



SCHOLARSHIP TAX CREDIT

ORC Section 5747.73

WHO: Clients who make a donation to an approved Scholarship Granting Organization (SGO)

- **SGO must be a 501(c)(3) organization that primarily provides academic scholarships to primary and secondary students and prioritizes awards to low-income students.**

- **34 SGOs are approved by Ohio Attorney General for 2023**

[List of Certified Scholarship Granting Organizations - CHARITABLE OHIO \(ohioago.gov\)](#)

Akron Chesterton	Mustard Seed Ed. Fdtn.	Seton Catholic School
Archbishop Hoban High	Nordonia Hills	Seton Cincinnati
Chesterton Soc. of St. Jos.	Notre Dame Academy	St. Francis deSales High
CISE-SGO (Cincinnati)	Notre Dame Schools	St. Ignatius High
Diocese Ed. Corp-Columbus	Ohio Assoc. Independent	St. Ursula Academy (Toldeo)
Falcon SGO	Ohio Christian Educ. Network	St. Ursula Academy (Cinc)
Forever 49 Fdtn.	Ohio Christian Scholarship	Archdiocese of Cincinnati
Legacy Educ. Affordability	Ohio EduCare	Ohio Commodores
Lucas Family Ed. Fdtn.	Ohio Scholarship Fund	St. John's Jesuit
Lutheran SGO	St. Joseph Academy	The Way They Should Go
Mars Hill	SGO – Diocese of Cleveland	Thunderbird SGO
Mount Notre Dame	Servant Partners	Xavier - SGO

HOW MUCH:

- **Maximum Tax Credit is lesser of:**
 - Taxpayer's aggregate tax liability or
 - \$750 individual (\$1,500 if each spouse contributes \$750)
- Targets: ~ \$40,000 Ohio taxable income for single taxpayer**
~ \$64,000 Ohio taxable income for married couple

WHEN:

- **Contributions up until April 15, 2024 qualify for 2023 tax credit**
- **BUT, no further extension!!**

DETAILS:

- **SGO must supply Client with a tax receipt which indicates amount of donation and year for which contribution applies. Tax receipt MUST be submitted with return.**