Arizona Tax Credits

Use this as a guide in to assist you in qualifying for the more popular AZ tax credits. For lists of qualifying organizations or more information on the tax credit, <u>click on the title of the credit.</u>

Туре	Details	Due Dates
Health Insurance Premium Tax Credit	Credit is based on the total of: \$1,000 per year for single coverage \$3,000 per year for family coverage OR 50% of the annual premium (whichever is less) *For small businesses only, not for individuals*	12/31/2022
Military Family Relief Fund	Single/Head of Household: \$200 Married Filing Jointly: \$400 By Donating to the MFRF, you qualify for the non-refundable Arizona Tax Credit and also assist AZ Veterans, Military Families and Service Members in need. This fund only allows donations up to the \$1 million cap for non-refundable AZ Tax Credits. Once the donation threshold is met (\$1 million) contributions are to be returned.	4/18/2023
Public School Tax Credit	Single/Head of Household/Married Filing Separate: \$200 Married Filing Jointly: \$400 Non-refundable tax credit may be claimed for making contributions or paying fees directly to a public school to support eligible activities and programs. The County Code, Type Code, District Code & Site Number of the school is required (CTDS).	4/18/2023
Private School Tuition Tax Credit (Form 323)	Single/Head of Household/Married Filing Separate: \$623 Married Filing Jointly: \$1,245 Non-refundable tax credit may be claimed for making contributions to a qualified private school. If you donate the maximum amount listed above, you are eligible to make an additional contribution to a qualified school tuition organization using AZ Form 348.	4/18/2023
Certified School Tuition Organization (Form 348)	Single/Head of Household/Married Filing Separate: \$620 Married Filing Jointly: \$1,238 Non-refundable tax credit Must max out credits on Form 323 before contributing here.	4/18/2023
Qualified Charitable Organization (QCO)	Single/Head of Household/Married Filing Separate: \$400 Married Filing Jointly: \$800 To be eligible for this non-refundable tax credit, you must donate to a qualifying	4/18/2023
Qualified Foster Care Charitable Organization (QFCO)	Single/Head of Household/Married Filing Separate: \$500 Married Filing Jointly: \$1,000 To be eligible for this non-refundable tax credit, you must donate to a qualifying foster care charitable organization that aids individuals and families in need as well as those in the foster care system.	4/18/2023
Solar Energy Tax Credit	This non-refundable solar energy credit for buying and installing a solar energy device is 25% (.25) of the cost. This includes installation, or \$1,000, whichever is less. If you install another device in a later year, the cumulative credit cannot exceed \$1,000 for the same residence. This credit can be used on the primary and secondary home as long as it does not exceed the \$1,000 in a the taxable year (to claim the secondary home, an additional form is required). If the tax credit is more than the tax due or if you have ZERO tax due, the credit can carry forward up to 5 consecutive years.	12/31/2022