

THE EDUCATION FREEDOM TAX CREDIT

Expanding School Choice for Nebraska Families



✓ Opted In

AFC

AMERICAN
FEDERATION
for CHILDREN

356,531

students eligible for EFTC scholarships
(95.8% of Nebraska K-12 students)

281,772

taxpayers with enough tax liability to
claim the full \$1,700 credit
(29.9% 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

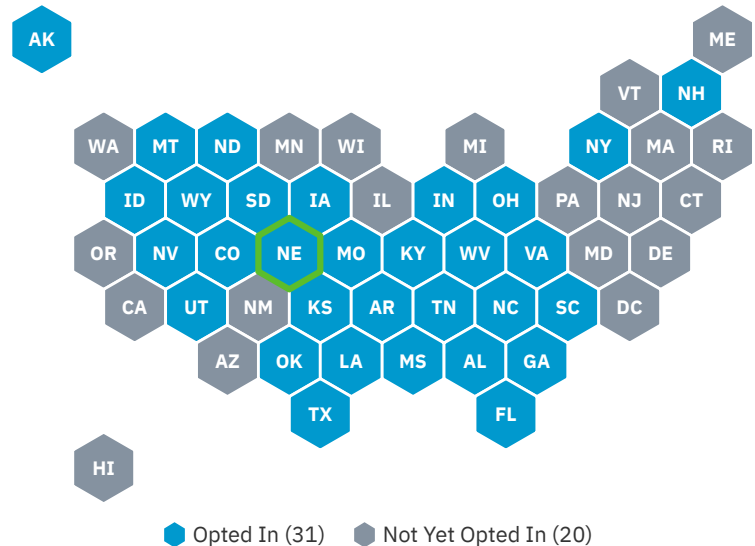
DONOR CLAIMS THE CREDIT

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

NEBRASKA BY THE NUMBERS

- **356,531 Nebraska students are eligible** for EFTC scholarships.
- **Nebraska has opted in.** Its 356,531 eligible students can receive scholarships after the tax credit launches.
- **Renewing school choice in Nebraska.** The state currently has no ESA, voucher, or tax credit scholarship program, and so the EFTC will bring private school choice to Nebraska families.
- **Most families qualify.** The income limit is 300% of area median income, which averages about \$315,000 for a family of four in Nebraska.
- **Students in public and private schools are eligible,** in addition to homeschool students in Nebraska.

WHICH STATES HAVE OPTED IN



SCHOLARSHIP DOLLARS FOR NEBRASKA STUDENTS

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

\$47.9 million

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

\$143.7 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: federalscholarships.com, as of July 2026.