

ARIZONA TAX CREDITS CARRYOVER WORKSHEET

Name: _____ TY25 Tax Liability _____ Usable TY26 Credits _____

PREPARERS: Enclose this form in the taxpayer's envelope to track tax credit carryovers for future years.

- * Total Credits used in a tax year cannot exceed the tax liability but can be claimed for up to five years.
- * Note: without other entries, TSO uses carryover credits claimed in numerical form order - 321, 322, 323, 348, 352. (If the Taxpayer chooses a different form order, careful records must be kept to track those credits.)
- * Enter: columns (b) and (c) amounts on the TSO Available Credit Carryover page of the matching TY25 form. (When filling out next year's carryover form, numbers in column f will become next year's column d.)

FORM	(a) Original Tax Year	(b) Original Credit Amount	(c) Previously Used Credits	(d) Available Credits (b - c = d)	(e) Amount Used in TY25	(f) Carryover Avail TY26 (d - e = f)	(g) Excess: entered on Fed Sched A
Form 321: Qualifying Charitable Organizations or QCOs TY25 Limits: \$495 – S, HOH \$987 -- MFJ	2020						
	2021						
	2022						
	2023						
	2024						
	2025						
	Totals						
Form 322: Contributions Made or Fees Paid to Public Schools TY25 Limits: \$200 – S, HOH \$400 -- MFJ	2020						
	2021						
	2022						
	2023						
	2024						
	2025						
	Totals						
Form 323: (STO) Private School Tuition Organizations TY25 Limits: \$769 – S, HOH (\$1,535 comb.) \$1535 -- MFJ (\$3,062 comb.)	2020						
	2021						
	2022						
	2023						
	2024						
	2025						
	Totals						
Form 348: Certified School Tuition Organizations TY25 Limits: \$766 -- S, HOH (\$1,535 comb.) \$1,527 -- MFJ (\$3,062 comb.)	2020						
	2021						
	2022						
	2023						
	2024						
	2025						
	Totals						
Form 352: Qualified Foster Care Organizations (QFCO) TY25 Limits: \$618 -- S, HOH \$1,527 -- MFJ	2020						
	2021						
	2022						
	2023						
	2024						
	2025						
	Totals						