



TRINITY
CHRISTIAN SCHOOL

TUITION ASSISTANCE

INFORMATIONAL GUIDE

Assistance is Available
for **ALL** Students!



Tuition
Assistance
Options

School Tuition
Organization
FAQs

STO
Tax Credits
at a Glance

Sample
Donation
Letter / Family
Landing Page

STO
Quick
Reference

OUR GOAL:

To make Christ-centered, classical education
at Trinity Christian School affordable for all families.



TUITION ASSISTANCE OPTIONS

SCHOOL TUITION ORGANIZATIONS (STOs)

- Funded by the AZ School Tuition Tax Credit program and provide both pool funds that are issued based upon set criteria of each STO and recommended funds given in the name of a student or school by donors.
- If qualified, you may receive funds from three separate pools of donated funds.
 - Original
 - Plus/Switcher
 - Corporate
- Some pools of donated funds require specific qualifications such as switching from public to private school, student entering kindergarten, or even a family's income level.
- AZ Taxpayers may donate up to \$2,910 (married, filing jointly), or \$1,459 (individual) for the 2024 tax year (up until April 15, 2025) and receive dollar-for-dollar credit toward their AZ state tax liability.
- Donors may direct their tax dollars to a specific school or recommend a specific student to receive the funds as a tuition credit.
- Parents are highly encouraged to apply when their child enters kindergarten.

EMPOWERMENT SCHOLARSHIP ACCOUNT (ESA)

- The Empowerment Scholarship Account (ESA) program is an account administered by The Arizona Department of Education that is funded by state tax dollars to provide educational options for all Arizona students. By opting out of the public school system, parents can seek a range of alternative educational services, such as private school or home-based education, to tailor an individualized educational plan that is best for their child. The ESA program is not affiliated with any services, providers, vendors or websites, please ensure you are referring to our website and documents for program direction. (<http://www.azed.gov/esa/>)
- 2024-2025 Applications will be available in May 2024.
- For more information regarding ESAs, and the nine eligibility types, go online to: www.azed.gov/esa/eligibility-requirements/
- * *Funding for Kindergarten is around \$4,000 and 1st through 12th grades is approximately \$6,900.*

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SCHOOL TUITION ORGANIZATION FAQs

How do I apply for a tuition grant/scholarship from an STO?

- The application process and submission deadline vary by STO. Application forms are available in the Trinity Christian School office and on most STO websites. The State of Arizona requires the applicant to submit certain financial information as part of the application process.

What factors are considered when awarding a tuition grant/scholarship?

- Each STO sets their own criteria. These may include, but are not limited to: financial need, merits of the student, scholastic ability, leadership, community involvement, other family needs (e.g. financial, health, employment) and donor recommendations.

How does the “donor recommendation” process work?

- A donor may specify a particular school or student on the STO donation form. A donor may not make a recommendation on behalf of their own dependent. STOs cannot award, restrict, or serve scholarships solely on the basis of donor recommendation.

“Who should I ask to redirect their tax dollars as a donor recommendation?”



Family Members Residing in AZ
Neighbors & Friends
Church Community Members
Social Circles & Clubs
Work Associates
Volunteer Group Members
Service Providers
Medical Providers

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STO TAX CREDITS AT A GLANCE

STO CREDITS AT A GLANCE

Original Individual Income Tax Credit

Credit Amount	
Tax Year 2024 Credit <ul style="list-style-type: none">• \$731 single filers• \$1,459 married filing joint filers	Tax Year 2025 Credit <ul style="list-style-type: none">• \$769 single filers• \$1,535 married filing joint filers
Taxpayer may donate through April 15 th * and count donation as tax credit in the preceding tax year.	
*Pursuant to A.R.S. §43-241 the Department of Revenue has the authority to extend the deadline for filing the tax return and in turn the donation due date. Please refer to the appropriate tax year return instructions to verify the donation due date.	

