



# MONTANA ENDOWMENT TAX CREDIT

The Montana Endowment Tax Credit (METC) allows donors to pay less in Montana state income taxes when they give a planned gift to a qualified Montana charitable endowment. Whitefish Community Foundation holds over 40 qualified endowment funds that directly benefit our community nonprofits.

	FOR INDIVIDUALS	FOR BUSINESSES
<b>TYPE OF GIFT</b>	Planned Gift (Deferred Gift Annuity) of cash or appreciated securities. <i>Minimum gift size \$5,000.</i>	Direct gift of cash or appreciated securities. <i>No minimum gift size.</i>
<b>AMOUNT OF MONTANA ENDOWMENT TAX CREDIT</b>	40% of the initial gift, up to max credit of \$15,000 per taxpayer (\$30,000 for joint filers). <i>The remaining gift amount provides a federal tax deduction.</i>	20% of gift amount, up to max credit of \$15,000. <i>The remaining gift amount provides a federal tax deduction.</i>

NOW

**MEET**

Schedule a planning meeting

**GIVE**

Make your gift and claim a MT tax credit

**SIGN**

Finalize deferred annuity paperwork

IN 5 YEARS

**INVEST**

Your gift will grow over the 5-year annuity period

**SIGN**

Release your interest in the annuity

**BUILD**

Your gift forever benefits the nonprofit endowment of your choice

*Donor Advised Funds, IRA Rollovers, and private foundations can support nonprofit endowment funds directly but are not eligible for the Montana Endowment Tax Credit.*

**NOT INTERESTED IN THE MONTANA ENDOWMENT TAX CREDIT?**

- Join the Circle of Giving with a gift of \$5,000 or more annually
- Open a Donor Advised Fund
- Create a Legacy Fund in your family estate planning
- Donate your IRA rollover as a Qualified Charitable Distribution



**FOR MORE INFORMATION ON GIVING PLEASE CONTACT:**



**Whitefish Community Foundation**

Alan Davis, President/CEO

(406) 863-1781

[finance@whitefishcommunityfoundation.org](mailto:finance@whitefishcommunityfoundation.org)