

PROVIDER–SGO PARTNERSHIP AGREEMENT

Education Freedom Tax Credit (EFTC) Program *Template*

NOTICE This document is not and should not be taken as legal advice. Consult with an attorney in your state if you need legal representation.

GENERAL AGREEMENT

This agreement establishes the respective responsibilities of (SGO NAME) and the below referenced provider in supporting students who receive funding through the Education Freedom Tax Credit (EFTC). Its purpose is to create clear expectations, promote transparency, and support a streamlined experience for families.

Provider Information

Provider Business/Individual Name

Provider Address

Provider Phone Number

Provider EIN

Primary Contact for SGO Program

Phone Number of Primary Contact

Email Address of Primary Contact

SGO Information

SGO Name

SGO Address

SGO Phone Number

Primary Contact for Provider Partnerships

Phone Number of Primary Contact

Email Address of Primary Contact

Program Information

State

Effective Date

Program/Academic Year *e.g., 2026–2027*

Agreement Term *e.g., 7/1/2026 – 6/30/2027*

BEFORE THIS AGREEMENT CAN TAKE EFFECT

- The State named above must have formally opted in by filing IRS Form 15714 with the U.S. Treasury.
- The SGO named above must appear on that State's approved SGO list submitted to the Treasury.

1 PURPOSE AND GUIDING PRINCIPLES

This Agreement is between the SGO and Provider named above. It sets the terms for administering scholarships under the Education Freedom Tax Credit (EFTC). Individual providers are responsible for their state's requirements; SGOs are responsible for compliance with 26 U.S.C. § 25F. This document is governed by the following principles:

- A scholarship is awarded to a student for the student's education. The student may use it to pay for services from more than one service provider.
- The SGO determines eligibility. The Provider maintains its own admissions, enrollment, discipline, and tuition policies.
- This Agreement is nonexclusive.

2 PROVIDER AGREES TO

- Meet all state and federal requirements to participate in the EFTC program.
- Provide families accurate, timely information on tuition, fees, aid, balance, withdrawal, and refund terms.
- Provide a current tuition and fee schedule and not charge scholarship students more than other students.
- Return or reconcile any unearned, excess, or improperly paid funds, and provide an account statement on request.
- Notify the SGO promptly of a student's withdrawal from the Provider.
- Submit accurate, on-time payment requests with the required documentation.
- Verify a student's continued enrollment or participation before each disbursement.
- Keep required records and cooperate with compliance reviews.
- Meet and maintain all requirements for participating in the scholarship program.

3 THE SGO AGREES TO

- Maintain its eligibility under 26 U.S.C. § 25F and applicable IRS guidance.
- Not earmark contributions for a particular student.
- Verify household income, family size, and eligibility, including the statutory income limit (currently 300% of area median gross income).
- Award scholarships in the priority order required by law: first to returning recipients, then to their siblings, then to other eligible students.
- Maintain its state qualification or listing, and renew it on whatever schedule the State requires.
- Publish clear eligibility, award, payment, and complaint procedures.
- Provide the Provider an operating calendar, training, and guidance, with notice of material changes.
- Process payments on schedule, communicate any holds or delays, and correct its own errors.
- Provide families with choice and flexibility in selecting education providers, including the option to work exclusively with one provider or to engage multiple providers simultaneously.

EARMARKED DONATIONS Donors may earmark funds for a specific Provider. The Provider agrees that any excess earmarked funds that cannot be utilized by the Provider may be reallocated to the SGO's general fund.

4 GENERAL TERMS

Term and renewal. This Agreement runs for the Agreement Term listed above and renews automatically for each following Program Year unless either Party gives written notice of non-renewal at least _____ days before the term ends.

Ending this Agreement early. Either Party may end this Agreement for any reason on _____ days' written notice. If the SGO loses its federal or state eligibility, or the State stops participating in the Program, this Agreement ends automatically as to that Program without needing notice.

Confidentiality of family information. Each Party will keep student and family information (including income, eligibility, and enrollment records) confidential, use it only to administer the Program, and handle it consistent with applicable student-privacy law.

No agency. Neither Party can bind the other or act on the other's behalf.

Governing law. This Agreement is governed by the law of [STATE], where the SGO and Provider are operating.

5 ATTACHMENTS

The following documents are incorporated by reference and should be attached before signing:

- ☐ Program handbook
- ☐ Tuition, fee, and payment schedule
- ☐ Evidence of the Provider's ability to meet applicable state requirements
- ☐ Payment methods and dates
- ☐ Withdrawal and proration policy
- ☐ Refund and reconciliation policy
- ☐ Record retention policy

6 SIGNATURES

SGO	PROVIDER
Signature _____	Signature _____
Printed name _____	Printed name _____
Title _____	Title _____
Date _____	Date _____