Emergency Procedures for Refunding Fees forfeited as a result of COVID19 Closures:

Per the State of Arizona Department of Revenue Tax Credit Guidelines for SY 19-20, tax credit donations are deemed non-refundable. However, due to the school closures related to COVID-19, many student-related travel and other events were cancelled.

The result of the cancellations left families who paid fees for their student(s) to participate in extra-curricular activities to be out the cost of those activities. In addition, high school seniors who will be graduating will not have an opportunity to benefit from any unspent fees.

Therefore, for the limited time period described below, the District will consider refund requests for certain activity fees forfeited as a direct result of the COVID19 pandemic.

This temporary regulation provides guidance to donors and to District staff concerning COVID19-related refund requests.

Refund Requests

A. Refund requests for the 19-20 school year shall be in writing and emailed or mailed to the attention of the School’s Principal no later than June 30, 2020.

B. The written request shall state:
   1) Name, mailing address, phone number and email address, if available, of donor;
   2) Amount and designation of original donation;
   3) Provide documentation of cancellation notices, etc., concerning cancelled trips or activities for which the donated funds were intended;
   4) Provide a brief statement of losses incurred by the COVID19 cancellation;
   5) Dollar amount of refund requested;
   6) Signature;
   7) Date of request.
For the duration of this temporary regulation, the School Site Council may approve the issuance of a refund of fees associated with cancelled activities directly related to COVID19 to the extent of the school’s available fund balance in the related activity or in undesignated. This may also include consideration of requests made by or on behalf of graduating high school seniors who will not be able to utilize these funds, to recoup monies paid, as follows:

A. **Refund of Fees for Student Travel/Events cancelled due to COVID19 -- Funding source: Student Activities Fund 850**

The student club must vote to approve the issuance of a refund associated with cancelled activities directly related to COVID-19 to the extent of the club’s available fund balance.

B. **Refund of Fees for Student Travel/Events cancelled due to COVID19 -- Funding source: Auxiliary Fund 525 and/or Gifts & Donations Fund 530**

The principal has the authority to approve the issuance of a refund associated with cancelled activities directly related to COVID-19 to the extent of the school’s available fund balance.

C. **Refund of Fees for Student Travel/Events cancelled due to COVID19 -- Funding source: Tax Credit Fund 526**

If a school raised only enough tax credit donations to cover a payment to a travel vendor and has postponed or cancelled the trip, and there are no excess funds on hand and available to issue any refunds from the original account, for the duration of this temporary regulation, the site council may issue refunds from the school’s undesignated tax credit accounts, if available.

Refund Requests

Refund requests must be submitted in writing no later than **June 30, 2020** and directed to the school’s Principal. The Principal (or designee) will route
requests to the appropriate approver based on funding source. Site councils, student clubs or the Principal must make a determination and notify the donor within 30 calendar days of the receipt of the written request. Payments will be processed immediately following the determination. **This Regulation will expire October 31, 2020.**

| Arizona Department of Revenue Tax Credit Guidelines | Individuals receiving refunds bear sole responsibility for accurate reporting of tax credit donations. The State of Arizona Department of Revenue Tax Credit Guidelines are available at: [https://azdor.gov/sites/default/files/media/PUBLICATION_guideline-public-school-ECA-tax-credit.pdf](https://azdor.gov/sites/default/files/media/PUBLICATION_guideline-public-school-ECA-tax-credit.pdf) |

Reviewed: November 4, 2011 [Friday Report]
Adopted: June 4, 2020 [SLT Review]
Expires: October 31, 2020

Cross Ref:
**JQ – Student Fees (Tax Credits), Fines and Charges**