

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>Tax Year 2026</u></p> <ul style="list-style-type: none">• \$787 for single filers• \$1,570 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																	
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5	\$128,858																	
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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 <p><u>Tax Year 2026</u></p> <ul style="list-style-type: none"> • \$784 for single filers • \$1,561 married filing jointly 	<ul style="list-style-type: none"> • Entering kindergarten • Received a previous Low-Income Corporate, PLUS/Switcher or Disabled/Displaced Corporate 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; 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	\$72,387
3	\$91,211
4	\$110,034
5	\$128,858
6	\$147,682
7	\$166,506
8	\$185,329

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 Original 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; 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

Disabled/Displaced 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