

Arizona School Tax Credits for 2014 Tax Year

For 2014 there are three school tax credits available for individual taxpayers: one for contributions to public schools and two for contributions to Private School Tuition Organizations.

Credit for Contributions Made or Fees Paid to a Public School

Form 322 - An individual may claim a credit for making contributions or paying fees to a public school for support of extracurricular activities or character education programs. The maximum credit for 2014 is \$200 for a single taxpayer and \$400 for married taxpayers. The link for a list of public and charter schools is <http://ade.az.gov/edd/>. To determine if an extracurricular activity is tax credit eligible and other guidelines go to <http://www.azdor.gov/LinkClick.aspx?fileticket=7tg5M2-Lvpw%3d&tabid=240>

Credit for Contributions to School Tuition Organizations

Form 323 – An individual may claim a credit for making a donation to a School Tuition Organization for scholarships to private schools. The maximum credit amount for **2014** is \$528 for a single taxpayer and \$1,056 for married taxpayers. For **2015** the maximum credit for a single taxpayer is \$535 and joint taxpayers \$1,070.

Form 348 – An individual may claim an **additional** credit for making a donation to a School Tuition Organization if the amount contributed is greater than the maximum amount that can be claimed on form 323. The maximum credit amount for **2014** is \$525 for a single taxpayer and \$1,050 for married taxpayers. The credits for **2015** are \$532 for a single taxpayer and \$1,064 for married taxpayers.

The link for a list of School Tuition Organizations certified to receive donations for the individual income tax credit is <http://www.azdor.gov/LinkClick.aspx?fileticket=4LCbUS0EE4w%3d&tabid=240>

Contributions made to a school tuition organization from January 1 through April 15 of a calendar year may be used as a tax credit on either your 2014 or 2015 Arizona income tax return.

In addition to the school tax credits, Arizona also has a working poor tax credit for contributions to qualifying charitable organizations (Form 321). The maximum credit amount for 2014 is \$200 for a single taxpayer and \$400 for married taxpayers. The link for a list of Qualifying Charitable Organizations for 2014 is at http://www.azdor.gov/LinkClick.aspx?fileticket=HMFAW1KQI_k%3d&tabid=133