

# FOR EMPLOYERS

# SIGN-UP PROCESS

## QUICK FACTS:

- » Participation is voluntary on the employer's part. The advantage to an employer by providing this service is the benefit to your employee(s) at a minimal cost to the company.
- » Employers are required to file **Arizona Form A1-C** with the Department of Revenue for each employee because it accounts for where the withheld money is going.
- » The A1-C Form is required each January following the tax year in which the withholdings donations were made, or **within 15 days** of an employee leaving or being let go. This form is only required once per tax year.
- » **Arizona Form A1-C** is available from the Department of Revenue, or on our website, at [www.acsto.org](http://www.acsto.org).
- » ACSTO provides each donor with a receipt indicating total donations for the year.
- » You can send in the withheld donation amounts as often as you like, but they must be sent in **at least quarterly**, per the withholdings law.
- » Any communication regarding an employee donation via withholding reduction is considered confidential information.

- 1 Check with your employer to see if this is a benefit they are willing to provide.
- 2 Fill out a withholding pledge form and mail or fax it to ACSTO.
- 3 ACSTO will return an Authorization Form within one business week. Review the form and fill in the necessary information. **Sign and give pages three and four to your employer.**
- 4 Your employer, if they agree to participate, will reduce your state tax withholdings per pay period and will send in the donation from your withholdings to ACSTO on your behalf.

# ACSTO

Arizona Christian School Tuition Organization

P.O. Box 6580  
Chandler, AZ 85246

**P** 480.820.0403

**F** 480.820.2027

[www.acsto.org](http://www.acsto.org)

**NOTICE:** A school tuition organization cannot award, restrict, or reserve scholarships only 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). Any designation of your own dependent as a potential recipient is prohibited.

# ACSTO

# WITHHOLDINGS

# GIVE TO CHRISTIAN EDUCATION WITHOUT AFFECTING YOUR TAKE-HOME PAY!

You can donate to ACSTO through your Arizona state tax withholdings with our simple sign-up process!

## DID YOU KNOW?

Arizona state law [A.R.S. 43-401(I)] allows individuals to authorize their employer to send their state withholding tax amount to ACSTO as a **DOLLAR-FOR-DOLLAR** tax credit donation!

## ACSTO

awards these donations as scholarships for students attending private Christian schools across Arizona.

Because of your donations, many students, who otherwise could not, will be able to build a life-changing foundation at a private Christian school.

## FOR EMPLOYEES

### QUICK FACTS:

- » This option simply changes the order in which your donation and state taxes are collected and paid. You still have to claim the tax credit when filing your taxes.
- » ACSTO will send a receipt within a week of receiving the donation from your employer, except in December and January. Comprehensive receipts are sent in January for the prior year's donations.
- » The donation portions withheld during each pay period **cannot exceed the percentage you elected with your employer to have withheld for your Arizona state tax withholdings.**
- » If you are unsure what percentage of your paycheck is usually withheld for Arizona income tax per pay period, consult your payroll department. You can use that percentage to determine how much will be donated through the course of a year.
- » You can still make a recommendation.
- » We recommend consulting your tax advisor regarding expected state tax liability for the year, and how it will affect your intended withholding donation amount.
- » You may make a separate donation directly to ACSTO if your withholding amount does not add up to the total dollar amount you would like to donate for the year.
- » If your donation total happens to exceed your state tax liability for the year, you can still claim the excess portion to reduce what you owe on a following tax year, as long as it is done within five years.
- » Any donation(s) made between January 1st and April 15th, whether sent by you directly, or by your employer via withholdings, may be claimed in the previous tax year, so long as the donation(s) is received **before midnight on April 15th and before you file your tax returns.**

Once your employer authorizes payroll withholdings, sign up with us and your automatic donations will begin.

Find the most up to date tax credit maximums on our website at [www.acsto.org](http://www.acsto.org)!