

military service, the service member must have been discharged under honorable conditions. The assistance shall be based on financial need up to twenty thousand dollars per family.

Donations deposited into the post-9/11 veterans subaccount will be used to provide financial assistance. The service member of an applying family must have been deceased, wounded or injured or become seriously ill after September 11, 2001, been deployed from a military base in this state, claimed this state as the service member's home of record, or been a member of the Arizona National Guard at the time of deployment. If discharged from military service, the service member must have been discharged under honorable conditions. The assistance shall be based on financial need up to twenty thousand dollars per family.

Your donations may qualify for this income tax credit. Donations will qualify for the credit if the total amount donated during the calendar year has not exceeded one million dollars.

Donations made 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 by the ADVS.

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

Line-by-Line Instructions

Enter your name and SSN as shown on Arizona Forms 140, 140PY, 140NR, or 140X.

All returns, statements, and other documents filed with the department require a taxpayer identification number (TIN). The TIN for an individual is the taxpayer's SSN or an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN). Taxpayers that fail to include their identification number may be subject to a penalty.

Line 1

To claim this credit, you must have received a receipt from the ADVS 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 6.

Line 2

Enter the amount of qualified donations that you (and if married, your spouse) made to the pre-9/11 veterans subaccount during 2024.

Line 3

Enter the amount of qualified donations that you (and if married, your spouse) made to the post-9/11 veterans subaccount during 2024.

Line 4

Enter the total qualified donations you (and if married, your spouse) made during 2024. Add lines 2 and 3. Enter the total.

Line 5

Single taxpayers or head of household, enter \$200. Married taxpayers filing a joint return, enter \$400. Married taxpayers filing a separate return, enter \$200.

Line 6

Current year's credit before tax: Enter the smaller of line 4 or 5. If you and your spouse 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 1, line 15, columns (a) and (c).