

# **TAX CREDIT 101**

140

OR FISCAL YEAR BEGINNING

AND ENDING

66

2010

89 X

82F Check box 82F if filing under extension

Personal information section including names, addresses, and social security numbers for taxpayer and spouse.

Filing Status and Exemptions section with checkboxes for marital status and exemption categories.

Table with 26 rows for income and tax calculations, including federal adjusted gross income, Arizona AGI, and tax amounts.

Table for tax credits and payments, including Arizona income tax withheld, refundable credits, and total payments.

Table for voluntary gifts to various organizations such as Arizona Wildlife, Child Abuse Prevention, and National Guard Relief Fund.

Table for estimated payment penalty, overpayment, and refund calculations.

Final section for amount owed, routing number, account number, and payment method selection.

ONE STAPLE. NO TAPE.

Attach required documents in upper left corner after page 2 of the return. Include any payment, federal and Arizona Schedules A.

82F  Check box 82F if filing under extension


89

ONE STAPLE. NO TAPE.

Your First Name and Initial <b>1</b> JOE		Last Name <b>TAXPAYER</b>		Your Social Security No. <b>111-11-1111</b>	
Spouse's First Name and Initial (if box 4 or 6 checked) <b>1</b> JOSEPHINE		Last Name <b>TAXPAYER</b>		Spouse's Social Security No. <b>222-22-2222</b>	
Current Home Address - number and street, rural route <b>2</b> 4602 N. 31ST AVE		Apt. No.	Daytime Phone (with area code) <b>94</b>	Home Phone (with area code)	
City, Town or Post Office <b>3</b> PHOENIX	State <b>AZ</b>	Zip Code <b>85017</b>			

You must enter your SSN(s).

Filing Status	4 <input checked="" type="checkbox"/> Married filing joint return	NAME OF QUALIFYING CHILD OR DEPENDENT		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
	5 <input type="checkbox"/> Head of household				
	6 <input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security No. above.				
	7 <input type="checkbox"/> Single				
Exemptions	8 <input type="checkbox"/> Age 65 or over (you and/or spouse)			<b>88</b>	
	9 <input type="checkbox"/> Blind (you and/or spouse)				
	10 <b>2</b> Dependents. From page 2, line A2 - do not include self or spouse.			<b>81</b>	<b>80</b>
	11 <input type="checkbox"/> Qualifying parents and ancestors of your parents. From page 2, line A5.				

This box may be blank or may contain a printed barcode of data from your return.		12 Federal adjusted gross income	12	57,004	00
		13 Additions to income (from page 2, line B12)	13		00
		14 Add lines 12 and 13	14	57,004	00
		15 Subtractions: No. from line C26a <input type="checkbox"/> 151	15	4,600	00
		16 Arizona AGI: Line 14 minus line 15	16	52,404	00
		17 <input type="checkbox"/> ITEMIZED <input checked="" type="checkbox"/> STANDARD	17	9,354	00
		18 Personal exemptions	18	6,300	00
		19 AZ taxable inc.: Line 16 minus lines 17 & 18.	19	36,750	00
		20 Compute tax: use line 19 and proper tax table	20	1,000	00
		21 Tax from recapture of credits	21		00
		22 Subtotal of tax: Add lines 20 and 21	22	1,000	00
		23 - 24 <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	24		00
		25 Reduced tax: Subtract line 24 from line 22	25	1,000	00
		26 Family income tax credit from p 17 of instr.	26		00
		27 Credits from Arizona Form 301, Part II, line 59, or Forms 310, 321, 322, and 323 if Form 301 is not required	27		00
		28 Credit type: Enter form number of each credit claimed	28		
		29 Clean Elections Fund Tax Credit. From worksheet on page 19 of the instructions	29		00
		30 Balance of tax: Subtract lines 26, 27 and 29 from line 25. If the sum of lines 26, 27 and 29 is more than line 25, enter zero	30	1,000	00
		31 Arizona income tax withheld during 2010	31	800	00
		32 Arizona estimated tax payments for 2010	32		00
		33 2010 Arizona extension payment (Form 204)	33		00
		34 Increased Excise Tax Credit from worksheet on page 19 of the instructions	34		00
		35 Property Tax Credit from Form 140PTC	35		00
		36 Other refundable credits: Check the box(es) and enter the amount(s) <input type="checkbox"/> Form 308-I <input type="checkbox"/> Form 342	36		00
		37 Total payments/refundable credits: Add lines 31 through 36	37	800	00
		38 TAX DUE: If line 30 is larger than line 37, subtract line 37 from line 30 and enter amount of tax due. Skip lines 39, 40 and 41	38	200	00
		39 OVERPAYMENT: If line 37 is larger than line 30, subtract line 30 from line 37 and enter amount of overpayment	39		00
		40 Amount of line 39 to be applied to 2011 estimated tax	40		00
		41 Balance of overpayment: Subtract line 40 from line 39	41		00

