

Tax Credits for Contributions to Certified School Tuition Organization (STO)**A.R.S. § 43-1089 Individual Tuition Tax Credit Contribution**

Original and Switcher Individual Income Tax Credit Program (A.R.S. § 43-1604)

Arizona provides tax credits for contributions made to Certified School Tuition Organizations which provide scholarships to students enrolled in Arizona private schools. Credits are available for donations made by individual taxpayers and for donations made by corporate taxpayers.

Information for Individual Taxpayers

Two separate nonrefundable tax credits are available to individuals for contributions made to a Certified School Tuition Organization which provides scholarships for students enrolled in Arizona private schools. An individual who is a shareholder of an S corporation may also claim two separate nonrefundable credits for contributions made by the S corporation when the S corporation qualifies for a corporate credit and elects to pass the credit through to its individual shareholders.

Arizona tax forms you use to claim your tax credit:

Individual Original and Switcher Tax Credit for Contributions to an STO:

NOTE: You must have contributed the maximum dollar amount towards the Original Tax Credit in order to claim the Switcher tax credit.

- **323- AZ** form to claim the Individual Original Tax Credit.
- **348- AZ** form to claim the Individual Switcher Tax Credit.
- Additional forms are **30- AZ** form . Please refer to **140- AZ** form . Shorter forms do not have an option to claim tax credits.

These forms will ask you for the School Tuition Organization (STO), please list STO4KIDZ, 3241 E. Shea Blvd. #246, Phoenix, AZ 85028.

For addition information please visit our FAQ page at STO4KIDZ.org These tax forms are also available on the Arizona Department of Revenue website, please refer to: <https://azdor.gov/Forms>. and more information about this program you can refer to: https://azdor.gov/sites/default/files/media/PUBLICATION_2017_707.pdf

STO4KIDZ is a tax-exempt charitable organization pursuant to federal law, Section 501(c)(3). Federal I.D. Number 82-4886421.

Please consult your tax adviser.

NOTE: A school tuition organization cannot award, restrict, or reserve scholarships solely on the basis of a donor's 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. A.R.S. 43-1603 (C). Any designation of your own dependent as a potential recipient is prohibited.