

2016 Property Tax Refund (Credit) Claim

NOTICE: *If you are age 70 or over and meet certain tests, you may be able to defer the payment of your property taxes on your home. You should contact your county assessor for details. If you defer your property taxes, you cannot claim the property tax credit for those taxes.*

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

Publications

To view or print the department's publications, go to our website and click on *Publications*.

Purpose of Form

Use Arizona Form 140PTC to file an original claim for the property tax credit. If you are claiming the property tax credit, you may also use Form 140PTC to claim a credit for increased excise taxes.

Also, use Form 140PTC to amend a 2016 Form 140PTC. If amending, check box 95 on the top of the form.

Who Can Use Form 140PTC?

File Form 140PTC only if you meet the following:

1. You were a resident of Arizona for the whole year. (January 1, 2016 to December 31, 2016)
2. You were either 65 or older by December 31, 2016, or if you were under age 65, you were receiving Title 16 Supplemental Security Income (SSI) payments during 2016. (You must meet only one of these requirements.)
3. Your total household income was less than \$3,751 if you lived alone. If others lived with you, your total household income was less than \$5,501.
4. You paid property taxes or rent on your main home in Arizona during 2016. You may also have paid both property taxes and rent for the whole year of 2016. If you only paid rent during 2016, you must have rented for the whole year. You also meet this requirement if one of the following applies:
 - You were a resident of a nursing home in Arizona. The nursing home was subject to and paid property taxes. You used your social security or other personal funds to pay the nursing home.

- You were a shareholder of a cooperative corporation in Arizona. The unit that you lived in was your main home during 2016.
- You were a member of a condominium association in Arizona. Your unit was your main home during 2016.

If you meet **all** of 1 through 4, you may claim a refund of Arizona property taxes. Complete Form 140PTC to figure your credit.

When Should I File Form 140PTC?

Form 140PTC is due by April 18, 2017. File your claim as soon as you can after January 1, but no later than April 18, 2017. **We will disallow your credit if you do not file by April 18, 2017.**

NOTE: *Because April 15, 2017, falls on a Saturday and District of Columbia Emancipation Day will be observed on Monday, April 17, 2017, you have until Tuesday, April 18, 2017, to file Form 140PTC.*

What if I Cannot File on Time?

You may ask for an extension if you know you will not be able to file on time. We can grant an extension for up to six (6) months.

To get a filing extension you can either:

- Apply for a state extension (Arizona Form 204). To apply for a state extension, file Form 204 by April 18, 2017. See Form 204 for details. You do not have to include a copy of the extension with your return when you file, but make sure that you check box **82F** on page 1 of the return. If you must make a payment, use Form 204, or visit www.AZTaxes.gov to make an electronic payment.
- Use your federal extension (federal Form 4868). File your Arizona return by the same due date. You do not have to include a copy of your federal extension with your return, but make sure that you check box **82F** on page 1 of the return.

What Must I Include When I File?

When you file a PTC claim, you must include certain documents with your claim. Include all required documents after page 2 of Form 140PTC. If you do not include the required documents with your PTC claim, the department will disallow your claim. To find out what you must include, look at the following list. Find the heading(s) that applies to you.

Title 16 Supplemental Security Income (SSI) Recipient

When you file your PTC claim, **you must include** a statement from the Social Security Administration (SSA) with your claim. This statement must show all of the following:

1. your name and address,
2. your SSN,

3. the payments you received or are due to receive are Title 16 SSI payments,
4. the period for which you received or are due to receive Title 16 SSI payment, and
5. the date the SSA issued the statement.

Homeowner

When you file your PTC claim, **you must include** a copy of a statement showing your property taxes that you **paid in 2016**. Include this statement with your claim. This statement may be one of the following:

- A copy of your property tax statement from your mortgage company.
- A copy of your paid receipt from your county treasurer.
- Your property tax bill with copies of both the fronts and backs of your canceled checks that were cashed in 2016.

