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## 2014-2015 SCHOOL YEAR

### SWITCHER/PLUS TAX CREDIT SCHOLARSHIPS CRITERIA

#### **Who Is Eligible?**

The newly-created PLUS tax credit is specifically intended to bridge the gap for children who have had difficulty accessing a tax-credit scholarship. For that reason, existing scholarship recipients are not eligible for a PLUS scholarship.

#### **Eligible children include:**

1. Attended public school for 90 days of the prior fiscal year and transferred to a qualified school:
  - Governmental primary or secondary school (K-12)
  - Governmental preschool program for students with disabilities
2. Enrolls in a qualified school in Kindergarten or a Preschool program for students with disabilities.
3. Dependent of a member of the US Armed Forces who is stationed in AZ pursuant to military orders. (90 day public school requirement waived)
4. Received a scholarship under 1, 2, 3, the low-income credit, or the disabled/displaced credit and continued to attend a qualified school. Student does not have to receive a scholarship every year thereafter.

#### **Priority unofficially given to:**

- ✓ Those applicants on a school waiting list for a scholarship (eligible for a scholarship, but couldn't attend previously due to lack of scholarship availability)
- ✓ Siblings of current private school children waiting to enroll

#### **The following students are NOT eligible for a scholarship from the PLUS program:**

- ✓ Current private school students who have not been receiving any scholarships
- ✓ Current private school students who have received a scholarship from the original individual (Recommended or Financial Needs-Based)
- ✓ Home-schooled students (unless they spent 90 days in a public or Charter school in the prior year)