

When Should I Make My Contribution?

The timing of your contribution affects the tax year for which the credit may be claimed.

CONTRIBUTION TIMING

1



During the Calendar Year

Under current Arizona rules, an eligible individual STO contribution made during the calendar year may generally be claimed for that same tax year.

2



January 1 to the Filing Deadline

A qualifying contribution made between January 1 and the applicable April tax-filing deadline may generally be claimed for the current tax year.

3



Or for the Prior Tax Year

That same January 1 to filing-deadline contribution may generally be claimed for the immediately preceding tax year, depending on the taxpayer's election and applicable requirements.

A contribution may be claimed for only one tax year.

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