



Scholarship Info

(We encourage you to apply even if the deadline has passed.)

School Tuition Organization (STO)	Website	Applications for the 24-25 school year will be available
ACSTO	acsto.org	February 3
IBE	ibescholarships.org	February 1
Arizona Tuition Connection	arizonatuitionconnection.com	May 22
Arizona Tax Credit	aztxcr.org	March 16
Corporate Low-Income and Disabled/Displaced		
AAA	aaascholarships.org	March
School Choice Arizona	schoolchoicearizona.org	March 1
Arizona Leadership Foundation	arizonaleader.org	April 18 – June 15
T.O.P.S. for Kids	topsforkids.com	May 1
Empowerment Scholarship Account (ESA) Program*	azed.gov/esa	Available Year-Round

* An eligible household may not accept a tax credit scholarship for their student from more than one Scholarship Organization and/or from any other tax credit program for the same time period they have accepted an ESA scholarship.

Overflow Scholarship Eligibility

All students who have submitted a current Scholarship Application are eligible for Original Scholarships, however, only certain students also qualify for Overflow Scholarships. To qualify for Overflow, the student must meet one of the following criteria:

- The student attended an Arizona district or charter school for at least 90 days in the prior school year, then transferred to a private school.
- The student is currently enrolled in Kindergarten at a private school.
- The student is a dependent of a member of the U.S. Armed Forces who is stationed in Arizona under military orders.
- The student was homeschooled immediately prior to enrolling in a private school.
- The student moved to Arizona from out of state immediately prior to enrolling in a private school.
- The student participated in the ESA program and did not renew or accept the scholarship in order to accept STO scholarships.
- The student previously received an Overflow or Corporate Scholarship in a prior year, and has attended private school continuously since.

Low-Income Scholarship Eligibility

In order to be eligible, students must be enrolled in a Private School in grades K-12 or a preschooler with disabilities. If your household income is less than the listed amount (in red) for your household size, your student should meet this criteria.

FEDERAL REDUCED PRICE LUNCH GUIDELINES '23-'24 School Year		INCOME MAXIMUMS FOR AZ LOW-INCOME CORPORATE TAX CREDIT SCHOLARSHIPS
HOUSEHOLD SIZE	ANNUAL GROSS INCOME (185% of Poverty Level)	ANNUAL GROSS INCOME (185% of Amount in Column 2)
1	\$26,973	\$49,900
2	\$36,482	\$67,492
3	\$45,991	\$85,083
4	\$55,500	\$102,675
5	\$65,009	\$120,267
6	\$74,518	\$137,858
7	\$84,027	\$155,450
8	\$93,536	\$173,042
EACH ADDITIONAL PERSON	\$9,509	\$17,592

Qualified students must also meet one of the following requirements:

- The student attended an AZ district or charter school for at least 90 days (or one full semester) in the prior school year or the first full semester of the current school year, then transferred to a private school.
- The student is a preschooler with disabilities and is receiving services from a private school based on an MET or IEP they received from an Arizona public school.
- The student is currently enrolled in Kindergarten at a private school.
- The student is a dependent of a member of the US Armed Forces who is stationed in Arizona under military orders.
- The student was homeschooled immediately prior to enrolling in a private school.
- The student moved to Arizona from out of state immediately prior to enrolling in a private school.
- The student participated in the ESA program and did not renew or accept the scholarship in order to accept STO scholarships.
- The student previously received an Original, Overflow, or Low-Income Corporate Scholarship in a prior year, and has attended private school continuously since.

Disabled / Displaced Scholarship Eligibility

In order for a student to qualify, they must be enrolled in a private school in grades K-12 (or a preschooler with disabilities). Students must also meet one of the following requirements:

- K-12 students must have an MET, IEP, or 504 plan. Preschoolers with disabilities must have an MET or IEP and be attending a private school offering services that address the student's identified disabilities. All documentation must be from an Arizona public school.
- K-12 students currently or previously placed in the Arizona foster care system.

Tax Filing Status	Original	Overflow/PLUS/Switcher	Total Amount Donor May Contribute
Single – 2023	\$ 655	\$ 652	\$ 1307
Married – 2023	\$ 1308	\$ 1301	\$ 2609
Single – 2024	\$ 731	\$ 728	\$ 1459
Married – 2024	\$ 1459	\$ 1451	\$ 2910

Donor Info

(Donations must be postmarked or submitted online prior to midnight on Tax Day.)

How do I figure out my liability?

Since you can only claim a tax credit up to your state income tax liability, but no more than the maximum amounts allowed, knowing how to figure out that amount is important. The good news? It's much easier than you might think!

Take a look at your most recent Arizona tax return, and find your Form 140. On page 2, locate the line that says, "Balance of Tax." The amount on that line is your **tax liability** for that tax year. This is how much you are responsible for paying in Arizona taxes for that year—whether you pre-paid the full amount through your paycheck withholdings, or you still owe. This is *also* the amount that determines how much you can claim in tax credits for that particular tax year.

Don't forget, you can donate any time before you file your taxes (all the way up until Tax Day!), whichever comes first. This allows donors time to prepare their taxes, calculate their "Balance of Tax," then donate to ACSTO before filing their taxes! This way they know **exactly** what their total liability is so that they don't under-donate, but they also don't over-donate and create a carryover situation.