

Dear Friends and Family,

We are excited to share with you that _____ (name of student) _____ will be attending _____ (School) _____ in the fall. We have chosen _____ (School) _____ because we believe _____ (your reason for choosing school here) _____.

Did you know that you can be a part of helping us achieve this goal of sending _____ (name of student) _____ to _____ (School) _____? If you owe income taxes to the state of Arizona, then you can choose to redirect that money and take a dollar-for-dollar state tax credit, recommending _____ (name of student) _____. *Arizona Private Education Scholarship Fund* will then take your tax credit and award tuition scholarships. Below is some more information on how the tax credit works. There is also a short video on the APESF website that explains the program in a clear, comprehensive way. You can view that video [here](#).

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](#).
- 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 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](#). 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.