



January 15, 2026

DEAR GOVERNORS,

Last year, President Donald J. Trump signed the Nation's first-ever federal education freedom tax credit into law. Starting in 2027, taxpayers can claim up to \$1,700 in dollar-for-dollar tax credits for donations to nonprofit scholarship granting organizations (SGOs) that award scholarships to K-12 students.

This historic initiative can expand educational freedom nationwide, at no cost to state budgets and without new regulatory burdens. However, SGOs can only receive donations in states that formally opt in. If states do not elect to participate, donors who wish to claim the federal credit may direct their charitable contributions to SGOs in other participating states instead. As a result, students and families in non-participating states may miss out on new educational opportunities funded by private giving.

The decision to participate rests entirely with the governor. The Department of the Treasury and the Internal Revenue Service (IRS) recently announced that states can make an Advance Election to participate in the program by submitting [Form 15714](#) to the IRS. Governors simply need to complete this form; no state legislation is required.

By opting in right away, you will send a message to families, SGOs, entrepreneurs, and donors that your state is ready to expand educational opportunities for children. Delaying this decision may cause charitable contributions to be sent to other states that act more quickly.

Public support for participation is strong. A [recent national poll](#) shows that 71% of registered voters want their governor to opt in to the credit, with a plurality saying they want immediate action. Among respondents with school-aged children at home, 78% say they are likely to apply for a scholarship if given the chance.

Given this public sentiment, the simplicity of the opt-in process, and this once-in-a-generation opportunity, we strongly encourage you to submit your state's Advance Election as soon as possible. Thank you for your leadership and commitment to ensuring children in your state have access to a quality education.

AMERICA FIRST, ALWAYS.

A handwritten signature in black ink that reads "Erika Donalds".

Erika Donalds

AFPI Chair, Education Opportunity