

American GOAL – Federal Scholarship Tax Credit Overview

Landmark school choice legislation has been passed into law at the federal level. Congress has enacted a federal tax credit beginning in 2027, which will provide a dollar-for-dollar federal income tax credit for taxpayers who make a contribution to Scholarship Granting Organizations (SGOs), like GOAL, to fund K-12 education expenses, including private school tuition. This new tax credit has many similarities to Georgia's Qualified Education Expense (GOAL) Tax Credit.

GOAL Scholarship Program, Inc. will operate the federal tax credit initiative under the name **American GOAL Scholarship Program**. GOAL will continue to administer the state tax credit program under Georgia GOAL, while American GOAL will serve as the federal component of our organization. This is an important opportunity to broaden financial assistance for families choosing the best educational path for their children.

* Tax Credit for Individuals

- Taxpayers will receive a 100% non-refundable federal income tax credit for individual donations to Scholarship Granting Organizations (SGOs) like GOAL
- There is a limit of \$1,700 that can be contributed for a tax credit per taxpayer per year (potentially \$3,400 for married couples)
- The tax credit is available to taxpayers in all 50 states
- Corporations and Electing Pass-Through Entities cannot participate
- There is no national aggregate cap on total contributions
- Taxpayers can participate in both Georgia GOAL and this new federal tax credit (American GOAL) by making a contribution for each

* State-Level Participation

- States must formally opt in for SGOs in that state to offer scholarships under the program
- On January 20, 2026, Governor Kemp formally opted in to the Federal Scholarship Tax Credit program which will take effect beginning January 1, 2027
- SGOs may only issue scholarships to families within their own state

* Family and Student Eligibility

- Eligible students must come from families earning less than 300% of the area median income (based on County or Metropolitan Area from [HUD](#)).
- Eligible expenses are the same as those allowed through Coverdell Education Savings Accounts, including tuition and fees.

* What's Next?

- Rules and Regulations for the program will be produced by the US Treasury
- GOAL is closely following all developments
- Expect to receive more direct communication from GOAL in 2026 about this opportunity