

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 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.

General Instructions

You must complete and include Arizona Form 301 and the credit form(s) with your Arizona income tax return to claim nonrefundable tax credits unless you meet one of the exceptions listed under *When Form 301 is Not Required*.

Use this form to:

- Summarize your total available nonrefundable tax credits.
- Determine the application of the available tax credits.
- Summarize your tax liability related to recapture of tax credits.
- Claim *any* available credit carryover.

If you don't meet one of the exceptions below and do not complete and include Form 301 and all required tax credit forms with your income tax return, your claim for tax credit(s) may be denied.

When Form 301 is Not Required

You are not required to complete and include Form 301 with your tax return to *only* claim any of the following credits:

- Dependent Tax Credit
- Family Income Tax Credit (from the worksheet in your income tax form instructions).
- Property Tax Credit (Arizona Form 140PTC).
- Increased Excise Tax Credit (from the worksheet in your income tax form instructions or Arizona Form 140ET).
- The refundable portion of the Increased Research Activities Credit (Arizona Form 308-I).
- The credit for Motion Picture Production Costs (Arizona Form 334).

The credit for Qualified Facilities (Arizona Form 349).

Line-by-Line Instructions

Enter your name and Social Security Number (SSN) as shown on Arizona Form 140, 140PY, 140NR, or 140X.

All returns, statements, and other documents filed with the department require a taxpayer identification number (TIN). The TIN for an individual is the taxpayer's SSN or an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN). Taxpayers that fail to include their identification number may be subject to a penalty.

Part 1: Nonrefundable Individual Tax Credits Available

Complete Part 1 to determine the total amount of *available* nonrefundable tax credits. The available tax credit amount for a particular credit is the total of the current taxable year's credit and any unused credit carryovers available from prior taxable years.

On lines 1 through 26 complete columns (a), (b) and (c) for each of the following credits available to you this taxable year.

Line 1 – Credit for Increased Research Activities - Individuals

If you are claiming a refund of 75% of current year's excess credit:

Column (a): Enter the amount from Form 308-I, line 34(d).

Column (b): Enter "0". No carry forward of any amount is allowed from the year of the refund.

Column (c): Enter the amount from column (a).

If you are not claiming a refund of 75% of current year's excess credit:

Column (a): Enter the amount from Form 308-I, line 68.

Column (b): Enter the amount from Form 308-I, line 69.

Column (c): Enter the amount from Form 308-I, line 70.

Line 2 – Credit for Taxes Paid to Another State or Country

Column (a): Enter the amount from Form 309, line 17.

Column (b): Do not enter an amount here.

Column (c): Enter the amount from column (a).

Line 3 – Credit for Solar Energy Devices

Column (a): Enter the amount from Form 310, line 16.

Column (b): Enter the amount from Form 310, line 17.

Column (c): Enter the amount from Form 310, line 18.

Line 4 – Agricultural Water Conservation System Credit

Column (a): Enter the amount from Form 312, line 17.

Column (b): Enter the amount from Form 312, line 18.

Column (c): Enter the amount from Form 312, line 19.

Line 5 – Pollution Control Credit

Column (a): Do not enter an amount in column (a)
 Column (b): Enter the amount from Form 315, line 26.
 Column (c): Enter the amount from Form 315, line 27.

Line 6 – Credit for Contributions to Qualifying Charitable Organizations

Column (a): Enter the amount from Form 321, line 20.
 Column (b): Enter the amount from Form 321, line 21.
 Column (c): Enter the amount from Form 321, line 22.

Line 7 – Credit for Contributions Made or Fees Paid to Public Schools

Column (a): Enter the amount from Form 322, line 20.
 Column (b): Enter the amount from Form 322, line 21.
 Column (c): Enter the amount from Form 322, line 22.

Line 8 – Credit for Contributions to Private School Tuition Organizations

Column (a): Enter the amount from Form 323, line 20.
 Column (b): Enter the amount from Form 323, line 21.
 Column (c): Enter the amount from Form 323, line 22.

Line 9 – Agricultural Pollution Control Equipment Credit

Column (a): Enter the amount from Form 325, line 25.
 Column (b): Enter the amount from Form 325, line 26.
 Column (c): Enter the amount from Form 325, line 27.

Line 10 – Credit for Donation of School Site

Column (a): Enter the amount from Form 331, line 19.
 Column (b): Enter the amount from Form 331, line 20.
 Column (c): Enter the amount from Form 331, line 21.