42 - 52 Voluntary Gifts to		Aid to Education (entire refund only)	42	00	Arizona Wildlife	43	00	
Citizens Clean Elections	44	00	Child Abuse Prevention	45	00	Domestic Violence Shelter	46	00
I Didn't Pay Enough Fund	47	00	National Guard Relief Fund	48	00	Neighbors Helping Neighbors	49	00
Special Olympics	50	00	Veterans' Donations Fund	51	00	Political Gift	52	00
53 Check only one if making a political gift		531 <input type="checkbox"/> Democratic	532 <input type="checkbox"/> Green	533 <input type="checkbox"/> Libertarian	534 <input type="checkbox"/> Republican			
54 Estimated payment penalty and MSA withdrawal penalty				54		00		
55 Check applicable boxes		551 <input type="checkbox"/> Annualized/Other	552 <input type="checkbox"/> Farmer or Fisherman	553 <input type="checkbox"/> Form 221 attached	554 <input type="checkbox"/> MSA Penalty			
56 Total of lines 42 through 52 and 54				56		00		
57 REFUND: Subtract line 56 from line 41. If less than zero, enter amount owed on line 58				57		00		
Direct Deposit of Refund: Check box 57A if your deposit will be ultimately placed in a foreign account; see instructions. 57A <input type="checkbox"/>								
ROUTING NUMBER		ACCOUNT NUMBER		C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings				
<b>98</b>								
58 AMOUNT OWED: Add lines 38 and 56. Make check payable to Arizona Department of Revenue; include SSN on payment.				58	200	00		
<input type="checkbox"/> Payment enclosed. Check the box and attach your payment to the upper left corner of this page.								

ADOR 10413 (10) Previous ADOR 91-20011

Resident Personal Income Tax Return

OR FISCAL YEAR BEGINNING

AND ENDING

66

89 X

82F Check box 82F if filing under extension

ONE STAPLE. NO TAPE.

You must enter your SSN(s).

Personal information section including names (JOE, JOSEPHINE), addresses (4602 N. 31ST AVE), and social security numbers (111-11-1111, 222-22-2222).

Filing Status section with options for Married filing joint return (checked), Head of household, Married filing separate return, and Single.

Exemptions section with fields for Age 65 or over, Blind, Dependents (2), and Qualifying parents and ancestors.

Table with 26 rows for income and tax calculations. Line 12: 57,004.00; Line 13: 00.00; Line 14: 57,004.00; Line 15: 4,600.00; Line 16: 52,404.00; Line 17: 9,354.00; Line 18: 6,300.00; Line 19: 36,750.00; Line 20: 1,000.00; Line 21: 00.00; Line 22: 1,000.00; Line 23-24: 00.00; Line 25: 1,000.00; Line 26: 00.00.

Table with 14 rows for credits and tax due. Line 27: 00.00; Line 28: 1,000.00; Line 29: 00.00; Line 30: 0.00; Line 31: 1,991.00; Line 32: 00.00; Line 33: 00.00; Line 34: 00.00; Line 35: 00.00; Line 36: 00.00; Line 37: 1,991.00; Line 38: 00.00; Line 39: 1,991.00; Line 40: 00.00; Line 41: 1,991.00.

Table with 12 rows for Voluntary Gifts to. Lines 42-52 include various categories like Aid to Education, Arizona Wildlife, etc., all with 00.00 amounts.

Lines 53-56: Line 53 includes political party selection (Republican checked); Line 54: 00.00; Line 55 includes applicable boxes; Line 56: 00.00.

