



TAX CREDIT 101

IBE WEBINAR



HOUSEKEEPING ITEMS

- Q&A – Only way to get questions answered
- List your child's school & grade



WHAT WE WILL COVER

- What is a Tax Credit?
- What does it look like to be a Donor?
- What does it look like to be an Applicant?
- Recommended Funds/Soliciting Donations
- Universal ESA Strategies
- What sets IBE Apart?
- What is your Plan of Action?



What is a Tax Credit?

**Tax Credit
Definition:**

Donor/taxpayer receives a dollar-for-dollar credit against State tax liability (Form AZ 140)

**Federal
Charitable
Deduction
Definition:**

A deduction on your Federal tax return (Form IRS 1040)



WHAT DOES IT LOOK LIKE TO BE A DONOR?



Where is my AZ Tax Liability?

Your Name (as shown on page 1)		Your Social Security Number	
36	Other Subtractions from Income. Complete <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....	36	00
37	Subtract line 36 from line 35. Enter the difference.....	37	00
38	Age 65 or over: Multiply the number in box 8 by \$2,100.....	38	00
39	Blind: Multiply the number in box 9 by \$1,500.....	39	00
40	Other Exemptions. See instructions..... 40E Multiply the number in box 40E by \$2,300.....	40	00
41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	41	00
42	Arizona adjusted gross income: Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....	42	00
43	Deductions: Check box and enter amount. See instructions..... 43I <input type="checkbox"/> ITEMIZED 43S <input type="checkbox"/> STANDARD	43	00
44	If you checked box 43S and claim charitable contributions, check 44C <input type="checkbox"/> Complete page 3. See instructions.....	44	00
45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45	00
46	Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables.....	46	00
47	Tax from recapture of credits from Arizona Form 301, Part 2, line 32.....	47	00
48	Subtotal of tax: Add lines 46 and 47. Enter the total.....	48	00
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50	Family income tax credit (from the worksheet - see instructions).....	50	00
51	Nonrefundable Credits from Arizona Form 301, Part 2, line 64.....	51	00
52	Balance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter "0".....	52	00
53	2022 AZ income tax withheld.....	53	00
54	2022 AZ estimated tax payments: 54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b.....	54c	00
55	2022 AZ extension payment (Form 204).....	55	00



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61	OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment	61	00
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2023 Private School Tax Credit by April 15, 2024

Single -Total \$1,307	Orig/Ind PLUS/Switcher \$655.00 \$652.00	Married Filing Jointly - Total \$2,609	Orig/Ind. PLUS/Switcher \$1,308.00 \$1,301.00
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Public School Tax Credit by April 15, 2024

Single	\$200	Married Filing Jointly	\$400
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Foster Care Tax Credit by April 15, 2024

Single \$500	Married Filing Jointly \$1,000
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Charitable Tax Credit by April 15, 2024

Single \$400	Married Filing Jointly \$800
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Military Family Relief Tax Credit by December 31, 2023

Single \$200	Married Filing Jointly \$400
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Grand Total of Tax Credits Available

Single \$2,607	Married \$5,209
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WHEN TO GIVE

- Must be made prior to filing taxes and on or before tax day
- All at once
– often on tax day





Monthly Donations Automatically Withdrawn



Authorization Agreement for Monthly Donations

Title: ☐ Mr. ☐ Mrs. ☐ Ms. ☐ Dr. ☐ Mr. & Mrs. ☐ Dr. & Mrs. ☐ Dr. & Mr. ☐ Dr. & Dr.
Filing Status: ☐ Single ☐ Married, jointly ☐ Married, separately
Donor(s) Name(s): _____
Address: _____ City: _____ State: _____ Zip: _____
Phone Number: _____ Email: _____
For school recommendations only: we will share your contact information. ☐ No thank you

2023 Tax Year Original Individual	2023 Tax Year PLUS/Switcher
Single filers maximum donation: \$655	Single filers maximum donation: \$652
Married filing jointly maximum donation \$1,308	Married filing jointly maximum donation \$1,301
Recommend: <input type="checkbox"/> IBE's most needed fund <input type="checkbox"/> School: <input type="checkbox"/> Student(s):	Recommend: <input type="checkbox"/> IBE's most needed fund <input type="checkbox"/> School: <input type="checkbox"/> Student(s):

Amount of my monthly donation to be applied first to my Original Individual donation and then my PLUS donation: \$ _____ per month.
Original Individual yearly total: \$ _____
PLUS/Switcher yearly total: \$ _____
Combined yearly total: \$ _____

I would like my donations to start: _____ MONTH _____ 22nd YEAR and end _____ MONTH _____ 22nd YEAR

Payment:
Type of Credit Card: ☐ Visa ☐ MasterCard ☐ Discover ☐ American Express
Credit Card Number: _____ Expires: _____
Electronic Transfer: If choosing Electronic Transfer, a voided check must be attached to this form
Account #: _____ Routing #: _____

I hereby authorize Institute for Better Education (IBE) to automatically charge the account indicated above for the amount of the donation listed above on the 22nd of each month. If the 22nd falls on a weekend or holiday, I understand my card will be charged the following business day.

