

Dear Phoenix Christian Families,

ACSTO is easier than it looks.

Please consider taking a **fresh look** at the **ACSTO** process to completely fund your child's tuition. It is possible!

1. Go to the www.acsto.com for up to date information and forms. You will need to make sure that your application reflects the school year that you are soliciting for. Please note the **ACSTO** deadlines and payouts.
2. Educate yourself on **ACSTO** benefits as a tax credit and a federal tax deduction. **"How will the tax credit affect MY pocketbook?"** (sample enclosed) This may be helpful to share with friends and families when talking about a tax credit.
3. Make a list of friends and families you would like to talk to about a tax credit to Phoenix Christian. (sample form enclosed)
4. Write a letter to each of the families you have listed and enclose an **ACSTO** brochure and Q&A sheet. (sample enclosed)
5. Better yet...if you are dependent on **ACSTO** funds to pay for tuition, talk with them personally. Most people are able to give you a verbal commitment. You will be notified when monies have reached Phoenix Christian for your child but you will not know who made the donations or tax credits.

I hope this helps.

Please call if you have any questions.

Renee' Trapp
rtrapp@phoenixchristian.org
602-265-4707 Ext. 224



Grant/Scholarship Application

Effective for the 3 Award Distributions between July 2010 & March 2011



DATE: ___/___/___ STUDENT NAME _____ LAST FIRST MIDDLE

PARENT/GUARDIAN NAME(S) _____ LAST FIRST NAME(S) MIDDLE INITIAL

MAILING ADDRESS _____ TELEPHONE # (____) _____

CITY _____ STATE _____ ZIP _____ STUDENT'S DATE OF BIRTH ___/___/___

PARENT / GUARDIAN EMAIL ADDRESS _____

CHRISTIAN SCHOOL THE STUDENT ATTENDS OR PLANS TO ATTEND* (WHERE THE GRANT/SCHOLARSHIP WOULD BE APPLIED TOWARDS TUITION):

SCHOOL NAME: Phoenix Christian Unified Schools Phoenix PCUP
(PLEASE GIVE THE FULL NAME OF THE SCHOOL- PLEASE SEE ELIGIBILITY SECTION BELOW*) CITY

PLEASE CHECK GRADE OF STUDENT IN SCHOOL YEAR 2010-2011 (even if scholarships awarded will be applied toward the following year's tuition*).

- 1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th

Kindergarten in 2010-2011 OR Kindergarten in 2011-2012

Students planning to start attending grades K-12 in the 2011-2012 school year may first apply in February, 2011.

ATTACHMENTS ARE REQUIRED. PLEASE CHECK THE ATTACHMENTS ENCLOSED WITH THIS FORM.

- Financial Information Form: Please complete the NEW federal Financial Information Form attached. Only one form is REQUIRED required per family. This information will be held in strictest confidence.
Narrative: Please provide a narrative discussing such things as the student's character, perseverance, citizenship, leadership, REQUIRED and community involvement. The child's age will be appropriately considered.
Letters of Recommendation: (Optional) One or more letters of recommendation from such persons as a pastor, church leader, school leader, employer or other person from the community at large concerning the characteristics listed above are also welcome (maximum of three letters).

The selection committee will consider any recommendations, financial circumstances, and the narrative regarding the student in its decision regarding allocation of the available funds. The committee has complete discretion regarding grant/scholarship awards.

MAIL OR FAX TO:

ACSTO ♦ P.O. Box 6580 ♦ Chandler, AZ 85246
PHONE: (480) 820-0403 ♦ FAX: (480) 820-2027 ♦ www.acsto.org

APPLICATION DUE DATES:

Summer

Due June 30, 2010

For July Distribution

This application will also be considered during our subsequent Fall and Spring distributions.

Fall

Due November 1, 2010

For November Distribution

This is for those that have not already applied in June. This application will also be considered during our spring distribution.

Spring

Due February 28, 2011

For March Distribution

For those that have not already applied for the Summer '10 or Fall '10 awards. All applications expire after this distribution except for 2011-2012 Kindergarten applicants.

