

# PENNSYLVANIA EDUCATION TAX CREDITS

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STUDENT SCHOLARSHIP  
PROGRAM



# CSAGH

Christian School Association of Greater Harrisburg



# ACSI



**Special Purpose  
Entities (SPE):**  
*An Extension of Your  
Development Program*

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## **PRESENTATION OVERVIEW**

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Creating the Case

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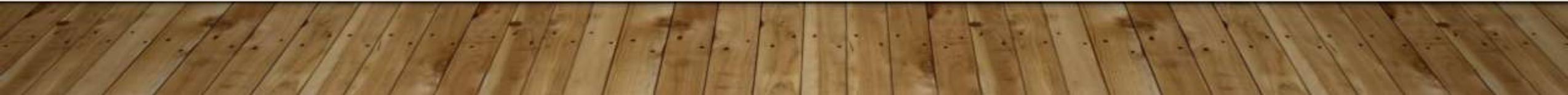
Connecting with Contributors

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Charting the Calendar

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Collecting Scholarship Contributions



# CREATING THE CASE

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**Articulating the Need:** The important role of financial aid and the opportunity to fully fund the financial aid program through state tax credits

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**Giving What is Already Spent:** SPEs allows taxpayers to give money they already spend on taxes toward a need-based scholarship

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**Controlling the Uncontrollable:** SPEs allow taxpayers to control and designate where their tax money goes (a student in need)

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**Prioritizing Contributions:** SPEs allow taxpayers to contribute to that which they prioritize and value (Students vs. the State House)

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**Multiplying One's Contribution:** Giving to the school through an SPE multiplies one's contribution 10x

# TAX CREDIT CONTRIBUTION CONCEPT ILLUSTRATION

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Giving w/o Tax Credit Program Participation



