



Nevada Educational Choice Scholarship Program

The Nevada Educational Choice Scholarship Program allows any company that pays Nevada Modified Business tax to redirect up to 100 percent of its modified business tax liability to AAA in order to fund K-12 education scholarships for eligible, low-income children. **It costs you NO extra dollars** – the legislature has made it possible for your company to earmark up to 100 percent of its state modified business tax liability to fund low-income student scholarships.

How does it work?

Apply	Approve	Earn	Claim
Once you have determined the amount, contact AAA as by law we must submit the application to the NV Department of Taxation (NV DOT) on your behalf. We will need your company’s name, state tax id #, amount you wish to donate and contact information. We will send you a copy of the one-page application to approve before we submit it to the NV DOT.	If the program cap has not been met, the NV DOT will approve the request within 20 days. You may apply more than once for credits during the year for a maximum of 100 percent of your net state modified business tax.	Once AAA is notified by the NV DOT of your approval, we will email you an invoice with our remittance information. You will have 30 days from the date of approval by the NV DOT to remit the amount pledged directly to AAA via check, wire or ACH.	Upon receiving the remittance, AAA will promptly return an acknowledgement (known as an Affidavit of Contribution). This should be retained in your files. Once the NV DOT receives the notice from AAA that the remittance has been received, they will notify you on how to take the credit on your modified business tax return.

* It’s important to remember that the approval process does not oblige you to remit the funds to AAA – it is merely a way for the DOR to ensure that the annual maximum in tax credits is not over-subscribed.

When can I apply?

We will be accepting tax credit applications for 2026 tax credits in June. Each annual Nevada tax credit application season (“cap year”) opens on the first business day of July. The cap year will end when all of the credits are claimed, or the following June 30th, whichever occurs first. Please contact our office to apply.

How much is available?

2026 Cap Year

\$6.665 Million is available for this incredible tax credit scholarship program.

Unused Credits?

Unused credits that are the lesser of the amount expended or 100 percent of the company’s tax liability, may be carried forward for up to five years.



AAA Scholarship Foundation Inc. (AAA Scholarships) has earned the Platinum Nonprofit Seal of Transparency, the highest level of recognition offered by Candid, the world’s largest source of nonprofit information.

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