



2016-2017 INDIVIDUAL Tax Credit Information

Go Ahead . . . Take The Credit

You get the tax credit. They get an education!

ARIZONA TAX CREDIT INFORMATION –

INDIVIDUALS

Take the Credit!

An individual may claim a credit for making a donation to a School Tuition Organization for scholarships to private schools. The maximum credit amount that may be taken for tax year 2016 is \$545 for single, unmarried head of household and married filing separate filers and \$1,090 for married filing joint filers. The maximum credit amount that may be taken for tax year 2017 is \$546 for single, unmarried head of household and married filing separate filers and \$1,092 for married filing joint filers.

The tax credit for contributions to ***private school tuition organizations*** is claimed by the individual taxpayer on Form 323.

Take MORE Credit!

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 that may be taken for tax year 2016 is \$542 for single, unmarried head of household and married filing separate filers and \$1,083 for married filing joint filers. The maximum credit amount that may be taken for tax year 2017 is \$543 for single, unmarried head of household and married filing separate filers and \$1,085 for married filing joint filers.

The tax credit for contributions to ***certified school tuition organizations-individuals*** is claimed by the individual taxpayer on Form 348.

A taxpayer may also be able to claim a federal deduction for the donation. The taxpayer should consult their tax advisor for specific tax advice.

A.R.S. 43-1089 (G) now allows you to donate up until you file your Arizona income taxes, not later than April 15, and have it count toward the prior tax year at the election of the donor, starting with tax year 2010. A.R.S. 43-1089 (C) allows for a yearly increase to the donation maximum per the Consumer Price Index, starting January 1, 2011.

For a list of School Tuition Organizations certified to receive donations for the individual income tax credit [click here](#).

FOR MORE ARIZONA TAX CREDIT INFORMATION –

- Arizona Department of Revenue website under Tax Credits – <https://www.azdor.gov/TaxCredits/SchoolTaxCreditsforIndividuals.aspx#private>
- Tax Credit Forms - <http://www.azdor.gov/Forms/Credits.aspx>