Line 57: REFUND: 1,991.00. Line 58: AMOUNT OWED: 00.00. Includes routing and account numbers for direct deposit.

Payment enclosed. Check the box and attach your payment to the upper left corner of this page.

AD0R 10413 (10) Previous AD0R 9/2009

OR FISCAL YEAR BEGINNING

AND ENDING

66

89 X

82F Check box 82F if filing under extension

ONE STAPLE. NO TAPE.

Personal information section including names (JOE, JOSEPHINE), address (4602 N. 31ST AVE), and social security numbers.

Filing Status section with options for Married joint return, Head of household, Married filing separate return, and Single.

Exemptions section with checkboxes for Age 65 or over, Blind, Dependents, and Qualifying parents.

Table with 12 columns for income and tax calculations, including Federal adjusted gross income (57,004), Arizona AGI (52,404), and tax amounts.

Table for credits and payments, including Arizona income tax withheld (800), total payments/refundable credits (800), and tax due (0).

Table for Voluntary Gifts to various organizations, including Arizona Wildlife, Child Abuse Prevention, and National Guard Relief Fund.

Final calculation section including estimated payment penalty, refund calculation, and routing numbers for direct deposit.

ADOR 10413 (10) Previous ADOR 91-00011

82F  Check box 82F if filing under extension

89

Personal information section including name, address, and social security numbers.

Filing Status section with options for Married, Head of household, Married filing separate, and Single.

Exemptions section with lines 8-11 for Age 65 or over, Blind, Dependents, and Qualifying parents.

Table with 3 columns: Description, Amount, and Total. Includes lines 12-26 for Federal adjusted gross income, Arizona AGI, and tax calculations.

Table with 3 columns: Description, Amount, and Total. Includes lines 27-41 for credits, tax due, and overpayment.

Table with 3 columns: Description, Amount, and Total. Includes lines 42-52 for Voluntary Gifts to various organizations.

Final calculation section including lines 53-58 for political gifts, penalties, and refund/amount owed.

ONE STAPLE. NO TAPE.

Attach required documents in upper left corner after page 2 of the return. Include any payment, federal and Arizona Schedules A.

ADOR 10413 (10) Previous ADOR 91-0011

323

**Credit for Contributions to Private School Tuition Organizations**

*Do not use this form for contributions or amounts paid to a public school.  
See Form 322 for contributions or amounts paid to public schools.*

For the calendar year 2009, or  
fiscal year beginning (M, M/D, D/Y, Y, Y, Y) and ending (M, M/D, D/Y, Y, Y, Y).

Attach to your return.

Your Name as shown on Form 140, 140NR, 140PY or 140X <i>Joe Taxpayer</i>	Your Social Security No.
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return) <i>Josephine Taxpayer</i>	Spouse's Social Security No.

**Current Year's Credit**

1a Qualifying Contributions Made to:

Name of school tuition organization: CTOOP  
Address of school tuition organization: 2025 N. 3rd St #165  
Phoenix, AZ 85004

Amount of contributions made to school tuition organization named on line 1a..... **1a** 1000 00

1b Qualifying Contributions Made to:

Name of school tuition organization: \_\_\_\_\_  
Address of school tuition organization: \_\_\_\_\_

Amount of contributions made to school tuition organization named on line 1b..... **1b** \_\_\_\_\_ 00

If you made contributions to more than 2 school tuition organizations, attach a separate schedule.

1c Total contributions made to school tuition organizations during 2009 .....	1c	<u>1000</u>	<u>00</u>
2 Single taxpayers or heads of household, enter \$500 here. Married taxpayers enter \$1000 here .....	2	<u>1000</u>	<u>00</u>
3 Current year's credit: enter the smaller of line 1c or line 2. If you are married filing a separate return, enter one-half of the smaller of line 1c or line 2 .....	3	<u>1000</u>	<u>00</u>

**Available Credit Carryover**

(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
4 2004	\$	\$	\$
5 2005	\$	\$	\$
6 2006	\$	\$	\$
7 2007	\$	\$	\$
8 2008	\$	\$	\$
9 TOTAL AVAILABLE CARRYOVER.....			\$

