

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"> • Taxpayers who donate between January 1st and April 15th must choose which tax year they plan to claim the credit <p><u>Tax Year 2024</u></p> <ul style="list-style-type: none"> • \$731 for single filers • \$1,459 married filing jointly <p><u>Tax Year 2025</u></p> <ul style="list-style-type: none"> • \$769 for single filers • \$1,535 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>\$69,956.00</td> </tr> <tr> <td>3</td> <td>\$88,369.00</td> </tr> <tr> <td>4</td> <td>\$106,782.00</td> </tr> <tr> <td>5</td> <td>\$125,195.00</td> </tr> <tr> <td>6</td> <td>\$143,608.00</td> </tr> <tr> <td>7</td> <td>\$162,021.00</td> </tr> <tr> <td>8</td> <td>\$180,434.00</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	\$69,956.00	3	\$88,369.00	4	\$106,782.00	5	\$125,195.00	6	\$143,608.00	7	\$162,021.00	8	\$180,434.00	<ul style="list-style-type: none"> • Preschoolers other than those with disabilities
Household Size	185% and below																	
2	\$69,956.00																	
3	\$88,369.00																	
4	\$106,782.00																	
5	\$125,195.00																	
6	\$143,608.00																	
7	\$162,021.00																	
8	\$180,434.00																	

“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 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 2024</u></p> <ul style="list-style-type: none"> • \$728 for single filers • \$1,451 married filing jointly <p><u>Tax Year 2025</u></p> <ul style="list-style-type: none"> • \$766 for single filers • \$1,527 married filing jointly 	<ul style="list-style-type: none"> • Entering kindergarten • Received a previous Low-Income Corporate, “PLUS”/Switcher or Corporate Displaced/Disabled scholarship in a previous academic year and continued to attend a qualified private school • Transferring directly from: <ul style="list-style-type: none"> A. 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; or B. Transferring from an Arizona homeschool program; or C. Transferring from the Empowerment Scholarship Account (ESA) program in the previous academic year; or D. A public, private or homeschool program from out of state or out of country. • Disabled preschooler enrolled in a qualified disabled preschool • Dependent of active duty military stationed in Arizona on orders 	<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

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:

Household Size	185% and below
2	\$69,956.00
3	\$88,369.00
4	\$106,782.00
5	\$125,195.00
6	\$143,608.00
7	\$162,021.00
8	\$180,434.00

Eligible (Must meet a minimum of 1 requirement)	Ineligible
<ul style="list-style-type: none"> • Entering kindergarten • 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: <ul style="list-style-type: none"> A. 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; or B. Transferring from an Arizona homeschool program; or C. Transferring from the Empowerment Scholarship Account (ESA) program in the previous academic semester; or D. A public, private or homeschool program from out of state or out of country. • Disabled preschooler enrolled in a qualified disabled preschool • Dependent of active duty military stationed in Arizona on orders 	<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

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"> • Preschool student who is at least 3 that has an Arizona public school IEP or MET • A K-12 student with an Arizona public school IEP, MET or 504 plan <p>OR</p> <ul style="list-style-type: none"> • Student who 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