Please complete and return form to Jodi Schulz at jcschulz@ibescholarships.org.

Donor Signature: _____ Date: _____

Notice (A.R.S. 43-1083): A School Tuition Organization cannot award, restrict or reserve scholarships solely on the basis of a donor 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.

Institute for Better Education T: 520.512.5438 921 N. Swan Rd.
F: 520.203.0184 Tucson, AZ 85711 ibescholarships.org



Employee Withholding

Arizona Form A-4C Request for Reduced Withholding to Designate for Tax Credits 2023
Provide this form to your employer.
Do not mail this form to the Arizona Department of Revenue.

Employee's Name: _____ Employee's SSN: _____
Employee's Address - Number and street or PO Box: _____
Employee's City, State and ZIP Code: _____
TO: Employer's (Company) Name: _____
Employee's Address - Number and street or PO Box: _____
Employee's City, State and ZIP Code: _____

At my employer's option, I request that my withholding be reduced in accordance with Arizona Revised Statutes (A.R.S.) § 43-1081(C) and that quarterly payments be made on my behalf to the following charity(ies), public school(s), or school tuition organization(s) (Entity):

Entity Name	Entity Street Address	Entity City	State	ZIP Code	Annual Amount	Employee Identification No. (if known)
FIRST ENTITY					\$ _____	_____
SECOND ENTITY					\$ _____	_____
THIRD ENTITY					\$ _____	_____

☐ If this box is checked, additional entities are designated on a separate sheet.

I qualify for and am entitled to this amount of credit (\$ _____) for 2023 under A.R.S. §§ 43-1088, 43-1089, 43-1089.01 and/or 43-1089.03. Refer to the instructions for Arizona Forms 321, 322, 323, 348, and/or 352 for credit limits.

EMPLOYEE'S SIGNATURE: _____ DATE: _____

PRINT NAME: _____ FOR EMPLOYER USE ONLY

☐ Approved by: _____ Date: _____
Total Contribution: _____ Pay Periods: _____ Current Withholding: _____ Amount Per Pay Period (not more than current): _____
☐ Denied - Indicate reason: _____ Employee notified: ☐ Yes ☐ No

Do not mail this form to the Arizona Department of Revenue. Give it to your employer.
ADOR 1/29/17 (2)



Private School Withholding Application

Title: ☐ Mr. ☐ Mrs. ☐ Ms. ☐ Mr. & Mrs. ☐ Dr. ☐ Mr. & Dr. ☐ Dr. & Dr.
Filing Status: ☐ Single ☐ Married, jointly ☐ Married, separately

Donor Information:
Donor Name: _____
Address: _____ City: _____ State: _____ Zip: _____
Phone Number: _____ Email: _____

Employer Information:
Employing Company Name: _____
Employer Address: _____ City: _____ State: _____ Zip: _____ Phone: _____
Primary Contact Name and Title: _____

2023 TAX YEAR: Single filers may contribute \$655 for Original Individual and \$652 for PLUS Switcher. Married filers may contribute \$1,308 for Original Individual and \$1,301 for PLUS Switcher.

I would like to recommend my gift for scholarship assistance to:

Original Individual	PLUS Switcher
Intended total Original donation: _____ <input type="checkbox"/> IBE's most needed fund <input type="checkbox"/> Recommend a school <input type="checkbox"/> Recommend a student	Do not, you may only donate to PLUS if you have fulfilled your Original Individual donation for that same tax year. Intended total PLUS donation: _____ <input type="checkbox"/> IBE's most needed fund <input type="checkbox"/> Recommend a school <input type="checkbox"/> Recommend a student <small>*Important: applicant eligibility requirements exist for recommending a student. Please visit ibescholarships.org for more information.</small>

Donor Signature: _____ Date: _____

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DONATING IS SIMPLE

- Website
- Phone Call
- Mail
- Stop by and see us!



Donor Rules



- Donor cannot recommend own child
- Donor cannot make a “conditional” donation
- Donor cannot swap donations with another donor



ARS NOTICE 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.



