

Include with your return.For the calendar year 2025 or fiscal year beginning MMDD2025 and ending MMDDYYYY.

Your Name as shown on Form 140, 140PY, 140NR or 140X

Your Social Security Number

Spouse's Name as shown on Form 140, 140PY, 140NR or 140X (if a joint return)

Spouse's Social Security Number

Part 1 Nonrefundable Individual Tax Credits Available: Enter total available tax credits.

		(a) Current Year Credit	(b) Available Carryover	(c) Total Available Credit (a) + (b)	
1	Credit for Increased Research Activities – Individuals..... Form 308-I ▶	1			00
2	Credit for Taxes Paid to Another State or Country..... Form 309 ▶	2			00
3	Credit for Solar Energy Devices Form 310 ▶	3			00
4	Agricultural Water Conservation System Credit Form 312 ▶	4			00
5	Pollution Control Credit..... Form 315 ▶	5			00
6	Credit for Contributions to Qualifying Charitable Organizations.. Form 321 ▶	6			00
7	Credit for Contributions Made or Fees Paid to Public Schools.... Form 322 ▶	7			00
8	Credit for Contributions to Private School Tuition Organizations Form 323 ▶	8			00
9	Credit for Agricultural Pollution Control Equipment..... Form 325 ▶	9			00
10	Credit for Donation of School Site Form 331 ▶	10			00
11	Credit for Employing National Guard Members..... Form 333 ▶	11			00
12	Credit for Business Contributions by an S Corporation to School Tuition Organizations - Individual Form 335-I ▶	12			00
13	Credit for Investment in Qualified Small Businesses..... Form 338 ▶	13			00
14	Credit for Donations to the Military Family Relief Fund Form 340 ▶	14			00
15	Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual Form 341-I ▶	15			00
16	Renewable Energy Production Tax Credit..... Form 343 ▶	16			00
17	Credit for New Employment..... Form 345 ▶	17			00
18	Additional Credit for Increased Research Activities for Basic Research Payments Form 346 ▶	18			00
19	Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the allowable credit on Arizona Form 323). Form 348 ▶	19			00
20	Credit for Contributions to Qualifying Foster Care Charitable Organizations Form 352 ▶	20			00
21	Healthy Forest Production Tax Credit..... Form 353 ▶	21			00
22	Affordable Housing Tax Credit..... Form 354 ▶	22			00
23	Credit for Entity-Level Income Tax..... Form 355 ▶	23			00
24	Reserved.....	24			
25	Total available nonrefundable tax credits: Add lines 1 through 23	25			00

Continued on page 2 →



**You must include Form 301 and the corresponding credit form(s) for
which you computed your credit(s) with your individual income tax return.**

Your Name (as shown on page 1)	Your Social Security Number
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Part 2 Application of Tax Credits and Recapture: Enter tax, recapture tax, and tax credits used this taxable year.

26 Tax from Form 140, line 46; or Form 140PY, line 56; or Form 140NR, line 56; or Form 140X, line 37.....	26	00	
27 Tax from Recapture of Credit for Motion Picture Production Costs from Form 334, line 15..	27	00	
28 Tax from Recapture of Credit for Qualified Facilities from Form 349, line 19.....	28	00	
29 Tax from Recapture of Credit for Affordable Housing from Form 354, line 12.....	29	00	
30 Recapture Total: Add lines 27, 28 and 29. Enter here and on Form 140, line 47; or Form 140PY, line 57; or Form 140NR, line 57; or Form 140X, line 38.....	30	00	
31 Subtotal: Add lines 26 and 30.....	31	00	
32 Family Income Tax Credit from Form 140, line 50; or Form 140PY, line 60; or Form 140X, box 40a; plus Dependent Tax Credit from Form 140, line 49; or Form 140PY, line 59; or Form 140NR, line 59; or Form 140X, box 40b.....	32	00	
33 Subtract line 32 from line 31. Enter the difference. If less than zero, enter "0".....	33	00	

Nonrefundable Tax Credits Used This Taxable Year: Enter amounts actually used from Part 1.

34 Credit for Increased Research Activities – Individuals..... Form 308-I ▶	34	00	
35 Credit for Taxes Paid to Another State or Country.....Form 309 ▶	35	00	
36 Credit for Solar Energy DevicesForm 310 ▶	36	00	
37 Agricultural Water Conservation System CreditForm 312 ▶	37	00	
38 Pollution Control Credit.....Form 315 ▶	38	00	
39 Credit for Contributions to Qualifying Charitable Organizations.....Form 321 ▶	39	00	
40 Credit for Contributions Made or Fees Paid to Public Schools.....Form 322 ▶	40	00	
41 Credit for Contributions to Private School Tuition Organizations.....Form 323 ▶	41	00	
42 Credit for Agricultural Pollution Control Equipment.....Form 325 ▶	42	00	
43 Credit for Donation of School SiteForm 331 ▶	43	00	
44 Credit for Employing National Guard Members.....Form 333 ▶	44	00	
45 Credit for Business Contribution by an S Corporation to School Tuition Organizations - Individual Form 335-I ▶	45	00	
46 Credit for Investment in Qualified Small Businesses.....Form 338 ▶	46	00	
47 Credit for Donations to the Military Family Relief Fund: Enter the smaller of Form 301, Part 1, line 14 or Part 2, line 31.....Form 340 ▶	47	00	
48 Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual.. Form 341-I ▶	48	00	
49 Renewable Energy Production Tax Credit.....Form 343 ▶	49	00	
50 Credit for New Employment.....Form 345 ▶	50	00	
51 Additional Credit for Increased Research Activities for Basic Research Payments..Form 346 ▶	51	00	
52 Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the maximum allowable credit on Arizona Form 323) ..Form 348 ▶	52	00	
53 Credit for Contributions to Qualifying Foster Care Charitable Organizations.....Form 352 ▶	53	00	
54 Healthy Forest Production Tax Credit.....Form 353 ▶	54	00	
55 Affordable Housing Tax Credit.....Form 354 ▶	55	00	
56 Credit for Entity-Level Income Tax.....Form 355 ▶	56	00	
57 Reserved.....	57		
58 Tax credits used from Form 301: Add lines 34 through 56	58	00	
59 Tax credits used from Form 301-SBI, line 63.....	59	00	
60 Total Tax Credits Used: Add line 58 and 59. Enter this amount on Form 140, line 51; or Form 140PY, line 61; or Form 140NR, line 60; or Form 140X, line 41. Total credits used cannot be more than line 33.	60	00	