

**1. If we decide to donate to ACSTO, what is the process?**

Complete our donation card and mail it along with your check to ACSTO. Call or visit our website if you need a donation card or want to donate online. To receive credit for 2008, the donation must be received by us by December 31, 2008, or, if mailed to us, postmarked by December 31, 2008, per the tax credit law.

**2. Do I receive a receipt for my donation besides my cancelled check?**

Yes, we will send receipts to all donors by January 31, 2009.

**3. Do we get the entire \$1,000 as a state income tax credit if we file a joint return?**

Yes, if your state income tax liability was that much or more 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.

**4. How much is the credit for a single person?**

\$500 is the maximum for a single person. Married persons filing separately are entitled to one half of \$1,000 each.

**5. 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 recommending a student or identifying a school. We also award all interest earned as additional money for grant/scholarships.

**6. May we also make the \$400 public school extra-curricular activities donation and receive the tax credit, a total of \$1,400?**

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

**7. May we donate less than \$1,000?**

Yes, \$1,000 is the maximum credit allowed in one year. Lesser donations are certainly welcome.

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

Forms 301 and 323. They are available from the Arizona Department of Revenue, telephone (602) 542-4260, 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 legal 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?**

No, that may violate the intent of the statute's prohibition on designating one's dependent.

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

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

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

Yes, nothing would prevent that.

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

No. The tax credit law as written, and as logically interpreted by the Arizona Supreme Court in Kotterman v Killian, we believe contemplates grant/scholarships to specific "individual" students attending private schools. 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 if you need an application or visit our website. The tax return and parent narrative are required. Letters of recommendation are optional.

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

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

**Summer:** Donations are due May 31st. Applications are due June 30th, and awards are made in early August. These applications are also considered during the following winter and spring distributions.

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

**Spring:** Donations are due December 31st (official tax year deadline). Applications are due by February 28th, and awards are made in early April.

**All applications sent before or during the 08/09 school year will expire in April 2009.**

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

Yes, the application requires pages one and two of your most recent federal tax return, and a formula is applied to assist the selection committee in evaluating the applicant's financial circumstances. The tax return information is never disclosed to anyone but our staff. The selection committee receives a financial ranking of applicants from each school.

**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 income tax information?**

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 community in that geographic region. Normally, they are persons associated with one of the Christian schools in the region, but no school has more than one member on the 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 the next 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 12,000 students and awarded more than \$45 million in scholarships. We strive to be a leader in serving students in more than 100 schools throughout Arizona.

**Schools Associated with ACSTO**

**Anthem:**  
Cross of Christ Christian School  
Fellowship Child Development Center  
**Apache Junction:**  
East Valley Christian Academy  
**Avondale:**  
Cornerstone Kidz  
**Benson:**  
Grace Christian Academy  
**Buckeye:**  
Grace Fellowship Academy  
**Carefree:**  
Saint Augustine's Academy  
**Cave Creek:**  
North Phoenix (Christian) Montessori School  
**Chandler:**  
Cathedral of Praise Christian School  
Chandler Christian School  
CrossRoads Community School  
Montessori Christian Academy  
Risen Savior Lutheran School  
Sheila's Christian Academy "Minds in Motion"  
Valley Christian High School  
**Chino Valley:**  
Trinity Christian School  
**Cottonwood:**  
Verde Valley Christian School  
**Flagstaff:**  
Flagstaff Community Christian School  
**Florence:**  
Florence Baptist Academy  
**Gilbert:**  
Christ's Greenfield Lutheran School  
Full Gospel Christian Academy  
Gateway Baptist Academy  
Heritage Christian Academy  
Surrey Garden Christian School  
**Glendale:**  
Arrowhead Christian Academy  
Atonement Lutheran School  
Glendale Christian Academy  
Grace Lutheran School  
Joy Christian School  
**Goodyear:**  
Phoenix Christian Unified Elementary  
West Campus  
Vision Christian Academy  
**Higley:**  
Bios Christian Academy  
**Kykotsmvi:**  
Hopi Mission School  
**Lake Havasu City:**  
Bethany Christian School  
Calvary Christian Academy  
Guiding Light Christian Partnership, Inc.  
**Litchfield Park:**  
Trinity Lutheran School  
**Mesa:**  
Faith Christian School  
Nehemiah Ministries  
Noah's Ark Preschool & Kindergarten  
Providence Classical School  
Redeemer Christian School  
Saguaro Hills Christian School  
Trinity Christian School - Mesa  
Trinity Preschool and Kindergarten  
Valley Baptist School  
**Oro Valley:**  
Pusch Ridge Christian Academy  
Resurrection Lutheran Child  
Development Center  
**Page:**  
Page Christian School  
**Paradise Valley:**  
Camelback Christian School  
Christ Church School, Inc.  
**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  
Central Christian (Phoenix Christian Unified)  
Christ Lutheran School

Christ The King Academy  
Christ The Redeemer Lutheran School  
Family of Christ Child Development Center  
Guiding Light Christian School  
Holy Trinity Academy  
International Christian Academy Online LLC  
Legacy Classical Christian Academy  
Light and Life (Phoenix Christian Unified)  
Martin Luther Lutheran School  
Mission Christian 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 Elementary  
(Phoenix Christian Unified Schools)  
Phoenix Christian School K-8  
Phoenix Christian Unified Schools  
Scottsdale Christian Academy  
South Mountain Village Christian School  
Southwest Christian School  
Valley Classical Christian School  
Valley Lutheran High School  
**Prescott:**  
Christian Academy of Prescott  
**Queen Creek:**  
Calvary Christian School  
Freedom Christian Academy  
**Rock Point:**  
Navajo Lutheran Mission School  
**Safford:**  
Safford Christian School  
**Sahuarita:**  
Alfarero Baptist Schools  
Sahuarita Christian Academy  
**San Carlos:**  
Gilson Wash Baptist Academy  
**Scottsdale:**  
Chaparral Christian Preschool  
Desert Life Academy  
New Covenant Child Development Center  
Shepherd of the Desert Lutheran School  
**Show Low:**  
American Indian Christian School  
**Sierra Vista:**  
First Baptist Christian Academy  
Shiloh Christian School  
Veritas Christian Community School  
**Sun Valley:**  
Sun Valley Indian School  
**Surprise:**  
Word of Life Christian Academy  
**Tempe:**  
Abiding Savior School  
Bethany Christian School  
Bethany Learning Center  
Gethsemane Lutheran School  
Grace Community Christian School  
Joyful Beginnings Academy  
St. James Preschool and Kindergarten  
Tri-City Christian Academy  
**Tucson:**  
Aletheia Academy  
Beautiful Savior Academy  
Calvary Chapel Christian School  
Casas Christian School  
Cornerstone Christian Academy  
Desert Christian Elementary School  
Desert Christian High School  
Desert Christian Middle School  
Faith Community Academy  
Faith Lutheran School  
Family Life Academy  
Firm Foundations Christian School  
First Southern Christian School  
Maranatha Christian Academy  
Mission View Academy  
Tanque Verde Lutheran Preschool  
& Kindergarten  
**Wickenburg:**  
Wickenburg Christian Academy, Inc.  
**Willcox:**  
Joanne Todd Christian School  
Lighthouse Academy, Inc.

# 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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