

When to take ESA

START
HERE



Take ESA

- Continue to receive tax credit donations. Those funds can be held until you discontinue ESA.
 - See if those donated funds are eligible to be matched by the donor's employer. Matched funds can be awarded while you are on ESA.

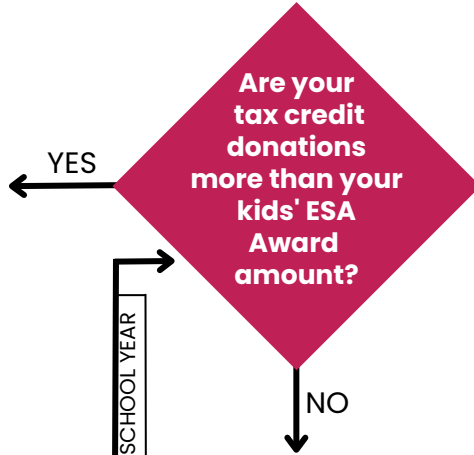


Don't take ESA

- Apply to multiple school tuition organizations to get low-income corporate tax credit funding.
- Continue to receive tax credit donations.
 - See if those donated funds are eligible to be matched by the donor's employer.

Don't take ESA -
Use your tax credit funding.

- Continue to receive tax credit donations.
 - See if those donated funds are eligible to be matched by the donor's employer.



Take ESA

- Continue to receive tax credit donations. Those funds can be held until you discontinue ESA.
 - See if those donated funds are eligible to be matched by the donor's employer. Matched funds can be awarded while you are on ESA.

A SCHOOL TUITION ORGANIZATION CANNOT AWARD, RESTRICT, OR RESERVE SCHOLARSHIPS SOLELY ON THE BASIS OF DONOR 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.