

SCHOLARSHIP GRANTING ORGANIZATION

Certification Application

Federal Scholarship Tax Credit Program • 26 U.S.C. § 25F

Complete all sections below and initial each certification statement. Two required attachments are noted where applicable. Submit the completed application, signed and dated, along with all attachments to the designated state authority.

SECTION I ORGANIZATION INFORMATION

Legal Name of Organization

DBA (if applicable)

EIN

Website

Mailing Address

City / State / ZIP

Physical Address (if different)

Primary Contact Name & Title

Phone

E-mail

SECTION II FEDERAL TAX STATUS

Pursuant to §25F(c)(5)(A)

- ☐ The organization is a 501(c)(3) entity and is exempt from taxation under §501(a).
- ☐ The organization is not a private foundation.



REQUIRED ATTACHMENT IRS Determination Letter

SECTION III ACCOUNTING AND SEGREGATION OF FUNDS

Pursuant to §25F(c)(5)(B)

- ☐ The organization maintains one or more separate accounts exclusively for qualified contributions under §25F and prevents co-mingling with other funds.

Brief description of how funds are segregated

SECTION IV PROGRAM REQUIREMENTS

Pursuant to §25F(d), the organization certifies:

- ☐ The organization will provide scholarships to 10 or more students, and students do not all attend the same learning environment.
- ☐ The organization spends not less than 90% of its income on scholarships for eligible students.
- ☐ Scholarships are awarded only for qualified elementary or secondary education expenses as defined in §25F(c)(4).
- ☐ The organization does not earmark or set aside scholarships on behalf of any particular student. §25F(d)(1)(E)

Student Eligibility

The organization certifies that it:

- ☐ Verifies annual household income and family size of each eligible applicant.
- ☐ Limits scholarships to eligible students from households not exceeding 300% of Area Median Gross Income, as defined under §25F(c)(2)(A).
- ☐ Confirms each scholarship recipient is eligible to enroll in a public elementary or secondary school.

Brief description of income verification process

Priority Requirements

The organization certifies it provides scholarship priority:

- ☐ First, to students awarded a scholarship in the previous school year.
- ☐ Second, to eligible students with a sibling who previously received a scholarship from the organization.

Prohibition on Self-Dealing

Pursuant to §25F(d)(2)

- ☐ The organization does not award scholarships to disqualified persons.



REQUIRED ATTACHMENT Conflict of Interest Policy

SECTION V STATE PARTICIPATION REQUIREMENTS

Pursuant to §25F(g), scholarship granting organizations “located in the State” may be included in the State’s certified list submitted to the U.S. Secretary of the Treasury.

- ☐ The organization is located in the State of _____ and maintains operational presence in that State.
- ☐ The organization administers scholarships for eligible students within the State of _____.

SECTION VI RECORDKEEPING AND REPORTING

- ☐ The organization agrees to provide any information reasonably required by the State to verify compliance with federal requirements.
- ☐ The organization agrees to maintain adequate records to demonstrate compliance with §25F requirements.

☐ The organization agrees to submit an annual report to the State, including:

- Total qualified contributions received
- Total scholarships awarded
- Number of students served
- Percentage of income spent on scholarships
- Certification of continued compliance

SECTION VII ATTESTATION

I declare under penalty of perjury that:

1. All statements contained in this application are true and correct.
2. The organization meets all requirements under §25F to qualify as a Scholarship Granting Organization.
3. The organization understands that misrepresentation may result in removal from the State's certified list and referral to federal authorities.

Print Name

Title

Signature

Date

REQUIRED ATTACHMENTS

- ☐ IRS 501(c)(3) Determination Letter
- ☐ Conflict of Interest Policy

Renewal applications: submit annual report, including most recent financial statement.