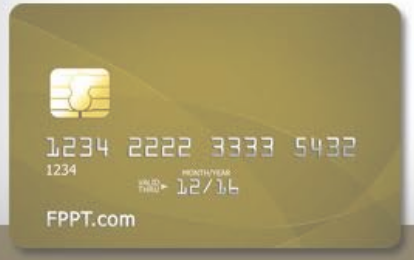
Donation made during Tax Year

BACK

CONTINUE

Arizona State Tax Return

Any Questions?



fppt.com

Optional Resources

Community Legal Services, Inc.

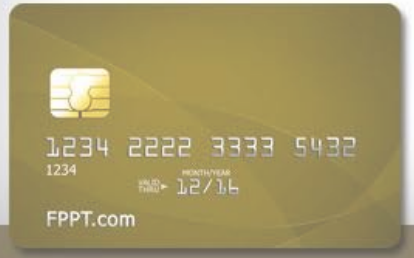
Refer clients with problems like insolvency, etc.

602-258-3434

info@clsaz.org

305 S. 2nd Ave.

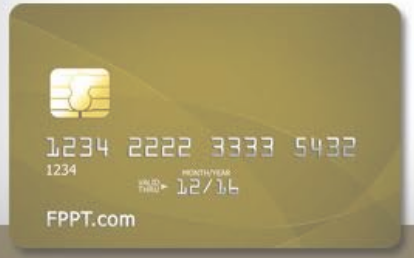
Phoenix, AZ 85003



fppt.com

HOMEWORK #5

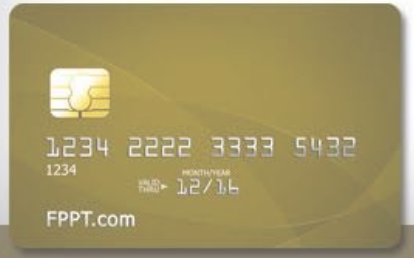
- ✓ Complete the advanced scenarios in the publication 6744 (1-9).
- ✓ Complete the AZ return (Renter).
- ✓ Read Tabs K, L, M, and P in Publication 4012.



fppt.com

Agenda
Session 6

1. Review homework
2. Customer Service
3. Do It Yourself Services (FSA)
4. Review of Advanced ?
5. Volunteer Agreement Form
6. Resources for VITA Volunteers



fppt.com

Tax Year 2021
TAX LAW
PROGRAM TRAINING
Session 5

City of Phoenix VITA Network 2021