THE EDUCATION FREEDOM TAX CREDIT

Expanding School Choice for Alaska Families

✓ Opted In

AFC AMERICAN FEDERATION for CHILDREN

125,680
students eligible for EFTC scholarships (95.1% of Alaska K-12 students)

273,785
tax filers eligible to donate and claim the EFTC credit (76.4% of filers)

$1,700
dollar-for-dollar federal tax credit per taxpayer, or $3,400 for married couples filing jointly, starting January 2027

HOW IT WORKS

1. **MAKE A DONATION**
Give to a qualified scholarship granting organization (SGO).

2. **SGO AWARDS A SCHOLARSHIP**
Donations turn into scholarships for students who need them.

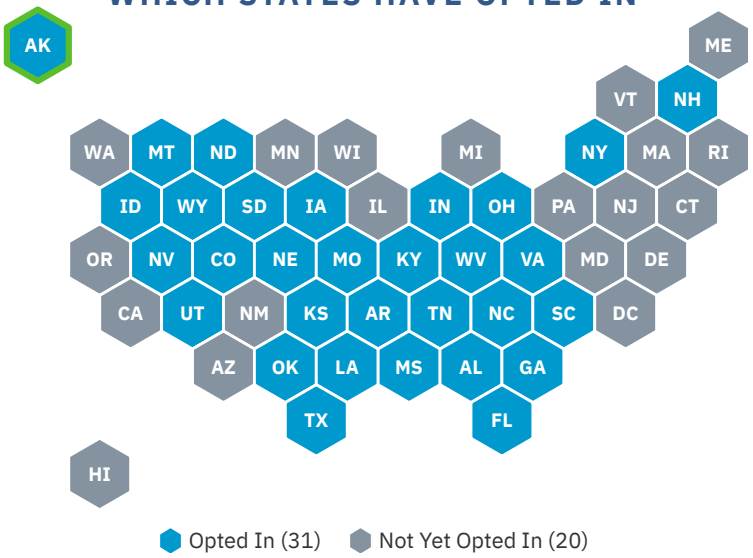
3. **STUDENT RECEIVES A SCHOLARSHIP**
For education expenses: tuition, tutoring, special education services, and more.

4. **DONOR CLAIMS THE CREDIT**
At filing, the donor claims the dollar-for-dollar federal credit.

ALASKA BY THE NUMBERS

- **125,680 Alaska students are eligible** for EFTC scholarships.
- **Alaska has opted in.** Its 125,680 eligible students can receive scholarships after the tax credit launches.
- **A first for Alaska.** The state currently has no ESA, voucher, or tax credit scholarship program, and so the EFTC will bring private school choice to Alaska families for the first time.
- **Most families qualify.** The income limit is 300% of area median income, which averages about $361,000 for a family of four in Alaska.
- **Students in public, private, and charter schools are eligible**, in addition to homeschool students in Alaska.

WHICH STATES HAVE OPTED IN



SCHOLARSHIP DOLLARS FOR ALASKA STUDENTS

If Alaska taxpayers redirect up to $1,700 ($3,400 for married couples filing jointly) to an SGO, the dollars add up fast:

$60.3 million
in scholarships every year if **10%** of taxpayers participate

$120.6 million
in scholarships every year if **20%** of taxpayers participate

Eligible-student estimates: AFC analysis of U.S. Census, HUD, ACS, and Household Pulse data. Taxpayer and scholarship-dollar estimates: AFC Growth Fund, Who Can Fund a Scholarship? (Sept. 2026), updated Oct. 2026, afcgrowthfund.org/s/AFCGF-Who-Can-Fund-a-Scholarship-EFTC-Eligibility-Report-s5t9.pdf. Opt-in status: federalscholarships.com, as of October 2026.

American Federation for Children (AFC) is the nation's largest school choice advocacy organization and the most successful force for education freedom in America, passing over 200 laws across 32 states throughout our history.

Learn more about our affiliated scholarship granting organization at afcscholarshipfund.org.

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