

Dear Pinewood Patrons,

I would like to share with you the importance of your participation in the Georgia state income tax credit opportunity administered by Learning to Serve. The state of Georgia allocates a maximum of \$120 million each calendar year for this program. Since 2009, this program has awarded nearly **\$3 million in tuition assistance for Pinewood**. The goal of this program is to allow each student the opportunity to serve in our community while earning a scholarship to help with their tuition.

Learning to Serve provides an opportunity for you, our loyal Patron, to divert a portion of your state income tax and send it to Pinewood. No tricks, no gimmicks; it is a dollar-for-dollar tax credit and it will cost you nothing extra. You have to pay taxes, so why not keep the money here in our community?

There are different ways that you can participate depending on your tax situation. Tax credits are allocated by the GA Department of Revenue (DOR) on a first-come, first-served basis. Current tax credit limits for SSO donations are capped as follows (please note: new changes to the law allow for higher contribution amounts than in the past):

- Single individual or head of household – **up to \$2,500**
- Married couple filing joint return – **up to \$5,000**
- Members of pass-through entities (LLC, subchapter S-Corporation, partnership) - **up to \$25,000**
- C-Corporations – **up to 75 %** of the organization's income tax liability.

If your family would like to participate, please follow these easy steps:

- 1) Visit www.learningtoserve.org/contribution-form to submit your online application prior to December 31. Learning to Serve will then submit your application to the DOR, and after it is processed, DOR will mail you an approval letter.
- 2) Make your donation to Learning to Serve via check within 60 days of receiving the DOR approval letter.
- 3) Following receipt of your donation, Learning to Serve will send you the required paperwork to claim the credit with your taxes.
- 4) Check with your tax professional, as you may be eligible for a federal tax deduction as well.

It is our desire at PCA to keep tuition as low as possible. I ask that you please consider participating in this vital program. Our success in fundraising for Learning to Serve and the students of PCA will assist in the stability of Pinewood for years to come.

Please let me know if you have any questions or want to discuss ways you and/or your business can participate.

Blessings,

James L. Oates III
Chairman, PCA Board of Trustees