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NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Federal Scholarship Tax Credit SGO Application

FORM
FSGO-A

Scholarship Granting Organization (SGO) Information

Name Doing Business As (dba)

Legal Business Name

Mailing Address (Number and Street or PO Box)

City | State | ZIP Code

Physical Address (if different than mailing address)

City | State | ZIP Code

Federal Identification Number (EIN)	Organization's Phone Number
Do you hold, or have you previously held, a Nebraska ID Number? ☐ Yes ☐ No (See instructions)	Organization's website address
If yes, provide the number: _____	Organization's email address

Year organization established: _____

Authorized Representative Contact

Name (First and Last)	Title	Email Address	Phone Number

Primary Compliance Contact

Name (First and Last)	Title	Email Address	Phone Number

Board Members/Officers

Name (First and Last)	Title	Email Address	Phone Number

Check one: ☐ Initial/Transitional Certification ☐ Renewal Certification

Application for Calendar Year: _____

The organization is or will be a:

☐ Single-State SGO (Nebraska only)

☐ Multistate SGO

Part I - Organization Eligibility

Indicate the organization's Federal tax-exempt status:

☐ The organization is currently recognized under IRC § 501(c)(3), is exempt from tax under IRC § 501(a), and is not a private foundation as defined under IRC § 509(a).

☐ The organization's application for recognition of tax-exempt status is pending with the IRS. If granted, the organization will not be classified as a private foundation as defined under IRC § 509(a) and the tax-exempt status will be effective retroactive to a date that is on or before January 1 of the certification year.

Filing Date: _____ Requested effective date: _____

As an authorized representative of the organization, I certify the organization meets the following state eligibility requirements:

The organization is registered to do business in Nebraska and is in compliance with all applicable Nebraska laws and requirements for nonprofit organizations, including provisions for transparency, accountability, and fraud prevention.

The organization administers scholarships for eligible students in the State of Nebraska.

Part II - SGO Certification Statement

As an authorized representative of the above organization, I certify that the organization will meet all requirements below:

1. Provide scholarships to 10 or more students who do not all attend the same school.
2. Award scholarships only to eligible students, solely within the State of Nebraska:
   a. Who are members of a household whose household income is not greater than 300% of the area median gross income, meaning the income limit determined based on area median gross income and family size in accordance with section 8 of the United States Housing Act of 1937 (Section 8), and who are eligible to enroll at a public elementary or secondary school; or
   b. Who attend a school in a low-income area and the scholarship will be used for individual academic tutoring or for special needs services and the individual students receiving those services are selected by the school on the basis of the particular student's academic or other need.
3. Award scholarships with a priority for eligible students awarded a scholarship for the previous school year and, thereafter, for any eligible students who have a sibling who was awarded a scholarship from such SGO.
4. Prevent the awarding of scholarships to any disqualified person, as defined by federal regulations. Single-State SGOs that qualify for safe harbor and multistate SGOs must meet this requirement at both the organizational level and at the level of the segregated Nebraska § 25F account.
5. Verify that scholarship funds are used exclusively for qualified elementary or secondary education expenses, that such scholarship funds are not duplicated (i.e., multiple scholarships are not awarded to the same student for the same qualified expenses), and are distributed using the allowable methods of payments.
6. Verify that the recipient eligible students are solely within the State of Nebraska.
7. Prevent the earmarking for scholarships on behalf of any particular student.
8. Prevent the co-mingling of qualified contributions with other amounts by maintaining a § 25F segregated account, which must contain only qualified contributions for the State of Nebraska, deposit all qualified contributions into its § 25F segregated account, and maintain a complete set of books and records for its § 25F segregated account.
9. Spend not less than 90% of the income of the organization on scholarships for eligible students within the timing requirements set forth in all federal guidance and regulations.
10. If a multistate SGO, satisfy the requirements of items 1-9 above separately for its Nebraska § 25F segregated account, allow donors to designate how their qualified contribution should be allocated among one or more of the states that the SGO appears on the State SGO list for, and deposit all qualified contributions into the SGO's § 25F segregated account in accordance with donor's designations.
11. If a multistate SGO or a single-state SGO using the safe harbor provided for in Treas. Reg. § 1.25F-3(c)(2), certify that at least 85% of the SGO's activities during the taxable year are scholarship granting activities, as defined in federal guidance and regulations.
12. Maintain records documenting compliance with all operational, financial, accounting, and reporting requirements under § 25F and all related federal guidance and regulations.
13. Commission a financial and programmatic audit as described in federal guidance and regulations by a qualified independent third party and provide the audit report to the Nebraska Department of Revenue. An organization whose total receipts for the taxable year did not exceed $500,000 may use a committee of independent persons unrelated to the organization's management to conduct the audit which must be signed under penalties of perjury by the persons preparing such report.
14. Comply with all federal and State of Nebraska requirements related to § 25F participation and certification.
15. Concurrently submit a copy of all required federal certifications, reports, audits, forms, and any other federally required documentation to the Nebraska Department of Revenue.
16. Implement procedures to provide for compliance with the above requirements and all current and future federal guidance and regulations.

