



State of Missouri Department of Economic Development Neighborhood Assistance TAX CREDIT APPLICATION (Chapter 32, RSMo Supp. 1984) <i>See Instructions on Reverse Side</i> <input type="checkbox"/> Check here if this is your first NAP tax credit application.	Department Use Only Log No. _____ Project No. _____ Qualifying Contribution: _____ Approved Tax Credit: _____ Reviewed By: _____ Date: _____ Allowable Period This credit may be claimed against taxes due for any taxable periods between _____ and _____ Approved by: _____
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Part I: Business Eligibility Please complete the section below that describes your business *at the time the contribution was made*:

1. A corporation filing Federal Form 1120 and Missouri Form 20.
Corporation name: _____
2. A sole proprietorship filing Federal Form 1040 Schedule C and Missouri Form 40.
Business name and owner: _____ SSN: _____
3. A farm operation filing Federal Form 1040 Schedule F and Missouri Form 40.
Proprietor name: _____ SSN: _____
4. An individual reporting income from rental property or royalties on Federal Form 1040 Schedule E and filing Missouri Form 40.
Individual name: _____ SSN: _____
5. A small business corporation (S Corp.) filing Federal Form 1120S and Missouri Form 20S. (Attach a complete list of shareholders, social security numbers, and percent ownership of each.)
Business name: _____
6. A partnership filing Federal Form 1065 and Missouri Form 65. (Attach a complete list of partners, social security numbers and percent ownership of each.)
Partnership name: _____
7. A bank, credit institution, savings and loan association, credit union, farmer's cooperative credit association, or building and loan association filing a Missouri financial institution tax return.
Business name: _____
8. An insurance company filing a Missouri Insurance Tax return with the Division of Insurance.
Company name: _____

Part II: Business Identification

10. Business mailing address: _____
11. Contact person: _____ Daytime phone No. (_____) _____
12. Taxes are paid by: Calendar year Fiscal year from _____ to _____
13. Federal Employer ID Number: _____ 14. Missouri Charter Number: _____
15. Missouri Employer Withholding Number: _____ 16. Missouri Sales Tax Number: _____
17. Circle the taxes you intend primarily to take this credit against: corporate income tax, franchise, financial institution, gross premium receipts, gross receipts, individual income tax.

Part III: Description of Contribution

18. Name of project or organization: _____
19. Total amount of this contribution: _____ Date(s): _____
20. Brief description (if other than cash): _____
21. Proof attached: Check Invoice Appraisal Affidavit

Part IV: Notarized Statement (to be completed by the business in the presence of notary)

State of Missouri)
) ss
 County of _____)

22. _____, being first duly sworn on his/her oath
 (Person requesting this credit) (Title)
 states: that he/she has examined the above application and attachments and that all matters stated therein are, to the best of his/her knowledge, information and belief, true, correct and complete.

23. Subscribed and sworn to before me on this _____ day of _____, 19____

 Signature

My Commission expires _____

 Notary Public Signature

Part V: Statement of Receipt (To be completed by the Project Director)

24. I have examined this application (including all attachments) in its entirety and believe it to be an accurate description of the contribution actually received by our organization for the purpose of carrying out Neighborhood Assistance Project # _____ approved by the Department of Economic Development.

Date: _____

 Project Director's Signature

Neighborhood Assistance Tax Credit Application*(For Businesses That Have Contributed to Approved Neighborhood Assistance Projects in Missouri.)***General Instructions**

1. Please type or neatly print all requested information on the application. If a particular question is not applicable, indicate "NA".
2. All questions pertain to your business at the time the contribution was made. Information furnished will also be used by the Department of Revenue.
3. Do not write in the section labeled "**Department Use Only.**"
4. Attach proof of contribution and send the original completed application to the agency that received your NAP contribution. The Department will notify you of approval or disapproval. (In unusual circumstances, this application may be submitted directly to the Department of Economic Development.)
5. **Do not claim this credit on your Missouri Tax Return until you have received an approved copy of this application from the Department of Economic Development. The amount of approved credit will be indicated in the upper right-hand box.**
6. Please allow the Department of Economic Development 4 to 6 weeks for processing.
7. Any portion of the credit not claimed on the taxable periods allowed will automatically be forfeited. The credit is not refundable.
8. If future taxable periods are modified, the allowable period during which this credit may be claimed will be adjusted accordingly by the Department of Revenue.

