

Donating in Montana SGO

A simple step-by-step guide to donating and claiming the Montana scholarship tax credit



1

Choose an Approved Montana SSO

Select an approved Student Scholarship Organization listed on Montana's Education Donations Portal.



2

Make Your Donation

Individuals and businesses may donate directly to the approved SSO to support scholarships.



3

Credit Is Preapproved

The SSO reports the donation through the Education Donations Portal to reserve the credit, subject to the statewide cap.



4

Receive Receipt + Confirmation Number

Once preapproved, keep the tax credit receipt and confirmation number for your records and tax filing.



5

Share It With Your Tax Preparer

Provide the receipt, confirmation number, donation amount, and donor details to your tax preparer.



6

File the Correct Montana Tax Form

Individuals claim the credit on Form 2, Nonrefundable Credits Schedule. Other entities use the appropriate Montana business or fiduciary return schedules.



7

Claim the Montana Tax Credit

The credit reduces Montana income tax liability. Unused credit may be carried forward for up to 3 years.

Key Credit Facts



Credit value:
Dollar-for-dollar
state tax credit



Per-taxpayer limit:
Up to \$200,000



Married filing
jointly: Up to
\$400,000



2026 statewide
SSO cap:
\$7.2 million



Carryforward:
Up to 3 years



Preapproval:
Required before
claiming

Important Reminders



The credit is
nonrefundable.



Credits are first-come,
first-served under the
statewide cap.



Reservation is based on
when the SSO reports the
donation in the portal.



Save the receipt and
confirmation number.



Approved SSO



Donation



Preapproval



Receipt



Tax Filing



Montana Tax Credit