



# Children's Tuition Fund

PENNSYLVANIA

## You can direct your state income tax.

*Have you heard of Pennsylvania's Educational Improvement Tax Credits?*

In the past, only corporations could take advantage of these tax credits. But recently, the Pennsylvania legislature passed a bill that included a new means of employing this policy: pass-through entities.



A pass-through entity is a corporate vehicle in which donors come together to fund what's important to them. For instance, if a company is owned by three individuals, the company as a whole may decide against donating the amount of its state tax liability to private schools. However, utilizing a pass-through entity, one or two of the owners could donate their share of the company's state tax liability. The same would be true of partners in a law firm, accounting firm, etc.

Pass-through entities are the means by which individuals can easily become part of a corporate structure and take advantage of the Tax Credits program.

To help as many people as possible take advantage of these credits, Children's Tuition Fund of Pennsylvania has several pass-through entities in which you can take part. To participate, contact Catherine Long at 717-285-3022 or by email at [Catherine\\_Long@acsi.org](mailto:Catherine_Long@acsi.org). Donations may range from a minimum of \$1,000 to a maximum of your state income tax liability.

Join now to aid children who need assistance in your area.

### **CHILDREN'S TUITION FUND**

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[www.childrenstuitionfund.org](http://www.childrenstuitionfund.org)

Questions? Please call or email Catherine Long  
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