



# AZ PRIVATE SCHOOL TAX CREDIT PROGRAM

| ORIGINAL  | SWITCHER   | LOW-INCOME   | DISABLED/<br>DISPLACED   |                                 |                                    |                                    |   |             |             |                                 |                                 |                                    |                                    |   |   |
|---|--|--|--|---------------------------------|------------------------------------|------------------------------------|---|-------------|-------------|---------------------------------|---------------------------------|------------------------------------|------------------------------------|---|---|
| <p><b>MAXIMUM TAX YEAR DONATION AMOUNTS:</b></p> <table border="0"> <tr> <td><u>2021</u></td> <td><u>2022</u></td> </tr> <tr> <td>Married filing jointly: \$1,221</td> <td>Married filing jointly: \$1,245</td> </tr> <tr> <td>Single/ Individual Taxpayer: \$611</td> <td>Single/ Individual Taxpayer: \$623</td> </tr> </table> | <u>2021</u>  | <u>2022</u>  | Married filing jointly: \$1,221  | Married filing jointly: \$1,245 | Single/ Individual Taxpayer: \$611 | Single/ Individual Taxpayer: \$623 | <p><b>MAXIMUM TAX YEAR DONATION AMOUNTS:</b></p> <table border="0"> <tr> <td><u>2021</u></td> <td><u>2022</u></td> </tr> <tr> <td>Married filing jointly: \$1,214</td> <td>Married filing jointly: \$1,238</td> </tr> <tr> <td>Single/ Individual Taxpayer: \$608</td> <td>Single/ Individual Taxpayer: \$620</td> </tr> </table> | <u>2021</u> | <u>2022</u> | Married filing jointly: \$1,214 | Married filing jointly: \$1,238 | Single/ Individual Taxpayer: \$608 | Single/ Individual Taxpayer: \$620 | <p>\$135,000,000 annual AZ state wide cap for Low Income contributions from corporations with an Arizona state tax liability.</p> | <p>\$6,000,000 annual AZ state wide cap for Disabled/Displaced contributions from corporations with an Arizona state tax liability.</p> |
| <u>2021</u>   | <u>2022</u>  |  |  |                                 |                                    |                                    |   |             |             |                                 |                                 |                                    |                                    |   |   |
| Married filing jointly: \$1,221   | Married filing jointly: \$1,245  |  |  |                                 |                                    |                                    |   |             |             |                                 |                                 |                                    |                                    |   |   |
| Single/ Individual Taxpayer: \$611  | Single/ Individual Taxpayer: \$623   |  |  |                                 |                                    |                                    |   |             |             |                                 |                                 |                                    |                                    |   |   |
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| <p>Students who may qualify:</p> <ul style="list-style-type: none"> <li>• No scholarship prerequisites</li> <li>• All students enrolled in an AZ private school in grades K-12 are eligible for consideration of scholarships</li> </ul>  | <p>Students who may qualify must meet <u>ONE</u> of the following:</p> <ul style="list-style-type: none"> <li>• "Switched" from AZ public or charter school</li> <li>• "Switched" from homeschool</li> <li>• Moved to AZ from another state or another country</li> <li>• Former recipient of ESA funding</li> <li>• Currently in kindergarten</li> <li>• In preschool with a documented disability from an AZ public school</li> <li>• Dependent of AZ Armed Forces</li> <li>• Previous Switcher, Low-Income or Disabled/Displaced scholarship recipient</li> </ul> | <p>Students who may qualify must meet <u>ONE</u> of the following:</p> <ul style="list-style-type: none"> <li>• "Switched" from AZ public or charter school</li> <li>• "Switched" from homeschool</li> <li>• Moved to AZ from another state or another country</li> <li>• Former recipient of ESA funding</li> <li>• Currently in kindergarten</li> <li>• In preschool with a documented disability from an AZ public school</li> <li>• Dependent of AZ Armed Forces</li> <li>• Previous Switcher, Low-Income or Disabled/Displaced scholarship recipient</li> </ul> | <p>Students who may qualify:</p> <ul style="list-style-type: none"> <li>• Must have IEP, MET or 504 Plan (current or expired) issued from an AZ public or charter school</li> <li style="text-align: center;">-OR-</li> <li>• Must have been in AZ foster care system at some point</li> </ul> |                                 |                                    |                                    |   |             |             |                                 |                                 |                                    |                                    |   |   |