

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

Must be enrolled full-time in an Arizona private school

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 2023</u></p> <ul style="list-style-type: none"> <li>• \$655 for single filers</li> <li>• \$1,308 married filing jointly</li> </ul> <p><u>Tax Year 2024</u></p> <ul style="list-style-type: none"> <li>• \$731 for single filers</li> <li>• \$1,459 married filing jointly</li> </ul>	<p><u>Financial Needs Based</u></p> <ul style="list-style-type: none"> <li>• IBE utilizes the income guidelines below in order to assess financial need based requests. However, families of all incomes may apply.</li> </ul> <table border="1"> <thead> <tr> <th>Household size</th> <th>185% and below</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>\$67,492.00</td> </tr> <tr> <td>3</td> <td>\$85,083.00</td> </tr> <tr> <td>4</td> <td>\$102,675.00</td> </tr> <tr> <td>5</td> <td>\$120,267.00</td> </tr> <tr> <td>6</td> <td>\$137,858.00</td> </tr> <tr> <td>7</td> <td>\$155,450.00</td> </tr> <tr> <td>8</td> <td>\$173,042.00</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	\$67,492.00	3	\$85,083.00	4	\$102,675.00	5	\$120,267.00	6	\$137,858.00	7	\$155,450.00	8	\$173,042.00	<ul style="list-style-type: none"> <li>• Preschoolers other than those with disabilities</li> </ul>
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**“PLUS”/Switcher Tax Credit/Scholarship**

Must be enrolled full-time in an Arizona private school **and** meet at least one of the following:

Credit Amount	Eligible (Must meet a minimum of 1 requirement)	Ineligible
<p>* Taxpayer <b>MUST FIRST</b> 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"> <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 2023</u></p> <ul style="list-style-type: none"> <li>• \$652 for single filers</li> <li>• \$1,301 married filing jointly</li> </ul> <p><u>Tax Year 2024</u></p> <ul style="list-style-type: none"> <li>• \$728 for single filers</li> <li>• \$1,451 married filing jointly</li> </ul>	<ul style="list-style-type: none"> <li>• Entering kindergarten</li> <li>• Received a previous Low-Income Corporate, “PLUS”/Switcher or Corporate Displaced/Disabled scholarship in a previous academic year <b>and</b> continued to attend a qualified private school</li> <li>• Transferring directly from: <ul style="list-style-type: none"> <li><b>A.</b> An Arizona public or charter school with at least 90 days of attendance in the previous academic year or one full semester in the same year; <b>or</b></li> <li><b>B.</b> Transferring from an Arizona homeschool program; <b>or</b></li> <li><b>C.</b> Transferring from the Empowerment Scholarship Account (ESA) program in the previous academic year; <b>or</b></li> <li><b>D.</b> A public, private or homeschool program from out of state or out of country.</li> </ul> </li> <li>• Disabled preschooler enrolled in a qualified disabled preschool</li> <li>• Dependent of active duty military stationed in Arizona on orders</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

Household size	185% and below
2	\$67,492.00
3	\$85,083.00
4	\$102,675.00
5	\$120,267.00
6	\$137,858.00
7	\$155,450.00
8	\$173,042.00

Must be enrolled full-time in an Arizona private school **and** 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"> <li>• Entering kindergarten</li> <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:               <ul style="list-style-type: none"> <li><b>A.</b> An Arizona public or charter school with at least 90 days of attendance in the previous academic year or one full semester in the same year; <b>or</b></li> <li><b>B.</b> Transferring from an Arizona homeschool program; <b>or</b></li> <li><b>C.</b> Transferring from the Empowerment Scholarship Account (ESA) program in the previous academic semester; <b>or</b></li> <li><b>D.</b> A public, private or homeschool program from out of state or out of country.</li> </ul> </li> <li>• Disabled preschooler enrolled in a qualified disabled preschool</li> <li>• Dependent of active duty military stationed in Arizona on orders</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

Must be enrolled full-time in an Arizona private school **and** meet one of the following:

Eligible (Must meet a minimum of 1 requirement)	Ineligible
<ul style="list-style-type: none"> <li>• Preschool student who is at least 3 that has an Arizona public school IEP or MET</li> <li>• A K-12 student with an Arizona public school IEP, MET or 504 plan</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>• Student who 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>