

Contributions to QCOs and QFCOs

 azdor.gov/tax-credits/contributions-qcos-and-qfcos

Arizona provides two separate tax credits for individuals who make contributions to charitable organizations: one for donations to Qualifying Charitable Organizations (QCO) and the second for donations to Qualifying Foster Care Charitable Organizations (QFCO). Individuals making cash donations made to these charities may claim these tax credits on their Arizona Personal Income Tax returns.

Effective in 2016, credit eligible contributions made on or before the 15th day of the fourth month following the close of the taxable year may be applied to either the current or the preceding taxable year and are considered to have been made on the last day of that taxable year.

Effective in 2018, the Arizona Department of Revenue has assigned a five (5) digit code number to identify each Qualifying Charitable Organization and Qualifying Foster Care Charitable Organization for Arizona tax credit purposes on Form 321 and Form 352, which is included with the Arizona income tax return. Taxpayers must use the “QCO Code” or “QFCO Code” of certified organizations to claim the tax credits for contributions QCOs or QFCOs. The department’s lists of qualifying charities include the code assigned to each organization.

Credit for Contributions to Qualifying Charitable Organizations

This individual income tax credit is available for contributions to Qualifying Charitable Organizations that provide immediate basic needs to residents of Arizona who receive temporary assistance for needy families (TANF) benefits, are low income residents of Arizona, or are individuals who have a chronic illness or physical disability. The tax credit is claimed on [Form 321](#). The maximum credit allowed is \$800 for married filing joint filers and \$400 for single, heads of household, and married filing separate filers.

Credit for Contributions to Qualifying Foster Care Charitable Organizations

This individual income tax credit is available for contributions to Qualifying Foster Care Charitable Organizations that provide immediate basic needs to residents of Arizona who receive temporary assistance for needy families (TANF) benefits, are low income residents of Arizona, or are individuals who have a chronic illness or physical disability, and provide immediate basic needs to at least 200 qualifying individuals in the foster care system. The tax credit is claimed on [Form 352](#). The maximum credit allowed is \$1,000 for married filing joint filers and \$500 for single, heads of household, and married filing separate filers.

List of Qualifying Charities

2022	<u>QCO</u>	<u>QFCO</u>	*
2021	<u>QCO</u>	<u>QFCO</u>	*
2020	<u>QCO</u>	<u>QFCO</u>	*
2019	<u>QCO</u>	<u>QFCO</u>	*
2018	<u>QCO</u>	<u>QFCO</u>	*
2017	<u>QCO</u>	<u>QFCO</u>	*
2016	<u>QCO</u>	<u>QFCO</u>	*
2015	<u>QCO</u>	<u>QFCO</u>	*
2014	<u>QCO</u>	<u>QFCO</u>	<u>Umbrella</u>
2013	<u>QCO</u>	<u>QFCO</u>	<u>Umbrella</u>
2012	<u>QCO</u>	N/A	<u>Umbrella</u>

**As of 2015, the Department will no longer publish a list of umbrella-type organizations. Taxpayers may donate to a Qualifying Charitable Organization through an umbrella-type organization provided that the donation is designated to be directed to a Qualifying Charitable Organization or that is certified by the Department.*

Resources

- Form 321 - Credit for Contributions to Qualifying Charitable Organizations
- Form 352 - Credit for Contributions to Qualifying Foster Care Charitable Organizations
- Publication 710