

DO NOT STAPLE ANY ITEMS TO THE CLAIM.

Arizona Form
140PTC

Property Tax Refund (Credit) Claim

FOR CALENDAR YEAR
2025

You must file this form or Arizona Form 204 by April 15, 2026.

82F ☐ **Check box 82F if filing under extension**

95 ☐ **Check box 95 if amending claim for tax year 2025**

1 Your First Name and Middle Initial		Last Name		Enter your SSN(s).	Your Social Security Number
1 Spouse's First Name and Middle Initial (if a joint claim)		Last Name			Spouse's Social Security No.
2 Current Home Address - number and street, rural route		Apt. No.			Daytime Phone (with area code) 94
3 City, Town or Post Office		State	ZIP Code	88 REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
79 Your Date of Birth (required) MM/DD/YYYY					

QUALIFICATIONS FOR CREDIT (Check the boxes that apply):

- 4** On December 31, 2025, were you renting or did you own? If you own a mobile home but rent the space, check "Rent" **4** ☐ Rent ☐ Own
- 5** Were you an Arizona resident for all of 2025?
If "No", **STOP**. You do not qualify **5** ☐ Yes ☐ No
- 6** Did you pay property taxes on your home, pay rent, or pay a combination of both in 2025? See instructions for qualifications.
If "No", **STOP**. You do not qualify **6** ☐ ☐
- 7** Is this the only Property Tax Refund being claimed in your household?
If "No", **STOP**. You do not qualify **7** ☐ ☐
- 8** Were you age 65 or older in 2025? **Enter your birth date in box 79 above**.... **8** ☐ ☐
- 9** Did you receive Title 16, SSI payments in 2025? **If "Yes", include proof**.
If you answered "No" to both 8 and 9, **STOP**. You do not qualify. **9** ☐ ☐

81 PM	80 RCVD
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INCOME

10 Total Household Income: Enter the amount from page 2, Part 1, line J, column 4 **10** 00

CREDIT

- 11 a** If you lived alone, enter the amount of credit from page 2, Part 1, Schedule 1, and check the box..... **11a** ☐ Schedule 1
- b** If you lived with your spouse or one or more other persons, enter the amount of credit from page 2, Part 1, Schedule 2, and check the box..... **11b** ☐ Schedule 2 **11** 00
- 12** If you owned your property, enter property taxes actually paid during 2025. **Include proof of property taxes paid during 2025** **12** 00
- 13** If you rented, enter property taxes paid by your landlord on your portion of rents. Include Form 201 **13** 00
- 14** Total property taxes paid in 2025. Add lines 12 and 13..... **14** 00
- 15** **Amount of Property Tax Credit:** Enter the smaller of line 11 or line 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 Number
Address:	

If you are not claimed as a dependent on anyone else's tax return, turn the form over and complete Part 2.

If someone else claims you as a dependent, skip lines 17 and 18, and complete line 19.

- 17** Credit for increased excise taxes **from Form 140PTC, page 2, Part 2, line 6** **17** 00
- 18** Enter the number from page 2, Part 2, line 2, here **18** 00
- 19** **Total Credit:** Add lines 15 and 17, and enter the total. See 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** ☐

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

If this is your first claim for 2025, STOP HERE AND GO TO THE SIGNATURE BOX ON PAGE 2. If this is an amended claim, complete lines 20 through 22, and check box 95 at the top of the form.

AMENDED

- 20** Enter the amount from line 5 of the worksheet on page 6 of the instructions **20** 00
- 21** Additional refund: If line 19 is larger than line 20, subtract line 20 from line 19 **21** 00
- 22** 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; write your SSN on payment, and include your payment with Form 140PTC **22** 00

Continued on page 2 →

Your Name (as shown on page 1)	Your Social Security Number
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Part 1	Schedule of Household Income	(1) YOU	(2) YOUR SPOUSE	(3) OTHER PERSONS	(4) TOTAL (1+2+3)
A	Salaries, wages, tips, etc., received in 2025	A			
B	Dividend and interest income received in 2025	B			
C	Business and farm income.....	C			
D	Gain or loss from sale or exchange of property	D			
E	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	E			
F	Rent and royalty income	F			
G	S corporation, partnership, estate, and trust income	G			
H	Alimony	H			
I	Other Income: Specify source on separate sheet.....	I			
J	Total household income: Add lines A through I in column (4). Enter here and on the front of this form, line 10	J			

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

2025 Schedule 1 If you live alone, use this Schedule.				2025 Schedule 2 If you live with your spouse or another person, use this Schedule.			
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 2 Credit for Increased Excise Taxes

Do not complete Part 2 if you completed line 16 on page 1 of Form 140PTC. Do not complete Part 2 if you were sentenced for at least 60 days of 2025 to a county, state, or federal prison. **Note:** If you are filing a joint Property Tax Credit claim with your spouse, and you are also claiming the Excise Tax Credit on Form 140PTC, you cannot claim the Excise Tax Credit for your spouse if your spouse was sentenced for at least 60 days during 2025 to a county, state or federal prison.

1 List dependents. See the instructions.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025
1a				
1b				
1c				

2	Enter total number of dependents listed on lines 1a through 1c. Also, enter this amount on Form 140PTC, page 1, line 18.....	2	
3	If you are married filing a joint claim, enter the number "2" here. Otherwise, enter the number "1"	3	
4	Add the amount on line 2 and line 3, and enter the total	4	
5	Multiply the amount on line 4 by \$25, and enter the result	5	00
6	Enter the smaller of line 5 or \$100. Also, enter this amount on Form 140PTC, page 1, line 17	6	00

PLEASE SIGN HERE	Under penalties of perjury, I declare that I have read this return and any documents with it, and 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 STREET ADDRESS	PAID PREPARER'S TIN ()		
	PAID PREPARER'S CITY	STATE	ZIP CODE	PAID PREPARER'S PHONE NUMBER

Mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138