**\$1,000**



**\$100**

Giving through Tax Credit Program Participation

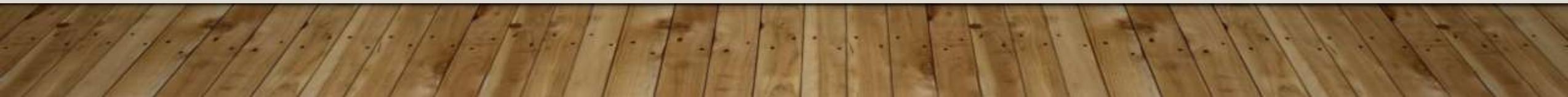


**\$100**



**\$1,000**

**Multiply & Match Your Giving to Reflect Your Priorities**

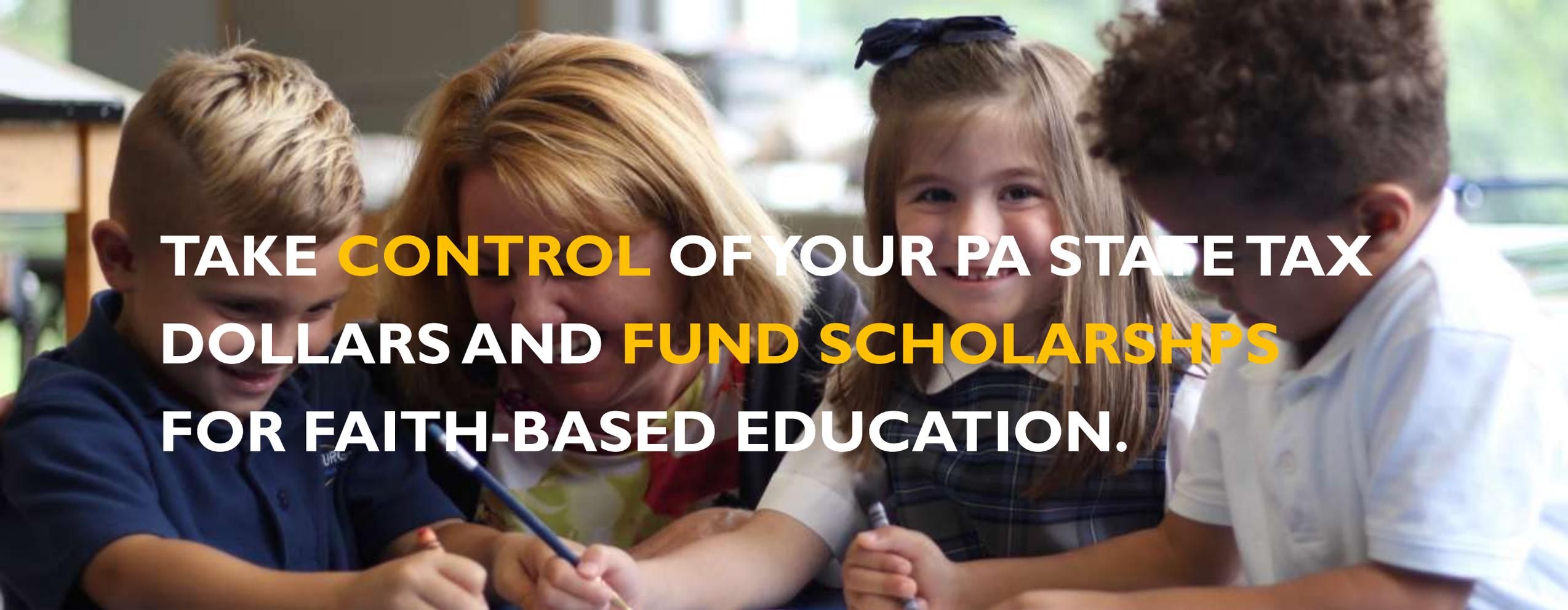


# CONNECTING WITH CONTRIBUTORS

*MOVING FROM CONCEPT TO CONTRIBUTION*

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**Grab Their Attention:** Through email blasts, announcement at meetings, casual but intentional conversations, etc., peak their interest about giving their state taxes to the school.



**TAKE CONTROL OF YOUR PA STATE TAX  
DOLLARS AND FUND SCHOLARSHIPS  
FOR FAITH-BASED EDUCATION.**

**Change the lives of local school children by taking advantage of a Pennsylvania program that allows a 90% state tax-credit for your contribution**

# CONNECTING WITH CONTRIBUTORS

## *MOVING FROM CONCEPT TO CONTRIBUTION*

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**Grab Their Attention:** Through email blasts, announcement at meetings, casual but intentional conversations, etc., peak their interest about giving their state taxes to the school.

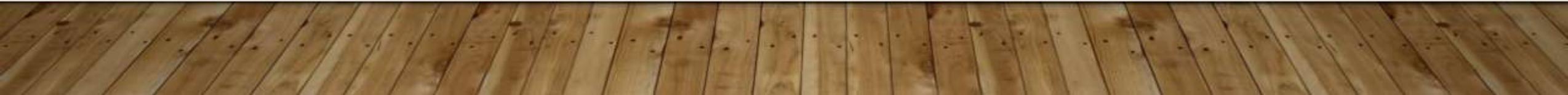
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**Get an Opportunity to Converse:** E-mail and most likely a conversation allows for you to have a more detailed, interactive conversation concerning the tax credit program, navigating the complexities.

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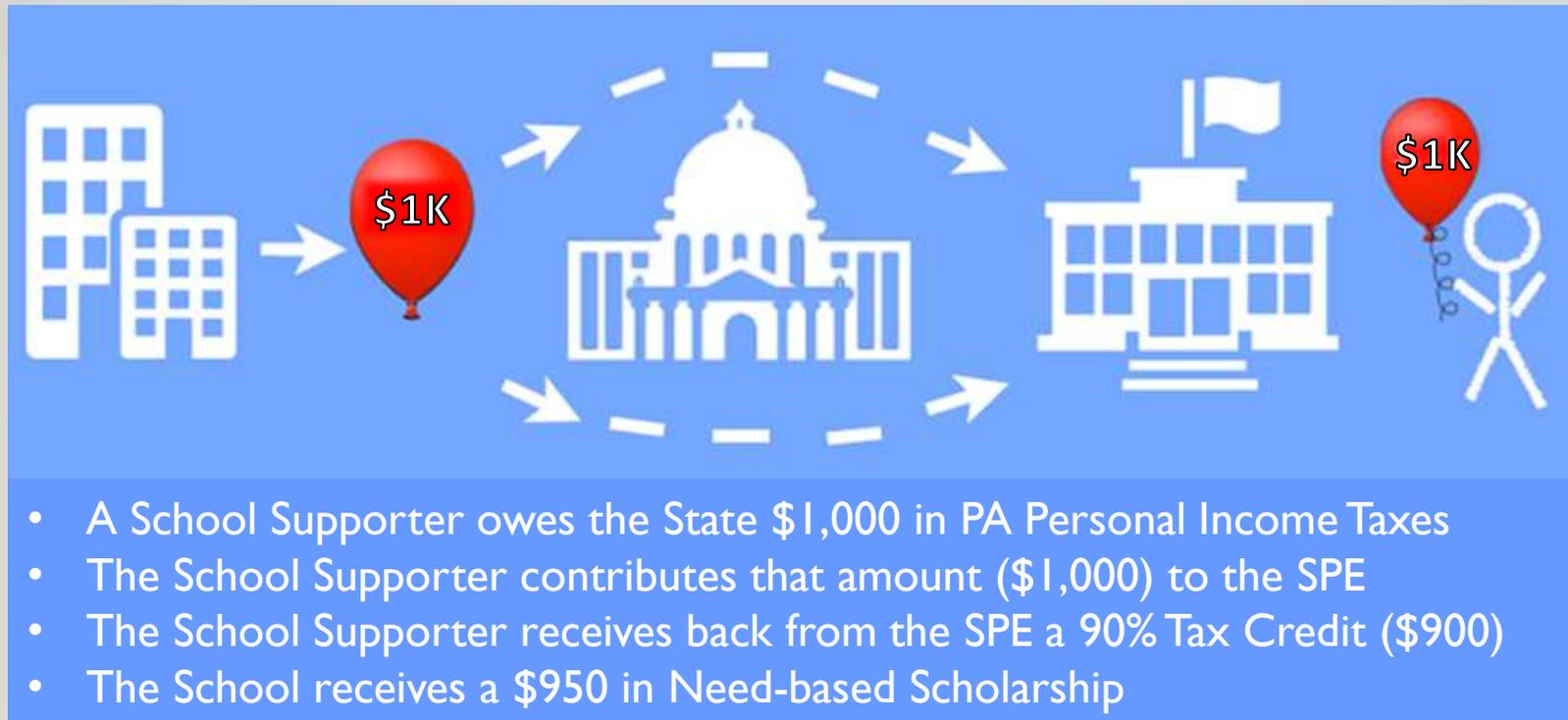
**Guide Contributor through the Process:** From introduction to submitted joinder, guide the contributor through the entire process and project ahead what they will experience.

