4 Donation & Scholarship Types - 2017 / 2018

ORIGINAL

DONATION MAXIMUM

Married Filing Jointly: Single/Individual Taxpayer: \$546 / \$555

\$1,092 / \$1,110

STUDENTS ELIGIBLE

Those enrolled in grades K-12 in a qualified private school

OVERFLOW

DONATION MAXIMUM

Married Filing Jointly: Single/Individual Taxpayer: \$543 / \$552

\$1,085 / \$1,103

Note: Must donate max amount allowed to Original Program.

STUDENTS ELIGIBLE

Those who meet any **one** of the following:

- Public school transfer
- Kindergartner
- Preschooler in a program for students with disabilities (ages 3 & up)
- Dependant of U.S. Armed Forces member stationed in AZ
- Previous Overflow or Corporate Tax Credit Scholarship recipient who has continued to attend private school

funded by INDIVIDUAL

donations

\$2,177 / \$2,213 Single/Individual Taxpayer: \$1,089 / \$1,107

DISABLED/DISPLACED

DONATION MAXIMUM

No maximum for an individual corporation. *Cap for all corporations: \$5 million

STUDENTS ELIGIBLE

Those with an IEP, MET or 504 plan from an AZ public/charter school (current or expired)

OR

Those who have been in the AZ foster care system at some point

LOW-INCOME

DONATION MAXIMUM

No maximum for an individual corporation. *Cap for all corps: \$74.3 / \$89.1 million

STUDENTS ELIGIBLE

Those whose family income doesn't exceed 185% of income required to qualify a child for reduced price lunches AND who meet any **one** of the following:

- Public school transfer
- Kindergartner
- Preschooler in a program for students with disabilities (ages 3 & up)
- Dependant of U.S. Armed Forces member stationed in AZ
- Previous Individual or Corporate Tax Credit Scholarship recipient who has continued to attend private school



