

TREASURY/IRS AND OMB USE ONLY DRAFT

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS portal, that Scholarship Granting Organizations will use, which the IRS is providing for informational purposes.

Drafts may have some additional changes before their final release.



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You only need one ID.me account. One account lets you sign in online to the IRS and other government agencies. You have options to [get your information without signing in](#).

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ID.me Create an account

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About ID.me

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Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including, but not limited to, penalties applicable to knowingly or intentionally accessing a computer without authorization or exceeding authorized access as defined under 18 U.S.C. 1030, and as applicable, penalties for the willful unauthorized access or inspection of taxpayer records under 26 U.S.C. 7213A and 26 U.S.C. 7431.



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Welcome to the Federal Scholarship Tax Credit - SGO Portal

Make a selection to continue:



Designated Official

OMB CONTROL NUMBER: 1545-2335

PAPERWORK REDUCTION ACT NOTICE

The information collected will enable Scholarship Granting Organizations (SGO) to register to use the Internal Revenue Service (IRS) SGO portal, provide timely written acknowledgements to donors with information about the donors' qualified contributions, and report to the IRS information about the qualified contributions the SGO received. Providing this information is required to obtain a benefit. Section 70411 of Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBA), enacted new Section 25F of the Internal Revenue Code (IRC) to provide a nonrefundable income tax credit for an individual's qualified contribution to an SGO that provides qualified elementary and secondary scholarships. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB. The valid OMB control number for this information collection is 1545-2335. The estimated burden associated with this collection of information is 15 minutes up to 2 hours per response. The information about donors and donors' qualified contributions is considered taxpayer return information. Generally, returns and tax return information are confidential as required by 26 U.S.C. 6103. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Internal Revenue Service, 1111 Constitution Ave NW, IR-6526, Washington, DC 20224. Although we can't respond to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.



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Federal Scholarship Tax Credit - SGO Portal

Welcome to the SGO registration



Registration

To access the SGO Portal, you must complete the registration steps.

After you successfully register your organization, you will have an opportunity to sign a consent form authorizing the IRS to disclose limited confidential tax information related to your organization (SGO's name and IRS employer identification number (EIN)) for inclusion on the IRS SGO list, available on [IRS.gov](#) and related media, for the 2027 tax year.

Donors may rely on the fact that an organization is listed on the IRS SGO list at the time their contribution is made to establish that the donor's contribution is being made to an SGO. The IRS cannot include an SGO on the IRS SGO list without the SGO's authorization to disclose its tax information in accordance with section 6103(c).

Registration for 2028 will start later in 2027.

[Begin registration](#)

Federal Scholarship Tax Credit - SGO Portal

Welcome to the SGO registration



Registration

All fields marked with an asterisk (*) are required.

Reporting period

Reporting year

Organization information

EIN

Organization name*

Year of formation*

Address line 1*

Address line 2

City*

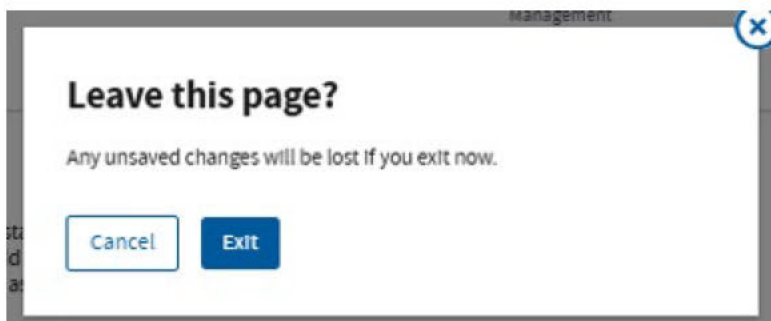
State*

Zip code*

Telephone number*

[Exit](#)

Display this modal when the user selects the “Exit” link on this page.



Federal Scholarship Tax Credit - SGO Portal

Welcome to the SGO registration



Registration

All fields marked with an asterisk (*) are required.

Organization certification*

Please review the following statements before proceeding.

You must certify that the following statements are true and correct.

