



Amphitheater Public Schools

Extracurricular Activities Fees

Tax Credit Manual

This manual is a summary of the relevant A.R.S. provisions, which will prevail should any differences exist between them and this document. References are provided at the back of this document to the specific State of Arizona statutes which support the details contained herein. Links to other pertinent documents will be found there as well.

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Definitions

What is the Arizona Extracurricular Tax Credit & who qualifies for it?

The Arizona Extracurricular Tax Credit (“the Credit”) was established by the Arizona legislature effective Jan. 1, 1998, and is detailed in Arizona Revised Statutes (A.R.S.) §43-1089.01. It provides for a direct credit on the donor’s Arizona tax return, up to the statutory limit*, for fees and cash contributions made to an Arizona public school for the support of extracurricular activities or character education programs. Credit can also be applied to support Career & Technical Ed industry certification assessments, as well as standardized testing fees, preparation courses and materials. See the next page for further information on this addition to the statute.

The donor must be an individual Arizona taxpayer, but does not have to have a child attending school in the District, and does not have to live within District boundaries.

What is an “extracurricular activity”?

An extracurricular activity is an optional, non-credit, school-sponsored activity for enrolled students. The activity must supplement the educational program of the school, and can be offered before, during, or after regular school hours.

A.R.S. §43-1089.01 & A.R.S. §15-342(24)

What is a “tax credit payment”?

Throughout this manual, the terms “tax credit payment” or “payment” are used to denote both fees and cash contributions (see below) – in other words, all types of donations which qualify for the Arizona school tax credit.

How does a “fee” differ from a “cash contribution”?

Throughout this manual, the word “fee” is used when a tax credit payment is designated for the use of a *specific child*. The term “cash contribution” is used for tax credit payments which are either not designated, or are designated for the use of a particular program or activity – but *not for a specific child*. Although referred to as “cash” contributions, they do not have to be in the form of cash, but can also be made using a check or credit card through an online transaction. See **Error! Reference source not found.** on page **Error! Bookmark not defined.**, below, for more information on the significance of this distinction.

What qualifies as an “activity”?

The specific extracurricular activity may be defined by the individual schools, but it must meet ALL the criteria specified in the statutes:

- Is optional
- Is non-credit
- School-sponsored
- Is for enrolled students
- Supplements the educational program of the school

* Detailed information about the amount of the allowable credit is not contained in this manual, as that amount can change from year to year. Please refer to the links at the back of this document to obtain current information about the allowable amounts of the credit.

What does “enrolled” mean?

To qualify as “enrolled,” a student must be officially registered as a student with the District, or be a homeschooler participating in interscholastic activities, as provided for by statute (A.R.S. §15-802.01)

What is included in the new category for certification assessments & standardized testing?

This category includes fees for the following:

- Assessments for Career and Technical Education preparation programs for pupils (“Career and Technical Education industry certification assessments”)
- Standardized testing for college credit or readiness
 - This includes the SAT, PSAT, ACT, Advanced Placement and International Baccalaureate diploma tests, and other similar tests offered by widely recognized and accepted educational testing organizations.
- Prep courses and materials for standardized testing

A.R.S. §43-1089.01.(A) & A.R.S. §43-1089.01.(G).1, 5 & 6

Receiving the Funds

Note that the tax credit payment does not have to be received in one lump sum; it can be made in multiple payments during the year.

Method of Payment

Tax credit payments to Amphi can be made in two ways:

1. PAYMENTS BY CASH, CHECK OR CREDIT CARD: These payments must be accompanied by a tax credit form. The standard District form is available online, where it can be filled out and then printed to submit with the payment. The form can be accessed through a link at this address: <http://www.amphi.com/site/Default.aspx?PageID=1227> . Scroll down to the Other Forms section, and click on “Arizona School Tax Credit Donation Form.” Tax credit forms may also be obtained at school sites or from eligible programs or activities.
2. PAYMENTS MADE ONLINE: Cash contributions (payments not designated for a specific individual) may also be made online, using a credit card, through Amphi.com. Go to <https://taxcredit.amphi.com/taxcrediddonation> and click on the “Click here to donate online” link in the center. Fill out the online form, following the prompts, and your payment will be processed electronically. Be sure to put in your email address, so you can get an emailed tax credit receipt.

Payable to the District or School

All fees and cash contributions must be payable either to the District directly, or to an individual school within the District. Payments to third-parties are not eligible as Arizona school tax credit donations. This is consistent with the requirement that the eligible extracurricular activities must be school sponsored.

