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School Choice Ohio Celebrates Landmark Federal Scholarship Tax Credit as New Rules Pave Way for 2027 Launch

New federal program will encourage charitable giving and expand educational resources for students across Ohio

COLUMBUS, Ohio — October 2, 2026 — School Choice Ohio is celebrating a major milestone in the implementation of the new **Federal Scholarship Tax Credit**, a landmark program that will connect private charitable giving with expanded educational opportunities for K–12 students.

The U.S. Department of the Treasury and Internal Revenue Service are moving forward with regulations implementing the new federal tax credit under Section 25F of the Internal Revenue Code. The program is scheduled to take effect January 2027.

The Federal Scholarship Tax Credit was created by Congress in 2025 and becomes available for tax years ending after December 31, 2026. Participation is voluntary for states. Ohio elected to participate in 2026 and will identify qualifying Scholarship Granting Organizations that can receive tax-credit-eligible contributions.

“This is an extraordinary opportunity for Ohio’s students, families and communities,” said **Eric “Yitz” Frank, President of School Choice Ohio**. “The Federal Scholarship Tax Credit creates a new way for individuals to invest directly in educational opportunities for children. Most importantly, these resources are not about one type of school. They are about giving families more resources to help their children learn, grow and succeed.”

Under the new program, individual taxpayers may receive a **dollar-for-dollar federal income tax credit of up to $1,700 for an individual and $3,400 for married filing jointly** for qualified cash contributions to participating Scholarship Granting Organizations (SGOs). Those organizations will use contributions to provide scholarships for eligible K–12 students and qualified educational expenses.

Unlike programs focused exclusively on private school tuition, the Federal Scholarship Tax Credit can support a broad range of qualified educational expenses. This creates opportunities for students attending **traditional public schools, public charter/community schools, private schools, and students learning in other eligible educational settings** to potentially benefit from scholarship resources.

For Ohio, that broad reach is especially significant. School Choice Ohio estimates that approximately **90% of Ohio students** could fall within the federal program's household-income eligibility threshold, potentially opening new educational resources to families across the state.

“This is what educational choice should be about — recognizing that every child is different and giving families access to resources that can help meet those individual needs,” said **Ann Riddle, Director of Provider Outreach at School Choice Ohio.** “Whether a child attends a district school, community school, private school or learns in another setting, families should have opportunities to find the educational resources that help that child thrive.” School Choice Ohio operates the **Every Child Every Family Scholarship Granting Organization** in Ohio, a separate 501(c)3 that will be part of the Federal SGO program to assist more K-12 students and their families. ***www.EveryChildEveryFamily.org***

The program also represents a significant new opportunity for donors. Rather than simply receiving a charitable deduction, qualifying donors will be able to receive a federal income tax credit of up to $3,400 for eligible contributions — providing an incentive for individuals to invest in educational opportunities for children.

“Ohio has long been a leader in giving families educational options,” Riddle added. “The Federal Scholarship Tax Credit gives us another tool — one that can bring new private resources into education and create opportunities for students throughout our state. We are excited about what this can mean for Ohio families.”

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About School Choice Ohio

School Choice Ohio is a nonprofit organization dedicated to empowering Ohio families by supporting and advancing access to educational options that best meet the needs of every child. The organization advocates for educational freedom across public, charter/community, private, home education, and other innovative learning models.

For questions or media inquiries, please contact Beth Lawson, SCO Director of Media & Communication: media@scohio.org