



AZ PRIVATE SCHOOL TAX CREDIT PROGRAM

| ORIGINAL | SWITCHER | LOW-INCOME | DISABLED/ DISPLACED |
|---|---|---|--|
| <p>MAXIMUM TAX YEAR DONATION AMOUNTS:</p> <p><u>2022</u></p> <p>Married filing jointly: \$1,245</p> <p>Single/ Individual Taxpayer: \$623</p> | <p>MAXIMUM TAX YEAR DONATION AMOUNTS:</p> <p><u>2022</u></p> <p>Married filing jointly: \$1,238</p> <p>Single/ Individual Taxpayer: \$620</p> | <p>\$142,113,727 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> |
| <p>Students who may qualify:</p> <ul style="list-style-type: none">• No scholarship prerequisites• All students enrolled in an AZ private school in grades K-12 are eligible for consideration of scholarships | <p>Students who may qualify must meet <u>ONE</u> of the following:</p> <ul style="list-style-type: none">• "Switched" from AZ public or charter school• "Switched" from homeschool• Moved to AZ from another state or another country• Former recipient of ESA funding• Currently in kindergarten• In preschool with a documented disability from an AZ public school• Dependent of AZ Armed Forces• Previous Switcher, Low-Income or Disabled/Displaced scholarship recipient | <p>Students who may qualify must meet <u>ONE</u> of the following:</p> <ul style="list-style-type: none">• "Switched" from AZ public or charter school• "Switched" from homeschool• Moved to AZ from another state or another country• Former recipient of ESA funding• Currently in kindergarten• In preschool with a documented disability from an AZ public school• Dependent of AZ Armed Forces• Previous Switcher, Low-Income or Disabled/Displaced scholarship recipient | <p>Students who may qualify:</p> <ul style="list-style-type: none">• Must have IEP, MET or 504 Plan (current or expired) issued from an AZ public or charter school-OR-• Must have been in AZ foster care system at some point |