Renter

When you file your PTC claim, **you must include** a completed Arizona Form 201, *Renter's Certificate of Property Taxes Paid*. Include this statement with your claim. You must get Form 201 from your landlord. You must fill out lines 13 through 15 unless they already contain the correct information. Your landlord must complete and sign the Form 201. The Form 201 provides your proof of property taxes paid from your rent.

If you own a mobile home but rent the space, complete the Form 140PTC as a renter. Include a completed Form 201 **and** a statement showing the property taxes you paid in 2016. See the "homeowner" instructions to find out what kind of property tax statement you should include.

Nursing Home Resident

When you file your PTC claim, **you must include** a completed Arizona Form 201. Include Form 201 with your claim.

You must get Form 201 from your nursing home administrator. Your nursing home administrator must complete and sign the Form 201. The nursing home will let you know how much of the amount paid to the nursing home is allocable to rent.

Shareholder of a Cooperative Corporation

When you file your PTC claim, **you must include** a statement that shows your share of the assessed property taxes. Include this statement with your claim. You must get this statement from the cooperative corporation. You must also include one of the following:

- A copy of a statement from the mortgage company showing the corporation's total property tax.
- A copy of the corporation's tax bill stamped "paid."

Member of a Condominium Association

When you file your PTC claim, **you must include** a statement that shows your share of the assessed property taxes. Include this statement with your claim.

You must get this statement from the condominium association. You must also include one of the following:

1. A copy of a statement from the mortgage company showing the association's total property tax.
2. A copy of the association's tax bill stamped "paid."

What if a Claimant Died?

If a claimant died before filing a return for 2016, the taxpayer's spouse or personal representative may file and sign a Form 140PTC for that person.

Enter the word "deceased" after the decedent's name in the address section of the form. Also enter the date of death after the decedent's name.

How do I Claim a Refund for a Deceased Claimant?

If you are claiming a refund, you must complete Arizona **Form 131, Claim for Refund on Behalf of Deceased Taxpayer**. Include this form with the PTC claim.

General Instructions

Taxpayer Identification Number

Make sure that you enter your SSN on your claim. Make sure that all SSNs are clear and correct. You may be subject to a penalty if you fail to include your SSN. It will take longer to process your return if SSNs are missing, incorrect, or unclear.

If you are filing a joint claim, enter your SSNs in the same order as your names.

If your name appears first on Form 140PTC, make sure your SSN is the first number listed.

ID Numbers for Paid Preparers

If you pay someone else to prepare your return, that person must also include an ID number where asked.

A paid preparer may use any of the following:

- his or her PTIN,
- his or her SSN, or
- the employer identification number for the business.

A paid preparer who fails to include the proper numbers may be subject to a penalty.

Line-by-Line Instructions

Line 1 -

Enter your first name, middle initial and last name. Enter your SSN in the space provided. If filing a joint claim, enter your spouse's name and SSN.

Line 2 -

Enter your current address. Include your house or building number and street or rural route. Include your apartment number if you live in an apartment. Include your mobile home lot number if you live in a mobile home.

Make sure you include your daytime phone number.

Line 3 -

Enter the name of your city, town, or post office. Also include your state and ZIP CODE.

Enter your date of birth in the space provided.

Line 4 -

Check the box marked "Rent" if one of the following applies:

- You were renting a home.
- You were renting an apartment.
- You were renting a mobile home lot.
- You were a nursing home resident.

Check the box marked "Own" if one of the following applies:

- You owned your home on December 31, 2016.
- You paid property tax during 2016.
- You were a member of a condominium association.
- You were a shareholder of a cooperative corporation.

Line 5 -

Check "Yes" if you were a resident of Arizona for the whole year, (from January 1, 2016, to December 31, 2016.) To qualify for the property tax credit, you must have lived in Arizona for the whole year.

Line 6 -

Check "Yes" if one of the following applies.

- You **paid** property taxes on your main home in Arizona during 2016.
- You **paid** rent on your main home in Arizona for all of 2016.
- You **paid** both rent and property taxes on your main home in Arizona for all of 2016.
- You were a resident of a nursing home in Arizona. That nursing home was subject to and paid property taxes. You used your social security or other personal funds to pay the nursing home.
- You were a shareholder of a cooperative corporation in Arizona. The unit that you lived in was your main home during 2016.
- You were a member of a condominium association in Arizona. Your unit was your main home during 2016.

