

## **Arizona Tuition Tax Credit Scholarships**

Arizona is a national leader and offers more options for families looking to select the right educational environment for their child than any other state in the country.

Many families don't realize that a private school education in Arizona can actually be very affordable. Tax credit scholarship programs give families with limited financial means the ability to enroll their children in the private school that works for their child and meets their unique needs.

Currently, Arizona has FOUR private school tax credit opportunities available. Children may qualify for one, or even all four programs.

### **Option 1: Individual Tax Credit**

The Individual or Original Tuition Tax Credit Program allows any Arizona taxpayer to redirect a portion or all of their state tax liability to a School Tuition Organization (STO) and receive a 100% dollar-for-dollar tax credit for their contribution. STOs are non-profit organizations that are certified to receive the tax credit contributions and in turn are able to provide scholarships to Arizona students.

This is a dollar-for-dollar tax credit, costing the taxpayer nothing to contribute. This is simply an opportunity to redirect the money that they would be paying anyway. For tax year 2019, an individual can contribute up to \$569 and a married couple filing jointly can contribute up to \$1,138.

All Arizona children qualify for this scholarship program!

### **Option 2: Individual PLUS Tax Credit**

Arizona taxpayers with state tax liability that is greater than the maximum amount above can participate in the PLUS or Switcher Tuition Tax Credit Program. For tax year 2019, an individual can contribute an additional \$566 and a married couple filing jointly can contribute an additional \$1,131. This means that between both programs, individual taxpayers can contribute up to \$1,135 and married couples filing jointly can contribute up to \$2,269.

This program is specifically for preschool children with disabilities, students who are entering kindergarten, or students leaving an Arizona public school and choosing to attend a private school.

Many STOs even allow donors to these two programs to specify a student name



or private school that they would like to assist with their contribution. This allows parents who are interested in receiving scholarships for their children the ability to promote the tax credit to friends and family and encourage them to participate.

### **Option 3: Corporate Tax Credit (Original)**

The Corporate Tuition Tax Credit Program allows certain Arizona businesses to redirect a portion or all of their state corporate tax liability to a School Tuition Organization (STO) and receive a 100% dollar-for-dollar tax credit for their contribution.

The Corporate Tuition Tax Credit Program raised over \$106M dollars this year and provides scholarships specifically for students in middle and lower-middle income households.

### **Option 4: Lexie's Law**

Similar to the Corporate Tuition Tax Credit above, Lexie's Law or the Disabled and Displaced Tuition Tax Credit Program allows certain Arizona businesses to redirect a portion or all of their state corporate tax liability to a School Tuition Organization (STO) and receive a 100% dollar-for-dollar tax credit for their Contribution.

This program is capped at \$5,000,000 a year and serves special needs students in preschool through 12th grade. Additionally, students (K-12) who have been in the Arizona foster care system are also eligible.

Thousands of Arizona children are benefiting from Arizona's tuition tax credit programs as they attend the private school that works for them.

**You can learn more and find out how to apply for these scholarships by visiting Arizona School Tuition Organization Association ([www.astoa.com](http://www.astoa.com))**





