



Oklahoma Tax Commission
Annual Report to the Oklahoma Tax Commission
for Scholarship-Granting Organization (SGO)
Title 68 Section 2357.206 of the Oklahoma Statutes

Reporting Year 2024

The SGO will report the following to the Oklahoma Tax Commission by September 1 of each year.
Use as many additional pages as needed.

A. Legal Name of Scholarship-Granting Organization:	FEIN:
SGO Mailing Address:	
City, State, Zip:	SGO Telephone Number:

B. Name of SGO Officer Completing the Report:	Title:
Mailing Address:	Email Address:
City, State, Zip:	Telephone Number:

C. Name of the qualifying school that received funding for educational scholarships:	Total number of scholarship recipients enrolled in qualifying school:	Total amount of funds paid to qualifying school:
1) _____	_____	\$ _____
2) _____	_____	\$ _____
3) _____	_____	\$ _____

D. Total number of contributions received during the previous academic year.....	_____
Total dollar amount of contributions received during the previous academic year	\$ _____

E. Total number of educational scholarships awarded and funded during the previous academic year	_____
Total dollar amount of educational scholarships awarded and funded during the previous academic year..	\$ _____

	<u>Total Number</u>	<u>Total Dollar Amount</u>	<u>Percentage</u>
1. Low-income eligible students.....	_____	\$ _____	_____
2. Students who during the immediately preceding school year attended or who were eligible by virtue of the residence of the student to attend a public school in the state which was identified for school improvement by the State Board of Education	_____	\$ _____	_____
3. Eligible special need students.....	_____	\$ _____	_____

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F. Total number, total dollar amount and percentage of educational scholarships awarded and funded during the previous academic year for the following: (continued)

	<u>Total Number</u>	<u>Total Dollar Amount</u>	<u>Percentage</u>
4. a) Students who were first-time recipients of a scholarship... _____ \$ _____			
b) Information about the type of public or private school the students were enrolled in during the entire previous academic year:			

G. Percentage of annual revenue received by the organization from donations which qualify for tax credits pursuant to this section which was not expended on scholarships..... _____ %

H. Percentage of the total amount of education scholarship expenditures spent on low-income eligible students _____ %

I certify that the information provided on this report 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.

_____	_____
Sign Legal Name	Date
_____	_____
Print Legal Name	Title of SGO Officer

Submission Guidelines

- Step 1: Complete this form using as many pages as needed.
- Step 2: Print and sign the paper version of this form.
- Step 3: Make a copy of these materials for your records.
- Step 4: Send the original, signed hard copy with attachments to the:

**Oklahoma Tax Commission
Oklahoma City, OK 73194**



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Note: Include this page with your report.

A scholarship-granting organization shall annually submit verification to the Oklahoma Tax Commission that the organization still meets the criteria set forth in paragraph 7 of subsection H of section 1 of the Oklahoma Equal Opportunity Education Scholarship Act.

“Scholarship-granting organization” means an organization which:

a. is a nonprofit entity exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),

Yes No If No, explain: _____

b. distributes periodic scholarship payments as checks made out to an eligible student’s or eligible special needs student’s parent or guardian and mailed to the qualified school where the student is enrolled,

Yes No If No, explain: _____

c. spends no more than ten percent (10%) of its annual revenue on expenditures other than educational scholarships as defined in paragraph 3 of this subsection,

Yes No If No, explain: _____

d. spends each year a portion of its expenditures on educational scholarships for low-income eligible students, as defined in paragraph 4 of this subsection, in an amount equal to or greater than the percentage of low-income eligible students in the state,

Yes No If No, explain: _____

e. ensures that scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student or at any qualified school for special needs students that accepts the eligible special needs student,

Yes No If No, explain: _____

f. registers with the Oklahoma Tax Commission as a scholarship-granting organization, and

Yes No If No, explain: _____

g. has policies in place to:

(1) carry out criminal background checks on all employees and board members to ensure that no individual is involved with the organization who might reasonably pose a risk to the appropriate use of contributed funds, and

Yes No If No, explain: _____

(2) maintain full and accurate records with respect to the receipt of contributions and expenditures of those contributions and supply such records and any other documentation required by the Tax Commission to demonstrate financial accountability;

Yes No If No, explain: _____

“Annual revenue” means the total amount or value of contributions received by an organization from taxpayers awarded credits during the organization’s fiscal year and all amounts earned from interest or investments;