



Old Dominion Association of Church Schools

URGENT ACTION ALERT

URGE GOVERNOR SPANBERGER TO COMPLETE VIRGINIA'S SGO REGISTRATION WITH THE IRS

Proverbs 21:1 The king's heart is in the hand of the LORD, as the rivers of water: He turneth it withersoever He will.

October 19, 2026

Dear Friends,

As you already know, when the Education Freedom Tax Credit was passed by Congress and signed by the President last year, the final version included a governor's opt-in requirement. Each state's governor must opt his or her state into the provision in order for that state to participate. The opt-in affects only the scholarship side of the EFTC, not the donation side. In other words, taxpayers in all 50 states will be able to donate to a Scholarship Granting Organization, such as Accord Kids, but only children in those states that have been opted in will be able to receive tuition scholarships.

The U.S. Treasury Department released its EFTC regulations on October 1. The regulations define the opt-in process in two steps.

1. The governor or a designee must complete an "advance election" by submitting an SGO list to the IRS on or before January 1. You will recall that Governor Youngkin completed this part of the process by submitting Accord Kids (the AACCS Children's Scholarship Fund), along with 11 other SGO's, to the IRS back in January.¹ Because of his proactive leadership then, Virginia is listed on the IRS web site as one of the states that has been opted in!²
2. The governor or a designee must "perfect the advance election" by registering the opted-in SGO's through an online form that the IRS is setting up. For 2027 only, because it is the first year of the EFTC, this step must be completed by February 15.

Virginia is the only state that has had a change in governors in between Step 1 and Step 2 of this process. Our unique situation then is that, despite the fact that Governor Youngkin has completed Step 1 for us, we need to urge Governor Spanberger to complete Step 2. However, as you can imagine, there is strong opposition to her doing so. The teachers union is already urging her to not complete Step 2 on behalf of Virginia's children.³

ODACS will be using the following two arguments to try to persuade Governor Spanberger to complete the opt-in process.

1. If she does not complete the process, the Virginia economy stands to lose between \$500 million dollars and \$1 billion dollars, conservatively, all of which will leave Virginia and go to other states!⁴
2. The opt in is quickly becoming a bi-partisan action. Already Governor Jared Polis has opted Colorado into the EFTC,⁵ as has Governor Kathy Hochul of New York.⁶ It is interesting to note that in her announcement, Governor Hochul cited the fact that millions of new dollars will be made available to public school students as well as to private school students.

Please help us to flood Governor Spanberger's office with hundreds or even thousands of communications urging her to complete the opt-in process for Virginia's children!

(continued on Page 2)

Following are three ways that you can contact her.

1. **Send an old-fashioned letter** via the U.S. Postal Service (preferred method). Attached to this action alert, and also posted on our website, is a sample letter that you can use as a guide.⁷ If you send a letter, please also include a copy of the Virginia Fact Sheet that is published by the Virginia Federation for Children and is attached to this Action Alert.⁴
2. **Call the governor's office** to register your opinion on the matter. Please feel free to use the information in this Action Alert to help you to know what to say. Always be courteous over the phone, remembering our testimony for Jesus Christ! The phone number for the governor's office is (804) 786-2211.
3. **Send an e-mail to the governor** to register your opinion on the matter. Again, be sure to be courteous as you compose your message. Her e-mail address is Abigail.Spanberger@governor.virginia.gov. Consider using the following Subject Line: ***Please help Virginia's children by completing the opt-in process for SGOs implementing the Education Freedom Tax Credit!***
4. Feel free to contact her in two or in all three of these ways!

Please join us in praying that the Lord will move Governor Spanberger's heart and mind to do the right thing!
Proverbs 21:1

Sincerely,

Dan Zacharias
Executive Director

Footnote Links

¹ <https://www.wvva.com/2026/01/16/virginia-adds-five-more-scholarship-organizations-education-freedom-tax-credit-demand-soars/>

² https://www.irs.gov/government-entities/federal-state-local-governments/federal-scholarship-tax-credit-fstc?auHash=OZQJ_D5_-GOnBfR7us_iJrOO1WVO8qHrql3hixw3SOA

³ <https://eftccredit.com/news/virginia-2027-hinges-on-sgo-list-vea-urges-spanberger-not-to-file-october-2026>

⁴ <https://www.federationforchildren.org/wp-content/uploads/2026/08/Virginia-EFTC-Fact-Sheet.pdf>

⁵ <https://www.chalkbeat.org/colorado/2026/05/09/colorado-governor-jared-polis-talks-federal-education-tax-credit-program/>

⁶ <https://www.governor.ny.gov/news/statement-governor-kathy-hochul-180>

⁷ <https://www.vaodacs.com/state-government-issues/>