SCHOLARSHIP GRANTING ORGANIZATION (SGO) REGISTRATION APPLICATION

NRS 388D, NAC 388D, and Federal Scholarship Tax Credit Program, 26 U.S.C. § 25F

INSTRUCTIONS: Complete all sections below, check all applicable certification boxes, and initial each required statement. Attach all required documentation where indicated. Submit the signed and dated application along with all evidentiary attachments to the Nevada Department of Education electronically at SchlChoiceNDE@doe.nv.gov.

SECTION I: ORGANIZATION INFORMATION

Legal Name of Organization: _____ **DBA (if applicable):** _____

EIN: _____ **Website:** _____

Mailing Address: _____ **City / State / ZIP:** _____

Physical Address (if different): _____ **Phone:** _____

Primary Contact Name & Title: _____ **E-mail:** _____

SECTION II: FEDERAL TAX STATUS (Pursuant to § 25F(c)(5)(A))

☐ The organization is a 501(c)(3) entity and is exempt from taxation under § 501(a).

☐ The organization is a 501(c)(3) entity and is exempt from taxation under § 501(a) but has a pending Form 1023 with the IRS.

☐ The organization is **NOT** a private foundation.

☐ The organization opted to **NOT** participate in the Federal Scholarship Tax Credit. (If selected skip Section III)

List All members of your Board of Directors:

_____

_____

_____

_____

REQUIRED ATTACHMENT: IRS Determination Letter (Attach official IRS 501(c)(3) confirmation)

SECTION III: ACCOUNTING AND SEGREGATION OF FUNDS (Pursuant to § 25F(c)(5)(B))

☐ The organization maintains one or more separate accounts exclusively for qualified contributions under § 25F and prevents co-mingling with other funds.

Brief description of how funds are segregated and tracked in the general ledger:

_____

_____

SECTION IV: PROGRAM REQUIREMENTS (Pursuant to § 25F(d))

General Program Certifications:

☐ The organization will provide scholarships to 10 or more students, and students do not all attend the same learning environment.

☐ The organization spends not less than 90% of its income on scholarships for eligible students.

☐ Scholarships are awarded only for qualified elementary or secondary education expenses as defined in § 25F(c)(4).

☐ The organization does not earmark or set aside scholarships on behalf of any student (§ 25F(d)(1)(E)).

Student Eligibility Certifications:

☐ Verifies annual household income and family size of each eligible applicant.

☐ Limits scholarships to eligible students from households not exceeding 300% of Area Median Gross Income, as defined under § 25F(c)(2)(A).

☐ Confirms each scholarship recipient is eligible to enroll in a public elementary or secondary school.

Brief description of income verification process:

_____

_____

Priority Requirements (The organization certifies it provides scholarship priority):

☐ First, to students awarded a scholarship in the previous school year.

☐ Second, to eligible students with siblings who previously received a scholarship from the organization.

Prohibition on Self-Dealing (Pursuant to § 25F(d)(2)):

☐ The organization does not award scholarships to disqualified people.

REQUIRED ATTACHMENT: Conflict of Interest Policy (Attach governing policy prohibiting self-dealing)

SECTION V: STATE PARTICIPATION REQUIREMENTS (Pursuant to § 25F(g))

☐ The organization is in the State of _____ and maintains operational presence in that State.

☐ The organization administers scholarships for eligible students in the states listed below:

_____ _____ _____ _____

_____ _____ _____ _____

☐ Our fiscal Year Period is July 1- June 30 ☐ Other_____.

SECTION VI: RECORDKEEPING AND REPORTING

☐ The organization agrees to provide any information reasonably required by the State to verify compliance with federal requirements.

☐ The organization agrees to maintain adequate records to demonstrate compliance with § 25F requirements.

☐ The organization agrees to submit an annual report to the State, including:

- Total qualified contributions received
- Number of students served
- Certification of continued compliance
- Total scholarships awarded
- Percentage of income spent on scholarships

SECTION VII: ATTESTATION

I declare under penalty of perjury that:

1. All statements contained in this application are true and correct.
2. The organization meets all requirements to qualify as a Scholarship Granting Organization.
3. If participating in the Federal Tax credit (list law), the organization meets all requirements under § 25F.
4. The organization understands that misrepresentation may result in removal from the State's certified list and referral to federal authorities.

Print Name: _____ Title: _____

Signature: _____ Date: _____

CHECKLIST OF REQUIRED ATTACHMENTS TO SUBMIT WITH APPLICATION:

☐ IRS 501(c)(3) Determination Letter

☐ Conflict of Interest Policy

☐ Sign Affidavit by the CEO or President/Chairperson of the Board of Directors

NEVADA Department of Education

Affidavit of _____

State of: _____

County of: _____

The undersigned, _____, being duly sworn, hereby deposed and says:

I am the CEO President/Chairperson of the Board of Directors of _____.

No member of the Board of Directors of _____and no employee of our organization has been convicted of a felony or has declared bankruptcy in the last seven years.

No member of our Board of Directors no employee of our organization owns or operates any private school in this state that is registered or will be registered to receive grants pursuant to the program – The Nevada Educational Choice Scholarship Program or The Federal Scholarship Tax Credit.

I declare that, to the best of my knowledge and belief, the information herein is true, correct and complete.

Executed this _____ day of _____, 20 _____.

Printed Name: _____ Signature: _____

Notary
Acknowledgement

State of _____, County of_____, ss:

_____

Notary Public

_____

My Commission expires

Notary Stamp