

ARIZONA DEPARTMENT OF REVENUE

**School Tuition Organization Application for Certification to Receive Corporate Donations**  
**A.R.S. §§ 20-224.06, 20-224.07, 43-1183 and 43-1184**

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. § 43-1502.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. § 43-1502.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. § 43-1502.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 15, 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 15, Article 1.

My organization meets this criteria: \_\_\_\_\_  
(initial here)

A.R.S. § 43-1503.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. §§ 20-224.06, 20-224.07, 43-1183 and 43-1184 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. §§ 20-224.06, 20-224.07, 43-1183 and 43-1184 for educational scholarships or tuition grants, as defined by the Arizona Department of Revenue.

My organization meets this criteria: \_\_\_\_\_  
(initial here)

A.R.S. § 43-1503.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. § 43-1503.B.3 states that a school tuition organization must allow the Department of Revenue to verify the education scholarships or tuition grants that are issued are awarded to students who attend a qualified school. Please initial in the space below that you certify the above-named school tuition organization will allow the Arizona Department of Revenue to do this verification in a manner of their choosing.

My organization meets this criteria: \_\_\_\_\_  
(initial here)

A.R.S. § 43-1503.B.4 states that a school tuition organization must not knowingly collude with any other school tuition organization to circumvent the limits of A.R.S. § 43-1504.C. Please initial in the space below that you certify the above-named school tuition organization will not knowingly collude with any other school tuition organization to circumvent the limits of A.R.S. § 43-1504.C.

My organization meets this criteria: \_\_\_\_\_  
(initial here)

A.R.S. § 43-1503.B.5 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. § 43-1503.B.6 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. § 43-1506 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. §§ 20-224.06, 20-224.07, 43-1183 and 43-1184 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. § 43-1507 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.

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**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 \_\_\_\_\_

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The completed application should be emailed to [DOROERA@azdor.gov](mailto: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](mailto:DOROERA@azdor.gov)