

TREASURY/IRS AND OMB USE ONLY DRAFT

Caution: DRAFT—NOT FOR FILING

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

Drafts may have some additional changes before their final release.



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Federal Scholarship Tax Credit

Welcome to Federal Scholarship Tax Credit - State Portal

Make a selection to continue:



Designated Official

State of Florida

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 (OBBBA), 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 tax return information. Generally, tax 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 by email at FSTC@irs.gov. 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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Welcome to Federal Scholarship Tax Credit - State Portal

Manage Scholarship Granting Organizations Lists



Registration

Please provide point(s) of contact for your state. Only one point of contact is required at this time. You may add a maximum of two points of contact. All fields marked with an asterisk (*) are required.

State *

Florida

State points of contact information

First name *

Last name *

Official title *

Email address *

Phone number *

Add POC

Certification of authority

I certify that I am (check the one that applies): *

- ☐ Governor of the State
- ☐ The individual designated under State law to make such elections with respect to Federal tax credits on behalf of the State (including this Advance Election under section 25F).
- ☐ The individual who is the authorized representative of the agency or entity that is designated under State law to make elections on behalf of the State with respect to Federal tax credits (including this Advance Election under section 25F).

Exit

Save





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Election

Election to participate under section 25F *

☐ For the period beginning January 1, 2027, and ending December 31, 2027, Florida elects to participate under section 25F of the Internal Revenue Code.

Declaration *

☐ 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.

[Return to Registration](#)

[Submit](#)

[Exit](#)

✔ Election success

Your Election information has been submitted. You may now exit or continue to add Scholarship Granting Organizations (SGOs).

Note: Your election must be perfected with the submission of a list of Scholarship Granting Organizations in your State on or before December 31, 2026. Select 'Continue' to proceed to create your list of SGOs for 2027.

Exit

Continue



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Manage Scholarship Granting Organizations Lists



Select activity

Select a calendar year to continue

Upcoming Year 2027

SGO List Building

Add and manage the list of organizations that will be eligible to receive qualified contributions.

[Add and Manage SGO List](#)

Current Year

Pending

SGO List Management

Manage and update the list of organizations for the current calendar year.

Prior Year

Pending

View Prior Year SGO List

View and export SGO lists from prior calendar years.

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Select Year

SGO Management

SGO Summary

Manage/Add Scholarship Granting Organizations for the upcoming year: 2027.

Select an option to continue for the State of Florida.

SGO Manual Add

Add a new SGO manually to the list.

Add SGO

SGO Bulk Upload

Upload an Excel (.xlsx) file to add multiple SGOs at once.

Upload XLSX

Filter by Status:

All Statuses

Submission Queue

No SGO Entries.

Information regarding scholarship tax credit under State law

Please select one of the certification statements below. *

The state provides for a tax credit for contributions to organizations that make scholarships to elementary and secondary school students under the following provision:

The State does not provide a tax credit for contributions to organizations that make scholarships to elementary and secondary school students.

State policies and procedures *

I certify that the State has policies and procedures to satisfy its responsibilities with respect to selection and vetting of organizations included on its SGO list, including procedures that:

Enable the State to make its own determination that each organization on the State SGO list:

is located in the State;

is an organization described in section 501(c)(3), exempt from tax under section 501(a), and is not a private foundation;

maintains one or more section 25F segregated accounts exclusively for qualified contributions to prevent the co-mingling of qualified contributions with other amounts;

will operate in a manner that will satisfy the operational requirements in section 25F(d); and

will operate in a manner that will satisfy applicable State requirements including:

State laws applicable to charitable organizations operating and soliciting donations in the State; and

complying with application, documentation, and financial reporting requirements that are reasonably tailored to:

support the State's certifications that the organization has satisfied the transition rule requirements; and

facilitate the prevention and detection of fraud or abuse

Provide for the prompt removal of an organization from the State SGO list, with notification to the IRS, upon determination that the SGO is found not to be compliant with rules under section 25F and applicable regulations;

Require that any publicly available list of SGOs maintained by the State is identical to the most recently submitted State SGO list and includes a link to the IRS SGO list online; and

Ensures fair administration of the State's procedures with regard to selection and removal of SGOs and provides due process to every affected organization.