Donating is Simple!



Donors Have a Choice!

- Recommend a student
- Recommend a school
- Recommend IBE's general fund



Donation (3 of 4)

Please enter the total amount you would like to donate or click the to show the maximum tax credit available for the year selected based on your filing status

Donation Amount:

\$1,307.00



Single — 2023

Original Tax Credit

\$655.00

Plus/Switcher Tax Credit

\$652.00

Total: \$1,307.00

Original Tax Credit: \$655.00

☐ Student Recommendation:

☐ School Recommendation:

☐ IBE General Fund:

Original Tax Credit: \$655.00

Original Tax Credit: \$655.00

Original Tax Credit: \$655.00

Remaining Donation: \$0.00

☐ Student Recommendation:

☐ School Recommendation:

☐ IBE General Fund:

Amount

\$655.00

Plus Criteria:

PLUS / Switcher Tax Credit: \$652.00

☐ Student Recommendation:

☐ School Recommendation:

☐ IBE General Fund:

Plus Criteria:

PLUS / Switcher Tax Credit: \$652.00

Remaining Donation: \$0.00

☐ Student Recommendation:

Student First Name

Student Last Name

School (Optional)

Amount

\$652.00

Add another student

☐ School Recommendation:

☐ IBE General Fund:



WHAT DOES IT LOOK LIKE TO BE A
APPLICANT?



HOW TO APPLY

- Register on website
- Apply each academic year
- Paper application
- Income verification
- Eligibility verification



Online Registration

About ▾ Applicants ▾ Donors ▾ Schools ▾ IBE en Español ▾ How To Videos ▾ Login Create Account

Register.
Create an account.

First Name

Last Name

Email

Passwords must be a minimum of 8 characters. Passwords also must have at least one capital letter, one lower case letter, number and special character (e.g. @,*.,!).

Password

Confirm Password

☐ I am a prior donor or applicant.

Or select one or both of the below option(s).

☐ I am a new donor

☐ I am a new applicant

If you have received a prior scholarship from IBE, do not mark that you are a new applicant as this will delay future scholarships and payments.



Read and check ALL below to begin application.

Beginning June 1st, financial aid applications will be assessed and awarded monthly until funds are depleted.

- ☐ My child is enrolled full-time at an Arizona private school or is soliciting tax credits for the next school year.
- ☐ If I wish to apply for Low-Income Corporate, I will have the two most recent pay stubs or income statements for all income earners in the household. Click here for Corporate qualifications. [?](#)
- ☐ If applicable, I will have the following documents ready to upload:
 - Attendance verification for any child(ren) switching from an Arizona public school. [?](#)
 - Transfer verification along with supporting documents requested in the form if transferring directly from:
 - an Arizona homeschool program; or
 - out of state or country; or
 - receiving the Empowerment Scholarship Account (ESA) scholarship.
 - Previous award verification for any child(ren) who have been awarded from an STO other than IBE. [?](#)
 - Copy of active duty military orders if child is a military dependent. [?](#)
 - Arizona public school IEP, MET or 504 plan for disabled students preschool-12th grade. [?](#)
- ☐ I certify that I am aware that if my student(s) receives ESA (Empowerment Scholarship Account), they are not eligible to receive an award from any STO. I will notify IBE immediately if they receive ESA during the academic year in which I am applying.

Application Year

2023-2024

[Begin Application](#)

APPLICANT CONTACTS CHILDREN FINANCIAL DOCUMENTS HANDSCRIPTS SUMMARY REVIEW

2023-2024 Application

Guardian Information

Primary Guardian Title	Primary Guardian First Name	Primary Guardian Last Name
Secondary Guardian Title	Secondary Guardian First Name	Secondary Guardian Last Name
Address	City	State
Primary Phone Number	Secondary Phone Number	Zip Code

[Continue](#)



Complete Application Confirm Enrollment and Tuition Balance



2023-24 Scholarship Application

Register your file at www.ibescholarships.org to track scholarships for your student(s) online.
A parent or legal guardian must complete this form.

Beginning June 1st, financial aid applications will be assessed and awarded monthly until funds are depleted.