Line 11 – Credit for Employing National Guard Members

Column (a): Enter the amount from Form 333, line 17.
 Column (b): Enter the amount from Form 333, line 18.
 Column (c): Enter the amount from Form 333, line 19.

Line 12 – Credit for Business Contributions by an S Corporation to School Tuition Organizations - Individual

Column (a): Enter the amount from Form 335-I, line 19.
 Column (b): Enter the amount from Form 335-I, line 20.
 Column (c): Enter the amount from Form 335-I, line 21.

Line 13 – Credit for Investment in Qualified Small Businesses

Column (a): Enter the amount from Form 338, line 9.
 Column (b): Enter the amount from Form 338, line 10.
 Column (c): Enter the amount from Form 338, line 11.

Line 14 – Credit for Donations to the Military Family Relief Fund

Column (a): Enter the amount from Form 340, line 6.
 Column (b): Do not enter an amount here.
 Column (c): Enter the amount from column (a).

Line 15 – Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual

Column (a): Enter the amount from Form 341-I, line 19.
 Column (b): Enter the amount from Form 341-I, line 20.
 Column (c): Enter the amount from Form 341-I, line 21.

Line 16 – Renewable Energy Production Tax Credit

Column (a): Enter the amount from Form 343, line 14.
 Column (b): Enter the amount from Form 343, line 15.
 Column (c): Enter the amount from Form 343, line 16.

Line 17 – Credit for New Employment

Column (a): Enter the amount from Form 345, line 22.
 Column (b): Enter the amount from Form 345, line 23.
 Column (c): Enter the amount from Form 345, line 24.

Line 18 – Additional Credit for Increased Research Activities for Basic Research Payments

Column (a): Enter the amount from Form 346, line 20.
 Column (b): Enter the amount from Form 346, line 21.
 Column (c): Enter the amount from Form 346, line 22.

Line 19 – Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the allowable credit on Arizona Form 323)

Column (a): Enter the amount from Form 348, line 23.
 Column (b): Enter the amount from Form 348, line 24.
 Column (c): Enter the amount from Form 348, line 25.

Line 20 – Credit for Contributions to Qualifying Foster Care Charitable Organizations

Column (a): Enter the amount from Form 352, line 20.
 Column (b): Enter the amount from Form 352, line 21.
 Column (c): Enter the amount from Form 352, line 22.

Line 21 – Healthy Forest Production Tax Credit

Column (a): Enter the amount from Form 353, line 15.
 Column (b): Enter the amount from Form 353, line 16.
 Column (c): Enter the amount from Form 353, line 17.

Line 22 – Affordable Housing Tax Credit

Column (a): Enter the amount from Form 354, line 20.
 Column (b): Enter the amount from Form 354, line 21.
 Column (c): Enter the amount from Form 354, line 22.

Line 23 – Credit for Entity-Level Income Tax

Column (a): Enter the amount from Form 355, line 11.
 Column (b): Enter the amount from Form 355, line 12.
 Column (c): Enter the amount from Form 355, line 13.

Line 24 – Reserved

Do not enter any amount on line 24.

Line 25 – Total Available Nonrefundable Tax Credits

For column (c), add lines 1 through 23. Enter the total. This is the total amount of all nonrefundable tax credits, except the family income tax credit, *available* for your use.

Part 2: Application of Tax Credits and Recapture

Complete Part 2 to: figure any recapture. Also, complete Part 2 to determine which tax credits you will use and the portion of the available credit amount from Part 1 that you will use for a particular tax credit.

Line 26 –

Enter the amount of tax from your income tax form.

If you file Form:	Enter the amount from line:
140	46
140PY	56
140NR	56
140X	37

Line 27 – Motion Picture Production Costs Recapture Tax

Enter the amount of tax from recapture of the credit for Motion Picture Production Costs from Form 334, line 15.

Line 28 – Qualified Facilities Recapture Tax

Enter the amount of tax from recapture of the credit for Qualified Facilities from Form 349, line 19.

Line 29 – Affordable Housing Recapture Tax

Enter the amount of tax from recapture of the credit for Affordable Housing from Form 354, line 12.

Line 30 – Recapture Total

Add lines 27, 28 and 29. Enter the total here and on your income tax form.

If you file Form:	Enter the amount on line:
140	47
140PY	57
140NR	57
140X	38

Line 31 – Subtotal

Add lines 27 and 31. Enter the total here.

