



Junior  
Achievement®  
of Arizona



empowering young people to  
own their economic success

**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>