



# Tax Credit Contributions Make A Difference

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

### **What are extracurricular activities?**

Extracurricular activities are optional, non-credit school-sponsored activities that may require enrolled students to pay a fee in order to participate, such as arts, athletics, clubs, field trips and test fees such as CTE industry certification, PSAT, SAT, ACT, AP, etc., that are paid to a school.

### **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 must indicate the school and may indicate the activity to which you would like your contribution to go, according to A.R.S. §43-1089.01. Contributions may be split between schools and activities. When making a donation that is for a specific activity (such as football or field trips), please note the specific activity on the donation form. If no preference is stated, the school's Site Council will determine where the contribution is needed most.

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

Contributions may be made any time during the calendar year and through April 15 of the following year at any of the schools or the district office. For donations given between Jan. 1<sup>st</sup> of the current tax year through tax filing date, donors can work with their tax advisor to choose which tax year to take the credit.

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## HIGLEY UNIFIED SCHOOL DISTRICT #60 TAX CREDIT REQUEST FORM

Name \_\_\_\_\_ Phone No. \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Amount \$ \_\_\_\_\_

School(s) to receive donation: \_\_\_\_\_

Please indicate the activity, program or category that you would like your contribution to support (optional):

Greatest Need \$ \_\_\_\_\_ Arts/Band \$ \_\_\_\_\_ Athletics/Sports \$ \_\_\_\_\_ Character Education \$ \_\_\_\_\_

CPR \$ \_\_\_\_\_ FIELD TRIPS \$ \_\_\_\_\_ Student Clubs \$ \_\_\_\_\_

\$ \_\_\_\_\_  
\$ \_\_\_\_\_

Please return this completed form with your nonrefundable check made payable to Higley Unified School District and mail or drop off to 2935 S. Recker Road, Gilbert, Arizona 85295. Please note the school of your choice.