

INNOVATIVE EDUCATIONAL PROGRAM TAX CREDIT

"Support Your Local Schools, Save on Your 2026 Tax Bill"

Don't delay in taking advantage of this beneficial tax credit and supporting Fairfield Public Schools at the same time. The 2023 Legislature authorized enhanced tax credit opportunities for Montanans to support their local public schools through HB 408.

Beginning January, 2026 individuals and business taxpayers can make a cash donation directly to a Montana public school district and receive a tax credit on their state tax bill in 2026. Your gift will help Fairfield Public Schools expand innovative educational programs that benefit our students through enhanced:

- Transformational and advanced learning opportunities
- Programs, services, and equipment for students with disabilities
- Work-based learning partnerships for our students
- Post-secondary credit or career certifications for our student
- Technologies that improve student experiences and opportunities

Make a Donation Early!

Time is critical! This tax credit is on a **FIRST-COME, FIRST-SERVED BASIS** for all donors in the entire state so act quickly! The Innovative Educational Program Tax Credit is capped at \$7.2 million for 2026. Last year's \$6 million cap was gone within a few hours. **It is anticipated these tax credits will be gone quickly again this year.**

Both of these tax credits are available to individuals, estates or trusts, corporations, partnerships, and LLCs. The amount of each credit is equal to the amount of the donation, up to \$200,000 for each credit. Taxpayers may claim both credits in a single year.

Important caps to be aware of for 2026:

- Individuals or corporations can donate up to \$200,000 per year for innovative educational programs.
- The aggregate amount of tax credits that can be claimed statewide in 2026 is \$7.2 million.

How to Make a Donation!

- Mail your check or drop a check payable to Fairfield Public Schools with the note 'Innovative Tax Educational Tax' program in the memo. You will also need to complete a form online found at Fairfield.k12.mt.us or include the below information on a piece of paper.
- Fairfield Public Schools is registered with the Montana Department of Revenue's Education Donations Portal to upload your donation for approval from the DOR for your gift.
- Gifts received from donors will be entered into the system on a first-come, first-served basis as quickly as they can once the portal opens on January 21, 2026 at 10AM. Once the donation cap is met across the state, DOR will deny any additional donations beyond the \$7.2 million cap.
- If your donation is accepted by DOR, Fairfield Public Schools will issue a receipt with the needed tax information for your 2026 tax records.
- If your donation is not accepted by DOR, Fairfield Public Schools will reach out to you to determine if you want to give the donation marked for the Innovative Educational Tax Credit program or if you would like to cancel your donation as it will no longer qualify for the tax credit.

- Once a donor's check is received, the district will need specific information from the donor pre-approve the gift through the Department of Revenue.
 - Amount of donation (listed on check)
 - Your Name or Business Name
 - Last four digits of donor's Social Security number or Federal Employer Identification Number
 - Donor mailing address
 - Physical address
 - Email address
 - *All information is confidential tax information and will not be shared publicly.*
- Bring a check or mail a check to
 Fairfield Public Schools
 P.O. Box 399
 Fairfield, MT 59436
 *Make Check to: Fairfield School
 **Memo: "Innovative Education Tax Credit"

Questions or to notify your intent to give to Fairfield Public Schools for the Innovative Educational Tax Credit Program. Contact Fairfield Schools: (406) 467-2528

Dustin Gordon – Superintendent dgordon@fairfield.k12.mt.us

Denise Grant – Business Manager dgrant@fairfield.k12.mt.us

Additional Information - [BPS Innovative Educational Program Tax Credit](#)

The statewide aggregate threshold of \$7,200,00.00 is tracked on the DOR Education Donations Portal. You can view how much of the credit has been reserved, how much is available, and how much is pending.

Additional information can be found on the following links from the Montana Department of Revenue.

[Innovative Educational Program Credit](#)

[Tax Credits for Qualified Education Contributions – Guide](#)

[Education Tax Credit - FAQ](#)

Again, this is time sensitive, and cannot guarantee that each donation will be able to be entered prior to reaching the \$7.2 million aggregate amount. If your donation is not accepted by DOR because the aggregate limit was reached you will not be obligated to make the donation.

If you have questions, please contact

Dustin Gordon, Superintendent

Denise Grant, Business Manager

Or contact Dona Losett, MT Department of Revenue, at 406-444-1991.