

2017 Arizona State Tax Credits

Description	Due By	Single	MFJ	
Qualifying Charitable Organization (Form 321)	4/17/2018	\$400.00	\$800.00	2017 Qualifying Charitable Organizations
Foster Care Charitable Organization (Form 352)	4/17/2018	\$500.00	\$1,000.00	2017 Foster Care Organizations
Public School Tax Credit (Form 322)	4/17/2018	\$200.00	\$400.00	Look up Arizona public schools here
Private School Tuition Tax Credit (Forms 323 and 348)	4/17/2018	\$1,089.00 (\$546 – Form 323 \$542 – Form 348)	\$2,177.00 (\$1,092 – Form 323 \$1,085 – Form 348)	2017 School Tuition Organizations qualified for the Arizona tax credits
Military Family Relief Fund Tax Credit* (Form 340)	12/31/2017	\$200.00	\$400.00	Download the form and payment instructions here

As a result of the above increases in caps, if you have an Arizona tax liability large enough to absorb the tax credits, married couples and single/heads of household taxpayers are eligible for up to \$4,777.00 and \$2,389.00 in 2017 Arizona tax credits respectively. Should you have questions on this or how much you should give to offset your anticipated 2017 Arizona tax, please contact your tax professional.

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 2016 is \$545 for single, unmarried head of household and married filing separate filers and \$1,090 for married filing joint filers. The maximum credit amount that may be taken for tax year 2017 is \$546 for single, unmarried head of household and married filing separate filers and \$1,092 for married filing joint filers. The tax credit for contributions to *private school tuition organizations* is claimed by the individual taxpayer on [Form 323](#).

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 2016 is \$542 for single, unmarried head of household and married filing separate filers and \$1,083 for married filing joint filers. The maximum credit amount that may be taken for tax year 2017 is \$542 for single, unmarried head of household and married filing separate filers and \$1,085 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](#).

[List of School Tuition Organizations Certified to Receive Donations for the Individual Income Tax Credit](#)

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

[Explanation of School Tuition Organization requirements for credit programs](#)

Contributions to Qualifying Charitable Organizations

An individual income tax credit is available for contributions to Qualifying Charitable Organizations that provide assistance to residents of Arizona who receive Temporary Assistance of Needy Families (TANF) benefits, are low income residents of Arizona, or are children who have a chronic illness or physical disability. In addition, a Qualifying Charitable Organization may be considered a Qualifying Foster Care Charitable Organization if it meets additional criteria in serving qualified individuals. This page provides a current listing of Qualifying Charitable Organizations and Qualifying Foster Care Charitable Organizations, details about the tax credit, information for taxpayers who want to claim the tax credit, and information for charities who want to apply to become considered as a Qualifying Charitable Organization or Qualifying Foster Care Charitable Organization.

Beginning with the 2016 tax year, donations to Qualifying Charitable Organizations and Qualifying Foster Care Charitable Organizations are claimed as separate credits with separate limitations for each. Also beginning in 2016, credit eligible contributions made to either type of organization that are made on or before the 15th day of the fourth month following the close of the taxable year, may be applied to either the current or the preceding taxable year and are considered to have been made on the last day of that taxable year.

For a list qualifying organizations, click the appropriate link below:

2017	QCO	QFCO	
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Military Family Relief Fund - 2017

Support MFRF - Support AZ Veterans

THANK YOU, MFRF Contributors!



Fund Contributions: \$1,000,000 as of 10/31

STOP: We must return any post-cap MFRF donations to their senders.

*Since the annual MFRF Fund cap has been reached, may we recommend the Veterans' Donation Fund as a worthy tax-deductible alternative? The VDF is not a *tax credit* as Arizona MFRF is.

How do I donate to the Arizona Military Family Relief Fund?

- Find the [2017 MFRF Donation Form online HERE](#). Save a copy of the form to your computer, complete & return it!
- [Review AZ Tax Credit Form 340 online here \(link is external\)](#) for \$200 single/head-of-household or \$400 married filing-jointly. It costs you nothing, yet allows you to redirect Arizona state tax dollars to support veterans in need, making you the boss of the taxman!
- **What is the Arizona Military Family Relief Fund?**

The Arizona Military Family Relief Fund was established by the Arizona Legislature in 2007 (click [HERE \(link is external\)](#) to see [Arizona statute 41-608.04 online \(link is external\)](#)) to provide financial assistance to the families of currently deployed Service Members and post-9/11 Military and Veteran Families for hardships caused by the Service Member's deployment to a combat zone. Assistance from the *Arizona Military Family Relief Fund* is determined by an Advisory Committee, which is comprised of twelve members appointed by the Governor as well as the Director of the Arizona Department of Veterans' Services.

Who is affected by the war effort? EVERYONE!

When our troops go to war, their family, friends, and community go with them. Mothers, fathers, wives, husbands, and children are affected emotionally, physically, and financially.

What type of needs are there?

The Iraq and Afghanistan Wars have produced combat veterans who are faced with severe injuries that are not comparable to previous conflicts. In many cases, long-term medical care is needed, requiring families to be by the side of their military hero. Cash-strapped families must pick up the tab for travel, lodging, and household expenses while their family member undergoes rehabilitation.

In worst-case scenarios, when military families lose a loved one in the line of duty, they are frequently faced with devastating financial hardship. Unforeseen expenses add to the stress of tremendous loss. Families are forced with little to no warning to restructure their lives and manage day-to-day bills, all while laying their hero to rest.

How does the Fund help?

The families of Arizona Service Members who are currently deployed, have been injured or killed while fighting the Global War on Terror, or are facing hardships caused by their deployment can now receive assistance through the fund to ease any significant financial crisis they might encounter.

How do I request assistance from the Fund?

[Visit this web page](#) for information on how to request assistance from the Fund.

What about the Arizona Tax Credit?

With this useful tax credit, you can assist Arizona veterans in need while also enjoying a dollar-for-dollar tax credit on your Arizona state tax return. Contributions are also deductible on your federal tax return (though not a dollar-for-dollar tax credit on the federal return; only the Arizona State return). This charity fund has a \$1,000,000 cap for refundable Arizona tax credits, so it's best to get your contribution in early during the year. Once \$1,000,000 in donations is reached, contributions must be returned, therefore it's best to send your donation in early, so you are ensured a credit on your Arizona tax return.