

## AZ TAX CREDITS MAKE A DIFFERENCE FOR STUDENTS!

Choose where your money goes! Direct a portion of your state tax dollars to support public education and Gilbert Public Schools. The credit allows you to contribute up to \$200 per individual tax return or up to \$400 per joint tax return. You do not have to have a child in a Gilbert Public School to participate! Please let friends and family know how they can support your child's education! Tax Credit contributions are Non-Refundable and Non-Transferable.

## HOW TO MAKE A TAX CREDIT CONTRIBUTION

### If you are a current GPS parent with an Infinite Campus account:

Please access your online parent portal account which has options specific to your student's school and activities. You will need your Infinite Campus credentials to use this portal.

### If you are a community member making a contribution:

Please visit [www.gilbertschools.net/taxcredit](http://www.gilbertschools.net/taxcredit). This portal will offer options for all GPS schools and programs. This is not specific to individual students, but you will have the opportunity to note a student name if desired.

### Submit your payment online or by mail:

If you prefer to mail your contribution, you can print the Tax Credit Donation Form available at [www.gilbertschools.net/taxcredit](http://www.gilbertschools.net/taxcredit) and mail your contribution to: Business Services, Gilbert Public Schools, 140 S. Gilbert Rd., Gilbert, Arizona 85296

Under Arizona law, a state tax credit is available for contributions to support extracurricular activities in public schools. Tax credits are a great way to support our kids in the Performing Arts, Athletics, JROTC, Science, Robotics, Spanish, Field Trips, Outdoor Education, Character Building, Choir, and so much more! Generally, any optional, non-credit, educational activity that supplements the educational program of the schools is considered to be extracurricular and eligible for tax credit funding. Senior trips and events that are recreational, for amusement, or tourist activities are not eligible.

You can:

- Make a contribution to the program of your choice
- Contribute to the named school of your choice
- Support your student's specific extracurricular activities

With 18 'A' rated schools, 13 A+ Schools of Excellence, nationally ranked programs and staff, Gilbert Public Schools provides every student with a comprehensive curriculum, a variety of over 100 before and after school enrichment activities, athletic opportunities, and nationally recognized performing arts programs. Please don't underestimate the positive impact any donation has on our students, our staff and our community.

*If you would like to make a tax credit donation and you need assistance determining a donation site or program, please contact Angie Lytle at 480-545-2120.*

## TAX CREDIT FREQUENTLY ASKED QUESTIONS

### Who can make a contribution?

We can accept contributions only from individuals. We cannot accept contributions from businesses or corporations.

### Do I have to have children enrolled in school?

No. Any Arizona individual paying state income tax can make a tax credit contribution to be used towards extracurricular fees.

### Do I have to live within the District?

No. Any individual who pays Arizona State income tax can contribute to Gilbert Public Schools.

### Do I have to donate the full \$200 or \$400?

No. But remember, 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. If you owe more than \$200.00 in Arizona tax you will receive the entire amount back.

### How does this work on my tax return?

As an example, let's say you and your spouse contribute \$300 tax credit and you file jointly. When you file your state taxes, you will note the credit with a 322 form (downloadable from the State). If your State tax return calculates to a \$500 refund, applying the credit will increase your refund to \$800. If your State tax return calculates to a \$400 liability (you owe) then applying the credit will reduce your liability to \$100. However, you cannot receive a refund greater than your State income tax assessment for the tax year.

### Can a taxpayer receive a refund of these credits, even if they don't owe Arizona income tax?

No. The credits may only be used to the extent they reduce a tax liability to zero on your Arizona tax return. Any unused amounts may be carried forward for not more than five consecutive taxable years.

### Can a taxpayer make a payment of fees to an organization (e.g., PTA, school foundation, school district or school club) which then gives the funds in a lump sum to the school or directly pays for extracurricular activities?

No. ARS § 43-1089.01 requires that the fees be paid "to a public school". Therefore, the payment must be made directly to the public school only.

### How do I assure my tax credit donation is applied to the correct year?

When you make a contribution, you will receive a dated receipt. Please consult your tax advisor for direction on the application of the credit. Gilbert Public Schools is not responsible and will not give advice for determining the tax year your contribution will be applied to.

