Texcellent

Arizona STO Donation to Tax Credit: Process Flow

A simple step-by-step view of how a donation becomes an Arizona tax credit

1 Choose a Certified Arizona STO

Select a certified School Tuition Organization before making your contribution.

2 Make Your Donation

Contribute by the applicable deadline. In some cases, donations made by the tax filing deadline may be applied to the prior tax year if properly elected.

3 Receive and Save Your Receipt

Keep the STO receipt showing the organization name, amount, date, and credit type if identified.

4 Identify the Credit Type

Determine whether the donation applies to Original Credit, Switcher / Overflow / PLUS Credit, or both.

- **Original Credit** → Form 323
- **Switcher / Overflow / PLUS** → Form 348

5 Give the Information to Your Tax Preparer

Provide the receipt, contribution amount, contribution date, and credit type.

6 File the Correct Arizona Forms

Claim the credit using the proper Arizona forms.

- **Form 323** – Original Credit
- **Form 348** – Switcher / Overflow / PLUS
- **Form 301** – Arizona credit summary form

7 Claim the Tax Credit

The credit reduces your Arizona income tax liability. If you cannot use the full amount, unused credit may generally be carried forward for up to 5 consecutive tax years.

Important Reminders

- The STO credit is generally nonrefundable.
- Good recordkeeping matters.
- Use the correct form for the credit type.
- Do not forget Form 301.

Certified STO → Donation → Receipt → Correct Forms → Arizona Tax Credit