



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
49	Dependent Tax Credit. See instructions.....	49	00
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



Dollar-for-Dollar credit on your AZ State Taxes!

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58	Other refundable credits: Check the box(es) and enter the total amount. 581 308-I 582 349	58	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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2024 Private School Tax Credit by April 15, 2025

Single -Total \$1,459	Orig/Ind PLUS/Switcher \$731.00 \$728.00	Married Filing Jointly - Total \$2,910	Orig/Ind. PLUS/Switcher \$1,459.00 \$1,451.00
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Public School Tax Credit by April 15, 2025

Single	\$200	Married Filing Jointly	\$400
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Foster Care Tax Credit by April 15, 2025

Single \$587	Married Filing Jointly \$1,173
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Charitable Tax Credit by April 15, 2025

Single \$470	Married Filing Jointly \$938
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Military Family Relief Tax Credit by December 31, 2024

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

Single \$2,916	Married \$5,821
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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
- Throughout the tax year





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

2024 Tax Year Original Individual	2024 Tax Year PLUS/Switcher
Single filers maximum donation: \$731	Single filers maximum donation: \$728
Married filing jointly maximum donation \$1,459	Married filing jointly maximum donation \$1,451
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: _____ 22nd _____ and end _____ 22nd _____

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 Schultz at jhschultz@ibescholarships.org.

Donor Signature: _____ Date: _____

Notice (A.R.S. 43-1003): 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. services@ibescholarships.org
F: 520.203.0184 Tucson, AZ 85711 ibescholarships.org



Employee Withholding

Arizona Form A-4C Request for Reduced Withholding to Designate for Tax Credits 2024

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 P.O. Box: _____

Employee's City, State and ZIP Code: _____

TO: Employer's (Company) Name: _____

Employee's Address - Number and street or P.O. 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.) § 43-1001(C) and that quarterly payments be made on my behalf to the following charity(ies), public school(s), or school tuition organization(s) (Entity):

QUALIFYING CHARITIES, PUBLIC SCHOOLS, OR SCHOOL TUITION ORGANIZATIONS			
FIRST ENTITY	Entity Name	Entity City	Entity State
SECOND ENTITY	Entity Name	Entity City	Entity State
THIRD ENTITY	Entity Name	Entity City	Entity State

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 2024 under A.R.S. §§ 43-1008, 43-1009, 43-1009.01 and/or 43-1009.03. 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 Period: _____ Current Withholding: _____ Amount Per Pay Period (not more than current): _____

☐ Denied - Indicate reason: _____ ☐ Yes ☐ No

Do not mail this form to the Arizona Department of Revenue. Give it to your employer.

ADOR 10791 (2/20)



Private School Withholding Application

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

Filing Status: ☐ Single ☐ Married, jointly ☐ Married, separately

Donor Name: _____

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

Phone Number: _____ Email: _____

Employer Information: Employing Company name: _____

Employer Address: _____ State: _____ Zip: _____ Phone: _____

Primary Contact name and title: _____

2024 TAX YEAR: Single filers may contribute \$731 for Original Individual and \$728 for PLUS Switcher. Married filers may contribute \$1,459 for Original Individual and \$1,451 for PLUS Switcher.

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

Original Individual	PLUS Switcher
Recommend: <input type="checkbox"/> IBE's most needed fund <input type="checkbox"/> School: _____ <input type="checkbox"/> Student(s): _____	By law, you may only donate to PLUS if you have fulfilled your Original Individual donation for that same tax year. Recommend: <input type="checkbox"/> IBE's most needed fund <input type="checkbox"/> School: _____ <input type="checkbox"/> Student(s): _____

Donor Signature: _____ Date: _____

Notice (A.R.S. 43-1003): 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. services@ibescholarships.org
F: 520.203.0184 Tucson, AZ 85711 ibescholarships.org



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: ?

\$1,459.00



Single — 2024

Original Tax Credit

\$731.00

Plus/Switcher Tax Credit

\$728.00

Total: \$1,459.00

Original Tax Credit: \$731.00 ?

☐ Student Recommendation: ?

☐ School Recommendation: ?

☐ IBE General Fund: ?

Plus Criteria: ?

PLUS / Switcher Tax Credit: \$728.00 ?

☐ Student Recommendation: ?

☐ School Recommendation: ?

