

**All students must be enrolled full-time in private school**

**Original Individual Tax Credit/Scholarship (Financial Needs Based/Recommended Funds)**

Credit Amount	Eligible (grades K-12)	Ineligible														
<ul style="list-style-type: none"> <li>• Taxpayers who donate between January 1<sup>st</sup> and April 15<sup>th</sup> must choose which tax year they plan to claim the credit</li> </ul> <p><u>Tax Year 2017</u></p> <ul style="list-style-type: none"> <li>• \$546 for single filers</li> <li>• \$1,092 married filing jointly</li> </ul> <p><u>Tax Year 2018</u></p> <ul style="list-style-type: none"> <li>• \$555 for single filers</li> <li>• \$1,110 married filing jointly</li> </ul>	<p><u>Financial Needs Based</u></p> <ul style="list-style-type: none"> <li>• Guidelines are at 185% of the federal free and reduced lunch program relative to household size. If over the 185%, special circumstance letters are accepted.</li> </ul> <table border="1"> <thead> <tr> <th>Household Size</th> <th>185% and below</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>\$54,828.00</td> </tr> <tr> <td>3</td> <td>\$68,998.00</td> </tr> <tr> <td>4</td> <td>\$83,167.00</td> </tr> <tr> <td>5</td> <td>\$97,336.00</td> </tr> <tr> <td>6</td> <td>\$111,505.00</td> </tr> <tr> <td>7</td> <td>\$125,709.00</td> </tr> </tbody> </table> <p><u>Recommended Funds</u></p> <ul style="list-style-type: none"> <li>• There is no family financial cap for scholarships funded through a donor's recommendation</li> </ul>	Household Size	185% and below	2	\$54,828.00	3	\$68,998.00	4	\$83,167.00	5	\$97,336.00	6	\$111,505.00	7	\$125,709.00	<ul style="list-style-type: none"> <li>• Preschoolers other than those with disabilities</li> </ul>
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**"PLUS"/Switcher Tax Credit/Scholarship**

Credit Amount	Eligible (Must meet a minimum of 1 requirement)	Ineligible
<p><b>* Taxpayer <u>MUST FIRST</u> donate the maximum credit amount for the original individual income tax credit before the "PLUS"/Switcher credit can be claimed</b></p> <ul style="list-style-type: none"> <li>• Taxpayers who donate between January 1<sup>st</sup> and April 15<sup>th</sup> must choose which tax year they plan to claim the credit</li> </ul> <p><u>Tax Year 2017</u></p> <ul style="list-style-type: none"> <li>• \$543 for single filers</li> <li>• \$1,085 married filing jointly</li> </ul> <p><u>Tax Year 2018</u></p> <ul style="list-style-type: none"> <li>• \$552 for single filers</li> <li>• \$1,103 married filing jointly</li> </ul>	<ul style="list-style-type: none"> <li>• Received a "PLUS"/Switcher, Low-Income Corporate or Corporate Displaced/Disabled scholarship in a previous academic year <b>and</b> continued to attend a qualified private school</li> <li>• Transferring from an Arizona public or charter school with at least 90 days of attendance in the public or charter school in the previous academic year</li> <li>• Disabled preschooler enrolled in a qualified disabled preschool</li> <li>• Dependent of active duty military stationed in Arizona on orders</li> <li>• Entering kindergarten</li> </ul>	<ul style="list-style-type: none"> <li>• Children who have been attending private school and <u>do not meet</u> one of the requirements to the left</li> <li>• Children who have previously received individual scholarships and <u>do not meet</u> one of the requirements to the left</li> <li>• Preschoolers other than those with disabilities</li> </ul>

**Low-Income Corporate Scholarship**

• MUST meet state-mandated low-income Corporate guidelines (listed on the application) **and** meet at least one of the following:

Eligible (Must meet a minimum of 1 requirement)	Ineligible
<ul style="list-style-type: none"> <li>• Received a previous Low-Income Corporate, "PLUS"/Switcher or Individual scholarship in a previous academic year <b>and</b> continued to attend a qualified private school</li> <li>• Transferring from an Arizona public or charter school with at least 90 days of attendance in the public or charter school in the previous academic year</li> <li>• Disabled preschooler enrolled in a qualified disabled preschool</li> <li>• Dependent of active duty military stationed in Arizona on orders</li> <li>• Entering kindergarten</li> </ul>	<ul style="list-style-type: none"> <li>• Children who have been attending private school and have not received a qualifying scholarship in previous years</li> <li>• Preschoolers other than those with disabilities</li> </ul>

**Displaced/Disabled Corporate Scholarship**

• For **preschool students** who have a public school IEP or MET or for **K-12** who have a public school IEP, MET or 504 plan or have been in Arizona state foster care system.

Eligible (Must meet a minimum of 1 requirement)	Ineligible
<ul style="list-style-type: none"> <li>• Student has an IEP, MET or 504 plan from an <u>Arizona</u> public school;</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>• Student was placed at one time in the Arizona foster care system (to be verified by the Arizona Department of Economic Security)</li> </ul>	<ul style="list-style-type: none"> <li>• Displaced preschooler</li> </ul>