Organization certifies that:

- ☒ It is currently recognized as exempt under section 501(c)(3) and is not a private foundation.
- ☐ It is a new organization that submitted its application for recognition under section 501(c)(3) on

Select a date

MM/DD/YYYY

and that it expects recognition of exemption to be effective as of a date prior to January 1, 2027

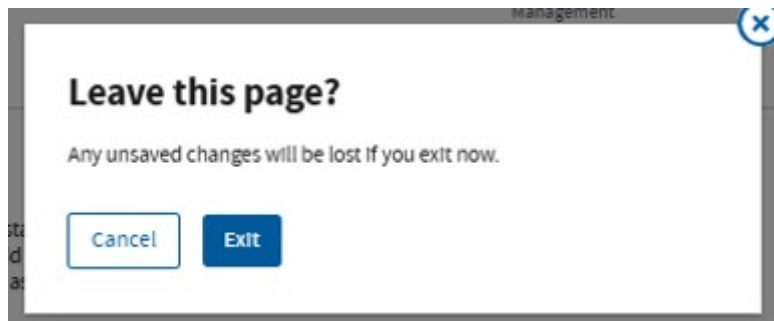
- ☒ It is seeking inclusion on the State SGO list for at least one State for the upcoming calendar year.
- ☒ All entity information provided is correct.

Signature*

- ☒ Under penalties of perjury, I declare that the information contained in this submission is true, correct and complete to the best of my knowledge and belief.

[Exit](#)

Display this modal when the user selects the “Exit” link on this page.



[Home](#) / [Registration](#)

Federal Scholarship Tax Credit - SGO Portal

Welcome to the SGO registration



✓ **Successfully registered!**
Your organization has been registered successfully.

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

[View profile](#)

[Proceed to consent for disclosure](#)

[Exit](#)

[Home](#) / [Registration](#)

Federal Scholarship Tax Credit - SGO Portal

Welcome to the SGO registration



✓ **Successfully registered!**
Your organization has been registered successfully.

SGO sequence number status

SGO sequence number has been assigned

Your organization has been assigned an SGO sequence number by the IRS.

271234

Your SGO will use the SGO sequence number to create the unique donor number your donors will need to claim the section 25F credit on their personal income tax return. See the SGO Portal User Guide and Instructions for more information about creating unique donor numbers.

[View profile](#)

[Proceed to consent for disclosure](#)

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Consent form



Consent

By submitting the information and checking the boxes below, I agree to the following:

All fields marked with an asterisk (*) are required.

Organization information

Consent for tax period

2027

EIN

Organization name, address and phone number

Organization name
Address line 1
Address line 2
City, State 12345
(123) 456-7890

Applicable states*

- | | | | | | |
|---|--|--|--|--|---|
| ☐ Massachusetts | ☐ Massachusetts | ☐ Massachusetts | ☐ Massachusetts | ☐ Massachusetts | ☐ District of Columbia |
| ☒ State | ☐ State | ☐ State | ☐ State | ☐ State | |
| ☐ State | ☐ State | ☐ State | ☐ State | ☐ State | |
| ☐ State | ☐ State | ☐ State | ☐ State | ☐ State | |
| ☐ State | ☐ State | ☐ State | ☐ State | ☐ State | |
| ☐ State | ☐ State | ☐ State | ☐ State | ☐ State | |
| ☐ State | ☐ State | ☐ State | ☐ State | ☐ State | |
| ☐ State | ☐ State | ☐ State | ☐ State | ☐ State | |
| ☐ State | ☐ State | ☐ State | ☐ State | ☐ State | |
| ☐ State | ☐ State | ☐ State | ☐ State | ☐ State | |

Authorization and certification*

The consent is effective on the date this consent form is executed and remains in effect for six years, unless revoked earlier by notifying the IRS in writing.

- ☒ To facilitate taxpayer reliance for purposes of making qualified contributions under IRC § 25F, I authorize the IRS to disclose limited confidential tax information to provide notification to taxpayers of this organization's SGO status. I authorize the IRS to publish the organization's name, IRS employer identification number (EIN), and if applicable, indication of SGO status change through removal by a State or the IRS (or voluntary withdrawal from the program), and the date such status change is entered in the IRS SGO list, available on [IRS.gov](#) and related media, in accordance with 26 CFR § 1.25F-5T(d)(9). I understand that publication of the organization's name, EIN, and SGO status in the IRS SGO list with respect to one or more States will allow taxpayers to determine whether the organization is an SGO at the time of their contribution and to rely upon that fact to establish that their contribution is being made to an SGO. I further understand that removal from an SGO list does not affect the organization's status as an organization described in IRC § 501(c)(3) or its foundation classification, and that any change to exempt status or foundation classification would occur through separate processes.
- ☒ I certify that I have the legal authority with respect to tax matters for the organization to authorize the disclosure of the information above for the tax period specified above.

