

Learning to Serve is a Georgia Student Scholarship Organization created to assist students and parents with school choice. We believe that every child should be given the chance to attend the school that they feel will allow them to become the best they can be. While freedom of choice is important, we also believe that learning to serve others should be a part of the recipe for children to achieve their goals.

Learning to Serve believes that students don't simply receive an education to better their own lives, but should also come to understand that the greater purposes of those abilities and skills, obtained through a quality education, should be used as often as possible to better the lives of others. As students begin to understand the importance of giving beyond themselves, we believe they come to understand the larger purpose of their education and their lives. When the greater purpose of service is understood by the student it provides an additional reason to excel.

Learning to Serve encourages students to participate in valuable, age appropriate, community based service to others and rewards this service with scholarship assistance to be used toward K-I2 tuition costs at a private school of the students choosing. Scholarships are awarded on a merit basis.

How does the program work?

- \$100 Million maximum allocated each calendar year for the entire program
- Credits allocated on a first come first served basis
- Credit limits
 - 1. Single individual or head of household -- \$1000 or actual amount donated
 - 2. Married couple filing joint return -- \$2500
 - 3. Member of a pass through entity (LLC, subchapter S Corporation, partnership) up to \$10,000
 - 4. Up to 75 % of a C-corporation's income tax liability

How to Donate and receive a Tax Credit:

- 1) Complete the Tax Credit Form and submit to Learning to Serve by December 15, 2018
 - You may complete and submit the form online at www.learningtoserve.org
 - OR download the form from the website and submit to:
 Learning to Serve 12460 Crabapple Road, Suite 127 Alpharetta, GA 30004
 - Learning to Serve will take care of all remaining steps on your behalf, and will submit your form to the Georgia Department of Revenue beginning January 1, 2019.
- 2) Make your payment.
 - Pay via check beginning January 1, 2019, or pay once you receive notification of DOR approval.
 - You must make payment within 60 days of approval.
- 3) Learning to Serve will send you the required paperwork to claim the credit with your taxes.

Who can receive the funds?

In order to receive Learning to Serve funding, a student must meet all eligibility requirements contained in the law under which we operate, and must meet all admission requirements set by the participating school and must go through the school's application process before receiving a scholarship.

The law under which this program operates defines student eligibility as follows:

 To qualify for receipt of a scholarship, a student must be a Georgia resident who is currently enrolled in, and has attended a Georgia secondary or primary public school for at least 6 weeks* immediately prior to receiving a scholarship or tuition grant under this law, or who is eligible to enroll in a qualified Pre-K4, Kindergarten, or 1st grade program.

*The six week attendance requirement may be waived in the following cases:

- A student is or would be assigned to a public school that the Office of Student
 Achievement determines to be a low-performing school based on the school attendance
 zone of his or her primary residence, or
- 2. A student is the subject of officially documented cases of school based physical violence or student related verbal abuse threatening physical harm, or
- 3. A student was enrolled in an official home study program for at least one year immediately prior to receiving a scholarship or tuition grant under this law.