

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 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><tr><th>Household Size</th><th>185% and below</th></tr><tr><td>2</td><td>\$72,387</td></tr><tr><td>3</td><td>\$91,211</td></tr><tr><td>4</td><td>\$110,034</td></tr><tr><td>5</td><td>\$128,858</td></tr><tr><td>6</td><td>\$147,682</td></tr><tr><td>7</td><td>\$166,506</td></tr><tr><td>8</td><td>\$185,329</td></tr></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	\$72,387	3	\$91,211	4	\$110,034	5	\$128,858	6	\$147,682	7	\$166,506	8	\$185,329	<ul style="list-style-type: none">• Preschoolers other than those with disabilities
Household Size	185% and below																	
2	\$72,387																	
3	\$91,211																	
4	\$110,034																	
5	\$128,858																	
6	\$147,682																	
7	\$166,506																	
8	\$185,329																	

"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 <u>MUST FIRST</u> 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 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:

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 <u>and</u> 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; orB. Transferring from an Arizona homeschool program; orC. Transferring from the Empowerment Scholarship Account (ESA) program in the previous academic semester; orD. 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