



State of Arizona Charitable Tax Credits

The following provides general information about tax credits for donations by individuals to charities or schools. For complete details, go to www.azdor.gov/TaxCredits/. In case of inconsistency or omission, the language of the current Arizona Revised Statutes will prevail.

Please consult with your financial/tax advisor,

as contributions made to charitable organizations and schools may be tax deductible to the full extent of current tax laws applicable to you.

Qualified Charitable Organization

Qualified Charitable Organizations (QCO) are those that assist Arizona residents who receive Temporary Assistance for Needy Families (TANF), low-income residents with household incomes less than 150% of the federal poverty level. Qualifying QCOs may also help children who are chronically ill or disabled.

Arizona residents can claim up to \$421 as an individual or unmarried head of household or up to \$841 for married couples filing jointly.

Contributions to a QCO up to 12:00 AM midnight on April 15, 2024 may still be claimed on your 2023 tax return. You do not need to itemize deductions to claim a tax credit for qualifying contributions.

Use Arizona Dept. of Revenue Form 321 to report your donation. Any nonrefundable individual income tax credits must also be totaled on Form 301.

Claim this tax credit in addition to any or all of the other four tax credits to which you contribute.

Arizona Military Family Relief Fund

This fund helps families facing financial hardships often related to injuries and disabilities sustained in services to their country. Arizona residents can claim up to \$200 filing as an individual and up to \$400 for married couples filing jointly for contributions to the Arizona Military Family Relief Fund. Find the donation form at www.dvs.az.gov/mfrf.

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

The AMFRF tax credit is not available after \$1 million is achieved - typically in October.

Qualified Foster Care Charitable Organization

Qualified Foster Care Organizations (QFCO) are those that provide ongoing services to at least 200 qualified individuals in the foster care system. The QFCO spends at least 50% of its budget on services to qualified individuals in the foster care system.

Arizona residents can claim up to \$526 filing as an individual or up to \$1,051 for married couples filing jointly for donations to a QFCO.

Donations to QFCOs made up to 12:00 AM midnight April 15, 2024, may still be claimed on your 2023 tax return.

You do not need to itemize deductions to claim a tax credit for qualifying contributions. To claim the QFCO tax credit, use Forms 352. Nonrefundable individual income tax credits must also be totaled on Form 301.

Claim this tax credit in addition to any or all of the other four tax credits to which you contribute.

Public and Charter Schools

Funds for a child's participation in extracurricular or character education programs at a public/charter school qualify for this tax credit. Contributions or actual fees paid to a central fund at the school to fund such activities or programs for all students also qualify.

The maximum amount for tax year 2023 is \$200 for those Arizona taxpayers filing as individuals and \$400 for married couples filing jointly.

Fees must be for the exact amount of the activity, and the activity must have a monetary charge in order to qualify.

Make your check payable to the school and that school should provide a receipt.

Use Form 322 to report donations to a public school or charter schools for such purposes.

Claim this tax credit in addition to any or all of the other four tax credits to which you contribute.

Private and Certified School Tuition Organization

Donations that qualify for the tax credit are those that provide scholarships or grants to qualified private/certified elementary and secondary schools.

The maximum tax credit amount for contributions to Private School Tuition Organizations is \$655 for single, unmarried head of house and \$1,308 for married couples filing jointly. To claim this tax credit, use Form 323.

Only after you reach the maximum donation referenced above, may **additional** donations to Certified School Tuition Organizations – **up to \$652 for an individual or \$1,301 for a couple** qualify for this additional tax credit. **To claim this tax credit, use Form 348.**

Donations can be made up to 12:00 AM midnight April 15, 2024, and still be claimed on your 2023 tax return.

You cannot designate your donation to benefit your dependent directly, but you can make a donation to benefit a relative who is not a dependent. "Swapping" – where parents agree to contribute to each other's kids – is prohibited.

When you make a donation, you must get a receipt showing the name and address of the school, your name, the amount paid and the date paid.

There are also two corporate private school tuition tax credits that an S corporation may be able to claim or may elect to pass through the credit to its individual shareholders.

An S corporation that qualifies to claim the corporate private school tuition tax credits would claim these credits on Arizona Form 335 and/or 341.

Claim these tax credits are in addition to any or all of the other four tax credits to which you contribute.