

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 2026</u></p> <ul style="list-style-type: none"> • \$787 for single filers • \$1,570 married filing jointly <p><u>Tax Year 2027</u></p> <ul style="list-style-type: none"> • \$797 for single filers • \$1,589 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 border="1"> <thead> <tr> <th>Household Size</th> <th>185% and below</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>\$74,063</td> </tr> <tr> <td>3</td> <td>\$93,503</td> </tr> <tr> <td>4</td> <td>\$112,943</td> </tr> <tr> <td>5</td> <td>\$132,382</td> </tr> <tr> <td>6</td> <td>\$151,822</td> </tr> <tr> <td>7</td> <td>\$171,262</td> </tr> <tr> <td>8</td> <td>\$190,702</td> </tr> </tbody> </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	\$74,063	3	\$93,503	4	\$112,943	5	\$132,382	6	\$151,822	7	\$171,262	8	\$190,702	<ul style="list-style-type: none"> • Preschoolers other than those with disabilities
Household Size	185% and below																	
2	\$74,063																	
3	\$93,503																	
4	\$112,943																	
5	\$132,382																	
6	\$151,822																	
7	\$171,262																	
8	\$190,702																	

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 MUST FIRST 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 2026</u></p> <ul style="list-style-type: none"> • \$784 for single filers • \$1,561 married filing jointly <p><u>Tax Year 2027</u></p> <ul style="list-style-type: none"> • \$794 for single filers • \$1,580 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

Household Size	185% and below
2	\$74,063
3	\$93,503
4	\$112,943
5	\$132,382
6	\$151,822
7	\$171,262
8	\$190,702

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 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