**Total Available Credit**

10 Current year's credit: enter the amount from line 3 .....	10	<u>1000</u>	<u>00</u>
11 Available credit carryover from line 9, column (d).....	11		<u>00</u>
12 Total available credit. Add line 10 and line 11. Enter the total here and see the instructions .....	12	<u>1000</u>	<u>00</u>

# **State of Arizona Private Education Tax Credit**

## **(Pssst. If you pay any AZ taxes, this is for you!)**

**Redirect your AZ tax dollars and support Catholic education**

### **Frequently asked questions:**

- **What exactly is the AZ Private Education Tax Credit?**

Arizona law (ARS 43-1089) allowing charitable contributions to school tuition organizations to be redirected as a dollar-for-dollar credit against any State of AZ tax due.

- **What are the criteria to be eligible for the tax credit?**

The contributor must have some AZ Income Tax liability to take the tax credit (based on AZ Adjusted Gross Income).

- **What is the maximum allowable tax credit?**

\$500 for individual or married filing separately / \$1000 for married field jointly.

\*\* Contribute what you can—any amount helps (\$100,\$300)

- **Who administers the program?**

The Catholic Tuition Organization of the Diocese of Phoenix and other non-profit tax credit organizations.

- **What is the benefit to students at Bourgade Catholic?**

Financially-qualified students receive tuition support of up to 50% or greater. If the school receives enough contributions, every applicant will be funded. The State of Arizona allows students that might not otherwise be able to afford to attend Bourgade Catholic to participate in school choice.

- **What might this be in actual dollars?**

The average 2010/11 award was \$2,245. CTODP awarded 325 scholarships to Bourgade Catholic students. Our CTODP applicants had \$2.2 million in qualified financial need!

- **What if I have an AZ tax liability but no cash to contribute?**

CTODP accepts credit card and monthly payments. [www.ctodp.org](http://www.ctodp.org).

You can donate on or before April 15<sup>th</sup>! Donate, file your return, get your money back!

- **If I owe money to AZ, and I contribute to CTODP by 4/15/2010, what happens?**

Claim your CTODP charitable contribution as a state tax credit on AZ Form 140, thereby reducing your AZ tax liability dollar-for-dollar.

Every dollar you redirect to CTODP is credited against the tax bill you would pay Arizona, up to the maximum limits of \$500 single/\$1,000 married.

Don't forget to claim CTODP as a deduction on your Federal Tax—it can reduce your Federal liability too!

- **If AZ owes me, and I contribute to CTODP, what happens?**

You will get a refund if you contributed an amount equal to or less than your AZ tax liability, but withheld taxes so that you already paid some or all of the tax you owe.

You can also get a carry-forward credit for up to 5 years if you contributed more than your AZ tax liability. The portion you don't use this year, you can claim as a credit later.

- **If I don't contribute to CTODP, what happens?**

**The State of Arizona decides how your money will be spent (and it will not go to Catholic education)!**

You will forego this unique opportunity to redirect taxes to support families that desire, but often cannot afford, a Catholic education.

100% of Bourgade Catholic school students graduate. 98% go onto colleges and universities. You will forego the opportunity to help students afford "school choice" and avoid the pitfalls of Public High Schools.

## **Other Potential Benefits!**

1. Because CTODP is a 501(c)(3) charity, a contribution may also count as a charitable donation on your Federal taxes and increases your itemized deductions by that amount. This reduces your Federal tax liability!
2. Make your CTODP contribution using your credit card and "rack up" credit card miles.
3. You will feel good knowing that a portion of your AZ tax payment is under your control. You get to designate where it goes—not the legislature!
4. You will be helping students who truly want to obtain a Catholic education within a community where they are accepted, loved and encouraged to become effective communicators, lifelong learners, globally aware citizens, and spiritually centered Christians.

## **BOURGADE CATHOLIC HIGH SCHOOL MISSION STATEMENT**

Together with families, Bourgade Catholic High School empowers diverse young women and men to become Christian leaders who demonstrate academic achievement while building a global society founded on the gospel values of justice, love and peace.

