

## 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.