

Include with your return.

For the calendar year 2017 or fiscal year beginning MM|DD|2017 and ending MM|DD|YYYY.

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if a joint return)	Spouse's Social Security Number

1 Did you receive a receipt from the Arizona Department of Veterans' Services that indicates that your contribution qualifies for this credit?..... **1** **YES** **NO**

If you answered "No," STOP! You do not qualify for this credit.

2 Total qualified donations made to the Military Family Relief Fund during 2017	2		00
3 Single taxpayers or heads of household, enter \$200 here. Married taxpayers enter \$400 here.....	3		00
4 Current year's credit before tax: Enter the smaller of line 2 or line 3. In most cases, if you are married filing a separate return, enter one-half (½) of the smaller of line 2 or line 3. See instructions for line 4. Also, enter this amount on <i>Arizona Form 301, Part 1, line 22, columns (a) and (c)</i>	4		00

Instructions

For information or help, call one of the numbers listed:
Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information
If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings
These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Legal Research* then click on *Procedures or Rulings* and select a tax type from the drop down menu.

Publications
To view or print the department's publications, go to our website and click on *Publications*.

For more information about the Military Family Relief Fund, visit the Arizona Department of Veterans' Services (ADVS) website at www.azdvs.gov.

General Instructions

NOTE: You *must* also complete *Arizona Form 301, Nonrefundable Individual Tax Credits and Recapture, and include Forms 301 and 340 with your tax return to claim this credit.*

For taxable years 2008 through 2018, Arizona law allows a credit for cash donations made to the Military Family Relief Fund. If your donation qualifies for the credit, your credit will be the smaller of 1 through 4 below.

- The amount you donated to the fund during the taxable year.
- If you are a single taxpayer or a head of household, \$200.
- If you are married filing a joint return, \$400. If you are filing separate returns, you each may claim only 1/2 of the credit

that would have been allowed on a joint return (up to a maximum of \$200 each).

4. Your tax liability for the taxable year.

There is no carry forward for this credit. You must claim and use this credit on the tax return filed for the taxable year for which you made your donation.

This credit is available **only** to individuals. Corporations may not claim this credit. A partnership may not pass the credit through to its partners. An S corporation may not pass the credit through to its shareholders.

You cannot claim both a tax credit and an itemized deduction for your donation.

Before you claim this credit, you must have received a receipt from the ADVS. Your receipt must show **all** of the following:

- your full name and address,
- the last four digits of your Social Security Number (SSN),
- the amount you donated, and
- your donation qualifies for the credit.

Military Family Relief Fund

The ADVS administers the Military Family Relief Fund. The fund helps service members and their families faced with unforeseen expenses when a loved one becomes a casualty of war. Your donations to the fund may qualify for this income tax credit. Donations to the fund will qualify for the credit if the total amount donated to the fund during the calendar year has not exceeded one million dollars.

Donations made to the fund once the total donations for the calendar year reach one million dollars will not qualify for the credit. The determination of whether a donation will qualify for the credit is made on a first come, first served basis.

The ADVS will provide you with a receipt that will let you know if your donation qualifies for the credit. The ADVS will also send a copy of that receipt to the Arizona Department of Revenue.

Line-by-Line Instructions

Enter your name and SSN as shown on Arizona Forms 140, 140PY, 140NR, or 140X.

All returns, statements, and other documents filed with the department require a taxpayer identification number (TIN). The TIN for an individual is the taxpayer's SSN or an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN). Taxpayers that fail to include their identification number may be subject to a penalty.

Line 1 -

To claim this credit, you must have received a receipt from the ADVS that indicates that your donation qualifies for the credit. Answer the question on line 1.

- If your answer to this question is "No", STOP, you do not qualify for the credit.
- If your answer to this question is "Yes", complete lines 2 through 4.

Line 2 -

Enter the amount of qualified donations that you made to the fund during the taxable year. To be a qualified donation, the ADVS must have issued you a receipt that shows that the donation qualifies for the credit.

Line 3 -

Single taxpayers and taxpayers filing as head of household, enter \$200. Married taxpayers enter \$400.

Line 4 -

Enter the smaller of line 2 or line 3. If you are married filing a separate return, enter 1/2 of the smaller of line 2 or line 3. If you are filing separate returns, you each may claim only 1/2 of the credit that would have been allowed on a joint return (up to a maximum of \$200 each).

Also, enter this amount on Arizona Form 301, Part 1, line 22, columns (a) and (c).