

**18. What factors are considered in making the grant/scholarship awards?**

There are three: (1) the narrative provided by the parents; (2) the financial circumstances of the student's family; (3) recommendations concerning the student.

**19. If my child has been recommended for a grant/scholarship, do I still need to send in a complete application along with the Financial Information Form?**

Yes, there must be a fully completed application for a student to be eligible for an award. The selection committees exercise complete discretion regarding all awards.

**20. Who serves on the selection committees?**

Each committee has three to five members from the Christian school community. No school has more than one member on a committee.

**21. If a student receives an award but then changes to another Christian school in Arizona, what happens?**

The award is personal to the student for tuition. The unused portion would be returned to ACSTO and then would follow the student to the new Christian school working with ACSTO. If the student left Arizona or did not go to another Christian school working with ACSTO, the remaining money would be returned to ACSTO and re-awarded among students at the school in another award process.

**22. Why should I donate to ACSTO rather than another school tuition organization?**

ACSTO has been operating since 1998. We have helped more than 17,600 students and awarded more than \$77 million in scholarships. We strive to be a leader in serving students in more than 140 schools throughout Arizona. We participate in defending the scholarship tax credit in litigation and are active through the STO association in legislative efforts.

**NOTICE**

*A school tuition organization cannot award, restrict or reserve scholarships solely on the basis of 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.*

*A.R.S. 43-1503 (C)*

**For our most up-to-date information and list of schools, please visit our website, [www.acsto.org](http://www.acsto.org).**

Updated July 2010

**Schools Associated with ACSTO**

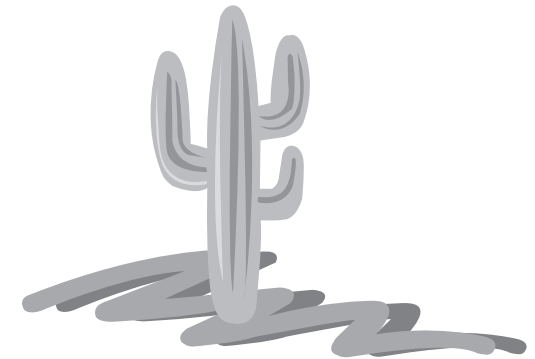
**Anthem**  
Cross of Christ / North Valley  
Christian Academy  
Fellowship Child Development Center  
**Apache Junction**  
East Valley Christian Academy  
**Arizona City**  
Freedom Christian School  
**Avondale**  
Cornerstone Kidz  
**Benson**  
Grace Christian Academy  
**Buckeye**  
Grace Fellowship Academy  
**Bullhead City**  
Desert Quest Private School  
**Camp Verde**  
Camp Verde United Christian School  
**Casa Grande**  
Logos Academy  
**Cave Creek**  
North Phoenix (Christian) Montessori School  
**Chandler**  
Chandler Christian School  
CrossRoads Community School  
Montessori Christian Academy  
Risen Savior Lutheran School  
San Tan Christian Academy  
Sheila's Christian Academy "Minds in Motion"  
Tri-City Christian Academy  
Valley Christian High School  
**Cottonwood**  
Verde Valley Christian School  
**Flagstaff**  
Flagstaff Community Christian School  
**Florence**  
Florence Baptist Academy  
**Gilbert**  
Bios Christian Academy  
Christ's Greenfield Lutheran School  
Full Gospel Christian Academy  
Gateway Baptist Academy  
Gateway Fellowship Preschool &  
Kindergarten Center  
Gilbert Christian Schools, Inc.  
Heritage Christian Academy  
**Glendale**  
Arrowhead Christian Academy  
Atonement Lutheran School  
Glendale Christian Academy  
Grace Lutheran School  
Joy Christian School  
Word International Christian School  
**Goodyear**  
Phoenix Christian Unified Elementary  
West Campus  
Vision Christian Academy  
**Kykotsmovi**  
Hopi Mission School  
**Lake Havasu City**  
Bethany Christian School  
Calvary Christian Academy  
Guiding Light Christian Partnership, Inc.  
**Litchfield Park**  
Trinity Lutheran School  
**Marana**  
Sun and Shield Christian Academy  
**Mesa**  
Faith Christian School  
First Evangelical Lutheran Church  
Kindergarten  
First United Methodist Preschool &  
Kindergarten  
Mesa Christian Academy  
Noah's Ark Preschool & Kindergarten  
Pilgrim Lutheran School  
Redeemer Christian School  
Trinity Christian School - Mesa  
Trinity Preschool and Kindergarten  
Valley Baptist School  
**Oro Valley**  
Resurrection Lutheran Child Development  
Center  
**Page**  
Page Christian School  
**Paradise Valley**  
Camelback Christian School  
Christ Church School, Inc.  
**Parker**  
Tree of Life Christian School  
**Payson**  
Payson Community Christian School  
**Peoria**  
Cross of Glory Lutheran Elementary School

