

## TAX CREDIT RESPONSE FORM

The following information is required for the District's report to the Arizona Department of Revenue to verify eligibility for the tax credit allowed by A.R.S. §43-1089.01. A receipt will be mailed to the donor.

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: (            ) \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Accompanying this form is the amount of \$ \_\_\_\_\_ as tax donation for the Casa Grande Union High School District.

### Please remit to:

Credit for Kids  
Casa Grande Union High School District  
Attn: Bookstore  
2730 N. Trell Rd.  
Casa Grande, AZ 85222

### School(s) to receive donation:

- Casa Grande Union High School
- Casa Verde Charter School
- Desert Winds High School
- Vista Grande High School

### Program(s) to receive donation:

\_\_\_\_\_  
\_\_\_\_\_

### Make checks payable to:

Casa Grande Union High School District

*Tax credit donations must be delivered or postmarked by December 31.*

**Casa Grande Union High School District**  
1362 N. Casa Grande Ave.  
Casa Grande, AZ 85222

## CASA GRANDE UNION HIGH SCHOOL DISTRICT

### 100% RETURN ON INVESTMENT GUARANTEE!



### Arizona Education Tax Credit

*Contribute to student programs  
and activities at Casa Grande Union*

*High School District,*

*and you'll be paid back with a*

**DOLLAR-FOR-DOLLAR TAX**

**CREDIT**

*and you'll help guarantee that our*



## BACKGROUND

In 1997 the State 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. 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 \$400 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.

You may also designate a specific extra curricular group for which your donation may be applied. Examples of use of funds by Casa Grande Union High School District include Band, DECA, Student Council and all Athletic programs.

## Frequently Asked Questions

### ***Do I have to have children enrolled in school?***

No - Any household can give up to \$400 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., football boosters, band boosters) 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 IN OUR EFFORTS TO PROVIDE CONTINUING EXTRA CURRICULAR OPPORTUNITIES FOR OUR STUDENTS.**

## How to Make a Donation

Select a school (or schools if you want to split your donation) and the program you would like to assist. If you don't designate a program, your contribution will be applied to the school's general fund for extracurricular program. You may mail or deliver your contribution to the school bookstore. Donations must be postmarked by December 31.

**For More Information Contact:**  
Brad Kepler, Bookstore Manager  
(520) 316-3334 Fax: (520) 316-3353  
[bkepler@cguhsd.org](mailto:bkepler@cguhsd.org)

**WWW.CGUHSD.ORG**