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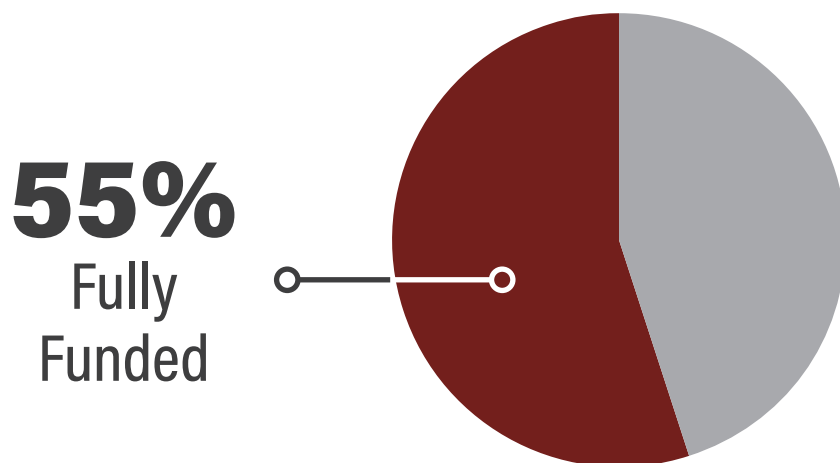
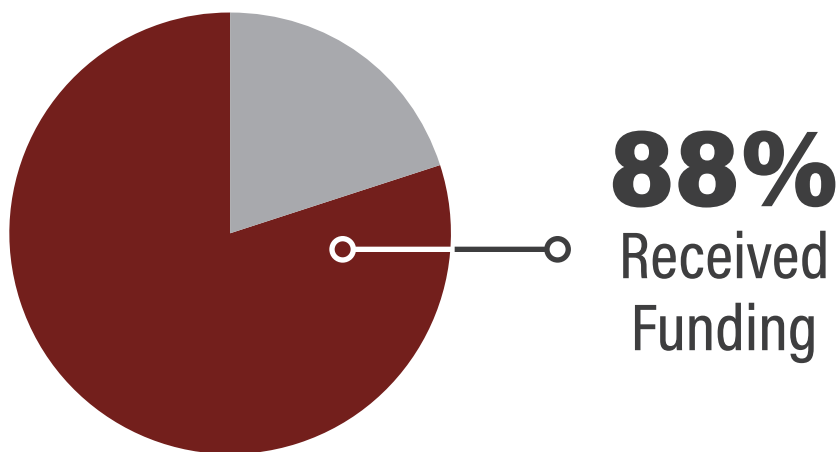
STO
Quick
Reference



TRINITY
CHRISTIAN SCHOOL

TUITION ASSISTANCE

INFORMATIONAL GUIDE



*2018-2019 Student Funding Statistics

OUR GOAL: To make Christ-centered, classical education at Trinity Christian School *affordable for all families.*



TRINITY
CHRISTIAN SCHOOL

TUITION ASSISTANCE OPTIONS

SCHOOL TUITION ORGANIZATIONS (STOs)

- ▶ Funded by the AZ School Tuition Tax Credit program and provide both pool funds that are issued based upon set criteria of each STO and recommended funds given in the name of a student or school by donors.
- ▶ If qualified, you may receive funds from three separate pools of donated funds.
 - ▶ Original
 - ▶ Plus/Switcher
 - ▶ Corporate
- ▶ Some pools of donated funds require specific qualifications such as switching from public to private school, student entering kindergarten, or even a family's income level.
- ▶ AZ Taxpayers may donate up to \$2269 (married, filing jointly), or \$1138 (individual) for the 2019 tax year (up until April 15, 2020) and receive dollar-for-dollar credit toward their AZ state tax liability.
- ▶ Donors may direct their tax dollars to a specific school or recommend a specific student to receive the funds as a tuition credit.
- ▶ Parents are highly encouraged to apply when their child enters kindergarten.

EMPOWERMENT SCHOLARSHIP ACCOUNT (ESA)

- ▶ The Empowerment Scholarship Account (ESA) program is an account administered by The Arizona Department of Education that is funded by state tax dollars to provide educational options for qualified Arizona students. By opting out of the public school system, parents can seek a range of alternative educational services, such as private school or home-based education, to tailor an individualized educational plan that is best for their child. The ESA program is not affiliated with any services, providers, vendors or websites, please ensure you are referring to our website and documents for program direction. (<http://www.azed.gov/esa/>)
- ▶ 2020-2021 Applications Due by May 1, 2020.
- ▶ For more information regarding ESAs, and the nine eligibility types, go online to: www.azed.gov/esa/eligibility-requirements/

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TRINITY
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SCHOOL TUITION ORGANIZATION FAQs

How do I apply for a tuition grant/scholarship from an STO?

