

# BRIDGE BUILDER SOCIETY MONTANA ENDOWMENT TAX CREDIT (METC)

## WHAT IS THE METC?

METC offers a state income tax credit to individuals and businesses that make qualifying gifts to a permanent endowment of a Montana nonprofit like Child Bridge. Your gift can:

- Help find and equip foster, kinship and adoptive families
- Support long-term mission sustainability
- Build long-term security for vulnerable children
- Give you a significant tax benefit

## TAX CREDIT VS TAX DEDUCTION – WHAT’S THE DIFFERENCE?

- A tax deduction is a reduction to your taxable income.
- A tax credit is a dollar-for-dollar reduction of the taxes you owe.

That means a \$1,000 tax credit lowers your taxes by \$1,000, often providing greater savings than a deduction alone.

## WHO QUALIFIES FOR THE METC AND WHAT ARE THE BENEFITS?

### INDIVIDUALS

Type of Gift:	Benefits:
Planned Gift <i>Examples: Charitable Gift Annuity; Charitable Trust</i>	40% credit of the gift up to a max of \$15,000 per taxpayer or \$30,000 for joint filers
Minimum Gift Size: \$10,000	Federal income tax deduction for the charitable remainder value

### BUSINESSES

Type of Gift:	Benefits:
Direct or outright cash gifts	20% credit of the gift up to a max of \$15,000
No minimum gift size	Federal income tax deduction for the charitable remainder value

## IMPORTANT DETAILS:

- The gift **MUST** be made to Child Bridge’s Permanent Endowment.
- Credits must be claimed in the tax year the gift is made.
- The tax credit cannot exceed your Montana tax liability.

## HOW DOES METC THROUGH CHILD BRIDGE WORK?

### NOW

Invest	Sign	Build
Schedule a planning meeting	Make a gift	Finalize applicable paperwork and claim your METC

### IN 5 YEARS OR MORE

Invest	Sign	Build
Your gift will grow over the annuity period	Release your interest or income from the annuity	Your gift forever benefits Child Bridge

## JOIN THE BRIDGE BUILDER SOCIETY

When you avail of the METC through Child Bridge, you are warmly welcomed into the Bridge Builder Society—a community of visionary supporters committed to lasting change.

### AS A MEMBER, YOU'LL RECEIVE:

- **Welcome Packet**  
Including a personalized certificate, letter, and mission materials.
- **Quarterly Impact Updates**  
Stories that show the difference your legacy is making.
- **Personalized Year-End Recognition**  
A personal note with a recap of your giving impact.
- **Special Invitations**  
To appreciation gatherings or special events.
- **Ongoing Legacy Care**  
We steward your intent with care—even after your gift is fulfilled.



### Let's Explore the Best Gift for You.

We'd love to connect with you about tax-smart giving options that reflect your values.

**Scan the QR Code** or go to [calendly.com/rbrooks-childbridge](https://calendly.com/rbrooks-childbridge) to book a meeting or learn more.

**CHILD**  **BRIDGE**



[childbridgemontana.org](https://childbridgemontana.org)



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