

Include with your return.

- Do not use this form for cash contributions or fees paid to a public school.
- Use Form 322 for cash contributions or fees paid to public schools.

For the calendar year 2025 or fiscal year beginning MMDD, 2025 and ending MMDDYYYY.

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

Your Social Security Number

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

Spouse's Social Security Number

Part 1 Current Year's Credit**A. Cash contributions made January 1, 2025 through December 31, 2025.**

- If you are married and filing separate returns, be sure to include **all** cash contributions made by you and your spouse.
- Do **not** include those contributions for which you or your spouse claimed a credit on the 2024 tax return.
- If you made cash contributions to more than three private school tuition organizations (STO), complete the Continuation Sheet on page 3 and include it with the credit form. *If you made more than ten (10) cash contributions to the same STO, see instructions.*

| | (a) Contribution Date MM/DD/2025 | (b) Name of <u>Private</u> School Tuition Organizations | (c) Street Address | (d) City, State | (e) Cash Contribution Made |
|---|--|---|-----------------------|--------------------|----------------------------------|
| 1 | <u> </u> / <u> </u> / <u> </u> 2025 | | | | <u> </u> 00 |
| 2 | <u> </u> / <u> </u> / <u> </u> 2025 | | | | <u> </u> 00 |
| 3 | <u> </u> / <u> </u> / <u> </u> 2025 | | | | <u> </u> 00 |
| 4 | If you made contributions to more than three <u>private</u> school tuition organizations, enter the amount from line 4h of the Continuation Sheet, otherwise enter "0" | | | | <u> </u> 00 |
| 5 | Total contributions made to <u>private</u> school tuition organizations during 2025: Add lines 1 through 4, column (e) | | | | <u> </u> 00 |

B. Cash contributions made January 1, 2026 through April 15, 2026 for which you or your spouse are claiming a credit on the 2025 tax return.

- If you are married and filing separate returns, be sure to include **all** cash contributions made by you and your spouse.
- If you made cash contributions to more than three private school tuition organizations, complete the Continuation Sheet on page 3 and include it with the credit form. *If you made more than ten (10) cash contributions to the same STO, see instructions.*

| | (a) Contribution Date MM/DD/2026 | (b) Name of <u>Private</u> School Tuition Organizations | (c) Street Address | (d) City, State | (e) Cash Contribution Made |
|----|---|---|-----------------------|--------------------|----------------------------------|
| 6 | <u> </u> / <u> </u> / <u> </u> 2026 | | | | <u> </u> 00 |
| 7 | <u> </u> / <u> </u> / <u> </u> 2026 | | | | <u> </u> 00 |
| 8 | <u> </u> / <u> </u> / <u> </u> 2026 | | | | <u> </u> 00 |
| 9 | If you made contributions to more than three <u>private</u> school tuition organizations, enter the amount from line 9h of the Continuation Sheet, otherwise enter "0" | | | | <u> </u> 00 |
| 10 | Total contributions made to <u>private</u> school tuition organizations January 1, 2026 through April 15, 2026 for which you are claiming a credit on the 2025 tax return. Add lines 6 through 9, column (e)..... | | | | <u> </u> 00 |
| 11 | Add lines 5 and 10. Enter the total | | | | <u> </u> 00 |
| 12 | Single taxpayers or heads of household, enter \$769. Married taxpayers, enter \$1,535 | | | | <u> </u> 00 |
| 13 | Total current year's credit: Enter the smaller of line 11 or 12. In most cases, if you are married filing a separate return, enter one-half of the smaller of line 11 or 12. See instructions. | | | | <u> </u> 00 |

You **may** be able to claim an additional credit for excess contributions made to school tuition organizations. Complete Part 4, on page 2 of this form. See **Arizona Form 348** for more information.

