





# Instructions

**Who may file.** A charitable organization in this state that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. An applicant must obtain certification DOR before providing education scholarships to eligible students under the Opportunity Scholarships Act (Act).

**What to file.** The applicant must submit the following documentation with the application:

- A copy of the first page of the prior tax years' Federal Form 990, 990-EZ, or 990-N.
- A copy of the IRS 501(c)(3) Determination Letter.
- Item 1: A list must be provided stating what Scholarships the organization plans on providing.
- Item 2: Organization must provide a list of schools the organization knows they will be working with.
- Item 3: The organization must provide internal procedures showing how the organization will limit the maximum amount of scholarship amount to the cost of tuition and fees.
- Item 4: The organization must provide internal procedures showing how the organization plans to limit scholarship amounts to not exceed 75% of the statewide average.
- Item 5: The organization must provide an internal procedure showing that the organization can meet the priority listing requirement.
- Item 6a: Internal procedures showing the organization will allocate its revenue to meet Neb. Rev. Stat. § 77-7110(2).
- Item 6b: Statement stating the organization understands it cannot carry forward any access amount beginning in Jan 1, 2028 per Neb. Rev. Stat. § 77-7110(4a).
- Item 6c: The organization should provide the name, firm, and contact information for the certified accountant organization that will be used.

If the applicant has not already been issued a Nebraska ID Number, a completed Nebraska Tax Application, [Form 20](#), must be submitted to DOR.

The annual limit for the tax credit for 2024, 2025, and 2026 is \$25 million dollars.

**Affirmations.** By signing the application, the organization agrees to implement and execute the listed affirmations in accordance with [Neb. Rev. Stat. § 77-7104](#) and [Neb. Rev. Stat. § 77-7110](#). Any departure from the affirmations could result in a revocation of the organization's certification as a scholarship granting organization under the Act.

**Processing Procedure.** If the applicant meets the requirements of the Act, DOR will certify it as a scholarship-granting organization. DOR will send a letter to the organization certifying the organization as an SGO or denying its application for certification. If an email address is provided the letter will be sent by the State of Nebraska's secure file sharing system.

**Email.** By entering an email address, the organization acknowledges that DOR may contact the organization or contact the authorized person by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's ShareFile system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

**Authorized Contact Person.** If you would like to designate someone other than the signer of the application to be a contact person, include their name, phone number, and email address. If the contact person is someone other than a person authorized to sign the application, a power of attorney must be signed by the authorized person and submitted with the application.

**Authorized Signature.** This application must be signed by the current president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as a tax officer) who is authorized to sign as of the date this application is filed. A receiver, trustee, or assignee must sign any application they file for a corporation or association. For a trust, an authorized trustee must sign. This application may be signed by a person authorized to sign by a [power of attorney](#) on file with DOR. The authorized person must indicate their official title on the line provided.