Application requirements

- Student must be K-12th grade or a preschool student with an Arizona public school IEP or MET
- Student must be enrolled full-time in an Arizona private school
- Student may qualify for additional scholarships if any of the following apply:
 - Entering kindergarten
 - Transferring from
 - An Arizona public or charter school with at least 90 days of attendance in the previous academic year
 - An Arizona homeschool program
 - The Empowerment Scholarship Account (ESA) in the prior academic semester
 - A public, private or homeschool program from out of state or out of country
 - Dependent of active duty military stationed in Arizona on orders
 - Previously received an Original/Individual, PLUS/Switcher, Low-Income Corporate or Corporate Disabled/Displaced in a previous academic year and continued to attend a qualified private school
- Student may qualify for additional scholarships if the family household income is within the guidelines of the income chart based on household size.
- Family must submit income verification for all income earners in the household.

Household size	2019 and below
1	\$14,400-\$18,000
2	\$18,000-\$21,600
3	\$21,600-\$25,200
4	\$25,200-\$28,800
5	\$28,800-\$32,400
6	\$32,400-\$36,000

Parent/Guardian(s) Information:

Title: ☐ Mr. ☐ Ms. ☐ Mrs. ☐ Mr. & Mrs. ☐ Dr. & Mrs. ☐ Dr. & Mr. ☐ Dr. & Dr.

First Parent/Guardian Name: _____

Second Parent/Guardian Name: _____

Address: _____ City: _____ State: _____ Zip: _____

Phone Number: _____ Alternate Number: _____ E-mail: _____

Name of person allowed to request information about your file, if any, other than guardian(s) listed above: _____

Authorized Person's phone number: _____

Institute for
Better Education

T: 520.512.5438
F: 520.203.0184

821 N. Swan Rd.
Tucson, AZ 85711

ibescholarships.org



Income Verification

4. IBE requires the last two (2) paystubs for all income earners in the household. If you do not have paystubs IBE requires the last two proof of income supplements. These could include, but are not limited to: Social Security benefit statements, Welfare benefit statements, Retirement benefit statements or Proof of child support or alimony. You may attach a letter further explaining your financial situation if necessary.

Name	Type: C - Child P - Parent O - Other	Gross Earnings From Work	Welfare, Child Support, Alimony	Pensions, Retirement, Social Security	All Other Income	Check if no income	Check if a foster child
Example: John Smith	P	\$40k yrlly.				<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>



Financial Information:

1. List all persons living in the household, including children. This would include yourself, your spouse, each child, grandchildren, relatives or any other person living in your residence full time.
2. Include annual gross income (before taxes) for all household members. Check "no income" for anyone not receiving income.
3. IBE will not accept applications with \$0 income listed for the household. If your family truly has no income, contact IBE for further documentation.
4. IBE requires the last two (2) paystubs for all income earners in the household. If you do not have paystubs IBE requires the last two proof of income supplements. These could include, but are not limited to: Social Security benefit statements, Welfare benefit statements, Retirement benefit statements or Proof of child support or alimony. You may attach a letter further explaining your financial situation if necessary.

Name	Type: C - Child P - Parent O - Other	Gross Earnings From Work	Welfare, Child Support, Alimony	Pensions, Retirement, Social Security	All Other Income	Check if no income	Check if a foster child
Example: John Smith	P	\$40k yrlly.				<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>

Incomplete applications will not be processed.

I certify that I am a parent or legal guardian of the child(ren) listed on this application. All information reported on this application is true and correct to the best of my knowledge.

I certify that I am aware that if my student(s) receives ESA (Empowerment Scholarship Account), they are not eligible to receive an award from any STG. I will notify IBE immediately if they receive ESA during the academic year in which I am applying.

I certify I am attaching required income documentation and any other applicable eligibility documentation.

Print Name: _____ Signature: _____ Date: _____

Notice (A.R.S. 43-1007): A school tuition organization cannot avoid, restrict, or reserve scholarships based solely on a donor's recommendation. A taxpayer may not claim a tax credit if the taxpayer agrees to any donation with another taxpayer to benefit other taxpayer's own dependent.

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Tucson, AZ 85711

ibescholarships.org



School Attendance Verification or Previous Award Verification



Transfer Verification

Must be completed by parent or legal guardian

My child _____ (student's name) is transferring directly from:

Check most recent schooling:

Empowerment Scholarship Account (ESA) program

Dates ESA was received: (start) _____ (end) _____

Must provide copy of letter from ESA stating the account has been closed.

☐ I confirm ESA funds have been used on behalf of my child.

☐ I confirm that my child is no longer accepting ESA funds.

☐ I confirm that my child can now accept tax credit scholarships.

Homeschool

Dates of most recent homeschool: (start) _____ (end) _____

Curriculum used during this time: _____

Must provide copy of intent to homeschool and homeschool termination filed with local governing agency.

☐ I confirm my child has received homeschool instruction in reading, grammar, math, social studies and science (per A.R.S. 48-802).

