



## **How to Make a Tuition Donation to Benefit St. Philomena Montessori School AND Claim a Corresponding Ohio Tax Credit**

**Step 1** **Verify that you will qualify** for the full Scholarship Donation Tax Credit of \$750 per taxpayer (\$1500 for married filing jointly taxpayers) **on your 2025 Ohio Individual Income Tax Return**. You are strongly encouraged to consult your tax advisor to determine if you will qualify.

Generally speaking, if your tax liability exceeds \$750 (\$1500 for married filing jointly taxpayers) you would qualify for the full credit on your 2025 Ohio Individual Income Tax return. (For reference, on your 2024 Ohio Individual Income Tax Return, the amount of your tax liability can be found on Line 8c of page 2.)

**Step 2** **Make your donation of up to \$750 per taxpayer\* (depending on the amount of the credit for which you qualify)** to “CEF-SGO” (Catholic Education Foundation-Scholarship Granting Organization) by donating online or by mail. **Choose “St. Philomena Montessori (Anna)(C00755)” as the recipient school**. Donations must be made prior to filing your 2025 Ohio Income Tax return or by April 15, 2026, whichever comes first.

If you wish to donate online using either a credit card or direct withdrawal from a bank account, go to [www.catholicbestchoice.org/sgo/](http://www.catholicbestchoice.org/sgo/). Be sure to choose “St. Philomena Montessori (Anna)(C00755)” from the drop-down list of schools.

If you wish to donate by mailing a check, use the form provided.

**\*It is very important for married filing jointly taxpayers to make separate \$750 contributions in each spouse’s name in order to qualify for the full \$1500 tax credit.**

**Step 3** **Give your contribution acknowledgement letter(s) to your tax preparer.** The contribution acknowledgement letter(s) will need to be provided along with your 2025 Ohio Individual Income Tax Return in order to claim the Scholarship Donation Credit. You will receive an acknowledgement of your donation(s) by email and/or by a mailed letter depending on how you made your donation(s).

**Step 4** **File your 2025 Ohio Income Tax Return and claim the Scholarship Donation Tax Credit** for the full amount donated up to \$750 per taxpayer. The credit will decrease your total tax liability by a corresponding amount.

Please contact Carrie Winhoven at [admin@spmohio.org](mailto:admin@spmohio.org) or at 937.394.2723 with any questions. Thank you!



Below you will find examples of certain SGO tax scenarios. Please understand that each individual's tax situation is different and we strongly encourage you to reach out to a tax advisor for more information on how an SGO credit could affect your tax liability.

1. John Smith makes a \$750 gift to the Catholic Education Foundation SGO to benefit students at St. Philomena Montessori School. When John files his Ohio return, the total tax liability is \$300. Is John eligible for a \$450 state refund?

No— The SGO tax credit is non-refundable. The credit would be applied against the \$300 liability, but the remaining \$450 is not refundable.

2. John Smith had made two prepayments of \$100 against his \$300 Ohio tax liability, totaling \$200. Would his \$750 gift to the Catholic Education Foundation SGO, only credit the remaining \$100?

No- The SGO donation would be applied to the total Ohio tax liability of \$300 and therefore John should be able to have his prepayments refunded. Again, we would encourage John to consult with his tax advisor prior to making the gift.

3. The next year, John and his wife Sarah decide to each give a gift to the Catholic Education Foundation SGO. John and Sarah file taxes jointly and wrote a \$1,500 check to benefit students at St. Philomena Montessori School. Can the Smiths claim a \$1,500 SGO credit on their Ohio tax return

No— Only \$750 can be credited. For the couple to receive a \$1,500 SGO tax credit, each spouse would have needed to make a gift of \$750 (or more) just in his or her name.