



ARIZONA PUBLIC SCHOOL TAX CREDIT PROGRAM FOR INDIVIDUALS

What school tax credits are available to individuals?

An individual may claim a credit for making contributions or paying fees to a public school for support of extra curricular activities or character education programs.

What is the maximum dollar amount of the credit?

The credit is equal to the amount contributed. However, for single taxpayers or heads of household, the credit cannot exceed \$200. For married taxpayers that file a joint return, the credit cannot exceed \$400. If married taxpayers file separate returns, each spouse may claim 1/2 of the credit that would have been allowed on a joint return.

Who may claim the individual school tax credits?

The individual school tax credits are available only to individuals.

What form does an individual use to claim these credits?

An individual that makes a contribution to support extra curricular activities or character education programs would use Arizona Form 322 to claim this credit.

Can a taxpayer receive a refund of these credits?

No. The credits may only be used to the extent they reduce a tax liability to zero. Any unused amounts may be carried forward for not more than five consecutive taxable years.

Must a taxpayer have a child in school in order to claim the credit?

No.

Is a charter school considered to be a public school?

Yes. A charter school is defined in A.R.S. § 15-101 as a public school.

What do I have to do to qualify for this credit?

To qualify for the credit you must make cash or payroll withholding contributions to a public school for support of extra curricular activities or character education programs.

Must the credit for contributions made to a public school be claimed in the year of donation?

Yes.

Must a public school issue a receipt to the taxpayer for contributions or payment of extracurricular activity fees?

Yes. The receipt should include the public school name, school district number, taxpayer name, amount paid, date paid, and a description of the activity being supported.

Contribute your tax credit to SySTEM Phoenix by filling out the Tax Credit Form.

