

Elsie Arntzen, Superintendent

PO Box 202501
Helena, MT 59620-2501
406.444.5643
In-State Toll-free: 1.888.231.9393
TTY Users: 406.444.0235
opi.mt.gov

OFFICE OF PUBLIC INSTRUCTION
STATE OF MONTANA

Putting Montana Students First **A+**



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To Whom It May Concern:

From: Kara Sperle, School Finance Administrator *KSperle*

RE: Education Tax Exempt Status

This memo is to inform interested parties that public schools in Montana are approved to receive charitable contributions under federal IRS regulations. Montana public schools are classified as *“Organizations That Qualify to Receive Deductible Contributions”* as listed in Publication 526, more specifically under *“Types of Qualified Organizations”*, Montana public schools are covered in *“#1. A community chest, corporation, trust, fund, or foundation organized or **created in or under the laws of the United States, any state, the District of Columbia, or any possession of the United States (including Puerto Rico).** It must, however, be organized and operated only for charitable, religious, scientific, literary, **or educational purposes**, or for the prevention of cruelty to children or animals. Certain organizations that foster national or international amateur sports competition also qualify.”*

In addition, public schools are legally classified as local governments and as such, are not subject to property tax under state law 15-6-201, MCA. Montana does not have a sales tax.

For more information, please visit the [IRS Publication 526](#) website.

If you need additional information, please contact me at (406) 444-3249 or ksperle2@mt.gov.