

Please apply the enclosed donation of \$\_\_\_\_\_ (up to \$200.00/\$400.00) to academic and extracurricular activity programs at:

**DUNCAN UNIFIED SCHOOLS**

Donor Name: \_\_\_\_\_ Social Security No: \_\_\_\_\_

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

Phone #: (\_\_\_\_\_) \_\_\_\_\_

Please use my contribution for: General Extracurricular activities or specific extracurricular activities as noted:

Make check payable to: Duncan Unified School District

The following is a list of the activities in DUNCAN SCHOOLS for which your tax credit contribution will benefit the students involved:

**Athletics:**

Football/volleyball/  
basketball/softball/  
tennis/baseball/  
cheerleading/archery

**FBLA**

**FFA**

**JH AG Activity**

**STEM Activity**

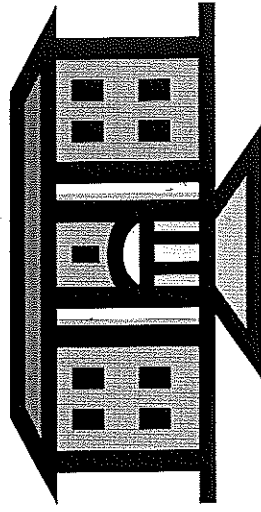
**HS/JH Knowledge Bowl**

**Student Council**

**NHS**

Directly  
Support the  
Students of  
Duncan Schools

Benefits for Both  
The Taxpayer and  
DUNCAN STUDENTS



Duncan Schools  
P. O. Box 710  
Duncan, AZ 85534

Telephone: (928) 359-2474

DEADLINE: April 15  
(for previous tax year)

# THE SCHOOL TAX CREDIT

ARIZONA

REVISED STATUTE

S43-1089.01

This statute allows individual taxpayers to receive a tax credit up to \$200.00 or a married couple filing jointly up to \$400.00 for fees paid directly to school districts in Arizona for the support of extracurricular activities beginning January 1, 1998.

## Extracurricular Activity Defined

An extracurricular activity is defined as any school sponsored activity that requires enrolled students to pay a fee in order to participate. Generally, all educational or recreational activities that are OPERATIONAL, NON-CREDIT, AND SUPPLEMENT THE EDUCATION PROGRAM OF THE SCHOOL are considered to be extracurricular activities.

## Answers to Common Questions

*Must a taxpayer have a child enrolled in public school in order to claim the tax credit?*

No. The statute defines a taxpayer as any person subject to the tax and a person as an individual.

Therefore, a taxpayer does not need to have a child enrolled in a public school in order to claim the tax credit.

*Is the credit available to corporations?*

No. The credit IS NOT available to corporations and CANNOT be passed along to the partners, shareholders or members of Partnerships, Corporations or Limited Liability Companies. However, contributions from businesses are welcome.

SUCH CONTRIBUTIONS ARE DEDUCTIBLE, although they CANNOT be used to claim a tax credit.

*May a taxpayer receive a refund of these credits?*

No. The credits may only be used to extend or reduce tax liability to zero. Any unused amounts may be carried forward for up to the next five taxable years.

*May two married taxpayers filing a joint return both be eligible to claim the maximum credit?*

No. The statute allows only a \$400.00 maximum for the credits for taxpayers choosing to file joint return. For married taxpayers who file separate returns, each spouse may claim 1/2 of the credit allowed on a joint return.

*When can I make the payment to the school?*

To receive the tax credit, the payment must be made during the current tax year. (Jan.-Dec.)

A contribution gets the money

Where it needs to go

### ...To The Kids!!!!

Contributions that are eligible for a tax credit are donated directly to the schools, not to the school district and not even to the state. The funds are not subject to the revenue control limit that prevents schools from spending more than a fixed amount for programs. Additional funding from tax credit contributions will allow more children to participate in activities.

### It's this easy!

If you support one or more of the programs listed on the back of this brochure, simply:

- Write a check to Duncan Unified School District Auxiliary.
- Deliver or mail it to the school with your completed response card.
- Next spring, claim your tax credit, up to \$200.00/\$400.00.

The school will provide you with a receipt of contribution to an eligible extracurricular activity.

For questions call  
Ginger Garcia  
Duncan Schools  
(928) 359-2474