[View profile](#)

[Submit consent](#)

[Exit](#)



[Home](#) / [Registration](#) / [Consent](#) / [Summary](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Success!

Your consent was successfully submitted.

Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

[Redacted]

Organization name

[Redacted]

Address line 1

[Redacted]

Address line 2

[Redacted]

City

[Redacted]

State

[Redacted]

Zip code

[Redacted]

Telephone number

[Redacted]

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke state\(s\)](#)

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

Save organization information

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](https://www.irs.gov) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

Add state(s)

Revoke states(s)

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

Exit

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

[Redacted]

Organization name

[Redacted]

Address line 1

[Redacted]

Address line 2

[Redacted]

City

[Redacted]

State

[Redacted]

Zip code

[Redacted]

Telephone number

[Redacted]

[Edit organization information](#)

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Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

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Add or revoke your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke states\(s\)](#)

SGO sequence number status

SGO sequence number has been assigned

Your organization has been assigned an SGO sequence number by the IRS.

271234



Your SGO will use the SGO sequence number to create the unique donor number your donors will need to claim the section 25F credit on their personal income tax return. See the SGO Portal User Guide and Instructions for more information about creating unique donor numbers.

[Exit](#)



Sign in or create an account

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Sign in with ID.me

[Get help with common issues](#)

OR

ID.me Create an account

[Get help creating an account](#)

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Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including, but not limited to, penalties applicable to knowingly or intentionally accessing a computer without authorization or exceeding authorized access as defined under 18 U.S.C. 1030, and as applicable, penalties for the willful unauthorized access or inspection of taxpayer records under 26 U.S.C. 7213A and 26 U.S.C. 7431.



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Make a selection to continue:



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OMB CONTROL NUMBER: 1545-2335

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Registration for 2028 will start later in 2027.

[Begin registration](#)

Federal Scholarship Tax Credit - SGO Portal

Welcome to the SGO registration



Registration

All fields marked with an asterisk (*) are required.

Reporting period

Reporting year

Organization information

EIN

Organization name*

Year of formation*

Address line 1*

Address line 2

City*

State*

Select state



Zip code*

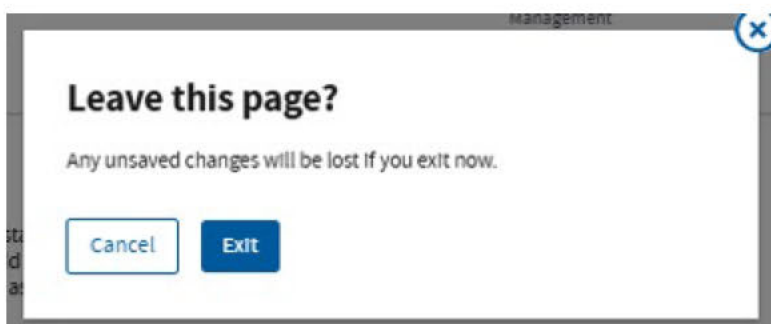
Telephone number*

[Back](#)

[Next](#)

[Exit](#)

Display this modal when the user selects the “Exit” link on this page.



Federal Scholarship Tax Credit - SGO Portal

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Registration

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Organization certification*

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- ☒ It is currently recognized as exempt under section 501(c)(3) and is not a private foundation.
- ☐ It is a new organization that submitted its application for recognition under section 501(c)(3) on

Select a date
MM/DD/YYYY

and that it expects recognition of exemption to be effective as of a date prior to January 1, 2027

- ☒ It is seeking inclusion on the State SGO list for at least one State for the upcoming calendar year.
- ☒ All entity information provided is correct.

Signature*

- ☒ Under penalties of perjury, I declare that the information contained in this submission is true, correct and complete to the best of my knowledge and belief.

[Exit](#)

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MANAGEMENT

×

Leave this page?

Any unsaved changes will be lost if you exit now.

