

*For contributions that exceed the maximum allowable credit on Arizona Form 323. Include with your return.*

For the calendar year 2020 or fiscal year beginning [M, M, D, D] 2, 0, 1, 9 and ending [M, M, D, D] Y, Y, Y, Y.

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 cash contributions totaling more than the maximum allowable credit on Form 323, you may claim a credit on Form 348 for some or all of those cash contributions that exceed the maximum allowable credit on Form 323.  
**If you have a carryover amount(s) from a credit claimed on Form 348 from prior tax year(s),** you do not have to claim the maximum allowable credit on Form 323 to **only** claim a carryover amount available on Form 348. See instructions under "Notice to All Taxpayers".

**Part 1 Eligibility**

- 1a** Are you claiming a current year's credit on your 2020 Form 323 for cash contributions to private school tuition organizations?..... **1a** **YES** **NO**
- If you answered, "No", skip line 1b and go to line 1c.
  - If you answered, "Yes", complete line 1b.
- 1b** Did you make cash contributions in excess of the allowable credit claimed on Form 323? See Form 323, Part 4, line 25. **1b**
- If you answered, "No", go to line 1c.
  - If you answered, "Yes", complete this form to claim an allowable credit for the amount of cash 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 lines 1a, 1b, and 1c, **STOP**, do not complete this form.
  - If you answered, "Yes", to line 1c, skip Part 2 and complete Part 3 and Part 4.

**Part 2 Current Year's Credit**

- A.** Cash contributions made January 1, 2020, through December 31, 2020. You must list all contributions claimed on Form 323.
- If you are married and filing separate returns, be sure to include **all** cash contributions made by you and your spouse.
  - Do **not** include those contributions for which you or your spouse claimed a credit on the 2019 tax return.
  - If you made cash contributions to more than three certified school tuition organizations, complete the Continuation Sheet on page 3 and include it with the credit form.

	(a) Name of Certified School Tuition Organizations to which you made cash contributions	(b) Street Address	(c) City, State	(d) Cash Contribution Made
<b>2</b>				00
<b>3</b>				00
<b>4</b>				00
<b>5</b>	If you made contributions to more than three certified school tuition organizations, enter the amount from line 5h of the Continuation Sheet, otherwise enter "0" .....			<b>5</b> 00
<b>6</b>	Total contributions made to certified school tuition organizations during 2020: Add lines 2 through 5, column (d).....			<b>6</b> 00

- B.** Cash contributions made January 1, 2021, through April 15, 2021, for which you or your spouse are claiming a credit on the 2020 tax return. You must list all contributions claimed on Form 323.
- If you are married and filing separate returns, be sure to include **all** cash contributions made by you and your spouse.
  - If you made cash contributions to more than three certified school tuition organizations, complete the Continuation Sheet on page 3 and include it with the credit form.

	(a) Name of Certified School Tuition Organizations to which you made cash contributions	(b) Street Address	(c) City, State	(d) Cash Contribution Made
<b>7</b>				00
<b>8</b>				00
<b>9</b>				00

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

**Part 2 (Continued)**

<b>10</b> If you made contributions to more than three certified school tuition organizations, enter the amount from line 10h of the Continuation Sheet, otherwise enter "0" .....	<b>10</b>		00
<b>11</b> Total contributions made to certified school tuition organizations January 1, 2021, through April 15, 2021, for which you are claiming a credit on your 2020 return: Add lines 7 through 10, column (d)...	<b>11</b>		00
<b>12</b> All Taxpayers: Add lines 6 and 11. Enter the total .....	<b>12</b>		00
<b>13</b> Maximum allowable credit claimed on Form 323 for the current taxable year: • Single taxpayer, and heads of household, enter \$593 • All married taxpayers, enter \$1,186 .....	<b>13</b>		00
<b>14</b> Potential credit: Subtract line 13 from line 12, and enter the difference .....	<b>14</b>		00
<b>15</b> Maximum allowable credit on Form 348 for the current taxable year: • Single taxpayers or heads of household, enter \$590. • All married taxpayers, enter \$1,179 .....	<b>15</b>		00
<b>16</b> Current year's credit to claim on Form 348: Enter the smaller of line 14 or line 15. In most cases, if you are married and filing a separate return, enter <i>one-half</i> of the smaller of line 14 or line 15.....	<b>16</b>		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>17</b>	2015	00	00	00
<b>18</b>	2016	00	00	00
<b>19</b>	2017	00	00	00
<b>20</b>	2018	00	00	00
<b>21</b>	2019	00	00	00
<b>22</b>	Total Available Carryover: Add lines 17 through 21 in column (d).....	<b>22</b>		00

**Part 4 Total Available Credit**

<b>23</b> Current year's credit: Enter the amount from Part 2, line 16. Also, enter this amount on <i>Arizona Form 301, Part 1, line 24, column (a)</i> .....	<b>23</b>		00
<b>24</b> Available credit carryover from Part 3, line 22, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 24, column (b)</i> .....	<b>24</b>		00
<b>25</b> Total Available Credit: Add line 23 and line 24. Also, enter this amount on <i>Arizona Form 301, Part 1, line 24 column (c)</i> .....	<b>25</b>		00

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

**AZ Form 348- Credit for Contributions to  
Certified School Tuition Organizations - Individuals  
Continuation Sheet**

**Part 1 - Continued**      **Current Year's Credit**

*If you need more space to list all certified school tuition organizations, complete additional sheets and enter those totals on the appropriate line(s) on page 1.*

**A. Cash contributions made January 1, 2020, through December 31, 2020.**

	(a) Name of Certified School Tuition Organizations to which you made cash contributions	(b) Street Address	(c) City, State	(d) Cash Contribution Made
5a				00
5b				00
5c				00
5d				00
5e				00
5f				00
5g				00
5h Add all amounts in column (d) and enter the total. Also, enter this amount on page 1, line 5.....				<b>5h</b> 00

**B. Cash contributions made January 1, 2021, through April 15, 2021.**

	(a) Name of Certified School Tuition Organizations to which you made cash contributions	(b) Street Address	(c) City, State	(d) Cash Contribution Made
10a				00
10b				00
10c				00
10d				00
10e				00
10f				00
10g				00
10h Add all amounts in column (d) and enter the total. Also, enter this amount on page 1, line 10.....				<b>10h</b> 00