

# ENDOW IOWA | TAX CREDIT PROGRAM

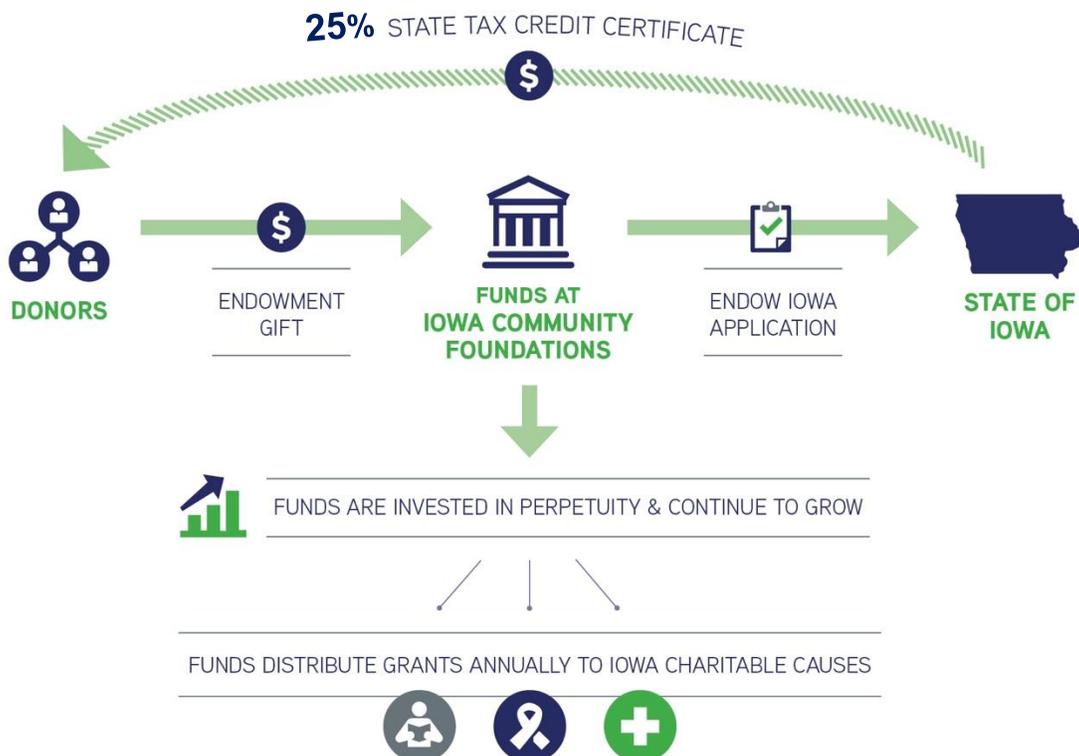
The Endow Iowa Tax Credit program was created in 2004 and since then has leveraged over \$435 million in endowment gifts to support Iowa communities and charitable causes. This program has made nearly \$105 million in tax credits available to a wide variety of donors. For many years, the annual tax credit limit has been \$6 million per year, and since 2013 every tax credit has been distributed. Beginning in 2026, \$3.5 million is available for the program annually. the program had depleted the previous funds very early in the tax year.

We appreciate the Legislature's support for this innovative and successful program. The program is administered by the Iowa Economic Development Authority (IEDA) in collaboration with accredited Iowa community foundations.

## ENDOW IOWA TAX CREDITS:

- 1 OFFER A 25% STATE INCOME TAX CREDIT**  
to donors who make gifts to an endowed fund at a qualified community foundation\* in Iowa;
- 2 ARE AWARDED ON A first-come, first-served basis;**
- 3 OFFER A MAXIMUM ANNUAL CREDIT OF \$50,000 per taxpayer & \$100,000 per couple;**
- 4 CAN BE CLAIMED BY individuals, businesses, or financial institutions;**
- 5 AND ARE NOT transferable or refundable.**

\*Qualified community foundations are confirmed in compliance with the National Standards for U.S. Community Foundations.



## THIS INNOVATIVE STATEWIDE PROGRAM:



**STRENGTHENS** communities through philanthropy;



**PROVIDES** a new opportunity for collaboration;



**LEVERAGES** 4 private dollars for every public dollar invested in the program;



**ENCOURAGES** contributions that provide support now and in the future;



**CREATES** charitable giving vehicles in communities of all sizes;



**DEVELOPS** local community leadership; and



**KEEPS DOLLARS IN IOWA** and invests in Iowa's future;



positions Iowa as a **NATIONAL LEADER** in supporting and promoting philanthropy.

## HOW ENDOWMENTS WORK:

Endow Iowa will continue to grow over time, generating more charitable grant distributions each year.



## 2025 BY THE NUMBERS:



**\$53.4 M**  
IN ENDOW IOWA ELIGIBLE GIFTS



**5,293**  
ENDOW IOWA ELIGIBLE FUNDS



**\$35.5 M**  
IN ENDOW IOWA FUND GRANTS

## QUALIFIED IOWA COMMUNITY FOUNDATIONS:

Cedar Falls Community Foundation

Community Foundation for Western Iowa

Community Foundation of Carroll County

Community Foundation of Greater Des Moines

Community Foundation of Greater Dubuque

Community Foundation of Greater Muscatine

Community Foundation of Johnson County

Community Foundation of Northeast Iowa

Community Foundations of Southwest Iowa/Omaha Community Foundation

Fort Dodge Community Foundation & United Way

Greater Cedar Rapids Community Foundation

Greater Poweshiek Community Foundation

Keokuk Area Community Foundation

Pella Community Foundation

Quad Cities Community Foundation

Siouxland Community Foundation

Waterloo Community Foundation

*These community foundations, in partnership with their affiliate community foundations, serve each of Iowa's 99 counties. To locate and learn more about your local community foundation, please visit [www.IowaCouncilofFoundations.org/community-foundations](http://www.IowaCouncilofFoundations.org/community-foundations).*