K-12 SCHOLARSHIP FOUNDATION

A new way your community can fund your students

The federal scholarship tax credit · beginning January 1, 2027 · in participating states

Prepared June 2026 · Federal tax-exempt status application pending · A simplified overview, not tax advice: please review with your tax professional

The opportunity

Congress enacted a new federal tax credit for K-12 education.

$1,700

per taxpayer, per year: a dollar-for-dollar federal tax credit for donations to approved K-12 scholarship organizations

Standing law, no sunset

Enacted July 2025 (P.L. 119-21). No expiration date; no national cap.

Billions, nationwide

Will make billions of dollars available to support K-12 education.

Every school type

Public, charter, private, and religious school students can all benefit.

Begins Jan 1, 2027

27 states already elected to participate; more announcing.

The catch

The funds can't go to schools directly, and the process is complicated.

Donors

want to give

Schools

can't receive donations directly

Between a donor and a scholarship sit a lot of moving parts:

- Finding donors & sharing information
- Eligibility & income verification
- Processing & recordkeeping
- Federal compliance & the 90% rule
- Awards & payments to schools

Where the Foundation fits

Created so your students benefit, without the administrative burden.

Your community gives

Parents, teachers, staff, alumni, and neighbors. The support doesn't come from somewhere new. It comes from the people already around your school.

A built-in donor base

We handle everything

Materials and answers for your community, processing, eligibility, and federal compliance. By law, at least 90% of funds become scholarships.

Zero burden on schools

Your students benefit

Tuition support at private schools, plus tutoring, technology, class trips, and equipment for public and charter school students.

At no cost to your school

Every school already has a community

The people with a stake in your students' success are the scholarship fund.

- Parents & guardians
- Staff & administrators
- Board & boosters

YOUR SCHOOL

- Teachers
- Alumni
- Neighbors & local businesses

Each can give up to **$1,700/year**, and get it all back as a federal tax credit

How it works

Four moving parts, all handled for you.

1 **We share the information**

Ready-to-share materials that answer your community's questions.

2 **Your community contributes**

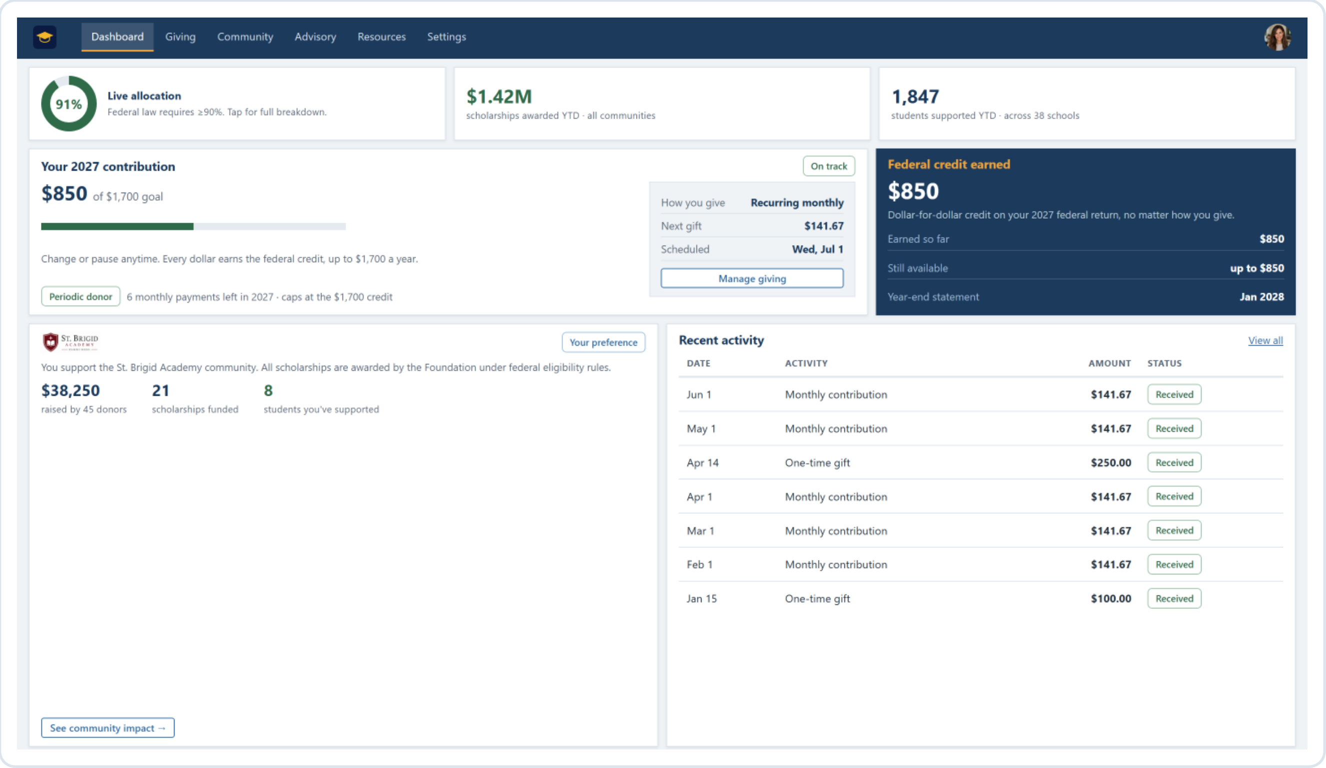
Supporters sign up online and choose the school they support.

