

**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 and phone number of the contact person at the School Tuition Organization that can be contacted in case of questions.

E-MAIL ADDRESS

Provide the e-mail address for the contact person so the approval can be e-mailed back.

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 cannot 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. Without this number, it will be impossible to ensure that the credit claim on the Arizona corporate income tax return will be approved.

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.

NAIC NUMBER

If an insurance company is donating, the Department of Insurance needs their NAIC number. Failure to provide this could result in the insurance premium tax credit being denied.

AMOUNT THE CORPORATION IS REQUESTING TO DONATE

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

Send the Application Form via e-mail by hitting the “email form” button on the bottom right side of the application. The approval (or denial) will be e-mailed back to you.