



Form 140PTC, Property Tax Refund Credit

This form is used by qualified individuals to claim a refundable income tax credit for taxes paid on property located in Arizona that is either owned by or rented by the taxpayer.

If the taxpayer is 70 or over and meets certain tests, the individual may be able to defer the payment of the property taxes on the home. If the taxpayer defers the property taxes, the individual cannot claim the income tax refund credit for those taxes. Please contact the county assessor for details.

The form can be filed alone **only** if the taxpayer is not required to file an income tax return. If the taxpayer is required to file a tax return, Form 140PTC is completed and included with the income tax return when filed.





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(602) 255-3381



AskTaxPolicy@azdor.gov



www.azdor.gov

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Taxpayers do not have to own the home for which they are claiming the 140PTC credit. If the taxpayer does not own the home, the landlord (owner) of the property should complete Part 2 of Form 201, *Renter's Certificate of Property Taxes Paid*, showing what portion of the rent money went to pay taxes. The tenant would complete Parts 1 and 3 and include Form 201 with Form 140PTC and his or her tax return when filed.



View Form 140PTC and instructions:

azdor.gov/forms/individual/property-tax-refund-credit-claim-form-fillable

**For additional information,
email us at:
AskTaxPolicy@azdor.gov.**

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