Line 32 – Family Income Tax Credit and Dependent Tax Credit

If you claimed a family income tax credit and/or the dependent tax credit, enter the total amount of family income tax credit and dependent tax credit claimed on your income tax form.

If you file Form:	Enter the total amount from lines:
140	50 and 49
140PY	60 and 59
140NR	59
140X	40a and 40b

Line 33

Subtract line 32 from line 31. Enter the difference. **If less than zero, enter “0”.**

Nonrefundable Tax Credits Used This Taxable Year

The total amount of tax credits you use cannot exceed the amount entered on line 33. In order for you to determine which tax credit(s) to use and the amount to use for a particular tax credit, you must consider any limitations on the allowable amount of a particular tax credit and whether you may carry the unused portion of a particular tax credit forward. The amount entered on each of lines 35 through 58 cannot exceed the Total Available Credit amount on the corresponding lines on Form 301, page 1, column (c).

Line 34 – Credit for Increased Research Activities - Individuals

The amount you enter on line 34 cannot exceed the amount from Form 301, line 1, column (c). The unused portion of this tax credit may be carried forward for 15 succeeding taxable years. See Form 308-I for details. Enter the amount used.

If you qualify for and are claiming a 75% refund of your excess credit for the current year, enter **only** the nonrefundable portion of the current year’s credit here (from Form 308-I, **Part 6, line 34d**). Enter the refundable portion of the credit (the amount from Form 308-I, **Part 7 line 38**) on Form 140, line 58; or Form 140NR, line 65; or Form 140PY, line 67; or Form 140X, line 45.

Carry forwards from previous years of the credit for increased research activities will carry over to the following year, provided the credit is within the 15 year carry forward period.

Line 35 – Credit for Taxes Paid to Another State or Country

The amount you enter on line 35 cannot exceed the amount from Form 301, line 2, column (c). There is no carry forward of the unused portion of this tax credit. See Form 309 for details. Enter the amount used.

Line 36 – Credit for Solar Energy Devices

The amount you enter on line 36 cannot exceed the amount from Form 301, line 3, column (c). You may carry the unused portion of this credit forward for five succeeding taxable years. See Form 310 for details. Enter the amount used. Nonresidents filing Form 140NR; enter “0”.

Line 37 – Agricultural Water Conservation System Credit

The amount you entered on line 37 cannot exceed the amount from Form 301, line 4, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 312 for details. Enter the amount used.

Line 38 – Pollution Control Credit

The amount you enter on line 38 cannot exceed the amount from Form 301, line 5, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 315 for details. Enter the amount used.

Line 39 – Credit for Contributions to Qualifying Charitable Organizations

The amount you enter on line 39 cannot exceed the amount from Form 301, line 6, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 321 for details. Enter the amount used.

Line 40 – Credit for Contributions Made or Fees Paid to Public Schools

The amount you enter on line 40 cannot exceed the amount from Form 301, line 7, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 322 for details. Enter the amount used.

Line 41 – Credit for Contributions to Private School Tuition Organizations

The amount you enter on line 41 cannot exceed the amount from Form 301, line 8, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 323 for details. Enter the amount used.

Line 42 – Agricultural Pollution Control Equipment Credit

The amount you enter on line 42 cannot exceed the amount from Form 301, line 9, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 325 for details. Enter the amount used.

Line 43 – Credit for Donation of School Site

The amount you enter on line 43 cannot exceed the amount from Form 301, line 10, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 331 for details. Enter the amount used.

Line 44 – Credit for Employing National Guard Members

The amount you enter on line 44 cannot exceed the amount from Form 301, line 11, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 333 for details. Enter the amount used.

Line 45 – Credit for Business Contributions by an S Corporation to School Tuition Organizations - Individual

The amount you enter on line 45 cannot exceed the amount from Form 301, line 12, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 335-I for details. Enter the amount used.

Line 46 – Credit for Investment in Qualified Small Businesses

The amount you enter on line 46 cannot exceed the amount from Form 301, line 13 column (c). You may carry the unused portion of this tax credit forward for three succeeding taxable years. See Form 338 for details. Enter the amount used.

Line 47 – Credit for Donations to the Military Family Relief Fund

There is no carryover for this credit. You must use this credit on the tax return filed for the taxable year in which you made your donation.

The amount of the credit that you may use is limited to the amount of your tax liability. See Form 340 for details. Enter the smaller of the amount entered on Form 301, Part 1, line 14 or on Form 301, Part 2, line 31.

