



TaxNewsFlash

Exempt Organizations

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Notice 2025-70: Request for comments on implementation of individual tax credit for qualifying contributions to scholarship granting organizations under section 25F

The IRS today released [Notice 2025-70](#), requesting comments on the implementation of section 25F, enacted under Pub. L. No. 119-21 (known as the “One Big Beautiful Bill Act” (OBBA)), which provides a new individual tax credit of up to \$1700 beginning January 1, 2027, for qualified contributions to scholarship granting organizations (SGOs) providing qualified elementary and secondary scholarships.

As explained in the related IRS release—[IR-2025-115](#) (November 25, 2025)—for contributions to an SGO to be eligible for this credit, states (including the District of Columbia) must first choose to participate by providing the IRS with a list of the SGOs located in the state that satisfy the SGO requirements.

In anticipation of issuing forthcoming proposed regulations, Treasury and the IRS request comments regarding issues arising under section 25F that need to be addressed in guidance (in particular, issues on which guidance is most quickly needed) and includes an extensive list of particular aspects of the state certification process and SGO requirements, as well as reporting and record keeping requirements, on which comments are requested.

Comments are due by December 26, 2025.

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