Tax Credit Form

Schools are encouraged to develop their own tax credit form, but all forms must be approved by the Finance Department before they are used. All tax credit forms must include the following information:

- ◇ Name of the school
- ◇ Donor's name, address and phone number (the SSN is *not* required)
- ◇ The amount of the payment
- ◇ The name of the student and/or program the donor wishes to designate (if any)
- ◇ A notation that the deadline is Dec. 31st of each year; money received past that date will be eligible for the following year's tax credit.

What time period should the reports cover?

The report should be based on fees and contributions received and spent from January 1 through December 31 and not the amount spent during the school fiscal year. The amount spent in a calendar year should also include the use of unspent monies carried over from a previous calendar year.

For contributions made after December 31 but on or before April 15, the taxpayer has the option to claim the tax credit in either the previous tax year or in the year the contribution was made. However, public schools will continue to report the total amount received and spent from January 1 through December 31. **The school must issue a tax credit receipt with the date the contribution was made or fees paid.** There is no reason for schools to ask the taxpayer the tax year they intend to claim the credit.

Receipt to be Issued

A pre-numbered receipt will be issued for each eligible payment. The receipt must include the school's name and address, the school district's name (Amphitheater Public Schools) and Federal Tax Identification Number (Amphitheater's is 86-6000547), the taxpayer's name and address, the amount paid and the date it was received or postmarked. If a specific activity or program is being supported, it must be listed on the receipt. If a fee is being paid on behalf of a specific student, the receipt will detail the name of the student and the amount of the fee. The donor's Social Security number is *not* to be listed on the receipt.

Refunds

Once payment has been processed and a receipt has been generated, no refunds will be issued.

Designation of Funds

Note that funds may be designated to a program or activity that a teacher is involved with, but not to the teacher directly.

Fees

Payments may be specifically designated to pay fees for a child to participate in an extracurricular activity. However, keep in mind that if the funds are designated for a particular child, they generally will not be eligible for matching gifts programs, and cannot be claimed as a charitable contribution on the donor's Federal tax return (see the **Error! Reference source not found.** section, on page **Error! Bookmark not defined.**).

Cash Contributions

Payments can be directed for the use of a particular activity or program (instead of a specific child), or just directed to the school in general. These types of payments are considered "cash contributions," and are eligible for matching gifts programs, and *may* be claimed as charitable contributions on the donor's

Federal tax return (see the **Error! Reference source not found.** section, on page **Error! Bookmark not defined.**).

Fees are Board Approved

Fees for tax credit-eligible extracurricular activities are adopted by the Governing Board.

Principal is Empowered to Waive Fees

School principals are authorized by the Governing Board to waive all or part of an activity fee if it creates an economic hardship for a student.

Using the Funds

Follow Procurement Guidelines

Once received, all Tax Credit Payments are District funds. As such, standard procurement guidelines *must be followed* for all purchases made using these funds, as is true with all purchases made with District funds.

Usage Criteria

Specific uses of the funds may be defined by the individual schools, but the usage must meet ALL the following general criteria:

- School-sponsoredThe activity must be authorized by the school
- Requires payment of a feeThe Governing Board approves all eligible fees.
- For enrolled studentsStudents must be enrolled in an Amphitheater school
- EducationalThe activity cannot be strictly recreational and must supplement the education program of the school
- OptionalThe activity must be open to all students, but participation is not required (i.e., there is no penalty for non-participation)
- Non-creditNo academic credit is received for participation in the activity, and there is no penalty for non-participation.

A.R.S. §15-342(24) & A.R.S. §43-1089.01(G)²

Please note that all activities that include Travel must have a competitive component. Travel outside of the United States is not eligible for tax credit funding.

See Appendix A for specific examples and additional guidelines regarding Allowable and Non-allowable uses of tax credit funds. These criteria are summarized in the flowchart on page 14.

Non-designated Funds

Non-designated funds are funds that were donated without being directed for the use of any particular program or activity. The school Site Council determines how non-designated funds are to be used. Requests to use these funds must be made through the school Principal and approved by the Site Council at a public meeting.

A.R.S. §43-1089.01(E)

The Site Council may delegate authority to the Principal to determine how undesignated funds are used, subject to limits – including reports being made to the Site Council describing how the funds are used.