* STUDENT ELIGIBILITY:

Awards made by ACSTO can only be used for tuition for students attending grades K-12 in a Christian private school that works with ACSTO. (See our website for a list of participating schools.) The student must be planning to attend K-12 by the semester following the award process. (Example: Brad will start Kindergarten in August 2011. I can send his application by the Feb. 28, 2011 due date. If an award is granted it would arrive at his school early April to help with his fall tuition.)

Arizona Christian School Tuition Organization, Inc.

PO Box 6580, Chandler, AZ 85246

Phone: (480) 820-0403 ♦ Fax: (480) 820-2027 ♦ www.acsto.org



Grant/Scholarship Application – Financial Information Form

You only need to fill out one Financial Information Form per family. This information will be held in the strictest confidence.

1. LIST ALL CHILDREN

NAME OF CHILD	GRADE FOR 10-11

2. TOTAL HOUSEHOLD GROSS INCOME—YOU MUST TELL US HOW MUCH AND HOW OFTEN

- A. Column 1–Name:** List the first and last name of each person living in your household, related or not (such as grandparents, other relatives, or friends). You must include yourself and all children living with you. Attach another sheet of paper if you need to.
- B. Column 2 –Gross income last month and how often it was received:** Next to each person’s name list each type of income received last month, and how often it was received. (weekly, every other week, twice a month, or monthly).
1. **EARNINGS FROM WORK:** List the gross* income each person earned from work and how often the person got it **This is not the same as take-home pay. Gross income is the amount earned before taxes and other deductions. The amount should be listed on your pay stub, or your employer can tell you.*
 2. **WELFARE, CHILD SUPPORT, SPOUSAL MAINTENANCE:** List how much and how often.
 3. **PENSIONS, RETIREMENT, SOCIAL SECURITY:** List how much and how often.
 4. **ALL OTHER INCOME:** Include: Supplemental Security Income (SSI), Worker’s Compensation, Disability benefits, Veteran’s (VA) benefits, Unemployment, Strike benefits, Regular contributions from people who do not live in your household, Net income from self-owned business, farm, or rental income, and ALL OTHER INCOME.
 5. **If you are in the Military Housing Privatization Initiative do not include this housing allowance.*
- C. Column 3–Check if no income:** If the person does not have any income, check the box.

1. Name (List everyone in household)	2. Gross income and how often it was received <i>Example: \$100/monthly \$100/twice a month \$100/every other week \$100/weekly</i>				3. Check if NO income
	Earnings from work before deductions	Welfare, child support, spousal maintenance	Pensions, retirement, Social Security	All Other Income	
<i>(Example)</i> Jane Smith	\$200/weekly	\$150/weekly	\$100/monthly	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>

3. SIGNATURE (AN ADULT HOUSEHOLD MEMBER MUST SIGN)

I certify (promise) that all information on this application is true and that all income is reported.

SIGNATURE

PRINT NAME

DATE

How will the tax credit affect MY pocketbook?

According to the Arizona Department of Revenue

Every tax payer in Arizona will find themselves in one of the following examples:

Example # 1:

Arizona tax liability.....	\$0
Tax Credit claimed.....	\$1000
Net Arizona tax liability.....	\$0
Withholding paid.....	\$0
Refund.....	\$0
Tax due.....	\$0

Example # 2

Arizona tax liability.....	\$0
Tax Credit claimed.....	\$1000
Net Arizona tax liability.....	\$0
Withholding paid.....	\$300
Refund.....	\$300
Tax due.....	\$0

Example # 3

Arizona tax liability.....	\$1500
Tax Credit claimed.....	\$1000
Net Arizona tax liability.....	\$500
(\$1500 less \$1000)	
Withholding paid.....	\$1500
Refund.....	\$1000

Example # 4

Arizona tax liability.....	\$1500
Tax Credit claimed.....	\$1000
Net Arizona tax liability.....	\$500
(\$1500 less \$1000)	
Withholding paid.....	\$1600
Refund.....	\$1100
Tax due.....	\$0

Example # 5

Arizona tax liability.....	\$1500
Tax Credit claimed.....	\$1000
Net Arizona tax liability.....	\$ 500
(\$1500 less \$1000)	
Withholdings paid.....	\$500
Refund.....	\$0
Tax due.....	\$0

Example # 6

Arizona tax liability.....	\$1500
Tax Credit claimed.....	\$1000
Net Arizona tax liability.....	\$500
(\$1500 less \$1000)	
Withholdings paid.....	\$400
Refund.....	\$0
Tax due.....	\$100

