



PA EDUCATION TAX CREDIT PROGRAMS

Give a Child the Gift of an
Eden Education

**Educational Improvement Tax Credit Program (EITC)
Opportunity Scholarship Tax Credit Program (OSTC)**





Table of Contents

01 Pennsylvania's Education Tax Credit Programs

02 Education Tax Credit Programs and Eden

03 How to Get Involved

01 | Pennsylvania's Education Tax Credit Programs



Pennsylvania's education tax credit programs are one of the only ways you can decide where a portion of your state taxes go. Instead of sending those dollars to the state, you can choose to invest them directly in students and families.

Impact of Education Tax Credit Programs on Financial Aid at Eden

SCALE OF IMPACT

- **Over \$4M** awarded in need-based tuition assistance in the past five years

ESSENTIAL SUPPORT

- **Almost 90%** of Eden's tuition assistance comes directly from PA tax credit programs

LIVES CHANGED

- **Nearly half** of students receiving aid are supported directly through tax credit funding

PA education tax credit participation is one of the most meaningful ways to expand access to Eden Christian Academy. By turning taxes you already owe into life-changing tuition assistance, you help make an Eden education possible for more families.



Understanding Pennsylvania's Education Tax Credit Programs

Pennsylvania offers two primary education tax credit programs—though very similar, they are designed to expand access to tuition assistance in different ways.

- Educational Improvement Tax Credit Program (EITC)

- Redirected tax dollars support students in **pre-K — Grade 12**
- Supports need-based tuition assistance

- Opportunity Scholarship Tax Credit Program (OSTC)

- Redirected tax dollars support students in **K — Grade 12**
- Supports need-based tuition assistance, but is **reserved for students in the attendance areas of Pennsylvania's lowest-performing public schools** who choose another eligible school, such as Eden Christian Academy

02 | Education Tax Credit Programs and Eden

General Overview

- Managed by the PA Department of Community & Economic Development (DCED)
- Provide significant PA tax credits for eligible individuals and businesses—with potential federal benefits
- Redirect PA tax dollars to support financial aid for students, rather than to the state



How Tax Credit Giving Works at Eden



- Eden cannot receive tax credit donations directly from donors
- Contributions are typically made through trusted Scholarship Organizations (SOs)
- SOs handle the application and guide you through the process
- Businesses may also apply directly to DCED for tax credits, then complete their contribution through an approved SO

Who Can Participate?

- Essentially all businesses and individuals with Pennsylvania state tax liability are eligible to participate
- If you pay PA taxes, there's a strong chance you qualify
- It's simpler—and more accessible—than many expect



Financial Benefits & Lasting Impact



- Receive up to a 90% PA state tax credit
- May benefit from a federal charitable deduction on the remaining amount (if you itemize)
- Help make Christian education accessible for families who may not otherwise be able to afford it

03 | How to Get Involved

How to Get Involved Through a Trusted Scholarship Organization (SO)



- Individuals and many businesses choose this simple route through one of Eden's trusted Scholarship Organization (SO) partners.
- Some businesses may also choose to apply directly through DCED.



1. COMPLETE A SIMPLE FORM (Special Purpose Entity Joinder Agreement):

Complete a simple, one-page application (“joinder”) through an SO of your choice. Eden is happy to guide you through this process.

IN WITNESS WHEREOF, the undersigned has executed this Joinder to Limited Liability Company Operating Agreement of 15238 Mohawk, LLC as of the date set forth below next to the undersigned's signature.

IF AN INDIVIDUAL OR 2 INDIVIDUALS SIGNING JOINTLY:

Print name _____
 Signature of person's whose name is printed above _____
 Print name _____
 Signature of person's whose name is printed above _____
 DATE: _____
 Mailing Address _____
 Email address _____

IF A LEGAL ENTITY:

Print name of legal entity _____
 Signature _____
 Print name and title of authorized individual signing for entity _____
 DATE: _____
 Mailing Address _____
 Email address _____

Social Security # _____ AMOUNT OF INITIAL CAPITAL CONTRIBUTION (due upon acceptance): \$ _____ NOTE: Minimum of \$3,500 unless Manager determines otherwise.	Social Security # _____ EIN _____ AMOUNT OF SECOND CAPITAL CONTRIBUTION (due at Manager's request): \$ _____ NOTE: Same amount as Initial Capital Contribution
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OPTIONAL: Manager is to use my Capital Contributions for children attending the following EITC/OSTC qualified schools:

Name of School: _____ Amount \$ _____
 Name of School: _____ Amount \$ _____
 Name of School: _____ Amount \$ _____

IF THE ABOVE OPTIONAL DIRECTION IS LEFT BLANK, Capital Contributions will be regarded as undesignated by the Manager.

