

**Arizona Department of
Revenue Guidelines
ARS 43-1089**

***The credit is applied against the taxpayer's Arizona state income taxes.*

***Extra curricular activities are defined as... "School-sponsored educational and recreational activities that require enrolled students to pay a fee in order to participate."*

***Checks must be made payable to the school.*

***The credit is available for any personal income tax return.*

***It is not a requirement that the taxpayer have a child enrolled in the public school.*

***The credit is limited to \$200 per individual tax return or \$400 for couples filing a joint return.*

Questions? Please call Anne Holt,
Parker Unified School District -
(928) 669-9244 Ext. 1414

Frequently Asked Questions:

Can I still contribute to the school if I already paid more in taxes through payroll deduction than I owed and am now due a refund?

You will receive up to \$400 more in your refund if you have already overpaid and you donate the maximum amount.

What if I owe additional monies for state income tax?

You may deduct up to \$400 from your taxes owed to offset like contributions to any school in Parker Unified School District.

For example:

If a total of \$1,000 was deducted from your earnings during the year, and at tax time your AZ income tax liability was only \$600, the AZ Department of Revenue would owe you \$400 without a school tax credit.

Your refund check: \$400

If, however, you had contributed \$400 to a public school, the AZ Department of Revenue would refund you the \$400 PLUS another \$400 refund for the school tax credit.

Your refund check: \$800

If a total of \$1,000 was deducted during the year and your total AZ income tax liability was \$1,400, you would still owe \$400. You could deduct your \$400 school tax credit from your tax balance due.

Your taxes still owed: \$0

T H A N K Y O U ! !

*REDUCE YOUR STATE
TAX BILL WHILE
HELPING YOUR LOCAL
SCHOOLS*

*EXTRACURRICULAR
ACTIVITIES*

**Parker Unified
School District**

You can pay all of your taxes to the State
Or

Contribute up to
\$400 to your local school

And

Reduce your state income tax liability *dollar-for-dollar* by the amount of your contribution.