[Home](#) / [Registration](#)

Federal Scholarship Tax Credit - SGO Portal

Welcome to the SGO registration



✓ **Successfully registered!**
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SGO sequence number status

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[View profile](#)

[Proceed to consent for disclosure](#)

[Exit](#)

[Home](#) / [Registration](#)

Federal Scholarship Tax Credit - SGO Portal

Welcome to the SGO registration



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[Proceed to consent for disclosure](#)

[Exit](#)



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[Get help with common issues](#)

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About ID.me

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Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including, but not limited to, penalties applicable to knowingly or intentionally accessing a computer without authorization or exceeding authorized access as defined under 18 U.S.C. 1030, and as applicable, penalties for the willful unauthorized access or inspection of taxpayer records under 26 U.S.C. 7213A and 26 U.S.C. 7431.



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Make a selection to continue:



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OMB CONTROL NUMBER: 1545-2335

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Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

No consent form on file

You can sign a consent form authorizing the IRS to disclose limited confidential tax information related to your organization (SGO's name and IRS employer identification number (EIN)) for inclusion on the IRS SGO list, available on [IRS.gov](#) and related media, for the 2027 tax year.

Donors may rely on the fact that an organization is listed on the IRS SGO list at the time their contribution is made to establish that the donor's contribution is being made to an SGO. The IRS cannot include an SGO on the IRS SGO list without the SGO's authorization to disclose its tax information in accordance with section 6103(c).22

Select sign consent form below to authorize the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#).

[Sign consent form](#)

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

[Exit](#)

[Home](#) / [Registration](#) / [Consent](#) / [Summary](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

No consent form on file

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Select sign consent form below to authorize the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#).

[Sign consent form](#)

SGO sequence number status

SGO sequence number has been assigned

Your organization has been assigned an SGO sequence number by the IRS.

271234



Your SGO will use the SGO sequence number to create the unique donor number your donors will need to claim the section 25F credit on their personal income tax return. See the SGO Portal User Guide and Instructions for more information about creating unique donor numbers.

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Consent form



Consent

By submitting the information and checking the boxes below, I agree to the following:

All fields marked with an asterisk (*) are required.

Organization information

Consent for tax period

2027

EIN

[Redacted EIN]

Organization name, address and phone number

Organization name
Address line 1
Address line 2
City, State 12345
(123) 456-7890

Applicable states*

☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ District of Columbia
☒ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	

Authorization and certification*

The consent is effective on the date this consent form is executed and remains in effect for six years, unless revoked earlier by notifying the IRS in writing.

- ☒ To facilitate taxpayer reliance for purposes of making qualified contributions under IRC § 25F, I authorize the IRS to disclose limited confidential tax information to provide notification to taxpayers of this organization's SGO status. I authorize the IRS to publish the organization's name, IRS employer identification number (EIN), and if applicable, indication of SGO status change through removal by a State or the IRS (or voluntary withdrawal from the program), and the date such status change is entered in the IRS SGO list, available on [IRS.gov](#) and related media, in accordance with 26 CFR § 1.25F-5T(d)(9). I understand that publication of the organization's name, EIN, and SGO status in the IRS SGO list with respect to one or more States will allow taxpayers to determine whether the organization is an SGO at the time of their contribution and to rely upon that fact to establish that their contribution is being made to an SGO. I further understand that removal from an SGO list does not affect the organization's status as an organization described in IRC § 501(c)(3) or its foundation classification, and that any change to exempt status or foundation classification would occur through separate processes.
- ☒ I certify that I have the legal authority with respect to tax matters for the organization to authorize the disclosure of the information above for the tax period specified above.

[View profile](#)
[Submit consent](#)

[Exit](#)



[Home](#) / [Registration](#) / [Consent](#) / [Summary](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Success!

Your consent was successfully submitted.

Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

[Redacted]

Organization name

[Redacted]

Address line 1

[Redacted]

Address line 2

[Redacted]

City

[Redacted]

State

[Redacted]

Zip code

[Redacted]

Telephone number

[Redacted]

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke state\(s\)](#)

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

[Exit](#)



Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Success!

Your consent was successfully submitted.

Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke states\(s\)](#)

SGO sequence number status

SGO sequence number has been assigned

Your organization has been assigned an SGO sequence number by the IRS.

271234



Your SGO will use the SGO sequence number to create the unique donor number your donors will need to claim the section 25F credit on their personal income tax return. See the SGO Portal User Guide and Instructions for more information about creating unique donor numbers.

[Exit](#)



Sign in or create an account

You only need one ID.me account. One account lets you sign in online to the IRS and other government agencies. You have options to [get your information without signing in](#).

