

**Instructions for Completing the Arizona School Tuition Organization Annual Activity Report Relating to the Original Individual Income Tax Credit, the Switcher Individual Income Tax Credit, the Low-Income Corporate Income Tax Credit and the Disabled/Displaced Corporate Income Tax Credit**

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**Part 1 - School Tuition Organization:**

1. School Tuition Organization Name  
*Please write out your full name. Do not use initials or acronyms.*
  2. School Tuition Organization Address  
*Please write out the full address.*
  3. STO Contact Name  
*Please insert the name of the person that is filling out this form. That person should be available to answer questions about this report.*
  4. STO Contact Phone & and Email  
*Please insert the phone number and email of the person that can answer questions about this report.*
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**Part 2 - Donor Information:**

**This information needs to be divided into two 6-month periods. The reason for the two 6-month periods is that ADOR needs to report on the cost of tax credits on a tax year basis. In ADOR's report on all credits, the private school tuition organization credits will be shown by calendar year rather than by fiscal year.**

5. Total number of donors  
*This number should be the number of taxpayers donating for purposes of receiving the tax credit. If one taxpayer gave 12 times, that taxpayer should only be counted once in the first donation month. This must be reported in 2 six-month periods, July 1 through December 31 and January 1 through June 30. **The numbers in column (a) and column (b) should equal the number in column (c).***
  6. Total amount of cash contributions received in the fiscal year for the tax credit  
*This number should be the total amount of contributions received from taxpayers for purposes of the tax credit during the fiscal year. Checks that are postmarked in the reporting period but not received in the mail for a few days after the reporting period WOULD be included in the reporting period. This must be reported in 2 six-month periods, July 1 through December 31 and January 1 through June 30. **The numbers in column (a) and column (b) should equal the number in column (c).***
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**Part 3 - Scholarship Information:**

7. Net number of students receiving scholarships in the fiscal year  
*This number is the net number of students that received scholarships between July 1 and June 30 of the fiscal year. If one student received a scholarship in August and then again in January, that student would be counted once. If a student is "awarded" a scholarship during the fiscal year period but that scholarship is not paid until the next fiscal year, that student would not be counted in this fiscal year and would be included in the count of future allocated*

scholarships on line 11. Think of this as a cash-out count. How many students actually had their scholarship money disbursed in this period?

8. Net amount of scholarships paid in the fiscal year

*This amount should be the amount of scholarships disbursed during the fiscal year period. If a scholarship was “awarded” during the fiscal year but not actually paid, it would not be counted in this fiscal year and would be included on line 12 for future allocated scholarships. If the scholarship was paid and then refunded by the school in its entirety within the fiscal year period and then paid out again, it would only be counted once. If the scholarship was paid and then was refunded in its entirety by the school within the fiscal year period and not disbursed again during this fiscal year, it would not be included in this amount. If \$5,000 in scholarship was paid in the fiscal year and \$2,500 returned by the school because the student did not continue attending the school, this would count as one \$2,500 scholarship.*

**List Scholarship Information by School for the Fiscal Year**

*The sum of the net number of scholarships and net amount of scholarships paid to all schools should equal the information reported on lines 7 and 8. Please check to be sure this is true because you will be asked to redo the report if the amounts do not match. You may attach a separate sheet with this information if you prefer. If you attach a separate sheet please include totals for the attachment.*

School name

*Please put the full and correct name of the school. For example, St. Anthony’s or St. Gregory’s is not adequate as there are two of each of these in Arizona. **DO NOT ABBREVIATE!***

School address

*Please put the full address of the school, including the street address, the city or town and the zip code.*

Net number of scholarships

*Please put the net number of students receiving scholarships for this school. If you provided scholarships to 10 students for \$10,000 to this particular school but one student decided not to attend and the school refunded the money, you would put 9 scholarships here for \$9,000. If a student attends more than one school during the academic year and receives a scholarship to more than one school, the student would be counted under each school.*

Net amount of scholarships

*Please put the net amount of scholarships paid for students attending this school. If you provided scholarships to 10 students for \$10,000 to this particular school but one student decided not to attend and the school refunded the money, you would put 9 scholarships here for \$9,000.*

9. Total amount of scholarships paid to students with family income up to 185% of poverty level

*For every student you give a scholarship, you should be collecting family financial information so that you can track these statutorily-required items. On 9(a) put the total dollar amount of scholarships that went to students with family income up to but not exceeding 185% of poverty level. On 9(b) calculate the scholarships that went to students with family income up to but not exceeding 185% of poverty level as a percent of total scholarships (line 9(a) ÷ line 8). **The amounts on lines 9(a) and 9(b) are the amounts you are required to report on your website.***

10. Total amount of scholarships paid to students with family income from 185% of poverty level to 342.25% of poverty level

*For every student you give a scholarship, you should be collecting family financial information so that you can track these statutorily-required items. On 10(a) put the total dollar amount of scholarships that went to students with family income that exceeded 185% of poverty level but was not more than 342.25% of poverty level. On 10(b) calculate the scholarships that went to students with family income that exceeded 185% of poverty level but was not more than 342.25% of poverty level as a percent of total scholarships (line 10(a) ÷ line 8). **The amounts on lines 10(a) and 10(b) are the amounts you are required to report on your website.***

