

Arizona's School Tax Credit Program

Some Frequently Asked Questions

Who may claim these tax credits?

These credits are available only to individuals. The credits are not available to partnerships, trusts, estates, regular or S corporations.

Can a taxpayer receive a refund of these credits?

No. The credits may only be used to the extent they reduce an Arizona tax liability to zero. Any unused amounts may be carried forward for not more than five consecutive taxable years.

Must a taxpayer have a child in school in order to claim this credit?

No.

What do I have to do to qualify for this credit?

To qualify for the credit you must make cash contributions or pay fees to an Arizona public school for support of extra curricular activities or for character education programs.

Will I qualify for the credit if I pay fees for my own child to participate in an extra curricular activity or character education program?

Yes, fees that you pay for your own child to participate in an extra curricular activity or a character education program qualify for the credit.

Do contributions I make to the school qualify for the credit?

Yes, if the contributions are in support of extra curricular activities or a character education program.

What is the maximum dollar amount of the credit?

The credit is equal to the amount contributed or the amount of fees paid. For single Arizona taxpayers or heads of household, the credit cannot exceed \$200. For married Arizona taxpayers that file a joint return, the credit cannot exceed \$400 for tax year 2006 and subsequent years. If married taxpayers file separate returns, each spouse may claim 1/2 of the credit that would have been allowed on a joint return.

How is the money used?

Here are some of the representative Band Program Tax Credit eligible costs for a student at Desert Mountain High School that is enrolled in the Marching Band, one of the Concert Bands, or one of the Jazz Bands:

Music and
Marching Drill..... 44.29

Before and After School
Consulting and Clinics 27.06

Transportation and Meals
for In-state Marching
Competitions..... 25.71

Uniform Cleaning, Fitting
and Alterations..... 27.77

Marching Band
Heritage Competition.... 270.00

Jazz Festival
Competition at NAU..... 80.00

Concert Band Heritage
Competition 337.00

Marching Band Camp... 275.00

As you can see, the cost for a student could exceed \$1000 per year if tax credits were not available.

Students depend on Tax Credit donations to make the cost of their extra-curricular activities affordable!

How can I help?

Use the Tax Credit form on the next page and follow these three easy steps:

1. Complete the form and return it with your check to:
Michelle Irvin
Director of Bands
Desert Mountain High School
12575 E Via Linda
Scottsdale, AZ 85259
2. The school will issue a tax credit receipt to you.
3. Claim the tax credit when filing your Arizona State Income Tax return.

TAKE SOME CREDIT and help a Band Student



- Do YOU want a voice in where your Tax \$\$ goes?
- Would you like to HELP students in their performing arts endeavors?

If you must pay taxes - - - why not HELP a student at the same time?

Arizona Revised Statute 43-1089.02 allows you to get an Arizona Tax Credit – dollar for dollar – for public schools extracurricular activities that require an enrolled student to pay a fee.

You can help Desert Mountain High School AND reduce your state tax bill.

It's as E-Z as 1, 2, 3

1. Complete the form below and return it with your check made out to DMHS.
2. The school will issue a Tax Credit receipt to you.
3. Claim the Tax Credit when filing your Arizona State Income Tax.

Send to: Michelle Irvin
Director of Bands
Desert Mountain High School
12575 E Via Linda
Scottsdale, AZ 85259

Thank YOU for your support of our Superior Band Activities.

Arizona Tax Credit for DMHS Bands

Name _____

Address _____ City _____ Zip _____

Enclosed is my check for \$ _____ *\$200 for single filers / *\$400 for married filers

(optional) Designate student for credit _____

If no student is designated, amount is to be designated for general Band Activities

* Though generally applicable to most Arizona taxpayers, consult with your tax advisor for details. The state Tax Credit limit is up to \$200 for single filers /\$400 for married filers with a maximum 5-year carryover for any portion of the credit that cannot be used.