# **Steps to Participate**

## **At zero-cost to you!**

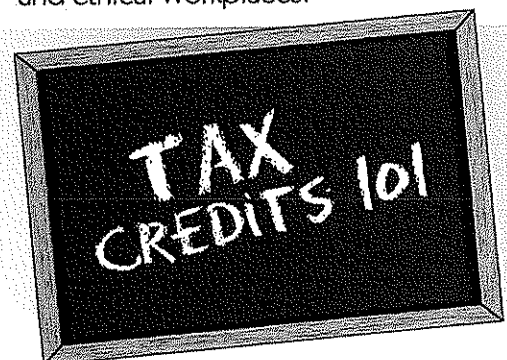
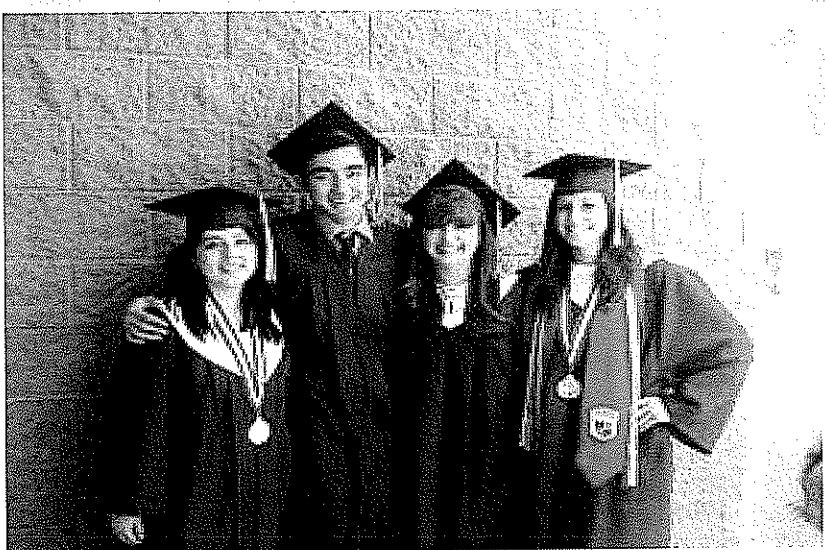
1. **Calculate (or have your tax preparer) your AZ Income tax liability for 2010.**
2. **Contribute** that amount to CTODP on or before 4/15/2010 by calling 602-218-6542, by mail, or online at [www.ctodp.org](http://www.ctodp.org). AZ tax credit allows you to redirect, at no cost to you, any amount up to \$500 for single/\$1,000 for married filers.
3. **Designate** your tax-credit contribution to Bourgade Catholic High School (202).
4. **CTODP will send you a tax receipt including Form 323** which you will then complete and file with your AZ income tax return.
5. You must **file AZ Form 140** to take the state tax credit (If you normally file Form 140A or 140EZ, file 140 instead and take the standard deduction).
6. Next, simply **apply your CTODP contribution as a dollar-for-dollar credit against your liability** (usually line 27).
7. This **reduces your liability**, and may even give you a refund!
8. **Attach AZ Form 323** to your 140 form and mail it to the State of Arizona.
9. **If you still need to write a check, it will be smaller! If you are due a refund, it will be larger!**

A **GAIN** like no other  
for an **EDUCATION**  
like no other

**BY APRIL 15th**

**CATHOLIC SCHOOLS**

- ◆ **Build Character**  
by instilling Christian values and strong sense of purpose.
- ◆ **Offer Superior Academics**  
with 99% of students graduating.
- ◆ **Cultivate Strong Families**  
and ethical workplaces.



**Bourgade Catholic High School**

Our school code is  
**202**

To give and to learn more about your tax credit options, visit **CatholicEducationArizona.org**  
602.218.6542 | 888.TAX-CRDT

CTODP is now

**Catholic Education**

A R I Z O N A

**"Yes, I want to support Catholic education."**

\$1,000     \$500     Other \$ \_\_\_\_\_

**To make a secure credit/debit card donation call or go online.**

**CATHOLIC EDUCATION ARIZONA**

2025 North Third Street #165  
Phoenix, AZ 85004-1425

**PLEASE APPLY MY CONTRIBUTION TO:**

\$ \_\_\_\_\_ General Scholarship Fund  
 \$ \_\_\_\_\_ Specify School \_\_\_\_\_  
 \$ \_\_\_\_\_ Specify School \_\_\_\_\_ Code or Name/City  
 \_\_\_\_\_ Code or Name/City

