



HOW IT WORKS - 2026

FAMILY FILING JOINTLY

Assumes no itemizing tax deductions and a two-year commitment of \$2,667/year:

	TRADITIONAL GIFT	OSF GIFT
Your Donation	\$2,667	\$2,667
State Tax Credit	\$0	-\$2,000
Federal Deduction Tax Benefit (at 22%)	\$0	-\$147*
State Deduction Tax Benefit (at 4.5%)	\$0	-\$30
Your Net After Tax Cost	\$2,667	♦♦ \$490! ♦♦

A taxpayer can provide \$2,667 of scholarship support each year to **OSF** – at a net cost of only **\$490** utilizing the **NEW 2026 Universal Deduction with their Standard Deduction.*

BUSINESS Assumes non-itemized tax deduction / treated as business expense / a two-year commitment of \$20,000/year:

	TRADITIONAL GIFT	OSF GIFT
Your Donation	\$20,000	\$20,000 ← Marketing Expense
State Tax Credit	\$0	-\$15,000
Federal Deduction Tax Benefit (at 21%)	-\$4,200	-\$4,200
State Deduction Tax Benefit (at 4%)	-\$800	-\$800
Your Net After Tax Cost	\$15,000	♦♦ \$0! ♦♦

Please consult your tax advisor to discuss your specific tax situation.

SCHOLARSHIPS HELP BRIDGE THE FINANCIAL DIVIDE

SCHOLARSHIP ELIGIBILITY GUIDELINES

The 2026-27 upper income limits defining ELIGIBLE families are:

Family size of 2 \$120,102

Family size of 3 \$151,626

Family size of 4 \$183,150

Family size of 5 \$214,674

(Add \$31,524 for each additional family member.)

Appreciated stocks may also be transferred to OSF to be sold. Proceeds will go into the school account and the donor additionally saves the taxes that would have been paid on the capital gains. If this option is chosen, donors are asked to inform OSF so they know who to credit for the gift.

Donations may also be given directly out of an IRA, tax free.