

Tax Credit Eligible Expenditures Determination Chart

Ask yourself the following questions:

A.R.S. §43-1089.01 defines when the tax credit can be claimed for an extracurricular activity		Yes	No
1.	Is the activity school-sponsored ?		
2.	Is the school charging a fee ? (Note 1)		
3.	Is the activity for enrolled students ?		
4.	Is the activity educational ?		
A.R.S. §15-342 (24) defines an extracurricular activity		Yes	No
5.	Is the activity optional ?		
6.	Is the activity noncredit ?		

- If the answers are **yes** to the above **six** questions, then extracurricular activities fees tax credit monies **may be used** to support the activity.
- If the answer is **no** to any one of these questions, then the tax credit monies **may not** be used to support the activity.

Note 1 – A site council may approve spending undesignated tax credit contributions on an activity, covering part of the fee or the entire fee that would have been charged for that activity.