

82F  **Check box 82F if filing under extension**  
95  **Check box 95 if amended for year 2010**

ONE STAPLE. NO TAPE.

Your First Name and Initial <b>1</b>			Last Name		Your Social Security No.	
If a joint claim, Spouse's First Name and Initial <b>1</b>			Last Name		Spouse's Social Security No.	
Current Home Address - number and street, rural route Apt. No. <b>2</b>			Daytime Phone (with area code)		Home Phone (with area code) <b>94</b>	
City, Town or Post Office <b>3</b>		State	Zip Code	Your Date of Birth <b>79</b>	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b>	

**Qualifications for Credit** (Check the boxes that apply):

- |  |   |   |   |   |
|--|---|---|---|---|
| <p><b>4</b> On December 31, 2010, were you renting or did you own? If you own a mobile home but rent the space, check "Rent" .....</p> <p><b>5</b> Were you an Arizona resident for all of 2010? If "No", <b>STOP</b>. You do not qualify .....</p> <p><b>6</b> Did you pay property taxes on your home, pay rent, or pay a combination of both in 2010? See instructions for qualifications. If "No", <b>STOP</b>. You do not qualify .....</p> <p><b>7</b> Is this the only Property Tax Refund being claimed in your household? If "No", <b>STOP</b>. You do not qualify.....</p> <p><b>8</b> Were you age 65 or older in 2010? Enter your birth date in box 79 above.....</p> <p><b>9</b> Did you receive Title 16, SSI payments in 2010? If "Yes", <b>attach proof</b>. If you answered "No" to both 8 and 9, <b>STOP</b>. You do not qualify. ....</p> | <p><b>4</b></p> <p><b>5</b></p> <p><b>6</b></p> <p><b>7</b></p> <p><b>8</b></p> <p><b>9</b></p> | <p><b>Rent</b></p> <p><b>Own</b></p> <p><b>Yes</b></p> <p><b>No</b></p> | <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> | <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> |
|--|---|---|---|---|

<b>88</b>	
<b>81</b>	<b>80</b>

<b>Income</b>	
<b>10</b> Enter amt from pg 2, Part I, line J, col 4..	10 00
<b>Credit</b>	
<b>11a</b> If you lived alone, enter credit from Sched I and check the box..... <b>11a</b> <input type="checkbox"/>	
<b>11b</b> If you didn't live alone, enter credit from Sched II and check the box..... <b>11b</b> <input type="checkbox"/>	11 00
<b>12</b> If you own your property, enter property taxes paid during 2010. <b>Attach proof</b> ...	12 00
<b>13</b> If you rented, enter tax from Form 201 ...	13 00
<b>14</b> Total: Add lines 12 and 13 .....	14 00
<b>15</b> Tax Credit: Smaller of line 11 or 14 .....	15 00

**16** If you have been claimed as a dependent on anyone else's tax return, complete the following:

Name Of Taxpayer Who Claimed You	Social Security No.
Address:	

If you are not claimed as a dependent on anyone else's tax return, turn the form over and complete Part II. If someone else claims you as a dependent, skip lines 17 and 18, and complete line 19.

<b>17</b> Credit for increased excise taxes from Form 140PTC, page 2, Part II, line 6 .....	17 00
<b>18</b> Enter the number from page 2, Part II, line 2, here .....	<b>18</b>
<b>19</b> <b>Total Credit:</b> Add lines 15 and 17, and enter the total. See page 5 of the instructions if you have to file Arizona Form 140 or Form 140A.....	19 00

**Direct Deposit of Refund: Check box 19A** if your deposit will be ultimately placed in a foreign account; see instructions..... **19A**

ROUTING NUMBER	ACCOUNT NUMBER	<b>C</b> <input type="checkbox"/> Checking or Savings	<b>S</b> <input type="checkbox"/>
<b>98</b> <input type="checkbox"/>	<input type="checkbox"/>		

**If this is your first claim for 2010, STOP HERE AND GO TO THE SIGNATURE BOX ON PAGE 2. If this is an amended claim, complete lines 20 through 22, and check the box at the top of the form.**