Out of state or out of country

Name of most recent school attended: _____

Dates of attendance: (start) _____ (end) _____

Must provide a copy of most recent report card.

I certify that the information listed above is true and correct to the best of my knowledge.

Parent/Guardian's printed name: _____

Parent/Guardian's signature: _____ Date: _____

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Four Types of Scholarship Programs Six Scholarship Opportunities

**Individual
Donors**

- Original/Individual Program
 - Financial Aid
 - Recommended Funds

- PLUS/Switcher Program
 - Financial Aid
 - Recommended Funds

**Corporate
Donors**

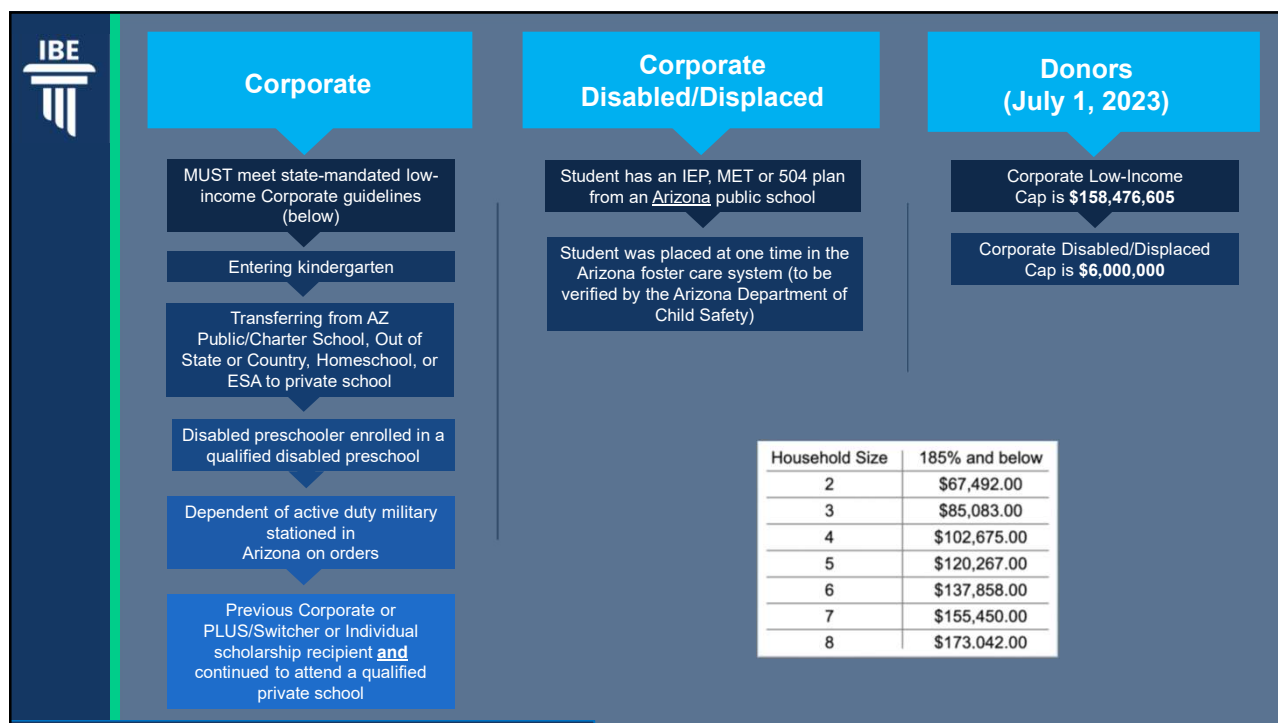
- Low Income Corporate Program
- Disabled/Displaced Program



Financial Aid Scholarship Opportunities Apply to every STO your school works with!



- Funded by Individual Taxpayers Recommending Private Schools
 - Individual / Original
 - PLUS / Switcher
- Funded by eligible Arizona business Recommending Private Schools
 - Corporate Low-Income
 - Corporate Disabled Displaced





STO 123

Orig/Ind \$500

PLUS/Switcher \$500

STO ABC

Orig/Ind \$250

Corporate \$250

STO XYZ

PLUS/Switcher \$500

Corporate \$1,000

Total of Financial Aid Scholarships Received

Individual/Original \$750

PLUS/Switcher \$1,000

Corporate \$1,250

Grand Total in Financial Aid Scholarships

\$3,000



Recommended Fund Scholarship Opportunities



Work with one STO that meets your needs!

