

Corporate Donation Request Form

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

2026/2027 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)