

## **School Tax Credits for Individuals**

There are three school tax credits available for individual taxpayers: one for contributions to public schools and two for contributions to Private School Tuition Organizations. For general information about school tax credits, see Brochure #707 - [Private and Public School Tax Credit Information Publication](#).

### **Credit for Contributions Made or Fees Paid to a Public School**

An individual may claim a credit for making contributions or paying fees to a public school for support of extracurricular activities or character education programs. The public school tax credit is claimed by the individual taxpayer on [Form 322](#).

To obtain a Department of Education sponsored listing of the public and charter schools within Arizona [click HERE](#). (NOTE - This link is being provided as a public service. The Department of Revenue does not maintain a list of public schools.)

### **Credit for Contributions to School Tuition Organizations**

An individual may claim a credit for making a donation to a School Tuition Organization for scholarships to private schools. The maximum credit amount that may be taken for tax year 2012 is \$503 for single, unmarried head of household and married filing separate filers and \$1,006 for married filing joint filers. The maximum credit amount that may be taken for tax year 2013 is \$517 for single, unmarried head of household and married filing separate filers and \$1,034 for married filing joint filers. The tax credit for contributions to **private school tuition organizations** is claimed by the individual taxpayer on [Form 323](#).

Beginning with tax year 2012, an individual may claim an additional credit for making a donation to a School Tuition Organization if the amount contributed is greater than the maximum amount that can be claimed on form 323. The maximum credit amount that may be taken for tax year 2012 is \$500 for single, unmarried head of household and married filing separate filers and \$1,000 for married filing joint filers. The maximum credit amount that may be taken for tax year 2013 is \$514 for single, unmarried head of household and married filing separate filers and \$1,028 for married filing joint filers. The tax credit for contributions to **certified school tuition organizations-individuals** is claimed by the individual taxpayer on [Form 348](#) ( New for Tax Year 2012).

For a list of School Tuition Organizations certified to receive donations for the individual income tax credit [click here](#)

### **Guidelines for Public Schools**

Extracurricular activities are school sponsored activities that require enrolled students to pay a fee in order to participate. To determine if an extracurricular activity is tax credit eligible and other guidelines [click here](#).

### **Guidelines for School Tuition Organizations**

A detailed explanation of school tuition organization requirements for each of four possible credit/donation programs can be found [here](#).

The form on which school tuition organizations need to report on the original individual income tax credit program for fiscal year 2013 can be found [here](#). Instructions for the fiscal year report can be found [here](#).

The form on which school tuition organizations need to report on the switcher individual income tax credit program for fiscal year 2013 can be found [here](#). Instructions for the fiscal year report can be found [here](#).