



State of Arizona Charitable Tax Credits

The following provides general information about tax credits for donations to charities. For complete details, refer to the Arizona Revised Statutes. In case of inconsistency or omission the language of the Arizona Revised Statutes will prevail.

Please consult with your tax advisor,

as all gifts made to charitable organizations are tax deductible to the full extent of current law.

Qualified Charitable Organization

Charitable organizations that qualify for the credit are those that help the working poor or those that help children who are chronically ill or disabled.

The maximum credit for a qualifying charitable organization donation is \$400 for singles or \$800 for married couples.

Donations to charitable organization can be made up to April 15, 2018, and still be claimed on your 2017 tax return.

You do not need to itemize deductions to claim a credit for contributions to charities that provide assistance charitable organizations that qualify for the working poor.

To claim the charitable organization and foster-care organization credits, use Form 321.

Arizona Military Family Relief Fund

You can claim up to \$400 for married couples filing jointly and \$200 for singles for payment of fees to the Arizona Military Family Relief Fund. The fund helps families facing financial hardships that often are related to injuries and disabilities sustained in services to their country.

Find the donation form at dvs.az.gov/mfrr

You must get a receipt from the Arizona Department of Veterans' Services that indicated the contribution qualifies for the credit in order to take this credit on your 2017 Arizona tax return.

Qualified Foster Care Charitable Organization

Charitable organizations that qualify for the credit are those that provide ongoing services to at least 200 qualified individuals in the foster care system and spend at least 50% of its budget on ongoing services to qualified individuals in the foster care system.

The maximum credit for a qualifying charitable organization donation is \$500 for singles or \$1000 for married couples.

To claim the foster care organization credit, use form 352.

This credit can be claimed in addition to the QCO credit.

Public and Private Schools

The maximum amount for tax year 2017 is \$200 for an individual and \$400 for a married couple filing jointly.

Funds spent on your child's participation in an extracurricular or character education program at a public school qualify for this credit. Examples include field trips, sporting activities and fine arts. Fees can also be paid to a central fund at the school to fund extracurricular activities for all students. Fees must be for the exact amount of the activity, and the activity must have a monetary charge in order to participate.

Checks should be made out to the individual school and the school should provide a receipt.

Use Form 322 to claim a tax credit for contributions to a public school, including charter schools, for supporting of extracurricular activities or character education programs.

School Tuition Organization

Donations that qualify for the tax credit are those that provide scholarships or grants to qualify elementary and high schools.

The maximum credit amount is \$535 for single, unmarried head of house and \$1,070 for married couples filing jointly. This credit is claimed on Form 323.

After you reach the maximum donation reference above, additional donations to School Tuition Organizations – up to \$535 for an individual or \$1,070 for a couple – can be claimed on Form 348.

Donations to private schools can be made up to April 15, 2018, and still be claimed on your 2017 tax return. You cannot designate your donation to directly benefit your dependent, but you can make a donation benefit a relative who is not a dependent. "Swapping" – parents agreeing to contribute to each other's kids is prohibited.

When you make a donation, make sure you get a receipt showing the name and address of the School Tuition Organization, your name and the amount paid and the date paid.