- Funded by Individual Taxpayers Recommending Private School Students
 - Individual / Original
 - PLUS / Switcher





Recommended Funds Overview



Arizona Taxpayers have a choice in how to pay State taxes

- Pay the State of Arizona Through the Arizona Department of Revenue or
- Donate to a tax credit organization and have a say in how their state taxes are spent



Recommended Funds Overview



With the Arizona Private School Tax Credit Program, donors continue to have a choice

- Recommend a specific Arizona Private School Child
- Recommend a specific Arizona Private School or
- Recommend IBE's General Fund



Recommended Funds Overview



If a specific recommended student is awarded, that student will receive a scholarship for 92% of donated amount

There is no limit on how many donors can recommend your child

Excess annual donations roll over to following academic year



WHEN CAN YOU START TO
SOLICIT FUNDS



When to Start Soliciting Funds Overview

Not in Private School.....Yet



One academic year prior to entering private school

Our application comes out the beginning of February

This gives you potentially two tax seasons to solicit recommended fund donations

- Start soliciting in February
- Start paying for tuition 18 months later



When to Start Soliciting Funds Overview

In Private School on ESA



One academic year prior to entering private school

Our application comes out generally at the beginning of February

You can continue to solicit recommended fund donations the entire time you are on ESA

- You must have a current IBE Application annually
- You will be awarded a multi-year scholarship
- Once your ESA Contract is cancelled and you accept your multi-year scholarship, funds will be paid to private school.



HOW DO I SOLICIT RECOMMENDED FUNDS?

- Mind Set
- Become a donor Expert



Mind Set



- Opportunity versus handout
- Less than 5% donate
- Most don't even know of this opportunity



Donor Expert:

**Increase
Refund or
Reduce What
You Owe**

**Understand
the Timing
of Tax Credits**

- Donation must be made prior to filling taxes
- 60% of all tax year donations come into Ibe from January 1st – April 15th
- 25% of donations come into IBE during first two weeks of April
- 16% of donations come into IBE the last two weeks of December



Donor Expert:

**Be Able to
Answer
Questions
About IBE**

- Has been helping families for over 25 years
- Only retains 8% for admin (not 10% as allowed by law)
- Awards 92% always
- Recommendations will never be guaranteed although honoring recommendations is important to IBE
- Once recommended funds are awarded, they roll over year-to-year
- IBE allows families to request funds be transferred to siblings
- IBE takes excellent care of our donors
- Happy to receive calls from donors with questions



MAKE A LIST OF ARIZONA TAXPAYERS YOU KNOW

- Christmas/Holiday Card List
- Family and Friends
- Neighbors
- Coworkers
- Church Friends
- Professionals i.e. Doctors and Dentists
- Friends with Small Business (Pays taxes quarterly)
- CPAs and Tax Preparers



Solicitation Ideas:

Let That List
Know About Tax
Credits Via

- Action Page w/Donor Link
- Postal Mail Donation Brochure/Envelope with printed Action Page
- Share our Facebook posts and personalize them
- Invite friends over for a quick dinner and let them know about this program
- Find educated donors
- Set up meeting for your older child to discuss tax credits
- Talk in person to anyone you do work with, i.e. dry cleaners, carpet cleaners, plumbers



TIPS AND TRICKS

Postal Mail & Action Page

- Personalize your child's story
- Personalize letter/Action Page to audience:
 - Church / Sports / Hobby
- Reach out multiple times per year
 - October – introduce the program
 - December – Christmas / holiday letter
 - February/March – reminder / thank you
 - End of school year letter

Postal Mail

- Include a stamp on donation envelope
- Add wallet sized school pictures



PUSH-BACKS

- Too good to be true
- Will get audited
- You chose private school, you can pay for it
- You are hurting public schools



Tax Credits Save The State of Arizona Money!



How the Arizona School Tuition Organization Tax Credits Save the State Money
By Deborah Streasby

Executive Summary

Arizona has four programs that allow taxpayers to claim credits for donations to school tuition organizations that provide scholarships for students to attend private schools. The state realizes a savings for each student that attends private school in lieu of public school. Because the tax credit scholarship programs allow tens of thousands of students to attend private schools, the state saves at least \$34.6 million, and potentially upwards of \$285 million per year, compared to the cost of educating those students in public school.

Overview of Arizona's Tax Credit Programs

History

In 1997, Arizona passed its first tax credit for individual donations to private school tuition organizations.¹ A school tuition organization (STO) is a 501 (c)(3) nonprofit organization that awards at least 90% of donations received as scholarships to students attending private schools. The program allows taxpayers to make a donation to an STO and claim a tax credit of \$569 for an individual or \$1,138 for a married couple for the current tax year (2019). The credit went into effect in FY1999 and has grown to around \$70 million in donations and \$64 million in scholarships in FY2018.² This credit is generally referred to as the "original" individual tax credit.