<b>AMENDED</b>	
<b>20</b> Enter the amount from line 5 of the worksheet on page 6 of the instructions .....	20 00
<b>21</b> Additional refund: If line 19 is larger than line 20, subtract line 20 from line 19 .....	21 00
<b>22</b> Amount to pay: If line 19 is less than line 20, subtract line 19 from line 20. Make check payable to Arizona Department of Revenue; <b>include SSN on payment; attach payment to upper left corner of page</b> .....	22 00

Continued on page 2 →

Your Name (as shown on page 1)	Your Social Security No.
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	(1) YOU	(2) YOUR SPOUSE	(3) OTHER PERSONS	(4) TOTAL (1+2+3)
<b>Part I Schedule of Household Income</b>				
<b>A</b> Salaries, wages, tips, etc., received in 2010.....	<b>A</b>			
<b>B</b> Dividend and interest income received in 2010.....	<b>B</b>			
<b>C</b> Business and farm income.....	<b>C</b>			
<b>D</b> Gain or loss from sale or exchange of property.....	<b>D</b>			
<b>E</b> Pension and annuity income. Include Arizona state and local retirement benefits, civil service, and military retirement. Do not include social security or railroad retirement benefits.....	<b>E</b>			
<b>F</b> Rent and royalty income.....	<b>F</b>			
<b>G</b> Partnership, estate, and trust income.....	<b>G</b>			
<b>H</b> Alimony.....	<b>H</b>			
<b>I</b> Other Income: <i>Specify source on separate sheet</i> .....	<b>I</b>			
<b>J</b> Total household income: <i>Add lines A through I in column 4.</i> <i>Enter here and on the front of this form, line 10</i> .....				<b>J</b>

**Use the amount on line J, column 4, to compute your credit from the proper schedule below.**

2010 Schedule I <i>If you live alone, use this Schedule.</i>				2010 Schedule II <i>If you live with your spouse or another person, use this Schedule.</i>			
Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit
\$ 0 - 1,750	\$502	\$ 2,751 - 2,850	\$256	\$ 0 - 2,500	\$502	\$ 4,001 - 4,150	\$256
1,751 - 1,850	479	2,851 - 2,950	234	2,501 - 2,650	479	4,151 - 4,300	234
1,851 - 1,950	457	2,951 - 3,050	212	2,651 - 2,800	457	4,301 - 4,450	212
1,951 - 2,050	435	3,051 - 3,150	189	2,801 - 2,950	435	4,451 - 4,600	189
2,051 - 2,150	412	3,151 - 3,250	167	2,951 - 3,100	412	4,601 - 4,750	167
2,151 - 2,250	390	3,251 - 3,350	145	3,101 - 3,250	390	4,751 - 4,900	145
2,251 - 2,350	368	3,351 - 3,450	123	3,251 - 3,400	368	4,901 - 5,050	123
2,351 - 2,450	345	3,451 - 3,550	100	3,401 - 3,550	345	5,051 - 5,200	100
2,451 - 2,550	323	3,551 - 3,650	78	3,551 - 3,700	323	5,201 - 5,350	78
2,551 - 2,650	301	3,651 - 3,750	56	3,701 - 3,850	301	5,351 - 5,500	56
2,651 - 2,750	279	3,751 and up	0	3,851 - 4,000	279	5,501 and up	0

**Enter the amount of credit on the front of this form, line 11.**

**Part II Credit for Increased Excise Taxes**

Do not complete Part II if you completed line 16 on page 1 of Form 140PTC. Do not complete Part II if you were sentenced for at least 60 days of 2010 to a county, state, or federal prison.

