

Subject Line: New Scholarship Opportunities Now Available for 2024-2025!

Dear Parents,

We are excited to share with you the launch of [Opportunity Scholarships of Nebraska \(OSN\)](#), a scholarship granting organization created through LB753, Nebraska's first school choice program.

This transformative program enables students from lower-income families, students with special needs, students who experience bullying, students from military families, students in foster care, and students who are denied option enrollment by public schools to access scholarships to attend the private school of their choice.



Families can now fill out an [eligibility survey](#) with Opportunity Scholarships of Nebraska to see if their child could be eligible. If you or a family you know could benefit from a scholarship, please visit and share the website: nebraskaopportunity.org.

Scholarship applications will be available by mid-February. Be sure to sign up with your contact information on [OSN's website](#) so you will be among the first to know when scholarship applications are available.

If you have any questions, please email info@nebraskaopportunity.org.

Sincerely,

Susan Quick
Principal
St. Paul Lutheran School



Opportunity Scholarships of Nebraska (OSN) is a state-approved scholarship granting organization and a 501(c)(3) nonprofit that helps implement the Opportunity Scholarships Act (LB753). OSN does this by empowering parents to choose the best educational setting for their children through awarding nonpublic school tuition scholarships and providing access to school options.

With the endorsement of the three Catholic Dioceses and the Lutheran Church - Missouri Synod schools, as well as many other nonpublic schools across Nebraska, OSN serves students and families statewide.

WWW.NEBRASKAOPPORTUNITY.ORG

EMPOWERING PARENTS

When will Opportunity Scholarships be available?

In January, OSN can begin accepting contributions which will be used for scholarship funds to be awarded for the 2024-2025 school year. Visit nebraskaopportunity.org now to see if applications are available and if your child may qualify!

As a parent, where do I start?

Connect with your nonpublic school of choice about enrollment and to ask if they are partnering with Opportunity Scholarships of Nebraska. You, the school, and OSN will work together to finalize the application process. Fill out the survey at nebraskaopportunity.org to ensure OSN can contact you when it's time to begin the process.

PARTNERING WITH SCHOOLS

What are the requirements a school must meet to partner with OSN?

A qualified school is any nonpublic, privately operated elementary or secondary school in Nebraska that fulfills the applicable accreditation or approval requirements established by the State Board of Education. Visit nebraskaopportunity.org/partner-schools to fill out our partner form.

Will students currently attending a nonpublic school qualify for a scholarship?

An eligible student must be entering kindergarten or ninth grade in a qualified school or transferring from a Nebraska public school. While many students already enrolled in nonpublic school might not qualify, siblings of eligible students may qualify for an Opportunity Scholarship.

GIVING HOPE

How do tax credit contributions work?

LB753 allows individuals and corporations to claim tax credits for contributions to scholarship granting organizations like OSN. The program provides a 100% state income tax credit for contributions to SGOs. Tax credit contributions are capped at 50% of an individual's or business's state tax liability (or up to \$100,000). Contributions will then be used to award scholarships to eligible students.

When will taxpayers be able to make a tax credit contribution?

Taxpayers can apply for tax credit contributions in January 2024. If you would like to apply for a tax credit contribution, contact us at info@nebraskaopportunity.org or visit nebraskaopportunity.org/giving to hold your place in line, and OSN will get in touch when it's time to apply.

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General Questions

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GIVE KIDS HOPE. TAKE THE CREDIT.



JAYLEESHA, STUDENT

“Without school choice, I wouldn’t be where I am now.

My mom worked multiple jobs while going to college so that I could go to a private school. I was eventually able to attend Holy Name Catholic School. From there, I was able to go to Duchesne Academy, which prepared me to attend one of the top 10 universities in the United States. I would not have been able to do that without the hard work my mom put in and the generosity of private donors.

But sometimes it’s not possible for parents to work that many jobs or for students to be lucky enough to receive a limited scholarship. Kids need a backup option where they can get funds to be able to have a chance to better their education and go to the school that’s right for them.”

HOW IT WORKS:

Learn more about OSN and giving options at nebraskaopportunity.org/giving



Taxpayers give approved tax credit contributions to OSN.



OSN awards scholarships!



After contacting OSN, taxpayers apply to the Department of Revenue for a dollar-for-dollar tax credit up to 50% or \$100k of their state income tax liability.



Parents are empowered to choose an education that best fits their child’s needs.



