



Indiana Housing & Community Development Authority

**Indiana Housing and Community Development Authority
Neighborhood Assistance Program (NAP)
Donor Contribution Form**

Completed and signed copies of this form are to be retained by both the Neighborhood Assistance Organization and the Contributor. Tax credit is to be claimed on the Contributor's Indiana State Taxes on Schedule 6, line 6, using code 828.

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	Tax Return Year to Claim Credit (Calendar Year of Contribution)

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		Award Number (From Neighborhood Assistance Organization)	
1. Total amount of Donor Contribution <i>Describe type: _____</i>	1.	\$	
2. Line 1 multiplied by 50% (x .50)	2.	\$	
3. Tentative amount of NAP tax credit to be claimed by Contributor on Indiana Taxes: lesser of line 2 or \$25,000* or organization's remaining available credits	3.	\$	
4. NAP Eligible Contribution to be reported to IHCDCA by Neighborhood Assistance Organization: line 3 multiplied by 200% (x 2)	4.	\$	
<p><i>*Contributors may only claim \$25,000 in total NAP Tax Credits in any one calendar year, even if they contribute to multiple organizations. If a 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.</i></p>			
Signature of Contributor ►			

Approved Neighborhood Assistance Organization			
Name of Organization		Signature of Authorized Recipient	
Address	City	State	Zip Code
<p><i>*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 IHCDCA at nap@ihcda.in.gov to ask for further assistance.</i></p>			

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 IHCDA'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 IHCDA
- Property donations, as long as the property will be used for the purpose described in the NAP Organization's application to IHCDA
- Donations from an IRA, including Qualified Charitable Distributions
- Donations from a 401(k) distribution
- Donations made from donor advised funds/trusts, in SOME cases

Name(s) shown on Form IT-40

Your Social Security Number

Round all entries

1. Credit for local taxes paid outside Indiana 1 .00

2. Community revitalization enhancement district credit 2 .00

3. Other Local Credits: See instructions (enclose additional sheets if necessary)

a. Enter credit name code no. 3a .00

b. Enter credit name code no. 3b .00

Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40, line 9 (see Combined Limitation instructions)

4. College credit: attach Schedule CC-40 4 .00

5. Credit for taxes paid to other states: enclose other state's return 5 .00

*Credit amount (see box below) should be the amount from line 3 of the Credit Computation section of your NAP Donor Contribution Form. If you donated to multiple organizations during the tax year for which you are filing this return and/or have multiple NAP Donor Contribution Forms, the credit amount for the box below would be the sum of the amounts listed on line 3 from each NAP Donor Contribution form OR \$25,000, whichever is less.

6. Other Credits: See instructions (enclose additional sheets if necessary)

a. Enter credit name Neighborhood Assistance Credit code no. 828 6a Credit Amount* .00

b. Enter credit name code no. 6b .00

c. Enter credit name code no. 6c .00

d. Enter credit name code no. 6d .00

7. Enter the total credits from Schedule IN-OCC, line 16, and enclose that schedule 7 .00

Important: Lines 4 through 7 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions)

8. Add lines 1 through 7. Enter total here and on line 13 of Form IT-40 Total Offset Credits 8 .00