☐ IBE General Fund: ?

Original Tax Credit: \$731.00 ?

Original Tax Credit: \$731.00 ?

Original Tax Credit: \$731.00 ?

Remaining Donation: \$0.00

☐ Student Recommendation: ?

☐ School Recommendation: ?

☐ IBE General Fund: ?

☒ PLUS / Switcher Tax Credit

☐ IBE General Fund: ?

Plus Criteria: ?

PLUS / Switcher Tax Credit: \$728.00 ?

Remaining Donation: \$0.00

☐ Student Recommendation: ?

☐ School Recommendation: ?

☐ IBE General Fund: ?

☒ PLUS / Switcher Tax Credit

☐ IBE General Fund: ?

Amount

\$731.00

Amount

\$728.00



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

2024-2025

[Begin Application](#)

APPLICANT CONTACTS CHILDREN FINANCIAL DOCUMENTS HARDSHIPS SUMMARY REVIEW

2024-2025 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



2024-2025 Scholarship Application

Register your file at www.beescholarships.org to track scholarships for your student(s) online.
A parent or legal guardian must complete this form.
Beginning July 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
- If the family meets the income limits in the chart and any child(ren) meets the qualification bullet above, the family qualifies for Low-Income Corporate and the family must submit the two most recent pay statements for any income earners in the household.

Household Size	2024-2025 Income
1	\$25,000.00
2	\$35,000.00
3	\$45,000.00
4	\$55,000.00
5	\$65,000.00
6	\$75,000.00

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: 520.203.0194

921 N. Swan Rd.
Tucson, AZ 85711

services@beescholarships.org
beescholarships.org



Income Verification

4. If applying for Low-Income Corporate (review requirements on page 1), IBE requires the last two (2) pay statements 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"/>



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. If applying for Low-Income Corporate (review requirements on page 1), IBE requires the last two (2) pay statements 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 STD. 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. 45-1802): 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 keep donations with another taxpayer to benefit other taxpayer's non-dependent.

**Institute for
Better Education**

T: 520.512.5438
F: 520.203.0184

921 N. Swan Rd.
Tucson, AZ 85711

services@ibescholarships.org
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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ibescholarships.org



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



Individual/Original

Since 1997
In place for over 26 yrs.

All K-12 children in AZ
Private Schools are eligible

Limit of \$731 for
Single Donors

Limit of \$1,459 for
Married Donors

PLUS/Switcher

Since 2012

Entering Kindergarten

Transferring from AZ Public/Charter
School, Out of State or Country,
Homeschool, or ESA

Stationed in AZ on
Military Orders

Previous Corporate
Award recipients also
PLUS/Switcher Award recipient

Limit of \$728 for
Single Donors

Limit of \$1,451 for
Married Donors

Donors

Single Donors can donate a
TOTAL of **\$1,459!**

Married Donors can donate a
TOTAL of **\$2,910!**



Corporate

MUST meet state-mandated
low-income Corporate guidelines
(below)

Entering kindergarten

Transferring from AZ
Public/Charter School, Out of
State or Country, Homeschool, or
ESA to private school

Disabled preschooler enrolled in a
qualified disabled preschool

Dependent of active duty military
stationed in
Arizona on orders

Previous Corporate or
PLUS/Switcher or Individual
scholarship recipient **and**
continued to attend a qualified
private school

Corporate Disabled/Displaced

Student has an IEP, MET or 504 plan
from an Arizona public school

Student was placed at one time in the
Arizona foster care system (to be
verified by the Arizona Department of
Child Safety)

Donors (July 1, 2024)

Corporate Low-Income
Cap is **\$135,000,000**

Corporate Disabled/Displaced
Cap is **\$6,000,000**

Household size	185% and below
1	\$51,543.00
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



