



Arizona Revised Statute
§43-1089.1

Tax Credit

Public School Fees and Contributions

- BUCKEYE UNION HS
- ESTRELLA FOOTHILLS HS
- YOUNKER HS
- BUHSD LEARNING CENTER

PAY TO PARTICIPATE:

Student Name _____ \$ _____

DISCRETIONARY USE: \$ _____

ATHLETICS:

Specific _____ \$ _____

Specific _____ \$ _____

EXTRA-CURRICULAR:

Specific _____ \$ _____

Specific _____ \$ _____

FINE ARTS PROGRAMS:

Specific _____ \$ _____

Specific _____ \$ _____

Cash Check \$ _____

Name: _____

Address: _____

Mail to: **Buckeye Union HS Dist # 201**
1000 E Narramore Avenue
Buckeye, AZ 85326

IT'S YOUR CHOICE

**YOU CHOOSE THE
SCHOOL**

**YOU CHOOSE THE
PROGRAM**

**YOU CHOOSE THE
\$ AMOUNT**

Please make

**BUCKEYE
UNION**

**HIGH SCHOOL
DISTRICT No.
201**

**One of your
choices.**

**BUCKEYE UNION
HIGH SCHOOL
DISTRICT #201**

1000 E Narramore Ave.
Buckeye, AZ 85326
(623) 386-9700

We at **BUHSD** are proud of the solidly developed curriculum and dedicated staff who do an excellent job of educating our students. Beyond classroom education, we believe extracurricular activities play an essential role in molding a child into an adult.

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School Tax Credit

gives you the rare opportunity of designating a portion of your tax dollars to be spent as you choose, i.e., to enhance a child's development through extra-curricular activities and character education programs. On behalf of our students, we thank you for Your School Tax Credit Contribution.

BUCKEYE UNION HIGH SCHOOL

1000 E Narramore Ave., Buckeye, AZ 85326
(623) 386-4423

ESTRELLA FOOTHILLS HIGH SCHOOL

13033 S. Estrella Parkway, Goodyear, AZ 85338
(623) 327-2400

YOUNKER HIGH SCHOOL

3000 S. Apache Road, Buckeye, AZ 85326
(623) 474-0100

BUHSD LEARNING CENTER

751 N 215TH Ave, Buckeye, AZ 85326
(623) 474-0332

What Is School Tax Credit?

School Tax Credit is not a tax-deductible contribution. It's better than that! Tax Credit is a portion of your state income tax that you may pay directly to the Public School Of Your Choice rather than to Arizona Department of Revenue.

In turn, the School is bound to spend tax credit monies for student Extracurricular Activities and/or Character Education Programs.

What Is The Maximum Dollar Amount And Who May Claim These Tax Credits?

Tax credit for **single taxpayers** or heads of household cannot exceed **\$200**; for **married taxpayers** that file a joint return the tax credit cannot exceed **\$400**.

If married taxpayers file separate returns, each spouse may claim one-half of the credit that would have been allowed on a joint return.

School Tax Credit is available to individuals only. Credits are not available to trusts, estates, or corporations. Partnerships and S corporations cannot pass the credits through to their partners or shareholders.

What Do I Have To Do To Qualify For This Credit?

You must make cash contributions, or pay fees, to a Public School for the support of an extracurricular activity or for character education programs.



What Is An Extracurricular Activity?

A.R.S. §15-342.24 requires each district school board to determine which activities are extracurricular and what fees will be levied. It is important to note that at least some monetary amount must be levied to participate in extracurricular activities in order for the credit to be available. This fee is collected annually during the student registration process. In state or out-of state trips that are solely for competitive events are considered extracurricular. By statute, an extracurricular activity does not include any trips or events that are recreational, amusement, or tourist in nature. Generally, any educational or recreational activities that supplement the educational program of the school are considered extracurricular activities.

What Is A Character Education Program?

A character education program is defined in A.R.S. §15-719. Under this statute each district may develop its own course of study for each grade. At a minimum, the character education program must include instruction in the definition and application of at least six of the following character traits: Truthfulness, Responsibility, Compassion, Diligence, Sincerity, Trustworthiness, Respect, Attentiveness, Obedience, Orderliness, Forgiveness and Virtue.

Will I Qualify For The Credit If I Pay Fees For My Own Child To Participate In An Extracurricular Activity Or Character Education Program?

Yes. Fees that you pay for your OWN CHILD to participate in extracurricular activities qualify for the credit.

How Is My Money Spent?

Monies collected may be used for the purpose of purchasing materials, supplies, and services appropriate to extracurricular activities and character education programs, such as, art supplies, stage equipment and costumes, uniforms, field trip transportation cost, admission fees, etc.

Where Should The Central Fund Be Held?

The central fund should be held at the School District Office. The district must separately account for the funds for each school; per the designated purpose.

How Do I Make My Contribution?

Indicate on this form the Extracurricular Activity or Character Education Program you wish to support. Include your name and address on the form and make your check payable to the school of your choice and mail it to the District Office. You will be issued a dated receipt.

It is Never Too Early To Contribute To A Child's Development.

Accepted through out the year, Tax Credit Contributions must be received, or post dated, no later than Dec 31st of the year you claim tax credit.

You do not have to have a child in school. You do not have to contribute to one school only. You do not have to contribute the maximum amount.