11. Number of students with allocated scholarships

*This number is the number of students that have been promised funding for the next academic year and/or for future years. If asked, you would be able to provide names of students with corresponding amounts promised for the next academic year and/or for future years.*

12. Total amount of allocated scholarship money being held for identified students' scholarship in future years

*If you have promised a specific student funding for the next academic year and/or for future years, that amount should be included on this line. If asked, you would be able to provide names of students with corresponding amounts promised for the next academic year and/or future years that would total the amount on this line. This line does not include scholarship amounts actually paid during the current year for the upcoming academic year (i.e. spring payments made for fall semester). All scholarships PAID during the fiscal year should be included on line 8.*

**List Allocated Scholarship Information by School**

*The sum of the number of students and amount of scholarships allocated should equal the information reported on lines 11 and 12. Please check to be sure this is true because you will be asked to redo the report if the amounts do not match. You may attach a separate sheet with this information if you prefer. If you attach a separate sheet please include totals for the attachment.*

School name

*Please put the full and correct name of the school. For example, St. Anthony's or St. Gregory's is not adequate as there are two of each of these in Arizona. **DO NOT ABBREVIATE!***

School address

*Please put the full address of the school, including the street address, the city or town and the zip code.*

Number of students with allocated scholarships

*Please put the number of students with allocated scholarships for this school.*

Amount of scholarships allocated

*Please put the amount of scholarships allocated for students for this school.*

13. Net number of prior year scholarships refunded

*List the net number of prior year scholarships refunded during the current fiscal year. The net number of scholarships should only include full tuition refunds, and does not include counts for partial refunds.*

14. Total amount of refunds received in the current fiscal year from scholarships paid in the prior fiscal year

*If a school returned scholarship money during the current fiscal year that was disbursed in the prior fiscal year and then this money was paid out again during this fiscal year, that amount needs to be reported here. The re-disbursed money would be included on line 8 but we will then reduce the amount reported on last year's annual report as scholarships paid. This amount includes partial and full refunds.*

**List Prior Year Refunded Scholarship Information by School**

*The sum of the net number of prior year scholarships refunded and amount of scholarships refunded should equal the information reported on lines 13 and 14. Please check to be sure this is true because you will be asked to redo the report if the amounts do not match. You may attach a separate sheet with this information if you prefer. If you attach a separate sheet please include totals for the attachment.*

**School name**

*Please put the full and correct name of the school. For example, St. Anthony's or St. Gregory's is not adequate as there are two of each of these in Arizona. **DO NOT ABBREVIATE!***

**School address**

*Please put the **full address** of the school, including the street address, the city or town and the zip code.*

**Net number of scholarships refunded**

*Please put the net number of scholarships refunded for this school. The net number of scholarships should only include full tuition refunds, and does not include counts for partial refunds.*

**Amount of scholarships refunded**

*Please put the total amount of refunds received in this fiscal year from scholarships paid in the prior fiscal year for this school. This amount includes partial and full refunds.*

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**Part 4 - Cost of Audit or Review:**

15. Cost of audit or review for ALL scholarship programs paid during the fiscal year

*This amount is the amount you paid for your audit or review (and agree-upon-procedures) in the fiscal year but not necessarily for this fiscal year. In other words, you had an audit or review for Fiscal Year 2015 that was not paid for until Fiscal Year 2016. Put the amount paid for the Fiscal Year 2015 audit or review and agreed-upon-procedures on this line. **THIS AMOUNT WILL BE THE SAME ON EACH ANNUAL REPORT WORKSHEET YOU COMPLETE.** This amount should not include charges for completing the Form 990.*

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**Part 5 - Additional Information Required**

16. Copy of STO's explanation of the basis for awarding scholarships

*Check the box to indicate that you have attached your STO's basis for awarding scholarships. Yes, we asked for this last year. We will ask for it again next year. It is an annual request.*

17. Copy of STO's scholarship application and any solicitation brochures

*Check the box to indicate that you have attached the scholarship application and solicitation*

brochures. Yes, we asked for this last year. We will ask for it again next year. It is an annual request.

18. Name, Job Title at STO and Annual Salary from STO

*The statute requires that the STO report the names, job titles and annual salaries of the 3 employees who receive the highest annual salaries from the STO. That is pretty self-explanatory.*

19. Copy of audit or review engagement letter for Fiscal Year 2016 is attached

*Identify if a copy of the audit or review letter for FY2016 is attached. The letter is to be submitted by September 30<sup>th</sup> or your STO will be in violation of statute. Note that the completed signed audit or review must be submitted to ADOR within 5 days of completion, which should not be later than December 31<sup>st</sup>.*

20. Copy of engagement letter for agreed upon procedures for Fiscal Year 2016 is attached (if applicable)

*If applicable, identify if a copy of the engagement letter for agreed upon procedures for FY2016 is attached. The letter is to be submitted by September 30<sup>th</sup> or your STO will be in violation of statute. The completed agreed upon procedures is due to ADOR by December 31<sup>st</sup>.*

<p><b>QUESTIONS?</b> Contact Karen Jacobs at 602-716-6923 / e-mail <a href="mailto:kjacobs@azdor.gov">kjacobs@azdor.gov</a> or Caitlin Wooten at 602-716-6072 / email <a href="mailto:cwooten@azdor.gov">cwooten@azdor.gov</a></p>
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