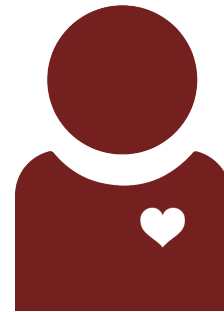
- The application process and submission deadline vary by STO. Application forms are available in the Trinity Christian School office and on most STO websites. The State of Arizona requires the applicant to submit certain financial information as part of the application process.

What factors are considered when awarding a tuition grant/scholarship?

- Each STO sets their own criteria. These may include, but are not limited to: financial need, merits of the student, scholastic ability, leadership, community involvement, other family needs (e.g. financial, health, employment) and donor recommendations.

How does the "donor recommendation" process work?

- A donor may specify a particular school or student on the STO donation form. A donor may not make a recommendation on behalf of their own dependent. STOs cannot award, restrict, or serve scholarships solely on the basis of donor recommendation.



"Who should I ask to redirect their tax dollars as a donor recommendation?"

Family Members Residing in AZ
Neighbors & Friends
Church Community Members
Social Circles & Clubs
Work Associates
Volunteer Group Members
Service Providers
Medical Providers



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STO TAX CREDITS AT A GLANCE

STO CREDITS AT A GLANCE

Original Individual Income Tax Credit

Credit Amount	Scholarship Guidelines	Scholarship Prerequisites
<u>Tax Year 2019 Cap</u> <ul style="list-style-type: none">• \$569 single filers• \$1,138 married filing joint filers <u>Tax Year 2020 Cap</u> <ul style="list-style-type: none">• \$593 single filers• \$1,186 married filing joint filers <ul style="list-style-type: none">• Taxpayer may donate through April 15th * and count donation as tax credit in the preceding tax year.	<ul style="list-style-type: none">• K-12 students• Preschool students with disabilities• STO cannot award scholarship solely based on donor recommendations• STO shall consider financial need when awarding scholarships• No scholarship cap	<ul style="list-style-type: none">• A preschool student with disabilities must have an MET or IEP from an Arizona public school (a 504 plan does not meet the requirement).

1

Switcher Individual Income Tax Credit

Credit Amount	Scholarship Guidelines	Scholarship Prerequisites
<ul style="list-style-type: none">• Taxpayer MUST FIRST donate the maximum credit amount for the original individual income tax credit before the switcher credit can be claimed. <u>Tax Year 2019 Cap</u> <ul style="list-style-type: none">• \$566 single filers• \$1,131 married filing joint filers <u>Tax Year 2020 Cap</u> <ul style="list-style-type: none">• \$590 single filers• \$1,179 married filing joint filers <ul style="list-style-type: none">• Taxpayer may donate through April 15th * and count donation as tax credit in the preceding tax year.	<ul style="list-style-type: none">• K-12 students• Preschool students with disabilities• Priority given to students and siblings of students on the STO's waitlist• STO shall consider financial need when awarding scholarships• No scholarship cap	<p>Student must meet ONE of the following prerequisites:</p> <ul style="list-style-type: none">• Student attended an Arizona public school as a full-time student for at least 90 days of the prior fiscal year and then transferred from the public school to a private school; OR• Is enrolling or currently enrolled in a private school kindergarten; OR• Is enrolling or currently enrolled in a private preschool program for students with disabilities (preschool students must have an MET or IEP from an Arizona public school; a 504 does not meet the requirement); OR• Is a dependent of a member of the armed forces of the United States who is stationed in Arizona pursuant to military orders (preschool students must also have an MET or IEP from an Arizona public school; a 504 plan does not meet the requirement); OR• Received a switcher individual scholarship under one of the above criteria in a prior year and the child continued to attend a private school in subsequent years; OR• Received a <u>low-income corporate</u> scholarship or a <u>disabled/displaced corporate</u> scholarship in a prior year and the child continued to attend a private school in subsequent years.

Arizona Department of Revenue, Office of Economic Research & Analysis, 9/30/2019

*Pursuant to A.R.S. §43-241 the Department of Revenue has the authority to extend the deadline for filing the tax return and in turn the donation due date. Please refer to the appropriate tax year return instructions to verify the donation due date.