Sign in with ID.me

[Get help with common issues](#)

OR

ID.me Create an account

[Get help creating an account](#)

► About ID.me

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Warning: By accessing and using this U.S. government computer system, you are consenting to system monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities, including detection and prevention of any unauthorized use of this system. The system you are accessing may contain confidential tax information and is designed exclusively for use by authorized persons to interact with the IRS and retrieve confidential tax information using only their own account. Any other use of this system that is inconsistent with the intended purposes of the system is an unauthorized use of the system and strictly prohibited.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including, but not limited to, penalties applicable to knowingly or intentionally accessing a computer without authorization or exceeding authorized access as defined under 18 U.S.C. 1030, and as applicable, penalties for the willful unauthorized access or inspection of taxpayer records under 26 U.S.C. 7213A and 26 U.S.C. 7431.



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Welcome to the Federal Scholarship Tax Credit - SGO Portal

Make a selection to continue:



Designated Official

OMB CONTROL NUMBER: 1545-2335

PAPERWORK REDUCTION ACT NOTICE

The information collected will enable Scholarship Granting Organizations (SGO) to register to use the Internal Revenue Service (IRS) SGO portal, provide timely written acknowledgements to donors with information about the donors' qualified contributions, and report to the IRS information about the qualified contributions the SGO received. Providing this information is required to obtain a benefit. Section 70411 of Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBA), enacted new Section 25F of the Internal Revenue Code (IRC) to provide a nonrefundable income tax credit for an individual's qualified contribution to an SGO that provides qualified elementary and secondary scholarships. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB. The valid OMB control number for this information collection is 1545-2335. The estimated burden associated with this collection of information is 15 minutes up to 2 hours per response. The information about donors and donors' qualified contributions is considered taxpayer return information. Generally, returns and tax return information are confidential as required by 26 U.S.C. 6103. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Internal Revenue Service, 1111 Constitution Ave NW, IR-6526, Washington, DC 20224. Although we can't respond to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.



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Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke states\(s\)](#)

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke states\(s\)](#)

SGO sequence number status

SGO sequence number has been assigned

Your organization has been assigned an SGO sequence number by the IRS.

271234



Your SGO will use the SGO sequence number to create the unique donor number your donors will need to claim the section 25F credit on their personal income tax return. See the SGO Portal User Guide and Instructions for more information about creating unique donor numbers.

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Consent form



Consent

By submitting the information and checking the boxes below, I agree to the following:

All fields marked with an asterisk (*) are required.

Organization information

Consent for tax period

EIN

Organization name, address and phone number

Applicable states*

☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ District of Columbia
☒ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	

Authorization and certification*

The consent is effective on the date this consent form is executed and remains in effect for six years, unless revoked earlier by notifying the IRS in writing.

- ☒

To facilitate taxpayer reliance for purposes of making qualified contributions under IRC § 25F, I authorize the IRS to disclose limited confidential tax information to provide notification to taxpayers of this organization's SGO status. I authorize the IRS to publish the organization's name, IRS employer identification number (EIN), and if applicable, indication of SGO status change through removal by a State or the IRS (or voluntary withdrawal from the program), and the date such status change is entered in the IRS SGO list, available on [IRS.gov](#) and related media, in accordance with 26 CFR § 1.25F-5T(d)(9). I understand that publication of the organization's name, EIN, and SGO status in the IRS SGO list with respect to one or more States will allow taxpayers to determine whether the organization is an SGO at the time of their contribution and to rely upon that fact to establish that their contribution is being made to an SGO. I further understand that removal from an SGO list does not affect the organization's status as an organization described in IRC § 501(c)(3) or its foundation classification, and that any change to exempt status or foundation classification would occur through separate processes.
- ☒

I certify that I have the legal authority with respect to tax matters for the organization to authorize the disclosure of the information above for the tax period specified above.

[View profile](#)

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Success!

Your consent was successfully submitted.

Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

[Redacted]

Organization name

[Redacted]

Address line 1

[Redacted]

Address line 2

[Redacted]

City

[Redacted]

State

[Redacted]

Zip code

[Redacted]

Telephone number

[Redacted]

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Montana

Add or remove your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke states\(s\)](#)

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Success!

Your consent was successfully submitted.

Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida
Montana

Add or remove your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke states\(s\)](#)

SGO sequence number status

SGO sequence number has been assigned

Your organization has been assigned an SGO sequence number by the IRS.

