

Dear friends and family,

What's a tax credit? A donation that reduces what you owe in Arizona State taxes. This can be up to \$2,213 (filing married) or \$1,107 (filing single) for tax year 2018.

Why are we telling you about it? Because you can recommend a student when you make a private school tax credit donation, and we'd love it if you'd recommend ours!

So what do you need to know?

- If you will pay Arizona income tax (or have been paying it throughout the year), you are eligible to be a donor. [See examples.](#)
- A tax-credit donation is different from a tax-deductible donation in that its net cost to you is ZERO. (Though you may also take a federal deduction for the calendar year in which your tax-credit donation is made.) [Read more.](#)
- You can determine your previous state tax liability by reviewing **Line 48** on a previous Arizona Form 140.
- *Ninety percent or more* of your donation goes directly to tuition scholarships.
- The Private School Tax Credit Program does not take money away from public schools.
- Both State Law and APESF allow you to make a **recommendation** for a specific school or student with your donation.
- Tax forms you or your accountant will complete when filing (301, 323 and possibly 348) can be found [here](#). Need a tax preparer that can help? See APESF's [list](#).
- You can take multiple State tax credits in one year. Find out more [here](#).

Ready to participate? [Give online](#) with your credit card, or [download a form](#) to be sent with your check.

There will be a place for your recommendation on either form.

Thanks, in advance, for your support!

Sincerely,

A.R.S. § 43-1089 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.