

School Tax Credits for Individuals

There are two school tax credits available for individual taxpayers: one for contributions to public schools and one 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. This amount may change for tax year 2012. The private school tuition tax credit is claimed by the individual taxpayer on Form 323.

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 three possible credit/donation programs can be found [HERE](#).

The form on which school tuition organizations need to report for fiscal year can be found [HERE](#).

Working Poor Tax Credit

An individual income tax credit is available for contributions that provide assistance to the working poor. Below, you will find a link for recent changes in the law that impacts both taxpayers and charitable organizations. For a publication to assist taxpayers, a current list of Qualifying Charitable Organizations,

and forms and instructions for a Charitable Organization to be added to the list, click [HERE](#). A list of Umbrella Organizations is found on the last page of the list.

For a list of Qualifying Charitable Organizations for last year's calendar year click [HERE](#).

Information for Taxpayers

For Publication 710 - Credit for Contributions that Provide Assistance to the Working Poor, click [HERE](#).

For FAQs on how to claim the tax credit click [HERE](#)

Information for Organizations

For FAQ's on how to qualify to be considered as a Qualifying Charitable Organization click [HERE](#).

For the forms needed to be considered as a Qualifying Charitable Organization click [HERE](#).

For information on the Federal Poverty Guidelines, click [HERE](#).

Requesting Assistance from the Military Family Relief Fund

Arizona service members who meet the qualifications listed below or a member of their family (spouse, widow, widower, dependent children, sibling, or parent - including a family member who stood in loco parentis) can apply for up to \$20,000 of financial assistance from the Military Family Relief Fund, of which \$3,000 is available for emergency situations. **To be eligible for MFRF assistance, a service member must meet both of the following criteria:**

- Been an Arizona resident at the time of deployment as evidenced by having:
 - o Deployed from a military base in Arizona *or*
 - o Entered active military service after 9/11/01 from Arizona or claimed Arizona as home of record *or*
 - o Been a member of the Arizona National Guard at the time of deployment
- Been deployed to a combat zone since 9/11/01 or are currently deployed in a combat zone, or become deceased, wounded or seriously ill after 9/11/01 due to deployment

If Discharged, must be under Honorable conditions *Special note: From 7/29/10 until 12/31/12, the service member may apply for financial assistance if deployed to a combat zone after 9/11/01. During*

*this window of time, it is not necessary that the service member be able to document combat injuries to qualify for assistance. Applicants will need to show evidence of service in a combat zone and how deployment affected their financial situation. **Family members of those who were killed in action:***

- May request up to six months living expenses and other appropriate expenses as determined by the Arizona Military Family Relief Fund Advisory Committee

Family members of those who were wounded in action:

- May request temporary living expenses while care is being delivered to the qualifying military person
- May request living expenses or other appropriate expenses as determined by the Arizona Military Family Relief Fund Advisory Committee

Families of service members who are experiencing financial hardship:

- May request living expenses or other appropriate expenses as determined by the Arizona Military Family Relief Fund Advisory Committee to resolve financial hardship caused by deployment and assist with transition to financial stability.

[Click here to download the MFRF Application & Assistance Criteria](#)

You can contact the Arizona Military Family Relief Fund at 602-255-3373 or via email at:

<mailto:mfrf@azdvs.gov>