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

Corporate Donation Request Form

Please return completed form to APSTO
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 recomended 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)