SCHOLARKIDS
REACH FOR THE STARS

Original Individual Credit Vs Switcher Individual Credit

Arizona provides two individual private-school tuition tax credits. The Original Individual Credit is the first credit. After the applicable Original Credit maximum is met, the Switcher Individual Credit may provide an additional credit. Each credit has its own annual limit and Arizona tax form.

HOW THEY DIFFER

1 What is the Original Individual Credit?



The Original Individual Credit is the first of Arizona's two individual private-school tuition tax credits. It has its own annual limit and Arizona tax form.

2 What is the Switcher Individual Credit?



The Switcher Individual Credit may provide an additional credit after the applicable Original Credit maximum has been met. It also has a separate annual limit and Arizona tax form.

3 2026 Married Filing Jointly



Combined maximum: **$3,131**
Original Credit: up to **$1,570**
Switcher Credit: up to **$1,561**

4 2026 Single / Head of Household



Combined maximum: **$1,571**
Original Credit: up to **$787**
Switcher Credit: up to **$784**

Annual limits are set for each tax year and may change. The published maximum is not necessarily the right contribution for every taxpayer. Consider expected Arizona state income-tax liability, other Arizona credits, and individual circumstances.

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This is not a tax advice, general information only. Arizona tax credits depend on eligibility, applicable requirements, limits, contribution timing, and available tax liability. A school tuition organization cannot award, restrict, or reserve scholarships solely on the basis of a donor's recommendation. A taxpayer may not claim a tax credit if the taxpayer agrees to swap donations with another taxpayer to benefit either taxpayer's own dependent. A.R.S. 43-1603 (C). Any designation of your own dependent as a potential recipient is prohibited.

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