- A dollar-for-dollar credit of up to \$500 is allowed for a taxpayer filing as Single or Head of House
- A dollar-for-dollar credit of up to \$1000 is allowed for a married couple filing a joint return
- Donors may not designate or recommend a donation for the direct benefit of a dependent
- Arizona residents can claim a credit on their State taxes. Any amount claimed as a tax credit cannot be taken as an itemized deduction on your state taxes. **State tax credits can be an itemized deduction on federal taxes.**

ACSTO
 Arizona Christian School Tuition Organization, Inc.
 P.O. Box 6580
 Chandler, AZ 85246
 (480) 820-0403 www.acsto.org

Phoenix Christian Unified Schools
 1751 W. Indian School Road
 Phoenix, AZ 85015 85015
 602-265-4707 Ext. 270 Fax: 602-277-7170
 www.phoenixchristian.org

Sample

J A N U A R Y 1 6 , 2 0 0 9

D E A R F A M I L Y A N D F R I E N D S ,

As you know my son _____ and my nephew _____ has the privilege of attending Phoenix Christian High School this year. We feel that they are blessed to be in a private high school with such a positive learning environment.

I am enclosing the information about the Arizona Private School Dollar-for-Dollar Tax Credit. In Arizona, we have the right to support schools of our choice with our tax dollars. The current tax law allows you to contribute up to \$1,000.00 to a private school (if Filing Married) or \$500.00 (if filing single). The total amount will be a tax credit toward your 2007 Arizona Tax Liability. Please review the attached information or visit www.acsto.com for more information. Always consult your accountant.

If you are interested in supporting our family in this program you simply complete the enclosed brochure and mail a check payable to ACSTO (Arizona Christian School Tuition Origination, Inc.) Donations must be postmarked or received by ACSTO by December 31, _____. You will need to include _____ or _____ name in the recommendation blank. I have enclosed a preaddressed envelope for your convenience. (Email exception)


We appreciate your consideration in regards to this opportunity and thank you in advance for your support. If you have any questions please feel free to email me at _____ or call the office _____ cell _____.

This really works for everyone.

(signature) _____

Making Christian Education Affordable

HOW YOUR STATE TAX DOLLARS CAN HELP OUR
STUDENTS RECEIVE AN OUTSTANDING PRIVATE
CHRISTIAN EDUCATION AT PHOENIX CHRISTIAN :

-  Make a donation to ACSTO, (PDF) recommending Phoenix Christian Jr/Sr High School as the recipient. You may also recommend a specific student; however, you may NOT designate your own dependent as a potential recipient.
- Maximum Arizona state income tax credit for one year is \$1,000 for married persons filing jointly or \$500 for a single taxpayer, or the actual tax, whichever is less. Lesser donations are also welcome.
- Donations must be postmarked or delivered to ACSTO by December 31 to be claimed as a credit for this year.
- ACSTO will mail receipts by the following January 31.
- Calculate your Arizona tax liability.
- Subtract your gift from what is owed to the State of Arizona.
- Use Arizona state income tax Forms 301 and 323.
- A Federal tax deduction may also be available. Consult your tax advisor.

DONATION CARD

Arizona Christian School Tuition Organization, Inc. (ACSTO)
PO Box 6580 • Chandler, AZ 85246
(480) 820-0403 • www.acsto.com

Donor's

Name: _____
Last First M.I.

Social Security #: _____
For Tax Records Only

Address: _____

City State Zip

Telephone: _____

Student's

Name: _____
Recommendation

School: **Phoenix Christian Unified Schools**

Donation Amount Enclosed: _____

Check (payable to ACSTO) Check #: _____

VISA MC Discover American Express

Card # _____ Expires ____/____

Your address as it appears on credit card statement:

City State Zip

Signature _____

If the donor wishes to recommend a specific student at Phoenix Christian Unified Schools to receive a tuition grant, enter the name of the student. Actual tuition grant/scholarships are subject to the absolute discretion of the organization through its regional grant/scholarship selection committees. The Arizona statute prohibits any designation of your own dependent as a potential recipient.