Designated Funds

Designated funds are funds which have been specifically directed to the use of a particular program, activity or child. Even though these payments have been designated, however, they do not “belong” to that program, activity or child. Requests to use designated funds must be approved by the Principal or the Principal’s designee. These funds are District funds, and must be used in a manner consistent with School District Procurement Rules.

Field Trips and Travel

Any activity that includes travel expenses must have a competitive element to be eligible for tax credit funding.

If the funds are to be used for field trips out of state, the trips must be approved by the Governing Board.

All out-of-state travel must be approved by the Governing Board before tax credit or other donations for the trip are solicited or used in any way.

Tax credit funds cannot be used to fund foreign travel.

Tax credit funds may not be used for senior trips or events that are “recreational, amusement or tourist activities.”

A.R.S. §43-1089.01(G) 2.d

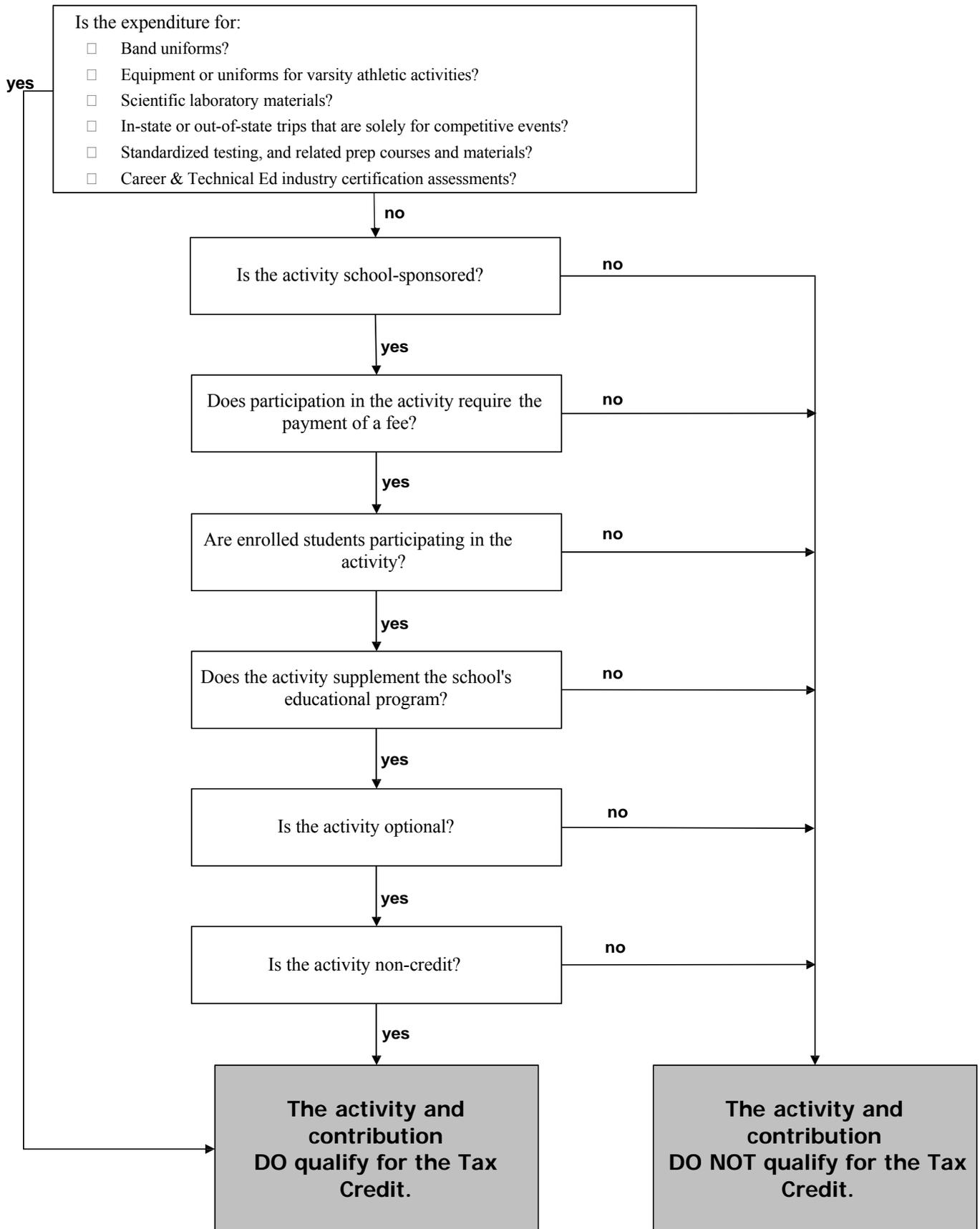
Unspent Contributions

Tax credit payments that were originally designated for a specific use, but were not used by the end of the fiscal year, can be reclassified as Non-designated in the following year, if:

- ◇ The designated activity has been discontinued, OR
- ◇ The designated activity has been inactive for two consecutive fiscal years.

