



# Frequently Asked Questions

## SGOs and Every Child Every Family

### 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. The donor must submit the documentation along with their Ohio tax return to be able to receive the tax credit for the calendar year.

### 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 a specific participating school but not a specific student.

### What schools can participate in an SGO?

All chartered and non-tax, non-public schools in Ohio are eligible to participate. A school does not have to be a non-profit in order to participate.

### 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. *Low income is defined as income below 300% of the Federal Poverty Level (FPL).*

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

The Ohio Scholarship Fund dba Every Child Every Family is an SGO available to all (K-12) chartered and non-tax, non-public schools in Ohio. Interested schools can enroll online. For questions, email [info@everychildeveryfamily.org](mailto:info@everychildeveryfamily.org). There is no cost to enroll but schools will be responsible for a small administrative fee on donations received.

### 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 the scholarship award winners are determined, the school will submit a Scholarship Payment Request Form to Every Child Every Family so that funds can be awarded.



### Do participating schools have access to donation and financial information?

Every Child Every Family SGO enables schools to login and view its available scholarship funds. Schools are notified by email when a donor makes a gift and designates their school.

# TAX Credit - Frequently Asked Questions

Donations up to \$750 (individual) or \$1500 (married filed jointly) to an Ohio Scholarship Granting Organization may qualify for a TAX CREDIT on the donor's Ohio tax return.

Couples must make donations in separate transactions (one for each donor) in order to claim the full \$1500 tax credit.



## Ohio Tax Table

2024 Ohio Income Tax Brackets for Ohio IT 1040	
Taxable Nonbusiness Income Ohio IT 1040, line 7	Nonbusiness Income Tax (Ohio IT 1040, line 8a)
\$0 - up to \$26,050	0.00%
\$26,050 - \$100,000	\$360.69 plus 2.75% of the amount in excess of \$26,050
\$100,000 -	\$2,394.32 plus 3.5% of the amount in excess of \$100,000

## Where can I find my Ohio tax liability?

Your tax liability can be found on line 13 (page 2) of the **Ohio IT 1040**

2024 Ohio IT 1040  
Individual Income Tax Return

SSN:

24000202 Sequence No. 2

7a. Amount from line 7 on page 1 .....7a.

8a. Nonbusiness income tax liability on line 7a (see [tax.ohio.gov/taxcalculator](https://tax.ohio.gov/taxcalculator) or see the instructions for the tax brackets).....8a.

8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (include schedule) .....8b.

8c. Income tax liability before credits (line 8a plus line 8b) .....8c.

9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 39 (include schedule).....9.

10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) .....10.

11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....11.

12. Unpaid use tax (see instructions).....12.

13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....13.

14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements).....14.

15. Estimated and extension payments, and credit carryforward from last year's return.....15.

16. Refundable credits – Ohio Schedule of Credits, line 46 (include schedule).....16.

**Ohio Tax Liability**

## Can I claim my donation on both state and federal tax returns?

No. If you are claiming the maximum individual donation (\$750) you may claim your full credit on your Ohio tax return. However, any donation above your Ohio tax liability may be taken as a deduction on your federal tax return.

## What year does the tax credit apply for?

Donations received on or up to the Federal tax filing deadline of April 15, 2025, may be claimed for the 2024 tax year, however a credit from this contribution may not be claimed for both the 2024 and 2025 tax filings.

For example, if you donate to the Ohio Scholarship Fund dba Every Child Every Family during the 2024 calendar year, you will claim the tax credit on your 2024 tax return when you file your tax return in the spring of 2025. If you donate to the Ohio Scholarship Fund between January 1 and April 15, 2025, you may claim the credit on either your 2024 tax filing OR 2025 tax filing, **but not on both**.

## What if I don't have any Ohio tax liability?

Your donation to an Ohio Scholarship Granting Organization would not be eligible as an Ohio credit. The full donation may be eligible to take as a deduction on your federal tax return.

**Check with your accountant or tax professional to determine how donations may impact your specific tax situation.**