



Happy Valley School ~ East Valley Campus

Character • Leadership • Academic Success

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(480) 888-1342

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Arizona Tax Credit

For Extracurricular Programs

The Law Governing Tax Credits (A.R.S. § 43-1089)

- ◆ Tax Credit given for payments made to a public or charter school by a taxpayer for the support of extracurricular activities, but not to exceed \$400 for married couples filing jointly, and \$200 for single persons filing Arizona state taxes. The credit does not apply to federal taxes.
- ◆ Taxpayers are not required to have a student enrolled in school to qualify for the credit.
- ◆ Only available to individuals—not corporations or businesses.
- ◆ Undesignated funds are appropriated for proper use according to state laws by the school board.
- ◆ Applies to activities officially sponsored by or provided by the school for which the school charges a fee. It does not apply to after-school activities on campus conducted by teachers for which they charge a fee, or to fees charged by outside groups (Chess Club, Scouts, etc.).

Definition of Extracurricular Activities (A.R.S. § 15-342)

- ◆ Optional, non-academic credit, educational or recreational activities such as outdoor education, field trips, band, athletics, performing arts, Spanish Club, etc.,
- ◆ Generally, educational or recreational activities before, during or after school that supplement the educational program and are designated as extracurricular by the school board.

- ◆ **Make your check or money order out to Happy Valley School East Campus** and mail it to the school. Post-mark and date on your check must be on or before December 31, 2014 to qualify for 2014 taxes.
- ◆ Checks or money orders may be hand delivered to our office during regular hours (including Summer, Winter and Spring breaks).
- ◆ A receipt for your contribution will be mailed to you from HV East Campus by January 31, 2014.
- ◆ Fill out the appropriate lines on your Arizona Income Tax return and apply the amount you contribute to your tax liability. Depending upon the tax you owe, you will receive a tax credit or a refund for the amount contributed (up to \$400 for joint returns and \$200 for single filers).
- ◆ If your tax liability is less than your contribution this year, the unused credit may be carried forward and credited to you each year for up to 5 years.

NOTE: All contributions must be received or postmarked by December 31, 2014 in order to be credited toward 2014 Arizona Personal Income Taxes. Complete the form below & return it to Happy Valley School with your check or money order. Please do not donate cash. Thanks.

2014 Arizona State Tax Credit

Name _____ Social Security Number _____

Address _____ Check # _____ Amount \$ _____

City, State, Zip Code _____