Form 80002
Revised 10-2026

Oklahoma Tax Commission

# Application as a Scholarship-Granting Organization (SGO)

68 Oklahoma Statutes (OS) Section 2357.206, Internal Revenue Code (IRC) Sec. 25F

This application provides notification to the Oklahoma Tax Commission (OTC) that the Scholarship Granting Organization (SGO) would like to participate in the Oklahoma and/or Federal SGO tax credit program. The SGO is required to submit an annual application to the OTC to participate in the program(s). See instructions below.

| **A.** Legal Name of SGO: | FEIN: |
|---|---|
| SGO Mailing Address: | |
| City, State, ZIP: | SGO Telephone Number: |

| **B.** Name of SGO Officer Completing the Registration Form: | Title: | Officer SSN: |
|---|---|---|
| Mailing Address: | Email Address: | |
| City, State, ZIP: | | Telephone Number: |

| **C.** Primary SGO Contact Person, if different than above: | Title: |
|---|---|
| Mailing Address: | Email Address: |
| City, State, ZIP: | Telephone Number: |

**D. Program Participation**
SGOs may participate as an Oklahoma SGO under 68 OS Sec. 2357.206, request inclusion on Oklahoma's Federal SGO list under the IRC Sec. 25F, or may participate in BOTH programs.

**Check the applicable box.**

☐ Oklahoma SGO registration–**ONLY** ☐ Federal SGO registration–**ONLY** ☐ Both State and Federal

**E. Oklahoma SGO**

1. For participation as a SGO in Oklahoma under 68 OS Sec. 2357.206, the SGO must comply with the following requirements:
2. **Provide** a copy of the SGO's Internal Revenue Service (IRS) Determination Letter as a 501(c)(3) not-for-profit organization.
3. The SGO is authorized to do business in Oklahoma and is in compliance with the state laws for charitable organizations.
4. The SGO distributes scholarship payments in the form of a check mailed to the school or by secured electronic funds transfer to the school.
5. The SGO spends at least 90% of its annual revenue for scholarships for eligible students.
6. The SGO spends a portion of its expenditures on educational scholarships for low-income eligible students as defined by Oklahoma law, in an amount equal to or greater than the percent of students who household adjusted gross income does not exceed 185% of the federal poverty level.
7. The SGO ensures that scholarships are portable through the year and may be used at any qualified school that accepts eligible students or that accepts special needs students.
8. The SGO has policies in place to carry out criminal background checks on all employees and board members.
9. The SGO maintains full and accurate records of contributions and expenditures and will supply the records and any other documentation required by the OTC to demonstrate financial accountability.
10. The SGO ensures that once a student has received a scholarship, the student and any siblings in the same household remain eligible until they graduate or reach 21 years of age.

**The Officer's signature on Page 2 of the application indicates the SGO affirms it complies with all requirements.**

# Application as a Scholarship-Granting Organization (SGO)

68 OS Sec. 2357.206, IRC Sec. 25F

**F. Required Documentation for Inclusion on Oklahoma's IRC Sec. 25F List for the Federal SGO Tax Credit Program**
Oklahoma has elected to participate in the Federal Scholarship Tax Credit (FSTC) under the IRC Sec. 25F. A list of the SGOs in Oklahoma that meet the requirements of IRC Sec. 25F must be submitted to the IRS by February 15, 2027. To verify the SGO meets the federal requirements, the following documents must be submitted with this application form by December 15, 2026. If sufficient documentation is not provided, the SGO will not be included on the upcoming year's list.

**Note**: The documentation required below must be submitted for the first year of application. For subsequent years, the SGO will submit the annual application, verify the documentation on file is accurate, and **provide** supplemental documentation only if necessary.

1. A copy of the SGO's IRS Determination Letter as a Sec. 501(c)(3) not-for-profit organization that is exempt from tax under Sec. 501(a) or documentation that the organization has applied for, but has not yet received, IRS recognition of its status as a Sec. 501(c)(3) organization.
2. A copy of the SGO's incorporation and registration with Oklahoma's Secretary of State authorizing the organization to do business in the State of Oklahoma and is in compliance with the charitable organization laws of the State of Oklahoma.
3. A copy of the SGO's written description of the criteria and methodology used to evaluate scholarship eligibility and qualifying school expenses. The description must include affirmation that the organization provides scholarships to 10 or more students that do not all attend the same school. Additionally, the description must indicate the types of expenses that qualify for a scholarship and the criteria for determining if a student's household income qualifies them for a scholarship.
4. A copy of the SGO's scholarship payment procedures.
5. A copy of the SGO's written procedures for maintaining full and accurate records of receipts of contributions, expenditures of those contributions, and procedures to prevent co-mingling of funds.
6. A copy of the SGO's written procedures for ensuring that the SGO spends no more than 10% of its annual revenue on expenditures other than educational scholarships for eligible students.
7. A copy of the SGO's written procedures prioritizing students who received a scholarship the previous school year and any sibling of a student who was previously awarded a scholarship.
8. A copy of all information the SGO is required to provide to the IRS as part of the Federal SGO program.

**Check the applicable box.**

☐ Single State SGO ☐ Multi-State SGO

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I certify that the information provided on this form is true and correct to the best of my knowledge and belief. I certify that I am authorized by the SGO to make these representations. I certify that I have submitted all required documentation to participate in the applicable SGO programs per the selection in section D above. I agree that failure to meet the requirements and provide any required documentation will prevent my SGO from participation. I further certify that I have attached hereto an accurate copy of the 501(c)(3) Non-Profit Exemption Determination Letter plus all required documentation set forth in section F as applicable.

SGO Officer's Legal Name: _____ SGO Officer's Title: _____

SGO Officer's Signature: _____ Date: _____

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**Submission Guidelines**

Step 1: Complete this form.

Step 2. Print and sign the paper version of this form.

Step 3. Attach the completed and signed form to a copy of the SGO's 501(c)(3) Non-Profit Exemption Determination Letter issued by the IRS with all required documentation set forth in section F as applicable.

Step 4. Make a copy of these materials for your records.

Step 5. Send the original, signed hard copy with all documentation to **Oklahoma Tax Commission Oklahoma City, OK 73194**