

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



WHY IBE



Tax Credit Scholarships for Arizona

Parent Guide



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

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.

Institute for Better Education

520.512.5438 | ibescholarships.org
921 N. Swan Road Tucson, AZ 85711
Serving all of Arizona

2025 MAXIMUM ALLOWED CREDITS

**\$1,535
SINGLE**

ORIGINAL
\$769

PLUS
\$766

**\$3,062
MARRIED**

ORIGINAL
\$1,535

PLUS
\$1,527

2026 MAXIMUM ALLOWED CREDITS

**\$1,571
SINGLE**

ORIGINAL
\$787

PLUS
\$784

**\$3,131
MARRIED**

ORIGINAL
\$1,570

PLUS
\$1,561

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



Action Pages



Online
Chat Support



Solicitation
Guides



Donor Links



One-on-One
Live Support



Webinar
Trainings

LIFE OF A TAX CREDIT

**Tax Credit
Donors**

Calculate Max Donation
Amount Owed to
Arizona Form 140, line #48

2025
Max Donation Amounts
\$1,535 Single
\$3,062 Married



IBE

Student Applies to IBE

Eligibility is Confirmed

Scholarship Funds are
Paid to School or Held

**Student
Success**