



► See instructions.

<b>A</b> Name of Account-Granting Organization (AGO)			<b>B</b> Federal Identification Number of AGO _____
Address			Telephone Number
City	State	Zip Code	Email
Primary Contact	Title		Telephone
Secondary Contact	Title		Telephone
<b>Include a copy of the following with your application to Department of Revenue</b>			<input type="checkbox"/> Initial Application <input type="checkbox"/> Renewal

**Application for Initial Certification:**

- Copy of AGO Incorporation documents
- Copy of Internal Revenue Service 501(c)(3) determination letter
- Description of method AGO will use to evaluate the eligibility of students to establish an EOA
- Description of application process AGO will use for parents and eligible students
- Description of method AGO will use to establish, fund, and manage EOAs
- Description of process AGO will use to approve education service providers
- Description of how AGO will inform parents of approved education service providers
- Description of the AGO procedures for crediting refunds from an education service provider back to a student's EOA

**Application for Certificate Renewal:**

- AGO completed IRS Form 990 as filed
- Copy of audit as required by the Department of Revenue
- Copy of annual report
- Check here if any material changes have been made to any of the required information and conditions upon initial application and attach a supporting statement outlining the changes.

**Demonstration that the AGO:**

- Is an intermediary organization that collects contributions exclusively for use by AGOs; or
- It includes 2 or more education service providers in its EOA Program and has awarded at least 50 EOAs aggregating a minimum of \$200,000 in the previous year and is expected to award at least 50 EOAs aggregating a minimum of \$200,000 in the succeeding year.

Under penalties of perjury, I declare that I have examined this form, including all accompanying documents and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of executive officer of AGO	Date	Telephone Number
Type or print name and title	Email	

	<b>Department of Revenue Use Only</b>
I, _____ have reviewed the above application for <input type="checkbox"/> initial Account-Granting Organization certification or <input type="checkbox"/> renewal of Account-Granting Organization certification. This Accounting-Granting Organization has met the requirements of KRS 141.510. The Department of Revenue has certified this Account-Granting Organization, _____, for _____ Fiscal Year End.	
By: _____	Date: _____
By: _____	Date: _____

**Initial Application for Certification Instructions:**

The application for initial certification as an AGO must include a copy of the AGO's incorporation documents and the IRS 501(c)(3) determination letter.

The application also must include:

- Descriptions of the method an AGO will use to evaluate the eligibility of students to establish an EOA,
- The method the AGO will use to establish, fund, and manage the EOA,
- The application process an AGO will use for parents and eligible students,
- The process an AGO will use to approve education service providers,
- How an AGO will inform parents of approved education service providers, and
- The procedures for crediting a refund from an education service provider back to a student's EOA.

The department will only certify an AGO if the organization meets the requirements established by KRS 141.500 to 141.528. The department will issue initial certifications within sixty (60) days of receiving the application, Form AGO.

**Application for Certificate Renewal Instructions:**

The application for renewal of certification as an AGO must include the AGO's completed IRS Form 990, a copy of any audit required by the department, and an annual report.

The annual report must include all information outlined in KRS 141.510(3)(c), plus the information contained within the annual report must

- Indicate the number of students receiving EOAs who are currently in the Commonwealth's foster care program,
- The number of students who have previously received an EOA, and
- The number of students who are members of households in which a student has previously received an EOA.
- The amount of funds the AGO received via transfer from other AGOs.
- Must comply with uniform financial accounting standards,
- Be attested to by an independent certified public accountant, and
- Be free of material misstatements or exceptions.

The annual report must be submitted in an electronic CSV (Commas Separated Values) or XLS (Excel Sheet) file format.

The department will only renew an AGO's certification if the organization meets the requirements established by KRS 141.500 to 141.528. The department will issue renewal certifications within thirty (30) days of receiving the application, Form AGO.

**Submission Instructions**

Choose one of the following options to submit the application for account-granting organization initial certification or renewal.

**E-mail:** DORTaxCredits@ky.gov

**Fax:** 502-564-0058

**Mail:** Department of Revenue, Tax Credit Section, 501 High Street, Station #52, Frankfort, Kentucky 40601