

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"> • Taxpayers who donate between January 1st and April 15th must choose which tax year they plan to claim the credit <p><u>Tax Year 2021</u></p> <ul style="list-style-type: none"> • \$611 for single filers • \$1,221 married filing jointly 	<p><u>Financial Needs Based</u></p> <ul style="list-style-type: none"> • IBE utilizes the income guidelines below in order to assess financial need based requests. However, families of all incomes may apply. <table border="1"> <thead> <tr> <th>Household Size</th> <th>185% and below</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>\$59,004</td> </tr> <tr> <td>3</td> <td>\$74,337</td> </tr> <tr> <td>4</td> <td>\$89,670</td> </tr> <tr> <td>5</td> <td>\$105,002</td> </tr> <tr> <td>6</td> <td>\$120,335</td> </tr> <tr> <td>7</td> <td>\$135,668</td> </tr> </tbody> </table> <p><u>Recommended Funds</u></p> <ul style="list-style-type: none"> • There is no family financial cap for scholarships funded through a donor's recommendation 	Household Size	185% and below	2	\$59,004	3	\$74,337	4	\$89,670	5	\$105,002	6	\$120,335	7	\$135,668	<ul style="list-style-type: none"> • Preschoolers other than those with disabilities
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7	\$135,668															

"PLUS"/Switcher Tax Credit/Scholarship

Credit Amount	Eligible (Must meet a minimum of 1 requirement)	Ineligible
<p>* Taxpayer MUST FIRST donate the maximum credit amount for the original individual income tax credit before the "PLUS"/Switcher credit can be claimed</p> <ul style="list-style-type: none"> • Taxpayers who donate between January 1st and April 15th must choose which tax year they plan to claim the credit <p><u>Tax Year 2021</u></p> <ul style="list-style-type: none"> • \$608 for single filers • \$1,214 married filing jointly 	<ul style="list-style-type: none"> • Received a "PLUS"/Switcher, Low-Income Corporate or Corporate Displaced/Disabled scholarship in a previous academic year and continued to attend a qualified private school • 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 • Disabled preschooler enrolled in a qualified disabled preschool • Dependent of active duty military stationed in Arizona on orders • Entering kindergarten 	<ul style="list-style-type: none"> • Children who have been attending private school and <u>do not meet</u> one of the requirements to the left • Children who have previously received individual scholarships and <u>do not meet</u> one of the requirements to the left • Preschoolers other than those with disabilities

Low-Income Corporate Scholarship

Household Size	185% and below
2	\$59,004
3	\$74,337
4	\$89,670
5	\$105,002
6	\$120,335
7	\$135,668

- MUST meet state-mandated low-income Corporate guidelines

and meet at least one of the following:

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

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