Your Name (as shown on page 1)

Your Social Security Number

Part 2 Available Credit Carryover

| | (a) Taxable Year from which you are carrying the credit | (b) Original Credit Amount | (c) Amount Previously Used | (d) Available Carryover: Subtract column (c) from column (b). |
|----|---|----------------------------------|----------------------------------|--|
| 14 | 2020 | 00 | 00 | 00 |
| 15 | 2021 | 00 | 00 | 00 |
| 16 | 2022 | 00 | 00 | 00 |
| 17 | 2023 | 00 | 00 | 00 |
| 18 | 2024 | 00 | 00 | 00 |
| 19 | Total Available Carryover: Add lines 14 through 18, column (d) | | | 19 00 |

Part 3 Total Available Credit

| | | | |
|----|---|----|----|
| 20 | Current year's credit: Enter the amount from Part 1, line 13. Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (a)</i> | 20 | 00 |
| 21 | Available credit carryover from Part 2, line 19, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (b)</i> | 21 | 00 |
| 22 | Total Available Credit: Add line 20 and line 21. Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (c)</i> | 22 | 00 |

Part 4 Do I Have Excess Contributions Available to Claim on Arizona Form 348?

| | | | |
|----|--|----|----|
| 23 | Total contributions made during the taxable year: • Single taxpayers, head of household, and married taxpayers filing joint, enter the amount from Part 1, line 11. • Married taxpayers filing separate; enter one-half of the amount from Part 1, line 11 | 23 | 00 |
| 24 | Maximum credit allowed on Form 323: • Single taxpayers; and heads of household; enter \$769. • Married taxpayers filing joint; enter \$1,535. • Married taxpayers filing separate; enter \$769 | 24 | 00 |
| 25 | Excess contributions: Subtract line 24 from line 23 and enter the difference. If less than zero, enter "0". If the amount on line 25 is more than zero, you have excess contributions available and may claim a credit on Form 348 for those contributions. If the amount on line 25 is "0", you do not have any excess contributions available to claim on Form 348 | 25 | 00 |

| | |
|--------------------------------|-----------------------------|
| Your Name (as shown on page 1) | Your Social Security Number |
|--------------------------------|-----------------------------|

AZ Form 323 - Credit for Contributions to Private School Tuition Organizations Continuation Sheet

Part 1 - Continued Current Year's Credit

If you need more space to list all private school tuition organizations, complete additional sheets and enter those totals on the appropriate line(s) on page 1.

A. Cash contributions made January 1, 2025 through December 31, 2025.

| | (a) Contribution Date MM/DD/2025 | (b) Name of <u>Private</u> School Tuition Organizations | (c) Street Address | (d) City, State | (e) Cash Contribution Made |
|----|---|---|-----------------------|--------------------|----------------------------------|
| 4a | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,5 </div> | | | | 00 |
| 4b | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,5 </div> | | | | 00 |
| 4c | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,5 </div> | | | | 00 |
| 4d | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,5 </div> | | | | 00 |
| 4e | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,5 </div> | | | | 00 |
| 4f | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,5 </div> | | | | 00 |
| 4g | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,5 </div> | | | | 00 |
| 4h | Add all amounts in column (e) and enter the total. Also, enter this amount on page 1, line 4..... | | | | 00 |

B. Cash contributions made January 1, 2026 through April 15, 2026.

| | (a) Contribution Date MM/DD/2026 | (b) Name of <u>Private</u> School Tuition Organizations | (c) Street Address | (d) City, State | (e) Cash Contribution Made |
|----|---|---|-----------------------|--------------------|----------------------------------|
| 9a | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,6 </div> | | | | 00 |
| 9b | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,6 </div> | | | | 00 |
| 9c | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,6 </div> | | | | 00 |
| 9d | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,6 </div> | | | | 00 |
| 9e | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,6 </div> | | | | 00 |
| 9f | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,6 </div> | | | | 00 |
| 9g | <div style="border: 1px solid black; padding: 2px;"> _ _ _ 2,0,2,6 </div> | | | | 00 |
| 9h | Add all amounts in column (e) and enter the total. Also, enter this amount on page 1, line 9..... | | | | 00 |