



Talking Points for CPAs

About OSF

- The Opportunity Scholarship Fund (OSF) is a scholarship granting organization, or SGO, providing life-changing opportunities to lower-income children, allowing them to attend the school which best fits their learning needs.
- OSF offers scholarships to students in grades K-12, with over 80% of scholarships going to lower-income Oklahoma families.
- Donations to OSF can be earmarked for a specific OSF member school, keeping dollars local.
- Tax-credit scholarships save Oklahoma money. Considering the state's share of per-pupil expenditures, the fiscal savings to the state's budget is \$1.51 for every \$1 in tax credits claimed.

How to Get Big Tax Benefits

- Donating to a SGO results in the biggest tax benefits available to a taxpayer. Through state income tax credits and charitable contribution deductions, taxpayers have the chance to receive back the vast majority of their donation.
- A two-year commitment will earn a taxpayer 75% of their donation back through state income tax credits, whereas a one-year commitment earns 50% in tax credits.
- Qualified businesses are eligible to receive up to \$100,000 in tax credits. Individuals are eligible to receive up to \$1,000, and joint filers up to \$2,000.

How to Donate

- Visit OSFKids.org/donate. Download one of two donor forms, either for a one-time donation or monthly gifts.
- Complete the form and mail it with a check to the designated address. All donations must be postmarked on or before December 31 to be credited in the year donated.