

Schools Associated with ACSTO

Anthem

Cross of Christ / North Valley
Christian Academy

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

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

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

Harvest Kidz School

Joy Christian School

The Wiser Choice

Word International Christian
School

Goodyear

Phoenix Christian Unified
Elementary West Campus

Vision Christian Academy

Kingman

Emmanuel Christian Academy
of Kingman

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

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

Emmaus Lutheran School

Glenview Adventist Academy

Schools Associated with ACSTO

Phoenix (continued)

Guiding Light Christian School

Grace Garden Christian

Preschool

Holy Trinity Academy

International Christian Academy

Online LLC

Legacy Classical Christian

Academy

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

Academy

Valley Lutheran High School

Westminster Academy

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

Thunderbird Christian Academy

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

Surprise

Palms Christian 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

Lamad Preparatory Academy

Lamb's Gate Christian School

Maranatha Christian Academy

Mission View Academy

Northminster Christian School

New Life Christian Academy

Pusch Ridge Christian

Academy

Redeemer Lutheran School

River of Life Christian School

St. Andrews Preschool &

Kindergarten

Tanque Verde Lutheran

Preschool & Kindergarten

Veritas Academy of Tucson

Wickenburg

Wickenburg Christian Academy,
Inc.

Willcox

Joanne Todd Christian School

Yuma

Southwestern 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



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1. (NEW!) When can I donate?

A person may donate **prior to filing taxes but no later than April 15** of the year following the tax year for which the donor wishes to take the tax credit. (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. Donations made between April 16 and December 31 must be claimed in the tax year of the donation.

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 and 2011, 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?

Starting in 2011, we will send receipts out weekly, except for donations made in December. We will send a comprehensive receipt statement for this calendar year by January 31 of the following year. If you need a receipt immediately, please contact ACSTO.

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. The ACSTO selection committees retain complete discretion regarding all awards.

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. These donations are due by December 31.

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, or from our website: 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. For federal tax purposes, the deduction must be claimed for the tax year in which the donation was made; the new April 15 deadline does not apply. 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. Are grant/scholarship awards made to individual students or to families?

Awards are only given to individual students and cannot be applied to families. These awards are non-transferable. An award cannot be transferred to a different child, even within the same 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.

Please Note: If your child is not currently attending the school named on his/her application, or has not begun the enrollment process, ACSTO cannot make an award.

16. (NEW! Date Changes Below!) What are the ACSTO deadlines for donations and applications, and what distributions do the applications cover?

We have 3 Grant/Scholarship distributions.

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

Fall: Applications are due by September 30, and awards are made in late October. These applications are also considered during the following spring distribution.

Spring: Applications are due by February 28, and awards are made in late March.

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

Donation Due Dates: Please be advised that we have removed donation due dates because we always process as many donations as possible for each award cycle.

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.

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 an application along with the Financial Information Form and narrative?

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. (See Question 15 for more information.)

20. Who serves on the selection committees?

The selection committees are made up of people involved in the private 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. 43-1603 (C)

For our most up-to-date information and list of schools, please visit our website, www.acsto.org.

Updated February 2011