

Credit for Contributions to:

- Qualifying Charitable Organizations
- Qualifying Foster Care Charitable Organizations

Pub 710

Revised: Nov. 2022

This publication provides general information about Arizona's credit for taxpayers that make contributions to qualifying charitable organizations and qualified foster care organizations. For complete details, refer to Arizona Revised Statute [§43-1088](#). In case of inconsistency or omission in this publication, the language of the Arizona Revised Statute will prevail.

Separate Credit for contributions to qualifying foster care organizations

Donations to qualifying charitable organizations (QCO) and donations to qualifying foster care organizations (QFCO) are claimed as separate credits with separate limitations for each, rather than combined limitations.

Donations to QCOs (not including the QFCOs) are claimed on Arizona Form 321.

Donations to QFCOs are claimed on Arizona Form 352. A contribution to a QFCO does not qualify for, and cannot be included in, a credit claimed on Form 321 for contributions made to a QCO.

Period for making contributions

Credit eligible contributions made to a QCO or a QFCO that is made on or before April 15* following the close of the taxable year may be applied to either the current or preceding taxable year and considered to have been on the last day of that taxable year.

*If the April 15 falls on a Saturday, Sunday or a legal holiday, a contribution shall be considered timely if made on the next business day.

What is the maximum amount of each credit?

For maximum credit amounts, see the specific credit form for the tax year you are claiming the tax credit. Additional information is available on the Department's website at azdor.gov/tax-credits/contributions-qcos-and-qfcos.

Generally, if married taxpayers file separate returns, each spouse may claim 1/2 of the credit that would have been allowed on a joint return.

Is a carryover amount from a prior tax year included in the allowable maximum amount of credit established for the current year?

Arizona Department of Revenue

No. The maximum amount of allowable credit established for the current taxable year does not include any unused valid carryover amount(s) from prior taxable years. Because these are nonrefundable credits, the total amount available of each credit [current year plus any valid carryover amount(s)] that a taxpayer may use for the taxable year cannot be greater than the tax liability shown on the tax return.

Who may claim these credits?

These credits are available only to individuals. Corporations may not claim this credit. A partnership may not pass either credit through to its partners. An S corporation may not pass either credit through to its shareholders. Each of these credits is in lieu of a deduction pursuant to section 170 of the internal revenue code and taken for state tax purposes.

How do I claim either credit?

You report the QCO's name and the dollar amount of your donation to the Department of Revenue on Form 321.

You report the QFCO's name and the dollar amount of your donation to the Department of Revenue on Form 352.

You must also total your nonrefundable individual income tax credits on Form 301. Complete Forms 321 and/or 352 and Form 301 and include all applicable forms when you file your tax return.

Can I claim a charitable contribution as both an Arizona tax credit and an Arizona deduction?

No. Any charitable contribution that is included in itemized deductions on your federal return must be removed from your Arizona itemized deductions if the contributions were claimed as an Arizona credit.

Further, you may only claim a tax credit for your charitable contribution if the organization you donated to is considered a qualifying charitable organization or a qualifying foster care charitable organization.

How can I determine if a charity meets the criteria to be considered a qualifying charitable organization or a qualifying foster care charitable organization?

In order to qualify, a charity must provide the Department with written certification that it meets the criteria necessary

to be considered a qualifying charity.

The Department provides lists of both QCOs and QFCOs, along with identifying codes for each certified charitable organization.

When completing the specific tax credit form, you must include the organization's code number. To see the lists and code numbers, visit the Department's website at azdor.gov/tax-credits/contributions-qcos-and-qfcos.

Can I qualify for the credit if I give to a qualifying charitable organization through an umbrella type charitable organization?

Yes. You must designate that the donation is directed to a QCO or QFCO that is certified by the Department of Revenue.

For Additional Information, call:

Phoenix (602) 255-3381
Toll free from area codes 520 & 928 800-352-4090

Write

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Taxpayer Information & Assistance
PO Box 29086
Phoenix AZ 85038-9086

Browse:

ADOR Website www.azdor.gov
Pay Online www.AZTaxes.gov

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