

# Ohio SGO Rules & Deadlines

A simple guide to the key rules, important dates, and records to keep for Ohio Scholarship Granting Organization donations

## 1 Key rules



Donate to a certified Ohio Scholarship Granting Organization (SGO)



Donations must be monetary donations



The organization should be on the Ohio Attorney General's certified SGO list



Keep your donation receipt or acknowledgment



Follow the filing instructions for the Ohio scholarship donation credit

## 2 Who may donate?



Ohio individual taxpayers



Married couples filing jointly



Pass-through entities may also have separate eligibility under Ohio rules



Common donor focus: individual Ohio taxpayers claiming the state credit

## 3 What donation rules matter?



Donate directly to an eligible Ohio SGO



Use money or cash-equivalent payment, not in-kind gifts



Save proof of donation



The donation amount and your eligibility affect the credit you may claim

## 4 Important deadlines



Donate during the tax year



Donations made on or before the unextended due date of the Ohio return may generally count for that tax year if allowed under Ohio law



**Example:** a donation made by the regular filing deadline may generally be claimed for the prior tax year if properly reported

## 5 What records should you keep?



Donation receipt or acknowledgment



Name of the certified Ohio SGO



Donation date



Donation amount

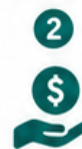


Tax return records and supporting documents

## 6 How to claim it



1 Choose a certified Ohio SGO



2 Make your donation



3 Save your receipt



4 Claim the credit on your Ohio return and Schedule of Credits

## 7 Common reminders



Review the certified SGO list before donating



Keep records in case the state requests documentation



Tax results depend on your personal situation



When in doubt, ask a qualified tax professional



### Simple takeaway

Donate on time + keep good records + use a certified Ohio SGO = a smoother Ohio SGO tax credit process