All organizations satisfying the requirements to be an SGO under section 25F and have sought inclusion as an SGO in the State are included on the list of organizations above.

Declaration *

Under the penalties of perjury, I declare that the information contained in this submission is true.

Return to Select Year

Save Progress

Submit All SGOs

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Add Scholarship Granting Organization (SGO)

Enter the organization details below to add a new SGO to the list.
All fields marked with an asterisk (*) are required.

EIN *

Organization Name *

Organization Email

Address line 1 *

Address line 2

City *

State *

Select a state...▼

Zip Code *

Telephone Number *

Certification of organization under transition rule *

☐ I certify that the State has determined that this organization satisfies the transition rule requirements as follows:

- This organization maintains one or more section 25F segregated accounts exclusively for qualified contributions to prevent the co-mingling of qualified contributions with other amounts.
- The organization's provisions, policies, and procedures expressly require (beyond a general requirement to comply with applicable law) the organization to satisfy the operational requirements for an SGO in section 25F(d).
- The organization's documentation and information available to the State evidences the organization's ability and intent to satisfy the operational requirements in section 25F(d).
- The State requires the organization to concurrently provide the State with a copy of any information and certifications required to be provided to the IRS before the end of the transition period in accordance with guidance.

Located in the State

☐ I certify that this organization is located in the State. *

☐ I certify that this organization has informed the state that it is seeking inclusion as an SGO by one or more other States (if applicable).

Certification of section 501(c)(3) public charity status.

Please select one of the certification statements below. *

☐ This organization is currently recognized as exempt under section 501(c)(3) and is not a private foundation.

☐ This organization is a new organization that submitted its application for recognition under section 501(c)(3) on
and that if the organization's tax-exempt status is granted, the exemption will be effective retroactively to a date that is on or before January 1, 2027.

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Add SGO

[Cancel](#)

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SGO Summary

Upload Excel File

Upload an Excel (.xlsx) file to add multiple SGO records.

Drag and drop an Excel (.xlsx) file here
or click the "Browse files" button

Browse files

Selected File: test_Xlsm_Excel_dd_notes_zeros_Sep28_2026_relook.xlsx

Excel (.xlsx) File Format Requirements:

- First row must contain column headers
- Required columns: ein, name, address1, city, state, zip, phone
- Optional columns: address2, submitted date

Download Excel Template

Return to SGO Management

Upload

[Cancel](#)

Upload Successful

Successfully uploaded 8 SGO record(s) to local list

Continue



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✓

SGO Management

✓

SGO Summary



Monitor the status of your SGO list

After you submit a SGO list, you can monitor its status in the "SGO List Management Page".
The IRS recommends that after submitting the SGO List for review, you visit this portal weekly to monitor the status of IRS review of your submission.

SGO summary

Below are the details for the SGO lists you have submitted. Your list entries will be checked against IRS records. When our review is complete, the Submission status will show as "Returned". You will then be able to see the results of our review.

Submission Details

Your SGO list has been returned.

Submission ID	Submission Status	Submission Date	Action Required	SGO List Submission Details
--	✓ Draft	--	Review your entry and submit	View Details

Return to SGO Management

Exit



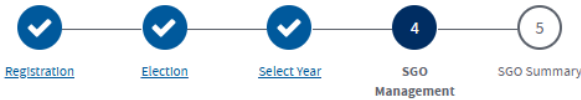
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Manage Scholarship Granting Organizations Lists



SGO Returned with Comment

Respond to Reviewer comments below.

All fields are required unless otherwise indicated.

EIN

Organization Name

Organization Email

Address Line 1

Address Line 2

City

State

Select a state...

ZIP Code

Phone Number

Reviewer comment

State response

Enter your comments (up to 1000 character)

1000 characters remaining

0/1000 character

[Return to SGO Management](#)

[Next](#)

[Cancel](#)