



#### Arizona Department of Revenue Guidelines

- The credit is applied against the taxpayer's state income taxes.
- "Extracurricular activities" are defined as: "school-sponsored educational and recreational activities that require enrolled students to pay a fee in order to participate."
- Checks must be made payable to the school.
- The credit is available for any personal income tax return. It is not a requirement that the taxpayer have a child enrolled in the public school.
- The credit is limited to \$200 per individual tax return and \$400 if the credit is claimed on a tax return that has a filing status of married filing jointly.



## Why donate?

It's a win-win situation. Your donation gives students the opportunity to participate in extracurricular activities, while you receive a **dollar-for-dollar** credit on your taxes.

**Here's a way to help our students, and it won't cost you a dime.**

The truth about the  
**Arizona Tax Credit Program**  
(A.R.S. 43-1089.01)

**Tempe★Union**  
HIGH SCHOOL DISTRICT

500 West Guadalupe Road  
Tempe, Arizona 85283  
Phone: (480) 839-0292 • TDD: (480) 345-3799

[www.tuhsd.k12.az.us](http://www.tuhsd.k12.az.us)

**Tempe★Union**  
HIGH SCHOOL DISTRICT

The **Arizona Tax Credit Program** (A.R.S. 43-1089.01) allows any Arizona taxpayer to donate up to \$400\* to a school of their choice in support of extracurricular programs and get their **entire donation back** in the form of a tax credit.

#### What does my donation pay for?

School tax credit donations help pay extracurricular activity fees. Funds can apply to sports, arts and music programs, and most after-school student clubs.

#### How much can I donate?

A person filing their tax return individually may contribute up to \$200. Married couples filing jointly may contribute up to \$400.

#### Who can donate?

Any Arizona taxpayer can make a tax credit donation, regardless of whether or not they have children in school.

#### I have been donating money to schools for years, what's the difference?

Contributions to schools have always been tax deductible. A tax deduction allows you to subtract the amount of a contribution from the amount of your taxable income. The Arizona Tax Credit Program allows a tax credit, which is subtracted from the amount of taxes you owe.



#### What is the difference between a tax credit and tax deduction?

A tax credit is a dollar-for-dollar reduction in the actual tax owed. A tax deduction only reduces total taxable income from which the tax owed is calculated.

#### Can I choose which extracurricular activities my money should benefit?

Yes, you can indicate areas of allocation, such as a student club or activity. Designation must be made at the time of donation.

#### Are all Arizona schools participating?

No, only public schools that charge fees for extracurricular activities are eligible for the tax credit. Tempe Union implemented a \$1 extracurricular Activity Fee, effective September 10, 1998. In June 2002, the district began charging additional fees for some extracurricular activities. These fees qualify for the tax credit program.

#### If I get a refund from the state, will I still benefit from this tax credit?

Yes, your refund may increase by the amount you contribute. For example, you have paid \$400 in state taxes during the year through payroll deductions, but your tax liability is only \$300. You are therefore receiving a \$100 refund. You have also made a \$200 contribution to a school in order to receive a \$200 tax credit. You would then receive a \$300 refund. *The tax credits may only be used to the extent they reduce your tax liability to zero.*

#### What do I submit with my taxes as proof of this contribution?

You must submit the receipt from the school. Once you have given your contribution to the school representative, a receipt will be provided to you for tax purposes. If you mail in the completed tax credit deposit form with your contribution, a receipt will be mailed to you.

#### When can I participate?

Right Now! All you need to do is fill in the Tax Credit Donation Form and write a check made payable to the school of your choice. Mail the form and your check to the attention of the Bookstore Manager at the high school you've chosen. It must be postmarked by Dec. 31 to take advantage of the tax credit for this year.

## Tax Credit Donation Form

Please detach and submit with your tax credit donation. A receipt will be mailed to the contributor for tax filing purposes.

Yes! I'd like to help our students.

Distribute the enclosed donation of: \$ \_\_\_\_\_ \*  
(Up to \$400)

to \_\_\_\_\_ High School.

Identify area of donation:

(i.e., specific Sport, Club, Activity, Other, or No Designation)

FULL NAME

ADDRESS

CITY

STATE

ZIP CODE

HOME PHONE

WORK PHONE

Mail this form and your contribution check, **made payable to the high school of your choice**, to the attention of the Bookstore Manager at the school you've chosen:

#### Tempe High School

1730 S. Mill Ave.  
Tempe, AZ 85281  
Phone: (480) 967-1661

#### McClintock High School

1830 E. Del Rio Dr.  
Tempe, AZ 85282  
Phone: (480) 839-4222

#### Marcos de Niza High School

6000 S. Lakeshore Dr.  
Tempe, AZ 85283  
Phone: (480) 838-3200

#### Corona del Sol High School

1001 E. Knox Rd.  
Tempe, AZ 85284  
Phone: (480) 752-8888

#### Mountain Pointe High School

4201 E. Knox Rd.  
Phoenix, AZ 85044  
Phone: (480) 759-8449

#### Desert Vista High School

16440 S. 32nd St.  
Phoenix, AZ 85048  
Phone: (480) 706-7900

#### Compadre High School

500 W. Guadalupe Rd.  
Tempe, AZ 85283  
Phone: (480) 752-3560

\* Tax credit is up to \$200 for per individual tax return and up to \$400 for married filing jointly. Contact your tax advisor for more information.