

PRE-K STUDENTS and TAX CREDITS for KINDERGARTEN 2026-2027



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 \$40 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 for full program details.

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 apply for your student after February 1st with a 2026-2027 Application. If your student will be participating with donor recommendations prior to February 1st, please also register your student with AZTO's Pre-Apply.



*Do you want your student to attend a
Private Christian School for kindergarten?
If so, AZTO can help.*

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

How it Works

- The tax credit law allows you to promote this program to benefit your student's tuition to your network of family and friends, anyone who pays Arizona income taxes.
- You can create a custom Student Landing Page on AZTO's Student Portal that can be shared via text, social media or email. More resources, a recorded tax credit workshop, brochures, a whiteboard animation video, and a Facebook link may also 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 2026-2027 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	2025 Original Credit	2025 PLUS Credit	2025 Credits Total
Married Jointly	\$1,535	\$1,527	\$3,062
Individual	\$769	\$766	\$1,535



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 2025, the giving deadline is April 15th, 2026.

"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."