

# PRE-K STUDENTS and TAX CREDITS for KINDERGARTEN 2021-2022



## Arizona Tuition Organization

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 \$25 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. This brochure is designed as a program overview. Please visit [azto.org](http://azto.org) for full program details.

*Do you want your student to attend a  
Private Christian School for kindergarten?*

*If so, AZTO can help.*



### Applying

- Thousands of Arizona families, just like yours, have been using the Private School Tuition Tax Credit Program to make a Christian Education available for their students. We encourage you to learn more about AZTO and apply today for your child.
- **Pre-K students** may participate in the tax credit program **up to one school year prior to their kindergarten attendance.**
- AZTO invites you to Pre-Apply for your student at [azto.org](http://azto.org), if prior to the opening of the 2021-2022 AZTO Application. After March 18th, please complete AZTO's 2021-2022 Application for the coming school year.

**TO APPLY,  
GO TO  
AZTO.ORG**

## How it Works

- You can promote the tax credit program to your family, friends, and anyone who pays Arizona income taxes. Personal letters or social media can help you in promoting the program. More ideas, sample letters, a video, and a Facebook link can be found at azto.org.
- The taxpayer may make a recommended donation to AZTO, suggesting your student for a tuition award. Donations are accepted online at azto.org or by mail with a Donation Form.
- As AZTO receives tax credit contributions recommending your Pre-K student, the pending award will be held at AZTO for your student's kindergarten school year.
- Once AZTO approves the recommended award, it will be issued to your student's school at the first award cycle for your child's kindergarten school year. Your student must have an approved 2021-2022 AZTO Application on file. Then, the award is typically issued in July.

## Eligibility and Restrictions

- Kindergarten students are eligible for both the Original and PLUS/Overflow Credit Programs.
- Restrictions apply to kindergarten students that are NOT age 5 by January 1st of their kindergarten year, high income households, and ESA recipients.
- Donation Swapping is strictly prohibited. Also, parents may not make a recommended donation on behalf of their own student.

Tuition Tax Credits	2020 Original Credit	2020 PLUS Credit	2020 Credits Total
Married Jointly	\$1,186	\$1,179	\$2,365
Individual	\$593	\$590	\$1,183



## Contribution Information

- Arizona allows taxpayers to make dollar-for-dollar tax credit donations to AZTO to benefit students.
- AZTO accepts donor recommendations. However, AZTO maintains complete and sole discretion in allocating awards. All tax credit donations are confidential.
- Donors use their AZTO receipt to claim the credit when filing their annual Arizona income taxes.
- For tax year 2020, the giving deadline is April 15th, 2021.

**“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.”**