

This publication provides general information about school tax credits for individuals. For complete details, refer to the Arizona Revised Statutes. In case of inconsistency or omission in this publication, the language of the Arizona Revised Statutes will prevail. Please go to www.azdor.gov for more information.

What school tax credits are available to individuals?

An individual may claim a credit for making contributions or paying fees to a public school for support of extra curricular activities or character education programs. An individual may also claim a credit for making a donation to a qualified school tuition organization for scholarships to private schools.



What form does an individual use to claim these credits?

An individual that makes contributions or pays fees to a public school for support of extra curricular activities or character education programs would use Arizona Form 322 to claim this credit. An individual that makes a contribution to a qualifying school tuition organization would use Arizona Form 323 to claim this credit.



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. Any unused amounts may be carried forward for not more than five consecutive taxable years.

Is a charter school considered to be a public school or a private school?
 Charter schools are considered public schools.

What do I have to do to qualify for this credit?
 To qualify for the credit you must make cash contributions or pay fees to a public school for support of extra curricular activities or for character education programs.

Will I qualify for the credit if I pay fees for my own child to participate in an extra curricular activity or character education program?

Yes, fees that you pay for your own child to participate in an extra curricular activity or character education program qualify for the credit. **Do contributions I make to the school qualify for the credit?**

Yes, if the contributions are in support of extra curricular activities or a character education program.

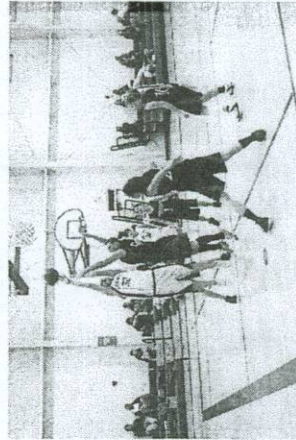
What is the maximum dollar amount of the credit?
 The credit is equal to the amount contributed or the amount of fees paid. However, for single taxpayers or heads of household, the credit cannot exceed \$200. For married taxpayers that file a joint return, the credit cannot exceed \$400. If married taxpayers file separate returns, each spouse may claim 1/2 of the credit that would have been allowed on a joint return.

Do I need to contribute the tax credit all at once or can I make payments?
 You can make payments throughout the year up to the allowable amount.

How do I take advantage of this great program?
 Fill out the form to the right and mail with your check to:

Westwind Prep Academy – Tax Credits
 C/O Business Office
 2045 W. Northern Ave.
 Phoenix, AZ. 85021

ALL CONTRIBUTIONS MUST BE POSTMARKED BY DEC. 31ST



REDIRECT YOUR TAX DOLLARS NOW

Yes, I/we would like to redirect our tax dollars and donate to Westwind's students.

Included is \$ _____
 I would like these funds to go to:
 Westwind Prep
 Westwind Middle School

Select the Extra Curricular Activity you would like your Tax Credit to benefit.

- Any activities
- Music
- Athletics

Indicate sport:

- Educational Field Trips
- National Honor Society
- Drama
- Student Council
- Yearbook
- Video Production
- Other _____

Make checks payable and send, along with this form, to:

Westwind Prep or Westwind Middle School
 Academy – Tax Credits
 c/o Business Office
 2045 W. Northern Ave.
 Phoenix, Arizona 85021

Please complete so we may send you a receipt:

Name _____
 Address _____
 City _____ St _____ Zip _____
 Telephone number _____
 (in case we need to contact you)

***MUST BE POSTMARKED BY Dec. 31st**