

2012 Credit for Donations to the Military Family Relief Fund

**Arizona Form
340**

Phone Numbers

For more information or help, call one of the numbers listed below.

Phoenix	(602) 255-3381
From area codes 520 and 928, toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256

For tax rulings, tax procedures, tax forms and instructions, and other tax information, access our home page at www.azdor.gov.

For more information about the Military Family Relief Fund, contact the Arizona Department of Veterans' Services at www.azdvs.gov.

General Instructions

For taxable years 2008 through 2018, Arizona law allows a credit for cash donations made to the Military Family Relief Fund. If your donation qualifies for the credit, your credit will be the smaller of 1 through 4 below.

1. The amount you donated to the fund during the taxable year.
2. If you are a single taxpayer or a head of household, \$200.
3. If you are married filing a joint return, \$400. If you are filing separate returns you each may claim only 1/2 of the credit that would have been allowed on a joint return (up to a maximum of \$200 each).
4. Your tax liability for the taxable year.

There is no carry forward for this credit. You must use this credit on the tax return filed for the taxable year for which you made your donation.

This credit is available only to individuals. Corporations may not claim this credit. A partnership may not pass the credit through to its partners. An S corporation may not pass the credit through to its shareholders.

You cannot claim both a tax credit and an itemized deduction for your donation.

Before you claim this credit, you must have received a receipt from the Arizona Department of Veterans' Services. Your receipt must show **all** of the following:

- Your full name.
- Your address.
- The last four digits of your SSN.
- The amount you donated.
- Your donation qualifies for the credit.

Military Family Relief Fund

The Arizona Department of Veterans' Services administers the Military Family Relief Fund. The fund helps service members and their families faced with unforeseen expenses when a loved one becomes a casualty of war. Your donations to the fund may qualify for this income tax credit. Donations to the fund will qualify for the credit if the total amount donated to the fund during the calendar year has not exceeded one million dollars.

Donations made to the fund once the total donations for the calendar year reach one million dollars will not qualify for the credit. The determination of whether a donation will qualify for the credit is made on a first come, first served basis.

The Arizona Department of Veterans' Services will provide you with a receipt that will let you know if your donation qualifies for the credit. The Arizona Department of Veterans' Services will also send a copy of that receipt to the Arizona Department of Revenue.

Line-by-Line Instructions

Line 1 -

To claim this credit, you must have received a receipt from the Arizona Department of Veterans' Services that indicates that your donation qualifies for the credit. Answer the question on line 1. If your answer to this question is "No", STOP, you do not qualify for the credit. If your answer to this question is "Yes", complete lines 2 through 4.

Line 2 -

Enter the amount of qualified donations that you made to the Military Family Relief Fund during the taxable year. To be a qualified donation, the Arizona Department of Veterans' Services must have issued you a receipt that shows that the donation qualifies for the credit.

Line 3 -

Single taxpayers and taxpayers filing as head of household, enter \$200. Married taxpayers enter \$400.

Line 4 -

Enter the smaller of line 2 or line 3. If you are married filing a separate return, enter 1/2 of the smaller of line 2 or line 3. If you are filing separate returns you each may claim only 1/2 of the credit that would have been allowed on a joint return (up to a maximum of \$200 each).

Also, enter this amount on Arizona Form 301, Part I, line 23.