



Georgia GOAL vs. American GOAL Program Comparison

Two tax credit opportunities.
One mission.



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