

ARIZONA TAX CREDITS

Arizona Tax Credits for Contributing to Arizona Qualifying Non-Profits, Schools & Military Family Relief Fund

azcredits.org/ & azdor.gov/tax-credits/

Arizona taxpayers can annually make contributions to **Three Main Communities** that tax credit donations serve, and can contribute to any or all of them. Such contributions *reduce the amount of tax the donor owes to the state* or *increases the amount of donor's tax refund from the state*, **dollar-for-dollar**. There is NO net cost to the donor when Arizona tax dollars are redirected to any of the **Three Main Communities** that benefit Arizona's deserving non-profits, schools, military families and individuals.

Three Main Communities

- 1) Qualifying Charitable Organizations ("QCOs") & Qualifying Foster Care Charitable Organizations ("QFCOs")

Maximum Tax Credit for Any Tax Year

Married filing jointly: **\$800** (QCOs) + **\$1,000** (QFCOs)

Otherwise: **\$400** (QCOs) + **\$500** (QFCOs)

- 2) Public Schools ("PSs") & Private School Tuition Organizations ("PSTOs")

Maximum Tax Credit for Any Tax Year

Married filing jointly: **\$400** (PSs) + **\$2,213** = \$1,100 original + \$1,103 overflow (PSTOs)

Otherwise: **\$200** (PSs) + **\$1,107** = \$555 original + \$552 overflow (PSTOs)

- 3) Military Family Relief Fund ("MFRF")

Maximum Tax Credit for Any Tax Year

Married filing jointly: **\$400** (MFRF)

Otherwise: **\$200** (MFRF)

TOTAL Maximum Tax Credit for Any Tax Year

Married filing jointly: **\$4,813** = \$800 + \$1,000 + \$400 + \$2,213 + \$400

Otherwise: **\$2,407** = \$400 + \$500 + \$200 + \$1,107 + \$200

NOTES:

For donor's contributions to 1) & 2) above, donor's tax on line 46 of Arizona Form 140 must NOT be less than donor's total contributions to 1) & 2) in order to receive a current year's tax credit for donor's total contributions to 1) & 2). (Example: If donor makes contributions totaling **\$1,600** and donor's line 46 tax is only **\$1,500**, donor can receive only a **\$1,500** tax credit for the current year, **but can carry forward the \$100 excess** as a tax credit to next year's Arizona Form 140.) Donor's contributions to 1) & 2) from January 1st of the current year through April 15th of the following year qualify for a current year's tax credit.

For donor's contributions to 3) above, there is NO **carry forward**, and only contributions from January 1st through December 31st of the current year qualify for a current year's tax credit. Before claiming a credit for contributions to 3), donor must have received a receipt from the Arizona Department of Veterans' Services ("**ADV**S") showing that all contribution requirements have been met.



SAABE

Arizona Tax Credits for making Contributions to Qualifying Non-Profits, Schools & Military Family Relief Fund

10/27/18

Arizona
Income*

Arizona
Tax**

Maximum
Arizona
Tax Credit***

Arizona
Income*

Arizona
Tax**

Maximum
Arizona
Tax Credit***

Married filing jointly with 2 Dependents
(Children, Parents, ...) & **Standard Deduction**

\$175,000	\$5,343	\$4,813
\$150,000	\$4,234	\$4,234
\$125,000	\$3,174	\$3,174
\$100,000	\$2,333	\$2,333
\$75,000	\$1,493	\$1,493
\$50,000	\$764	\$764
\$25,000	\$94	\$94

Married filing jointly with No Dependents
(Children, Parents, ...) & **Standard Deduction**

\$175,000	\$5,580	\$4,813
\$150,000	\$4,520	\$4,520
\$125,000	\$3,460	\$3,460
\$100,000	\$2,560	\$2,560
\$75,000	\$1,720	\$1,720
\$50,000	\$959	\$959
\$25,000	\$219	\$219

Otherwise with 1 Dependent
(Child, Parent, ...) & **Standard Deduction**

\$175,000	\$6,433	\$2,407
\$150,000	\$5,343	\$2,407
\$125,000	\$4,283	\$2,407
\$100,000	\$3,223	\$2,407
\$75,000	\$2,163	\$2,163
\$50,000	\$1,203	\$1,203
\$25,000	\$413	\$413

Otherwise with No Dependents
(Children, Parents, ...) & **Standard Deduction**

\$175,000	\$6,537	\$2,407
\$150,000	\$5,440	\$2,407
\$125,000	\$4,380	\$2,407
\$100,000	\$3,320	\$2,407
\$75,000	\$2,260	\$2,260
\$50,000	\$1,280	\$1,280
\$25,000	\$479	\$479

Income* Assumed & = Federal Adjusted Gross Income (AGI)

Tax** per 2017 H&R Block Tax Software

Tax Credit*** per AzCredits.org & AzDOR

NOTICE OF CERTIFICATION

AS

QUALIFYING CHARITABLE ORGANIZATION

This is to certify that

Public Partnership

QCO Code: 22070

Meets all requirements to be considered a Qualifying Charitable Organization.
This certification does not apply to or exempt the above organization from Arizona transaction privilege and use taxes.

The Organization has provided written statement attesting that it:

- has provided verification of its 501(c)(3) status or verification that it is a designated community action agency per ARS § 43-1088.J.1. As a qualifying charitable organization, it is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code or is a designated community action agency that receives community block grant program monies pursuant to 42 United States Code, Section 9901;
- has spent at least fifty percent of its budget on services to Arizona residents who receive Temporary Assistance for Needy Families (TANF) benefits or to Arizona resident low-income households or to children with a chronic illness or physical disability who are Arizona residents per ARS § 43-1088.J.2. As defined in ARS § 43-1088.L.5, "Services means cash assistance, medical care, child care, food, clothing, shelter, job placement and job training services or any other assistance that is reasonably necessary to meet immediate basic needs and that is provided and used in this state";
- has provided financial statements indicating its budget for the prior operating year and the amount of its revenue spent on services to Arizona residents who receive Temporary Assistance for Needy Families (TANF) benefits or to Arizona resident low-income households or to children with a chronic illness or physical disability who are Arizona residents;
- has attested that it plans to continue spending at least fifty percent of its budget in the future on services to Arizona residents who receive Temporary Assistance for Needy Families (TANF) benefits or to Arizona resident low-income households or to children with a chronic illness or physical disability who are Arizona residents; and
- has attested that it does not provide, pay for, or provide coverage for abortions; nor does it financially support any other entity that provides, pays for, or provides coverage for abortions.

**This Notice of Certification is accurate as of January 1, 2019,
and in effect from January 1, 2019 through December 31, 2019.**

**IN CASE OF INCONSISTENCY OR OMISSION IN THIS CERTIFICATE,
THE LANGUAGE OF THE ARIZONA REVISED STATUTES WILL PREVAIL.**

Authorized person providing certification:

Jaclyn AaronsCooke, Economist


Signature

Dated: April 18, 2019

