

# 2021-2022 STUDENT APPLICANT GUIDE



## 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.

### AZTO's Participating Schools

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

### Applying

- AZTO invites you to apply for your student at [azto.org](http://azto.org). You will be asked to create a Student Portal account for your family. You then may apply for one or more of your students. The online application is valid for both the Individual and Corporate Credit Programs. All participating students must apply each school year.
- AZTO's 2021-2022 Application becomes available on March 18th. We recommend applying before the start of the school year to be eligible for AZTO's largest award cycles. AZTO accepts applications through the end of February for the current school year. An approved application must be on file prior to the release of any tuition awards.
- If your new 2021-2022 Kindergarten or Transfer student will be participating with donor recommendations prior to March 18th, please complete AZTO's Pre-Application to register your student with AZTO. Creating a Student Portal is not necessary to Pre-Apply. After March 18th, please complete the 2021-2022 AZTO Application to be approved for participation in the coming school year.



AZTO has allowed our children to attend the Christian school that we otherwise could not afford. We are so thankful that our students can receive a quality Christian education that best suits their needs and prepares them to lead a life for Christ!

– Kirk V

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## How it Works

- Once your student's application has been approved by AZTO's board for participation in the tax credit programs, you are ready to spread the word.
- You can promote the tax credit program to your family and friends, or anyone who pays Arizona income taxes. Personal letters or using 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.
- Arizona Individual taxpayers 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.
- Once AZTO approves the recommended donation for your student, the award will be issued to the participating school at the next award cycle. Award details can be found in their Student Portal at azto.org.

## Timeline for Award Cycles

- Tuition Grants are defined as board approved tuition awards from donor recommendations. These awards are issued five times throughout the school year from the Individual Tuition Tax Credit Programs (Original & PLUS/Overflow).
- Tuition Scholarships are heavily focused on financial need, program eligibility, and special circumstances. Current school year scholarships are issued twice a year: Corporate Credit in September and Individual Credits in February.

AZTO's Award Cycles	Award Timing	Donation Deadlines
July Grant Awards*	Mid-July	June 30th
September Corporate Scholarship Awards**	End of September	August 31st
November Grant Awards*	Mid-November	October 31st
January Grant Awards*	Mid-January	December 31st
February Individual Scholarship Awards*	End of February	December 31st
March Grant Awards*	Mid-March	February 28th
May Grant Awards*	Mid-May	April 15th

\* Individual Programs: Original & PLUS/Overflow Credits

\*\* Corporate Program: Low-Income Corporate Credit

## Eligibility and Restrictions

- Original Credit Program is open to all K-12 students.
- PLUS/Overflow Credit Program is specific for the following student groups: Kindergarteners, Public/Charter School Transfer Students, Military Dependents, Prior Corporate Credit Recipients, and Prior PLUS Credit Recipients.
- Low-Income Corporate Credit Program mirrors the PLUS/Overflow requirements with an additional income qualifier. This program targets students with low to modest household income.
- Restrictions apply to high income households, early starting kindergarten students, and ESA recipients.
- Donation Swapping is strictly prohibited. Also, parents may not make a recommended donation on behalf of their own student.

## Contribution Information

- Arizona Individual Taxpayers may make a dollar-for-dollar tax credit donation to AZTO to benefit students. AZTO accepts donor recommendations. However, AZTO maintains complete and sole discretion in allocating awards. The giving deadline for tax year 2020 is April 15, 2021. If giving after this date, only tax year 2021 donations are accepted. The credit limit amounts increase annually based on an inflationary index. See azto.org for details.
- Arizona Businesses may also make a dollar-for-dollar tax credit contribution to AZTO. C-Corporations, S-Corporations, and Insurance Companies that pay Premium Taxes may participate in the Low-Income Corporate Tuition Tax Credit Program. Businesses may recommend a specific school but not individual students. For more information, see azto.org.

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
Tax Forms	323/301	348/301	323/348/301



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"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."