



---

## *NAP Tax Credits Benefit Business Donors & Kids*

---

Kids' Harbor, Inc. has been awarded \$348,704 in 70% Missouri State Tax Credits through the Missouri Department of Economic Development's Neighborhood Assistance Program (NAP) in support of our Prevention, Counseling, and Advocacy Programs. State Tax Credits through the Missouri Department of Economic Development's Neighborhood tax credits are an excellent incentive for business owners who owe Missouri State tax and would like to donate \$1,000 or more (in cash, stocks or bonds) to Kids' Harbor. This donation makes you eligible for a 70% tax credit off of your Missouri State Tax return.

### How it works...

If you qualify, NAP allows you to use the tax money you would have paid out to the state government and give that money directly towards your community and the child abuse victims in desperate need of help through Kids' Harbor.

Example:

<b>Contribution amount to Kids' Harbor</b>	<b>\$1,000</b>
<b>Tax savings for NAP tax credit (70% of \$1000)</b>	<b>\$700</b>
<b>Tax savings from deduction for charitable contribution (5.4% of \$1000)</b>	<b>\$54</b>
<b>Total Missouri Tax Savings</b>	<b>\$754</b>
<b>Your Missouri After-Tax Cost of a \$1,000 Contribution</b>	<b>\$246</b>

Kids' Harbor, Inc. is a non-profit 501(c) 3 charitable organization. Please consult your tax advisor to determine your tax benefit of a qualified contribution. This example is provided for illustrative purposes only and does not constitute tax advice.

Please refer to the following documentation to determine eligibility.

The above donation and credit amounts are only examples. We can accommodate almost any donation amount of \$1,000 or more that best fits your giving ability and desire. **To find out how tax credits can create a mutually beneficial relationship between your company and the children in desperate need of help through Kids' Harbor, please contact Cara Gerdiman or Jennifer Darnell at 573-348-6886 (Osage Beach) or 573-336-8634 (St. Robert).**

Individuals that do not have business income, may still contribute and qualify for 50% Missouri State Tax Credits.

# Eligible Contributors

Business Eligibility	Tax Liability Type	Schedule Filed
Corporations	Corporate, Franchise Tax	MO Form 1120
Farm Operation	Individual Income Tax	Federal Form 1040, Schedule F, MO Form 1040
Financial Institution*	Financial Institution Tax	MO Financial Tax Return
Individual partner in a Partnership or shareholder in an S-Corp	Individual Income Tax	Federal Form 1040, MO Form 1040
Individual reporting income from rental property or royalties	Individual Income Tax	Federal Form 1040, Schedule E, MO Form 1040
Insurance Company	Gross Premium Receipts Tax	MO Insurance Tax Return with the MO Dept. of Insurance
Limited Liability Corporation or Partnership	Individual Members Income Tax, Franchise Tax, Fiduciary Tax	MO Form 1120, 1120S or 1065
Partnership	Individual Partners' Income Tax	MO Form 1065
Sole Proprietorship	Individual Income Tax	Federal Form 1040, Schedule C and MO Form 1040
Small Business Corporation (S-Corp)	Individual Shareholders' Income Tax, Franchise Tax	MO Form 1120S
Exempt Charitable Organizations**	Income Tax	

\*Includes Banks, Credit Institutions, Savings and Loan Associations, Credit Unions, Farmer's Cooperative Credit Associations, or Building & Loan Associations.

\*\*Donor must attach a signed, notarized affidavit proving they have other business income to create a Missouri state tax liability