



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

TO: Education Interim Committee

FROM: Jennifer Hicks, Unit Manager
Withholding Compliance Unit

DATE: March 9, 2026

RE: Education Tax Credits

The following memo provides statistics for 2026 donations eligible for the Tax Credit for Qualified Education Contributions. It also provides screenshots of how to find certain information on our online portal.

Student Scholarship Organization Donations

There are currently 24 Student Scholarship Organizations

19 SSO's received donations

253 donations were made in January 2026 for a total of \$7,156,660

Putback for October 2026 is \$43,340

Credit exhausted in 5 min 24 seconds

Public School Donations

114 Public Schools received donations

595 donations were made in January 2026 for a total of \$6,964,000

Putback for October 2026 is \$236,000

Credit exhausted in 7 minutes 17 seconds

<u>Organization Receiving Donations</u>	<u>Donations Entered</u>	<u>Tax Credit Reserved</u>	<u>Tax Credit Invalidated</u>	<u>Tax Credit Issued</u>
ACE Scholarships SSO, Montana, LLC	39	\$1,960,620		\$1,960,620
Big Sky Community School	5	\$490,000		\$490,000
Central Education Foundation of Silver Bow	52	\$2,821,900		\$2,821,900
Elevation Foundation Inc	20	\$214,000		\$214,000
Great Falls Central Catholic High School	7	\$48,500		\$48,500
Holy Spirit Catholic School doing business as St. Patrick's Academy	7	\$28,900		\$28,900
Kalispell Montessori Center Inc	6	\$36,180	\$3,340	\$32,840
Manhattan Christian School	12	\$161,000		\$161,000
Missoula Catholic Schools Foundation	13	\$353,000		\$353,000
Missoula Christian Montessori School	1	\$2,000		\$2,000
Montana Leadership Foundation	1	\$76,000		\$76,000
Our Lady of Lourdes Catholic School	5	\$14,800		\$14,800
Saint Matthew Parish Series 535, LLC	28	\$261,500		\$261,500
The Headwaters Academy, Inc.	8	\$119,900		\$119,900
The Skola	16	\$362,000	\$40,000	\$322,000
The Summit Lighthouse, Inc.	3	\$30,000		\$30,000
The Way Christian School	11	\$34,700		\$34,700
Valley Christian School	14	\$153,000		\$153,000
Woodland Montessori School Foundation	5	\$32,000		\$32,000
	253	\$7,200,000	\$43,340	\$7,156,660

How to view the donation information on the Education Donation Portal

Access the website at <https://svc.mt.gov/dor/educationdonation2>

Select an SSO from the drop-down menu.

Student Scholarship Organization Tax Credit

Remaining Tax Credit for 2026

Credit available: \$0

Credit pending: \$0

Credit claimed: \$7,200,000

Credit invalidated: \$43,340

On 10/1/2026 9:00:00 AM invalidated tax credit will be available to claim.

View contact information for a Student Scholarship Organization by selecting below:

ACE Scholarships SSO, Montana, LLC
Big Sky Community School
Central Education Foundation of Silver Bow
Elevation Foundation Inc
Great Falls Central Catholic High School
Holy Spirit Catholic School doing business as St. Patrick's Academy
Intermountain Children's Services
Kalispell Montessori Center Inc

The information for that SSO will be displayed. It includes the websites required per SB253 and Scholarships that were awarded to QEPs.

View contact information for a Student Scholarship Organization by selecting below:

Montana Leadership Foundation ▼

Physical Address **28150 N. Alma School Pkwy #103-687** ✕
Scottsdale, AZ 85262

Mailing Address **28150 N. Alma School Pkwy #103-687**
Scottsdale, AZ 85262

Phone **(406) 351-2166**

Email info@montanaleader.org

Website <https://montanaleader.org/>

Scholarship Award <https://montanaleader.org/sso-information>

Policies and Details
Website

Qualified Education <https://montanaleader.org/sso-information>

Providers Awarded
Website

QEP Scholarship Details <https://montanaleader.org/sso-information>
Website

Scholarships awarded to the following Qualified Education Providers

- Billings Central Catholic High School**
- Loyola Sacred Heart High School**
- Missoula Christian Montessori School**
- Mountain View Christian School**
- Saint Francis Catholic School**
- St. Andrew Catholic School**
- St. Joseph Elementary and Middle School**
- St. Mary's Catholic School**
- St. Patrick's Academy High School**
- Sussex School**

Balance as of 1/30/2026 12:37:22 PM

[View Stats](#)

If you click the view stats button in the lower right corner it will provide you with more information pertaining to the donations for the current year.

Student Scholarship Organization Tax Credit

2026 ▼

		Organization Receiving Donations	Donations Entered	Tax Credit Reserved	Tax Credit Invalidated	Tax Credit Issued
<i>Donation open date</i>	1/21/2026 10:00:00 AM					
<i>Cap exhausted date</i>	1/21/2026 10:05:24 AM					
<i>Donations attempted since cap exhausted</i>	41	ACE Scholarships SSO, Montana, LLC	39	\$1,960,620		\$1,960,620
<i>Attempted donations</i>	296	Big Sky Community School	5	\$490,000		\$490,000
<i>Completed donations</i>	253	Central Education Foundation of Silver Bow	52	\$2,821,900		\$2,821,900
<i>Incomplete donations</i>	43	Elevation Foundation Inc	20	\$214,000		\$214,000
<i>Number of donations by individuals</i>	217	Great Falls Central Catholic High School	7	\$48,500		\$48,500
<i>Tax credit claimed by individuals</i>	\$4,266,760	Holy Spirit Catholic School doing business as St. Patrick's Academy	7	\$28,900		\$28,900
<i>Number of donations by businesses</i>	33	Kalispell Montessori Center Inc	6	\$36,180	\$3,340	\$32,840
<i>Tax credit claimed by businesses</i>	\$2,889,900	Manhattan Christian School	12	\$161,000		\$161,000
<i>Invalidated donations by organizations</i>	3					
<i>Invalidated tax credit by organizations</i>	\$43,340					
<i>Invalidated credit open date</i>	10/1/2026 9:00:00 AM					
<i>Invalidated credit exhausted date</i>	N/A					