

## Arizona Tax Credit Programs for Individuals for the 2023 Tax Year

Arizona income tax credits are available to individuals for charitable contributions of cash (not household goods) to qualified organizations or schools in four categories. For taxpayers filing returns as Single (**S**), Married Filing Jointly (**MFJ**), Head of Household (**HOH**) or Married Filing Separately (**MFS**), the maximum credits for the 2023 tax year are:

	<b>S / HOH / MFS</b>	<b>MFJ</b>
<p>1. <b>Qualified Charitable Organizations (QCOs).</b>  <a href="https://azdor.gov/sites/default/files/media/CREDITS_2023_qco.pdf">https://azdor.gov/sites/default/files/media/CREDITS_2023_qco.pdf</a></p>	\$ 421	\$ 841
<p>2. <b>Qualifying Foster Care Organizations (QFCOs).</b>                      The Arizona Department of Revenue maintains a list of qualifying organizations at <a href="https://azdor.gov/sites/default/files/media/CREDITS_2023_qfco.pdf">https://azdor.gov/sites/default/files/media/CREDITS_2023_qfco.pdf</a>                      Unused credits may be carried forward for up to five years.</p>	526	1,051
<p>3. <b>Public or charter schools</b> in Arizona, grades K–12                      for cash contributions <i>or for fees paid</i> directly to the school for extracurricular activities sponsored by the school for the benefit of enrolled students.  <a href="https://azdor.gov/tax-credits/public-school-tax-credit">https://azdor.gov/tax-credits/public-school-tax-credit</a>                      Unused credits may be carried forward for up to five years.</p>	200	400
<p>4. <b>Private School Tuition Organizations (PSTOs)</b>                      For cash contributions <i>not</i> to a private school, but rather to a tuition organization that provides scholarships to a private school. You may not designate your contribution to benefit your own dependent child.                      The Department of Revenue maintains a list of qualifying PSTOs at <a href="https://azdor.gov/sites/default/files/REPORTS_sto-c-list.pdf">https://azdor.gov/sites/default/files/REPORTS_sto-c-list.pdf</a>                      Unused credits may be carried forward for up to five years.</p>	1, 307	2,609
<p>5. <b>The Arizona Military Family Relief Fund.</b>                      Under the enabling statute that now runs through 2025, contributions from the public are capped at \$1 million per year. When the Fund receives that much in 2023, it must return contributions and deny the credit. In prior years, the Fund has reached its limit between mid-September and mid-December.                      Unused credits will not carry over; they will expire.</p>	200	400
	\$2,654	\$5,301