Junior Achievement is not a tax advisor. Please contact a qualified tax advisor for advice on your specific situation.

Q: Can you give us some general information about the qualifying tax credit?
A: The Arizona state income tax credit that may be available to you when you donate to Junior Achievement is referred to as the Qualifying Charitable Organizations Tax Credit (formerly known as the Working Poor Tax Credit).

Q: Can I claim a Qualifying Charitable Organizations Tax Credit and a school tax credit?
A: Yes, the Qualifying Charitable Organizations Tax Credit is separate from, and does not compete with, the Public School Tax Credit or the Private School Tax Credit. Therefore, donations to both your child’s school and to JA may entitle you to multiple Arizona tax credits.

Q: Who can qualify for taking the Qualifying Charitable Organizations Tax Credit?
A: Individuals. Donations from corporations are not eligible.

Q: Is there a limit to how much I can claim?
A: Yes. The maximum Qualifying Charitable Organizations Tax Credit per year is: (i) $400 for taxpayers filing as “single,” “head of household,” or “married filing separate,” and (ii) $800 for taxpayers filing as “married filing joint.”

Q: What is the difference between a tax credit and a tax deduction?
A: A tax credit is a credit that a taxpayer receives either as a dollar-for-dollar reduction of the taxpayer’s income tax liability or, if no income tax is due, as an income tax refund. A tax deduction is a deduction against a taxpayer’s taxable income, reducing income that would otherwise be taxable, with the result being that the taxpayer generally pays less tax.

Q: Can I claim a tax credit and a tax deduction for my donation to Junior Achievement?
A: To the extent you are eligible to do so, a donation to Junior Achievement may result in both (i) an Arizona state income tax credit, reported on your Arizona income tax return, and (ii) a Federal income tax deduction, reported on your Federal income tax return. You cannot claim both a deduction and a credit for the same charitable donation on your Arizona tax return.

Q: Do I have to itemize deductions to take advantage of this tax credit?
A: No, taxpayers do not have to itemize deductions on their Arizona income tax return to claim the Qualifying Charitable Organizations Tax Credit.

Q: Will Junior Achievement provide me with documentation of my contribution?
A: Yes, we will provide you with a receipt of your contributions to Junior Achievement which includes the QCO Code: 20937 for Junior Achievement. This information should be retained and used on your Arizona tax return AZDOR FORM 321.

Q: Where can I find out more information about Arizona Tax Credits?
A: We recommend you consult your tax advisor regarding questions about how you may be able to benefit from the Qualifying Charitable Organizations Tax Credit. More information about Arizona Tax Credit can be found here: https://azdor.gov/tax-credits/contributions-qcos-and-qfcos