

THE EDUCATION FREEDOM TAX CREDIT

Expanding School Choice for New York Families



✓ Opted In

AFC
AMERICAN
FEDERATION
for CHILDREN

2,738,774

students eligible for EFTC scholarships
(90.2% of New York K-12 students)

2,990,776

taxpayers with enough tax liability to
claim the full \$1,700 credit
(30.6% 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

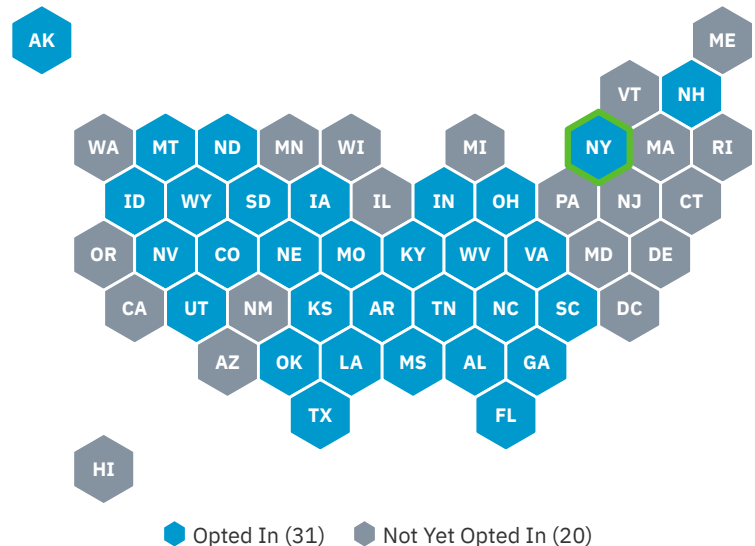
DONOR CLAIMS THE CREDIT

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

NEW YORK BY THE NUMBERS

- **New York has the 4th-largest eligible student population** in the country: 2.7 million students.
- **New York's governor has signaled she will opt in.** The state's 2.7 million eligible students can receive scholarships once it opts in and the tax credit launches.
- **A first for New York.** The state currently has no ESA, voucher, or tax credit scholarship program, and so the EFTC will bring private school choice to New York families for the first time.
- **Most families qualify.** The income limit is 300% of area median income, which averages about \$353,000 for a family of four in New York.
- **Students in public, private, and charter schools are eligible.**

WHICH STATES HAVE OPTED IN



SCHOLARSHIP DOLLARS FOR NEW YORK STUDENTS

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

\$508.4 million

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

\$1.5 billion

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: federalsscholarships.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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