For contributions that exceed the maximum allowable credit on Arizona Form 323.
For the calendar year 2013 or fiscal year beginning $\mathbb{M}, M, D, 2,0,1,3$ and ending $\cup M, M, D, 1)$

## Attach to your return.

| Your Name as shown on Form 140, 140NR, 140PY or 140X | Your Social Security Number |
| :--- | :--- |
| Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return) | Spouse's Social Security Number |

Before you can claim this credit, you must claim the maximum allowable credit on Arizona Form 323, Credit for Contributions to Private School Tuition Organizations. If you made contributions totaling more than the maximum allowable credit on Arizona Form 323, you may claim a credit on Form 348 for some or all of those contributions that exceed the maximum allowable credit on Form 323. If you have a carryover amount(s) from a credit claimed on AZ Form 348 from prior tax year(s), you do not have to claim the maximum allowable credit on AZ Form 323 to only claim a carryover amount available on AZ Form 348. See instructions under "Notice to All Taxpayers."

## Part I Eligibility

1a Are you claiming a current year's credit on your 2013 Form 323 for contributions to private school tuition organizations?. $\qquad$

- If you answered, "No", skip line 1b and go to line 1c.
- If you answered, "Yes", complete line 1b.

1b Did you make contributions in excess of the allowable credit claimed on Form 323 ?.

- If you answered, "No", STOP; do not complete this form. You cannot claim this credit.
- If you answered, "Yes", complete this form to claim an allowable credit for the amount of contributions that exceed the amount of the allowable credit claimed on Form 323.
1c Are you claiming only a carryover from Form 348 from prior tax year? 1c
- If you answered, "No", to 1a, 1b, and 1c, STOP, do not complete this form.
- If you answered, "Yes", skip Part II and complete Part III and IV.


## Part II Current Year's Credit

List all qualifying school tuition organizations to which you made contributions during 2013 and from January 1, 2014 to April 15, 2014. You must include the school tuition organizations to which you made contributions and claimed a 2013 current year's credit on Form 323. If you made contributions to more than three school tuition organizations, attach a separate schedule.

2 Name of school tuition organization:
Address of school tuition organization:

2a Contributions made from January 1, 2013 through December 31, 2013
2b Contributions made from January 1, 2014 through April 15, 2014 for which you are claiming a credit on your 2013 return.
2c Total contributions made to organization named on line 2: Add lines $2 a \operatorname{and} 2 b$; enter the total …...... 2c

3 Name of school tuition organization:
Address of school tuition organization:

3a Contributions made from January 1, 2013 through December 31, 2013
3b Contributions made from January 1, 2014 through April 15, 2014 for which you are claiming a credit on your 2013 return.


3c Total contributions made to organization named on line 3: Add lines 3a and 3b; enter the total ........... $3 \mathbf{3 c} / \quad 00$
4 Name of school tuition organization:
Address of school tuition organization:

4a Contributions made from January 1, 2013 through December 31, 2013.
4b Contributions made from January 1, 2014 through April 15, 2014 for which you are claiming a credit on your 2013 return.


4c Total contributions made to organization named on line 4: Add lines 4a and 4b; enter the total.
4c

| Your Name (as shown on page 1) | Your Social Security Number |
| :--- | :--- |

## Part II (Continued)

5 Add lines 2c, 3c, 4c, and any amounts from a separate schedule. Enter the total
6 Allowable credit claimed on Form 323 for the current year: Enter the amount from Form 323, line 5.

| 5 |  | 00 |
| :--- | :--- | :--- |
| $\mathbf{6}$ |  | 00 |
| 7 |  | 00 |
| 8 |  | 00 |
|  |  | 00 |
| 9 |  |  |

## Part III Available Credit Carryover

|  | (a) <br> Taxable Year from which you are carrying the credit | (b) <br> Original Credit Amount | (c) <br> Amount Previously Used | (d) <br> Available Carryover: Subtract column (c) from column (b). |
| :---: | :---: | :---: | :---: | :---: |
| 10 | 2012 | . 00 | . 00 | . 00 |
| 11 |  |  |  |  |
| 12 |  |  |  |  |
| 13 |  |  |  |  |
| 14 |  |  |  |  |
| 15 | TOTAL AVAILABLE | OVER: Add lines | gh 14 in column (d).... | . 00 |

## Part IV Total Available Credit

16 Current year's credit: Enter the amount from Part II, line 9 ..........................................................................
17 Available Credit Carryover: Enter the amount from Part III, line 15, column (d)..........................................
18 Total Available Credit: Add line 16 and line 17. Enter the total here and on Form 301, Part I, line 29

| 16 |  | 00 |
| :--- | :--- | :--- |
| 17 |  | 00 |
| 18 |  | 00 |

## Print Form

