

The Sierra Vista Public Schools Governing Board has established a fee schedule for extracurricular activities for which taxpayer contributions may be accepted :

- ◆ To fund supplemental travel costs for extracurricular activities including interscholastic competitions and field trips.
- ◆ To fund supplemental costs of equipment, services, and materials for extracurricular activities.
- ◆ To fund projects for which specific donations were received that are consistent with the extracurricular programs of the individual school.

Please contact the school listed below or the district's web site at www.sierravistapublicschools.com for the approved list of extracurricular activities in the Sierra Vista Public Schools for which your tax credit contribution will benefit the students.

The Arizona School Tax Credit



ELEMENTARY SCHOOLS

- Bella Vista - 515-2940
- Carmichael - 515-2950
- Huachuca Mountain - 515-2960
- Pueblo del Sol - 515-2970
- Town & Country - 515-2980
- Village Meadows - 515-2990

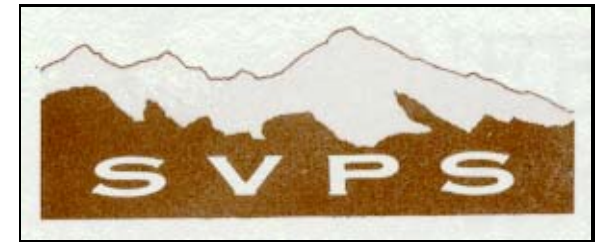
Benefits for Both the Taxpayer and Sierra Vista Public Schools

MIDDLE SCHOOLS

- Joyce Clark Middle School - 515-2930

HIGH SCHOOL

- Buena High School Student Services - 515-2848



Sierra Vista Public Schools
 Unified District No. 68
 3555 Fry Boulevard
 Sierra Vista, Arizona 85635

Telephone: (520) 515-2729
 FAX: (520) 515-2744
www.sierravistapublicschools.com

SIERRA VISTA UNIFIED SCHOOL DISTRICT NO. 68

Please apply the enclosed donation of \$_____ to the school and program identified below. Make check payable to the school of your choice below.

BHS JCMS BV CARM HM PDS T&C VM

General: _____ (specify subcategory)

Athletics: _____ (specify sport)

Extracurricular/Scholastic Event or Competition: _____

Music/Fine Arts: _____ (specify subcategory)

Please see district website (www.sierravistapublicschools.com) for school phone numbers and a detail listing of approved sub-categories.

Donor Name: _____

Address: _____

Phone #: (____) _____

The School Tax Credit

Arizona Revised Statute §43-1089.01

This statute allows a married couple filing a joint income tax return to receive a tax credit up to \$400 and a single person up to \$200 the amount of any fees or cash contributions made directly to school districts in Arizona for the support of extracurricular activities .

Extracurricular Activity

An extracurricular activity is defined as any school sponsored activity that requires enrolled students to pay a fee in order to participate. Generally, all educational or recreational activities that are **OPTIONAL, NON-CREDIT, AND THAT SUPPLEMENT THE EDUCATIONAL PROGRAM OF THE SCHOOL** are considered to be extracurricular activities.

Answers to Common Questions

Must a taxpayer have a child enrolled in a public school in order to claim the tax credit?

No. The statute defines a taxpayer as any person subject to the tax and a person as an individual. Therefore, a taxpayer does not need to have a child enrolled in a public school in order to claim the credit.

Is the credit available to corporations?

No. The credit **IS NOT** available to regular corporations and **CANNOT** be passed along to the partners, shareholders or members of Partnerships, S Corporations or Limited Liability Companies. However, contributions from businesses are welcome. **SUCH CONTRIBUTIONS ARE DEDUCTIBLE**, although they **CANNOT** be used to claim a tax credit.

May a taxpayer receive a refund of these credits?

No. The credits may only be used to the extent they reduce tax liability to zero. Any unused amounts may be carried forward for up to the next five taxable years.

May two married taxpayers filing a joint return both be eligible to claim the maximum credit?

No. The statute allows only the \$400 maximum for the credits for taxpayers choosing to file a joint return. Further, taxpayers who file married/separate returns may claim only one-half of the allowable credit on each return.

When can I make the payment to the school?

To receive the tax credit, the payment must be made during the current tax year (Jan-Dec).



A contribution gets the money where it needs to go: To the kids!

Contributions that are eligible for a tax credit are donated directly to schools, not to the state and not even to the school district. The funds are not subject to the revenue control limit that prevents schools from spending more than a fixed amount for programs. Additional funding from tax credit contributions will allow more children to participate in activities.

It's this easy!

If you want to support one or more of the programs listed on the back of this brochure, simply:

- **Write a check** to the school or schools of your choice.
- **Deliver or mail** it to the school with your completed response card.
- Next spring, **claim** your tax credit if your filing single up to \$200 or married filing jointly up to \$400.

The school staff will provide you with a **receipt** verifying you have contributed to an eligible extracurricular activity.