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# TAX CREDIT PROGRAM – A CONCEPTUAL ILLUSTRATION

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# CHARTING THE CALENDAR (DONOR)



Reserve Tax Credits  
(January through October)



Complete Joinder & Make Contribution  
(September through December)



Receive K-1 from SPE  
(February)



File Taxes - Including K-1 (Early)



# Filing PA Schedule OC

**PA-40 2018** 04-18 (FI) 1800210054 **OFFICIAL USE ONLY**

START → Social Security Number (shown first) \_\_\_\_\_ Name(s) \_\_\_\_\_

12. PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307). ..... 12.

13. Total PA Tax Withheld. See the instructions. .... 13.

14. Credit from your 2017 PA Income Tax return. .... 14.

15. 2018 Estimated Installment Payments. Fill in oval if including Form REV-459B.  15.

16. 2018 Extension Payment. .... 16.

17. Nonresident Tax Withheld from your PA Schedule(s) NRK-1. (Nonresidents only) .... 17.

18. Total Estimated Payments and Credits. Add Lines 14, 15, 16 and 17. .... 18.

**ESTIMATED TAX PAID**

19a. Filing Status:  Unmarried or Separated  Married  Deceased 19b. Dependents, Part B, Line 2, PA Schedule SP. ....

20. Total Eligibility Income from Part C, Line 11, PA Schedule SP. ....

21. Tax Forgiveness Credit from Part D, Line 16, PA Schedule SP. .... 21.

22. Resident Credit. Submit your PA Schedule(s) G-L and/or RK-1. .... 22.

23. Total Other Credits. Submit your **PA Schedule OC**. .... 23.

→ 24. **TOTAL PAYMENTS and CREDITS.** Add Lines 13, 18, 21, 22 and 23. .... 24.

→ 25. **USE TAX.** Due on internet, mail order or out-of-state purchases. See the instructions. .... 25.

→ 26. **TAX DUE.** If the total of Line 12 and Line 25 is more than Line 24, enter the difference here. .... 26.

→ 27. Penalties and Interest. See the instructions for additional information. Fill in oval if including Form REV-1630/REV-1630A  27.

→ 28. **TOTAL PAYMENT DUE.** See the instructions. .... 28.

29. **OVERPAYMENT.** If Line 24 is more than the total of Line 12, Line 25 and Line 27 enter the difference here. .... 29.  
The total of Lines 30 through 36 must equal Line 29.

30. **Refund** - Amount of Line 29 you want as a check mailed to you. .... **REFUND** 30.

31. **Credit** - Amount of Line 29 you want as a credit to your 2019 estimated account. .... 31.

**DONATIONS**

32. Refund donation line. Enter the organization code and donation amount. See the instructions. .... 32.

33. Refund donation line. Enter the organization code and donation amount. See the instructions. .... 33.

34. Refund donation line. Enter the organization code and donation amount. See the instructions. .... 34.

35. Refund donation line. Enter the organization code and donation amount. See the instructions. .... 35.

36. Refund donation line. Enter the organization code and donation amount. See the instructions. .... 36.

SIGNATURE(S). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

Your Signature \_\_\_\_\_ Date MM/DD/YY \_\_\_\_\_ E-File Opt Out  Preparer's PTIN \_\_\_\_\_  
See the instructions.

