COOLIDGE
UNIFIED SCHOOL DISTRICT # 21
SERVING COOLIDGE & SAN TAN VALLEY

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 ***EXTRACURRICULAR ACTIVITIES.***

  Criteria for qualified uses:

  1. Is the activity school-sponsored?
  2. Is the school charging a fee?
  3. Is the activity for enrolled students?
  4. Is the activity educational?
  5. Is the activity optional?
  6. Is the activity noncredit?

  If the answer to any of these questions is 'no,' the donation may <u>not</u> be used for Extra-curricular Tax Credit.
- 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.

Please note: School supplies and classroom parties do not qualify for this credit. However, you may designate a specific extra curricular group for which your donation may be applied.

Commonly Asked Questions:

Do I have to have children enrolled in school?

No—Any individual or household can donate to the Extracurricular Tax Credit Program.

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.

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., PTA/PTO, school foundation, school district or school club) 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.

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PLEASE JOIN US NOW IN OUR EFFORTS TO PROVIDE CONTINUING EXTRACURRICULAR OPPORTUNITIES FOR OUR STUDENTS.

To make a donation, please stop by the District Office or mail your donation to Coolidge Unified School District #21. Tax Credit donations must be postmarked by December 31st to be applicable for the current tax year. The following address can be used if you would like to mail your donation. A tax credit receipt will be mailed to you.

COOLIDGE UNIFIED SCHOOL DISTRICT #21
450 N. ARIZONA BLVD.
COOLIDGE, ARIZONA 85128-4704

For More Information Contact:
(520) 723-2040

UPDATE!

Making your donation is now even easier! Visit us at **www.coolidgeschools.org** and click on the **Donate Online** link on the School Tax Credits page.

Coolidge Unified School District #21
Attention: Business Office
450 N. Arizona Blvd.
Coolidge, Arizona 85128-4704

BULK RATE
Non-Profit
U.S. Postage
P A I D
Coolidge, Arizona 85128
Permit #48

EXTRACURRICULAR TAX CREDIT PROGRAM

Donations must be received in person or postmarked by December 31.

POSTAL PATRON

PICK A PREFERRED SCHOOL SITE

West School $_____

Heartland Ranch $_____

Hohokam School $_____

Mountain Vista $_____

San Tan Heights $_____

Coolidge High School $_____

San Tan Foothills High School $_____

DESIGNATE YOUR GIFT

_____ Athletics - Girls and Boys (Volleyball, Football, Basketball, Softball, Cheerleading …)

_____ Arts (Band, Drama, Choir, Visual Arts, School Plays)

_____ Clubs (Natl. Honor Society, JNHS, FBLA, FFA, Academic Decathlon, Social Clubs, ROTC, Yearbook, Student Government, & Others)

_____ Activities (Field Trips and Special Events)

Yes! I would like to support Coolidge Unified School District's children through a tax credit donation.

Included is $ _____
Please send my receipt to:
NAME _____
ADDRESS_____
CITY/STATE/ZIP_____
SCHOOL ACTIVITY: _____

THANK YOU FOR YOUR SUPPORT !

Please remit to: Coolidge Unified School Dist. 450 N. Arizona Blvd., Coolidge, AZ 85128-4704
(Business Office will distribute credit per your recommended donation.)