

## Part III

### Administrative, Procedural, and Miscellaneous

26 CFR 601.601: Rules and regulations.  
(Also Part I, § 25F.)

Rev. Proc. 2026-6

#### SECTION 1. PURPOSE

This revenue procedure provides the exclusive procedure for a State<sup>1</sup> to make an election to be a “covered state”<sup>2</sup> prior to identifying scholarship granting organizations (SGOs) in the State in accordance with § 25F(g) of the Internal Revenue Code (Code)<sup>3</sup> (Advance Election). Making an Advance Election allows a State to inform potential SGOs of a State's participation under section 25F before submitting its SGO list, giving

---

<sup>1</sup> For purposes of this notice, the term “State” means one of the 50 States or the District of Columbia.

<sup>2</sup> Section 25F(c)(1), as added by § 70411 of Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act, defines a “covered state” as one of the 50 States, or the District of Columbia, that, for a particular calendar year, both voluntarily elects to participate under § 25F and identifies the scholarship granting organizations in the State, in accordance with § 25F(g).

<sup>3</sup> Unless otherwise provided, all “section” or “§” references are to sections of the Code.

SGOs additional time to prepare for the commencement of this new credit in 2027.

## SECTION 2. BACKGROUND

.01 Overview of § 25F Credit. Section 25F provides a nonrefundable income tax credit (§ 25F credit) allowable to a taxpayer for qualified contributions to an SGO made by an individual who is a citizen or resident of the United States (within the meaning of § 7701(a)(9)). Section 25F(c)(3) defines a “qualified contribution” as a charitable contribution of cash to an SGO that uses the contribution to fund scholarships for eligible students (as defined in § 25F(c)(2)) solely within the State in which the organization is listed pursuant to § 25F(g). In order for a contribution made by a taxpayer to an SGO in a State to be a qualified contribution eligible for a § 25F credit, a State must have voluntarily made an election to participate under § 25F and must have identified the SGO as one that satisfies the requirements of § 25F(c)(5) for the applicable calendar year in accordance with § 25F(g).

.02 Statutory Requirements for Elections to Participate under § 25F. Section 25F(g)(1) provides that a State that voluntarily makes an election to participate under § 25F must provide to the Secretary of the Treasury or the Secretary’s delegate a list of the SGOs that meet the requirements described in § 25F(c)(5) and are located in the State (State SGO list). The State SGO list must be submitted by January 1 of the calendar year for which the election to participate under § 25F is being made (or, with respect to calendar year 2027, as early as practicable). Section 25F(g)(2) provides that each State SGO list must include a certification that the individual, agency, or entity submitting such list on behalf of the State has the authority to perform this function. See sections 2.04 and 3 of Notice 2025-70, 2025-50 I.R.B. 773 (December 8, 2025), for

additional information and a request for comments regarding State SGO lists and the certifications necessary for elections to participate under § 25F.

.03 Future guidance. The Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) intend to publish future guidance under § 25F(g) on how a State submits its State SGO list with all required certifications. The future guidance will provide that any State making an Advance Election will be required to perfect its election by submitting its State SGO list in accordance with such guidance. Future guidance also will address how to make an election to participate under § 25F for calendar year 2027 at the same time the State submits the State SGO list, and how to make elections (including Advance Elections) to participate under § 25F for subsequent calendar years.

### SECTION 3. SCOPE

.01 Advance Elections. This revenue procedure applies to States that choose to make an Advance Election for calendar year 2027. Section 4 of this revenue procedure provides the exclusive procedure for a State to make an Advance Election for calendar year 2027.

.02 Perfection of Advance Election. As the Treasury Department and the IRS intend to specify in future guidance, each State making an Advance Election for calendar year 2027 will need to perfect its election by submitting its State SGO list, along with all required information and certifications, before the final date on which the State is permitted to submit the State SGO list (as will be specified in future guidance). Because a State that makes an Advance Election is required by § 25F(g) to provide its State SGO list as part of its election, a failure to submit the list by the deadline would

not meet the statutory requirements, and, as a result, no organization in that State would qualify as an SGO under § 25F for calendar year 2027.

#### SECTION 4. PROCEDURE FOR MAKING ADVANCE ELECTION FOR 2027

.01 Submission of Advance Election. If a State chooses to make an Advance Election for calendar year 2027, the State must submit Form 15714, *Advance Election to Participate Under Section 25F for 2027*, in accordance with this section 4 and the Form 15714 instructions, on or after January 1, 2026, and before the final date on which the State is permitted to submit the State SGO list (as will be specified in future guidance). Form 15714, including instructions for its submission, are available at [www.irs.gov/pub/irs-pdf/f15714.pdf](http://www.irs.gov/pub/irs-pdf/f15714.pdf). No alternative method of making an Advance Election, and no alteration of Form 15714, will be accepted for calendar year 2027. The IRS will acknowledge or otherwise confirm receipt of a State's Advance Election submitted in accordance with this section 4.

.02 No Inclusion of Other Attachments or SGO List. Any State SGO list (or other information or attachments) submitted with Form 15714 will not be processed by the IRS and will need to be resubmitted in accordance with the procedures for submitting State SGO lists as specified in future guidance.

.03 No Subsequent Advance Election Submissions. Once a State's Advance Election for calendar year 2027 has been made, the only subsequent submission that will be processed by the Treasury Department and the IRS is the submission of the State SGO list (including all required certifications).

## SECTION 5. EFFECTIVE DATE

This revenue procedure is effective as of January 1, 2026. No Advance Election for calendar year 2027 may be submitted to the IRS before January 1, 2026, or after the day before the final date on which the State is permitted to submit the State SGO list (as will be specified in future guidance).

## SECTION 6. PAPERWORK REDUCTION ACT

The Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520) (PRA) generally requires that a Federal agency obtain the approval of the Office of Management and Budget (OMB) before collecting information from the public, whether such collection of information is mandatory, voluntary, or required to obtain or retain a benefit. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the OMB.

Section 4 of this revenue procedure sets forth collections of information to be provided with Form 15714, including information related to an Advance Election. The collections will be used by the IRS for tax administration purposes. The respondents are States that voluntarily elect, on or after January 1, 2026, to participate under § 25F for the following calendar year in advance of perfecting the election by providing the State SGO list, as required under § 25F(g)(1).

Estimated number of respondents: 51 respondents.

Estimated number of responses: 51 responses.

Estimated frequency of responses: Annually.

Estimated average time per response: 0.72 hours.

Estimated total annual burden: 37 hours.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law.

The collection of information contained in this notice has been submitted to the OMB under control number 1545-2335.

#### SECTION 7. DRAFTING INFORMATION

The principal author of this notice is Edward Waters of the Office of the Associate Chief Counsel (Income Tax & Accounting). However, other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this notice, please contact Mr. Waters at (202) 317-7009 (not a toll-free call).