

## 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 / Strings	01502
	Music / Choir	01503
	SPED	01200
Community Ed Programs		
	GPS Enrichment	00905
	Summer School	00909

(Please see reverse side for secondary contributions.)

Revised: 12/7/22

# 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
	ALA	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
	7th Gr Gilbert Accelerated	01037
	8th Gr Gilbert Accelerated	01038
	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.