**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 $2,269 (filing married) or $1,135 (filing single) for 2019.

**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](https://apesf.org/wp-content/uploads/2014/06/Tax-Credit-Examples_4-Scenarios.pdf).
* 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](https://apesf.org/for-individual-donors/credits-refunds-deductions/).
* You can determine your previous state tax liability by reviewing **Line 47** on 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](https://www.azdor.gov/Forms/Credits.aspx). Need a tax preparer that can help? See APESF’s [list](https://apesf.org/for-individual-donors/tax-preparers-who-can-help/).
* You can take multiple State tax credits in one year. Find out more [here](http://azcredits.org/).

**Ready to participate?** [Give online](https://apesf.org/donate/) with your credit card, or [download a form](https://apesf.org/wp-content/uploads/2018/12/Mail-In-Contribution-Form-201819.pdf) to be sent with your check. There will be a place for your recommendation on either form.

Thanks, in advance, for your support!

Sincerely,