Part III - Attestation

Under penalties of law, I declare that:

- I have examined this application and all supporting documentation, and to the best of my knowledge and belief, it is correct and complete;
- To the best of my knowledge and belief, the organization meets all requirements under § 25F to qualify as a Scholarship Granting Organization and to be included on the State list submitted by the State of Nebraska pursuant to § 25F;
- The organization will comply with § 25F and applicable IRS guidance; and
- The organization will provide records reasonably necessary to the State of Nebraska to support state certification and report material changes affecting eligibility promptly.

sign here ▶ Authorized Signature _____ Date _____ Print Name _____

Title _____ Phone Number _____ Email Address _____

Street or Other Mailing Address _____ City, State, ZIP Code _____

For Department of Revenue Use Only

☐ Approved

☐ Disapproved

Comments: _____

▶ Authorized Signature _____ Date _____

Submit this application and all required supporting documentation via the State of Nebraska's secure file sharing system here.
Retain a copy for your records.

Instructions

Definition. Authorized Representative Contact means a person whom the State of Nebraska may contact if there is an issue with the application, and who either possesses legal authority to bind the organization or provides a properly executed Power of Attorney, Form 33.

Primary Compliance Contact means a person whom the State of Nebraska may contact regarding compliance concerns, and who either possesses legal authority to bind the organization or provides a properly executed Power of Attorney, Form 33. This may be the same individual identified as the Authorized Representative Contact.

Who May File. A charitable, nonprofit organization registered to do business in the State of Nebraska that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or who has applied for tax-exempt status, and is not a private foundation as defined under IRC § 509(a).

What To File. The organization must submit the Nebraska Federal Scholarship Tax Credit SGO Application, Form FSGO-A and the required documentation below:

Required Documentation.

The State of Nebraska may request clarification or additional documentation reasonably necessary to verify federal eligibility and compliance or to prevent fraud and abuse. Such requests will not impose additional substantive eligibility requirements beyond those authorized by applicable law.

Initial/Transitional Certification:

- A copy of the IRS 501(c)(3) Determination Letter.
- If the organization has applied for, but has not yet received, IRS recognition of its status as an organization described in IRC § 501(c)(3), submit a copy of the IRS Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, filed with the IRS and documentation that supports the organization's tax-exempt status, if granted, will be effective retroactively to a date that is on or before January 1 of the calendar year for which the organization is applying for certification. The 501(c)(3) Determination Letter must be submitted after it is received from the IRS.
- A copy of the Articles of Incorporation (Domestic) or the approved Application for Certificate of Authority to Transact Business (Foreign) **and** a Certificate of Good Standing from the Nebraska Secretary of State.
- Documentation that the SGO has established an IRC § 25F segregated account for the State of Nebraska, such as a bank statement with the account number redacted, and the procedures in place to prevent the co-mingling of qualified contributions.
- Procedures, policies, bylaws, or other documentation expressly demonstrating the SGO's established practices, ability, and intent to satisfy and comply with the requirements of Form FSGO-A, Part II; IRC § 25F; Temp. Treas. Reg. §§ 1.25F-1T to 1.25F-5T; and all future federal regulations and guidance. The documentation must go beyond stating that the organization will comply in general with the applicable law and specifically address how the organization will meet requirements. Said documentation **must** include, but is not limited to the following:
    - Policies and procedures addressing financial recordkeeping, segregation of federal contributions from other organizational funds, the 90% scholarship expenditure requirement, and any other applicable financial controls.
    - Policies and procedures demonstrating compliance with federal student eligibility, scholarship selection, prioritization, awarding of scholarships, expenditure requirements, and all applicable verification and recordkeeping procedures.
    - Policies and procedures addressing prohibited scholarship awards, disqualified persons, donor earmarking, and applicable conflicts of interest.
    - Existing scholarship application materials or equivalent documentation demonstrating how the organization will administer awards and verify qualified educational expenditures.
    - Policies and procedures demonstrating the organization's ability to comply with federal contribution tracking, donor acknowledgment, recordkeeping, and IRS reporting requirements.
    - A single document may satisfy multiple categories. All documents must be clearly labeled with the organization's name and document title.

