

Extra-Curricular Tax Credit

PICK A PREFERRED SCHOOL SITE

- Butterfield Elementary \$ _____
- Desert Wind MS \$ _____
- Maricopa Elementary \$ _____
- Maricopa Wells MS \$ _____
- Maricopa High School \$ _____
- Pima Butte Elementary \$ _____
- Saddleback Elementary \$ _____
- Santa Cruz Elementary \$ _____
- Santa Rosa Elementary \$ _____

DESIGNATE YOUR GIFT

- ____ Athletics Pay to Play Fee
- _____ Student Name
- _____ Sport Team
- ____ Athletics General or name of sport _____
- ____ Arts (Band, Drama, Choir, Visual Arts, Fine Arts)
- ____ Field Trips _____
- ____ Specific Grade Level (K-8)
- ____ Special Education _____
- ____ AZJROTC
- ____ CTE (Graphic Arts, Culinary Arts)
- ____ Other Extra Curricular Activity named below.
- _____

YES! I would like to support Maricopa Unified School District #20

Included is \$ _____ for 20_____ tax year.

Today's date _____

Please send my receipt to:

NAME: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

All checks should be written out to the designated school site.

(Please remit to the District's Business Office at 44150 West Maricopa Casa Grande Hwy. Maricopa 85138)

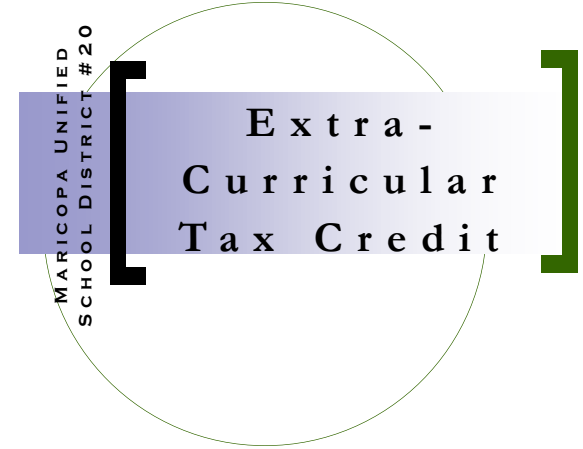
YOUR DONATION WILL BE DISTRIBUTED BASED UPON YOUR REQUEST.

Maricopa Unified School District #20

44150 West Maricopa/Casa Grande Highway
Maricopa, Arizona 85139

Phone: 520.568.5100

Fax: 520.568.5109



TELEPHONE
520.568.5100

Tax Credit Information

— BACKGROUND —

In 1997 the Arizona Legislature passed a bill that allows a household to deduct as a credit fees paid to schools for extracurricular activities.

Specifically, this bill :

- Allows up to \$200 state tax credit for single taxpayers or heads of household. (Lesser donations do qualify)
- For married taxpayers that file a joint return, the credit cannot exceed \$400. If married taxpayers file separate returns, each spouse may claim 1/2 of the credit that would have been allowed on a joint return.
- Is a credit against state tax liability - NOT a deduction from income
- Requires the funds to be used toward extra curricular activities
- These credits are available only to individuals.

Note - Partnerships and S corporations cannot pass the credits through to their partners or shareholders. The credits are also not available to trusts, estates, regular corporations, or S corporations.

Any household may “donate” up to \$200 to the school as an extracurricular gift. This gift qualifies the donor for the tax credit of the same amount. It is a transfer of revenue from the Department of Revenue to the local schools. (Examples of use of funds by Maricopa Unified School District - Band, Athletic Equipment, Field Trips.)

You may also designate a specific extra curricular group for which your donation may be applied.

— QUESTIONS —

Do I have to have children enrolled in school?

No - Any household can give up to \$200 to be used toward extracurricular programs.

Do I have to live within the District?

No - Any individual who pays Arizona state tax can contribute.

What if the schools collect more fees than students participating?

The Department of Revenue has assured us that this statute allows us to collect unlimited funds.

Do I have to donate \$200?

No - We are happy to receive any amount. However, you can take this credit on any tax liability for state income taxes up to \$200 on an individual tax return or \$400 on a joint return. You may donate up to your \$200 or \$400 limit in installments during the calendar year or donate it at one time.

Can a taxpayer receive a refund of these credits?

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

Is this a method for the District to request additional financial support?

No- This is simply a win-win opportunity for taxpayers to donate to a specific extracurricular program, thereby, helping kids, the program and receiving a tax dollar-for-dollar break at the same time.

Can a taxpayer make a payment of fees to an organization (e.g., PTA/PTO, school foundation, school district or school club) which then gives the funds in a lump sum to the school or directly pays for extra curricular activities?

No - ARS § 43-1089.01 requires that fees be paid “to a public school”. Therefore, the payment must be made directly to the public school only.

**PLEASE JOIN US NOW
TO HELP PROVIDE CONTINUING
EXTRACURRICULAR OPPORTUNITIES
FOR OUR STUDENTS.**

To make a donation, please stop by or mail your donation to Maricopa Unified School District #20. Tax Credit donations must be postmarked by December 31st to be applicable for the current tax year. The following address can be used if you would like to mail your donation. A tax credit receipt will be mailed to you.

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District #20

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