Scholarship Guidelines
• K-12 students
• Preschool students with disabilities
• STO cannot award scholarship solely based on donor recommendations
• STO shall consider financial need when awarding scholarships
• No scholarship cap

Scholarship prerequisites
A preschool student with disabilities must have an MET or IEP from an Arizona public school. A 504 plan does not meet this requirement.

Arizona Department of Revenue, Office of Economic Research & Analysis, 11/27/2023

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STO TAX CREDITS AT A GLANCE

Switcher Individual Income Tax Credit

Credit Amount	
Taxpayer MUST FIRST donate the maximum credit amount for the Original individual income tax credit before the Switcher credit can be claimed.	
Tax Year 2024 Credit <ul style="list-style-type: none"> • \$731 single filers • \$1,459 married filing joint filers 	Tax Year 2025 Credit <ul style="list-style-type: none"> • \$769 single filers • \$1,535 married filing joint filers
Taxpayer may donate through April 15 th * and count donation as tax credit in the preceding tax year.	
*Pursuant to A.R.S. §43-241 the Department of Revenue has the authority to extend the deadline for filing the tax return and in turn the donation due date. Please refer to the appropriate tax year return instructions to verify the donation due date.	

Scholarship Guidelines
• K-12 students
• Preschool students with disabilities
• Priority given to students and siblings of students on the STO's waitlist
• STO shall consider financial need when awarding scholarships
• No scholarship cap

Scholarship applicants must meet ONE of the following prerequisites	
A	Student attended an Arizona public school as a full-time student for at least 90 days of the <u>prior fiscal year</u> and then transferred from the public school to a private school.
B	Student is enrolling or currently enrolled in a private school kindergarten.
C	Student is enrolling or currently enrolled in a private preschool program for students with disabilities. Preschool students must have an MET or IEP from an Arizona public school. A 504 plan does not meet this requirement.
D	Student is a dependent of a member of the armed forces of the United States who is stationed in Arizona pursuant to military orders. Preschool students must also have an MET or IEP from an Arizona public school (a 504 plan does not meet this requirement).
E	Student was homeschooled before enrolling in a private school.
F	Student moved to this state from out of state before enrolling in a private school.
G	Student participated in an Arizona Empowerment Scholarship Account (ESA) and did not renew the account or accept the ESA scholarship in order to accept a Switcher scholarship. Participated means the student received ESA funds from the ESA program.
H	Student received a Switcher individual scholarship under one of the above criteria in a prior year and the child continued to attend a private school in subsequent years.
I	Student received a <u>Low-Income corporate</u> scholarship or a <u>Disabled/Displaced corporate</u> scholarship in a prior year and the child continued to attend a private school in subsequent years.

Arizona Department of Revenue, Office of Economic Research & Analysis, 11/27/2023

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STO TAX CREDITS AT A GLANCE

Low-Income Corporate Income Tax Credit

Credit Amount	
<ul style="list-style-type: none"> • Donation pre-approval required. • No limit on how much a single corporation can donate – except total credit limit. • S-corps must make a minimum aggregate contribution of \$5,000 during their taxable year (sum of both corporate programs). 	
Fiscal Year 2023/2024 Credit Limit	Fiscal Year 2024/2025 Credit Limit
<ul style="list-style-type: none"> • Total credits allowed limited to \$158,476,605 	<ul style="list-style-type: none"> • Will be determined Spring 2024

Scholarship Guidelines	
<ul style="list-style-type: none"> • K-12 students • Preschool students with disabilities • Student’s family income cannot exceed 185% of the income required to qualify a child for reduced price lunches. 	
Academic Year 2023/2024 Scholarship Cap	Academic Year 2024/2025 Scholarship Cap
<ul style="list-style-type: none"> • \$6,100 for grades K-8 and preschool students with disabilities • \$7,900 for grades 9-12 	<ul style="list-style-type: none"> • \$6,300 for grades K-8 and preschool students with disabilities • \$8,100 for grades 9-12

