



GOVERNOR GREG GIANFORTE  
DIRECTOR BRENDAN BEATTY

TO: Revenue Interim Committee

FROM: Jennifer Hicks, Unit Manager  
Withholding Compliance Unit

Jake Ford, Bureau Chief  
Withholding and Individual Income Tax Processing Bureau

DATE: February 17, 2026

RE: 2026 List of Student Scholarship Organizations

CC:

The Department of Revenue is required by 15-30-3112, MCA to provide the Revenue Interim Committee with a list of student scholarship organizations receiving contributions from businesses and individuals that are granted tax credits. The list for 2026 is found on the next page, followed by instructions for accessing other donation information on the Education Donation Portal. The required breakout of tax credits claimed by individuals and businesses is found on the last page.

<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
	<b>253</b>	<b>\$7,200,000</b>	<b>\$43,340</b>	<b>\$7,156,660</b>

## 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 ▼

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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](mailto: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 ▼

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