

# It's that time of the year again...

## The Choice to Support Education is Yours!

The Arizona tax law (ARS 43-1089.01) allows taxpayers a **TAX CREDIT** up to \$200 for Single or Head of Household tax filers and up to \$400 for Married Couples Filing a Joint Return when contributing to **EXTRACURRICULAR ACTIVITIES** in public schools.

### Arizona Department of Revenue Guidelines

- The credit is applied against the taxpayer's Arizona state income tax.
- Checks must be made payable to the school.
- The credit is available for any personal state income tax return.
- It is not a requirement that the taxpayer have a child enrolled in the public school.
- The credit is limited to \$400 for married couples filing joint returns, \$200 for married couples filing separate returns, or \$200 for single individuals or head of households.

### Some Questions You May Have:

#### **Is the tax credit donation refundable?**

No, your tax credit donation is non-refundable.

#### **What is an extracurricular activity?**

Extracurricular activity means any optional, non-credit educational or competitive school sponsored activity that supplements the education program of the school. Activities such as sports, visual and performing arts, special programs, field trips, clubs, outdoor education, gifted programs, or classroom enrichment programs can be funded with tax credit money. Extracurricular activities do not include any senior trips or events that are recreational, amusement or tourist activities.

#### **Who is eligible?**

This tax credit is available to all Arizona individual taxpayers regardless of whether or not they live in the Phoenix Unified School District or have children in school. The credits are not available to trusts, estates, regular corporations, or S corporations.

#### **How soon may I make a donation?**

You may make a donation as early as the 1st day of January. Donations can be accepted throughout the calendar year. Tax credit donations must be delivered or postmarked by

December 31st of the calendar year in order to be applicable for that tax year.

#### **Where does the money go?**

One hundred percent of your donation goes directly to the schools for school sponsored extracurricular activities that benefit students by enriching campus life and learning. It cannot be used for any recreational, amusement, or tourist activities. Please remember the donation is non-refundable.

#### **Does the contribution have to be the maximum amount of \$200 or \$400?**

The amount of the tax credit you make does not have to be for the total allowable amount of \$200 for single or head of household tax filers or \$400 for a couple filing jointly you can make a difference in our schools with just \$50, \$75, or \$100. You may donate in installments of a minimum of \$25 throughout the calendar year or you may donate the maximum at one time. In addition the credit may be split between one or more programs; for example, \$100 to an educational field trip and \$100 to a bus rented to get the children to the field trip.

Yes, I am contributing \$ \_\_\_\_\_ to directly benefit students at EduPreneurship Student Center for Taxable Year \_\_\_\_\_. (Please make checks out to ESC.)

Name of Taxpayer (s): \_\_\_\_\_

Address, City, Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**Thank You For Your Support!**