STO 123

Orig/Ind \$1,500

PLUS/Switcher \$500

STO ABC

Orig/Ind \$250

Corporate \$2,500

STO XYZ

PLUS/Switcher \$1500

Corporate \$4,000

Total of Financial Aid Scholarships Received

Individual/Original \$1,750

PLUS/Switcher \$2,000

Corporate \$6,500

Grand Total in Financial Aid Scholarships

\$10,250



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

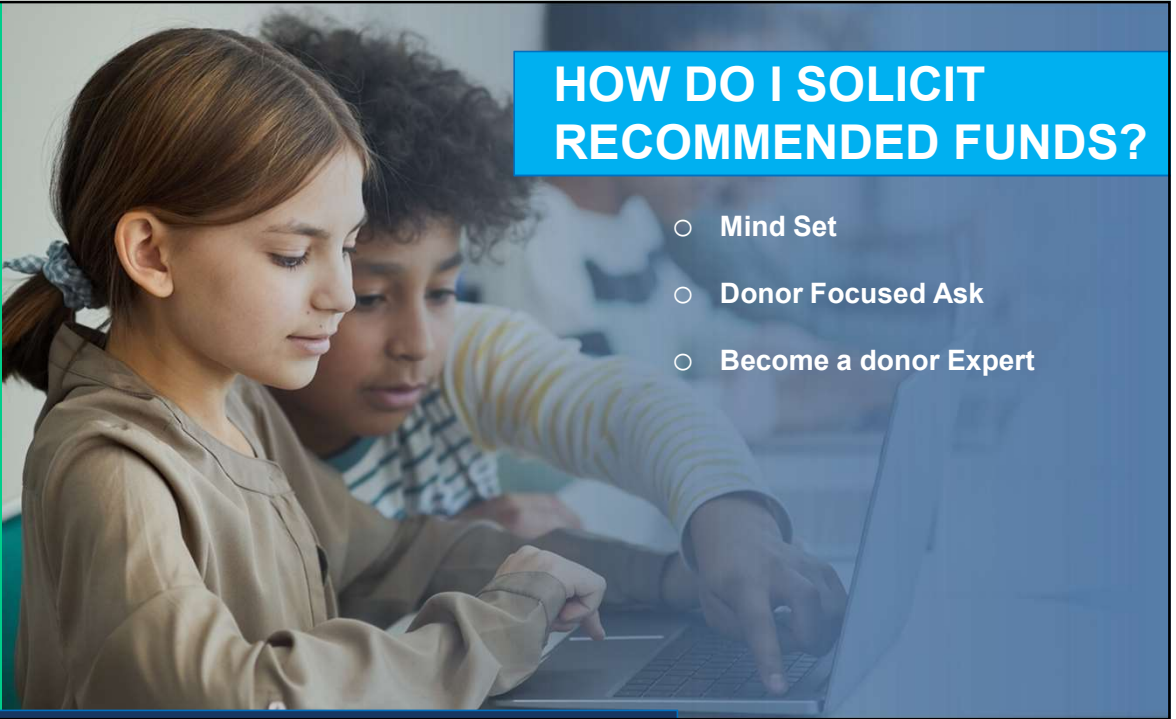
You can continue to solicit recommended fund donations the entire time you are on ESA

- 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 offered to private school.



HOW DO I SOLICIT RECOMMENDED FUNDS?

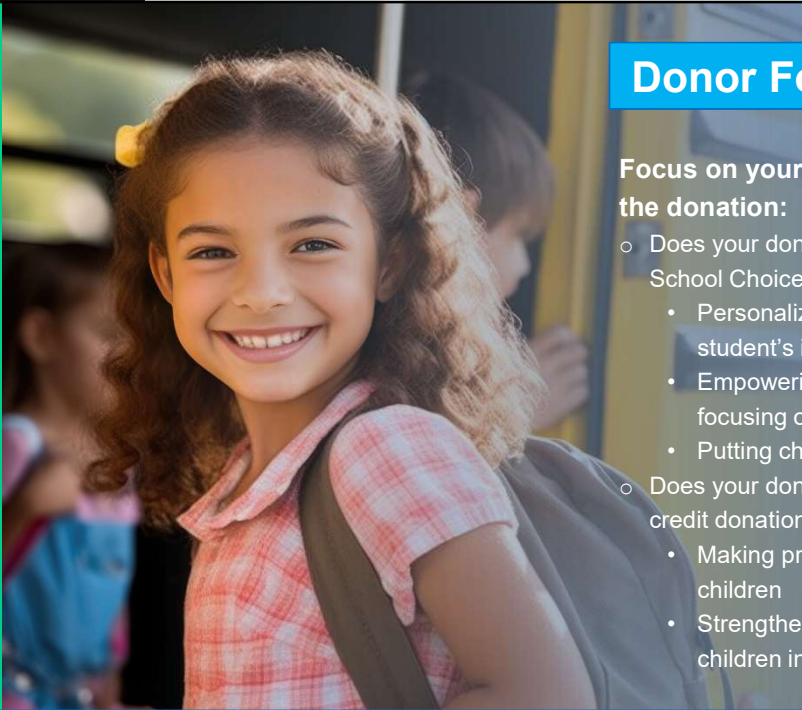
- Mind Set
- Donor Focused Ask
- Become a donor Expert



