



You Can Help Put Children First

Tax preparers, you can help your corporate clients receive a dollar-for-dollar tax credit and help them to have control over where their state tax dollars go. Utilize Arizona's Only Corporate Tax Credit! Your corporate clients can help low-income and disabled/displaced children with their private school education with this simple donation process through IBE.

C-Corps, S-Corps, LLCs that file like an S-Corp, and most insurance companies are eligible to utilize these tax credits. An envy of other states, is that shareholders of S-Corporations even get to claim the dollar-for-dollar credit personally! Don't let your clients miss this opportunity to help children in Arizona attend private schools.

Eligible Businesses

- C-Corporations
- S-Corporations
- LLCs that file as an S-Corporation
- Insurance companies that pay premium taxes in Arizona

Types of Programs

- Low-Income Corporate Tax Credit Program (children from low-income families)
- Disabled/Displaced Corporate Tax Credit Program (children with disabilities or have ever been in the Arizona Foster Care system)

Why IBE?

- Simple, one-page form
- Phone and chat support
- Designated Corporate Program coordinator for any questions
- IBE works with over 320 diverse schools
- Businesses can recommend a school(s) or designate to the "most needy fund"
- Businesses can pay with their credit card



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.