



TAX CREDITS: HOW IT WORKS

Would you like to empower an Arizona student to receive a great private Christian education? The Private School Tuition Tax Credit allows you to give to AZTO and receive a dollar-for-dollar tax credit against your Arizona Income Taxes. AZTO then issues tuition awards to eligible students attending one of AZTO's participating schools. For complete details, visit www.azto.org.



Two Credits for Arizona Taxpayers

Original Tuition Tax Credit Program (ARS 43-1089):

- The Original Credit was signed into law in 1997.
- The 2024 contribution limits are \$1,459 for those filing married jointly and \$731 for individuals.
- Arizona Form 323 is used to claim this credit.
- All K-12 applicants attending one of AZTO's participating schools are eligible.

PLUS (Private Learning Uplifting Students) Tuition Tax Credit Program (ARS 43-1089.03):

- The PLUS/Overflow Credit was signed into law in 2012.
- The 2024 credit limits are \$1,451 for those that file married jointly and \$728 for individuals.
- You may give to the PLUS Credit Program only after you have met the maximum donation amount for the Original Credit Program.
- Arizona Form 348 is used to claim this credit.
- Eligibility is specific for the following student groups: Kindergarteners, Most Newly Enrolled Students, Former ESA Recipients, Military Dependents, Prior PLUS or Corporate Credit Recipients.

Tuition Tax Credits	2024 Original Credit	2024 PLUS Credit	2024 Credits Total
Married Jointly	\$1,459	\$1,451	\$2,910
Individual	\$731	\$728	\$1,459
Tax Forms	323/301	348/301	323/348/301

Tax year 2024 contributions must be postmarked or received online by April 15th, 2025.



ABOUT AZTO

Here at Arizona Tuition Organization (AZTO), our mission is simple, to make Christian Education affordable and accessible so that participating students can impact the world. AZTO is a state certified 501c(3) School Tuition Organization (STO) that focuses on supporting Christian Education in Arizona. Since 2004, AZTO has issued over \$36 Million in tuition awards to students attending our partner schools through Arizona's Private School Tuition Tax Credit Program. AZTO distributes approximately 92% of all donations. Currently, AZTO focuses on seven participating schools in order to provide quality service to the partnering schools and their families. AZTO proudly partners with the following schools:

- Dream City Christian School
- Flagstaff Christian School
- North Valley Christian Academy
- Northwest Christian School
- Paradise Valley Christian Preparatory
- Scottsdale Christian Academy
- Trinity Christian School, Prescott



Recommendations

AZTO welcomes donor recommendations, as we feel those in the community offer an added layer of input regarding deserving students and need for tuition assistance. You may recommend a specific student or school. The final determination in granting an award is in AZTO's complete and sole discretion as regulated by the Arizona Department of Revenue.



CONTACT INFO

Arizona Tuition Organization, Inc.
PO Box 29661, Dept. 2003, Phoenix, AZ 85038-9661

Phone: 602-295-3033
Email: admin@azto.org • Website: www.azto.org



Credit card donations
are welcome at www.azto.org.



Arizona Tuition Organization



2024 TAX YEAR

DONATION FORM

2024 DONATION FORM

BY PERSONAL CHECK

(For Credit Card Donations, go to www.azto.org)



Arizona Tuition Organization

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PHOENIX, AZ 85038-9661
PHONE: 602.295.3033
www.azto.org



1. DONOR INFORMATION

Last _____ First _____ M.I. _____ Spouse (if filing jointly) _____ M.I. _____

Street _____

City/State/Zip _____ Phone _____

Email _____ First Time AZTO Donor

Tax Filing Status

Married Filing Jointly OR Individual, Married Filing Separate, or Head of Household

Previous Donation to a School Tuition Organization

I have already contributed \$ _____ to AZTO or another School Tuition Organization for the 2024 tax year.
(This does not include any tax credit donations to a public school.)



2. DONOR RECOMMENDATION

I would like to make a donation to the General Scholarship fund for any qualified student.
 I would like to recommend that my donation be considered for an award to a specific student or siblings at a participating school, or a specific school without a student recommendation.

Student's Name or Siblings (Original Tax Credit) _____

Student's Name or Siblings (PLUS Tax Credit) _____
(see reverse side for eligibility)

Participating Qualified Schools:

- Dream City Christian School Northwest Christian School Scottsdale Christian Academy
- Flagstaff Christian School Paradise Valley Christian Preparatory Trinity Christian School, Prescott
- North Valley Christian Academy



3. ADDING UP THE CREDITS

Original Tax Credit Donation \$ _____

PLUS Tax Credit Donation \$ _____

TOTAL DONATION (Original + PLUS) = \$ _____
Amount Enclosed

\$1,459: maximum AZ Original Tax Credit for a married couple.
\$731: maximum AZ Original Tax Credit for a single taxpayer.

\$1,451: maximum AZ PLUS Tax Credit for a married couple.
\$728: maximum AZ PLUS Tax Credit for a single taxpayer.

\$2,910: maximum combined AZ tax credits for a married couple.
\$1,459: maximum combined AZ tax credits for a single taxpayer.



4. SIGNATURE OF DONOR

You agree to the following when donating to AZTO: 1) This donation is for the 2024 Tax Year only. 2) Arizona statute prohibits recommending the donor's student as a potential scholarship recipient. 3) Notice: A School Tuition Organization cannot award, restrict or reserve scholarships solely on the basis of donor recommendation. A taxpayer may not claim a tax credit if the taxpayer agrees to swap donations with another taxpayer to benefit either taxpayer's own dependent. 4) Final decisions to award scholarships are at the complete and sole discretion of AZTO. 5) A donation to AZTO must be postmarked by April 15th, 2025 to receive a tax credit for the 2024 tax year. 6) Donations to AZTO are pursuant to ARS Sections 43-1089 and 43-1089.03. 7) Please make personal check payable to AZTO or Arizona Tuition Organization.

(X) _____ (Signature Required)