Line 7 -

Check "Yes" if this is the only PTC being claimed in your household.

NOTE: *Arizona law allows only one 140PTC claimant per household per year. If someone else in your household has already filed a 140PTC claim for 2016, do not file this claim. If you have already filed a claim for 2016, do not file another Form 140PTC for 2016, unless you are amending your original claim for 2016.*

To qualify for the tax credit, your answers to questions 5 through 7 must be "Yes."

Line 8 -

Check "Yes" if you were 65 or older on December 31, 2016. You must enter your date of birth under line 3, in box 79.

Line 9 -

Check "Yes" if you received Title 16 SSI payments in 2016.

NOTE: *This is not the normal social security disability. This is for people with limited incomes who are either blind, disabled, or over age 65.*

To qualify for the tax credit you must have answered "Yes" to either question 8 or 9.

Page 2, Part 1, Schedule of Household Income

Turn the form over and complete the "Schedule of Household Income" under Part 1.

You must list all income that you, your spouse, and any other member of your household received or earned in 2016. Anyone who lives in the same dwelling unit as you is a member of your household. Enter the total for each line in column (4).

You must figure the income for each household member. Household income is the total of each household member's income. Enter your income in column (1). If your spouse lived with you, enter your spouse's income in column (2). If you lived with another person, enter that person's income in column (3). If you lived with more than one other person, fill out a separate schedule for each person.

In the proper column list all income, except as noted below.

Do not include income from the following:

- social security benefits,
- railroad retirement benefits,
- workers' compensation "Loss of Time" insurance payments,
- Arizona unemployment insurance payments,
- veteran's disability pensions,
- welfare payments, surplus food, or other relief provided by a governmental agency,
- gifts from non-governmental sources, and
- Arizona Form 140PTC refunds received last year.

To find out more about household income and adjusted gross income for this credit, see the department's ruling, ITR 12-1, *Defining Household Income for the Purpose of the Property Tax Credit*.

Line A -

Enter the salaries, wages, tips, commissions, or bonuses etc., received by each member of the household in 2016.

Line B -

Enter all dividend and interest income. Enter all amounts received by each member of the household in 2016. You must include interest income that Arizona does not tax. Interest income that you must enter here includes the following:

- interest income from federal obligations (U.S. government interest), and
- interest income from Arizona municipalities.

Line C -

Enter all of the business and farm income. Enter all business and farm income for each member of the household. If you had a business or farm loss, see the department’s ruling, ITR 12-1, *Defining Household Income for the Purpose of the Property Tax Credit*, for more information.

Line D -

For each member of the household combine gains and losses from the sale or exchange of property. If the result is a gain, enter the gain. If the result is a loss, enter only up to a maximum of (\$1,500).

When figuring household income, the maximum net loss of \$1,500 is applicable to *each* household member who had capital gains and losses during the year when the net result for that person resulted in a loss.

Line E -

Enter the income that each member of the household received from pensions and annuities in 2016. You should **not** include income from the following sources:

- social security benefits,
- railroad retirement benefits, and
- veteran's disability pensions.

You must include income from **all** other pensions and annuities. Pension income that you must enter here includes the following:

- all retirement payments from the federal government, except those listed above,
- all retirement payments from the State of Arizona,
- all retirement payments from any local government (including police and school districts), and
- any IRA distributions.

Line F -

Enter all rent and royalty income received by each member of the household in 2016.

Line G -

Enter all S corporation, partnership, estate, and trust income received by each member of the household in 2016.

Line H -

Enter all alimony received by each member of the household in 2016.

Line I -

Enter any other income that each member of the household received in 2016. Include a schedule listing the source of the income for all amounts listed.

Some examples of income you should enter here are:

- strike benefits exempt from tax, and
- unemployment insurance payments from states other than Arizona.

Line J -

Enter the total of column 4, lines A through I, on line J, column 4, and on the front page, line 10.

Now return to the front of the form.

