



Partnering with you to Make a Difference in a child's life!

Dear Tax Consultant,

As your client, I would like to take the opportunity of having a say in how my tax dollar are spent while making a difference in a child's education!

I would like to receive a dollar-for-dollar private school tax credit on my AZ state income taxes by recommending my Arizona State Tax Liability (AZ 140, Line #48) to:

_____ (Student Name)

attending: River of Life Christian School

_____ (School Name)

Filing Status: Single Jointly Married, Sep

Donor Name: _____

Address: _____

Phone: _____ Email: _____

Payment Options:

1. Check #: _____

Please make checks payable to Institute for Better Education or IBE

2. Visa, MasterCard, Discover, or American Express

Credit card #: _____

Expiration Date: _____ / _____

Donor Signature: _____

Date: _____ / _____

Please contact us with any questions or concerns. We're here to help!

Your Role!

As a tax consultant, your role is critical in making these private school tax credits possible for your clients, and in turn, the children of Arizona that we help.

Your client has an interest in earning a dollar for dollar private school tax credit on their AZ State return.

Institute for Better Education (IBE) is a 501(c)3 school tuition organization with EIN#23-7102832 able to receive those donations. All donations must be made to IBE by April 15, 2020.

Once you determine your client's AZ State tax liability on line #48 of the 2019 AZ Form 140, the donation can be made using a credit card by mailing this form, through our website at www.ibescholarships.org or by calling us at (520) 512-5438. A receipt will be emailed to your client that will serve as your documentation for the donation. The state maximums for 2019 for single filers is \$1135, \$569 for the Individual Original and \$566 for the PLUS. For those who file jointly it is \$2269, \$1138 for Individual Original and \$1131 for PLUS.

In Arizona, we are fortunate to have five (5) types of tax credits that your clients can benefit from which can be stacked: Private School, Foster Care, Charitable Organization, Public School, and Military Family Relief Fund. All tax credit donations must be reported on Form 301, under the appropriate category. For the private school tax credit, it is also reported on Form 323 for the Individual Original Program and Form 348 for the PLUS/Switcher program.

Notice (A.R.S 43-1603): A school tuition organization cannot award, restrict, or reserve scholarships based solely on 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.