

THE EDUCATION FREEDOM TAX CREDIT

Expanding School Choice for Missouri Families



✓ **Opted In**



AMERICAN
FEDERATION
for CHILDREN

938,113

students eligible for EFTC scholarships
(88.5% of Missouri K-12 students)

778,688

taxpayers with enough tax liability to
claim the full \$1,700 credit
(27% of filers)

\$1,700

dollar-for-dollar federal tax credit for donors, after the tax credit launches in 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, technology,
and more.

4

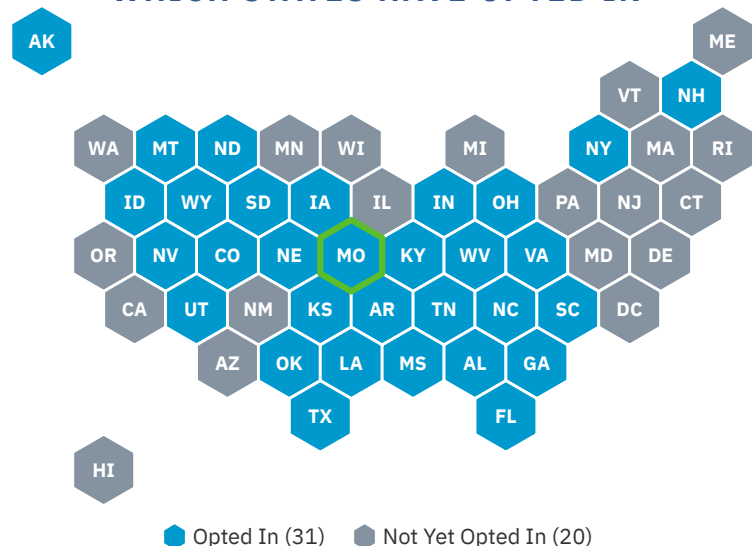
DONOR CLAIMS THE CREDIT

At filing, the donor claims the dollar-for-dollar federal credit.

MISSOURI BY THE NUMBERS

- **Missouri has the 19th-largest eligible student population** in the country: 938,113 students.
- **Missouri has opted in.** Its 938,113 eligible students can receive scholarships after the tax credit launches.
- **The EFTC builds on an existing option.** Missouri families currently have a state private school choice program; the Education Freedom Tax Credit will layer on a new stream of scholarship support at no cost to the state budget.
- **Most families qualify.** The income limit is 300% of area median income, which averages about \$302,000 for a family of four in Missouri.
- **Students in public, private, and charter schools are eligible.**

WHICH STATES HAVE OPTED IN



SCHOLARSHIP DOLLARS FOR MISSOURI STUDENTS

If Missouri taxpayers with \$1,700 of tax liability redirect the full credit to an SGO, the dollars add up fast:

\$132.4 million

in scholarships every year if **10%** of taxpayers with \$1,700 of tax liability participate

\$397.1 million

in scholarships every year if **30%** of taxpayers with \$1,700 of tax liability participate

Eligible-student estimates: AFC analysis of U.S. Census, HUD, ACS, and Household Pulse data. Taxpayer and scholarship-dollar estimates: Education Reform Now, based on Census/IRS 2022 data. Opt-in status: fedscholarships.com, as of July 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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