

Include with your return.

For contributions that exceed the maximum allowable credit on Arizona Form 323

For the calendar year 2016 or fiscal year beginning [M, M, D, D] 2, 0, 1, 6 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 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 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 2016 Form 323 for 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 contributions in excess of the allowable credit claimed on Form 323? See Form 323, Part 4, line 23 **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 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

You must include the school tuition organizations to which you made contributions and claimed a 2016 current year's credit on Form 323. If you are married and filing separate, be sure to include **all** cash contributions made by you **and** your spouse.

Donations made from January 1, 2016, through December 31, 2016. If you made contributions to more than three school tuition organizations, include a separate schedule.

	(a) Name of Certified School Tuition Organizations to which you made cash contributions:	(b) Street Address	(c) City, State	(d) Cash Contribution Made
2				00
3				00
4				00
5	Total contributions made during 2016: Add the amounts in column (d) of lines 2, 3, and 4. Also, add any amount included on a separate schedule.....			5 00

Donations made from January 1, 2017, through April 18, 2017, for which you are claiming a credit on your 2016 return. If you made cash contributions to more than three school tuition organizations, include a separate schedule.

	(a) Name of Certified School Tuition Organizations to which you made cash contributions:	(b) Street Address	(c) City, State	(d) Cash Contribution Made
6				00
7				00
8				00
9	Total contributions made from January 1, 2017, through April 18, 2017, for which you are claiming a credit on your 2016 return: Add the amounts in column (d) of lines 6, 7, and 8. Also, add any amount included on a separate schedule.....			9 00

Your Name (as shown on page 1)	Your Social Security Number
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Part 2 (Continued)

10 All Taxpayers: Add lines 5 and 9. Enter the total	10		00
11 Maximum allowable credit claimed on Form 323 for the current taxable year: • Single taxpayer; and heads of household; enter \$545 • All married taxpayers, enter \$1,090	11		00
12 Potential credit: Subtract line 11 from line 10, and enter the difference	12		00
13 Maximum allowable credit on Form 348 for the current taxable year: • Single taxpayers or heads of household, enter \$542. • All married taxpayers, enter \$1,083	13		00
14 Current year's credit to claim on Form 348: Enter the smaller of line 12 or line 13. In most cases, if you are married and filing a separate return, enter <i>one-half</i> of the smaller of line 12 or line 13.....	14		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).
15	2012	00	00	00
16	2013	00	00	00
17	2014	00	00	00
18	2015	00	00	00
19				
20	TOTAL AVAILABLE CARRYOVER: Add lines 15 through 18 in column (d)...			00

Part 4 Total Available Credit

21 Current year's credit: Enter the amount from Part 2, line 14. Also, enter this amount on <i>Arizona Form 301, Part 1, line 30, column (a)</i>	21		00
22 Available credit carryover from Part 3, line 20, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 30, column (b)</i>	22		00
23 Total Available Credit: Add line 21 and line 22. Also, enter this amount on <i>Arizona Form 301, Part 1, line 30, column (c)</i>	23		00