Scholarship applicant’s family income <u>cannot</u> exceed 185% of the income required to qualify a child for reduced price lunches AND must meet ONE of the following prerequisites:	
A	Student attended an Arizona public school as a full-time student for at least 90 days of the prior fiscal year or one full semester and then transferred from the public school to a private school. Those students who transfer to a qualified school after the first full semester are eligible to receive a scholarship that same academic year.
B	Student is enrolling or currently enrolled in a private school kindergarten.
C	Student is enrolling or currently enrolled in a private preschool program for students with disabilities. Preschool students must have an MET or IEP from an Arizona public school. A 504 plan does not meet this requirement.
D	Student is a dependent of a member of the armed forces of the United States who is stationed in Arizona pursuant to military orders. Preschool students must also have an MET or IEP from an Arizona public school (a 504 plan does not meet this requirement).
E	Student was homeschooled before enrolling in a private school.
F	Student moved to this state from out of state before enrolling in a private school.
G	Student participated in an Arizona Empowerment Scholarship Account (ESA) and did not renew the account or accept the ESA scholarship in order to accept a Low-Income scholarship. Participated means the student received ESA funds from the ESA program.
H	Student received a Low-Income corporate scholarship under one of the above criteria in a prior year and the child continued to attend a private school in subsequent years.
I	Student received an <u>Original individual</u> scholarship or a <u>Switcher individual</u> scholarship in a prior year and the child continued to attend a private school in subsequent years.

Arizona Department of Revenue, Office of Economic Research & Analysis, 11/27/2023

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STO TAX CREDITS AT A GLANCE

Disabled/Displaced Corporate Income Tax Credit

Credit Amount
<ul style="list-style-type: none"> • Donation pre-approval required.
<ul style="list-style-type: none"> • No limit on how much a single corporation can donate – except total credit limit.
<ul style="list-style-type: none"> • S-corps must make a minimum aggregate contribution of \$5,000 during their taxable year (sum of both corporate programs).
Fiscal Year Credit Limit
<ul style="list-style-type: none"> • Total credits allowed limited to \$6,000,000

Scholarship Guidelines
<ul style="list-style-type: none"> • K-12 students
<ul style="list-style-type: none"> • Preschool students with disabilities
<ul style="list-style-type: none"> • The SUM of a student’s DD scholarships is limited to 90% of state aid or cost of tuition, whichever is less.

Scholarship applicants must meet ONE of the following prerequisites:	
A	Student is in Preschool or Grades K-12 and has a MET or IEP from an Arizona public school.
B	Student is in Grade K-12 and has a 504 plan from an Arizona public school. Does not apply to Preschool students.
C	Student is in Grade K-12 and was placed at one time in the Arizona foster care system (will be verified with the Arizona Department of Child Safety). Does not apply to Preschool students.

Arizona Department of Revenue, Office of Economic Research & Analysis, 11/27/2023

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SAMPLE DONATION LETTER

Sample Letter 4 — Direct

Timing: Any Time of the Year

Hello Family and Friends,

As many of you are aware, [Name of child/ren] has/have been attending Christian school/schools since he/she/they was/were in [grade or age]. Fortunately, he/she/they has/have received tax credit scholarships from Arizona Christian School Tuition Organization (ACSTO), making it possible for him/her/them to attend [Name of School]. We thank all those who have contributed to this program and hope you will donate again this year.

If you have not yet participated, please consider making a donation to ACSTO for which you will receive a dollar-for-dollar tax credit against your Arizona income tax obligation. Enclosed is more information about ACSTO, how this program works, and the current donation limits. You may also visit their website at ACSTO.org.

