

Tax Credit Eligible Expenditures Character Education Programs

- Donations made in support of character education programs may also be tax credit eligible.
- To qualify for the tax credit, the character education program must include instruction in the definition and application of at least six of the following character traits: truthfulness, responsibility, compassion, diligence, sincerity, trustworthiness, respect, attentiveness, obedience, orderliness, forgiveness, virtue, fairness, caring, citizenship and integrity.
- The programs must involve the use of activities, discussions, and visual media or oral presentations, which illustrate and reinforce application of the character traits.
- Sites will be asked to identify which traits are covered in the program instruction and application.
- Note the covered traits on the Notes/PR Notes tab of requisitions.

Source: Office of Economic Research & Analysis, Arizona Department of Revenue “Guidelines for the Public School Extracurricular Activity (ECA) Tax Credit”, January 2018.