Line 48 – Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual

The amount you enter on line 48 cannot exceed the amount from Form 301, line 15, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 341-I for details. Enter the amount used.

Line 49 – Renewable Energy Production Tax Credit

The amount you enter on line 49 cannot exceed the amount from Form 301, line 16, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 343 for details. Enter the amount used.

Line 50 – Credit for New Employment

The amount you enter on line 50 cannot exceed the amount from Form 301, line 17, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 345 for details. Enter the amount used.

Line 51 – Additional Credit for Increased Research Activities for Basic Research Payments

The amount you enter on line 51 cannot exceed the amount from Form 301, line 18, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 346 for details. Enter the amount used.

Line 52 – Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the allowable credit on Arizona Form 323)

The amount you enter on line 52 cannot exceed the amount from Form 301, line 19, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 348 for details. Enter the amount used.

Line 53 – Credit for Contributions to Qualifying Foster Care Charitable Organizations

The amount you enter on line 53 cannot exceed the amount from Form 301, line 20, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 352 for details. Enter the amount used.

Line 54 – Healthy Forest Production Credit

The amount you enter on line 54 cannot exceed the amount from Form 301, line 21, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 353 for details. Enter the amount used.

Line 55 – Affordable Housing Tax Credit

The amount you enter on line 55 cannot exceed the amount from Form 301, line 22, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 354 for details. Enter the amount used.

Line 56 – Credit for Entity-Level Income Tax

The amount you enter on line 56 cannot exceed the amount from Form 301, line 23, column (c). You may carry the unused portion of this tax credit forward for five succeeding taxable years. See Form 355 for details. Enter the amount used.

Line 57 – Reserved

Do not enter any amount on line 57.

Line 58 – Tax Credits Used

Add lines 34 through 56 and enter the total here.

Line 59 – Tax Credit Used from Form 301-SBI

If you are filing Form 301-SBI, to claim credits on Form 140-SBI, Form 140NR-SBI, Form 140PY-SBI or Form 140X-SBI, you may transfer credits not used on Form 301-SBI to Form 301 to use on your individual income tax return (Forms 140, 140NR, 140PY or Form 140X). Enter the amount from Form 301-SBI, line 66 on Form 301, line 61. For more information, see Form 301-SBI, page 3.

Line 60 – Total Tax Credits Used

Add lines 58 and 59.

This amount cannot exceed the amount entered on Form 301, line 33.

Enter the amount from this line on your income tax form.

If you file Form:	Enter the amount on line:
140	51
140PY	61
140NR	60
140X	41

Credit Carryover Worksheet

To figure how much of a credit carryover that you will have for next year, complete the carryover worksheet on the next page.

Keep the worksheet with your records and use the information to complete your 2025 return that you will file in 2026. If you have more than four credit types available, use your own worksheet. Make sure the additional worksheet has the same information as this worksheet.

Credit Carryover Worksheet

Keep this worksheet with your records. Use this information to complete your 2025 credit forms that you will file in 2026.
Note: For Credit Form 308-I: Do not include the 308-I in the schedule if you received the excess as a refundable credit. In this case, there is no carryover available.

(a) Credit Type		(b) Carryover?		(c) Credit Available for 2024	(d) Credit Used for 2024	(e) Carryover Available for 2024
On lines 1 through 10 below, enter the form number of the credit(s) available to you for 2024.		May the unused portion from the credit listed in column (a) be carried forward? (See the applicable credit form for carry forward information.) Check either yes or no. If the answer is no, do not complete columns (c) through (e) for that line.		On lines 1 through 10 below, enter the amount of each credit <i>available</i> to you for 2024. Take these amounts from Form 301, lines 1 through 24.	On lines 1 through 10 below, enter the amount of each credit <i>used</i> for 2024. Take these amounts from Form 301, lines 35 through 58.	For each line on which you have entered an amount, subtract the amount in column (d) from the amount in column (c). This is the amount of each credit that you may carryover to 2024, providing carryover may be carried to 2024. Use this figure when completing the appropriate carryover amount(s) on the 2024 credit form(s).
1.				.00	.00	.00
2.				.00	.00	.00
3.				.00	.00	.00
4.				.00	.00	.00
5.				.00	.00	.00
6.				.00	.00	.00
7.				.00	.00	.00
8.				.00	.00	.00
9.				.00	.00	.00
10.				.00	.00	.00