Virginia Department of Education (VDOE)

Education Improvement Scholarships Tax Credits Program

Request for Preauthorization For Tax Credits

(Keep a copy of this form for your records.)

Tax credits can only be issued up to the amount preauthorized. In order for a donor to qualify for tax credits authorized by Section 58.1-439.25 et seq., Code of Virginia:

- VDOE must have issued a preauthorization Approval Letter to the donor on or prior to the date of donation;
- The donor must, within 180 days of the date on the Approval Letter, complete Part 1 of the Approval Letter and submit it, along with the monetary or marketable securities donation to an approved scholarship foundation; and
- Within 40 calendar days from the date of the donation, an authorized representative of the scholarship foundation must complete Part II, certifying the amount of the donation and the date received, and submit this form, the completed Approval Letter, and documentation to support the date and value of the donation to VDOE using the secure Web-based system.

The donor should provide this completed form to an approved scholarship foundation so that an authorized representative of the foundation can submit a preauthorization request on the donor's behalf using VDOE's secure Web-based system. All preauthorization requests submitted by scholarship foundations on behalf of donors will be immediately approved for the amount of the request, as long as the request meets the minimum and maximum donation criteria, and tax credits are available to preauthorize. The submitting scholarship foundation will be able to immediately email the preauthorization Approval Letter to the donor. If the Request for Preauthorization for Tax Credits form is mailed directly VDOE, the paper request will be processed manually and the preauthorization Approval Letter will be mailed directly to the donor. The Approval Letter will not be visible to a scholarship foundation through the online system, so the donor will be responsible for providing the letter to a foundation when making a donation. (Full SSNs must not be emailed, so a full SSN is not included on Approval Letter.) See http://www.doe.virginia.gov/school_finance/scholarships_tax_credits/index.shtml for additional information.

Part I – Donor Information

1. Select the type of taxable entity (Select only One):

☐ Individual ☐ Sole Proprietor ☐ Corporation

☐ S Corporation ☐ Partnership ☐ Limited Liability Company (LLC)

2. Donor's Tax ID# (Provide only one SSN or EIN):

(9 digit number, no hyphens)

Donor associated with the above Tax ID#:

3. If Individual Donor, full legal Name:

First Name	M.I.	Last Name	Suffix

4. If Business Donor, full Legal Name:

Name of contact person for Business Donor:

5. Donor's Mailing Address:

6. City/Town, State, ZIP Code:

City / Town | State | ZIP

7. Donor's Phone Number:

8. Donor's Email Address

Part II – Tax Credit Calculation

(For individuals, the minimum donation for issuance of tax credits is $500 in a taxable year, and the maximum aggregate donations for issuance of tax credits are $125,000 in a taxable year. An individual that has already been issued tax credits for donations of $500 or more to a scholarship foundation can be issued tax credits for additional donations to the same scholarship foundation that are less than $500, provided that the additional donations are made in the same taxable year. There are no limitations for businesses.)

1. Enter the total amount of all qualified donations to be made and submitted for tax credits within 180 calendar days from the approval of this request. **$**

2. Enter the total amount of tax credits being requested. (Multiply Part II, Line 1 by 65% (.65). **$**

Part III – Declaration

I declare that this form is, to the best of my knowledge and belief, a true, correct and complete request for tax credits, and that I have made myself aware of the requirements for this tax credit as prescribed by the Virginia Department of Education. I understand that this information will be shared with the Department of Taxation for purposes of administering the Education Improvement Scholarships Tax Credits Program, and that failure to provide this information may limit my ability to claim the tax credit.

Signature of Individual Donor or Contact Person for Business Donor named above

Wording from the Virginia Department of Education's Request for Preauthorization for Tax Credits, set out with room to write by hand. When it is signed, take a photo of each page and upload it on the Give page.