

# 2023-2024 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 \$35 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. Please visit [azto.org](http://azto.org) for full program details.



### Applying

- AZTO invites you to apply for your student at [azto.org](http://azto.org). Create a Student Portal account for your family. Then, 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 2023-2024 Application is available March 18, 2023 through February 28, 2024. We recommend applying before the start of the school year to be eligible for AZTO's largest award cycles.
- If your new 2024-2025 Kindergarten or Transfer student will be participating with donor recommendations prior to March 18, 2024, please complete AZTO's Pre-Apply to register your student. After this date, complete the new school year application.

### How it Works

- Once your student's application has been approved for participation, you are ready to spread the word. You may promote this program to your network of family and friends, anyone who pays Arizona income taxes.
- You can create a custom Family Landing Page on AZTO's Student Portal that can be shared via social media, text, or email. More resources, a recorded tax credit workshop, brochures, a promotion video, and a Facebook link may also be found at [azto.org](http://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](http://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 school at the next award cycle. Award details can be found in their Student Portal.

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## 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.
- Tuition Scholarships are heavily focused on financial need, program eligibility, and special circumstances. Current school year scholarships are issued twice a year.

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, Arizona Public/Charter School Transfer Students, Students homeschooled prior to enrolling, Out-of-State Students prior to enrolling, Students exiting the ESA Program, Military Dependents, Prior Corporate Credit Recipients, and Prior PLUS/Overflow 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 current ESA recipients. A student may participate with ESA or AZTO sholarships, but NOT both during the same school year.
- Donation Swapping is strictly prohibited. Also, parents may not make a recommended donation on behalf of their own student.



Tuition Tax Credits	2023 Original Credit	2023 PLUS Credit	2023 Credits Total
Married Jointly	\$1,308	\$1,301	\$2,609
Individual	\$655	\$652	\$1,307
Tax Forms	323/301	348/301	323/348/301

## Contribution Information

- Arizona Individual Taxpayers may make dollar-for-dollar tax credit donations to AZTO with student recommendations. However, AZTO maintains complete and sole discretion in allocating awards. The giving deadline for tax year 2023 is April 15, 2024. The credit limit amounts increase annually.
- Arizona businesses may also make dollar-for-dollar tax credit contributions to AZTO. Eligible businesses include C or S Corporations, most LLCs, and Insurance Companies. The Low-Income Corporate Tuition Tax Credit Program targets students from low to modest income households.

## AZTO's Participating 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

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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.”