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). Any designation of your own dependent as a potential recipient is prohibited.

By providing ACSTO payroll withholdings, employers offer a valuable benefit to their employees.

Employers can send in the withheld donation amounts as often as they like, but they MUST be sent in at least quarterly, per the withholdings law.

ACSTO provides each donor with a receipt indicating total donations for the year.

Have questions about how the withholdings process works? Give us a call — we’re ready to help!

ACSTO
Arizona Christian School Tuition Organization

PO Box 6580
Chandler, AZ 85246

480.820.0403  social@acsto.org
480.820.2027  ACSTO.org

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BY DONATING TO ACSTO THROUGH YOUR ARIZONA TAX WITHHOLDINGS, YOU CAN HELP STUDENTS AFFORD A CHRISTIAN EDUCATION!

QUICK FACTS FOR EMPLOYEES:

» This donation option simply changes the order in which your donation and state taxes are collected and paid. It does not affect your take-home pay!

» The donation amount for each pay period cannot exceed the amount you elected with your employer to have withheld for your Arizona state tax withholdings.

» If you are unsure what amount or percentage of your paycheck is withheld for Arizona income tax per pay period, consult your payroll department. You can use that amount to determine how much to donate through the course of a year.

» You may identify a school or recommend a student (who is not your own child or dependent) to be considered for a scholarship with your donations. However, you may not “swap” donations with other taxpayers by recommending each other’s children, per the tax credit law.

» View your donations and print receipts at your convenience through your Donor Portal account. If you do not have a portal account, ACSTO will mail a comprehensive receipt in January for the prior year’s donations.

» Donations made between January 1 and Tax Day, whether sent by you directly or by your employer via withholdings, may be claimed for the previous tax year as long as they are received prior to midnight on Tax Day and before you file your Arizona tax return.

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

SIGN-UP PROCESS

1. Confirm with your employer that this is a benefit they are willing to provide.

2. Complete our Withholdings Pledge Form and return it to ACSTO. The form is available at ACSTO.org/donors/withholdings.

3. We will email you an Authorization Form within one business week. Review the form, fill in the necessary information, and sign it. Keep pages one and two for your records and give pages three and four to your employer.

4. Your employer will reduce your state tax withholdings per pay period and will send the donation from your withholdings to ACSTO on your behalf.

» Find the most up-to-date tax credit maximums on our website at ACSTO.org!

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