

Donor FAQ's

Who can donate?

Any taxpayer with an Arizona state tax liability may receive a dollar-for-dollar tax credit for their donation to ACTOS. Your liability is entitled "Subtotal of Tax" and is found on Line #48 of your AZ 140 tax form.

What if I am already getting a refund?

A donation to ACSTO will increase your refund by the amount donated.

What if I owe money to the state?

The amount you owe will be decreased by the amount you donate.

How much can I donate?

Original Individual

2023 single filers maximum donation: \$655
2023 married filing joint maximum donation: \$1,308

Plus/Switcher

2024 single filers maximum donation: \$731
2024 married filing joint maximum donation: \$1,459

Note: By law, you may only donate to PLUS/Switcher if you have fulfilled your Original Individual donation for that tax year.

How do I donate?

You may donate online or over the phone with a debit or credit card. If contributing by mail, you may donate using a debit/credit card or check.

Do I have to donate the full amount?

No. A donation in any amount is appreciated, plus you do not want to donate more than your annual state tax liability for that tax year.

When do I need to donate?

Until you file your tax return or April 15th.

Can I contribute to both public and private schools?

Yes. The tax credits for private and public schools are independent from one another.

If I donate and recommend a friend's child, will that child receive my donation?

While there is no guarantee, ACSTO does its best to honor the wishes of the donor whenever possible.

If my recommendation is honored, when will the child receive the funds?

Donations are typically processed within 24-48 business hours. Provided the receiving family has a current application on file, funds will then be available and offered to the school on behalf of the recommended child during the distribution cycle. The funds are always available for the current school year, regardless of the tax year claimed by the donor.

Can I donate to my own child?

No. Donors may not recommend their own dependent as a recipient.

A.R.S 43 – 1603: A School Tuition Organization cannot award, restrict or reserve scholarships solely on the basis of a donor 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.