

Subject 508

Political Contributions Credit

This credit provides for an individual income tax credit of up to \$50 per taxpayer (\$100 for a joint return) for cash contributions made by the taxpayer in a taxable year to one or more of the following:

1. A candidate seeking nomination or election to a public office or to the candidate's campaign committee; or
2. An approved political action committee; or
3. An organized political party.

For the purposes of this credit, "Public Office" means any office created by or under the authority of the laws of the State of Arkansas, or of a subdivision thereof, that is filled by the voters. Examples include state, city, county, school districts, etc. **The credit does not apply to contributions made to candidates for federal offices.** Taxpayers claiming the credit must complete Form **AR1000TC** and attach it to your return. Contributions taken on a tax return must be made by April 15 of the following year.