→ **Please sign after printing.**

Spouse's Signature, if filing jointly \_\_\_\_\_ Preparer's Name and Telephone Number \_\_\_\_\_ Firm FEIN \_\_\_\_\_  
**Please sign after printing.**

PLEASE DO NOT CALL ABOUT YOUR REFUND UNTIL EIGHT WEEKS AFTER YOU FILE.

Side 2

1800210054 1800210054

**PA SCHEDULE OC** 1803010055  
Other Credits

PA-40PA-41 DC (EX) 05-18 (FI) PA Department of Revenue **20** OFFICIAL USE ONLY

START → Name of the individual or fiduciary claiming the credit(s). \_\_\_\_\_ Identification Number \_\_\_\_\_

If you received more than one type of other (restricted) credit as an owner of a pass-through entity, that entity should have provided you with a breakdown by credit type of the amounts of credits you are eligible to claim. Enter the amount from the breakdown statement on the appropriate lines of this schedule. If all tax credits listed on this schedule are passed through to you from pass-through entities and the amount on that schedule does not include a resident credit from another state, the total on Line 21 should equal the sum of the amounts of Total Other Credits from Line 9 of your RK-1(s) or Line 7 of your NRK-1(s).

	Credit Description Code	Award Tax ID Number	
1.	PA Employment Incentive Payments Credit		1.
2.	PA Job Creation Tax Credit		2.
3.	PA Research and Development Tax Credit		3.
4.	PA Film Production Tax Credit		4.
5.	PA Keystone Innovation Zone Tax Credit		5.
6.	PA Resource Enhancement and Protection Tax Credit		6.
7.	PA Neighborhood Assistance Program Tax Credit		7.
8.	PA Educational Improvement Tax Credit		8.
9.	PA Opportunity Scholarship Tax Credit		9.
10.	Keystone Special Development Zone Tax Credit		10.
11.	Historic Preservation Incentive Tax Credit		11.
12.	PA Organ and Bone Marrow Donor Tax Credit		12.
13.	PA Coal Refuse Energy and Reclamation Tax Credit		13.
14.	Mixed-Use Development Tax Credit		14.
15.	Entertainment Economic Enhancement Program Tax Credit		15.
16.	Video Game Production Tax Credit		16.
17.	Waterfront Development Tax Credit		17.
18.	Manufacturing and Investment Tax Credit		18.
19.	PA Resource Manufacturing Tax Credit		19.
20.	Other restricted credits not listed above. Enter type: _____		20.
21.	Total PA Other Credits. Add Lines 1 through 20. Enter the total here and on Line 23 of Form PA-40 or Line 16 of Form PA-41.		21.

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## CHARTING THE CALENDAR (DONOR)



Reserve Tax Credits  
(January through October)



Complete Joinder & Make Contribution  
(September through December)



Receive K-1 from SPE  
(February)



File Taxes - Including K-1  
(Early; Don't Wait to April 15th)



Receive Refund  
(Mid-Summer to Fall)

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# CHARTING THE CALENDAR (THE SCHOOL)



Promote Program & Secure Commitments  
(January through October)



Secure Joiners and Checks  
(September through December)



“Trust but Verify”  
(September through December 31)



Request Scholarships (January)



Receive & Record (February)

# COLLECTING CONTRIBUTIONS

*“TRUST BUT VERIFY”*

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**Track All Fall:** Communicate with potential contributors and with SPE Directors to ensure that reservation forms, joinders, and ultimately checks are submitted and received. Verify totals by start of new tax year.

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**Request Early:** Prepare scholarship request early by assigning scholarships to pre-qualified students and submit requests to SPE

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**Thanks Donors:** Be sure to communicate to the community at large and to donor specifically your gratitude and the impact of their participation. Use the thank you to expand participation.

# SCHOLARSHIP SUCCESS STORIES

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FAITH-BASED EDUCATION  
CHANGES A CHILD'S LIFE  
FOREVER



## Central Pennsylvania Scholarship Fund

Tami Clark or Randy Tarpey

227 Jefferson Avenue

Tyrone, PA 16686

Phone - (814)682-9035

[t.clark@hksickler.com](mailto:t.clark@hksickler.com)

Forms/Check: Due by Dec. 15

Minimum Participation: \$3,500 (100% to CSAGH)

## ACSI Children's Tuition Fund of PA

Attn: Tonia Harding

731 Chapel Hills Drive

Colorado Springs, CO 80920

Phone – (717)-285-3022, ext. 1

[Catherine\\_Long@acsi.org](mailto:Catherine_Long@acsi.org)

Forms/Check: Due by Oct. 15

Minimum Participation: \$1,000 (95% to CSAGH)



**Have questions? We have answers.**

Phil Puleo | Superintendent

717.545.3728 | [phil.puleo@csagh.org](mailto:phil.puleo@csagh.org)

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