SCHOLARKIDS
REACH FOR THE STARS

Claiming the Credit
Choosing the Right Forms

Three Arizona forms are commonly connected with individual private-school tuition tax credits. The forms used depend on which credits a taxpayer is eligible to claim.

COMMON FORMS

1



Form 323

Used for the Original Individual Credit.

Taxpayers use Form 323 when claiming the Original Individual Credit.

2



Form 348

Used for the Switcher Individual Credit.

Taxpayers use Form 348 when claiming the Switcher Individual Credit.

3



Form 301

Summarizes nonrefundable individual tax credits.

Form 301 is commonly used to summarize Arizona nonrefundable individual tax credits.

The forms required depend on which credits the taxpayer is eligible to claim.

Invest in Arizona's Future

Get in Touch

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Learn More

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Kids Change Everything

This is not a tax advice, **general information only.** Arizona tax credits depend on eligibility, applicable requirements, limits, contribution timing, and available tax liability. A school tuition organization cannot award, restrict, or reserve scholarships solely on the basis of a donor's recommendation. A taxpayer may not claim a tax credit if the taxpayer agrees to swap donations with another taxpayer to benefit either taxpayer's own dependent. A.R.S. 43-1603 (C). Any designation of your own dependent as a potential recipient is prohibited.

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