SCHOLARSHIP ELIGIBILITY TIERS



According to LB753, the Opportunity Scholarships Act

ELIGIBLE STUDENT:

- A Nebraska resident entering Kindergarten or 9th grade in a qualified school, OR transferring from public school (enrolled for at least one semester prior) and entering any grade K-12 in a qualified school.
- A sibling of student receiving an Opportunity Scholarship residing in the same household.

QUALIFIED SCHOOL:

- A nonpublic, privately operated elementary or secondary school in Nebraska.
- Fulfills the applicable accreditation (Rule 10) or approval (Rule 14) requirements established by the State Board of Education.

TIER 1	<p>Students who received an Opportunity Scholarship during the previous school year.*</p> <p style="text-align: center;">OR</p> <p>The sibling of a student who received an Opportunity Scholarship during the previous school year.*</p>
TIER 2	<p>Eligible students in families whose income is 100% or below the Federal Poverty Level.</p> <p style="text-align: center;">OR</p> <p>Eligible students who:</p> <ol style="list-style-type: none"> 1. Have been assigned an Individualized Education Plan (IEP); or 2. Have one or both parents actively serving in a branch of the armed forces or the National Guard, or who has lost their life in the line of duty; or 3. Have experienced bullying; or 4. Are in the foster care system; or 5. Have been denied option enrollment to a public school district.
TIER 3	<p>Eligible students in families whose income is above 100% and at or below 185% of the Federal Poverty Level (Reduced Lunch qualifier).</p>
TIER 4	<p>Eligible students in families whose income is above 185% and at or below 213% of the Federal Poverty Level (CHIP qualifier).</p>
TIER 5	<p>Eligible students in families whose income is above 213% of the Federal Poverty Level and at or below 300% of the Reduced Lunch income guideline.</p>

*Because the Opportunity Scholarships Act goes into effect in 2024, there will be no students in Tier 1 this year.

PARENTS CAN VISIT [NEBRASKAOPPORTUNITY.ORG](https://nebraskaopportunity.org) TO LEARN MORE.

ESTIMATED 2023 INCOME GUIDELINES

All families applying for an Opportunity Scholarship will go through a financial needs assessment as a part of the application process. The numbers in the table below are the most recent available and have been gathered from various state and federal government agencies.

These guidelines are NOT a guarantee that the family will be awarded a scholarship as the Federal Poverty Level income amounts change and personal situations vary.

Family Size	Federal Poverty Level (FPL)*	Reduced Lunch* (185% of FPL)	Children's Health Insurance Program (CHIP)* (213% of FPL)
Individual	\$14,580	\$26,973	\$31,056
2	\$19,720	\$36,482	\$42,004
3	\$24,860	\$45,991	\$52,952
4	\$30,000	\$55,500	\$63,900
5	\$35,140	\$65,009	\$74,849
6	\$40,280	\$74,518	\$85,797
7	\$45,420	\$84,027	\$96,745
8	\$50,560	\$93,536	\$107,693
9+	Add \$5,140 for each additional person	Add \$9,509 for each additional person	Add \$10,948 for each additional person

*Total annual household income eligibility.

"GIVE US HOPE, AND TAKE THE CREDIT!"

Partner with Opportunity Scholarships of Nebraska to help underprivileged Nebraska students attend a school that best meets their needs through LB753, the Opportunity Scholarships Act. The Opportunity Scholarships Act gives priority to students in families at or below 100% poverty level as well as students with "exceptional needs", who have experienced bullying, in the foster system, in military families, or have been denied option enrollment by public schools.



HOW CAN I GIVE TO OPPORTUNITY SCHOLARSHIPS OF NEBRASKA?

Any individual or corporate taxpayer with state income tax liability will be eligible to claim tax credits for contributions to Opportunity Scholarships Nebraska (OSN) beginning in January 2024. Here's how it works:

- **Reserve Tax Credits** - Contact OSN at info@nebraskaoportunity.org for help with this process and to pledge a contribution amount. The Nebraska Department of Revenue must approve the credit before contributions are made.
- **Remit Payment** - Once your tax credit is approved, you can send your contribution to OSN via check, wire transfer, ACH, or online.
- **Claim Your Tax Credit** - You will be provided with a proof of contribution to use when you file your state income tax return.

OSN can also receive 501(c)(3) tax deductible charitable donations at any time at nebraskaoportunity.org/giving.

HOW MUCH ARE TAX CREDITS?

Through LB753, the state provides a 100% state income tax credit up to \$100,000 or 50% of liability for contributions to SGOs like OSN and \$25 million in total income tax credits.

