



What is the Georgia Private School Tax Credit?

If you or your Company pay any Georgia State Income Tax and would like to have control over how part of this money is used, GaSSO can help you direct some of your tax dollars to Private Schools for Scholarships. In May 2008, the State of Georgia passed new legislation (HB 1133) which allows tax payers to have some control over how their tax dollars are used. This legislation allows taxpayers to “Donate” part of their Georgia Income Tax for use at Private Schools to provide Scholarships for children in Pre-K through 12th grade. The “Donor” receives a dollar for dollar credit off of their Georgia Income Tax for their “Donation”. The law allows up to \$100 million per year in tax credits for Donations to Private Schools.

How can the Georgia Private School Tax Credit benefit my child in attending a Private School?

Donors can designate a specific school to receive their scholarship donation. Therefore, if a student has relatives/friends who pay Georgia Income Tax, the relatives/friends can make a donation and specify the student’s school. The donation cost is essentially zero to the relatives/friends since they receive a dollar for dollar credit off their Georgia Income Tax and the student benefits by receiving a scholarship which can substantially reduce or eliminate the cost for tuition to the private school.

How do I make a donation to receive the dollar for dollar credit off my Georgia Income Taxes?

Donors must work with a Georgia Department of Education (GADOE) approved Student Scholarship Organization (SSO). Each approved SSO is a nonprofit 501(c)(3) charitable organization that manages the donations and scholarships/tuition grants under the Georgia Private School tax Credit law.

GaSSO’s Simple Approval Process for 2020 Donations

1. Donors complete an online request at <https://georgiasso.us/pledge-form/> Donors will also choose the school(s) for their donation.
2. GaSSO will electronically file the pre-approval request for the Donor with GADOR starting January 2, 2020 (in the order received) and will track and receive the approval. Once approved, GaSSO will contact the Donor via email and request payment for the donation **within 60 days of the Department of Revenue approval letter date.**
3. GaSSO will process the donation and inform the school the donation is available for scholarship award. The Donor will receive the following January via email any documents needed for their tax return.
4. The Donor files their Georgia Income Tax return and receives the dollar for dollar credit off their Georgia Income Taxes.
5. The process repeats annually starting January 1 and is available until the entire \$100 million in credits are used (on a first come first serve basis).

This simplified, electronic process will allow GaSSO to easily track the Donor’s approval. Also, with the growth and popularity of the program, the credits will be used quickly and Donors are encouraged to use the online form forms as early as possible **BEFORE December 30, 2019.**



How much can I donate and still receive the dollar for dollar credit off my Georgia Income Taxes?

An individual can donate up to \$1000.

A married couple filing a separate return can donate up to \$1250 each.

A married couple filing a joint return can donate up to \$2500.

Individuals with income from pass through entities can donate up to \$10,000 or their GA tax liability (whichever is less).

A corporation paying GA Income Tax can donate up to 75% of its GA tax liability.

If I over pay on my Georgia Income Tax and have made a donation, will I receive a refund including the donation?

Yes as long as your Georgia tax liability is greater than the donation amount. Before considering a donation to any SSO, we advise you contact your professional tax advisor to review the tax laws surrounding the Georgia Private School Tax Credit.

Who is eligible to receive a scholarship or tuition grant?

- Georgia resident - eligible to enroll in pre-K, kindergarten or first grade- automatically eligible
- Must be 4 years old by September 1st
- Attended a Georgia primary or secondary public school for at least six weeks
- Is eligible to enroll in a qualified first grade, kindergarten program, or pre-kindergarten program

The enrollment and six-week public school attendance requirements shall be waived in the case of a student who:

- Based on residence, would be assigned to be a low-performing school
- Who is the subject of officially documented cases of school based physical violence or student related verbal abuse threatening physical harm
- Has been homeschooled

How do I apply for a scholarship or tuition grant?

Scholarships are awarded upon recommendations from the participating private schools based on merit, need, and/or other criteria. In awarding a scholarship, the financial need of the student (from all sources) shall be considered. Scholarship application forms are available online at GaSSO's website.

What is a Student Scholarship Organization (SSO)?

The Law requires a SSO to manage the Donations between the Donor and the Private Schools. SSO's are non profit 501(c)(3) charitable organizations and must allocate between 92% - 96% of revenue for scholarships and tuition grants based upon the amount of annual donations.

Links and web sites

Georgia Student Scholarship Organization (SSO), Inc. - www.georgiasso.us

Georgia Department of Education - http://www.doe.k12.ga.us/pea_policy.aspx?PageReq=PEAHB1133

Georgia Department of Revenue - <http://www.dor.ga.gov/>

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