

**2022-2023 SCHOOL YEAR
Switcher/Plus Criteria**



Credit Amount	
Taxpayer MUST FIRST donate the maximum credit amount for the Original individual income tax credit before the Switcher credit can be claimed.	
<u>Tax Year 2021 Credit</u> <ul style="list-style-type: none"> • \$608 single filers • \$1,214 married filing joint filers 	<u>Tax Year 2022 Credit</u> <ul style="list-style-type: none"> • \$620 single filers • \$1,238 married filing joint filers
Taxpayer may donate through April 15 th * and count donation as tax credit in the preceding tax year.	
*Pursuant to A.R.S. §43-241 the Department of Revenue has the authority to extend the deadline for filing the tax return and in turn the donation due date. Please refer to the appropriate tax year return instructions to verify the donation due date.	

Scholarship Guidelines
• K-12 students
• Preschool students with disabilities
• Priority given to students and siblings of students on the STO’s waitlist
• STO shall consider financial need when awarding scholarships
• No scholarship cap

Scholarship applicants must meet ONE of the following prerequisites	
A	Student attended an Arizona public school as a full-time student for at least 90 days of the <u>prior fiscal year</u> and then transferred from the public school to a private school.
B	Student is enrolling or currently enrolled in a private school kindergarten.
C	Student is enrolling or currently enrolled in a private preschool program for students with disabilities. Preschool students must have an MET or IEP from an Arizona public school. A 504 plan does not meet this requirement.
D	Student is a dependent of a member of the armed forces of the United States who is stationed in Arizona pursuant to military orders. Preschool students must also have an MET or IEP from an Arizona public school (a 504 plan does not meet this requirement).
E	Student was homeschooled before enrolling in a private school.
F	Student moved to this state from out of state before enrolling in a private school.
G	Student participated in an Arizona Empowerment Scholarship Account (ESA) and did not renew the account or accept the ESA scholarship in order to accept a Switcher scholarship. Participated means the student received ESA funds from the ESA program.
H	Student received a Switcher individual scholarship under one of the above criteria in a prior year and the child continued to attend a private school in subsequent years.
I	Student received a <u>Low-Income corporate</u> scholarship or a <u>Disabled/Displaced corporate</u> scholarship in a prior year and the child continued to attend a private school in subsequent years.