

ARIZONA DEPARTMENT OF REVENUE

**School Tuition Organization Application for Certification To Receive Individual Donations
A.R.S. §§ 43-1089 and 43-1089.03**

I, _____ hereby certify that
Executive Director or President's name and title

_____ meets each of the
Name of School Tuition Organization

following criteria to be considered for certification as a school tuition organization:

A.R.S. § 43-1602.A states that a “nonprofit organization in this state that is exempt or has applied for exemption from federal taxation under section 501(c)(3) may apply to the Department of Revenue for certification”. Please initial in the space below verifying that you are a 501(c)(3) organization or have applied for 501(c)(3) status. Attach a copy of your 501(c)(3) letter from the Internal Revenue Service. If you are waiting for your exemption letter from the Internal Revenue Service, please indicate here the date you applied: _____ Forward a copy of the 501(c)(3) letter when received.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1602.A states that a nonprofit organization in this state may apply to the Department of Revenue for certification. **In the space below**, please provide a description your organization's presence in Arizona (i.e. address of physical office site, # of employees in AZ, etc.) and how your organization conducts business in the state. Note that a statutory agent or mail box alone does not constitute a presence in the state.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1602.C.4 states that a school tuition organization may not encourage, facilitate or knowingly permit taxpayers to engage in actions prohibited by Title 43, Chapter 16, Article 1. Please initial in the space below that you certify the above-named school tuition organization will not encourage, facilitate or knowingly permit taxpayers to engage in actions prohibited by Title 43, Chapter 16, Article 1.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1603.B.1 states that a school tuition organization must allocate at least 90% of its annual revenue from contributions made for the purposes of A.R.S. §§ 43-1089 and 43-1089.03 for education scholarships or tuition grants. Please initial in the space below that you certify the above-named school tuition organization will allocate 90% of its annual revenues from contributions made for the purposes of A.R.S. §§ 43-1089 and 43-1089.03 for educational scholarships or tuition grants, as defined by the Arizona Department of Revenue.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1603.B.2 states that a school tuition organization shall not limit the availability of education scholarships or tuition grants to only students of one school. Please initial in the space below that you certify the above-named school tuition organization will not limit the availability of education scholarships or tuition grants to only students of one school.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1603.B.3 states that a school tuition organization may allow donors to recommend student beneficiaries, but shall not award, designate or reserve scholarships solely on the basis of donor recommendations. Please initial in the space below that you certify the above-named school tuition organization will not award, designate or reserve scholarships solely on the basis of donor recommendations.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1603.B.4 states that a school tuition organization shall not allow donors to designate student beneficiaries as a condition of any contribution to the organization, or facilitate, encourage or knowingly permit the exchange of beneficiary student designations. Please initial in the space below that you certify the above-named school tuition organization will not take contributions with a student beneficiary as a condition of the donation and will not allow the practice of beneficiary “swapping”.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1603.B.5 states that a school tuition organization shall include on their website, if one exists, the percentage and total dollar amount of educational scholarships and tuition grants awarded during the previous fiscal year to a) students whose family income meets the economic eligibility established under the national school lunch and child nutrition acts for free or reduced price lunches and to b) students whose family income exceeds the threshold by subdivision (a) but does not exceed the 185% of the economic eligibility established under the national school lunch and child nutrition acts for free or reduced price lunches. Please initial in the space below that you certify the above-named school tuition organization will provide on their website, if one exists, the percentage and total dollar amount of educational scholarships and tuition grants awarded during the previous fiscal year to students whose family income meets the economic eligibility.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1603.B.6 states that a school tuition organization must not award educational scholarships or tuition grants to students who are simultaneously enrolled in a district school or charter school and a qualified school. Please initial in the space below that you certify the above-named school tuition organization will not award scholarships to students simultaneously enrolled in a district school or charter school and a qualified school.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1603.C states that a school tuition organization shall include the following notice in any printed materials soliciting donations, in applications for scholarships and on its website, if one exists:

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.

Please initial in the space below that you certify the above-named school tuition organization will include the notice in any printed materials soliciting donations, in applications for scholarships and on its website, if one exists.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1604 states that on or before September 30 of each year a school tuition organization shall report for the prior fiscal year the donation and scholarship information for the purposes of A.R.S. §§ 43-1089 and 43-1089.03 to the Department of Revenue. Please initial in the space below that you certify the above-named school tuition organization will file the annual form prescribed by the Department of Revenue on or before September 30 of each year.

My organization meets this criteria: _____
(initial here)

A.R.S. § 43-1605 states that on or before September 30 of each year a school tuition organization shall provide for a financial audit or financial review of the organization. Within five days of receiving the financial audit or financial review the school tuition organization shall file a signed copy with the Department of Revenue. Please initial in the space below that you certify the above-named school tuition organization will provide for a financial audit or financial review on or before September 30 of each year and that a signed copy of the financial audit or financial review will be filed with the Department of Revenue within five days of receipt.

My organization meets this criteria: _____
(initial here)

I declare under penalty of perjury that all statements contained in this application are true and correct to the best of my knowledge and belief. This application is submitted with full knowledge that all statements made in this application are subject to verification by the Arizona Department of Revenue in a manner of its choosing.

Print Name of Executive Director or President* Title

Signature of Executive Director or President Date

*A new certification form must be completed when a new Executive Director/President is appointed.

School Tuition Organization Contact Information**For Certified School Tuition Organization List Published on ADOR Website:**

Name of School Tuition Organization _____
Mailing Address _____
City _____
State _____
Zip _____
Phone Number _____
Website _____
Contact Name _____

Physical Address (if different from above, ADOR use only):

Street Address _____
City _____
State _____
Zip _____

School Tuition Organization Email Addresses (for ADOR use only):

Email 1 _____
Email 2 _____
Email 3 _____
Email 4 _____

The completed application should be emailed to DOROERA@azdor.gov or mailed to the following address:

Arizona Department of Revenue
Office of Economic Research and Analysis
PO Box 29099
Phoenix, AZ 85038

Please email questions regarding completion of this form to DOROERA@azdor.gov