**CONTRIBUTION FORM**

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_  
 Email \_\_\_\_\_ Member of \_\_\_\_\_ Parish/Church \_\_\_\_\_

**Max Tax Credit: \$1,000 (married) / \$500 (single)**

We are a 501(c)(3) organization and have never accepted gifts designated for individuals. A school tuition organization cannot award, restrict or reserve scholarships solely on the basis of 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. SF7 202

## **TAX CREDIT ORGANIZATIONS THAT ACCEPT RECOMMENDED STUDENT DONATIONS**

Donors to these funds can recommend that their Arizona State Tax credit dollars be applied toward your student. Many Bourgade Catholic families find donors through family members, business associates and friends. 100% of the tuition cost is eligible for this scholarship. Tuition Organizations may accept 2011 tax credit dollars recommended for 2012 freshman students. These funds will be held for them and can be applied to tuition in August of 2012. A parent cannot contribute for the benefit of their own child. Each student must be registered with the fund through an application process.

### **Institute for Better Education**

- 90% of the donation is forwarded to Bourgade Catholic in the student's name to be applied to tuition cost. 10% is retained by the fund to cover administrative costs.
- This fund also offers scholarships based on need. There is an application available on their website at [www.ibescholarships.org](http://www.ibescholarships.org).

### **Arizona Private Education Scholarship Fund**

- Approximately 90% of the donation is forwarded to Bourgade Catholic in the student's name to be applied to tuition cost. The other 10% is retained by the fund to cover administrative costs.
- This fund also offers scholarships based on need. Bourgade Catholic students have received awards of \$500- \$1000. There is an online application to complete. Scholarships are distributed in February and July. Please check the website for application deadlines.
- APESF distributes recommended funds three times each year. Please check the website for deadlines.
- Applications are available at [www.apesf.org](http://www.apesf.org) or phone (480) 699-8911 for more information.

### **Tops for Kids**

- 90% of the donation is forwarded to Bourgade Catholic in the student's name to be applied to tuition cost. 10% is retained by the fund to cover administrative costs.
- Distributions are made quarterly.
- Application and information is available at [www.topsforkids.com](http://www.topsforkids.com).

### **Arizona Scholarship Fund**

- 90% of the donation is forwarded to Bourgade Catholic in the student's name to be applied to tuition cost. 10% is retained by the fund to cover administrative costs.
- Distributions are made monthly.
- Application and information is available at [www.azscholarships.org](http://www.azscholarships.org), or phone (480) 497-4564 for more information.

## STEPS TO OBTAIN RECOMMENDED STUDENT DONATIONS

1. Register your student(s) with a tax credit organization that accepts recommended student donations. The Institute for Better Education is very easy to work with. Their website is [ibescholarships.org](http://ibescholarships.org).
2. Obtain some brochures and payment envelopes from the organization. Customize those envelopes for your student(s). Prefill the Student Name and the School Name.
3. Solicit donations. Donations made as late as April 15<sup>th</sup> will qualify for the tax credit on the prior year Arizona State Tax Return.
4. Have the donor send the donation directly to the tax credit organization using the envelope you have provided.
5. Once the donation is received by the tax credit organization, they will contact the school to verify that the student is registered, there is a financial need, and there is a tuition balance due that exceeds the donated amount.
6. When Bourgade Catholic receives the funds, they will be applied to your tuition balance equally over the remaining payments due for the school year. If you would like them applied differently, please contact the Finance office at the school.
7. Any unused funds will remain at the tax credit organization and can be used for the following school year tuition.

**TAX CREDIT FUNDS CAN ONLY BE APPLIED TO TUITION—THEY MAY NOT BE USED FOR FEES, BOOKS, ATHLETIC FEES, UNIFORMS, ETC.**

**To my tax preparer;**

I would like to redirect part of my Arizona State Taxes as a participant in the Private School Tax Credit program (Arizona form 323). I wish to direct the maximum allowable to:

\_\_\_\_\_ (name of tax credit organization)

\_\_\_\_\_ (address)

\_\_\_\_\_ (city, zip code)

\_\_\_\_\_

Taxpayer

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**To the taxpayer;**

I have prepared your Arizona State form 140. Your maximum allowable Private School Tax Credit for the tax year \_\_\_\_\_ is \$\_\_\_\_\_. Your return has been prepared on the basis of a contribution made on or before April 15, \_\_\_\_\_. If you have not already done so, please submit payment to \_\_\_\_\_ prior to April 15, \_\_\_\_\_. If you do not meet this deadline, taxes and penalties will apply.

