

AZ Tax Credits & TaxSlayer - TY25

AZ CONTRIBUTION LIMITS – TY2025

Form	Title	Contribution Limits			
		S	MFS	H of H	MFJ
321	Qualified Charitable Organization	\$495	\$495	\$495	\$987
352	Qualified Foster Care Organizations	\$618	\$618	\$618	\$1,234
322	Contributions or Fees to Public Schools	\$200	\$200	\$200	\$400
323	Private School Tuition Organizations	\$769	\$769	\$769	\$1,535
348	Certified School Tuition Organizations	\$766	\$766	\$766	\$1,527
340	Military Family Relief Fund	\$200	\$200	\$200	\$400

- Enter the actual contribution in TaxSlayer – AZ Tax Credits **UP TO THE CONTRIBUTION LIMITS** shown in the above chart for contributions that are made prior to April 15, 2026.
- Actual contributions which exceed the Contribution Limits are entered into TaxSlayer Federal charitable contributions (Schedule A) for the tax year in which they were donated. Do not enter Schedule A contributions made after 12/31/2025.
- Military Family Relief (Form 340) is not a Federal Charity. Excess contributions cannot be entered into Schedule A contributions.
- Enter all charitable contributions for TY25 which are not AZ Tax Credits into Federal itemized deduction (Schedule A), even if the Taxpayer is not itemizing. This includes both cash and non-cash contributions. AZ provides a reduction in taxable income of 34% of Federal cash and non-cash contributions.
- AZ Tax Credits are non-refundable. Tax Credits which exceed the AZ tax liability may be carried over to a succeeding year.
- They may also be removed as an AZ Tax Credit and added to Federal charitable contributions (Schedule A), if the contribution was made during 2025.

AZ Tax Credits & TaxSlayer - TY25

TaxSlayer Step by Step Entries:

1) Returns that do not itemize either AZ or Federal.

- a) Input all charitable contributions (cash) made during 2025, which do not qualify for an AZ Tax Credit as itemized deductions in the Federal section.
- b) Input all charitable goods donated during 2025 in the Federal section, up to \$5,000.
- c) Input each qualified AZ Tax Credit contribution (cash) made during 2025 or up until April 15, 2026, in the AZ Credits section. Make sure to use the correct AZ Form 3XX.
- d) Verify that any AZ Tax Credit contributions made between 1/1/2025 to 4/15/2025 were not already used on the TY24 AZ tax return.
- e) Input unused prior year tax credit carryovers from either the prior year tax return or the Carryover worksheet (if available).
- f) Input the sum of AZ Tax Credits created during 2025*, into the Arizona Return>Standard Deduction>" Additional Eligible Cash Charitable Contribution NOT claimed on the Federal Schedule A".

* Do NOT include contributions made in 2025 for 2024.

2) Returns that itemize Federal and/or AZ

- a) Input all charitable contributions (cash) made during 2025, which do not qualify for an AZ Tax Credit as itemized deductions in the Federal section.
- b) Input all charitable goods donated during 2025 in the Federal section, up to \$5,000.
- c) Input each qualified AZ Tax Credit contribution (cash) made during 2025 or up until April 15, 2026, in the AZ Credits section. Make sure to use the correct AZ Form 3XX.
- d) Verify that AZ Tax Credit contributions made up to 4/15/2025 were not used in TY24.
- e) Input unused prior year tax credit carryovers from either the prior year tax return or the Carryover worksheet (if available).
- f) Input in the Federal section: Deductions>Itemized Deductions>Taxes You Paid>Schedule A – Taxes You Paid>" Additional State and Local Income Tax" the sum of all donations used to offset TY25 AZ Tax Liability. This includes carryover amounts used. It does not include amounts donated in 2025 that were used in TY24.

AZ Tax Credits & TaxSlayer - TY25

- g) Input in the AZ section: Arizona Return>Itemized Deductions>" Amount of Charitable Contributions that were claimed as Arizona credit(s)" a negative amount equal to the AZ Tax Credit amounts contributed and USED in TY25.
- h) Input in the AZ section: Arizona Return>Itemized Deductions>" Amount of State and Local Taxes Claimed on Federal Schedule A, before limitation, that were claimed as Arizona Credit(s)" a positive amount which is the same amount you entered in g) above.