



INNOVATIVE EDUCATIONAL PROGRAM CREDIT

Tax Credit is available to taxpayers who donate to Montana public school districts to provide supplemental funding for innovative educational programs.

To receive a dollar-for-dollar tax credit on your 2026 Montana state tax bill, the submittal date is Wednesday, January 21, 2026.

Montana Legislative

The Tax Credit will be directed to **Innovative Educational Programs** that benefit our students through:

- transformational learning and advanced opportunities
- any program, service, instructional methodology, or adaptive equipment used to expand opportunities for a child with a disability
- any courses provided through work-based learning partnerships or for postsecondary credit or career certification
- technology enhancements
- capital improvements and equipment necessary to support innovative educational programs

Great Falls Public Schools has directed tax credits towards:

- STEM and Innovative Learning centers improvements
- Summer Innovative Learning Programs
- Field Investigations
- Innovative learning through student athlete mental health programming
- SPED - Individualized Adaptive Technology

This dollar-for-dollar tax credit is awarded on a FIRST COME, FIRST SERVED BASIS. Individuals or corporations can donate up to \$200,000 per year. The statewide aggregate amount of tax credits that may be claimed for 2026 is \$7,200,000. Donated amounts may not exceed the taxpayer's income tax liability, but may be carried forward for 3 years.

HERE'S HOW IT WORKS!

We encourage you to contact your financial planners/advisors before participating in this program. To begin, contact Luke Diekhans at 406-268-6050 or at luke_diekhans@gfps.k12.mt.us to indicate your interest in the Montana Innovative Tax Credit Donation Program.

If you have any questions, please contact Luke Diekhans at 406-268-6050 for program details or Jennifer Hicks, MT Department of Revenue, at 406-444-1991 or at jennifer.hicks@mt.gov. Additional information can be found on the MT Department of Revenue website.