\_\_\_\_\_

Tax Preparer

\_\_\_\_\_

Date

## *Institute For Better Education*

As a qualified, non-profit School Tuition Organization, IBE provides scholarships for students to attend the private school of their choice. Every Arizona taxpayer who makes a voluntary contribution to IBE will receive a State Tax Credit for the amount of that contribution (up to \$1000 for married couples filing jointly, \$500 for married couples filing separately and \$500 for individual filers).

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Student: \_\_\_\_\_

*By checking this box you are allowing IBE to release your name to the recipient of your donation.*

Amount: \_\_\_\_\_ Process my payment on (Date) \_\_\_\_\_

Check Number: \_\_\_\_\_

*Please make checks payable to: **Institute for Better Education***

Visa/Master Card/Discover/AmEx Credit Card Number:

\_\_\_\_\_ Exp: \_\_\_\_ / \_\_\_\_

Donor's Signature: \_\_\_\_\_

November 12, 2010

Dear Friends,

This is just a quick note to ask you to consider participating in the Private School Tax Credit Program. Briefly, Arizona gives a dollar-for-dollar tax credit (\$500 as single filers and \$1000 if married filing jointly) when you contribute on behalf of a child attending a private school.

We have chosen to send our children to Catholic schools for many reasons; namely for the academic excellence and for the religious education they receive on a daily basis. Your contribution through a School Tuition Organization will help us keep our children in Catholic school by helping to lower tuition costs.

We are asking you to redirect your tax dollars by filling out the form and mailing it in the enclosed envelope to IBE or to donate online at [www.ibescholarships.org](http://www.ibescholarships.org). Our family account number is XXXX.

If you would like more information you can call us at xxx-xxx-xxxx, go online at [www.ibescholarships.org](http://www.ibescholarships.org) or call IBE at 520-512-5438.

These are the wonderful students we are asking you to support:



Name, age  
Senior at Bourgade Catholic High School  
GPA: x.xx First Honors  
List awards, activities, clubs  
Community Involvement  
Interests  
Scholarships received  
Church Involvement  
Hopes for the future  
Anything to give donors an idea of who your student really is  
  
Plans to major in XXXX; career in XXXX

Thank you for your consideration.

Your name

Dear John:

This is just a quick note to ask you to consider participating in the Private School Tax Credit Program. Since 1998, Arizona has given a dollar-for-dollar tax credit (up to \$500 for single filers and \$1,000 for married filing jointly) when a tax payer contributes on behalf of a child attending private school. The donation must go through a School Tuition Organization (STO), like the Institute for Better Education (IBE), and contributions must be post-marked by April 15th. Your Arizona income tax liability will be reduced by the amount of your donation. Also, if you claim the donation on your Federal taxes, you will need to donate by December 31st of the tax year in which you claim the contribution. Check with your tax preparer to see if this is to your advantage.

I have enclosed a donation envelope with our children's names already filled in for you, or you can go on IBE's website ([ibescholarships.org](http://ibescholarships.org)) and contribute online. In either case, it is pretty quick and makes a big impact on our ability to have the kids attend a great school.

Everyone really does win! Tax payers save money they would have had to pay (up to \$9500 per student) for each child in public school; more children are enabled to attend the school that best meets their needs; and the community benefits through the many civic and volunteer programs that private schools provide (nearly twice the number as public schools).

If you have any questions please call me. You can also speak with the very helpful staff at IBE (520-512-5438).

We appreciate your kind consideration, John. Thanks.

Sincerely,

PostScript: If you contribute more than your tax liability... not to worry. You will only get the dollar-for-dollar credit for what your actual liability is for this year – but the rest will carry over for a credit for next year (up to 5 years!).

<http://apesf.org/toolkit/>