Line 11a -

If you lived alone, enter an "X" in box 11a "Schedule 1." Look at Schedule 1 under Part 1 on the back of the form. Under "Household Income", find the amount you entered on line 10.

Find the amount shown next to your "Household Income" in the "Tax Credit" column. Enter that amount on line 11.

Line 11b -

If you lived with your spouse or one or more other persons, enter an "X" in box 11b "Schedule 2." Look at Schedule 2 under Part 1 on the back of the form. Under "Household Income", find the amount you entered on line 10.

Find the amount shown next to your "Household Income" in the "Tax Credit" column. Enter that amount on line 11.

Line 12 - Complete if You Own Your Home

If you owned your home, enter the total amount of property taxes that you **actually** paid in 2016.

If you pay your property taxes in two payments, use only those amounts actually paid in 2016. The following example will show you how to figure these amounts.

Example:

John owns his own home. Every year, John pays his property taxes in two payments. John makes the first payment in October. John makes the second payment in March.	
To figure how much property tax John paid in 2016, John must look at taxes paid for both 2015 and 2016.	
John's 2015 property taxes were	\$600
John paid 1/2 of his 2015 property taxes on October 1, 2015	\$300
John paid the other 1/2 of his 2015 property taxes on March 1, 2016	\$300
John's 2016 property taxes were	\$700
John paid 1/2 of the 2016 taxes on October 1, 2016	\$350
John paid the other 1/2 of his 2016 property taxes on March 1, 2017	\$350
During 2016, John paid property taxes for both 2015 and 2016. John paid 2015 taxes of \$300 on March 1, 2016. John also paid 2016 taxes of \$350 on October 1, 2016. John would enter \$650 on line 13. This is the amount John actually paid in 2016.	

Line 13 - Complete if You Rented During 2016

If you rented during 2016, enter the amount from Arizona Form 201, Part 3, line 15.

Line 14 -

Add lines 12 and 13.

Line 15 - Property Tax Credit

Enter the smaller of line 11 or line 14.

Line 16 -

Complete line 16 if someone else claimed you as a dependent on his or her tax return. Enter the name, address, and SSN of the person who claimed you as a dependent.

NOTE: *If you complete line 16, do not complete lines 1 through 6 on Page 2, Part 2.*

Line 17 -

If you are **not** claimed as a dependent on anyone else's tax return, turn the form over and complete Part 2. If you are claimed as a dependent on someone else's tax return, enter zero "0" here.

Page 2, Part 2, Credit for Increased Excise Taxes**Lines 1 through 6 -**

NOTE: *The credit on Part 2, line 6 cannot exceed \$100 per household. Do not claim this credit if someone else in your household has already claimed \$100 of the credit.*

If someone else in your household has claimed less than \$100, you may claim the credit, if eligible, as long as all credit claims filed from your household do not exceed \$100.

NOTE: *If you were sentenced for at least 60 days of 2016 to a county, state or federal prison, you are not eligible to claim the credit for increased excise taxes for 2016. In this case, do not complete Part 2.*

If you are filing a joint return with your spouse, and your spouse was sentenced for at least 60 days during 2016 to a county, state or federal prison, you may claim the Excise Tax Credit if you otherwise qualify to claim the credit, but you cannot claim the credit for your spouse. If your spouse has a valid SSN, but you do not, neither you nor your spouse can claim this credit.

For complete information about how incarceration affects this credit, see the department's publication, Pub. 709.

If you are married and qualify to claim this credit, you may also claim a credit for your spouse. Your spouse must have either a SSN valid for employment or ITIN.

Part 2, Line 1 - Dependents

List your dependents. You may claim this credit for dependents that are residents of Arizona. You cannot claim this credit for a dependent that is not a resident of Arizona. List only those people that qualify as your dependent for federal income tax purposes. Do not list any dependent that is not an Arizona resident. Enter the following on line(s) 1a through 1d:

1. the dependent's name,
2. the dependent's SSN or ITIN,
3. the dependent's relationship to you, and
4. the number of months the dependent lived in your home during 2016.

