INSTRUCTIONS FOR APPLICATION FOR APPROVAL FOR THE CORPORATE INCOME TAX CREDITS OR INSURANCE PREMIUM TAX CREDITS FOR DONATIONS TO SCHOOL TUITION ORGANIZATIONS (A.R.S. § 43-1183, A.R.S. § 20-224.06, A.R.S. § 43-1184, A.R.S. § 20-224.07)

CHECK ONE BOX

Check the box that indicates for which credit the corporation is donating.

STO REQUESTING PRE-APPROVAL

Print the name of the School Tuition Organization that is requesting pre-approval for the corporate donation.

STO STREET ADDRESS, CITY, STATE, ZIP CODE

Print the street address or PO box, city, state and zip code of the School Tuition Organization that is requesting pre-approval for the corporate donation.

STO CONTACT PERSON AND PHONE NUMBER

Print the name <u>and phone number</u> of the contact person at the School Tuition Organization that can be contacted in case of questions.

FAX NUMBER

Provide the fax number for the School Tuition Organization if you prefer that the approval is faxed to you. If you prefer the approval be emailed, leave this space blank.

CORPORATION REQUESTING TO DONATE

Print the name of the corporation that wishes to donate to your School Tuition Organization for a corporate credit.

IMPORTANT NOTE: This credit is available to C corporations. It is also available for S corporations IF THE S CORPORATION HAS LIABILITY. S corporations <u>cannot</u> pass this credit through to partners to be used on individual income tax returns.

CORPORATE STREET ADDRESS, CITY, STATE, ZIP CODE

Provide the corporate address, city, state and zip code. It is most helpful if the corporation can provide you with their address as it would appear on the Arizona corporate income tax return. This will assist in the verification of eligibility when the credit is claimed on the Arizona corporate income tax return.

CORPORATE FEIN

Provide the corporate federal identification number as it would appear on the Arizona corporate income tax return. <u>Without this number, it will be impossible to ensure that the credit claim on the Arizona corporate income tax return will be approved.</u>

INSURANCE PREMIUM TAX BOX

Check this box if the donating corporation pays insurance premium tax rather than corporate income tax. You will need to ask the corporation which tax they pay.

AMOUNT THE CORPORATION IS REQUESTING TO DONATE

Provide the amount of money that the corporation is willing to donate to your School Tuition Organization for purposes of the corporate credit.

You may send the Application Form via Express Mail[1] or you can e-mail this application by hitting the "email form" button on the bottom right side of the application. The approval (or denial) can be e-mailed back to you or can be faxed back to you. Please state a preference in your transmittal e-mail.

[1] The Express mail option will not be available after June 30, 2013.