Mind Set



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



Donor Focused Ask

Focus on your donor's reason for making the donation:

- Does your donor understand the need for School Choice?
 - Personalized education tailored to each student's individual needs
 - Empowering students to succeed by focusing on their unique potential
 - Putting children FIRST in their education
- Does your donor understand how their tax credit donation can make a difference?
 - Making private education accessible to all children
 - Strengthening communities by educating children in the ways that suit them best



Donor Expert:

Increase
Refund or
Reduce What
You Owe

Understand
the Timing
of Tax Credits

- Donation must be made prior to filing 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 26 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
- Recommended Fund Scholarships are typically offered to the private school the month after the donation
- IBE allows families to request funds be transferred to siblings
- IBE takes excellent care of our donors



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

- Postal Mail Donation Brochure/Envelope with printed Action Page
- Action Page w/Donor Link
- 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



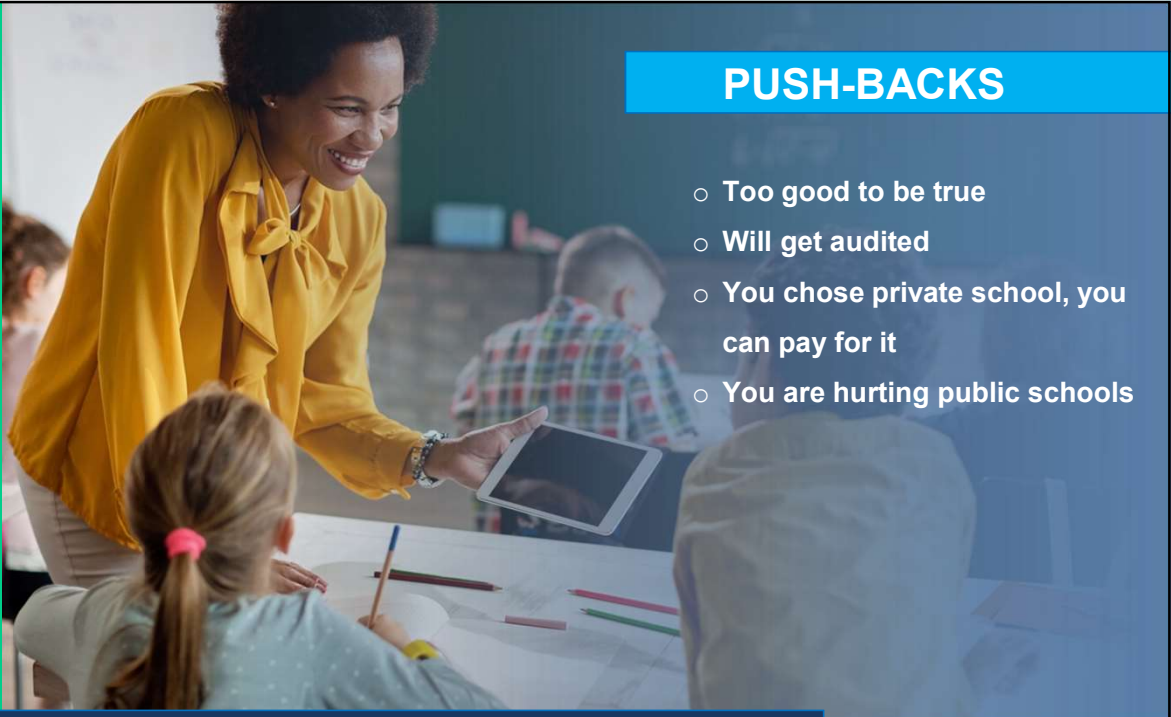
TIPS AND TRICKS

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 Sheasby

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

- Donation Brochures/Envelopes
- Action Page/Donor Link (Applicant Portal)
- 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
- 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 Aid 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, typically the month following the donation





UNIVERSAL 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	\$\$	← $\begin{matrix} \$\$\$\$ - \$\$ \\ \hline \$\$ \end{matrix}$	← \$



Universal ESA Strategies



Questions, Concerns & Solutions!

