



The chart above indicates the implied giving from Montana's individual income taxpayers

Charitable Endowment

The charitable endowment credit is provided to individual income tax payers who are shown in the chart above, as well as corporations, small businesses, partnerships, or limited liability companies, and is non-refundable.

Tax Credit

The credit is equal to 40% of the present value of the aggregate qualifying charitable gifts made by the taxpayer. The maximum credit that may be claimed for all combined contributions in a year is \$10,000.