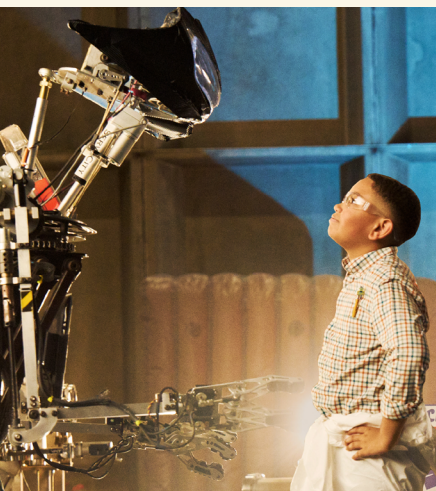


# WHAT IS THE EDUCATION FREEDOM TAX CREDIT?

The Education Freedom Tax Credit (EFTC) is a federal initiative that advances education freedom by generating new funding for K-12 schools (including public, private, charter and homeschooling). Beginning January 1, 2027, taxpayers who contribute to a qualifying Scholarship Granting Organization (SGO), such as ACE Scholarships, will receive up to \$1,700 in federal tax credits per taxpayer, or \$3,400 for married couples filing jointly.

Scholarships funded through the EFTC are supported entirely by private contributions, not taxpayer dollars—giving families the ability to choose the educational environment, services, and support that fit their child best.

REDIRECT MONEY YOU WOULD HAVE OWED THE IRS TOWARD K-12 EDUCATION.  
LEARN MORE AT [EDUCATIONFREEDOM.ORG](https://educationfreedom.org)



## KEY DATES & MECHANICS

- The EFTC becomes available starting January 1, 2027.
- It is a nonrefundable federal tax credit; unused credit amounts can be carried forward for up to 5 years.
- Each governor must opt-in every year by January 1, or scholarship dollars in that state are forfeited to other states — **meaning local students miss out on tuition, tutoring, special education services, technology, and other qualifying educational support.\***
- Individual participation is open to eligible taxpaying citizens, regardless if their state has opted into the EFTC or not.

## HOW IT WORKS

### FOR CONTRIBUTORS

Individuals may contribute to an SGO (that's us!) and receive up to \$1,700 in federal tax credits. Married couples filing jointly may also receive up to \$3,400 in federal tax credits—a no-cost way to expand educational opportunity.

### FOR FAMILIES

Households earning up to 300% of their area's median income qualify, covering about 52 million kids nationwide. Students must be enrolled in, or eligible for, public school.

Scholarships can be used for any qualified education expense of an eligible student, which includes a broad set of expenses incurred in connection with or required by any K-12 public, private, or charter school. Examples include tuition for students to attend private schools of choice, tutoring for private or public school students, and support services for students with disabilities.\*

### FOR SCHOOLS

Schools take advantage of EFTC-funded scholarships with no strings attached.

The credit can help increase the impact of a school's current financial aid and increase access to educational opportunities and resources to families who otherwise couldn't afford it.

It fosters innovation through expanded freedom while preserving full school autonomy, respecting religious liberty, and school independence.

\*as defined by the U.S. Department of the Treasury