1350

dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

APPLICATION FOR SCHOLARSHIP GRANTING ORGANIZATION (SGO)

LGS-5
(Rev. 10/29/26)
7203

You must include with your completed application:

1. A copy of the SGO's favorable determination letter issued by the IRS.
   - The determination letter recognizes the SGO 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.
2. The required $250 filing fee payable to SCDOR.

This application must be filed no later than December 31, 2026.

I, _____, affirm under penalty of perjury the following:

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

2. The SGO is:
   - ☐ A domestic entity organized in South Carolina
   - ☐ A foreign entity authorized to transact business in South Carolina

3. The SGO:
   - ☐ Has received a favorable determination letter issued by the IRS recognizing the SGO 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. The determination letter is attached.

4. The SGO:
   - ☐ Has registered with the South Carolina Secretary of State's Office as a charitable organization governed by the Solicitation of Charitable Funds Act found in SC Code of Laws Title 33, Chapter 56.
   - ☐ Is exempt or excluded from the registration requirements under the Solicitation of Charitable Funds Act found in SC Code of Laws Title 33, Chapter 56.

5. The SGO is a:
   - ☐ Single-State SGO
   - ☐ Multi-State SGO

6. The SGO satisfies the requirements of 26 U.S.C. § 25F(d), including the following:
   - ☐ The SGO will provide scholarships to 10 or more students who do not all attend the same school
   - ☐ The SGO will spend not less than 90% of its total annual revenue on scholarships for eligible students
   - ☐ The SGO will not provide scholarships for expenses other than qualified elementary or secondary education expenses
   - ☐ The SGO will provide scholarships to eligible students with priority given to students awarded a scholarship during the previous year and then to eligible students who have a sibling awarded a scholarship from the SGO
   - ☐ The SGO will not earmark or set aside contributions for scholarships on behalf of any particular student

7. The SGO:
   - ☐ 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)
   - ☐ 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)
   - ☐ is not a private foundation as defined by Section 509(a) of the Internal Revenue Code
   - ☐ will prevent the co-mingling of qualified contributions with other amounts by maintaining a segregated Section 25F account exclusively for qualified contributions
   - ☐ will deposit all qualified contributions into its Section 25F segregated account
   - ☐ will maintain a complete set of books and records for its Section 25F segregated account
   - ☐ will provide annual financial and programmatic audit reports

I declare under penalty of perjury under the laws of South Carolina that the foregoing is true and accurate.

Signature of authorized representative	Printed name
Title	Date
Email address	SGO Employer Identification Number
Mailing address	

State of _____

The foregoing instrument was acknowledged before me this

_____day of _____ , 20 ____

_____

Name of person acknowledging

_____

Signature of notary public

Notary public for state of _____

My commission expires _____

Instructions

Authorized signatures
The application must be signed by an officer or other duly authorized representative of the SGO.

Filing deadline
An entity or foreign entity seeking inclusion on the list submitted to the Internal Revenue Service pursuant to 26 U.S.C. § 25F must file this application no later than **December 31, 2026**.

Submission
Email this completed application to SGOapplication@dor.sc.gov.

Filing fee
The filing fee for this application is $250.00. Make checks payable to SCDOR and mail with a copy of the first page of this application to SCDOR, ATTN: SGO Application, 300A Outlet Pointe Blvd, Columbia, SC 29210.

Contact information
If you have questions, please contact SGOapplication@dor.sc.gov.