How much is the tax credit?
The state of Arizona allows a 100% tax credit for corporations and insurance companies that make contributions to certified scholarship granting organizations.

Which companies can participate?
C-corporations that pay corporate income tax and insurance companies that pay premium tax to the state of Arizona are eligible to participate. **Companies need not be headquartered in Arizona to participate or receive the tax credit.**

What do I need to do to participate?
Provide the Notre Dame ACE Academy staff with your federal tax number, the contribution amount, and the name and phone of a contact person. We will contact the Arizona Department of Revenue on your behalf to pre-approve your contribution and tax credit.

Is this a charitable contribution?
Yes. Contributions are made to one of Notre Dame’s partnering 501(c)3 scholarship organizations.

To whom do we write the check?
Notre Dame has partnered with CTSO (the Catholic Tuition Support Organization), a certified scholarship granting organization serving Catholic schools in southern Arizona that has provided scholarships to Notre Dame ACE Academy families since 1996. Notre Dame ACE Academy students can also receive scholarships through ASCT (Arizona School Choice Trust), a non-sectarian, statewide scholarship provider. Contributions to either of these scholarship organizations can be designated to support students in the Notre Dame ACE Academy schools.

Can I contribute to students in Phoenix as well? Can I support non-Catholic schools too?
Yes. You can specify that your entire contribution be dedicated to the Notre Dame ACE Academies, or you may designate a portion to the Notre Dame ACE Academies and the remainder to the scholarship’s general fund, which may support schools in Phoenix or in other non-Catholic schools in Arizona.

How much can my company contribute?
Companies may contribute up to 100% of their Arizona state tax liability, up to a statewide cap of nearly $36 million (2013-14; cap increases 20% each year). If the amount of the contribution exceeds the company’s tax liability, the credit may be carried forward for five years.

How do children benefit?
Parents of disadvantaged children who wish to attend Notre Dame ACE Academies apply to CTSO or ASCT for scholarship assistance. Scholarships are disbursed directly to the schools for individual children based on family need, as determined by third-party income verification services. **Only children from low-income families are eligible to receive corporate tax credit scholarships.**

Does the state lose money?
No. Because the average scholarship is significantly lower than the per-pupil expenditure in Arizona public schools, the state has saved more than $50 million since the inception of the program.

What does partnership with Notre Dame involve?
The University of Notre Dame may publicly recognize contributors as champions of educational opportunity for disadvantaged children. Scholarships may be named for contributing companies, and recognition may include announcements of the contribution in local and national press releases, on the Notre Dame website and in University publications, and via signs in the Notre Dame ACE Academies and at the University of Notre Dame. Leaders of contributing companies will be invited to the schools to be thanked publicly by University leaders and to meet the young Notre Dame ACE Academy Scholars they support.

Questions? Cristina Espino, Advancement Coordinator, Notre Dame ACE Academies (espino.3@nd.edu)