



COMMONWEALTH OF KENTUCKY
MICHAEL G. ADAMS, SECRETARY OF STATE

Office of Business Filings
P.O. Box 718
Frankfort, KY 40602
(502) 564-3490
www.sos.ky.gov

**DECLARATION OF
SCHOLARSHIP GRANTING ORGANIZATION**
(Domestic or Foreign Entity)

SGO

IMPORTANT NOTICE: This form will not be accepted for filing unless it is accompanied by (i) a copy of the Organization's favorable determination letter issued by the Internal Revenue Service ("IRS") recognizing the Organization as described in Section 501(c)(3) of the Internal Revenue Code and exempt from federal income taxation under Section 501(a) of the Internal Revenue Code and (ii) the required \$15 filing fee payable to the Kentucky State Treasurer.

I, _____, state as follows:

1. I am an officer or other duly authorized representative of _____
("Organization").

2. The Organization is:

☐ A domestic entity organized in Kentucky

☐ A foreign entity authorized to transact business in Kentucky

3. The Organization seeks inclusion on the list of Scholarship Granting Organizations submitted by the Kentucky Secretary of State to the Internal Revenue Service pursuant to 26 U.S.C. § 25F.

4. I affirm under penalty of perjury that the Organization satisfies the requirements of 26 U.S.C. § 25F(d), including the following:

(a) The Organization will provide scholarships to ten (10) or more students who do not all attend the same school;

(b) The Organization will spend not less than ninety (90) percent of the total annual revenues of the Organization on scholarships for eligible students;

(c) The Organization will not provide scholarships for expenses other than qualified elementary or secondary education expenses;

(d) The Organization will provide scholarships to eligible students with priority given to:

1. students awarded a scholarship during the previous school year; and

2. after application of subparagraph 1 of this paragraph, eligible students who have a sibling awarded a scholarship from the Organization;

(e) The Organization will not earmark or set aside contributions for scholarships on behalf of any particular student; and

(f) The Organization:

1. will verify the annual household income and family size of eligible students applying for scholarships to ensure eligibility under 26 U.S.C. § 25F(c)(2)(A);

2. will limit the awarding of scholarships to eligible students who are members of households with income not exceeding the amount established by 26 U.S.C. § 25F(c)(2)(A);

3. has received a favorable determination letter issued by the Internal Revenue Service recognizing the Organization as an organization described in Section 501(c)(3) of the Internal Revenue Code and exempt from federal income taxation under Section 501(a) of the Internal Revenue Code; and

4. is not a private foundation as defined by Section 509(a) of the Internal Revenue Code.

5. Attached to this declaration is the Organization's favorable determination letter issued by the Internal Revenue Service recognizing the Organization as an organization described in Section 501(c)(3) of the Internal Revenue Code and exempt from federal income taxation under Section 501(a) of the Internal Revenue Code.

I declare under penalty of perjury under the laws of Kentucky that the foregoing is true and correct.

Signature of Authorized Representative

Printed Name

Title

Date

**FILING INSTRUCTIONS
DECLARATION OF SCHOLARSHIP GRANTING ORGANIZATION**

WHO MAY SIGN

The declaration shall be signed by an officer or other duly authorized representative of the Organization.

WHEN TO FILE

An entity or foreign entity seeking inclusion on the list submitted by the Secretary of State to the Internal Revenue Service pursuant to 26 U.S.C. § 25F shall file this declaration no later than November 30 prior to the first year in which the entity or foreign entity seeks inclusion on the list.

TAX EXEMPT DETERMINATION LETTER

Each entity or foreign entity seeking inclusion on the list submitted by the Secretary of State to the Internal Revenue Service as a Scholarship Granting Organization pursuant to 26 U.S.C. § 25F shall file this completed declaration together with a favorable determination letter issued by the Internal Revenue Service recognizing the Organization as an organization described in Section 501(c)(3) of the Internal Revenue Code and exempt from federal income taxation under Section 501(a) of the Internal Revenue Code.

FILING FEE

The filing fee for this declaration is \$15.00. Checks shall be made payable to the "Kentucky State Treasurer."

DOCUMENT DELIVERY

This document may be mailed, physically delivered, or electronically transmitted for filing, as available. A file stamped postcard will be sent to the Organization address once filed. If the Organization wishes for the document to be sent to an alternate address other than the Organization address, a request must be submitted in writing affirming that request. Alternate address requests must be submitted with each document filed with the Office of the Secretary of State.

EFFECTIVE DATE AND TIME

The document will be effective on the date and time of filing.

NUMBER OF COPIES

If filing via mail or in person, one exact or conformed copy of the documents with the filing fee must be submitted to the address below. To make a copy of the filing for delivery to the local county clerk's office, visit www.sos.ky.gov and print a copy from the online business search tool.

MAILING ADDRESS

Michael Adams
Office of the Secretary of State
P.O. Box 718
Frankfort, KY 40602-0718

OFFICE LOCATION

1025 Capital Center Drive
Suite 201
Frankfort, KY 40601
Hours of Operation: 8:00 AM-4:30 PM ET

CONTACT INFORMATION AND NAME AVAILABILITY

If you have any questions, need additional forms or wish to search for name availability, please feel free to visit our website at www.sos.ky.gov or call (502) 564-3490.