

Pennsylvania Scholarship Tax Credit Program

Key rules and deadlines for EITC and OSTC business participants



1 Application Windows

May 15–June 30: businesses renewing a 2-year commitment and businesses in the middle of a 2-year commitment.
July 1: all other businesses, including initial applicants.



2 Apply Before Donating

Businesses must apply through DCED's Enterprise eGrants System before making a contribution. Applications are processed first-come, first-served by day submitted.

- ★ Apply first
- ★ Use eGrants
- ★ Credits are limited



3 Same-Day Processing Rule

Applications received on the same day are processed on a random basis before moving to the next day's applications.



4 Contribution Deadline

After approval, the contribution must generally be made within 60 days of the notification letter.

- ✓ Contribute after approval
- ✓ 60-day deadline



5 Proof to DCED

The approved company must generally provide proof to DCED within 90 days of the notification letter. Keep the approval letter and donation receipt.

- ✓ 90-day proof deadline
- ✓ Save approval letter
- ✓ Save receipt



6 Credit Rules

Credits are generally 75% for a 1-year commitment or 90% for a 2-year commitment, up to \$750,000 annually. Credits are used for the tax year of the contribution and generally are not refundable, transferable, or carried forward/back.

Important Reminders



Apply before donating



Deadlines matter



Credits are limited



Use approved organizations only



May 15 / July 1



Apply



Approval



Contribute in 60 Days



Proof in 90 Days



Claim PA Tax Credit