

Credit Form 340, Credit for Donations to the Military Relief Fund:

No separate Instructions – part of the Form, itself.

43-1086. [Credit for donation to the military family relief fund subaccounts](#)

A. For taxable years beginning from and after December 31, 2007 through December 31, 2026, a credit is allowed against the taxes imposed by this title for cash contributions made by a taxpayer during the taxable year to the pre-9/11 veterans subaccount or post-9/11 veterans subaccount of the military family relief fund established by section 41-608.04. The amount of the credit is the lowest of the following amounts, as applicable:

1. The total amount of contributions to the pre-9/11 veterans subaccount or post-9/11 veterans subaccount, or both subaccounts, by the taxpayer during the taxable year.
2. Two hundred dollars of contributions during the taxable year by a taxpayer filing as a single individual or a head of household.
3. Four hundred dollars of contributions during the taxable year by a married couple filing a joint return.
4. The taxpayer's tax liability for the taxable year.

B. A husband and wife who file separate returns for a taxable year in which they could have filed a joint return may each claim only one-half of the tax credit that would have been allowed on a joint return.