Donations will be used for tuition grant/scholarships for K-12 students attending Christian schools in Arizona. Tuition grant/scholarships will be awarded without regard to the student's race, color, handicap, familial status or national origin. More than ninety percent of the donated funds received will be used for tuition grant/scholarships. Decisions awarding tuition grant/scholarships are the sole responsibility of the organization. Admission decisions are the exclusive responsibility of the school. The maximum Arizona state income tax credit is \$1000 for married persons filing jointly or \$500 for a single taxpayer, or the actual tax, whichever is less. These donations are pursuant to A.R.S. Section 43-1089. Donations must be postmarked or delivered to the organization by December 31 to be claimed as a credit for this year. Receipts will be mailed by the following January 31.

Mail check and completed donation form to ACSTO.

1. If we decide to donate to ACSTO, what is the process?

Complete our donation card and mail it along with your check to ACSTO. Call or visit our website if you need a donation card or want to donate online. To receive credit for 2008, the donation must be received by us by December 31, 2008, or, if mailed to us, postmarked by December 31, 2008, per the tax credit law.

2. Do I receive a receipt for my donation besides my cancelled check?

Yes, we will send receipts to all donors by January 31, 2009.

3. Do we get the entire \$1,000 as a state income tax credit if we file a joint return?

Yes, if your state income tax liability was that much or more you can use it for that year's taxes. Any excess can be carried forward and used to offset state income taxes for up to five years.

4. How much is the credit for a single person?

\$500 is the maximum for a single person. Married persons filing separately are entitled to one half of \$1,000 each.

5. How much of my donation goes for grant/scholarships and how much to ACSTO for administration?

The law requires that 90% go for grant/scholarships. However, ACSTO awards 92% of all donations recommending a student or identifying a school. We also award all interest earned as additional money for grant/scholarships.

6. May we also make the \$400 public school extra-curricular activities donation and receive the tax credit, a total of \$1,400?

Yes, but public school donations are made directly to the public school, not to ACSTO.

7. May we donate less than \$1,000?

Yes, \$1,000 is the maximum credit allowed in one year. Lesser donations are certainly welcome.

8. Which Arizona state income tax forms do I use?

Forms 301 and 323. They are available from the Arizona Department of Revenue, telephone (602) 542-4260, or from our website: www.acsto.org.

9. Is our donation also eligible for a federal income tax deduction?

We are a federally tax exempt 501(c)(3) charitable organization. You should consult your tax adviser for specific tax advice concerning deductibility for you.

10. May we recommend our grandchild for a grant/scholarship?

Yes, you may recommend anyone who is not your legal dependent. The selection committees retain complete discretion regarding all awards.

11. May we make an agreement to recommend someone else's child in exchange for their recommending our child?

No, that may violate the intent of the statute's prohibition on designating one's dependent.

12. May we identify a particular Christian school?

Yes, donations identifying a school will be awarded among applicants from that school. Regional scholarship selection committees make those decisions.

13. May a student receive funds from more than one student tuition organization?

Yes, nothing would prevent that.

14. Can a single tuition grant/scholarship award be considered as belonging to more than one student in a family?

No. The tax credit law as written, and as logically interpreted by the Arizona Supreme Court in Kotterman v Killian, we believe contemplates grant/scholarships to specific "individual" students attending private schools. Also, the standard Merriam-Webster Dictionary definition of the word "scholarship" is "a grant-

in-aid to a student (as by a college or foundation)." The tax credit law does not re-define the term to mean multiple students in a family.

15. If I want to apply for a tuition grant/scholarship for my child, what is the process?

Complete our application and provide the information requested. Call if you need an application or visit our website. The tax return and parent narrative are required. Letters of recommendation are optional.

16. What are the deadlines for donations and applications, and what distributions do the applications cover?

We now have 3 Grant/Scholarship distributions.

Summer: Donations are due May 31st. Applications are due June 30th, and awards are made in early August. These applications are also considered during the following winter and spring distributions.

Winter: Donations are due September 30th. Applications are due by October 31st, and awards are made in mid-November. These applications are also considered during the following spring distribution.

Spring: Donations are due December 31st (official tax year deadline). Applications are due by February 28th, and awards are made in early April.

All applications sent before or during the 08/09 school year will expire in April 2009.

