

Use Form 201 if you rented in 2014 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 2014, be sure to have your landlord complete this form well before **April 15** 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
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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 2014, check this box 7 <input type="checkbox"/>
8	If the property was exempt from property tax during 2014, check this box..... 8 <input type="checkbox"/> 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 <input type="checkbox"/>
10	Enter property tax factor 10 <input style="width:100px;" type="text"/>

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 2014 not including subsidies	13	.00	
14 Enter property tax factor from Part 2, line 10.....	14		
15 Multiply line 13 by line 14. Enter the result here and on Form 140PTC, line 13. This is the amount of rent which constitutes property taxes	15	.00	

2014 Renter's Certificate of Property Taxes Paid

Notice to Landlord

If your tenant requests a Form 201, you must provide that tenant with Form 201 to comply with Arizona law (Arizona Revised Statutes § 43-1072). You must complete and sign the Form 201 before you give the form to your tenant.

Part 1 - To be Completed by the Tenant

Use black ink only. Type or print your first name, middle initial and last name. Make sure you write your social security number (SSN) in the space provided.

Part 2 - To be Completed by the Landlord or the Designated Agent

The landlord or the landlord's agent must complete Part 2 of this form and furnish the form to the tenant. The tenant will need the information in Part 2 to claim the property tax credit.

Lines 1, 2, and 3 -

Use black ink only. Type or print your name, address, and ZIP Code.

Lines 4, 5, and 6 -

Type or print the business name. Also type or print the address of the rental property.

Line 7 -

Check the box on line 7 if one or more of your tenants received a rent subsidy from federal, state, or local government.

NOTE: *Public housing operated by the city, county, state, or qualified charitable institutions that do not pay property taxes will report a property tax factor of zero on line 10. Add any rent (or property tax) paid by a government agency (i.e., HUD, Arizona Department of Economic Security, etc.) to the rent received from the tenant to calculate the property tax factor.*

For more information, see the department's income tax ruling, ITR 94-6. To get a copy of this ruling, visit our web site at www.azdor.gov.

Line 8 -

Check the box on line 8 if the property was **exempt** from property tax during 2014. If you check this box, tenants may not claim the property tax credit on any form or schedule.

Line 9 -

Check the box on line 9 if **you** occupy any portion of the property **you** rent or lease to others.

Line 10 -

The landlord must provide a property tax factor to each tenant requesting a Form 201. Use the following formula to calculate the factor.

$$\frac{\text{Total property tax paid on rental units}}{\text{Total rental income}} = \text{Property tax factor}$$

Example:

Landlord L owns a duplex. Landlord L had three tenants during 2014. During 2014 Landlord L received \$20,000 of rental income from these tenants. During 2014, each tenant paid the following amount of rent.

Tenant A rented unit one for 8 months	\$ 7,200
Tenant B rented unit one for 4 months	\$ 3,400
Tenant C rented unit two for the full year	\$ 9,400
Total rental income	\$ 20,000

Landlord L paid \$2,120 in property taxes for 2014. Landlord L figures the property tax factor as follows:
Landlord L divides the property taxes paid in 2014 by the total rental income received in 2014.

$$\frac{\$ 2,120}{\$ 20,000} = .106 = \text{Property Tax Factor}$$

Each tenant uses the same factor.

Line 11 -

The owner, lessor, or manager of the rental property must sign and date the Form 201.

Line 12 -

Type or print the name signed on line 11. Also type or print the telephone number the department can use to verify information on the form.

**Part 3 - To Be Completed by the Tenant
(after Landlord (or agent) completes Part 2)**

NOTE: *Only one renter in each rental unit can claim the property tax credit. If you are filing a joint Arizona return, enter your names (in the space provided above Part 1) as they appear on your return. Only enter the social security number of the person claiming the credit.*

Some qualifications to claim the Property Tax Credit are as follows:

- You paid rent.
- You are 65 or older on December 31, 2014, **OR** if you are under age 65, you are on SSI Title 16.
- You do not live in public housing operated by the city, county, state, or qualified charitable institutions that do not pay property taxes.

Line 13 -

Enter the total rents you paid for the taxable year. Do not include any rent subsidies you received from federal, state, or local governments.

Line 14 -

If property tax factor, line 10, is **zero**, you may **not** claim a property tax credit from this form.

Important: Keep one copy of this form for your tax records.