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STO TAX CREDITS AT A GLANCE

Low-Income Corporate Income Tax Credit

Credit Amount	Scholarship Guidelines	Scholarship Prerequisites
<ul style="list-style-type: none">• Donation pre-approval required.• No limit on how much a single corporation can donate – except total credit limit.• S-corps must make a minimum aggregate contribution of \$5,000 during their taxable year (sum of both corporate programs). <p><u>Credit Limit</u></p> <p><u>Fiscal Year 2019/2020</u></p> <ul style="list-style-type: none">• Total credits allowed limited to \$106,993,207 <p><u>Fiscal Year 2020/2021</u></p> <ul style="list-style-type: none">• Total credits allowed limited to \$123,042,188	<ul style="list-style-type: none">• K-12 students• Preschool students with disabilities• Student's family income cannot exceed 185% of the income required to qualify a child for reduced price lunches. <p><u>Academic Year 2019/2020</u></p> <p>Scholarship cap:</p> <ul style="list-style-type: none">• \$5,500 for grades K-8 and preschool students with disabilities• \$6,800 for grades 9-12 <p><u>Academic Year 2020/2021</u></p> <p>Scholarship cap:</p> <ul style="list-style-type: none">• \$5,600 for grades K-8 and preschool students with disabilities• \$6,900 for grades 9-12	<p>Student's family income <u>cannot</u> exceed 185% of the income required to qualify a child for reduced price lunches AND student must meet ONE of the following:</p> <ul style="list-style-type: none">• Student attended an Arizona public school as a full-time student for at least 90 days of the prior fiscal year or one full semester and then transferred from the public school to a private school. Those students who transfer to a qualified school after the first full semester are eligible to receive a scholarship that same academic year; OR• Is enrolling or currently enrolled in a private school kindergarten; OR• Is enrolling or currently enrolled in a private preschool program for students with disabilities (preschool students must have an MET or IEP from an Arizona public school; a 504 plan does not meet the requirement); OR• Is a dependent of a member of the armed forces of the United States who is stationed in Arizona pursuant to military orders (preschool students must also have an MET or IEP from an Arizona public school; a 504 plan does not meet the requirement); OR• Received a low-income corporate scholarship under one of the above criteria in a prior year and the child continued to attend a private school in subsequent years; OR• Received an <u>original individual</u> scholarship or a <u>switcher individual</u> scholarship in a prior year and the child continued to attend a private school in subsequent years.

2

Disabled/Displaced Corporate Income Tax Credit

Credit Amount	Scholarship Guidelines	Scholarship Prerequisites
<ul style="list-style-type: none">• Donation pre-approval required.• No limit on how much a single corporation can donate – except total credit limit.• S-corps must make a minimum aggregate contribution of \$5,000 during their taxable year (sum of both corporate programs). <p><u>Fiscal Year Credit Limit</u></p> <ul style="list-style-type: none">• Total credits allowed limited to \$5,000,000	<ul style="list-style-type: none">• K-12 students• Preschool students with disabilities• The sum of a student's DD scholarships is limited to 90% of state aid or cost of tuition, whichever is less.	<p>Student must meet ONE of the following prerequisites:</p> <ul style="list-style-type: none">• Student has a MET or IEP from an Arizona public school (for preschool and grades K-12); OR• Has a 504 plan from an Arizona public school (for grades K-12 only); OR• Was placed at one time in the Arizona foster care system (for grades K-12 only and will be verified with the Arizona Department of Economic Security).

Arizona Department of Revenue, Office of Economic Research & Analysis, 9/30/2019

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TRINITY
CHRISTIAN SCHOOL

SAMPLE DONATION LETTERS

Sample Letter 1 — Tax Credit Focused

Timing: End of the Year

Hello Family and Friends,

It is hard to believe this year is almost over. We are all doing well and pray you are, too. [Child 1's name] is enjoying his/her [school year, ex: 7th grade, sophomore] year at [Name of School]. He/She [discuss school activities, participation or interests]. [Child 2's name] is in [school year, ex: 7th grade] at [Name of School]. He/She [discuss school activities, participation or interests]. [You may want to include other pertinent family updates here].

[Name of child/ren] would not have been able to attend [Name of School] for the past [# of years] years if it were not for the scholarships he/she/they received from **Arizona Christian School Tuition Organization (ACSTO)**. This has only been possible because Arizona taxpayers like you gave a tax credit donation to ACSTO, which then awards scholarships to students attending Christian schools.