17. I want to apply for a grant/scholarship for my student; do you require tax return information?

Yes, the application requires pages one and two of your most recent federal tax return, and a formula is applied to assist the selection committee in evaluating the applicant's financial circumstances. The tax return information is never disclosed to anyone but our staff. The selection committee receives a financial ranking of applicants from each school.

18. What factors are considered in making the grant/scholarship awards?

There are three: (1) the narrative provided by the parents; (2) the financial circumstances of the student's family; (3) recommendations concerning the student.

19. If my child has been recommended for a grant/scholarship, do I still need to send in a complete application along with the income tax information?

Yes, there must be a fully completed application for a student to be eligible for an award. The selection committees exercise complete discretion regarding all awards.

20. Who serves on the selection committees?

Each committee has three to five members from the Christian community in that geographic region. Normally, they are persons associated with one of the Christian schools in the region, but no school has more than one member on the committee.

21. If a student receives an award but then changes to another Christian school in Arizona, what happens?

The award is personal to the student for tuition. The unused portion would be returned to ACSTO and then would follow the student to the new Christian school working with ACSTO. If the student left Arizona or did not go to another Christian school working with ACSTO, the remaining money would be returned to ACSTO and re-awarded among students at the school in the next award process

22. Why should I donate to ACSTO rather than another school tuition organization?

ACSTO has been operating since 1998. We have helped more than 12,000 students and awarded more than \$45 million in scholarships. We strive to be a leader in serving students in more than 100 schools throughout Arizona.

Schools Associated with ACSTO

Anthem:
Cross of Christ Christian School
Fellowship Child Development Center
Apache Junction:
East Valley Christian Academy
Avondale:
Cornerstone Kidz
Benson:
Grace Christian Academy
Buckeye:
Grace Fellowship Academy
Carefree:
Saint Augustine's Academy
Cave Creek:
North Phoenix (Christian) Montessori School
Chandler:
Cathedral of Praise Christian School
Chandler Christian School
CrossRoads Community School
Montessori Christian Academy
Risen Savior Lutheran School
Sheila's Christian Academy "Minds in Motion"
Valley Christian High School
Chino Valley:
Trinity Christian School
Cottonwood:
Verde Valley Christian School
Flagstaff:
Flagstaff Community Christian School
Florence:
Florence Baptist Academy
Gilbert:
Christ's Greenfield Lutheran School
Full Gospel Christian Academy
Gateway Baptist Academy
Heritage Christian Academy
Surrey Garden Christian School
Glendale:
Arrowhead Christian Academy
Atonement Lutheran School
Glendale Christian Academy
Grace Lutheran School
Joy Christian School
Goodyear:
Phoenix Christian Unified Elementary
West Campus
Vision Christian Academy
Higley:
Bios Christian Academy
Kykotsmvi:
Hopi Mission School
Lake Havasu City:
Bethany Christian School
Calvary Christian Academy
Guiding Light Christian Partnership, Inc.
Litchfield Park:
Trinity Lutheran School
Mesa:
Faith Christian School
Nehemiah Ministries
Noah's Ark Preschool & Kindergarten
Providence Classical School
Redeemer Christian School
Saguaro Hills Christian School
Trinity Christian School - Mesa
Trinity Preschool and Kindergarten
Valley Baptist School
Oro Valley:
Pusch Ridge Christian Academy
Resurrection Lutheran Child
Development Center
Page:
Page Christian School
Paradise Valley:
Camelback Christian School
Christ Church School, Inc.
Payson:
Payson Community Christian School
Peoria:
Cross of Glory Lutheran Elementary School
Phoenix:
91st Psalm Christian School
All Saints' Episcopal Day School
Arizona Lutheran Academy
Central Christian (Phoenix Christian Unified)
Christ Lutheran School

