IOWA | Department of Revenue

SGO Application Supporting Documentation Checklist

Applicants will be required to provide the following documentation sufficient to demonstrate compliance with applicable federal requirements under Section 25F of the Internal Revenue Code.

Supporting Documentation	Provided
1. Organization Eligibility - Federal Tax-Exempt Status (Section 3.A): IRS determination letter establishing the organization's qualifying tax-exempt status or documentation of pending recognition, if permitted under federal requirements.	☐
2. Organization Eligibility - Organizational Authority (Section 3.B): Articles of incorporation, bylaws, or other governing documents establishing the organization's legal status and authority to administer scholarships, including evidence of compliance with generally applicable Iowa requirements for charitable organizations, as applicable.	☐
3. Financial Management and Accountability (Sections 4.A-B): Policies and procedures addressing financial recordkeeping, segregation of federal contributions from other organizational funds, including Iowa STO contributions where applicable; the 90% scholarship expenditure requirement; and applicable financial controls.	☐
4. Scholarship Operational Requirements - Student Eligibility and Scholarship Administration (Sections 5.A-B): Policies and procedures demonstrating compliance with federal student eligibility, scholarship selection, prioritization, award, and expenditure requirements, including applicable verification and recordkeeping procedures.	☐
5. Conflicts of Interest and Prohibited Scholarships (Section 5.C): Policies and procedures addressing prohibited scholarship awards, disqualified persons, donor earmarking, and applicable conflicts of interest.	☐
6. Scholarship Program Materials and Allowable Expenditures (Section 5.D): Existing scholarship application materials or equivalent documentation demonstrating how the organization will administer awards and verify qualified educational expenditures.	☐
7. Donor Contributions and Reporting (Section 6.A): Policies and procedures demonstrating the organization's ability to comply with federal contribution tracking, donor acknowledgment, recordkeeping, and IRS reporting requirements.	☐
8. Financial and Programmatic Audits (Section 7.A): Financial and programmatic audit reports required under applicable federal law and regulations, if available, or documentation demonstrating prospective compliance where permitted under federal transition provisions.	☐

- A single document may satisfy multiple categories.
- Newly established organizations may submit prospective policies and procedures where permitted under applicable federal requirements.

The State of Iowa may request clarification or additional documentation reasonably necessary to verify federal eligibility or prevent fraud and abuse. Such requests will not impose additional substantive eligibility requirements beyond those authorized by applicable law.