1 List dependents. See page 5 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2010
1a			
1b			
1c			

2 Enter total number of dependents listed on lines 1a through 1c.....	<b>2</b>	
3 If you are married filing a joint claim, enter the number "2" here. Otherwise, enter the number "1".....	<b>3</b>	
4 Add the amount on line 2 and line 3, and enter the total.....	<b>4</b>	
5 Multiply the amount on line 4 by \$25, and enter the result.....	<b>5</b>	00
6 Enter the smaller of line 5 or \$100. Also, enter this amount on Form 140PTC, page 1, line 17. ....	<b>6</b>	00

<b>PLEASE SIGN HERE</b>	I have read this return and any attachments with it. Under penalties of perjury, I declare that 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 _____	OCCUPATION _____
	SPOUSE'S SIGNATURE _____	DATE _____	SPOUSE'S OCCUPATION _____
	PAID PREPARER'S SIGNATURE _____	DATE _____	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____
	PAID PREPARER'S TIN _____	PAID PREPARER'S ADDRESS _____	PAID PREPARER'S PHONE NO. _____

## 2010 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.*

### **Purpose of Form**

Use 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 2010 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. (From January 1, 2010, to December 31, 2010.)
2. You were either 65 or older by December 31, 2010, or you received SSI Title 16 payments during 2010. (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 2010. You may also have paid both property taxes and rent for the whole year of 2010. If you only paid rent during 2010, 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 2010.
  - You were a member of a condominium association in Arizona. Your unit was your main home during 2010.

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

### **When Should You File?**

You have extra time to file for 2010 because April 15, 2011 is a legal holiday in Washington DC. This means that you have until April 18, 2011 to file this claim. File your claim as soon as you can after January 1, but no later than April 18, 2011. You must file this form by April 18, 2011. **We will disallow your credit if you do not file on time.**

### **What if You 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 apply for an extension, file Arizona Form 204. You must file Form 204 by April 18. See Form 204 for details. If you are filing Form 140PTC under an extension, make sure that you check box **82F** on page 1 of the return.

We cannot allow your credit if the U.S. Post Office does not postmark your request by April 18, 2011. You may also use certain private delivery services designated by the IRS to meet the "timely mailing as timely filed" rule.

### **How to File Form 140PTC**

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

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

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

### **What You Must Attach When You File**

When you file a PTC claim, you must attach certain documents to your claim. Attach all required documents after page 2 of Form 140PTC, using only one staple where shown. If you do not attach the required documents to your PTC claim, the department will disallow your claim. To find out what you must attach, 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 attach** a statement from the Social Security Administration.

Attach this statement to the back of 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 payments.
5. The date the Social Security Administration issued the statement.

#### **Homeowner**

When you file your PTC claim, **you must attach** a copy of a statement showing your property taxes that you **paid in 2010**. Attach this statement to the back of your claim. This statement may be one of the following.

1. A copy of your property tax statement from your mortgage company.
2. A copy of your paid receipt from your county treasurer.
3. Your property tax bill with copies of both the fronts and backs of your canceled checks that were cashed in 2010.

## Renter

When you file your PTC claim, **you must attach** a completed Form 201. Attach this statement to the back of 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 Arizona 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. Attach a completed Form 201 **and** a statement showing your property taxes you paid in 2010. See the "homeowner" instructions to find out what kind of property tax statement you should attach.

## Nursing Home Resident

When you file your PTC claim, **you must attach** a completed Form 201. Attach the Form 201 to the back of 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 attach** a statement that shows your share of the assessed property taxes. Attach this statement to the back of your claim. You must get this statement from the cooperative corporation. You must also attach one of the following.

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

## Member of a Condominium Association

When you file your PTC claim, **you must attach** a statement that shows your share of the assessed property taxes. Attach this statement to the back of your claim. You must get this statement from the condominium association. You must also attach 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."

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## Line-by-Line Instructions

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### Taxpayer Identification Number

Make sure that every return, statement, or document that you file with the department has your SSN. Make sure your SSN is clear and correct. You may be subject to a penalty if you fail to include your SSN. It may take longer to process your claim if your SSN is missing, incorrect, or unclear.

### 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 SSN
- his or her PTIN
- the federal employer identification number for the business

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

### Line 1 -

Type or print your name in black ink. Include your first name, middle initial and last name. Enter your SSN in the space provided.

