



PA EDUCATIONAL TAX-CREDITS FOR BUSINESSES AND INDIVIDUALS

What are the benefits of participating in a Special Purpose Entity?

- Receive a 90% PA state-tax credit toward your individual PA tax liability
- Provide scholarships to students at the private school of your choice

What do I need to do to participate?

- Individuals must work for a for-profit business or own a business
- If you work for a non-profit or a government entity you meet one of the following qualifications:
 - o File taxes jointly and your spouse works for a for-profit business or owns their own business
 - o Own or purchase one share of a stock in a company that pays taxes in PA (example: PP&L Electric)
- Commits to participate and contribute for 2 years



Three questions to consider:

1. Would you like to control where your state income tax goes and decide how it is spent?
2. What is your tax liability? Look at last years liability or talk to your accountant.
3. Do you have the cash liquidity to make your contribution after signing a joinder agreement?



Sign up for Tax-Credits with an SPE
Joinder Year Round



Make Contribution:
Spring: February - April
Fall: August - November



Receive K-1 from SPE
(Late February)



File Taxes - Including K-1 and Sch OC
(Early; Don't Wait until April 15th)



Receive Refund
(Mid-Summer to Fall)



866-401-4801



ctf_spe@acsi.org



childrenstuitionfund.org

