

What is an SGO?



Frequently Asked Questions SGOs and **Every Child Every Family**

Can a School Be It's Own Scholarship Granting Organization?

No. To participate in Ohio's Scholarship Granting Organization (SGO) program, schools must enroll in a certified SGO with the State of Ohio. This will enable donors to receive a nonrefundable tax credit against their aggregate tax liability.

Who is responsible for recording the taxpayer's contribution?

The SGO is responsible for acknowledging the taxpayer's contribution. The Scholarship Granting organization will issue a copy of a receipt or other document stating the amount of the contribution, date, and organization's name. The donor must have this document to take the tax credit for the calendar year.

What is the maximum tax credit allowed?

Individual donors to SGO's can take a maximum credit of \$750 a year off their Ohio tax liability. Couples filing jointly can take \$1,500 maximum tax credit as long as their cash donations are in their (individual) names.

Are schools limited to working with only one SGO?

Schools can enroll in more than one SGO. The list of Ohio Certified Scholarship Granting Organizations can be found at <https://charitable.ohioago.gov/Scholarship-Granting-Organization-Certification/List>

Can donors designate a specific school for their donation?

A donor can designate the school if the school is enrolled in the SGO that they want the scholarship donation to go but cannot specify a student.

What schools can participate in an SGO?

A School must be a religious or nonprofit organization to participate in an SGO.

What students are eligible for a scholarship through an SGO?

Schools must give priority to low-income students (K-12) for scholarships and primarily award academic scholarships for (K-12) students.

What schools are eligible to participate in Every Child Every Family? What are the fees?

Every Child Every Family SGO is available to all (K-12) chartered and nontax nonpublic schools in Ohio. If a school enrolls before December 31, 2022, to Every Child Every Family, the administrative charges will be waived for 2023. Administrative charges will be capped at 5% and will be deducted from the scholarship payments.

Who handles the scholarship applications and awards through Every Child Every Family?

The application process for Every Child Every Family is managed by the partner schools because they recognize the needs of their students. The school selects the scholarship award winners and determines the amounts of the awards. Once awarded, the school submits the awarded students' applications and proof of income to the SGO.



Do participating schools have access to donation and financial information?

Every Child Every Family SGO enables schools to login and see what funds are available to award scholarship for the following school year. They can also request payouts of the funds on the site. Schools are also notified by email when an individual donates and designates your school.

School Choice Ohio believes that all Ohio students deserve the chance to find a school that works for them. We continue to advocate for expanding educational options and settings to ensure all Ohio families can exercise school choice.

To learn more about School Choice Ohio's SGO Every Child Every Family or to make a donation visit www.everychildeveryfamily.org