For additional information regarding the state tax credit, please visit <http://azdor.gov/tax-credits/public-school-tax-credit>

# ELEMENTARY TAX CREDIT FORM

Thank you for your donation to Gilbert Public Schools!

There are two different methods for you to contribute an elementary school tax donation:

1. Donate online at [www.gilbertschools.net/taxcredit](http://www.gilbertschools.net/taxcredit) (no form needed!)
2. Donate by mailing in a check along with this completed form to GPS Business Services, 140 S. Gilbert Rd. Gilbert, AZ 85296.

Enclosed total check amount (payable to Gilbert Public Schools) \$ \_\_\_\_\_.

*(Please note: no refund or transfer requests can be honored for any reason.)*

| Taxpayer Name         |                      |       |
|-----------------------|----------------------|-------|
| Mailing Address       |                      |       |
| City, State, Zip      |                      |       |
| Phone Number          |                      |       |
| Taxpayer Email        |                      |       |
| Donation Amount       | Description          | Code  |
|                       | General/PALS         | 01000 |
| Classroom/Field Trips |                      |       |
|                       | Kindergarten         | 01030 |
|                       | 1st Grade            | 01031 |
|                       | 2nd Grade            | 01032 |
|                       | 3rd Grade            | 01033 |
|                       | 4th Grade            | 01034 |
|                       | 5th Grade            | 01035 |
|                       | 6th Grade            | 01036 |
|                       | Reading / AR Program | 01116 |
|                       | Science Camp         | 01400 |
|                       | Oceanography         | 01401 |
|                       | STEM/STEAM           | 01421 |
|                       | Physical Ed          | 01600 |
|                       | Library              | 02220 |

| School Name             |                    |       |
|-------------------------|--------------------|-------|
| Student Name/StudentID# |                    |       |
| Description             |                    |       |
| Donation Amount         | Description        | Code  |
|                         | Gifted/Accelerated | 01040 |
| The Arts                |                    |       |
|                         | Visual Art         | 01501 |
|                         | Band               | 01502 |
|                         | Music / Choir      | 01503 |
|                         | Strings            | 01507 |
|                         | SPED               | 01200 |
| Community Ed Programs   |                    |       |
|                         | GPS Enrichment     | 00905 |
|                         | Summer School      | 00909 |

(Please see reverse side for secondary contributions.)

# SECONDARY TAX CREDIT FORM

Thank you for your donation to Gilbert Public Schools!

There are two different methods for you to contribute a secondary school tax donation:

1. Donate online at [www.gilbertschools.net/taxcredit](http://www.gilbertschools.net/taxcredit) (no form needed!)
2. Donate by mailing in a check along with this completed form to GPS Business Services, 140 S. Gilbert Rd. Gilbert, AZ 85296.

Enclosed total check amount (payable to Gilbert Public Schools) \$ \_\_\_\_\_.  
(Please note: no refund or transfer requests can be honored for any reason.)

|                  |
|------------------|
| Taxpayer Name    |
| Mailing Address  |
| City, State, Zip |
| Phone Number     |
| Taxpayer Email   |

|  |
|--|
| School Name  |
| Student Name/StudentID#  |
| <input type="checkbox"/> Check this box if applying Tax Credit Towards the Athletic or Chess Participation Fee |
| Description  |

| GENERAL |                                 |       |
|---------|---------------------------------|-------|
| Amt     | Description                     | Code  |
|         | General (incl. AP/PSAT Testing) | 01000 |
|         | English / Language Arts         | 01100 |
|         | Speech & Debate                 | 01110 |
|         | Modern Foreign Language         | 01111 |
|         | Mock Trial                      | 01112 |
|         | Newspaper                       | 01113 |
|         | Yearbook - Tax Credits          | 01114 |
|         | Reading                         | 01116 |
|         | Special Education (SPED)        | 01200 |
|         | History/Social Studies          | 01300 |
|         | Diversity / Tiger Town          | 01302 |
|         | Culture / Travel                | 01303 |
|         | STUCO-Student Council           | 01304 |
|         | Student Community Service       | 01305 |
|         | Math                            | 01350 |
|         | Drivers Education               | 01381 |
|         | Physical Education              | 01600 |

