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2024 Arizona Charitable, Military Fund and School Tax Credits

This is a summary of the **2024 Arizona Charitable Organization & School Tax Credits** available for individual and married filing joint taxpayers.

These credits reduce your Arizona income tax liability (what you owe) dollar for dollar.

As tax credits **all of these (Charitable, school and military tax credits) can be used**, subject to carryover and maximum tax credit limits.

To the extent you claim these contributions as credits on your Arizona income tax return, you cannot claim them as federal itemized deductions.

Contributions to Qualifying Charitable Organizations Tax Credits:

There are two separate contributions eligible for this credit, Qualifying Charitable Organizations (**QCOs**) and Qualifying Foster Care Charitable Organizations (**QFCOs**).

The 2024 tax year **maximum tax credit** for financial contributions is limited to:

QCOs	QFCOs
\$938 - married filing joint taxpayers	\$1,173 - married filing joint taxpayers
\$470 – single, head of household, married filing separate taxpayers	\$587 – single, head of household, married filing separate taxpayers

Where to find what charities qualify:

- Officially available as a PDF file here: [Credits for Contributions to QCOs and QFCOs | Arizona Department of Revenue \(azdor.gov\)](#).
- An online version (maintained and provided by private individuals): [aztaxcreditlist.com](#).

Deadlines:

Contributions to a **QCO** or **QFCO** from January 1, 2025 up to April 15, 2025 may be used as a tax credit on either your 2024 or 2025 Arizona income tax return.

Carryover:

If your taxes owed are less than the qualified donations you have made, you can carryover the portion of the unused tax credit (up to the **maximum tax credit** difference) for 5 years. There is no carryover for donations made above the **maximum tax credit** amounts; however if you itemize, this amount can be claimed in your federal and AZ state filings.

Military Family Relief Fund Tax Credit:

A nonrefundable individual tax credit for cash donations made to the Military Family Relief fund which is administered by the Arizona Department of Veterans' Services.

The 2024 tax year **maximum tax credit** is limited to:

Military Family Relief Fund
\$400 - married filing joint taxpayers
\$200 – single, head of household, married filing separate taxpayers

Donate to the Arizona Military Family Relief Fund here: [Military Family Relief Fund - 2024 | Department of Veterans' Services \(az.gov\)](#)

Deadline:

To qualify as an Arizona Tax Credit for 2024, you donation must be made before Dec 31, 2024 and the online donations are accepted and qualify until total donations to the fund exceeds \$1M. If you don't receive a receipt for your donation, you will be unable to claim this credit.

Carryover: not available

Private School Tuition Organizations Tax Credits:

There are two private school tuition tax credits available, Private School Tuition Organizations (**STOs**) - [Form 323](#) and Additional Credit for School Tuition Organizations (Switcher Individual Income Tax Credit) - [Form 348](#), available to individual taxpayers who

donate the maximum amount allowed under the **Credit for Contributions to Private School Tuition Organizations** and make an additional donation to a **Certified School Tuition Organization**.

Your donation to the school tuition organization will not qualify for the credit if you designate the donation for the direct benefit of your dependent. Also, the tax credit is not allowed if you agree with another person to designate each other's contributions to the school tuition organization for the direct benefit of each other's dependent, a practice commonly known as "swapping".

The 2024 tax year **maximum tax credit** for private school credits is limited to:

Private School Tuition (STO)	Additional Credit for School Tuition
\$1,459 - married filing joint taxpayers	\$1,451 - married filing joint taxpayers
\$731 – single, head of household, married filing separate taxpayers	\$728 – single, head of household, married filing separate taxpayers

Where to find what private schools qualify:

- Officially available as a PDF file here [REPORTS_sto-i-list.pdf \(azdor.gov\)](#)
(Select first red + ... **Individual Taxpayers**, scroll to **Resources**)

Deadlines:

Arizona law allows for the qualifying private schools fees paid during 2024 or paid from January 1, 2025, through April 15, 2025 to be claimed on the 2024 Arizona income tax return.

Carryover: Any unused tax credit will carryover for 5 years.

Fees Paid to Public Schools Tax Credit:

This **Public Schools** tax credit – [Form 322](#), is for financial contributions or fees paid for eligible activities, programs or purposes as defined by statute (e.g. extracurricular activities). This credit is available for public schools Grades K-12 and some charter schools.

To claim Arizona’s tax credit for contributions made or certain fees paid to a public school, the AZ Department of Revenue requires taxpayers to report the school’s County Code, Type Code, and District Code & Site Number (CTDS) number on Form 322, which is included with the Arizona income tax return.

The 2024 tax year **maximum tax credit** is limited to:

Public Schools Tax Credit
\$400 - married filing joint taxpayers
\$200 – single, head of household, married filing separate taxpayers

Where to find what schools qualify:

- Officially available as a PDF file here: [School List 06262024.xlsx \(azdor.gov\)](#)

Deadlines:

Arizona law allows qualifying public schools paid during 2024 or paid from January 1, 2025, through April 15, 2025 to be claimed on the 2024 Arizona income tax return.

Carryover:

Any unused tax credit will carryover for 5 years.