



OKLAHOMA TAX COMMISSION  
**APPLICATION AS A SCHOLARSHIP-GRANTING ORGANIZATION (SGO)**  
TITLE 68 O.S. SECTION 2357.206

<b>A. Legal Name of Scholarship-Granting Organization (hereinafter "SGO")</b>		FEIN
SGO Mailing Address		
City, State, Zip		SGO Telephone Number
<b>B. Name of SGO Officer Completing the Registration Form</b>		Title
Mailing Address		Email Address
City, State, Zip		Telephone Number
<b>C. Primary SGO Contact Person, if different than above</b>		Title
Mailing Address		Email Address
City, State, Zip		Telephone Number

**D. I understand that in order to participate as a Scholarship-Granting Organization ("SGO") in Oklahoma certain requirements must be met. My initials by each statement below indicate that the SGO identified above complies with the statement.**

OFFICE USE ONLY					
Exemption Number					
<input type="checkbox"/> Approved <input type="checkbox"/> Denied					

- \_\_\_\_\_ The SGO is a non-profit entity exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.
- \_\_\_\_\_ The SGO distributes periodic scholarship payments as checks made out to an eligible student's (or eligible special needs student's) parent or guardian and mails said checks to the qualified school where the student is enrolled.
- \_\_\_\_\_ The SGO will spend at least 90 percent of its annual revenue for educational scholarships as defined in 68 O.S. § 2357.206 (F) (3) to allow students to attend any qualified private school as defined in 68 O.S. § 2357.206 (F) (5) or (F) (6).
- \_\_\_\_\_ The SGO also spends each year a portion of its annual revenue on educational scholarships for low-income eligible students, as defined in 2357.206 (F) (4), in an amount equal to or greater than the percentage of low-income eligible students in the state.
- \_\_\_\_\_ The SGO ensures that scholarships are portable during the school year and can be used at any qualified school that accepts eligible students or at any qualified school for special needs students that accepts eligible special needs students. Eligible students are defined in 2357.206 (F) (1). Eligible special needs students are defined in 2357.206 (F) (2).
- \_\_\_\_\_ The SGO has policies in place to 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.



# APPLICATION AS A SCHOLARSHIP-GRANTING ORGANIZATION (SGO)

TITLE 68 O.S. SECTION 2357.206

**D. I understand that in order to participate as a Scholarship-Granting Organization (“SGO”) in Oklahoma certain requirements must be met. My initials by each statement below indicate that the SGO identified above complies with the statement. (continued)**

\_\_\_\_\_ The SGO will maintain full and accurate records with respect to the receipt of contributions and expenditures of those contributions and will supply such records and any other documentation required by the Tax Commission to demonstrate financial accountability.

\_\_\_\_\_ The SGO will notify each contributor that Oklahoma law provides for a total, statewide cap on the amount of income tax credits allowed annually.

\_\_\_\_\_ The SGO will report to the Oklahoma Tax Commission, via electronic means established by the Oklahoma Tax Commission, by January 10 of each tax year the following:

- The total number and dollar value of contributions
- A list of donors and their Social Security Number or if applicable their Federal Employer Identification Number, including the dollar value of each donation.

**I certify that the information provided on this form 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. I further certify that I have attached hereto an accurate copy of the 501(c)(3) Non-Profit Exemption Determination Letter.**

\_\_\_\_\_ Please Sign Legal Name

\_\_\_\_\_ Date

\_\_\_\_\_ Please Print Legal Name

\_\_\_\_\_ Title of SGO Officer

### SUBMISSION GUIDELINES

- Step 1: Please complete this form.
- Step 2: Print and sign the paper version of this form.
- Step 3: Attach to the completed paper version of the form a copy of the SGO’s 501(c)(3) Non-Profit Exemption Determination Letter issued by the IRS.
- Step 4: Make a copy of these materials for your records.
- Step 5: Send the original, signed hard copy with attachment to the:

**Oklahoma Tax Commission  
Attn: Taxpayer Assistance  
Post Office Box 269057  
Oklahoma City, OK 73126-9057**