For federal income tax purposes, a dependent is either a qualifying child or a qualifying relative. A qualifying child or relative must be a U.S. citizen or resident alien, or a resident of Canada or Mexico. There is an exception for certain adopted children.

To claim a **qualifying child** as a dependent for federal purposes, you must meet the following five tests:

1. **Relationship test.** The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. **Age test.** The child must be under age 19 at the end of the year and younger than you, or under age 24 at the end of 2016 if a full-time student (and younger than you), or any age if permanently and totally disabled.
3. **Domicile test.** The child must live with you for more than half of the year. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility count as time lived at home.
4. **Support test.** The child must not have provided over half of his or her own support during the year.
5. **Joint Return Test.** If the child is married, the child is not filing a joint federal return for the year, unless that joint return is filed only as a claim for refund.

To claim a **qualifying relative** as a dependent for federal purposes, you must meet the following four tests:

1. **Relationship Test.** The person must be either your relative or have lived in your home as a member of your household all year. The person cannot be a qualifying child.
2. **Joint Return Test.** If the person is married, he or she cannot file a joint federal return unless the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.
3. **Income Test.** The person's gross income must be less than \$4,050.
4. **Support Test.** You must have provided over half of the person's total support in 2016.

To learn more about who may be a dependent, see federal publication 501.

Complete Part 2, lines 2 through 6 as instructed on the form. Make sure you enter the amount on Part 2, line 6 on Form 140PTC, page 1, line 17.

Now return to the front of the form.**Line 18 -**

Enter the number from page 2, Part 2, line 2 here.

Line 19 -

Add the amounts on line 15 and line 17. Enter the total. This is your total credit. If you have to file an Arizona Form 140 enter the amount from Form 140PTC, page 1, line 15 on Form 140, page 2, line 56 and enter the amount from Form 140PTC, page 1, line 17 on Form 140, page 2, line 55.

If you have to file an Arizona Form 140A enter the amount from Form 140PTC, page 1, line 15 on Form 140A, page 1, line 27 and enter the amount from Form 140PTC, page 1, line 17 on Form 140A, page 1, line 26.

Direct Deposit of Refund

Complete the direct deposit line if you want us to directly deposit the amount shown on line 19 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending you a check.

NOTE: Check the box on line 19A if the direct deposit will ultimately be placed in a foreign account. If you check box 19A, do not enter your routing or account numbers.
If this box is checked, we will not direct deposit your refund. We will mail you a check instead.

Why Use Direct Deposit?

- You get your refund fast!
- Payment is more secure, there is no check to get lost.
- It is more convenient. No trip to the bank to deposit your check.
- It saves tax dollars. A refund by direct deposit costs less to process than a check.

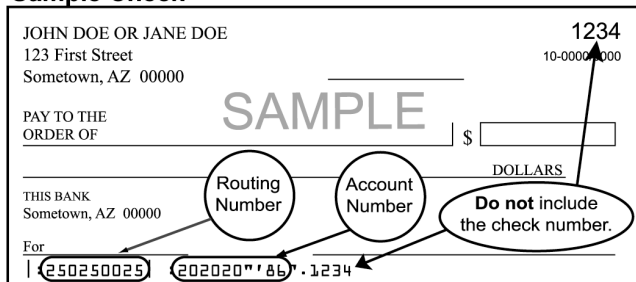
NOTE: We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

Routing Number

MAKE SURE YOU ENTER THE CORRECT ROUTING NUMBER.

The routing number must be nine digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check, the routing number is 250250025.

Sample Check



Note: The routing and account numbers may be in different places on your check.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

Account Number

MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER.

The account number can be up to 17 characters (both numbers and letters). **DO NOT** include hyphens, spaces or special symbols. Enter the number from left to right and leave any unused boxes blank.

On the sample check, the account number is 20202086. Be sure **not** to include the check number.

Lines 20 through 22 -

Skip lines 20, 21, and 22 if this is your original claim. Complete lines 20, 21 and 22 only if you are amending a 2016 Form 140PTC claim.