What happens if I have accepted Tax Credit Scholarships for the 24-25 academic year and then decide to switch to ESA?

- 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, although you cannot receive STO funds for any quarter that you received ESA 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!



Can I still receive a reimbursement payment from ClassWallet for my tuition?

- As of now, you will be able to receive a reimbursement payment after September 13, 2024

Will ESA pay for student who needs to repeat a grade?

- No! Because a public school will not receive State funding if a child repeats a grade, ESA will likewise not fund a student who is repeating a grade. Fortunately, STOs are 100% allowed to fund a student who is repeating a grade. This means if a child received ESA funding for their kindergarten year and then needed to repeat kindergarten, if they are denied ESA, STOs can cover their 2nd kindergarten year

Where can I learn more about the new changes to Curricula & Supplementary Materials?

- azed.gov/esa/esa-guidance



azed.gov/esa/esa-guidance

ESA Answers

Home · Empowerment Scholarship Account Program · ESA Guidance

ESA Guidance

ESA Guidance

Do you have questions about the Empowerment Scholarship Account Program? **We are here to help!**

In addition to FAQ below, there is a lot of helpful information in the [ESA Parent Handbook](#).

▶ [About the Empowerment Scholarship Account Program](#)

▶ [Applying for ESA](#)

▶ [Getting Started on the ESA Program](#)

▶ [ESA Funding](#)

▶ [Curricula and Supplementary Material](#)

▶ [Evaluations](#)

▶ [Log-in Questions / Issues](#)

▶ [Reporting Expenses](#)

▶ [ESA Allowable and Disallowable Expenses](#)

▶ [Closing an ESA, Termination and post-High School](#)

▶ [Vendors](#)



WHAT SETS IBE APART?

- Admin Fee for Individual Donations 8% vs 10%
- Awards 92% always
- Send Recommended Funds every month except for June, typically the month following the donation
- 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 \$360,000 in emergency funding the end of the 2023-2024 academic year



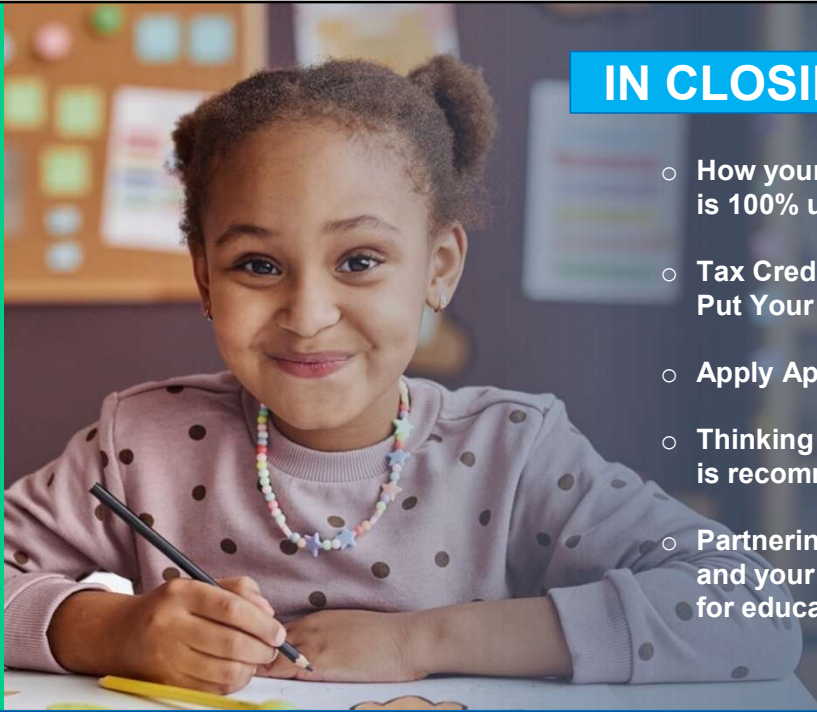
WHAT IS YOUR PLAN OF ACTION



Plan of Action!



- Register as an Applicant & Donor
- Apply for the 2024-2025 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



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