| Science and Vocational Education |                         |       |     |                         |       |
|----------------------------------|-------------------------|-------|-----|-------------------------|-------|
| Amt                              | Description             | Code  | Amt | Description             | Code  |
|                                  | Science                 | 01400 |     | Ind Tech                | 01460 |
|                                  | STEM / STEAM            | 01421 |     | CabinetMaking           | 01461 |
|                                  | Career Ctr/Counseling   | 01422 |     | Comp Maint              | 01462 |
|                                  | Engineering&Aerospace   | 01423 |     | ElectronicsDrafting     | 01463 |
|                                  | Ag & Life Sciences      | 01430 |     | Engineering Sciences    | 01464 |
|                                  | BioScience              | 01431 |     | InfomationTech          | 01465 |
|                                  | PlantSystems (FFA)      | 01432 |     | MechanicalDrafting      | 01466 |
|                                  | SportsMedicine          | 01433 |     | Precision Mfg           | 01467 |
|                                  | Journalism              | 01434 |     | Robotics                | 01468 |
|                                  | Ecology                 | 01435 |     | Soft Dev                | 01469 |
|                                  | Bus/Computers           | 01440 |     | Automotive Tech         | 01470 |
|                                  | Bus Op Support Asst Svc | 01441 |     | Auto Engineering        | 01471 |
|                                  | BusinessOp              | 01442 |     | FACS                    | 01480 |
|                                  | Entrepreneurship        | 01443 |     | CulinaryArts            | 01481 |
|                                  | Marketing Management    | 01444 |     | Design Merch            | 01482 |
|                                  | Prof Sales Mktg / DECA  | 01445 |     | EarlyChildhood (Toybox) | 01483 |
|                                  | Technical Theater       | 01446 |     | EdProfessions           | 01484 |
|                                  | FilmTV / Broadcasting   | 01447 |     | Fashion Design Merch    | 01485 |
|                                  | Digital Photography     | 01448 |     | Int Design Merch        | 01486 |

| Performing |                          |       |
|------------|--------------------------|-------|
| Amt        | Description              | Code  |
|            | Band                     | 01504 |
|            | Choir / Vocals           | 01505 |
|            | Dance                    | 01506 |
|            | Orchestra                | 01507 |
|            | Theater Arts/Drama       | 01508 |
|            | Visual Arts - Tax Credit | 01509 |

| Athletic (Program 620) |                           |       |     |                    |       |
|------------------------|---------------------------|-------|-----|--------------------|-------|
| Amt                    | Description               | Code  | Amt | Description        | Code  |
|                        | General Athletics Fees    | 00508 |     | Softball           | 21708 |
|                        | AIA                       | 11701 |     | Swim and Dive      | 21709 |
|                        | Badminton                 | 21701 |     | Tennis (Boys)      | 11710 |
|                        | Baseball                  | 11702 |     | Tennis (Girls)     | 21710 |
|                        | Basketball (Boys)         | 11703 |     | Track and Field    | 11711 |
|                        | Basketball (Girls)        | 21703 |     | Volleyball (Boys)  | 11712 |
|                        | Beach Volleyball          | 21717 |     | Volleyball (Girls) | 21712 |
|                        | Cheerleading/Spirit Squad | 01511 |     | Wrestling          | 11713 |
|                        | Cross Country             | 11704 |     |                    |       |
|                        | E-Sports                  | 11714 |     |                    |       |
|                        | Football                  | 11705 |     |                    |       |
|                        | Golf (Boys)               | 11706 |     |                    |       |
|                        | Golf (Girls)              | 21706 |     |                    |       |
|                        | POM Squad                 | 01512 |     |                    |       |
|                        | Soccer (Boys)             | 11707 |     |                    |       |
|                        | Soccer (Girls)            | 21707 |     |                    |       |

| Academic |                                |       |
|----------|--------------------------------|-------|
| Amt      | Description                    | Code  |
|          | Chess                          | 01651 |
|          | Decathlon                      | 01652 |
|          | Honor Society                  | 01801 |
|          | ROTC                           | 01802 |
|          | AVID                           | 01803 |
|          | IB/International Baccalaureate | 01510 |

School program sponsors (teachers) may arrange to apply tax credit donations towards a specific student expense related to an extra curricular activity. However, tax credits are designated to the programs. Student Clubs do NOT have tax credit accounts.