

# STATE OF ARIZONA



## Declaration of the State Comptroller

**The State of Arizona is a qualifying organization for the purpose of charitable contributions.**

Section 170(c)(1) of the Internal Revenue Code, when defining charitable contributions includes contributions to

*"[a] State, a possession of the United States, or any political subdivision of any of the foregoing...if such gift is made for exclusively public purposes."*

A.R.S. § 43-1042.A. permits taxpayers to

*"take the amount of itemized deductions allowable for the taxable year pursuant to [the relevant sections of the Internal Revenue Code]."*

This document may be provided to any individual or organization interested in making a contribution to the State of Arizona, its agencies or components to support a public purpose. Although it is not the function of the State to give legal or tax advice, a donation made to the State of Arizona to support a public purpose may qualify as a deduction in determining the donor's Federal and Arizona taxable income. Donors should consult with their legal and/or tax advisors for guidance concerning the deductibility of their contributions.

We greatly appreciate the support and cooperation of individuals and organizations committed to assisting the State of Arizona, its agencies and components in carrying out their public responsibilities.

A handwritten signature in black ink, appearing to read "Ashley Ruiz", with a long, sweeping underline.

Ashley Ruiz  
State Comptroller