Renewal Certification:

- A copy of the most recently filed certifications, financial and programmatic audit reports, and any other documentation required under applicable federal law and regulations, if available, or documentation demonstrating prospective compliance where permitted under federal transition provisions.
- A statement signed under penalties of perjury by an authorized representative of the SGO verifying that the SGO audited the scholarships awarded for the calendar year and determined:

- There was no duplication of scholarships awarded to the same student for the same qualified elementary and secondary education expenses; and
- The funds from all scholarships awarded were used only for qualified elementary and secondary education expenses.

Where to file. Submit Form FSGO-A and all required documentation for both initial certification and renewal certification to the Nebraska Department of Revenue (DOR) via the State of Nebraska's secure file sharing system.

When to file. The DOR will post the application window for each upcoming calendar year on our Federal Scholarship Tax Credit webpage. Subscribe to DOR's Nebraska Federal Scholarship Tax Credit SGO subscription list under the Tax Credits list to receive notification when new information is available.

Nebraska ID Number. If the organization does not currently hold a Nebraska State Tax ID Number and will not have any Nebraska tax reporting obligations, provide a statement of explanation. Otherwise, the applicant must submit a completed Nebraska Tax Application, Form 20, if they do not currently hold a Nebraska State Tax ID Number.

Organization Website Address. By providing the organization's website, the applicant authorizes the DOR to publish the website address on the DOR's webpage listing the SGOs that Nebraska has certified on its State SGO list under IRC § 25F.

Organization Email Address. This should be a general email address for the organization. By providing the organization's general email address, the applicant authorizes the DOR to include the email address on Nebraska's certified State SGO list submitted to the IRS and U.S. Treasury Department and to publish such email address on the DOR's webpage listing the SGOs that Nebraska has certified on its State SGO list under IRC § 25F.

Initial/Transitional or Renewal Certification. Check Initial/Transitional Certification if the organization has not yet been required to provide information and certifications to the IRS establishing satisfaction of the federal operational requirements. Check Renewal Certification if the organization has submitted federally required certifications and reporting information. A copy of the most recently filed IRS certifications and reporting information must accompany a Renewal Certification application.

Attestation. By signing the application, the organization agrees to meet the requirements of all current and future federal guidance and regulations pertaining to IRC § 25F participation. Furthermore, the organization agrees to provide all application materials and supporting documentation for initial/transitional certification or renewal certification, as applicable, that is required by the State of Nebraska for inclusion on its State SGO list and which allows the State to verify the organization's compliance with IRC § 25F and Treas. Reg. § 1.25F. Failure to meet said requirements may result in a denial of certification or a revocation of the organization's certification on Nebraska's State SGO list.

Processing Procedure. If the applicant meets the requirements of IRC § 25F and all current federal guidance and regulations in effect as of the processing of the application, the DOR will include the organization on its State SGO list which will be submitted to the IRS and U.S. Treasury. The DOR will notify the organization of its approval for inclusion on Nebraska's State SGO list or the denial of its application for certification.

Email. By entering an email address, the applicant acknowledges the DOR may contact the applicant by email. The applicant accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email.

Authorization for DOR to Send Notice by Secure Electronic Means. By submitting this application electronically, you have authorized the DOR to deliver any notice by electronic means in a secure manner to the email address entered, and you accept any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email.

Authorized Signature. This application must be signed by an authorized representative of the organization or an individual who is authorized to sign by power of attorney. If someone other than an authorized representative of the organization signs this application, a Power of Attorney, Form 33, must be filed with the application, authorizing the individual to sign.

Authorization to Publish. By submitting the application, the organization authorizes the DOR to publish the organization's name the DOR's webpage listing the SGOs that Nebraska has certified on its State SGO list under IRC § 25F.