**Phoenix**  
91st Psalm Christian School  
All Saints' Episcopal Day School  
Arizona Lutheran Academy  
Christ Lutheran School  
Christ The King Academy  
Christ The Redeemer Lutheran School  
Covenant Child Care Center  
Family of Christ Learning Center  
Glenview Adventist Academy  
Guiding Light Christian School  
Holy Trinity Academy  
International Christian Academy Online LLC  
Legacy Classical Christian Academy  
Martin Luther Lutheran School  
North Phoenix Baptist Kindergarten  
Northwest Christian School  
Paradise for Tots Christian Kindergarten  
Paradise Valley Christian Preparatory  
Parkway Children's School of Excellence  
Pentecostal of Phoenix Christian Academy  
Phoenix Christian School K-8  
Phoenix Christian Unified Schools  
Saint Augustine's Academy  
Scottsdale Christian Academy  
South Mountain Village Christian School  
Southwest Christian School  
Valley Classical Christian School  
Valley Lutheran High School  
**Prescott**  
Christian Academy of Prescott  
Trinity Christian School  
**Queen Creek**  
Calvary Christian School  
Freedom Christian Academy  
**Rock Point**  
Navajo Lutheran Mission School  
**Safford**  
Safford Christian Academy  
**Sahuarita**  
Alfarero Baptist Schools  
Sahuarita Christian Academy  
**Scottsdale**  
Chaparral Christian Preschool &  
Kindergarten  
New Covenant Child Development Center  
Shepherd of the Desert Lutheran School  
**Show Low**  
American Indian Christian School  
Mountain Christian School  
**Sierra Vista**  
First Baptist Christian Academy  
Veritas Christian Community School  
**Sonoita**  
Harvest Christian Academy  
**Sun Valley**  
Sun Valley Indian School  
**Tempe**  
Bethany Christian School  
Bethany Learning Center  
Emmanuel Lutheran School  
Gethsemane Lutheran School  
Grace Community Christian School  
Joyful Beginnings Academy  
**Tucson**  
Beautiful Savior Academy  
Calvary Chapel Christian School  
Carden Christian Academy Central  
Casas Christian School  
Chapel In The Hills Preschool & Elementary  
Cornerstone Christian Academy  
Desert Christian Schools  
Faith Christian Academy  
Faith Community Academy  
Faith Lutheran School  
Family Life Academy  
Firm Foundations Christian School  
First Southern Christian School  
Fountain of Life Lutheran School  
Lamb's Gate Christian School  
Lamb's Gate Christian School  
Mission View Academy  
Northminster Christian School  
Pusch Ridge Christian Academy  
River of Life Christian School  
Tanque Verde Lutheran Preschool &  
Kindergarten  
Veritas Academy of Tucson  
**Wickenburg**  
Wickenburg Christian Academy, Inc.  
**Willcox**  
Joanne Todd Christian School

# ACSTO

ARIZONA CHRISTIAN SCHOOL  
TUITION ORGANIZATION, INC.

## Frequently Asked Questions And Answers to Them Regarding the Arizona Private School Tuition Tax Credit Law And ACSTO



P.O. Box 6580  
Chandler, AZ 85246  
[www.acsto.org](http://www.acsto.org)  
**(480)-820-0403**  
Fax: **(480)-820-2027**

**1. (NEW!) When can I donate?**

A person may donate up until **April 15** and claim it as a tax credit for the previous year. (Donations *must* be postmarked or entered online before midnight, April 15, per tax credit law.)

