AZTO
Arizona Tuition Organization

2026-2027 STUDENT APPLICANT GUIDE

Arizona Tuition Organization (AZTO) is dedicated to making Christian education affordable and accessible so students can impact the world. AZTO is a 501(c)(3) School Tuition Organization providing tuition awards through Arizona's Private School Tuition Tax Credit Program. Please visit azto.org for full program details.

Applying

The application is available February 1, 2026 - January 15, 2027

- **Step 1: Watch our "How to Apply" Video**
  Scan the QR code to watch a short video that guides you through the application process, or visit our Family Resource page on our website.

- **Step 2: Prepare materials**
  Write a narrative about your child's achievements and your need for tuition assistance, calculate your gross annual income, and have PLUS verification ready to download.

- **Step 3: Create a student portal and apply at azto.org**
  Apply for your student at azto.org. Create one Student Portal account per family and submit applications for your students. The online application works for both the Individual and Corporate Credit Programs and must be completed each school year.

Next Steps

- **Learn**
  For details about the program, visit the Family Resource Page on our website and watch the Tax Credit Basics video.

- **Promote**
  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. Word-of-mouth is one of the best ways to share this information. You can also create a custom Family landing page in your student portal and share it via social media, text, or email.

- **Receive Recommended Donations**
  Arizona taxpayers can recommend your student for a tuition award by donating to AZTO online at azto.org or by mail with a Donation Form and check. Once approved, AZTO sends the award to the school during the next award cycle.

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

Types of Awards

- Original Credit Program is open to all K-12 students.

- PLUS/Overflow Credit Program is specific for the following student groups: Kindergartners, Arizona Public/Charter School Transfer Students, Students home schooled 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 benefits students with low to modest household income.

Timeline for Award Cycles

AZTO awards recommended funds four times a year. Low-income corporate scholarships are distributed in the fall, while general scholarships for Original and PLUS awards are issued in the spring. All scholarships are awarded based on financial need, program eligibility, and special circumstances.

AZTO's Award Cycles	Award Timing
Summer Awards	July
Low-income Corporate Scholarship Awards	September
Fall Awards	November
Winter Awards	January
General Scholarship for Original & PLUS Awards	February
Spring Awards	May

Restrictions

- A student may receive ESA or AZTO awards, but NOT both during the same school year. AZTO may hold tuition awards for a future school year when the student is no longer participating with ESA.

- Donation Swapping is strictly prohibited.

- Parents may not make a recommended donation on behalf of their own student.

For Donors

- 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 2025 is April 15, 2026. 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 benefits students from low to modest income households.

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