

# 4

## TAX CREDIT SCHOLARSHIPS



Original Individual  
Tax Credit Scholarship



PLUS / Switcher  
Tax Credit Scholarship



Low-Income  
Corporate Scholarship



Displaced / Disabled  
Corporate Scholarship

## TO LEARN MORE ABOUT THESE TAX CREDITS

[ibescholarships.org](http://ibescholarships.org)

## WHY IBE



## Tax Credit Scholarships for Arizona

Parent Guide



ARIZONA SCHOOL TUITION  
ORGANIZATION ASSOCIATION  
*IBE is a Proud Member of ASTOA*

## Institute for Better Education

Notice (A.R.S 43-1603): A school tuition organization cannot award, restrict, or reserve scholarships based solely on a donor's recommendation. A taxpayer may not claim a tax credit if the taxpayer agrees to swap donations with another taxpayer to benefit either taxpayer's own dependent.

520.512.5438 | [ibescholarships.org](http://ibescholarships.org)  
921 N. Swan Road Tucson, AZ 85711  
**Serving all of Arizona**



# 2023 MAXIMUM ALLOWED CREDITS

**\$1,307  
SINGLE**

ORIGINAL  
**\$655**

PLUS  
**\$652**

**\$2,609  
MARRIED**

ORIGINAL  
**\$1,308**

PLUS  
**\$1,301**

## 2024 MAXIMUM ALLOWED CREDITS

**\$1,459  
SINGLE**

ORIGINAL  
**\$731**

PLUS  
**\$728**

**\$2,910  
MARRIED**

ORIGINAL  
**\$1,459**

PLUS  
**\$1,451**

## HOW DONATIONS WORK

If an individual has a tax liability to the State of Arizona, they can recommend the funds be used for private school education. The state requires an STO (School Tuition Organization). IBE, a qualified non-profit STO, helps make it easy.



## IBE TOOLS TO HELP PARENTS

[ibescholarships.org](https://ibescholarships.org)



Action Pages



Donor Links



Online  
Chat Support



One-on-One  
Live Support



Solicitation  
Guides



Webinar  
Trainings

## LIFE OF A TAX CREDIT

**Tax Credit  
Donors**

Calculate Max Donation  
Amount Owed to  
Arizona Form 140, line #48

2023  
Max Donation Amounts  
\$1,307 Single  
\$2,609 Married



**IBE**

Student Applies to IBE

Eligibility is Confirmed

Scholarship Funds are  
Paid to School or Held

**Student  
Success**