### What if a Claimant Died?

If a claimant died before filing a return for 2010, 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 **Form 131, Claim for Refund on Behalf of Deceased Taxpayer**. Attach this form to the **front** of the PTC claim.

### Line 2 -

Print or type 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 home phone number. Include a daytime phone number if your daytime number is not the same as your home number.

Enter your date of birth in the space provided.

### Line 3 -

Print or type the name of your city, town, or post office. Also include your state and zip code.

### Line 4 -

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

1. You owned your home on December 31, 2010. You paid property tax during 2010.
2. You were a member of a condominium association.
3. You were a shareholder of a cooperative corporation.

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

1. You were renting a home.
2. You were renting an apartment.
3. You were renting a mobile home lot.
4. You were a nursing home resident.

**Line 5 -**

Check "Yes" if you were a resident of Arizona for the whole year. (From January 1, 2010, to December 31, 2010.) 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.

1. You **paid** property taxes on your main home in Arizona during 2010.
2. You **paid** rent on your main home in Arizona for all of 2010.
3. You **paid** both rent and property taxes on your main home in Arizona for all of 2010.
4. 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.
5. You were a shareholder of a cooperative corporation in Arizona. The unit that you lived in was your main home during 2010.
6. You were a member of a condominium association in Arizona. Your unit was your main home during 2010.

**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 2010, do not file this claim. If you have already filed a claim for 2010, do not file another Form 140PTC for 2010, unless you are amending your original claim for 2010.*

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, 2010. (You must enter your date of birth in the space provided on line 3.)

**Line 9 -**

Check "Yes" if you received Title 16 SSI payments in 2010.

**NOTE:** *This is not your 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.

**Income**

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

In the proper column list all income, except as noted below. You must list all income that you, your spouse, and any other

member of your household received or earned in 2010. 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 other person.

**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
- Form 140PTC refunds received last year

**Line A -**

Enter the salaries, wages, tips, etc., received by each member of the household in 2010.

**Line B -**

Enter all dividend and interest income. Enter all amounts received by each member of the household in 2010. You must include interest income that Arizona does not tax. Interest income that you must enter here includes:

- Interest income from federal obligations
- 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.

**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.

**Line E -**

Enter the income that each member of the household received from pensions and annuities in 2010. You should **not** include income from the following:

- Social security benefits
- Railroad Retirement benefits
- Veteran's disability pensions

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

- 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)
- Any IRA distributions

**Line F -**

Enter all rent and royalty income received by each member of the household in 2010.

**Line G -**

Enter all partnership, estate, or trust income received by each member of the household in 2010.

**Line H -**

Enter all alimony received by each member of the household in 2010.

**Line I -**

Enter any other income that each member of the household received in 2010. Attach 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.

To find out more about household income and adjusted gross income for this credit, see the department's tax ruling ITR 92-4.

Now return to the front of the form.

**Line 11a -**

If you lived alone, place an "X" in the box marked "Schedule I". Look at Schedule I under Part I 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, place an "X" in the box marked "Schedule II". Look at Schedule II under Part I 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 2010.

If you pay your property taxes in two payments, use only those amounts actually paid in 2010. The following example will show you how to figure these amounts.

**Example:**

Facts: 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 2010, John must look at taxes paid for both 2009 and 2010.	
John's 2009 property taxes were	\$600
John paid 1/2 of his 2009 property taxes on October 1, 2009	\$300
John paid the other 1/2 of his 2009 property taxes on March 1, 2010	\$300
John's 2010 property taxes were	\$700
John paid 1/2 of the 2010 taxes on October 1, 2010	\$350
John paid the other 1/2 of his 2010 property taxes on March 1, 2011	\$350
During 2010, John paid property taxes for both 2009 and 2010. John paid 2009 taxes of \$300 on March 1, 2010. John also paid 2010 taxes of \$350 on October 1, 2010. John would enter \$650 on line 12. This is the amount John actually paid in 2010.	

**Line 13 - Complete if You Rented During 2010**

If you rented during 2010, enter the amount from Form 201, Part III, 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 II.

