

Include with your return.

For the calendar year 2025 or fiscal year beginning MMDD2025 and ending MMDDYYYY.

Your Name as shown on Form 140, 140PY, 140NR, 140X, 140-SBI, 140NR-SBI, 140PY-SBI, 140X-SBI, 120S or 165

Your Social Security or EIN

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

Spouse's Social Security Number

**NOTE:** For the year in which the credit is available, you must file your return claiming the credit by the original due date or the extended due date of your return. If you fail to claim this credit for the taxable year on a timely filed return, the credit for that taxable year expires and no carryover will be allowed.

**Part 1 Current Year's Credit**

1	Amount of credit for taxable year 2025 shown on the Arizona Commerce Authority's <i>Authorization of Tax Credits</i> .....	1		00
	To be eligible for the credit, you must include a copy of the Arizona Commerce Authority's <i>Authorization of Tax Credits</i> with your return.			
2	Amount of pass-through credit from <i>Partnerships</i> : Enter the amount from Form 338-P, Part 2, line 4 .....	2		00
3	Amount of pass-through credit from <i>S Corporations</i> : Enter the amount from Form 338-S, Part 2, line 4 .....	3		00
4	Total Credit: Add lines 1, 2 and 3. Enter the total. ....	4		00

**Part 2 Partnership: Individual Partner's Share of Credit**

Partnerships:

- Complete a separate Form 338-P for each partner.
- Furnish each partner with a copy of the completed Form 338-P and copy of Arizona Commerce Authority's *Authorization of Tax Credits*.

**Part 3 S Corporation: Individual Shareholder's Share of Credit**

S Corporations:

- Complete a separate Form 338-S for each individual shareholder.
- Furnish each individual shareholder with a copy of the completed Form 338-S and copy of Arizona Commerce Authority's *Authorization of Tax Credits*.

**Part 4 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).
5	2022	00	00	00
6	2023	00	00	00
7	2024	00	00	00
8	Total Available Carryover: Add lines 5 through 7, column (d) .....			8 00

**Part 5 Total Available Credit**

9	Current Year's Credit: Enter the amount from Part 1, line 4		
	• If you <b>did not make the Small Business Income election</b> : Enter this amount on Form 301, Part 1, line 13, column (a).		
	• If you <b>made the Small Business Income election</b> : Enter this amount on Form 301-SBI, Part 1, line 9, column (a) .....	9	00
10	Available credit carryover from Part 4, line 8, column (d).		
	• If you <b>did not make the Small Business Income election</b> : Enter this amount on Form 301, Part 1, line 13, column (b).		
	• If you <b>made the Small Business Income election</b> : Enter this amount on Form 301-SBI, Part 1, line 9, column (b) .....	10	00
11	Total Available Credit: Add lines 9 and 10. Enter the total.		
	• If you <b>did not make the Small Business Income election</b> : Enter this amount on Form 301, Part 1, line 13, column (c).		
	• If you <b>made the Small Business Income election</b> : Enter this amount on Form 301-SBI, Part 1, line 9, column (c) .....	11	00