The nonrefundable tax credit issued to an individual, corporate taxpayer, estates, trusts, or to any partnership, limited liability company (LLC), or subchapter S corporation that is carrying on rental activity or carrying on any trade or business for which deductions would be allowed under IRS § 162; equals the lesser of:

- 50% of the income tax liability of the taxpayer for such year;
- \$100,000, or \$1 million for estates and trusts; or
- The total amount of the contributions made to the scholarship granting organizations during the tax year.

Any unused credit may be carried forward for the next five years after the credit was first granted. A taxpayer may only claim a credit on the portion of the contribution that was not claimed as a charitable contribution on their federal return.

(From the Nebraska Department of Revenue)

CAN MY TAX CREDIT CONTRIBUTION BENEFIT KIDS WHO CHOOSE MY PREFERRED SCHOOL?

The purpose of the Opportunity Scholarships Act (LB753) is to empower families, especially lower-income families, to choose the best nonpublic school option for them. A contributor may give preferences for schools chosen by students applying for opportunity scholarships, which will be awarded according to the priorities in LB753. However, once the need is met for students accepted to those schools, the funds will be moved to the general allotment to meet the needs of eligible students.

CAN I DONATE TO OSN BEFORE JANUARY 2024?

Yes, OSN is a 501(c)(3) organization and can accept tax deductible charitable contributions at any time without limit. Your generous donations will help OSN get off the ground and educate as many families as possible about the scholarship program. You can also reserve your place in line to apply for a tax credit contribution on our website!

FIND OUT MORE AT [NEBASKAOPPORTUNITY.ORG/GIVING](https://nebraskaoportunity.org/giving)



BE AN OSN PARTNER SCHOOL

Partnering with Opportunity Scholarships of Nebraska (OSN) allows your school to be part of the effort to bring more educational options to families in Nebraska. For many families wanting to attend your school, these scholarships may offer the only opportunity to access the education that is right for their child.

I would like my school to become an OSN partner school. How do I get involved and promote the program to families?

We are excited to partner with Nebraska nonpublic, qualified schools to give more educational opportunities to families across the state! Please fill out the contact form at nebraskaoportunity.org/partner-schools or reach out to us at info@nebraskaoportunity.org to receive a marketing packet.

What requirements does my school have to meet to admit students participating in the Opportunity Scholarships Program?

A qualified school is any nonpublic, privately operated elementary or secondary school in Nebraska that:

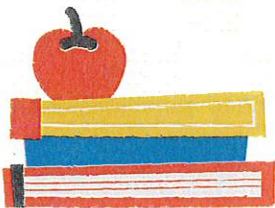
- Operates as a nonprofit 501(c)(3) organization.
- Complies with the anti-discrimination provisions of 42 U.S.C. 1981.
- Complies with all health and life safety laws or codes that apply to privately operated schools in Nebraska.
- Fulfills the applicable accreditation (Rule 10) or approval (Rule 14) requirements established by the State Board of Education.

When will scholarships be available for families?

The Opportunity Scholarships Act (LB753) goes into effect January 1, 2024. OSN will be able to receive tax credit contributions for scholarship funds then. Scholarship applications for the 2024-2025 school year will be available for families in January.

Will students currently attending my school qualify for a scholarship?

An eligible student must be entering kindergarten or ninth grade in a qualified school or transferring from a Nebraska public school at which the student was enrolled for at least one semester immediately preceding the enrollment in a qualified school. However, while many students already enrolled in private school might not qualify, siblings of eligible students may qualify for an opportunity scholarship.



Will every student participating in the Opportunity Scholarships Program get a full tuition scholarship?

The amount of every awarded scholarship will be determined based on each family's need and available funds. It will be important for OSN and families to know the cost of tuition and fees to attend your school.

"GIVE KIDS HOPE. TAKE THE CREDIT."

Who can participate?

Individuals, businesses, estates and trusts with state income tax liability.

Why should I participate?

Provide tuition assistance for Nebraska families in need and receive a dollar-for-dollar tax credit, up to \$100k (\$1m for estates and trusts) or 50% of your state income tax liability.

How do I contribute?

Email givehope@nebraskaopportunity.org or visit nebraskaopportunity.org/giving to apply for a tax credit contribution.

DID YOU KNOW?


Nebraska taxpayers can claim a

1:1 STATE
TAX
CREDIT

for contributions to fund private school scholarships for Nebraska kids.



www.nebraskaopportunity.org



*Nebraska taxpayers
can now claim a*

1:1 STATE
TAX
CREDIT

*for giving hope to
Nebraska kids!*



**OPPORTUNITY
SCHOLARSHIPS
OF NEBRASKA**

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