General Instructions

Arizona Revised Statutes (A.R.S.) § 43-401(G) provides that an employee may request that his or her employer reduce his or her withholding in an amount equal to income tax credit(s) the employee will qualify for when filing his or her income tax return.

Purpose of Form

An employee may use this form to request his or her employer reduce his or her state income tax withholding by the amount the employee wishes to contribute to the following organizations (Entities):

- Contributions to qualifying charitable organizations, claimed on Arizona Form 321;
- Contributions made or fees paid to public schools, claimed on Arizona Form 322; or
- Contributions to private school tuition organizations, claimed on Arizona Form 323; or,
- Contributions to certified school tuition organizations claimed on Arizona Form 348; or
- Contributions to qualifying foster care charitable organizations claimed on Arizona Form 352.

This form is optional and provided as a courtesy by the Arizona Department of Revenue. The same result can be accomplished using your own form or a letter.

Do not mail this form to the Arizona Department of Revenue. Provide this form to your employer's human resource or payroll office.