

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

For the calendar year 2012, or  
fiscal year beginning                                  and ending                                 .

**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.

**Part I Eligibility**

- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| <b>1a</b> Are you claiming a current year's credit on your 2012 Form 323 for contributions to private school tuition organizations? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| • If you answered, "No", <b>STOP</b> . You cannot claim this credit. <i>You must claim a current year's credit on Form 323.</i>  |                          |                          |
| • If you answered, "Yes", <i>complete line 1b.</i>   |                          |                          |
| <b>1b</b> Did you make contributions in excess of the allowable credit claimed on Form 323? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| • If you answered, "No", <b>STOP</b> ; do not complete this form. You cannot claim this credit.  |                          |                          |
| • If you answered, "Yes", <i>complete this form</i> to claim an allowable credit for the amount of contributions that exceed the amount of the allowable credit claimed on Form 323. |                          |                          |

**Part II Current Year's Credit**

List **all** qualifying school tuition organizations to which you made contributions during 2012 and from January 1, 2013 to April 15, 2013. You must include the school tuition organizations to which you made contributions and claimed a 2012 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: \_\_\_\_\_  
\_\_\_\_\_

|   |  |  |
|---|--|--|
| <b>2a</b> Contributions made from January 1, 2012 through December 31, 2012 .....   |  |  |
| <b>2b</b> Contributions made from January 1, 2013 through April 15, 2013 for which you are claiming a credit on your 2012 return..... |  |  |
| <b>2c</b> Total contributions made to organization named on line 2: <i>Add lines 2a and 2b; enter the total</i> .....                 |  |  |

- 3** Name of school tuition organization: \_\_\_\_\_  
Address of school tuition organization: \_\_\_\_\_  
\_\_\_\_\_

|   |  |  |
|---|--|--|
| <b>3a</b> Contributions made from January 1, 2012 through December 31, 2012 .....   |  |  |
| <b>3b</b> Contributions made from January 1, 2013 through April 15, 2013 for which you are claiming a credit on your 2012 return..... |  |  |
| <b>3c</b> Total contributions made to organization named on line 3: <i>Add lines 3a and 3b; enter the total</i> .....                 |  |  |

- 4** Name of school tuition organization: \_\_\_\_\_  
Address of school tuition organization: \_\_\_\_\_  
\_\_\_\_\_

|   |  |  |
|---|--|--|
| <b>4a</b> Contributions made from January 1, 2012 through December 31, 2012 .....   |  |  |
| <b>4b</b> Contributions made from January 1, 2013 through April 15, 2013 for which you are claiming a credit on your 2012 return..... |  |  |
| <b>4c</b> Total contributions made to organization named on line 4: <i>Add lines 4a and 4b; enter the total</i> .....                 |  |  |

|                                |                             |
|--------------------------------|-----------------------------|
| 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.....  | <b>5</b> |  |  |
| 6 Allowable credit claimed on Form 323 for the current year: Enter the amount from Form 323, line 5.....  | <b>6</b> |  |  |
| 7 Potential credit: Subtract line 6 from line 5, and enter the difference .....   | <b>7</b> |  |  |
| 8 Single taxpayers or heads of household, enter \$500 here. Married taxpayers, enter \$1000 here.....   | <b>8</b> |  |  |
| 9 Current Year's Credit to Claim on Form 348: Enter the smaller of line 7 or line 8. In most cases, if you are married filing a separate return, enter one-half (1/2) of the smaller of line 7 or line 8. See instructions. | <b>9</b> |  |  |

**Part III Available Credit Carryover**

Since 2012 is the first year this credit is available, there is no carryover amount to claim for taxable year 2012.

|    | (a)<br>Taxable Year<br>from which you are<br>carrying the credit     | (b)<br>Original<br>Credit Amount | (c)<br>Amount<br>Previously Used | (d)<br>Available Carryover:<br>Subtract column (c)<br>from column (b). |
|----|--|----------------------------------|----------------------------------|--|
| 10 |  |                                  |                                  |  |
| 11 |  |                                  |                                  |  |
| 12 |  |                                  |                                  |  |
| 13 |  |                                  |                                  |  |
| 14 |  |                                  |                                  |  |
| 15 | TOTAL AVAILABLE CARRYOVER: Add lines 10 through 14 in column (d).... |                                  |                                  | 0.00   |

**Part IV Total Available Credit**

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