In 2005, a second program was created that allowed corporations to contribute funding for STO scholarships.³ The recipients of scholarships under the corporate program must meet income limitations and must be switching from public to private school, attending kindergarten (or a preschool for students with disabilities), or be the dependent of an Arizona active-duty member of the military. Students who have received scholarships through the low-income corporate program (or the overflow program) may continue to receive scholarships in subsequent years if they remain enrolled in private school. The total scholarship amount that can be awarded per

¹ The law governing the original individual tax credit can be found at Ariz. Rev. Stat. § 43-1089. Regulations concerning school tuition organizations that participate in the individual tax credit programs are found in Ariz. Rev. Stat. §§ 43-1601 through 43-1605.

² Data on the donations and scholarships used throughout this paper are taken from the annual reports on the STO tax credit programs and other public records from the Department of Revenue. The reports can be found on the Department's website at <https://azdor.gov/reports-statistics-and-legal-research/report-school-tuition-organization-income-tax-credits>.

³ Ariz. Rev. Stat. § 43-1183. Regulations concerning school tuition organizations that participate in the corporate tax credit programs are found in Ariz. Rev. Stat. §§ 43-1501 through 43-1507.



HOW IBE CAN SUPPORT YOU

- Action Page/Donor Link (Applicant Portal)
- Donation Brochures/Envelopes
- Printable Action Page
- Facebook Ads to Share and Personalize
- Zoom and In-person Workshops
- Thank You Cards
- IBE Makes Donations Simple



THANK YOU CARDS



- Send reminder postcards thanking donors for considering making their tax credit donation
- Ask donor to let you know if they donate so your child can thank them personally
- Send stamped thank you cards to IBE and we will address and get them to your donors

SOLICITATION SYSTEM



- **Be organized**
- **Have realistic expectations – it's a numbers game**
- **This is a part-time job that pays well**
- **Spreadsheet of potential donors**
 - Names
 - Donations made (with donor input)
 - Follow-up contact
 - Thank you sent
 - This is a part-time job that pays well
- **Keep note of what works**
- **Understand that the first year is the most difficult**
- **Stay focused on your goal – funding the best education for your child!**



IBE SCHOLARSHIP AWARDING CRITERIA



IBE Scholarship Awarding Criteria (in order of importance)

Financial Need Based Scholarship:

Financial Circumstances

Tuition

Number of children in
private school

Special Circumstances

Recommended Fund Scholarship:

Donor Recommendation

Tuition

Number of children in
private school

Financial Circumstances

Special Circumstances



IBE SCHOLARSHIP AWARDING SCHEDULE

- IBE has no Financial Aid Deadlines
- Most Financial Aid Scholarships are awarded in August
- School with IBE funds can award monthly
- Recommended Fund Scholarships are paid out monthly



UNIVERSAL ESA



Universal ESA Strategies

Questions, Concerns & Solutions!

Do I have to switch to ESA?

You do not. If tax credits are already working for you, no need to switch.

Can I have one student on ESA and one on STO?

Absolutely!

Can I stack ESA & STO?

No, you cannot accept ESA & STO funding in the same academic year. This is a change from last year!

Are Recommended Fund and Disabled Displaced Scholarships the same as STO funds?

Yes! You cannot accept funding from an STO while utilizing ESA.



Universal ESA Strategies



Questions, Concerns & Solutions!

Can I solicit recommended funds through IBE while accepting ESA?

Yes! They will not be sent to school until ESA is cancelled. You must:

- Be eligible for tax credit scholarships
- Have a current application with IBE
- Provide IBE with ESA cancellation of Contract documentation and Transfer Verification
- Accept Recommended Fund Scholarships through IBE



Multi-Year Recommended Fund Scholarships

	ESA	Tuition	STO FUNDS	Recommended Funds
Year 1	Tuition PAID BY ESA →	\$	\$	← \$
Year 2	Tuition PAID BY ESA →	\$	\$\$	← \$
Year 3	Tuition PAID BY ESA →	\$	\$\$\$	← \$
Year 4	Switched TO STO FUNDS	\$\$	← \$\$\$\$ - \$\$ ----- \$\$	← \$



Universal ESA Strategies

Questions, Concerns & Solutions!



