Change lives without impacting your bottom line.

The Arizona Private School Tax Credit Program allows your company to donate up to 100% of what it owes in state taxes to APSTO and receive a **dollar-for-dollar tax** credit against its tax liability. APSTO turns your tax liability into tuition scholarships, providing much needed assistance for children attending private schools in Arizona.

Who Can Donate?

- C-Corporations
- S-Corporations or LLC's that file as S-Corporations
- Insurance Companies (that pay premium tax)

How Much Can We Donate?

C-Corporations may donate up to their state income tax liability for the given tax year, provided it does not exceed the annual statewide cap.

S-Corporations may donate up to up to their state income tax liability for the given tax year, with a minimum donation amount of $5,000 and then pass the tax credit on to it's shareholders.

If any corporation donates more than their tax liability, it can be carried forward for up to 5 years.

What is the Statewide Cap?

The statewide cap is set annually by the Arizona Department of Revenue (ADOR). The cap opens the first week of July and remains open until the cap is met. Corporations must apply for this program through a certified STO and approved on a first come, first serve basis. In previous years the cap has been met within minutes of the opening.

Visit APSTO.org to see the current year's caps and contact us to see if the cap has been met.

Who receives the Scholarships?

Scholarships are generated exclusively to benefit undeserved children (K-12, low income families (A.R.S. 43-1183) OR children with disabilities (physical, learning, or emotional) and children who are currently in AZ foster care (A.R.S 43-1184). **Corporations can chose to donate to either of these or may recommend their donation benefit a specific school(s).**

How Tax Credits Work

Scan this QR code with your cell phone camera to learn more.

Invest in the future.

Redirect Your Tax Dollars To Our Children.

APSTO

Arizona Private School Tuition Organization

6424 East Greenway Pkwy, Suite 100
Scottsdale, AZ 85254

P 480-256-1001 • **F** 480-256-1002

info@APSTO.org • www.APSTO.org

Arizona Private School Tuition Organization is a 501(c)(3) non-profit school tuition organization approved by the Arizona Department of Revenue to take private school tax credit donations. EIN 47-3027793

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)

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Your Corporation Can Make a Difference

The net cost to you is zero, but priceless to a child!

APSTO

Arizona Private School Tuition Organization

Corporate Scholarship Tax Credit Program

How It Works

1. Decide how much you will donate. Identify your company's corporate income tax liability and determine how much you would like to donate vs pay to the state this fiscal year.

2. Decide on your type of tax credit and if you would like to select a specific school(s).

3. Submit your Donation Request Form to APSTO.

4. APSTO submits a Donation Approval Request to the Arizona Department of Revenue (ADOR).

5. 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).

6. Once APSTO receives the company's donation, **a receipt will be issued to the company to claim the tax credit.**

7. Claim your tax credit. Take your **dollar-for-dollar** credit on your Arizona state taxes.

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.

Scan here to complete your donation request online

Donation Request Form

DONOR INFORMATION

Corporation Name _____

Street _____

City _____

State _____ Zip Code _____

Phone _____

Fax _____

Primary Contact

Name _____

Title _____

Email _____

Secondary Contact

Name _____

Title _____

Email _____

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

For more information about this program, please visit us at APSTO.org or give us a call 480-256-1001

Please return completed form to APSTO at
EMAIL: info@APSTO.org or FAX: 480-256-1002
Or Submit your request online at APSTO.org