These reclassified funds would then be handled as detailed above, under Non-designated Funds.

Eligibility Flowchart To Determine if Extracurricular Activities Are Eligible for Funding from Tax Credits



Recording and Reporting on Funds Received

Receipt Issued When Funds Received

A pre-numbered receipt will be issued for each eligible payment. The receipt must include the school's name and address, the school district's name (Amphitheater Public Schools) and Federal Tax Identification Number (Amphitheater's is 86-6000547), the taxpayer's name and address, the amount paid and the date it was received or postmarked. If a specific activity or program is being supported, it must be listed on the receipt. If a fee is being paid on behalf of a specific student, the receipt will detail the name of the student and the amount of the fee. The donor's Social Security number is *not* to be listed on the receipt.

Once payment has been processed and a receipt has been generated, no refunds will be issued.

Usage Must Be Tracked

The school must track the usage of funds, to ensure designated funds are used as the donor intended, or as the school Site Council or Principal determines.

Use Fund 526 for tax credit-related expenditures, coding the remainder of the budget code as appropriate based on the type of expense.

Usage Must Be Reported to the State

Schools must prepare an annual report based on calendar-year activity. The report must be submitted to the Finance Department by Feb. 15th. The Finance Department then compiles the school reports and submits the compilation to the State by Feb. 28th.

The State will notify the Finance Department by mid-January of each year regarding what information they require on this report, but in past years it has generally included the following:

- Number of donors in the calendar year
- Total amount received in the calendar year
- Total amount spent in the calendar year
- Expenditures categorized by specific Extracurricular Activity or Character Education program.
- Starting in 2015, expenditures must also be divided into the new standardized testing, preparation courses, and materials for standardized testing categories (see page 3).

At a minimum, schools should track this information, so they are equipped to prepare their annual report due to the Finance Department by Feb. 15th.

Privacy of Donations

A list of donors should not be given out without proper authorization from the Legal Department.

Soliciting and Acknowledging Payments

Soliciting Payments

Schools are encouraged to actively solicit tax credit contributions. Putting an advertisement on the school's marquee is a good way to remind people about the tax credit opportunity. Putting a note in folders or newsletters that go home can also serve as a reminder, as can a prominent notice on the school's website.

Schools are also encouraged to refer any questions about tax credits to our District website at <http://www.amphi.com/district/amphi-community/tax-credit-info.aspx>, where they can find the most up-to-date information, available year-round.

Remember that donors do not have to have children attending the school they donate to, nor do donors have to live within the boundaries of the District.

Acknowledging Payments

In addition to the pre-numbered receipts required to be provided for tax credit payments, schools and activities are encouraged to send **thank-you notes** to donors. This would be a good way to express appreciation, and possibly encourage repeat annual contributions!

Appendix A – Examples

The Arizona Revised Statute which provides for the tax credit (A.R.S. §43-1089.01) lists several examples of uses which can be made of tax credit funds. There are many other possible uses for these funds, however, so to help determine whether a contemplated usage is eligible to be paid from tax credit funds, the following examples and guidelines are provided.

Allowable Uses

Specifically listed in statute, and therefore definitely allowable A.R.S. §43-1089.01(A);(G)1-3,5&6

Character education programs, as described in A.R.S. §15-719.

Purchase of band uniforms

Equipment or uniforms for varsity athletic activities

Scientific laboratory materials

In-state or out-of-state trips solely for competitive events

Standardized testing for college readiness, including SAT, PSAT, ACT, Advanced Placement and International Baccalaureate Diploma tests

Preparation courses and materials for standardized testing

Assessments for Career and Technical preparation programs

Not listed in statute, but may still be allowable

Only a few activities are listed specifically in statute. If the school wishes to use tax credit funds to support an extracurricular activity other than those listed above, they must:

- First determine if the proposed usage meets the six Usage Criteria listed on page 8 under *Using the Funds* and summarized in the flowchart on page 10. If all six criteria are met, and the school feels the expenditure is justifiably payable with tax credit funds, they must then:
- Document how the expenditure relates to the performance of the extracurricular activity, using the form *Use of Tax Credit Funds* on page 10 Appendix B. The original form should be kept with the payment documentation, and a copy maintained at the school.

