





## WHY USE THE TUITION TAX CREDIT?

- Costs NOTHING
- The process is easy
- Makes a huge impact in the life of a child
- Makes private education affordable for all
- Recommend a child or school to benefit
- Helps the state financially - saves millions of dollars

## HOW IT WORKS



All Arizona workers owe state taxes. Arizona allows singles and married couples to redirect their state tax dollars to a tuition tax credit organization like TOPS for Kids.

	Tax Year: 2021	2022
	Single Max: <b>\$1219</b>	<b>\$1243</b>
	Original: \$611	\$623
	Plus: \$608	\$620
	Married Max: <b>\$2435</b>	<b>\$2483</b>
	Original: \$1121	\$1245
	Plus: \$1214	\$1238



Donors take the “donated” money as a credit against the Arizona state taxes they owe when they file their state tax returns. Donors can recommend a private school or students they would like the money to benefit. If left blank, the funds go to help low-income families with education costs.

**Notice: 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. 43-1089)**

Donate today: [TOPSforKids.com](https://TOPSforKids.com) or **480.414.8677**