

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

For the calendar year 2024 or fiscal year beginning [M, M, D, D] 2, 0, 2, 4 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 YES NO

1a Are you claiming a current year's credit on your 2024 Form 323 for cash contributions to private school tuition organizations?
1b Did you make cash contributions in excess of the allowable credit claimed on Form 323?
1c Are you claiming only a carryover from Form 348 from prior tax year?

Part 2 Current Year's Credit

A. Cash contributions made January 1, 2024 through December 31, 2024. 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 2023 tax return.
• If you made cash contributions to more than three certified school tuition organizations (STO), complete the Continuation Sheet on page 3 and include it with the credit form.

Table with 5 columns: (a) Contribution Date MM/DD/2024, (b) Name of Certified School Tuition Organizations, (c) Street Address, (d) City, State, (e) Cash Contribution Made. Rows 2-5 and summary row 6.

B. Cash contributions made January 1, 2025 through April 15, 2025 for which you or your spouse are claiming a credit on the 2024 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 (STO), complete the Continuation Sheet on page 3 and include it with the credit form.

Table with 5 columns: (a) Contribution Date MM/DD/2025, (b) Name of Certified School Tuition Organizations, (c) Street Address, (d) City, State, (e) Cash Contribution Made. Rows 7-9.

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

10 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".....	10		00
11 Total contributions made to certified school tuition organizations January 1, 2025 through April 15, 2025 for which you are claiming a credit on your 2024 return: Add lines 7 through 10, column (e).....	11		00
12 All Taxpayers: Add lines 6 and 11. Enter the total.....	12		00
13 Maximum allowable credit claimed on Form 323 for the current taxable year: • Single taxpayer, and heads of household, enter \$731 • All married taxpayers, enter \$1,459.....	13		00
14 Potential credit: Subtract line 13 from line 12, and enter the difference	14		00
15 Maximum allowable credit on Form 348 for the current taxable year: • Single taxpayers or heads of household, enter \$728. • All married taxpayers, enter \$1,451.....	15		00
16 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	16		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).
17	2019	00	00	00
18	2020	00	00	00
19	2021	00	00	00
20	2022	00	00	00
21	2023	00	00	00
22	Total Available Carryover: Add lines 17 through 21 in column (d)		22	00

Part 4 Total Available Credit

23 Current year's credit: Enter the amount from Part 2, line 16. Also, enter this amount on <i>Arizona Form 301, Part 1, line 19, column (a)</i>	23		00
24 Available credit carryover from Part 3, line 22, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 19, column (b)</i>	24		00
25 Total Available Credit: Add line 23 and line 24. Also, enter this amount on <i>Arizona Form 301, Part 1, line 19, column (c)</i>	25		00

Your Name (as shown on page 1)	Your Social Security Number
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AZ Form 348 - Credit for Contributions to Certified School Tuition Organizations - Individuals Continuation Sheet

Part 2 - 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, 2024 through December 31, 2024.

	(a) Contribution Date MM/DD/2024	(b) Name of Certified School Tuition Organizations to which you made cash contributions	(c) Street Address	(d) City, State	(e) Cash Contribution Made
5a	2,0,2,4				00
5b	2,0,2,4				00
5c	2,0,2,4				00
5d	2,0,2,4				00
5e	2,0,2,4				00
5f	2,0,2,4				00
5g	2,0,2,4				00
5h Add all amounts in column (e) and enter the total. Also, enter this amount on page 1, line 5.....					00

B. Cash contributions made January 1, 2025 through April 15, 2025.

	(a) Contribution Date MM/DD/2025	(b) Name of Certified School Tuition Organizations to which you made cash contributions	(c) Street Address	(d) City, State	(e) Cash Contribution Made
10a	2,0,2,5				00
10b	2,0,2,5				00
10c	2,0,2,5				00
10d	2,0,2,5				00
10e	2,0,2,5				00
10f	2,0,2,5				00
10g	2,0,2,5				00
10h Add all amounts in column (e) and enter the total. Also, enter this amount on page 1, line 10					00