



WHAT YOU NEED TO KNOW

Are Scholarship Granting Organizations (SGOs) new?

Yes! Through a new program brought into existence in the 2021 Ohio legislative session, Ohioans can receive a 100% non-refundable tax credit against their Ohio income tax liability for their donations to a scholarship granting organization. Currently, the program allows for a maximum credit amount, dollar-for-dollar, of \$750 per person or \$1,500 if married filing jointly, where each person separately donates up to \$750 or more.

What is the Lutheran Scholarship Granting Organization of Ohio (LSGOO)?

The Lutheran Scholarship Granting Organization of Ohio's purpose it to raise scholarship dollars for students to attend Lutheran schools throughout Ohio. The LSGOO makes it possible for Ohioans to contribute funds to be allocated to the participating school(s) of the donor's choice. The schools then allocate the scholarship funds, with priority given to students from low-income households.

Can donations be designated for a specific school?

Yes! Donations can be designated for donor-specified school(s), if the school(s) participate in the LSGOO program (find a complete listing at CLHSA.org/LSGO and click on "Participating Schools"). Donors to the LSGOO also have the option to give an undesignated donation that will support schools and students in the Lutheran system based upon need. Scholarships resulting from ALL donations will be prioritized to students from low-income households.

Who benefits from the LSGOO?

Students & Families: Donations to the LSGO of Ohio make private Lutheran education a reality for more students and families.

Ohio's Lutheran Schools: Donations to the LSGO of Ohio allow schools to offer more tuition assistance to families who want to be part of their school communities.

You, the Ohio Taxpayer: Donors to the LSGO of Ohio qualify to receive a non-refundable tax credit* for their donations, which will be applied to their Ohio income tax liability, dollar-for-dollar, up to \$750 (or \$1,500 if married filing jointly, where each person separately donates up to \$750 or more).

Is the tax credit the same as a tax deduction?

No, it's better! A tax deduction reduces your taxable income, while a tax credit is a dollar-for-dollar (up to \$750 per person or \$1,500 if married filing jointly, where each person separately donates up to \$750 or more) credit for your donation. The non-refundable tax credit is then applied against any taxes you owe to the State of Ohio.*

Where can I learn more and make my donation?

Visit LSGOOOhio.org to learn more about the Lutheran Scholarship Granting Organization of Ohio and to make your donation securely online.

* The Lutheran Scholarship Granting Organization of Ohio is not a tax-advisory organization. Please consult your tax professional to determine how this giving opportunity may impact your individual tax outcome.

THROUGH YOUR DONATION TO THE LSGO OF OHIO, IT'S POSSIBLE
TO SUPPORT STUDENTS' LUTHERAN EDUCATION WITH YOUR TAXES.

WIN

for students & families

Donations to the LSGO of Ohio make private, Lutheran education a reality for more students and families.

WIN

for Lutheran schools

Donations to the LSGO of Ohio allow schools to offer more tuition assistance to families who want to be part of their school communities.

WIN

for you as an Ohio taxpayer

Donors to the LSGO of Ohio qualify for a non-refundable tax credit for their donations, which will be applied to their Ohio income tax liability, dollar-for-dollar, up to \$750 per person (or \$1,500 if married filing jointly, where each person separately donates up to \$750 or more)*.

2021 Ohio IT 1040 Individual Income Tax Return	
SSN	
7a. Amount from line 7 on page 1	7a. [Redacted]
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables)	8a. [Redacted]
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (include schedule)	8b. [Redacted]
8c. Income tax liability before credits (line 8a plus line 8b)	8c. [Redacted]
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 38 (include schedule)	9. [Redacted]
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero)	10. [Redacted]
11. Interest penalty on underpayment of estimated tax (Include Ohio IT/SD 2210)	11. [Redacted]
12. Unpaid use tax (see instructions)	12. [Redacted]
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12)	13. [Redacted]
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements)	14. [Redacted]
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return	15. [Redacted]
16. Refundable credits – Ohio Schedule of Credits, line 44 (include schedule)	16. [Redacted]
17. Amended return only – amount previously paid with original and/or amended return	17. [Redacted]
18. Total Ohio tax payments (add lines 14, 15, 16 and 17)	18. [Redacted]
19. Amended return only – overpayment previously requested on original and/or amended return	19. [Redacted]
20. Line 18 minus line 19. Place a “-” in the box if negative. <small>If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.</small>	20. [Redacted]
21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the “-” and add line 20 to line 13.	21. [Redacted]
22. Interest due on late payment of tax (see instructions)	22. [Redacted]
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to “Ohio Treasurer of State”	AMOUNT DUE ▶ 23. [Redacted]
24. Overpayment (line 20 minus line 13)	24. [Redacted]
25. Original return only – portion of line 24 carried forward to next year's tax liability	25. [Redacted]
26. Original return only – portion of line 24 you wish to donate: a. Military Injury Relief b. Ohio History Fund c. Nature Preserves/Scenic Rivers d. Breast/Cervical Cancer e. Wishes for Sick Children f. Wildlife Species	Total: 26g. [Redacted]
27. REFUND (line 24 minus lines 25 and 26g)	YOUR REFUND ▶ 27. [Redacted]
<small>Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.</small>	
Primary signature _____	Phone number _____
Spouse's signature _____	Date _____
Check here to authorize your preparer to discuss this return with the Department.	
Preparer's printed name _____	Phone number _____
Preparer's TIN (PTIN) P	[Redacted]

**WILL I BE ABLE TO USE A
TAX CREDIT THIS YEAR?
IT DEPENDS! LET'S SEE WHERE YOU
WERE LAST YEAR.**

Was the amount on Page 2, Line 10 of your Ohio income tax return greater than \$750 (\$1,500 for a married couple filing jointly)*? If so, and if your tax circumstances haven't changed, you are likely to have a similar tax liability this year, which you can reduce, dollar for dollar, by way of a contribution to the LSGO of Ohio!

* The maximum tax credit amount is currently \$750 per person or \$1,500 if married filing jointly, where each person separately donates \$750 or more.

**LEARN MORE AND MAKE YOUR
DONATION ONLINE AT
WWW.LSGOOHIO.ORG**

PLEASE NOTE: The Lutheran Scholarship Granting Organization of Ohio is not a tax-advisory organization, and this document does not constitute tax advice. Please consult your tax professional to determine how this giving opportunity may impact your individual tax outcome.

