



Vendor: \_\_\_\_\_ School: \_\_\_\_\_

## IS THIS A TAX CREDIT ELIGIBLE EXTRACURRICULAR ACTIVITY

In accordance with A.R.S. § 15-342(24) and § 43-1089.01(G)(2):	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. Does the district/school charge a fee for participation in the activity?		
7. Is the activity fee paid directly to the district/school?		
8. Was the fee for the activity adopted by the Governing Board at a public meeting after notice to all parents of enrolled students?		
<b>*9. Is part or all of the activity fee being waived by principal? If yes, please state the alternative funding source, i.e. Site Council approval of Non-Designated funds.</b>		

Alternative Funding Source: \_\_\_\_\_

- If you answered NO to any of these questions, then the activity is not tax credit eligible. If you are not certain how to answer any of the above questions, you should consult the school's attorney before offering tax credits for the activity.

### IMPORTANT REQUIREMENT

**\* Must the district waive all or part of an activity fee if it creates an economic hardship for a student?**  
 The Governing Board must authorize a principal to waive all or part of an activity fee if it creates an economic hardship for a student. See A.R.S. § 15-342(24) and Ariz. Att'y Gen. Op. I99-021. If a student does not raise enough money through tax credit donations and cannot otherwise afford to participate in an extracurricular activity, the student's principal must be authorized to waive all or part of the fee. *In practice, this means the principal must find another funding source to pay for the student's activity fee. For example, the school's site council may choose to use undesignated tax credit donations to pay for the activity fees of students for whom payment would represent an economic hardship. See A.R.S. § 43-1089.01(E). Best practice is for a site council, at the beginning of the school year, to identify which activity fees it will cover and in what amounts. If a school or district is unable to waive part or all of an activity fee for a student for whom the fee creates an economic hardship, then no fees may be charged for the activity and the activity would no longer be tax credit eligible. See A.R.S. § 15-342(24).*

<sup>1</sup> Any fees charged must be no more than the actual costs of the activity. See A.R.S. § 15-342(24).

**PURPOSE FOR PURCHASE:** Please state below how this supplements the curriculum of the school.

Administrators /Designee Signature: \_\_\_\_\_