

**Credit for Business Contributions by an S Corporation  
to School Tuition Organizations for Displaced Students  
or Students with Disabilities - Individual****2025****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 or 140X-SBI

Your Social Security Number

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

**Part 1 School Tuition Organization Information**

- ☐ Check if you are claiming a pro rata credit from more than one S Corporation. Complete and include a separate Part 1 for each additional S Corporation.

**I am claiming a credit for my pro rata share of contributions made by the S Corporation named below to the following school tuition organizations:**

S Corporation name: \_\_\_\_\_ EIN: \_\_\_\_\_

If you need more space to list all school tuition organizations for which contributions were made by the S Corporation identified above, complete an additional schedule and include it with the credit form.

	(a) School Tuition Organization Name	(b) Credit Approval Number
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11	Amount of individual shareholder's pro rata share of qualified contributions made to school tuition organizations from the S Corporation listed above. ....	11 00

Continued on page 2 →

Your Name (as shown on page 1)	Your Social Security Number
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## Part 2 Current Year's Credit

**12** Current year's credit: Enter the amount from Part 1, line 11. If you are claiming a current year's credit from more than one S Corporation, include the amount(s) on line 11 from each additional Part 1 schedule and enter the total. .... **12** 00

## Part 3 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).
<b>13</b>	2020	00	00	00
<b>14</b>	2021	00	00	00
<b>15</b>	2022	00	00	00
<b>16</b>	2023	00	00	00
<b>17</b>	2024	00	00	00
<b>18</b>	Total Available Carryover: Add lines 13 through 17, column (d).....			00

## Part 4 Total Available Credit

**19** Current year's credit: Enter the amount from Part 2, line 12.

- If you **did not make the Small Business Income election**: Enter this amount on *Arizona Form 301, Part 1, line 15, column (a)*.
- If you **made the Small Business Income election**: Enter this amount on *Arizona Form 301-SBI, Part 1, line 10, column (a)*. .... **19** 00

**20** Available credit carryover from Part 3, line 18.

- If you **did not make the Small Business Income election**: Enter this amount on *Arizona Form 301, Part 1, line 15, column (b)*.
- If you **made the Small Business Income election**: Enter this amount on *Arizona Form 301-SBI, Part 1, line 10, column (b)*. .... **20** 00

**21** Total Available Credit: Add lines 19 and 20.

- If you **did not make the Small Business Income election**: Enter this amount on *Arizona Form 301, Part 1, line 15, column (c)*.
- If you **made the Small Business Income election**: Enter this amount on *Arizona Form 301-SBI, Part 1, line 10, column (c)*. .... **21** 00