

**2024 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](http://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 the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Procedures* or *Rulings* from the drop-down menu. Using the Category box, select the tax type and then scroll down to find the *Document ID* or use the *Search Keyword* function to locate the document.

**Publications**

To view or print the department's publications, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Publications* from the drop-down menu.

**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 2024.

**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 2024. 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 2024. During 2024 Landlord L received \$20,000 of rental income from these tenants. During 2024, 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 2024. Landlord L figures the property tax factor as follows:

Landlord L divides the property taxes paid in 2024 by the total rental income received in 2024.

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

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.

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

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**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, 2024, **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, 2025 (born 1/1/1960), that person is considered to be age 65 at the end of 2024 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.**