

Who Are We?

The Northern Arizona Christian School Scholarship Fund is a 501(c) (3) Charitable Organization. It provides scholarships for children to attend private Christian schools. Every taxpayer in Arizona can donate to a private school tuition organization and receive a tax credit.

Our purpose is to give support to Christian education through the provision of financial assistance for families who need help in covering the cost of tuition.

Has the tax credit been increased?

Yes, the tax credit is now \$1,000 for married, filing jointly taxpayers. The tax credit remains at \$500 for a single taxpayer or head of household. You can also support a public school program and still contribute to a school tuition organization and reap the full tax benefits from both programs.

Who can donate?

Every taxpayer in Arizona can donate to a private school tuition organization and receive a tax credit for the donation. This Arizona statute (passed in July, 1997 and revised in 2005) allows you to support school tuition organizations.

Is this really relevant for me?

Arizona offers taxpayers a dollar-for-dollar tax credit up to \$1,000 for married taxpayers filing jointly and up to \$500 for individuals. Your credit will be the lesser of 1) your contribution or 2) your state tax liability for the year. Any excess credits can be carried forward to future years.

Receipts will be issued to each donor to be used for tax purposes.

How does a tax credit work?

A tax credit differs from a tax deduction in that it gives you full credit for the donation, thereby reducing your tax liability. A tax credit is better than a deduction because with a tax credit you receive a dollar-for-dollar refund from the Arizona Department of Revenue.

Example 1: Your Arizona tax liability for the year is \$1,000 and you had \$1,000 in withholdings. Your refund from the State would be \$0. Now assume you donated \$1,000 (married, filing jointly) to the scholarship fund. Your refund from the State is now \$1,000.

Example 2: You owe \$500 in Arizona income tax and you had \$1,000 in withholdings. Assume you donated \$1,000 (married, filing jointly) to the scholarship fund. Instead of paying \$500 you will receive a refund of \$500.

Who benefits from scholarships?

Families wishing to send students to a private Christian school will benefit directly from your support to the fund. Scholarships for students are made possible, as funds are available, through an application that is made directly to the fund. Each application is evaluated on its own merit.

How do I claim my tax credit?

NACSSF provides a receipt and a copy of a simple one page Arizona 323 form in January, which you file with your Arizona income tax return.