



MACA GOAL PROGRAM OUTLINE

Step 1. Talk with a MACA representative about redirecting a portion or all of your State of Georgia income tax liability to Georgia's GOAL Scholarship program. Please understand your expected 2013 State income tax liability, discuss with a tax accountant if necessary. Make the decision to participate in the GOAL program and decide the amount of your tax dollars to be directed to MACA (subject to rules of the GOAL program – maximum for individual filer \$1,000, maximum for married filing jointly \$2,500). Go to www.goalscholarship.org for full program details and limits for other filers and C-Corps.

Step 2. Complete the GOAL Tax Credit Form (either online at address above or provided), including filing status, dollar amount to redirect and be sure to name Mountain Area Christian Academy as your designated recipient school. Then sign page two of the form. Give completed form to MACA representative or you may complete the form online at the following address and then click submit:
www.goalscholarship.org/for_donors/page/onlinesignature

Step 3. Make your payment to the GOAL program either by (1) giving a check to the MACA representative at time of completing the Tax Credit Form that will be returned to the school and held until your submitted application to participate in the program is approved by the State at which time the funds will be deposited with the State, (2) provide credit card information on the submitted Tax Credit Form that will be returned to the school and submitted to the State for approval for your participation in the program, which at time of approval, your credit card will be charged, (3) choose to pay later within 60 days of approval either by submitting a check or credit card information to the school or (4) if you completed the online Tax Credit Form, upon approval by the State to participate in the program you will have 60 days from approval date to submit proper payment directly to the school via check or credit card information or online via the GOAL payment options. **MAKE ALL CHECKS PAYABLE TO: Georgia GOAL Scholarship Program and write Mountain Area Christian Academy in the memo line.**

Step 4. Your payment during the 2013 tax year is treated similarly to those that pay estimated taxes or much like what is withheld by the State from your pay check. You will receive a tax statement from the State (Form IT-QEE-SSO1) in early 2014 for you to include the amount you paid to GOAL in with all of your credits of taxes paid, i.e. withholdings, estimated tax payments, etc. It will be reported on Form 500 as a Georgia Qualified Education Expense Credit. In addition, for those that itemize their 2013 Federal Tax Return, the amount of your contribution to GOAL can be included as a deduction like any Gift to charity on Form 1040 schedule A.

Step 5. Enjoy the satisfaction of knowing that you have assisted qualified families in north Georgia in allowing their children to gain a quality Christian-based education at MACA!