

# Tax Credit Contributions Make A Difference

The Arizona tax law (ARS 43-1089.01) allows taxpayers a tax credit for contributions paid by a taxpayer during the taxable year to a public school for the support of extracurricular activities.

#### What are extracurricular activities?

Extracurricular activities are school-sponsored activities that require enrolled students to pay a fee in order to participate, such as field trips, athletics, tutoring, after-school enrichment classes, clubs, intramurals.

### Who may claim a tax credit?

This tax credit is available to Arizona individual taxpayers. There is no requirement that the taxpayer have a child enrolled in a public school in order to get the credit. Corporate and/or business checks are not eligible.

## What is the maximum dollar amount of the credit?

Contributions made by single or head of household taxpayers cannot exceed \$200. The credit cannot exceed \$400 for married taxpayers who file a joint return. The amount of the tax credit does not have to be for the allowable amount, any amount can make a difference.

## Where does the money go?

You may indicate where you would like your contribution to go, according to A.R.S. §43-1089.01. Contributions may be split between schools. When making a donation that is to be used for a specific activity (such as athletics or field trips), please note the <u>specific</u> activity on the donation form. *If no preference is made, the school's Site Council will determine where the contribution is needed most.* 

#### What is the deadline to make a tax credit contribution?

Contributions can be made at any time during the calendar year. Contributions can be made at any of the schools. If a contribution is mailed, it must be postmarked by December 31.

| HIGLEY UNIFIED SCHOOL DISTRICT #60  |   | TAX CREDIT REQUEST FORM  |           |
|---|---|--|-----------|
| Name  |   | Phone No   |           |
| Address   | City  | State Zip  | Amount \$ |
| School Preference:  | Williams Field  | WRESTLI  | N6        |
| Please indicate the activity that you would like your contribution to support (optional): |   |  |           |
| ☐ No Preference/Where Needed  |   |  |           |
| \$  |   |  |           |
| \$  |   |  |           |
|   | Please return this completed form with your Higley Unified School District, | our nonrefundable check made particle the school of your choice. | ayable to |