Randy Tarpey, in his capacity as Manager of the Company, hereby accepts this Joinder and admits the party or parties identified above as a Member of the Company as of the date set forth next to the signature below.

15238 Mohawk, LLC
 By: _____
 Randy Tarpey, Manager

DATE: _____

15238 Mohawk, LLC
 Central Pennsylvania Scholarship Fund
 Attn: Tami Clark or Randy Tarpey
 227 Jefferson Avenue
 Tyrone, PA 16686

16



2. MAKE YOUR CONTRIBUTION

The SO will notify you once your joinder has been approved and will provide instructions for making your contribution. After your gift is received, funds are distributed to support need-based tuition assistance at Eden. Timing can vary—some applications are approved quickly, while others may take several months depending on when you apply.

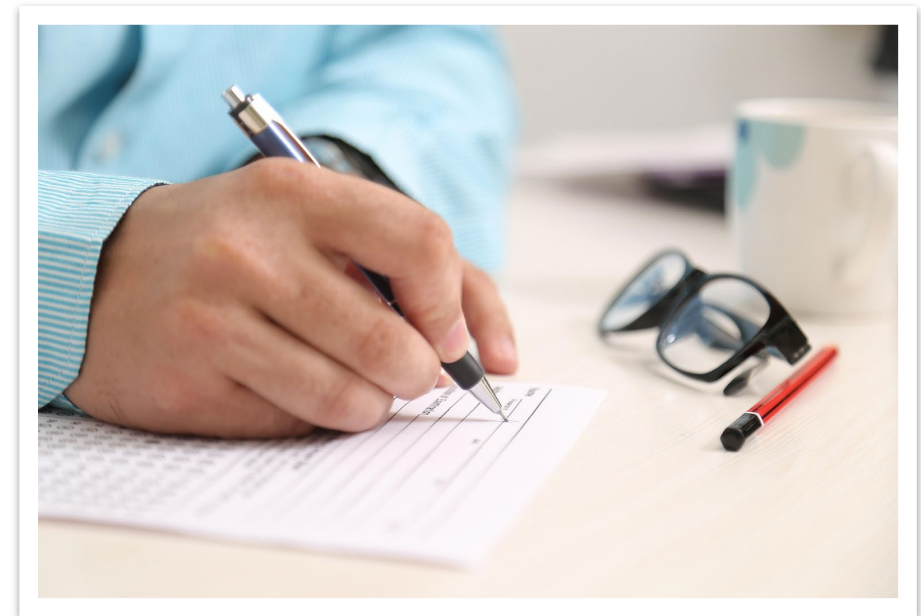




3. RECEIVE TAX CREDIT FORMS

(Typically Early Spring):

Once approved, your SO partner handles the SPE process, secures your tax credits through the DCED, and provides the forms or documentation needed to claim your credits. Timing may vary based on participation method and tax situation.





4. FILE YOUR TAXES:

When filing your PA tax return, you can apply your credit to reduce your state tax liability. If you've already paid taxes, you may receive a refund. If not, your credit will reduce what you owe. Unused credits may generally be carried forward to future tax years. For the smoothest experience, we encourage donors to consult their tax advisor and file promptly, as processing timelines can vary.





5. RECEIVE YOUR TAX BENEFIT (Typically Mid-Summer to Fall):

Many donors who itemize deductions may also receive a federal tax benefit. For example, a \$10,000 contribution may generate a 90% PA tax credit (\$9,000). The remaining \$1,000 may be deductible as a charitable contribution. Federal tax benefits vary based on individual circumstances—please consult your tax advisor.



Be the Difference

The education tax credit programs provides need-based tuition assistance to Eden students so we can continue to offer a quality, faith-based education.



- Christ-centered education



- Rigorous college-preparatory curriculum



- STEAM education



- Service projects & community outreach



- Arts & athletics programs

ARE YOU READY?

Contact Eden to Get Started

Jamie Lee Korns, EdD
Director of Advancement

jkorns@edenca.org

412-364-8055 x 126

