

2022 Renter's Certificate of Property Taxes Paid

-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 select *Reports, Statistics and Legal Research* from the main menu then click on *Legal Research* and select a *Document Type* and *Category* from the drop down menus.

Publications

To view or print the department's publications, go to our website and click on *Reports, Statistics and Legal Research* from the main menu then click on *Publications* in the left-hand column.

Notice to Landlord

If your tenant requests an Arizona 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 Form 201 before you give the form to your tenant.

Part 1 - To be Completed by the Tenant

Use black ink only. Enter your first name, middle initial and last name. Make sure you enter 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. Enter your name, address, and ZIP code.

Lines 4, 5, and 6

Enter the business name. Also enter 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 during 2022.

NOTE: *Public housing operated by the city, county, state, or a qualified charitable institution that does 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 ruling, ITR 94-6, *Requirements for Housing Authorities to Furnish Tenants With a Renter's Certificate of Property Taxes Paid*.

Line 8

Check the box on line 8 if the property was **exempt** from property tax during 2022. 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 2022. During 2022 Landlord L received \$20,000 of rental income from these tenants. During 2022, 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 2022. Landlord L figures the property tax factor as follows: Landlord L divides the property taxes paid in 2022 by the total rental income received in 2022.	
$\frac{\$ 2,120}{\$ 20,000} = .106 \text{ Property Tax Factor}$	
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

Enter the name signed on line 11. Also enter 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 SSN 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, 2022, **or** if you are under age 65, you are on Supplemental Security Income Title 16; and
- you do not live in public housing operated by the city, county, state, or qualified charitable institutions that do not pay property taxes.

NOTE: *If a taxpayer's 65th birthday was January 1, 2023 (born 1/1/1958), that person is considered to be age 65 at the end of 2022 for federal income tax purposes and likewise for Arizona income tax purposes.*

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.