



# ARIZONA TAX CREDIT

For Extracurricular Programs

## The Law Governing Tax Credits (A.R.S. § 43-1089)

- Tax Credit given for payments made to a public or charter school by a taxpayer for the support of extracurricular activities, but not to exceed \$400 for married couples filing jointly, and \$200 for single persons filing Arizona state taxes. The credit does not apply to federal taxes.
- Taxpayers are not required to have a student enrolled in school to qualify for the credit.
- Only available to individuals—not corporations or businesses.
- Undesignated funds are appropriated for proper use according to state laws by the school board.
- Applies to activities officially sponsored by or provided by the school for which the school charges a fee. It does not apply to after-school activities on campus conducted by teachers for which they charge a fee, or to fees charged by outside groups (Chess Club, Scouts, etc.).

## Definition of Extracurricular Activities (A.R.S. § 15-342)

- Optional, non-academic credit, educational or recreational activities such as outdoor education, field trips, band, athletics, performing arts, Spanish Club, etc.,
- Generally, educational or recreational activities before, during or after school that supplement the educational program and are designated as extracurricular by the school board.

- Make your check or money order out to Happy Valley School East Campus and mail it to the school.

Post-mark and date on your check must be on or before April 15<sup>th</sup>, 2019 to qualify for 2018 taxes.

- Checks or money orders may be hand delivered to our office during regular hours (including Summer, Winter and Spring breaks).
- A receipt for your contribution will be mailed to you from HV East Campus by January 31, 2019.
- Fill out the appropriate lines on your Arizona Income Tax return and apply the amount you contribute to your tax liability. Depending upon the tax you owe, you will receive a tax credit or a refund for the amount contributed (up to \$400 for joint returns and \$200 for single filers).
- If your tax liability is less than your contribution this year, the unused credit may be carried forward and credited to you each year for up to 5 years.

**NOTE: All contributions must be received or postmarked by April 15<sup>th</sup>, 2019 in order to be credited towards 2018 Arizona Personal Income Taxes. Complete the form below & return it to Happy Valley School East Campus with your check or money order. Please do not donate cash. Thanks.**

2018 Arizona State Tax Credit

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_  
 Address \_\_\_\_\_ Check # \_\_\_\_\_ Amount \$ \_\_\_\_\_  
 City, State, Zip Code \_\_\_\_\_