

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 2025 contribution limits are \$1,535 for those filing married jointly and \$769 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 2025 credit limits are \$1,527 for those that file married jointly and \$766 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	2025 Original Credit	2025 PLUS Credit	2025 Credits Total
Married Jointly	\$1,535	\$1,527	\$3,062
Individual	\$769	\$766	\$1,535
Tax Forms	323/301	348/301	323/348/301



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 \$38 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

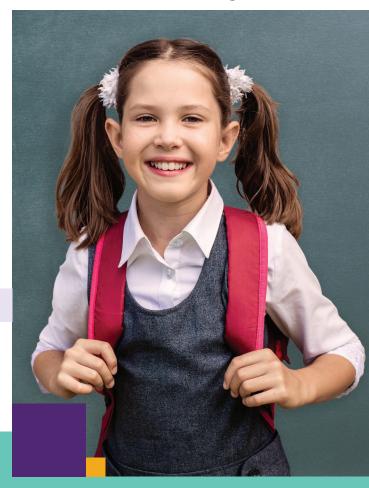
Phone: 602-295-3033

Email: admin@azto.org • Website: www.azto.org





Arizona Tuition Organization



2025 TAXYEAR

DONATION FORM

2025 DONATION FORM

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



PO BOX 29661, DEPT 2003 PHOENIX, AZ 85038-9661 PHONE: 602.295.3033 www.azto.org

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1. DONOR INFORMATION

Last	First	M.I. Spouse (if filing jointly) M.I.
Street		
City/State/Zip		Phone 77TO Donor
Email		
<u>Tax Filing Status</u> ☐ Married Filing Jointly OR	Individual, Married Filing	☐ Individual, Married Filing Separate, or Head of Household
Previous Donation to a School Tuition Organization I have already contributed \$to AZTO (This does not include any tax credit donations to a public s	evious Donation to a School Tuition Organization I have already contributed \$to AZTO or anot (This does not include any tax credit donations to a public school.)	<u>nization</u> to AZTO or another School Tuition Organization for the 2025 tax year. a public school.)
② 2. DONOR RECOMMENDATION	1ENDATION	
\textstack Noould like to make a donation to the General Scholarship fund for any qualified student. \textstack \text{Noould like to recommend that my donation be considered for an award to a specific stuctor a specific stucture a student recommendation.	General Scholarship fund for any onation be considered for an awa 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)	(Original Tax Credit)	
Student's Name or Siblings (PLUS Tax Credit)	PLUS Tax Credit)	
Participating Qualified Schools:	nools:	(see reverse side for eligibility)
☐ Dream City Christian School ☐ Flagstaff Christian School ☐ North Valley Christian Academy	☐ Northwest Christian School ☐ Paradise Valley Christian Preparatory	school Scottsdale Christian Academy ian Preparatory Trinity Christian School, Prescott
3. ADDING UP THE	THE CREDITS	
Original Tax Credit Donation	\$	\$1,535: maximum <u>AZ Original Tax Credit</u> for a married couple. \$769: maximum <u>AZ Original Tax Credit</u> for a single taxpayer.
+ PLUS Tax Credit Donation	₩	\$1,527: maximum <u>AZ PLUS Tax Credit</u> for a married couple. \$766: maximum <u>AZ PLUS Tax Credit</u> for a single taxpayer.
TOTAL DONATION (Original + PLUS)	= \$ Amount Enclosed	\$3,062: maximum combined AZ tax credits for a married couple. \$1,535: 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 2025 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, 2026 to receive a tax credit for the 2025 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.