To make a tax credit donation, complete the form in the donation brochure or donate online. Please be sure to recommend [Child 1's name] and/or [Child 2's name] for a scholarship. It is important to specify [Child 1's full name @ school] and/or [Child 2's full name @ school]. We encourage you to discuss this great tax credit opportunity with your tax advisor. The state of Arizona also offers tax credits for public schools, charitable organizations, foster care organizations, and military families. You can participate in all of these as long as you do not exceed your state tax liability (see Arizona Tax Form 140, "Balance of tax").

Donor information is confidential, so please do not feel obligated to participate. We understand it may not be financially possible for you to donate at this time, but keep in mind this tax credit opportunity is always available. If you can donate, we would love for you to let us know so we can thank you! Remember, this donation will essentially cost you nothing in the end, but will make a huge difference in the lives of [Name of child/ren]. If you know others who may benefit from this tax credit, please share this information with them.

On behalf of our entire family, thank you for considering this wonderful opportunity. If you have any questions, feel free to call [Parent name] at [phone number], [Parent name] at [phone number], or email us at [email address].

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**Looking for more
tax credit resources?**

Check out these websites!
www.acsto.org | www.azto.org

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OPTIONAL FAMILY LANDING PAGE

AZTO Family Landing Page

Create an AZTO Family Landing Page. You may be asking, what is a landing page? A landing page is a custom designed webpage for your student allowing you to promote the tax credit program easily to your network of family and friends via social media, text, and email. You provide the content and pictures.



Learn More: www.azto.org/applicants/how-it-works

ACSTO Family Page

The ACSTO Family Page is a custom page link you can easily share with family and friends to let them know how they can receive a dollar-for-dollar tax credit while helping make Christian Education affordable for your family.



Learn More: <https://acsto.org/parents/resources>

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STO QUICK REFERENCE

STO	Eligible Applicants	Phone Number	Website
ACSTO Arizona Christian Scholarship Tuition Organization	K-12, currently enrolled, transferring from public school, current military, or previously awarded	480-820-0403	www.acsto.org
AZTO Arizona Tuition Organization	K-12, transferring from public school, current military, previously awarded, income-based	602-295-3033	www.azto.org
Arizona Leadership Foundation	Financial need, displaced/disabled (Lexie's Law), K-12, transferring from public school, current military, or previously awarded	602-525-7355	www.arizonaleader.org
ASCT Arizona School Choice Trust	K-12, entering or currently enrolled, and household income meets guidelines	623-414-3429	www.asct.org
IBE Institute for Better Education	Financial need, displaced/disabled (Lexie's Law), K-12, transferring from public school, current military, or previously awarded	520-512-5438	www.ibescholarships.org
School Choice Arizona	K-12, currently enrolled, income-based	480-722-7502	www.schoolchoicearizona.org
Arizona Tax Credit	K-12, transferring from public school, current military, previously awarded, income-based	480-939-2151	www.aztxcr.org
APSTO Arizona Private School Tuition Organization	Financial need, displaced/disabled (Lexie's Law), K-12, transferring from public school, current military, or previously awarded	480-256-1001	www.apsto.org
Tops for Kids	Financial need, displaced/disabled (Lexie's Law), K-12, transferring from public school, current military, or previously awarded	480-414-867	www.topsforkids.com

<p>ESA Empowerment Scholarship Account</p> <p>*ESA funding cannot be combined with any STO funding.</p>	<p>Universal ESA is available for ALL students. All you need is a birth certificate and proof of residency to apply.</p> <p>K-12 student with disability, active duty military parent, parent killed in the line of duty, parent is legally blind, deaf, or hard of hearing, student attends D or F rated school, resides within a Native American Reservation, sibling of a current or previous recipient, Ward of Court, or previous ESA recipient</p> <p>**For more information, please visit the website listed in the last column</p>	602-364-1969	www.azed.gov/esa/eligibility-requirements/
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We encourage all families seeking tuition assistance to contact each individual organization for their specific requirements, deadlines, and/or applicable fees--their websites and offices have the most up-to-date and accurate information available.

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