

Contributor Information (To be completed by the contributor and the qualified Neighborhood Assistance Organization)

Name of contributor			Social Security or Federal Identification Number		
Address			Telephone number		
City	State	Zip Code	Contributor's tax year ending		

Credit Computation

(Contributor must read the information provided on both pages of this form, sign below, and provide proof of payment and/or a statement of the value of any materials donated)

Date of contribution	Agreement Number		
1. Total amount of contribution. <i>Describe type:</i> _____	1.	\$	
2. Multiply line 1 by 50% (x .50)	2.	\$	
3. Tentative amount of credit: lesser of line 2 or \$25,000* or organization's remaining available credits	3.	\$	
4. NAP Eligible Contribution to be reported to IHCD and IDOR: multiply line 3 by 200%, (x 2) <i>Donors claim the credit on Schedule 6 of their state tax forms, using code 828</i>	4.	\$	

* Contributors may only claim \$25,000 in total NAP Tax Credits in any one calendar year, even if they contribute to multiple organizations. If contributor donates to multiple organizations and their total donations are more than \$50,000, the above credit on line 3 may not be honored. It is the responsibility of the contributor to track their donations and their total expected tax credits; the Neighborhood Assistance Organization is only responsible for tracking the credits for the donations it receives directly. Further, NAP tax credits shall only be applied against any state tax liability owed by the contributor *after* the application of any credits that, under IC 6-3.1-1-2, must be applied before the credit provided under the Neighborhood Assistance Program. Finally, credits are nonrefundable, meaning if a donor's credit is more than their state tax liability, they will not be refunded the difference.

Signature of contributor ►

Approved Neighborhood Assistance Organization

Name of organization		Signature of Authorized Recipients	
Address	City	State	Zip Code

If a contributor's expected credit is denied by IDOR, the contributor should first contact the organization above, to ensure their donation and contact information were correctly reported; an incorrect SSN is the most common mistake that causes a denied credit. If everything appears to have been correctly reported, the organization should contact IHCD at nap@ihcda.in.gov to ask for further assistance.

Eligible Donors & Donations

Eligible Donors – Organizations & Corporations

Organizations and corporations are welcome to make NAP tax credit-eligible contributions. However, additional steps or information are required when reporting these contributions:

- If an organization or corporation wishes to claim the credits itself, the organization/corporation's information (including total donation amount) should be entered into the Donor Contribution Form. At tax time, the organization will then claim the tax credit. The organization's owner or stockholders must NOT claim the tax credits on their individual/personal tax returns.
- If an organization or corporation wishes to distribute the credits to its members or shareholders, then the value of the credits must be divided appropriately, and each division must be listed as a separate contribution in the Donor Contribution Form from the individual who will be claiming the credits. Ex: If Organization Z is splitting \$1,000 credits, from a \$2,000 donation, between 10 stockholders, each stockholder must receive a Donor Contribution Form with a \$200 donation and \$100 credit each.

Eligible Donors – Individuals & Couples

Individuals may donate to a NAP organization and receive a corresponding NAP Tax Credit. Couples may as well, but must do so in one of the following ways:

- If a couple files a joint tax return, then only the name and information of the Head of Household should be reported on the Donor Contribution Form.
- If a couple files separately, only one person may claim the tax credit and so only their information should be provided on the Donor Contribution Form.
- If a couple makes a single contribution, files separately, and wishes to divide their credits, then each individual should receive a Donor Contribution Form, with the donation divided appropriately between them.

Eligible Donations

The following are donation types that are eligible for NAP Tax Credits. For additional information on each, or to check if another type of donation not listed is eligible, please speak to your NAP Organization or review the NAP Manual on IHCD's [website](#).

- Cash
- Check
- Credit Card
- Liquidated Stock
- Donations designated to the NAP Organization through United Way, minus United Way fees
- In-Kind donations of building materials, to be used for the purpose described in the NAP Organization's application to IHCD
- Property donations, as long as the property will be used for the purpose described in the NAP Organization's application to IHCD
- Donations from an IRA, including Qualified Charitable Distributions
- Donations from a 401(k) distribution
- Donations made from donor advised funds/trusts, in SOME cases