

Dear Immanuel Lutheran Christian Academy families,

We are pleased to confirm ILCA's participation in the Oklahoma Parental Choice Tax Credit program. This program allows parents and guardians to utilize tax credits for ILCA tuition. The Parental Choice Tax Credit was signed into law on May 25, 2023, and will be effective in the 2024 tax year.

The Oklahoma Tax Commission (OTC) online application will be open from December 1, 2023 – February 1, 2024. The application process will involve families, ILCA, and the Oklahoma Tax Commission. More details can be found directly on the **Oklahoma Tax Commission Parental Choice Tax Credit Website:**

[https://oklahoma.gov/tax/individuals/parental\\_choice\\_tax\\_credit.html](https://oklahoma.gov/tax/individuals/parental_choice_tax_credit.html)

Households earning \$150,000 or less will have priority access to the designated \$150M for the 2024 tax year. If funds remain after the priority tier is processed, applications will be considered in the order received. The credit amount for which each child is eligible is determined by the total federal Adjusted Gross Income of the student's household during the second preceding tax year (i.e., a tax credit received in 2024 is based on family AGI in the tax year 2022), ranging from a credit of \$5,000 - \$7,500. We anticipate the first half-installment payments from this program will be applied to tuition balances starting in late Spring 2024.

ILCA has created a landing page at

<https://ilcanews.org/ok-state-school-tax-credit-information/> to share the most current information as it relates to our school community. You can also access this page in Admissions: K-12 Enrollment. We plan to guide and support current and prospective families during the tax credit application process. **We will be hosting an information-sharing session on Nov. 27 at 6:00 p.m. in the ILC Sanctuary.** At this session, we will share the most up-to-date information from the OTC, offer guidance on how to apply, and explain the role of ILCA in the process.

The Business Office, Leadership Team, and Board of Trustees are excited about the support this program will provide to our ILCA families. We thank you for being part of our community and are committed to helping you navigate this new program.

Serving the Master Teacher,  
Jacob Rogers, Headmaster  
Immanuel Lutheran Christian Academy