

**Credit for Corporate Contributions to  
School Tuition Organizations for Displaced Students  
or Students with Disabilities**

*Include with your return.*

For the calendar year 2024 or fiscal year beginning MM,DD,2024 and ending MM,DD,YYYY.

Name as shown on Form 99T, 120, 120A, 120S, 120X or 165

Employer Identification Number

**Part 1 Current Taxable Year's Credit Calculation**

	(a) School Tuition Organization Name and Address	(b) Credit Approval Number	(c) Contribution Amount
1			00
2			00
3			00
4			00
5			00
6			00
7			00
8			00
9			00
10			00
11	Current year's contributions: Add lines 1 through 10 and any amounts on additional schedules. Enter the total .....		11 00
12	Flow-through from a partnership <i>from Form 341-P, line 13</i> .....		12 00
13	Total Current Year's Contributions: Add lines 11 and 12. Enter the total .....		13 00

Name (as shown on page 1)	EIN
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**Part 2 Available Credit Carryover**

	(a) Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
14		00	00	00
15		00	00	00
16		00	00	00
17		00	00	00
18		00	00	00
19	Total Available Carryover: Add lines 14 through 18 in column (d). Enter the total.....			00

**Part 3 Total Available Credit**

C Corporations, S Corporations claiming the credit at the corporate level, and exempt organizations with UBTI:

<b>20</b> Total current year's contributions: • Partnerships passing through this credit: Enter "0". • Qualified S Corporations electing to pass through this credit: Enter "0". (Complete Part 4 to determine if qualified.) • All others: Enter the amount from line 13. • Also enter this amount on Form 300, Part 1, line 8, column (a).....	<b>20</b>	00
<b>21</b> Available credit carryover from Part 2, line 19, column (d). • Also enter this amount on Form 300, Part 1, line 8, column (b).....	<b>21</b>	00
<b>22</b> <b>Total available credit:</b> Add lines 20 and 21. Enter the total. • Also enter this amount on Form 300, Part 1, line 8, column (c).....	<b>22</b>	00

**NOTE:** Partnerships proceed to the instruction box at the bottom of this page. S Corporations, continue to Part 4.

**Part 4 S Corporation Credit Election**

S Corporations may elect to pass this credit through to its shareholders if its combined contributions to School Tuition Organizations and School Tuition Organizations for Displaced Students or Students With Disabilities, Forms 335 and 341, are greater than, or equal to, \$5,000.00.

23 Total contributions from line 11 .....	<b>23</b>	00	
24 Total contributions from Form 335, line 11.....	<b>24</b>	00	
25 Total contributions: Add lines 23 and 24. Enter the total.....	<b>25</b>	00	

26 Is line 25 greater than or equal to \$5,000.00?.....  **Yes**  **No**  
 If "Yes", you qualify and may elect to pass this credit through to the individual shareholders of the S Corporation.  
 To do this, complete the authorization below.  
 If "No", STOP, the S Corporation cannot pass this credit through to its individual shareholders.

27 The S Corporation has made an irrevocable election for the taxable year ending [M|D|Y|Y|Y|Y] to:  
**(check only one box):**

- 27a  Pass the credit as shown on line 13, for the taxable year indicated above, through to its individual shareholders.  
**OR**  
 27b  Claim this credit as shown on line 13, for the taxable year indicated above, at the corporate level.

\_\_\_\_\_  
 Signature Title Date

S Corporations making the election to pass on this credit to its shareholders, proceed to the instructions below.

**INSTRUCTIONS:**

- Partnerships passing this credit through to its corporate partners, complete Form 341-P for each corporate partner, and include a copy of this form with your return. Provide a copy of Form 341-P to each corporate partner.
- S Corporations passing this credit through to its individual shareholders, complete Form 341-S for each shareholder, and include a copy of this form with your return. Provide a copy of Form 341-S to each shareholder.