

Include with your return.

For the calendar year 2024 or fiscal year beginning MM,DD,2024 and ending MM,DD,YYYY.

| | |
|--|---------------------------------|
| 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 | | | 00 |
| 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 |
|--------------------------------|-----------------------------|

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 | | 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 15 or Part 2, line 32.....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 |