3 **A simple system tracks it all**

Easy to track, with full transparency: receipts, statements, live reporting.

4 **Scholarships reach your students**

The Foundation awards under federal rules; at least 90% becomes scholarships.



The live giving dashboard: every gift tracked, with full transparency

No net cost to donors

Each contribution can be offset by the federal tax credit.

−$1,700	+	+$1,700	=	$0
donated to scholarships for your school community		federal tax credit: taxes owed go down dollar-for-dollar		net cost to the donor, every single year

For employees, it's even simpler: a small payroll contribution (about $65 per biweekly paycheck) pairs with a matching withholding adjustment, so take-home pay stays the same all year.

Credit is nonrefundable; donors need at least $1,700 in federal tax liability to use it fully in one year; unused amounts carry forward up to 5 years. Simplified overview, not tax advice: please review your situation with your accountant or tax professional (irs.gov).

Beyond tuition

Scholarships follow the federal expense definition. Every school type benefits.

PRIVATE & RELIGIOUS SCHOOL STUDENTS

Tuition and fees: scholarships designed to cover up to the full cost, depending on funds raised, paid directly to the school.

PUBLIC & CHARTER SCHOOL STUDENTS

Tutoring · technology · books & supplies · transportation · special-needs services · class trips · equipment, as confirmed by the joint U.S. Education & Treasury fact sheet.

Who qualifies? Most families.

- ✓ Household income up to 300% of the area median; the large majority of families
- ✓ Student eligible to enroll in public K-12 school (current school doesn’t matter)
- ✓ Scholarship money is not taxable income to the family
- ✓ Renewing students and siblings get priority by federal law

What could your community raise?

A simple, conservative example: 10% participation.

400	≈ 220	+ 50	= 270
students	parent households	teachers & staff	potential donors

If just 10% participate (27 donors × $1,700):

$45,900 per year

at 25% participation: $114,750 / year · over five years at 10%: $229,500

Estimates assume $1,700 per participating donor and ~1.8 children per family; actual results depend on participation and eligibility.

Built for trust

The questions every administrator asks, answered up front.

Is this legitimate?

It's federal law: Section 70411 of P.L. 119-21, codified at 26 U.S.C. §25F. The IRS, Treasury, and Dept. of Education all publish program guidance, and we cite them on everything.

Where does the money go?

Federal law requires at least 90% of funds to become scholarships. Administration is capped at 10%, and we'll publish our numbers.

Can donors pick students?

No. Federal law prohibits it. Donors may express a preference for a school community; the Foundation makes every award under its eligibility criteria.

Is this political?

We're strictly nonpartisan. The program is law; our mission is making sure every kind of school (public, charter, private) can use it.

What does our school do?

Almost nothing. Share the materials we provide; we handle processing, verification, compliance, and reporting end-to-end.

What's your status?

Honestly stated: our 501(c)(3) application is pending, and state SGO listings open later this year. Groundwork now means benefits on day one.

The road to January 2027

Why the groundwork happens now.

July 2025

Credit enacted into federal law

Jan–June 2026

27 states elect in; NY announces intent

~Sept 2026

Federal regulations expected

Q4 2026

States certify their SGO lists

Jan 1, 2027

Credit goes live · donations qualify

Schools that wait until 2027 lose a year. The communities laying groundwork now (materials shared, supporters informed, sign-ups ready) are the ones whose students benefit from day one.

The full journey: from a gift to a scholarship

Every moving part between a donor and a student, all carried by the Foundation.

Your community gives

Sign up online, choose an amount up to $1,700, and choose the school community to support. One-time, recurring, or through payroll.

The Foundation receives

Every gift lands in a dedicated scholarship account: receipt issued, information safeguarded, federal compliance handled.

Families apply, verified

Families apply once. The Foundation checks eligibility: income up to 300% of the area median, public-school-eligible.

The Foundation awards

Awarded under the Foundation's own federal criteria, priority for renewing students and siblings. Donors never pick a student.

Your students benefit

Tuition at private & religious schools; tutoring, technology, transport, trips, and equipment at public & charter schools.

−$1,700 the gift + **$1,700** less in taxes owed = **$0** net cost

≥ 90% becomes scholarships

Admin capped at 10% by federal law, covered before funds reach your school.

K-12

Let’s get your community ready.

A 20-minute conversation is all it takes to see what this could mean for your school.

1. Schedule a time to learn more
2. We map your community’s potential
3. Your school is ready for day one

k12scholarshipfoundation.org · Schedule a time to learn more