**Line 17 -**

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

## Page 2, Part II, Credit for Increased Excise Taxes

### Lines 1 through 6 -

**NOTE:** *The credit on Part II, 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 2010 to a county, state or federal prison, you are not eligible to claim the credit for increased excise taxes for 2010. In this case, do not complete Part II.*

#### Part II, Line 1 -

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 an Arizona nonresident. List only those people that qualify as your dependent for federal income tax purposes. Except do not list any dependent that is not an Arizona resident.

Enter the following on line(s) 1a through 1c.

1. The dependent's name.
2. The dependent's SSN.
3. The dependent's relationship to you.
4. The number of months the dependent lived in your home during 2010.

For federal income tax purposes, a dependent is either a qualifying child or a qualifying relative.

To claim a **qualifying relative** as a dependent for federal purposes, you must meet the following 5 tests:

1. **Relationship Test.** The person must be either your relative or have lived in your home as a family member all year.
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. **Citizen or Resident Test.** The person must be a U.S. citizen or resident alien, or a resident of Canada or Mexico. There is an exception for certain adopted children.
4. **Income Test.** The person's gross income must be less than \$3,650.
5. **Support Test.** You must have provided over half of the person's total support in 2010.

To claim a **qualifying child** as a dependent for federal purposes, you must meet the following 4 tests:

1. **Relationship test.** The child must be your child (including an adopted child, stepchild, or eligible foster child), brother, sister, stepbrother, stepsister, or a descendent of one of these relatives.
2. **Residency 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.

3. **Age test.** The child must be under age 19 at the end of the year, or under age 24 at the end of 2010 if a student, or any age if permanently and totally disabled.
4. **Support test.** The child cannot have provided over half of his or her own support during the year.

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

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

#### Line 18 -

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

#### Line 19 -

Add the amount 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 1, line 35 and enter the amount from Form 140PTC, page 1, line 17 on Form 140, page 1, line 34. 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 33 and enter the amount from Form 140PTC, page 1, line 17 on Form 140A, page 1, line 32.

#### 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 send you a check instead.*

#### Why Use Direct Deposit?

- You get your refund fast!
- Payment is more secure, there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less 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. If the direct deposit is rejected, a check will be sent instead.*

#### Routing Number

The routing number must be 9 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 following sample check, the routing number is 250250025.

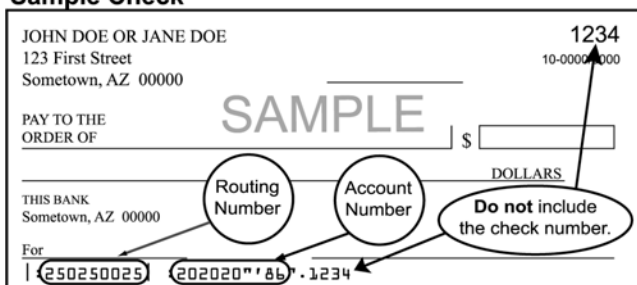
Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

#### Account Number

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

**Sample Check**



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

**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 2010 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 Form 140 or Form 140A with your 140PTC claim, do not use this form to correct your credit. Instead use Form 140X.

Use the following lines to correct an already filed 2010 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 2010 Form 140PTC.	1.
2. If this is not your first amended claim, enter any additional credit received from previously filed amended 2010 140PTC claims.	2.
3. Add lines 1 and 2. Enter the total.	3.
4. If this is not your first amended claim, enter any amount of credit you repaid with previously filed amended 2010 140PTC claims.	4.
5. Subtract line 4 from line 3. Enter the result here and on Form 140PTC, line 20.	5.

**Line 21 -**

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

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 result.

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 on the check. Attach your check to the front of Form 140PTC in the upper left hand corner.

**Before Filing**

Check to make sure that your math is correct.

Make sure you have attached all required documents. Sign your claim in the space provided on the bottom of the form.

Mail your claim to the address listed on page 1 of these instructions.

If amending a claim for a year before 2010, call the department at one of the phone numbers listed on the quick and easy access to tax help.