What is an example of possible benefits?
For example, a donation of $10,000 could result in the following benefits:

- $5,000 tax credit to be applied to your Indiana state tax due
- Federal deduction eligibility for $5,000 of your gift if you can itemize your deductions
- Knowing that you made scholarships possible for families to receive a Christ-centered education!

What can donors give to the Lutheran SGO?
Support for SGO scholarships can come from many of the same sources as any gift to any charity, including checks, bank cards, stocks, etc. You will need to direct your donation to "The Lutheran SGO", not to your school or church. You will also need to complete a donation form like what is found in this brochure.

Is there a limit to how much donors can give?
There is an $18.5 million per-fiscal-year cap on available state credits for up to $37 million in donations statewide. The fiscal year runs from July 1 to June 30. There are no limits on the size of contributions eligible per company or individual; you or your business could donate "$5 or $5,000,000", depending on the remaining tax credits available statewide. Contact us for the current cap and remaining credit status.

Is there a limit to the tax credit donors could receive?
You can reduce or eliminate up to the full amount you have paid or will owe the state in any given tax year. If already paid, you can receive a refund up to what you have already paid in state taxes. You may rollover the remaining unused credits for up to an additional nine years.

Can donors direct their gift to a specific school?
Donors can designate their donation to any Indiana non-public school that has partnered with The Lutheran SGO or to the General Fund for all schools. You can also split your gift to more than one school.

Who can donate to the Lutheran SGO?
Anyone can support SGO scholarships! However, to receive the Tax Credit you must pay or owe Indiana state taxes. Donations can come from individuals, corporations, LLCs, the self-employed, etc. Basically, any entity that pays Indiana state taxes.

Have additional questions? Contact us or visit our Website to see the full list of a FAQs.

Please consult your own tax advisers for your own, unique situation; we cannot provide tax or financial advice.

OUR MISSION
The Lutheran SGO exists to partner with schools in raising funds from individuals and businesses and distributing scholarship funds to all eligible students attending Lutheran and other Christian schools in states served by the Lutheran SGO.

OUR VISION
The Lutheran SGO will ensure that all eligible families have the opportunity to attend the Lutheran or other Christian school of their choice by managing Tax Credit Scholarships for schools served by the Lutheran SGO. Our efforts will support enrollment growth and Christ-based outreach to families. We will also champion, protect, defend, and expand School Choice initiatives that benefit the schools in our family of schools.

Who We Are:
The Lutheran SGO is a separately incorporated, 501(c)3 charitable organization and is approved by the Internal Revenue Service to receive tax-advantaged contributions. Our Tax ID number is 45-4856406. We are also recognized as a "scholarship granting organization" under IC 20-51-1-7 for "school scholarship programs" certified by the Indiana Department of Education under IC 20-51-1-5. We are authorized to make application on behalf of the donor with the Indiana Department of Revenue for a tax credit for this contribution under IC 6-3.1-30.5. v. 2022.

Who We Work With:
The Lutheran SGO is open to any accredited Christian school with the ability to award SGO Scholarships in Indiana that shares our Christian faith and values.

THE LUTHERAN SCHOLARSHIP GRANTING ORGANIZATION

PO Box 5174
Fort Wayne, Indiana 46895

(260) 203-4509
info@LutheranSGO.org
www.LutheranSGO.org

FAQs

Am I using the correct form? Do I donate to The Lutheran SGO to benefit my school's SGO Fund?
Yes! Your school is one of the schools in Indiana that utilize The Lutheran Scholarship Granting Organization to manage their SGO program. Take full advantage of all the benefits of donating to the Lutheran SGO. Our SGO enables families to send their children to the school of their choice. For their generosity, donors may receive a 50% state tax credit. Donations can take many forms, from cash to credit cards to commodities.

What is the Indiana Tax Credit Scholarship?
Tax Credit Scholarships, better known as "SGO Scholarships", are scholarships awarded by Scholarship Granting Organizations to families to attend the non-public school of their choice. SGOs were enacted in 2009, and have been expanded in subsequent years as a key component of the Indiana School Choice effort. Donations to fund SGO scholarships feature a 50% state tax credit for the donor.

Are SGOs and vouchers the same thing?
No. The official name for a Voucher is a "School Choice Scholarship" and the similarity in names is a cause for confusion. One key difference between SGOs and Choice Scholarships is that SGO Scholarships are funded by charitable donations, while Choice Scholarships are funded by state tax distributions.

What is the Lutheran SGO?
The Lutheran SGO is a separately incorporated, 501(c)3 charitable organization, created to provide SGO scholarships specifically for non-public schools in Indiana that choose to work with us. Each participating school has its own sub-account. There is also a General Fund for donors wanting to benefit any student in need regardless of the school.

What is the Tax Credit available to SGO donors?
Donors are eligible to take advantage of a 50% credit against their state tax liability for these contributions.

What about the federal tax deduction?
Your gift is also tax-deductible to the full extent of the federal charitable tax laws because The Lutheran SGO is a 501(c)3 charity. Currently, if you receive the 50% state tax credit for your gift, you may be able to apply the remaining 50% of the gift as a federal tax deduction if you itemize on your federal taxes.

MAKE A DONATION

Please complete the entire form; missing information may delay the receipt of your Indiana SGO State Tax Certification number.

PLEASE NOTE: Direct gifts to "The Lutheran Scholarship Granting Organization of Indiana", not to the school.

Yes! I am donating $_____ to support scholarships in Indiana.

- ☐ Check Enclosed.
- ☐ Credit/Debit Online: www.LutheranSGO.org/Donate
- ☐ Credit/Debit Form: Complete the information below
- ☐ PayPal: www.LutheranSGO.org/Donate
- ☐ Appreciated Securities Name:_____
  For instructions to donate appreciated securities, call us at 260-203-4509 or visit www.LutheranSGO.org/Donate
- ☐ DAF Distribution Name:_____
- ☐ IRA Distribution Name:_____
- ☐ Gift of Grain:_____
- ☐ Wire Transfer
- ☐ I am interested in Monthly Giving; please contact
- ☐ Other:_____
- ☐ **I want our gift to be anonymous to the school (only the Department of Revenue will know).**

Name:_____

Address*:_____

City:_____

State:_____ ZIP:_____

Email*:_____

Phone:_____

Home Church:_____

Card Number:_____

Exp:_____ CVC:_____

**** If an email is provided, we will email your SGO tax code letter; if you prefer to receive the letter via U.S. Postal Service, mark this box:*** ☐

☐ Please designate this gift to the following Indiana Non-Public School(s):

Name:_____

City:_____

Name:_____

City:_____

Name:_____

City:_____

Name:_____

City:_____

☐ In Honor of:_____

☐ In Memory of:_____

Please notify this person of my gift:

Name:_____

Address: _____

City: _____ State:_____ ZIP:_____

Don't have a specific school? To direct your SGO gift to our General Fund for any student in need, mark this box: ☐

Double your support with a matching employer gift.
Visit www.LutheranSGO.org and see if your gift can be doubled or more.

Submit by mail to:
The Lutheran Scholarship Granting Organization of Indiana, Inc.
PO Box 5174
Fort Wayne, Indiana 46895

Or email to:
info@LutheranSGO.org
We will send your unique School State Tax Credit Certificate Number with your gift acknowledgement.

Questions? Contact us:
info@LutheranSGO.org
260-203-4509
www.LutheranSGO.org