



# Georgia GOAL vs. American GOAL Program Comparison

Two tax credit opportunities.  
One mission.



| GEORGIA GOAL  | VS.<br>(Category)                         | AMERICAN GOAL   |
|---|---|---|
| * Georgia state income tax credit   | <b>Type of Credit</b>                     | * Federal income tax credit   |
| * Based on Georgia program limits (varies by filing status and entity type) | <b>Credit Amount</b>                      | * Up to \$1,700 per individual taxpayer per year (potentially \$3,400 for married couples)        |
| * 100% of approved contribution   | <b>Credit Percentage</b>                  | * 100% of allowable credit  |
| * No  | <b>Refundable?</b>                        | * No  |
| * Subject to Georgia program rules  | <b>Carryforward</b>                       | * Subject to federal regulations (pending Treasury guidance)                                      |
| * Individuals and certain entities (per Georgia law)                        | <b>Who Can Participate</b>                | * Individuals only  |
| * Yes (under Georgia law)   | <b>Corporations Eligible?</b>             | * No  |
| * Georgia taxpayers   | <b>Geographic Scope (Donors)</b>          | * Taxpayers in all 50 states  |
| * Not applicable  | <b>State Opt-In Required?</b>             | * Yes, states must formally opt in  |
| * Active and ongoing  | <b>Georgia Status</b>                     | * Georgia opted in January 20, 2026; effective January 1, 2027                                    |
| * Yes (annual statewide cap set by Georgia law)                             | <b>National Aggregate Cap</b>             | * No national aggregate cap   |
| * Based on Georgia program requirements                                     | <b>Scholarship Eligibility (Students)</b> | * Family income below 300% of Area Median Income (HUD-based)                                      |
| * Tuition and qualified educational expenses under Georgia law              | <b>Eligible Expenses</b>                  | * Same expenses permitted under Coverdell Education Savings Accounts (including tuition and fees) |
| * Georgia   | <b>Where Scholarships May Be Used</b>     | * Only within the state in which the SGO operates   |
| * Georgia GOAL Scholarship Program  | <b>Administered By</b>                    | * American GOAL Scholarship Program (federal component of GOAL Scholarship Program, Inc.)         |