When you give a tax credit donation to ACSTO, you receive a **dollar-for-dollar tax credit** against your Arizona income tax liability. This truly reduces your state tax responsibility. So, when you file your state taxes, if you typically receive a refund — your tax credit donation will increase your refund. If you owe the state, you either reduce the amount you pay or end up with a refund!

As a taxpayer, you have to pay your taxes anyway, so why not donate this money instead of giving it to the state? **Making a tax credit donation costs you nothing extra.** You can even recommend [Name of child/ren] to be considered for a scholarship.

For [current tax year], a married couple filing jointly may donate up to [current tax credit maximum — refer to our donation card or website] and a single taxpayer may donate up to [current tax credit maximum — refer to our donation card or website], or their actual tax liability (whichever of these is less). You may donate before the end of the year, or before filing your taxes (no later than April 15) and still claim the credit for the previous tax year.

Please read the enclosed brochures for more information about ACSTO and the donation process. You may also visit their website at acsto.org. To donate, complete the form in the donation brochure or donate online. Please be sure to recommend [Child 1's name] and/or [Child 2's name] for a scholarship. **It is important to specify [Child 1's full name @ school] and/or [Child 2's full name @ school].** We encourage you to discuss this great tax credit opportunity with your tax advisor. The state of Arizona also offers tax credits for public schools, charitable organizations, and foster care. You can participate in all of these as long as you do not exceed your state tax liability (see Arizona Tax Form 140, "Subtotal of tax").

Donor information is confidential, so please do not feel obligated to participate. We understand it may not be financially possible for you to donate at this time, but keep in mind this tax credit opportunity is always available. If you can donate, we would love for you to let us know so we can thank you! Remember, this donation will essentially cost you nothing in the end, but will make a huge difference in the life/lives of [Name of child/ren]. If you know others who may benefit from this tax credit, please share this information with them.

On behalf of our entire family, thank you for considering this wonderful opportunity. If you have any questions, feel free to call [Parent name] at [phone number], [Parent name] at [phone number], or email us at [email address].

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SAMPLE DONATION LETTERS

Sample Letter 6 — Spiritual Focused

Timing: End of the Year

Hello Family and Friends,

Did you know as an Arizona taxpayer you can support Christian Education by making a tax credit donation? Arizona taxpayers can take advantage of tax credit donations to certified organizations such as **Arizona Christian School Tuition Organization (ACSTO)** to be used as scholarships for students in private schools. Over the past **[# of years]** years, our child/children **[Name of child/ren]** has/have benefited greatly from these scholarships, making it possible for us to afford the best education for him/her/them. As a family, we love **[Name of School]** because **[explain]**.

[Child 1's name] is now a **[grade, ex: 7th grader]** at **[Name of School]** and **[Child 2's name]** is in **[grade, ex: 7th grade]** at **[Name of School]**. We know our child/children is/are receiving an excellent education in a loving and nurturing environment, as well as developing skills to equip him/her/them to live in the world as we know it. Most importantly, *he/she/they is/are growing spiritually*. Our goal is to keep him/her/them enrolled in Christian school through the 12th grade. We have seen **[Child 1's name]** grow in his/her relationship in Christ and accept Him as his/her Savior when he/she was **[age]**. **[Provide information about your child's character, activities in school and/or church]. [Discuss other children as well]**.

Please consider donating to ACSTO to help scholarship **[Child 1's name]** and/or **[Child 2's name]** while receiving a **dollar-for-dollar tax credit** against your Arizona income tax liability. For **[current tax year]**, a married couple filing jointly may donate up to **[current tax credit maximum — refer to our donation card or website]** and a single taxpayer may donate up to **[current tax credit maximum — refer to our donation card or website]**, or their actual tax liability (whichever of these is less). This allows you as a taxpayer to donate a portion or all of what otherwise would be your state income tax payment. We believe this is a great way to impact our child's/children's life/lives both academically and spiritually.

Please read the enclosed brochures for more information about ACSTO and the donation process. You may also visit their website at acsto.org. To donate, complete the form in the donation brochure or donate online. Please be sure to recommend **[Child 1's name]** and/or **[Child 2's name]** for a scholarship. **It is important to specify [Child 1's full name @ school] and/or [Child 2's full name @ school]**. We encourage you to discuss this great tax credit opportunity with your tax advisor. The state of Arizona also offers tax credits for public schools, charitable organizations, and foster care. You can participate in all of these as long as you do not exceed your state tax liability (see Arizona Tax Form 140, "Subtotal of tax").

