Arizona Private Education Scholarship Fund Arizona Tax Credit Programs 2019

Original Individual	Overflow Individual	Low-Income Corporate	Disabled/Displaced Corporate
Married Filing Jointly: \$1,138 Single/Individual Taxpayer: \$569	Married Filing Jointly: \$1,131 Single/Individual Taxpayer: \$566	No maximum for an individual corporation	No maximum for an individual corporation
	Note: Must first donate max amount allowed for the Original Program.	Cap for all corporations: \$106.9 million	Cap for all corporations: \$5 million
Students eligible:	Students eligible:	Students eligible:	Students eligible:
Those enrolled in grades K-12 in a qualified private school. Each STO can determine its own criteria for making an award. The law does say that the STO must consider financial need.	Those meeting any one of the following criteria: • Attended an AZ public or charter school as a full-time student for at least 90 days, or one full semester, of the prior school year • In Kindergarten at a qualified AZ private school • In a preschool program for students with disabilities at a qualified AZ private school (ages 3 & up) • A dependent of a member of the U.S. Armed Forces who is stationed in AZ pursuant to military orders • Received a scholarship in any previous year from the Overflow Program, the Low-Income Corporate Program or the Disabled/Displaced Corporate Program AND has continued to attend a qualified AZ private school	Those whose family income does not exceed 185% of the income required to qualify a child for reduced price lunches AND who meet any one the following criteria: • Attended an AZ public or charter school as a full-time student for at least 90 days, or one full semester, of the prior school year • In Kindergarten at a qualified AZ private school • In a preschool program for students with disabilities at a qualified AZ private school (ages 3 & up) • A dependent of a member of the U.S. Armed Forces who is stationed in AZ pursuant to military orders • Received a scholarship in any previous year from the Original Program, the Overflow Program or the Low-Income Corporate Program AND has continued to attend a qualified AZ private school	Those who have an IEP, MET or 504 plan from an AZ public or charter school (current or expired) OR Those who have been in the AZ foster care system at some point

2019 MAXIMUM ALLOWED CREDITS: Married Filing Jointly: \$2,269 Single/Individual Taxpayer: \$1,135