

Georgia Businesses Empower Student Success

Pass-through businesses in Georgia can play a vital role in improving K-12 education while benefiting from significant state and federal tax advantages. With proper planning, your business can leverage the GOAL tax credit program to support deserving students across Georgia — all while receiving a dollar-for-dollar state tax credit.

Depending on how your business plans to pay 2026 taxes, there are two distinct opportunities to contribute through GOAL. Speak with your tax advisor to determine the best strategy for maximizing your impact and benefits. Note that applications exceeded available credits in 2025, resulting in each applicant being approved for only 53% of the amount requested. GOAL anticipates oversubscription and proration again for 2026.

1. Electing Pass-Through Method

GOAL tax credit is claimed at the entity level, under the name and FEIN of the pass-through business

Tax Filing Status

Tax Credit Limit

Pass-Through electing to pay tax at the entity level (HB 149)

75% of annual tax liability

HB 149 allows Georgia pass-through businesses to elect to pay state income tax at the entity level, thereby enabling the pass-through owners to avoid the \$10,000 SALT deduction limitation on their earnings from the business. For businesses making this election, they may contribute up to 75% of their state income tax liability to GOAL. This not only helps more families access their desired K-12 education, but can result in significant cost savings for the business owners.

2. Individual Pass-Through Owner Method

GOAL tax credit is claimed at the individual level, under the name(s) and SSN(s) of the pass-through business owner (and spouse, if applicable)

Tax Filing Status

Tax Credit Limit

Pass-Through Owner (not making HB 149 election)

\$25,000

For businesses who do not elect to pay state income tax at the entity level, pass-through owners can receive a tax credit for up to \$25,000 if they anticipate paying that much income tax as a result of their pass-through ownership, taking into account both profits (K-1 income) and wages (W-2 income) received from the business. Plus, these pass-throughs can also deduct contributions to GOAL if they qualify as ordinary and necessary business expenses, resulting in potential federal tax savings.

Please consult with your tax advisor about the most advantageous taxpaying method for your business and the associated GOAL tax planning opportunity.