For donations made between January 1 and April 15, it is up to the donor to determine whether to claim the tax credit for the previous or current year.

**2. How can I donate?**

**By Check:** Fill out a donor card and mail it to us with your check.

**By Credit Card:** (1) Online, via our secure website; (2) by phone; or (3) by filling out a donor card with your credit card information and mailing or faxing it to us.

**3. How much can I donate?**

For 2010, the maximum amount you can receive a tax credit for is \$1000 for a couple filing jointly and \$500 for a single filer.

Starting in 2011, the maximum tax credit amount will increase each year by the percentage that the Metropolitan Phoenix Consumer Price Index has increased for the preceding year.

We will publish the new tax credit amount on our website each year as soon as the information is published by the ADOR.

**4. Will I receive a receipt for my donation?**

Yes, we send receipts to all donors by January 31 each year or sooner upon request.

**5. Do we get the entire donation as a state income tax credit if we file a joint return?**

Yes, if your state income tax liability was that much or more, and your donation is within the tax credit limit, you can use it for that year's taxes. Any excess can be carried forward and used to offset state income taxes for up to five years.

**6. How much of my donation goes for grant/scholarships and how much to ACSTO for administration?**

The law requires that 90% go for grant/scholarships. However, ACSTO awards 92% of all donations identifying a school or recommending a student at a particular school.

**7. May we make the \$400 public school extra-curricular activities donation *in addition to* our donation to ACSTO and claim them both as tax credits?**

Yes, but public school donations are made directly to the public school, not to ACSTO.

**8. Which Arizona state income tax forms do I use?**

Forms 301 and 323. They are available from the Arizona Department of Revenue, [www.azdor.gov](http://www.azdor.gov), or from our website: [www.acsto.org](http://www.acsto.org).

**9. Is our donation also eligible for a federal income tax deduction?**

We are a federally tax exempt 501(c)(3) charitable organization. You should consult your tax adviser for specific tax advice concerning deductibility for you.

**10. May we recommend our grandchild for a grant/scholarship?**

Yes, you may recommend anyone who is not your child or dependent. The selection committees retain complete discretion regarding all awards.

**11. May we make an agreement to recommend someone else's child in exchange for their recommending our child ("swapping")?**

No, the law states, "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." ACSTO has always discouraged this practice; now the law specifically states the prohibition.

**12. May we identify a particular Christian school?**

Yes, donations identifying a school will be awarded among applicants from that school. The selection committees make those decisions.

**13. May a student receive funds from more than one student tuition organization?**

Yes, nothing would prevent that. However, the school may not keep more than the tuition cost of educating your child for the current school year. Any award in excess of tuition would be considered a multi-year scholarship.

**14. Can a single tuition grant/scholarship award be considered as belonging to more than one student in a family?**

No. ACSTO believes the Arizona Supreme Court's holding in Kotterman v. Killian contemplates individual student awards. Also, the standard Merriam-Webster Dictionary definition of the word "scholarship" is "a grant-in-aid to a student (as by a college or foundation)." The tax credit law does not re-define the term to mean multiple students in a family.

**15. If I want to apply for a tuition grant/scholarship for my child, what is the process?**

Complete our application and provide the information requested. Call or visit our website if you need an application. The Financial Information Form and parent narrative are required. Letters of recommendation are optional.

**16. What are the ACSTO deadlines for donations and applications, and what distributions do the applications cover?**

**We have 3 Grant/Scholarship distributions.**

**Summer:** Donations are due May 31. Applications are due June 30, and awards are made in July. These applications are also considered during the following fall and spring distributions.

**Fall:** Donations are due September 30. Applications are due by October 31, and awards are made in mid-November. These applications are also considered during the following spring distribution.

**Spring:** Donations are due January 31. Applications are due by February 28, and awards are made in March.

**All applications expire every year on March 31, regardless of when they are received.**

**17. I want to apply for a grant/scholarship for my student; do you require financial information?**

Yes, applicants are required to submit a Financial Information Form, and a formula will be applied to assist the selection committees in evaluating the applicant's financial circumstances. The financial information is never disclosed to anyone but our staff.