

# Process to Claim Donation to Charities for 2020 Tax Year

4.06.21

The Arizona Department of Revenue (ADOR) advises taxpayers they have until May 17 to make donations to qualifying charitable organizations to claim the tax credits on their 2020 individual income tax return.

**Qualifying Charitable Organizations and Qualifying Foster Care Charitable Organizations**

Arizona provides two separate tax credits for individuals who make contributions to charitable organizations: one for donations to **Qualifying Charitable Organizations (QCO)** and the second for donations to **Qualifying Foster Care Charitable Organizations (QFCO)**.

ADOR assigns a five (5) digit code to identify each QCO (claimed on Form 321) and QFCO (claimed on Form 352) for Arizona tax credit purposes.  The credit form is included with the Arizona income tax return when filed. Taxpayers **must** use each certified charity’s assigned code to claim the tax credit for contributions to QCOs or QFCOs.

The department provides the [lists](https://azdor.gov/tax-credits/contributions-qcos-and-qfcos?utm_medium=email&utm_source=govdelivery) of certified charities and assigned code for each organization. A taxpayer can **only** claim a tax credit for donations made to **certified** charities.

The lists of the certified charities on azdor.gov displays the certified charities for that year.

* For donations made in 2020 - use the 2020 list.
* For donations made from January 1, 2021 to May 17, 2021 - use the 2021 list.

There are separate lists for QCOs and QFCOs, and they are claimed on different forms; QCO (claimed on Form 321) and QFCO (claimed on Form 352). Taxpayers should verify they are using the correct list as they are separated into two columns.

If a taxpayer donates to an organization between January 1 and May 17, 2021, the organization **must** be on the 2021 list to claim the 2020 tax return.

QCOs are currently going through the recertification process for 2021 contributions, and **not all 2020 certified QCOs are certified for 2021**. ADOR is actively working with organizations to update their information and certify them as soon as possible. During filing season, ADOR publishes a revised list at the end of each week. Be sure your software is up-to-date before filing to ensure you have the most updated information.

For more information on charitable tax credits in the state, what forms to use, and to confirm certified charities, see[**https://azdor.gov/tax-credits/contributions-qcos-and-qfcos**](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDEsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMTA0MDYuMzgzMjUwNzEiLCJ1cmwiOiJodHRwczovL2F6ZG9yLmdvdi90YXgtY3JlZGl0cy9jb250cmlidXRpb25zLXFjb3MtYW5kLXFmY29zP3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.5A55bosbfom0nAsAzB4IN-WCqoR2yj3rhHCtENl_9Ek/s/565552390/br/101562508575-l)**.**