Christ The King Academy
Christ The Redeemer Lutheran School
Family of Christ Child Development Center
Guiding Light Christian School
Holy Trinity Academy
International Christian Academy Online LLC
Legacy Classical Christian Academy
Light and Life (Phoenix Christian Unified)
Martin Luther Lutheran School
Mission Christian School
North Phoenix Baptist Kindergarten
Northwest Christian School
Paradise for Tots Christian Kindergarten
Paradise Valley Christian Preparatory
Parkway Children's School of Excellence
Pentecostal of Phoenix Christian Academy
Phoenix Christian Elementary
(Phoenix Christian Unified Schools)
Phoenix Christian School K-8
Phoenix Christian Unified Schools
Scottsdale Christian Academy
South Mountain Village Christian School
Southwest Christian School
Valley Classical Christian School
Valley Lutheran High School
Prescott:
Christian Academy of Prescott
Queen Creek:
Calvary Christian School
Freedom Christian Academy
Rock Point:
Navajo Lutheran Mission School
Safford:
Safford Christian School
Sahuarita:
Alfarero Baptist Schools
Sahuarita Christian Academy
San Carlos:
Gilson Wash Baptist Academy
Scottsdale:
Chaparral Christian Preschool
Desert Life Academy
New Covenant Child Development Center
Shepherd of the Desert Lutheran School
Show Low:
American Indian Christian School
Sierra Vista:
First Baptist Christian Academy
Shiloh Christian School
Veritas Christian Community School
Sun Valley:
Sun Valley Indian School
Surprise:
Word of Life Christian Academy
Tempe:
Abiding Savior School
Bethany Christian School
Bethany Learning Center
Gethsemane Lutheran School
Grace Community Christian School
Joyful Beginnings Academy
St. James Preschool and Kindergarten
Tri-City Christian Academy
Tucson:
Aletheia Academy
Beautiful Savior Academy
Calvary Chapel Christian School
Casas Christian School
Cornerstone Christian Academy
Desert Christian Elementary School
Desert Christian High School
Desert Christian Middle School
Faith Community Academy
Faith Lutheran School
Family Life Academy
Firm Foundations Christian School
First Southern Christian School
Maranatha Christian Academy
Mission View Academy
Tanque Verde Lutheran Preschool
& Kindergarten
Wickenburg:
Wickenburg Christian Academy, Inc.
Willcox:
Joanne Todd Christian School
Lighthouse Academy, Inc.

ACSTO

ARIZONA CHRISTIAN SCHOOL
TUITION ORGANIZATION, INC.

Frequently Asked Questions And Answers to Them Regarding the Arizona Private School Tuition Tax Credit Law And ACSTO



P.O. Box 6580
Chandler, AZ 85246
www.acsto.org
(480)-820-0403
Fax: **(480)-820-2027**

Answers to Common Questions about the Ninth U.S. Circuit Court of Appeals' April 21, 2009 Ruling in Winn v. Garriott

Did the Court Declare Arizona's Individual Tax Credit Program Unconstitutional?

No. Arizona's individual scholarship tax credit program remains constitutional under the Establishment Clause of the U.S. Constitution. However, a three-judge panel of the court did say that allowing certain school tuition organizations to give scholarships to attend only religious schools, which is permitted by Arizona's program, may be unconstitutional if a trial court finds that parental choices are limited by this practice.

Can the program continue?

Yes. The court did not halt the program or strike it down, but instead said the case should go back to a federal trial court to determine whether, in fact, certain scholarship organizations are limiting scholarship awards in an unconstitutional way. This means that there will be further legal proceedings before there is any decision made that could possibly change the ways in which some school tuition organizations operate.

What is the next step in the case?

The Ninth Circuit's decision is certain to be appealed. An appeal could take two routes. The parties could ask that the case be reviewed by a larger, different panel of Ninth Circuit judges, followed by an appeal to the U.S. Supreme Court, if necessary. Or, the case could be appealed directly to the U.S. Supreme Court. If the decision is not overturned on appeal, the case will then go back to the trial court for further proceedings.

What happens if the trial court decides that the state violates the Establishment Clause by allowing some school tuition organizations to limit scholarships to attend only religious schools?

If the trial court concludes that some scholarship organizations unconstitutionally limit parental choice by offering scholarships to attend only religious schools, then

those scholarship organizations may have to alter their practice and offer scholarships to attend any qualified private school in Arizona. Any adverse ruling in the trial court could of course be appealed.

Does this decision signal the end of tax credit-funded scholarships in Arizona?

No. Even if this decision ultimately stands, it is a very narrow ruling that at worst could result in limits being placed on the way in which some scholarship organizations may operate.

What do IJ and ADF think about the ruling?

The lawyers at the Institute for Justice and the Alliance Defense Fund believe the court is wrong to suggest that Arizona's program, as it currently operates, in any way limits parental choice and both organizations will continue to defend the program in court.