



# 2021 ARIZONA TAX CREDIT PROGRAMS

ORIGINAL INDIVIDUAL	SWITCHER INDIVIDUAL	LOW-INCOME CORPORATE	DISABLED/ DISPLACED CORPORATE
<p>Married filing jointly: \$1,221</p> <p>Single/ Individual Taxpayer: \$611</p>	<p>Married filing jointly: \$1,214</p> <p>Single/ Individual Taxpayer: \$608</p>	<p>\$5,000 minimum for an individual corporation.</p> <p>Cap for all corporations: \$135 million.</p>	<p>\$5,000 minimum for an individual corporation.</p> <p>Cap for all corporations: \$5 million.</p>
<p>Students eligible:</p> <p>Those enrolled in grades K-12 in a qualified private school. Each STO can determine its own criteria for making an award. By law, the STO must consider financial need.</p>	<p>Students eligible:</p> <p>Those meeting any <b>one</b> of the following criteria:</p> <ul style="list-style-type: none"><li>• 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.</li><li>• In Kindergarten at a qualified AZ private school.</li><li>• In a preschool program for students with disabilities at a qualified AZ private school (ages 3 &amp; up).</li><li>• A dependent of a member of the U.S. Armed Forces who is stationed in AZ pursuant to military orders.</li><li>• Received a Switcher, Low-Income, OR Disabled-Displaced scholarship in any previous school year AND has continued to attend a qualified AZ private school.</li></ul>	<p>Students eligible:</p> <p>Those whose family income does not exceed 185% of the income required to qualify a child for reduced-price lunches <b>AND</b> who meet any of the following criteria:</p> <ul style="list-style-type: none"><li>• 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</li><li>• In Kindergarten at a qualified AZ private school</li><li>• In a preschool program for students with disabilities at a qualified AZ private school (ages 3 &amp; up)</li><li>• A dependent of a member of the U.S. Armed Forces who is stationed in AZ pursuant to military orders</li><li>• Received a Switcher, Low-Income, OR Disabled-Displaced scholarship in any previous school year AND has continued to attend a qualified AZ private school.</li></ul>	<p>Students eligible:</p> <p>Those who have an IEP, MET, or 504 plan from an AZ public or charter school (current or expired).</p> <p>OR</p> <p>Those who have previously been in the Arizona foster system.</p>