



NORTH DAKOTA
COMMUNITY
FOUNDATION

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40% NORTH DAKOTA INCOME TAX CREDIT AVAILABLE FOR GIFTS TO QUALIFIED NORTH DAKOTA ENDOWMENT FUNDS

Bismarck ND: North Dakotans can take advantage of a generous ND income tax credit when they consider their charitable giving this holiday season. Individuals may receive a state income tax credit for a contribution of \$5,000 or more and businesses that pay North Dakota income tax may take a 40% credit up to a total of \$10,000 for gifts of any amount to a qualified endowment fund of a North Dakota charity.

“This generous tax credit is a very tax-wise way to support your hometown, school, or favorite charity,” noted Steve Lipp, North Dakota Community Foundation (NDCF) President.

The tax credit is 40% of the gift up to a maximum credit of \$10,000 per year per taxpayer or \$20,000 per year per couple filing jointly. The majority of funds managed by NDCF are qualified endowment funds.

Businesses (C corporations, S corporations, estates, limited liability companies, trusts, and financial institutions) that pay ND income tax may take a 40% credit up to a total of \$10,000 for gifts of any amount to the qualified endowment fund of a qualified North Dakota charity.

“The credit may be carried forward for three additional tax years if it cannot all be used in one year,” explained Lipp.

The table below shows the estimated cost of a gift to a ND qualified endowment fund for donors in the 32% bracket:

Gift Amount	\$5,000	\$10,000	\$25,000	\$50,000
Estimated Federal Tax Savings	(\$960)	(\$1,920)	(\$4,800)	(\$9,600)
ND State Income Tax Credit	(\$2,000)	(\$4,000)	(\$10,000)	(\$20,000)
Net Cost of Gift	\$2,040	\$4,080	\$10,200	\$20,400

For illustration purposes only. Consult your tax advisor.

Learn how you can qualify for the 40% North Dakota Tax Credit while helping your local community fund or other favorite non-profit at www.NDCF.net/40 or by calling the North Dakota Community Foundation at 701- 222-8349.

For informational purposes only, contact your tax professional for advice regarding your personal circumstance.

Established in 1976, the NDCF is a public, non-profit tax-exempt corporation which receives and distributes charitable funds to support a wide range of programs that benefit North Dakotans. It manages more than \$180 million in assets in over 1,000 component funds, including organizational endowment funds, donor-advised funds, scholarships, and 69 local community foundations. It has made more than \$121 million in grants since its inception with the mission of improving the lives of North Dakota citizens and their communities through charitable giving and promoting philanthropy.