Instructions for Amending

Use this form to correct your credit if Form 140PTC is the only form that you have filed. If you filed Arizona Form 140 or Form 140A with your 140PTC claim, do not use this form to correct your credit. Instead, use Arizona Form 140X.

Use the following lines to correct an already filed 2016 Form 140PTC.

Line 20 -

Use the following worksheet to figure the amount to enter on this line.

1. Enter the total credit you received from your original 2016 Form 140PTC.	\$
2. If this is not your first amended claim, enter any additional credit received from previously filed amended 2016 Form 140PTC claims.	\$
3. Add lines 1 and 2. Enter the total.	\$
4. If this is not your first amended claim, enter any amount of credit you repaid with previously filed amended 2016 Form 140PTC claims.	\$
5. Subtract line 4 from line 3. Enter the result here and on Form 140PTC, line 20.	\$

Line 21 -

If line 19 is larger than line 20, subtract line 20 from line 19. Enter the difference.

This is the amount of additional credit you will receive as a refund if you owe no other taxes.

Line 22 -

If line 19 is less than line 20, subtract line 19 from line 20. Enter the difference. This is the amount of the credit that you must repay to the state.

Make your check payable to Arizona Department of Revenue. Write your SSN and tax year on the check. Include your check with Form 140PTC.

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

Electronic payment from your checking or savings account

You can make an electronic payment from your checking or savings account to pay your balance due for 2016. There is no fee to use this method. To make an electronic payment, go to www.AZTaxes.gov and click on the "Make a Payment" link.

Be sure to enter the correct routing number and account number for your checking or savings account. You will be charged a \$25 NSF (non-sufficient funds) fee if you provide an incorrect routing number or an incorrect account number. Check with your financial institution to get the correct account and routing numbers.

The "E-Check" option in the "Payment Method" drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. Please keep this confirmation number as proof of payment.

NOTE: *You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.*

Credit card payment

You can pay with your Visa, MasterCard, Discover, or American Express credit card. Go to www.AZTaxes.gov and click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site (provider). The provider will charge you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

Instructions Before Filing

DO NOT STAPLE YOUR RETURN. DO NOT STAPLE ANY DOCUMENTS, SCHEDULES OR PAYMENT TO YOUR RETURN.

Check to make sure that your math is correct.

Make sure you have included all required documents. Sign your claim in the space provided on page 2 of the form.

If amending a claim for a year before 2016, call the department at one of the phone numbers listed on page 1 of these instructions.

Where to Mail Form 140PTC

If you must file an Arizona income tax return (Form 140 or Form 140A), include the completed Form 140PTC with your return.

If you do not have to file an Arizona income tax return, complete only the Form 140PTC and mail to:

Arizona Department of Revenue
P O Box 52138
Phoenix, AZ 85072-2138

Make sure you put enough postage on the envelope

The U.S. Post Office or United States mail service must postmark your return or extension request by midnight April 18, 2017.

The term "United States mail" includes any private delivery service designated by the United States Secretary of the Treasury pursuant to Internal Revenue Code § 7502(f) and the term "postmark" includes any date recorded or marked by any such designated delivery service.

An income tax return that is mailed to the department is timely filed if it is delivered on or before its due date. Additionally, if the envelope or wrapper containing the return sent through the United States mail bears a postmark of the United States mail and that tax return is delivered to the department after its due date that return will be considered timely filed if all of the following apply:

1. The return was deposited in an official depository of the United States mail;
2. The date of the postmark is no later than the due date;
3. The return was properly addressed; and
4. The return had proper postage.

If the envelope or wrapper containing a return sent through the United States mail bears a private meter postmark made by other than the United States mail, the return is treated as timely filed if both of the following apply:

1. The private meter postmark bears a date on or before the due date for filing; and
2. The return is received no later than the time it would ordinarily have been received from the same point of origin by the same class of U.S. postage. If the return is received by the department within five business days of the private meter postmark date the department will consider this requirement satisfied.

You may also use certain private delivery services designated by the IRS to meet the "timely mailing as timely filed" rule.

For more information, see the department's ruling, GTR 16-1, *Timely Filing of Income or Withholding Tax Returns Through the United States Mail*.