

Corporate Donation Request Form

Please return completed form to APSTO
NO LATER THAN JUNE 30TH
 EMAIL info@APSTO.org FAX 480-256-1002

2025/2026 STATEWIDE DONATION CAP
 Corporate Low-Income Credit: \$135 Million
 Corporate Disabled-Displaced Credit: \$6 Million

DONOR INFORMATION

Corporation Name _____
 Street _____
 City _____ State _____ Zip Code _____
 Phone _____ Fax _____
 Primary Contact _____ Title _____
 Primary Contact Email Address _____
 Secondary Contact _____ Title _____
 Secondary Contact Email Address _____

CORPORATION TYPE

Corporation Type (Check One) C Corp S Corp LLC filing as an S-Corp
 Tax Credit (Check One) Low Income (A.R.S. § 43-1183) Disabled/Displaced (A.R.S. § 43-1184)
 Corporate EIN Number _____
 NAIC Number for Insurance Companies _____
 Company Name and EIN of Parent S Corporation, if contributing company is a qualified Subchapter S Subsidiary

DONATION INFORMATION

Donation Amount \$ _____
 School Recommendation(s) (optional) _____
 May we share your donation with your recommended school? Yes No
 May we share your name and logo on our website Yes No

THE PROCESS:

1. Company submits Donation Request Form to APSTO
2. APSTO submits a Donation Approval Request to the Arizona Department of Revenue (ADOR)
3. Following ADOR's approval, the company has 20 days to make the credit donation or that amount will open back up to other donors (approval based on state caps)
4. Once APSTO receives the company's donation, a receipt will be issued to the company to claim the tax credit

ADOR's donation approval process opens each July 1st. Please return this completed form by the 30th of June for this opening approval cycle. Donation Request Forms may be accepted throughout the year as credit remains available under the ADOR's annual aggregate cap.



NOTICE: A school tuition organization cannot award, restrict or reserve scholarships solely on the basis of a donor's recommendation. A tax payer may not claim a tax credit if the taxpayer agrees to swap donations with another taxpayer or to benefit either tax payer's own dependent. A.R.S. 43-1603 (C)