Donor information is confidential, so please do not feel obligated to participate. We understand it may not be financially possible for you to donate at this time, but keep in mind this tax credit opportunity is always available. If you can donate, we would love for you to let us know so we can thank you! Remember, this donation will essentially cost you nothing in the end, but will make a huge difference in the life/lives of **[Name of child/ren]**. If you know others who may benefit from this tax credit, please share this information with them.

Thank you so much to all of you and the many ways you enrich our family's lives. We are truly blessed to have you as friends and family. Should you have any questions, please feel free to call **[Parent name]** at **[phone number]**, **[Parent name]** at **[phone number]**, or email us at **[email address]**.

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SAMPLE DONATION LETTERS

Sample Letter 4 — Direct

Timing: Any Time of the Year

Hello Family and Friends,

As many of you are aware, **[Name of child/ren]** has/have been attending Christian school/schools since he/she/they was/were in **[grade or age]**. Fortunately, he/she/they has/have received tax credit scholarships from **Arizona Christian School Tuition Organization (ACSTO)**, making it possible for him/her/them to attend **[Name of School]**. We thank all those who have contributed to this program and hope you will donate again this year.

If you have not yet participated, please consider making a donation to ACSTO for which you will receive a **dollar-for-dollar tax credit** against your Arizona income tax liability. Enclosed is more information about ACSTO, how this program works, and the current donation limits. You may also visit ACSTO's website at acsto.org.

To make a tax credit donation, complete the form in the donation brochure or donate online. Please be sure to recommend **[Child 1's name]** and/or **[Child 2's name]** for a scholarship. **It is important to specify [Child 1's full name @ school] and/or [Child 2's full name @ school]**. We encourage you to discuss this great tax credit opportunity with your tax advisor. The state of Arizona also offers tax credits for public schools, charitable organizations, and foster care. You can participate in all of these as long as you do not exceed your state tax liability (see Arizona Tax Form 140, "Subtotal of tax").

Donor information is confidential, so please do not feel obligated to participate. We understand it may not be financially possible for you to donate at this time, but keep in mind this tax credit opportunity is always available. If you can donate, we would love for you to let us know so we can thank you! Remember, this donation will essentially cost you nothing in the end, but will make a huge difference in the life/lives of **[Name of child/ren]**. If you know others who may benefit from this tax credit, please share this information with them.

On behalf of our entire family, thank you for considering this wonderful opportunity. If you have any questions, feel free to call **[Parent name]** at **[phone number]**, **[Parent name]** at **[phone number]**, or email us at **[email address]**.

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**Looking for more
tax credit resources?**

Check out these websites!
www.acsto.org | www.azto.org

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STO QUICK REFERENCE

STO	Eligible Applicants	Phone Number	Website
ACSTO Arizona Christian Scholarship Tuition Organization	K-12, currently enrolled, transferring from public school, current military, or previously awarded	480-820-0403	www.acsto.org
AZTO Arizona Tuition Organization	K-12, transferring from public school, current military, previously awarded, income-based	602-295-3033	www.azto.org
ASCT Arizona School Choice Trust	K-12, entering or currently enrolled, and household income meets guidelines	623-414-3429	www.asct.org
ATC Arizona Tuition Connection	K-12, families of all income levels	480-409-4106	www.arizonatuitionconnection.com
IBE Institute for Better Education	Financial need, displaced/disabled (Lexie's Law), K-12, transferring from public school, current military, or previously awarded	520-512-5438	www.ibescholarships.org
ALF Arizona Leadership Foundation	K-12, currently enrolled, transferring from public school, displaced/disabled, current military, or previously awarded	602-525-7355	www.arizonaleader.org
School Choice Arizona	K-12, currently enrolled, income-based	480-722-7502	www.schoolchoicearizona.org
Arizona Tax Credit	K-12, transferring from public school, current military, previously awarded, income-based	480-939-2151	www.aztxcr.org

ESA Empowerment Scholarship Account *ESA funding cannot be combined with any STO funding.	K-12 student with disability, active duty military parent, parent killed in the line of duty, parent is legally blind, deaf, or hard of hearing, student attends D or F rated school, resides within a Native American Reservation, sibling of a current or previous recipient, Ward of Court, or previous ESA recipient **For more information, please visit the website listed in the last column	602-364-1969	www.azed.gov/esa/eligibility-requirements/
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We encourage all families seeking tuition assistance to contact each individual organization for their specific requirements, deadlines, and/or applicable fees--their websites and offices have the most up-to-date and accurate information available.

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