271234



Your SGO will use the SGO sequence number to create the unique donor number your donors will need to claim the section 25F credit on their personal income tax return. See the SGO Portal User Guide and Instructions for more information about creating unique donor numbers.

[Exit](#)



Sign in or create an account

You only need one ID.me account. One account lets you sign in online to the IRS and other government agencies. You have options to [get your information without signing in](#).

Sign in with ID.me

[Get help with common issues](#)

OR

ID.me Create an account

[Get help creating an account](#)

About ID.me

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!

Warning: By accessing and using this U.S. government computer system, you are consenting to system monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities, including detection and prevention of any unauthorized use of this system. The system you are accessing may contain confidential tax information and is designed exclusively for use by authorized persons to interact with the IRS and retrieve confidential tax information using only their own account. Any other use of this system that is inconsistent with the intended purposes of the system is an unauthorized use of the system and strictly prohibited.

Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including, but not limited to, penalties applicable to knowingly or intentionally accessing a computer without authorization or exceeding authorized access as defined under 18 U.S.C. 1030, and as applicable, penalties for the willful unauthorized access or inspection of taxpayer records under 26 U.S.C. 7213A and 26 U.S.C. 7431.



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Welcome to the Federal Scholarship Tax Credit - SGO Portal

Make a selection to continue:



Designated Official

OMB CONTROL NUMBER: 1545-2335

PAPERWORK REDUCTION ACT NOTICE

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Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

SGO sequence number status

SGO sequence number has been assigned

Your organization has been assigned an SGO sequence number by the IRS.

271234

Your SGO will use the SGO sequence number to create the unique donor number your donors will need to claim the section 25F credit on their personal income tax return. See the SGO Portal User Guide and Instructions for more information about creating unique donor numbers.

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Revoke consent form

By checking the boxes below, I am revoking your consent for the year 2027.

The revocation is effective on the date processed by the IRS.

All fields marked with an asterisk (*) are required.

Organization information

EIN

Organization name, address and phone number

Organization name
Address line 1
Address line 2
City, State 12345
(123) 456-7890

Revocation of consent for tax year

Applicable states*

☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ Massachusetts	☐ District of Columbia
☒ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ State	☐ State	☐ State	☐ State	☐ State	
☐ Revoke all states					

Revocation and signature*

☒ I revoke any consent and disclosure authorization the organization previously submitted to facilitate the filing of the eligible credit claims under IRC 25F for the IRS to disclose confidential tax information (the Organization's name and IRS employer identification number (EIN)) in the IRS SGO list available on [IRS.gov](#) and related media in accordance with 26 CFR §1.25F-5T(d)(9) for the tax period specified above.

☒ I certify that I have the legal authority with respect to tax matters for the organization to revoke consent and disclosure authorizations for the tax period specified above.

[View profile](#) [Revoke consent](#)

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Success!

Your consent was successfully revoked.

Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke states\(s\)](#)

SGO sequence number status

No SGO sequence number assigned yet

At this time, your organization has not yet been named as an SGO by any State for calendar year 2027. You will receive an SGO sequence number when at least one State names your organization as an SGO and the IRS accepts your organization as meeting the requirements.

Please come back later to the portal for the SGO sequence number.

[Exit](#)

Federal Scholarship Tax Credit - SGO Portal

Summary/Update Profile



Success!

Your consent was successfully revoked.

Summary/Update profile

Update organization information below. Click "save changes" to update your profile.

Reporting period

Reporting year

2027

Organization information

EIN

Organization name

Address line 1

Address line 2

City

State

Zip code

Telephone number

[Edit organization information](#)

Consent status

Your consent was successfully submitted

You have signed a consent form authorizing the IRS to disclose limited tax information related to your organization for inclusion on the IRS SGO list to be published on [IRS.gov](#) for the following State(s):

Florida

Add or revoke your listed states from the IRS SGO list.

[Add state\(s\)](#)

[Revoke states\(s\)](#)

SGO sequence number status

SGO sequence number has been assigned

Your organization has been assigned an SGO sequence number by the IRS.

271234



Your SGO will use the SGO sequence number to create the unique donor number your donors will need to claim the section 25F credit on their personal income tax return. See the SGO Portal User Guide and Instructions for more information about creating unique donor numbers.

[Exit](#)