

FTC FAQs

1. What is the Florida Tax Credit Scholarship Program?

The Florida Tax Credit Scholarship Program (FTC) was established in 2001 to provide an income tax credit for corporations that contribute money to nonprofit Scholarship-Funding Organizations (SFOs) that award scholarships to students from families with limited financial resources. The purpose of the program is to expand education opportunities for children and to enable them to achieve a greater level of excellence in their education.

On March 27, 2023, Governor Ron DeSantis signed into law House Bill 1, which expands available school choice options for all students in Florida. As of the 2023-24 school year, financial eligibility restrictions for FTC have been eliminated.

2. What are the eligibility requirements for FTC?

A parent of a student may apply for and receive from the state a scholarship if the student is a Florida resident and is eligible to enroll in kindergarten through grade 12 in a public school in this state.

Priority is given first to students whose household income level does not exceed 185% of the federal poverty level or who is in foster care or out-of-home care, then to students whose household income level exceeds 185% of the federal poverty level, but does not exceed 400%.

3. What options are available for students under FTC?

Families of students participating in FTC may choose to enroll their students in private school that best meets their academic needs and is approved to participate in the scholarship program.

Alternatively, the family of a student enrolled in a Florida public school that is different from the school to which they were assigned may request to receive a \$750 scholarship to help cover the cost of transportation if the school district does not provide the student with transportation to the school.

For the 2023-24 school year, up to 20,000 students who will not be enrolled in a public or private school may participate in FTC as personalized education program (PEP) students. Parents of PEP students will develop a Student Learning Plan and use funds for approved expenses to serve the student's educational needs. Additional information on this option will be available as the program is developed.

4. Who determines students' eligibility for FTC?

Families apply to one of the two approved SFOs. Those organizations are responsible for collecting and evaluating documentation in support of the applications. They also distribute payments to private schools and other providers on behalf of the families.

7. How do parents apply for FTC?

Parents must apply to an eligible non-profit scholarship funding organization that is administering the program. For a list of non-profit scholarship funding organizations please visit the Department's [SFO website](#).

6. What is the average award amount for FTC?

The maximum scholarship amount for each student is based upon their grade level and county of residence. In the 2022-23 school year, the average award amount was \$7,700. Updated award amounts for 2023-24 will be available soon.

9. What are my responsibilities as a parent?

The parent of a student participating in FTC is responsible for

- Enrolling the student full-time in a private school that is approved to participate in the FES EO program, if not participating in the personalized education program.

- Meeting with the school’s principal or designee prior to enrollment to review the school’s academic programs and policies, specialized services, code of conduct, and attendance policies.
- Requiring the student to take the norm-referenced assessment administered by the private school.
- Approving each payment made to the private school prior to deposit of funds.
- Fulfilling financial obligations for all eligible expenses in excess of the amount of the scholarship as applicable.
- Applying or renewing participation in the program and providing any necessary documentation in support of the application or renewal, meeting deadlines and other requirements established by the SFO.
- Additional requirements will apply to parents of students participating in a personalized education program (PEP). Further information on this option is forthcoming as the program is developed.

10. Can a child receive an FTC scholarship and receive their education through a home education program?

In the 2023-24 school year, most students participating in FTC will meet attendance requirements by enrolling in a private school that is approved by the Department to participate in the scholarship program, or by attending a public school other than the one to which they are assigned and receiving a transportation scholarship.

Up to 20,000 students will have the opportunity to participate in FTC as personalized education program (PEP) students rather than attending a public or private school. Parents of PEP students will develop a Student Learning Plan and use funds for approved expenses to serve the student's educational needs. Families should indicate their interest in the new option when completing their student’s application with the SFO. Additional information on this option is forthcoming as the program is developed.

12. May FTC students take Florida Virtual School courses?

No K-12 scholarship student may take Florida Virtual School courses except as a private-paying student.

13. Who administers FTC funds to private schools?

SFOs provide funds to the private school on a quarterly basis, depending on the parent’s choice of school. Parents must approve the payment before scholarship funds are deposited.

14. Can FTC students use scholarship funds to attend a private school that does not meet the requirements for scholarship participation?

No. In order to use scholarship funds for tuition, FTC students must be attending a private school approved by the Department to participate in the program.

15. Will all private schools be required to accept FTC students?

Private schools may request to participate in FTC and become approved by the Department to do so once they have met the requirements established in scholarship law. Private schools are not required to participate in K-12 scholarship programs.

16. Who is responsible for oversight of the FTC?

The Department of Revenue (DOR), The Division of Alcoholic Beverages and Tobacco (DABT) of the Department of Business and Professional Regulation (DBPR), the Department of Financial Services (DFS) and the Department of Education (DOE) cooperatively oversee the Florida Tax Credit Scholarship Program.

The DOE is responsible for adopting rules necessary to determine the eligibility of SFOs and identifying students eligible to participate in the program. The DOE is also responsible for submitting a list of eligible SFOs to the DOR and the DABT.

The DOE must annually verify:

- The eligibility of nonprofit scholarship-funding organizations;

- The eligibility of private schools; and
- The eligibility of expenditures.

The DOR is responsible for adopting rules to administer FTC, including:

- Establishing application forms and procedures; and
- Governing the allocation of tax credits and carry forward credits for the program on a first-come, first-served basis.

SFOs directly administrate the program by accepting applications from families and determining student eligibility. They also distribute payments to private schools and other providers on behalf of the families.