Examples of expenditures which *might* be eligible for use of tax credit payments, if all six qualification criteria are met:

- Salaries of coaches or teachers for the extracurricular activity, including substitutes necessary when a teacher or coach is accompanying the extracurricular group on a field trip or competition.
- The expense for a chaperone to accompany the group on a field trip or competition (subject to reasonable limits and ratios)
- Field trips which are optional, and for which a fee is charged, and which have a competitive component.
- Intra-mural and inter-mural sports
- Visual and performing arts
- Character-building programs
- Field trips of an academic nature, with a competitive component

Non-allowable Uses

Any activity that does not meet the test of the six criteria listed under *Using the Funds* on page 8 is not allowed to use tax credit funds.

The activities specifically not allowable by statute are as follows:

Senior trips or events that are solely recreational, amusement or tourist activities

Examples of other non-allowable uses:

- Graduation items, such as caps, gowns, photos
 - Violates “educational” criterion.
- Activities that are not open to all students enrolled at the school
 - Violates “enrolled students” criterion, where all students enrolled at the school must be eligible to participate.
- Participation by a student in a field trip or competition which is not sponsored by the District
 - Violates “school-sponsored” criterion
- Payments made to a third party (other than the District) to cover an activity fee
 - Violates “school-sponsored” criterion; the District must assess and collect the fee.
- “Project Graduation” programs
 - Violates “enrolled students” criterion, where students must be enrolled at the school.

Does the payment qualify for matching gifts?

Organizations which offer matching gifts programs have different qualifications; however, the following general guidance is offered:

If the payment is specifically directed for the benefit of a particular student, it may not qualify for any matching gifts programs.

If the payment is designated to a particular activity (instead of student), or its use is undesignated, it may qualify for matching gift programs.

Does the payment qualify as a charitable contribution on Schedule A of the Federal Tax return?

In all cases, schools should refer the donor to their tax adviser; however, the following general guidance is offered:

General Guidance (not to be construed as tax advice):

If the payment is specifically directed for the benefit of a particular student, it does *not* qualify as a deductible charitable contribution on the Federal Schedule A tax form.

If the payment is designated to a particular activity (instead of student), or its use is non-designated, it qualifies as a deductible charitable contribution on the Federal Schedule A tax form.

Can payments be used for incentive trips?

Yes, if the trip is educational, and not strictly a recreational, amusement or tourist activity.

A.R.S. §43-1089.01(G) 2.d

For travel expenses to be eligible for tax credits, the trip must have a competitive component.

Tax credit funds cannot be used to pay for foreign travel.

Can payments be made to third parties (non-District vendors)?

No. Only payments made directly to the District or one of its schools will be eligible for the extracurricular tax credit.

A.G. Opinions I03-008 & I98-007

How is the amount of the fee determined?

The fees for extracurricular activities are approved by the Governing Board at public meetings. Fees for assessments, standardized testing and preparation materials are determined by the associated entities. Notices of upcoming meetings, and Board minutes from upcoming and prior meetings, are available on the Amphi website.

Can activity fees be waived?

Yes. The Governing Board authorizes school principals to waive all or part of an activity fee if it creates an economic hardship for a student.

Appendix B –

School Eligibility and Justification Form

As explained on page 13 under “*Not listed in statute, but may still be allowable,*” if a school wishes to use tax credit funds for an activity which is not specifically allowable by statute, they must first make sure that all six of the eligibility criteria are met for the activity. They must then document how the expenditure relates to the performance of this activity. The form on the following pages is designed to help with this process.

Amphitheater Public Schools
 Use of Tax Credit Funds
Eligibility and Justification

School: _____

Extracurricular Activity: _____

Per statute, certain uses of tax credit funds are specifically allowable. Most uses are not specifically listed in statute, however. Please use this form to help determine if your contemplated expenditure meets the eligibility criteria and can therefore be paid for from tax credit funds. The original of this form should be kept as back-up with the school's request for use of funds. A copy should be forwarded to Finance.

Uses specifically allowable by statute:

- Band Uniforms
- Equipment or uniforms for varsity athletic activities
- Scientific laboratory materials
- In-state or out-of-state trips that are solely for competitive events.
- Standardized testing and related prep courses and materials. Career and Technical Ed Industry certification assessments.
- Character Education programs that include instructions of at least six character traits.

