TURN YOUR CORPORATE ARIZONA STATE TAX LIABILITY INTO AN INVESTMENT IN CHRISTIAN EDUCATION



BACKGROUND

You can turn your company's state tax liability into a dollar-for-dollar tax credit for Christian education. The

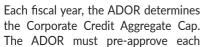
following types of businesses may participate in the Corporate Tuition Tax Credit Program

- C-Corporations
- S-Corporations
- LLC's that file as S-Corporations
- Insurance Companies that pay Premium Taxes

You may recommend a specific school or leave your recommendation open to our general scholarship fund for all of our participating schools. In either case, AZTO will select students in need that meet a state-defined low-income threshold.

Get started by determining the corporation's tax liability for the current year, deciding how much to donate, and completing the Corporate Donation Form Request (reverse side of this form).

TIMING



corporate donation request to monitor the annual cap. The ADOR opens the approval process for each fiscal year on July 1st. The vast majority of applications are submitted at this time. However, the annual cap has not been immediately met in recent years on the initial July 1st date, and additional applications have been approved, thereafter. AZTO continues to accept applications until the annual cap is met.



APPLYING, DONATING AND CLAIMING THE CREDIT

Your business sends AZTO a completed "Corporate Donation Form Request" (see the reverse side of this flyer). AZTO then submits it to the Arizona Department of Revenue (ADOR).

- The ADOR has 20 days to approve or deny the request based upon the annual cap limit.
- If approved, the business then has 20 days to make the donation to AZTO.
- AZTO issues a receipt to the corporate donor to claim the corporate credit.

The credit is to be claimed in the tax year in which the contribution is given, yet any unused credit may be carried over up to five additional years. Arizona Form 335 is used to claim the credit. (Note that the minimum donation is \$5,000.)



AZ LAW SINCE 2006

This Arizona program was originally approved in 2006. The specific laws are ARS 43-1183 & 43-1089.04. For more detailed information, please see www. azdor.gov.



ABOUT AZTO

Arizona Tuition Organization (AZTO) has been supporting students with Arizona's tax credit programs to receive a quality

Christian Education since 2004. It is our mission to make Christian Education affordable and accessible for Arizona's students

Contact Information

Arizona Tuition Organization (AZTO) PO Box 11900 Prescott, AZ 86304

Lara Roehr, Executive Director 602-295-3033 and admin@azto.org



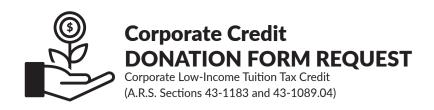


Arizona Tuition Organization



ARIZONA'S CORPORATE
TUITION TAX CREDIT
PROGRAM

CORPORATE DONATION FORM





DONOR INFORMATION

Name of Corporation		
Street		
City	State	Zip
Phone	Fax	
Primary Contact	Title	•
Primary Email		
Secondary Contact		
Secondary Email Corporation Type (select one)	□ C Corp □ S Corp □ LLC that f	iles as an S-Corp
Corporate EIN Number	NAIC Number for Insura	ance Companies
Company Name and EIN of Parent	S Corporation, if contributing company is a qua	lified Subchapter S Subsidiary
NATION INFORMATION		
Amount Corporation is Requ	esting to Donate: \$	
Optional School Recommend	ation	
Dream City Christian School Flagstaff Christian School North Valley Christian Academy	Northwest Christian SchoolParadise Valley Christian Preparatory	Scottsdale Christian AcademyTrinity Christian School, Presco

Timing and Submitting This Form

Arizona Department of Revenue's donation application process opens each July 1st. Please return this completed form by June 15th for this opening approval cycle. Donation Form Requests may be accepted throughout the year as credit remains available under the ADOR's annual aggregate cap. Please return this form to AZTO by email to admin@azto.org, or by mail to the address on this form.