

UNITED WAY OF GREATER ST. LOUIS

NEIGHBORHOOD ASSISTANCE PROGRAM



DO YOU PAY MISSOURI STATE BUSINESS INCOME TAXES? WOULD YOU LIKE TO PAY LESS?

United Way of Greater St. Louis has Neighborhood Assistance Program (NAP) tax credits available to eligible donors for gifts of \$10,000 or more. Tax credits can help amplify the impact of your contribution to United Way of Greater St. Louis to support the United for Families program. A gift of \$10,000 may only cost you \$2,850 on an after-tax basis. Here's an example of how it might work:

DONATION	\$10,000
Missouri Tax Credit (50%)	(5,000)
Federal Tax Deduction (37% of Net Donation*)	(1,850)
Missouri Tax Deduction (6% of Net Donation*)	(300)
Total Out-of-Pocket Cost	\$2,850

**37% rate assumed for individuals with business income and assuming federal benefit based on contribution net of Missouri tax credit. United Way of Greater St. Louis does not provide tax advice. Consult your tax advisor to determine your potential tax liabilities.*

WHAT IS UNITED FOR FAMILIES? The United for Families program assists families experiencing a crisis or on the verge of destabilization due to income insecurity, representing 43% of households with working adults who cannot afford to meet their monthly basic needs. United for Families provides individualized case management, financial coaching, and emergency financial assistance to stabilize and support families on their road to restoring self-sufficiency and increased financial security.

WHO IS ELIGIBLE TO RECEIVE NAP TAX CREDITS? To receive tax credits for a donation, a donor must be a business or an individual with Missouri business income. A program contributor will be allowed a state tax credit equaling 50% of the contribution. *See full list of Eligible Contributors on reverse side.*

HOW DO I MAKE A GIFT AND CLAIM THE TAX CREDIT? Eligible types of donations include cash (check, credit card or EFT), stocks, or bonds designated to United for Families. **Contact Brandon Sterling, Vice President of Philanthropy** at brandon.sterling@stl.unitedway.org or (314) 539-4209 for more information or to arrange payment. After a contribution is made you will receive an acknowledgement letter and a short tax credit form to fill out and return to United Way of Greater St. Louis. Ultimately you will receive a certification letter directly from the State of Missouri indicating your tax credits have been approved.

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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, Schedule E, 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, and Building & Loan Associations.

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