Please note that all activities that include travel must have a competitive component. **No foreign travel is eligible for funding from tax credit donations.**

If your contemplated use is not on the above list, go through the following nine criteria to help determine if your activity is considered extracurricular, per statute.

In accordance with A.R.S. § 15-342(24) and § 43-1089.01(H)(3):		Yes	No
1.	Is the activity sponsored by the district/school?		
2.	Is the activity for enrolled students?		
3.	Is the activity optional?		
4.	Is the activity non-credit?		
5.	Does the activity supplement the district/school's educational program?		
6.	If an activity fee is charged, is it paid directly to the district/school? ²		
7.	If an activity fee is charged, was the fee for this activity adopted by the Governing Board at a public meeting after notice to all parents of enrolled students?		
8.	If an activity fee is charged, has the Governing Board authorized the principal to waive all or part of the activity fee if it creates an economic hardship for a student?		

If the answer to any of the above questions is "No," your activity is not considered extracurricular, and therefore not eligible for tax credit funding.

Eligibility and Justification Form (cont.)

If the answer to *all* of the above questions is “Yes,” your activity is considered extracurricular, and therefore is eligible for tax credit funding. Please provide a short explanation of your proposed expenditure and how it relates to the performance of this extracurricular activity.

Submitted by: _____ Date: _____

Approved by: _____ Date: _____

This Form is available on the District Finance SharePoint at:

<http://sharepoint.amphi.com/sites/finance/DistrictDocs/Tax%20Credit/Tax%20Cr%20Elegibility%20and%20Justification%202016.pdf>

Appendix C

Tax Credit Payment Form

See next page for the Arizona School Tax Credit Payment Form.

Arizona School Tax Credit Payment Form

Yes! I'd like to donate to the Amphitheater Unified School District and receive an Arizona State Tax Credit of up to \$200 (\$400 for married couples filing a joint return).

Name: _____

Address: _____

(City) (State) (Zip)

Phone: (_____) _____

Donation Amount: \$_____ Date of Donation: _____

1. Please choose one of the following:

Please direct my payment to the following school: _____

OR

Please direct my payment as needed.

2. (Optional) I'd like my payment to benefit all children participating in:

Athletics (specify): _____

Music/Fine Arts

Other (specify*): _____

*Use this space if you would like your payment to support a more specific activity, for example: chorus, band, library club, science clubs, debate club, field trips, etc. Please feel free to call us to see if a particular activity qualifies.

3. (Optional) Use my enclosed fee to cover the following child's participation in the specified activity:

Student's Name: _____

Activity: _____

(Please contact us to ensure your activity qualifies)

Make your check or money order payable to either:

- The Amphitheater school of your choice, OR
- Amphitheater Public Schools

Mail your check or money order to either:

- The school's address, OR
- Amphitheater District Offices
701 W. Wetmore Road
Tucson, AZ 85705

You may also drop your payment off in person.

Payment must be made by Dec. 31st to receive tax credit for the current year.

Please check with your tax advisor for answers to specific tax-related questions.

THANK YOU FOR YOUR SUPPORT!

References and other sources

Tax Credit Policy statute

State of Arizona Tax Credit Policy, Arizona Revised Statutes (A.R.S.) §43-1089.01:

<http://www.azleg.state.az.us/ars/43/01089-01.htm>

Governing Board Discretionary Powers, definition of “extracurricular activity”:

State of Arizona (A.R.S.) §15-342(24):

<http://www.azleg.state.az.us/ars/15/00342.htm>

Character Education Program statute

State of Arizona A.R.S. §15-719:

<http://www.azleg.state.az.us/ars/15/00719.htm>

Arizona Department of Revenue

Guidelines for the Public School Extracurricular Activity (ECA) Tax Credit

Useful information to determine if an extracurricular activity is tax credit eligible, along with other guidelines.

https://www.azdor.gov/Portals/0/RefundCredits/Public_School_ECA_Tax_Credit_Guidelines.pdf

Arizona Department of Revenue – Pub 707

General information about school tax credits

<https://www.azdor.gov/Portals/0/Brochure/707.pdf>

Amphi Tax Credit Eligibility and Justification form

Is located on the Sharepoint Drive in Finance and Accounting Documents

<http://sharepoint.amphi.com/sites/finance/DistrictDocs/Tax%20Credit/Tax%20Cr%20Elegibility%20and%20Justification%202016.pdf>