

[EVERY STUDENT] [EVERY STATE]

*How Individuals Across the U.S.
can Expand Access to
Christ-Centered Education*



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Dear Friend,

Every child is created in the image of God, with purpose and potential placed there by our Creator. As followers of Christ, we share a calling to invest in the next generation and to help families nurture faith, character, and calling.

Across our nation, many families desire a Christ-centered education for their children but face financial barriers that make that choice difficult. A new opportunity, the Federal Tax Credit Scholarship, has the potential to expand access to scholarships that help students attend Christian schools without diverting funds from public education.

For over 20 years, the Association of Christian Schools International (ACSI) has operated a Scholarship Granting Organization (SGO) called Children's Tuition Fund (CTF). Through CTF, thousands of students have received scholarships that allow them to attend Christ-centered schools where faith and learning are integrated.

This guide is designed to help contributors, like yourself, understand this opportunity, see how your voice and generosity can make a difference, and take simple, meaningful steps to help open doors for more students. You do not need to be a policy expert. You simply need a heart for students, families, and the gospel.

When donors engage, communities are influenced. When generosity is shared, lives are changed.

Together, we can help ensure **Every Student in Every State** has access to an education that points them to Christ.

With gratitude,



Larry Taylor, Ph.D.

President & CEO

Association of Christian Schools International



[Why This Matters]

Christ-centered education shapes more than academic outcomes. It cultivates character, strengthens faith, and prepares students to live with wisdom, courage, and conviction.

For many families, Christ-centered education is deeply valued but not always financially accessible. Tuition costs can place this option out of reach, even for families committed to raising their children in faith.

The **Federal Tax Credit Scholarship** creates a new opportunity to help expand access to Christ-centered education by encouraging individual taxpayers to redirect their federal tax liability for scholarships. These scholarships help families choose a Christian school while supporting schools in fulfilling their mission without lowering standards or compromising identity.

This opportunity is about access and sustainability. It allows schools to partner with families, churches, and individuals to remove financial barriers and strengthen long-term enrollment health.

When people choose to give, share, and advocate, they help remove barriers and open doors. Together, we can strengthen Christian education and invest in the next generation.



How does the Federal Tax Credit Scholarship work?



An individual contributes through CTF.

The contributor can claim a federal tax credit.

A student receives a scholarship to attend a Christian school.

- Contribute through ACSI Children's Tuition Fund
- Receive up to \$1,700 tax credit
- Support K-12 student scholarships



[Take Action]

How Contributors Can Take Action

You do not need to hold a public office or lead an organization to make a difference. Your voice matters. A few simple steps can help expand access to Christ-centered education across the country.

1 Action 1: Stay Informed and Share the Opportunity

Many families and individuals are unaware of this opportunity. Your voice can help spread awareness.

What you can do:

- Learn how the Federal Tax Credit Scholarship works
- Share information with friends, family, and your online community
- Direct others to **EveryStudentEveryState.org** for trusted resources

2 Action 2: Use Your Influence Thoughtfully

Influence is stewardship. When trusted voices share helpful information, people listen.

What you can do:

- Share posts or stories on social media
- Encourage respectful conversations about education access
- Point others to student stories and impact opportunities

State updates, graphics, and shareable resources are available at **EveryStudentEveryState.org/resources**.

3 Action 3: Advocate Respectfully

States must opt-in for families to fully benefit. Individual voices matter.

What you can do:

- Thank your governor if your state has opted in
- Encourage your governor to opt in if they have not
- Use provided templates and tools to communicate respectfully

State opt-in maps and advocacy resources are available at:
EveryStudentEveryState.org/resources.

4 Action 4: Prepare to Give Through Children's Tuition Fund

Beginning January 1, 2027, your generosity can directly support scholarships for students.

What you can do:

- Learn how giving through Children's Tuition Fund works
- Consider how your tax credit contribution could support students and families
- Encourage others to explore giving as well



[FAQs]

Common Questions Individuals Ask

1. What is Children's Tuition Fund?

Children's Tuition Fund (CTF) is a Scholarship Granting Organization (SGO) created as a ministry of ACSI. CTF has supported Christian schools for more than 20 years and currently operates in multiple states, managing millions of dollars in scholarship funding. CTF's depth of experience provides schools with the confidence to engage, backed by established systems and trusted partnerships.

2. What is the Federal Tax Credit Scholarship?

The Federal Tax Credit Scholarship is a new federal tax law that allows individuals to receive a **100% non-refundable federal income tax credit up to \$1,700** for contributing to CTF, an approved SGO. CTF uses tax credit contributions to provide tuition scholarships and other education-related support throughout the United States.

3. Who can receive a scholarship?

Scholarships are available to K–12 students in states that formally opt in to the program, whose families meet income criteria (up to 300% of the area's median income). Priority may be given to students who previously received scholarships, or their siblings.

4. What can scholarship funds be used for?

Scholarship funds may be used for a range of education costs, including tuition, curriculum materials and books, standardized test fees, educational therapies, instructional materials, and sometimes even homeschool-related costs, depending on SGO policies.

5. Who can benefit from the program?

The Federal Tax Credit Scholarship is designed to benefit a wide range of families. Because the credit is based on giving and scholarships are targeted by income eligibility (up to 300% of area median), many middle-income and moderate-income families may qualify.

6. Does the Federal Tax Credit Scholarship take money from public school funding?

No. The Federal Tax Credit Scholarship uses private contributions to fund scholarships and does not divert federal or state education funds away from public schools.

7. Will Federal Tax Credit Scholarships be awarded in every state?

Not automatically. For students to receive scholarships in a particular state, the governor must opt in by allowing SGOs to operate under federal law. If a state does not opt in, families in that state cannot use scholarships funded through this tax credit; however, taxpayers in that state can still contribute \$1,700 to CTF for use at a Christian school in another state.

8. Can scholarship funds be used for homeschooling or learning services?

The law allows these scholarships to apply to homeschoolers. More information will follow once the rules and regulations are received later this year. CTF's primary service is to ACSI member schools and other Kingdom schools.

9. Is this political activity?

No. Sharing information about educational opportunities and scholarships and choosing to give are not political activities. Individuals are free to engage based on their personal convictions.



Learn more at
EveryStudentEveryState.org

ACSI  Children's Tuition Fund