- What happens if I apply for ESA during the 23-24 academic year? You are allowed to apply for ESA at any time, although, if you have received ANY STO funding for the academic year you apply for ESA, ALL STO funds must be refunded.
- Can I switch from ESA to STO funds during the same academic year? Yes. It is the position of the Arizona Department of Revenue that once you cancel your ESA Contract, you are no longer beholden to the ESA Contract year and can accept STO funding.
- How does cancelling my ESA Contract affect my outstanding payments? As soon as you cancel, all funding, including outstanding payments are cancelled. Any rolled-over ESA funds you have accumulated will be wiped clean.



Universal ESA Strategies Questions, Concerns & Solutions!

ESA covers our current private school but will not for High School!

Solicit donations while on ESA

ESA does not cover our current school tuition!

Stay with tax credits if you cannot pay for the difference

Use ESA if it covers more more than you receive in tax credit scholarships AND continue to solicit donations to eventually switch to tax credits to fully fund

Keep you donors donating so you have options!

Keep an eye out for educated donors!



WHAT SETS IBE APART?

- Admin Fee for Individual Donations 8% vs 10%
- Awards 92% always
- Send Recommended Funds every month except for June
- Does not consider Recommended Funds while awarding Financial Aid
- Recommended Fund awards roll-over each year for continuing students, including ESA recipients
- Allows families to request Recommended Funds transferred to sibling



WHAT SETS IBE APART?

- All families to solicit donations one academic year prior to attending private school. ESA families can solicit indefinitely
- IBE has awarded Nominal Awards to maintain PLUS/Corporate eligibility since 2012
- Applicant Portal shows awards, including Recommended Scholarships
- Provided over \$300,000 in emergency funding the end of the 2022-2023 academic year



WHAT IS YOUR PLAN OF ACTION



Plan of Action!



- Register as an Applicant & Donor
- Apply for the 2023-2024 academic year now
- If you have financial need, apply to every STO your school works with
- Set up a Solicitation System, even if you are on ESA
- Inform potential donors of their choices with their State Tax Dollars – they can choose to recommend your child
- Follow-up with potential donors
- Get thank you cards to IBE for mailing



IBE FOUNDATION

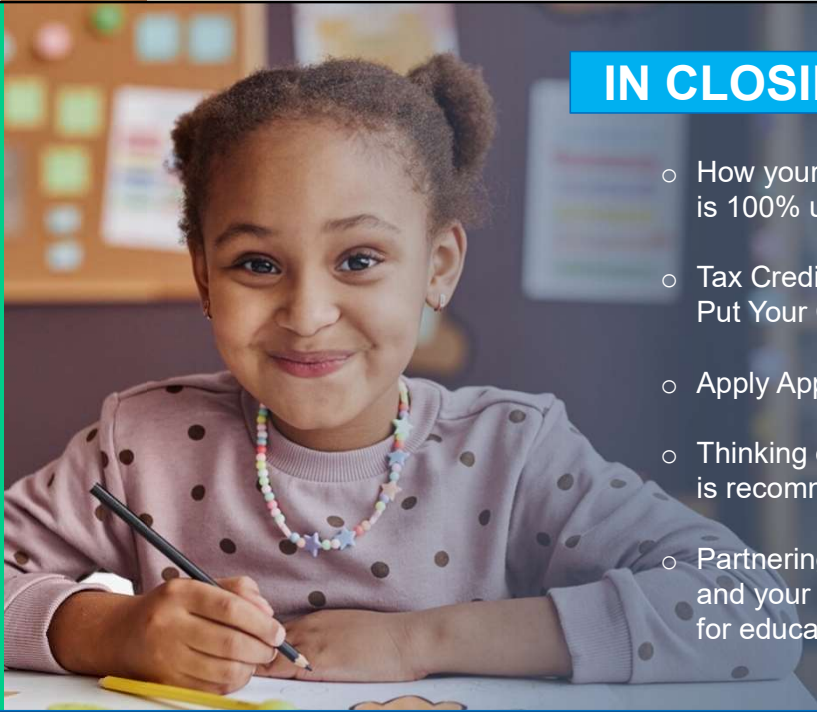
IBE Foundation strives for all children of Arizona to have the educational resources they need to thrive.

- Why does IBE Foundation exist?
- What is their mission?
- How does IBE Foundation accomplish their mission?

“Together We Can Do Great Things”
– Mother Teresa



FOUNDATION



IN CLOSING

- How your child is educated is 100% up to you
- Tax Credits allow you to Put Your Child First
- Apply Apply Apply
- Thinking outside the “box” is recommended
- Partnering with IBE will give you and your child the best chance for educational success

