

# 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

CHARTY NAVIGATOR  
100  
OUT OF 100  
GIVE WITH CONFIDENCE  
FOUR-STAR CHARITY

SINCE 1998

AWARDED \$213 MILLION

330+ SCHOOLS

TRUSTED STO

# Tax Credit Scholarships for Arizona

Parent Guide



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

## Institute for Better Education

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

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.

# 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](http://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**