Line-By-Line Instructions**Lines**

- 1-9 Check the box that describes your business at the time the contribution was made, and enter the exact information requested for that box only. Partnerships and S-Corporations are required to attach a complete list of partners or shareholders, along with the percent ownership of each, and appropriate social security or Federal I.D. numbers. (NOTE: The percent of profit distribution is not always the same as percent of ownership.) If any of the partners or shareholders are trusts, include both the Federal I.D. number for the trust and social security number for the beneficiary.
- 10 Indicate the complete address to which all correspondence concerning this application may be sent.
- 11 Indicate the person who may be contacted for more information concerning this application, and their daytime telephone number.
- 12 Indicate whether your tax is paid by calendar year or fiscal year. If fiscal year, enter the period.
- 13-16 Indicate appropriate numbers, where applicable.
- 17 Indicate the specific taxes you intend primarily to take the credit against, either corporate income, franchise, financial institution, gross premium receipts, gross receipts, or individual income tax. NOTE: You are not required to claim the credit in this manner. Your response on this line simply allows the Department of Revenue to make necessary computer entries establishing the amount of credit available to you.
- 18 Indicate the name of the organization or project that received your contribution.
- 19 Indicate the date and amount of each contribution included in this application. (Refer to official NAP rules for instructions on how to establish the value of contributions other than cash.) NOTE: Contributions made to the same project within the same taxable year may be combined on a single credit application. (Example: If your taxable year runs from October 1 to September 30, and you made three contributions to the same NAP project during that time, you may combine them on the same application.)
- 20 Briefly describe what your contribution consisted of. (e.g. technical assistance, building materials, real estate, office supplies, vehicles, manpower, etc.) If you contributed an item that was subsequently sold in order to generate operating capital, it is considered a cash contribution, normally equal to the amount of cash actually generated.
- 21 Check the box(es) indicating the forms of documentation attached. (Refer to official NAP rules for instructions on required documentation. If you wrote a check, simply attach a photocopy of the front and back of the cancelled check.)
- 22 The person completing this form on behalf of the business is to sign this section in the presence of a notary.
- 23 The notary public is to sign here and affix the notary seal.
- 24 Once your application has been submitted to the agency that received your contribution, this section will be signed by the agency representative designated as the Neighborhood Assistance Project Director. It will then be forwarded to the Department of Economic Development for processing.

If you have any questions concerning this application, please contact:

Department of Economic Development
 Neighborhood Assistance Program
 P.O. Box 118
 Jefferson City, MO 65102
 (314) 751-4849
 ATTN: Tax Benefits Section



**Tax Credit Eligibility Confirmation
Neighborhood Assistance Program**

Instructions: This form is to be used only if you desire written confirmation from the State that your contribution to a particular project will qualify for credit under Missouri's Neighborhood Assistance Program. **This form does not constitute actual tax credit approval.** Once your contribution has been made, a Tax Credit Application must be submitted and approved by the Department of Economic Development before the Department of Revenue will allow the credit to be claimed on your tax return. Please type or neatly print all of the information requested below.

1. Check the appropriate box and complete the section below that describes your business. **You must be in business in Missouri at the time the contribution is made.** (If your business is a partnership or an S-corporation, the credit will be distributed among all shareholders or partners according to exact share of ownership.)

- a. A corporation filing Federal Form 1120 and Missouri Form 20.
Name of corporation: _____
- b. A small business corporation (S-corporation) filing Federal Form 1120S and Missouri Form 20S.
Name of business: _____
- c. A sole proprietorship filing Federal Form 1040 Schedule C and Missouri Form 40.
Name of business: _____
Owners: _____ SSN: _____
- d. A farm operation filing Federal Form 1040 Schedule F and Missouri Form 40.
Owner: _____ SSN: _____
- e. An individual reporting income from rental property or royalties on Federal Form 1040 Schedule E and filing Missouri Form 40.
Name of individual: _____ SSN: _____
- f. A partnership filing Federal Form 1065 and Missouri Form 65.
Name of partnership: _____
- g. A bank, credit institution, savings and loan association, credit union, farmer's cooperative credit association, or building and loan association filing a Missouri financial institution tax return.
Name of business: _____
- h. An insurance company filing a Missouri Insurance Tax return with the Division of Insurance.
Name of company: _____
- i. An express company filing an annual report on gross receipts in Missouri.
Name of company: _____

2. Business Mailing Address: _____

3. Day Phone Number: (_____) _____

4. Name of Recipient Organization: _____

5. Briefly describe the nature of your contribution: _____

6. Amount of anticipated contribution: _____
(Refer to official NAP rules for instructions on how to value contributions other than cash.)

7. Anticipated date(s) of contribution: * _____

8. _____
Name Title
Signature Date

Send completed form to the NAP organization you wish to donate to. They will complete the following portion and forward it to the Department of Economic Development for processing.

Total NAP tax credits currently authorized for this project is \$ _____. A total of \$ _____ in tax credits has already either been approved or obligated, leaving a balance available of \$ _____. We hereby obligate \$ _____ in tax credits for this donor contingent upon actual receipt of the donation and credit application no later than _____.

Project Director Signature _____ Date _____

State Use Only

Based on the above information, the Department of Economic Development confirms that the proposed contribution will qualify for tax credit equal to _____% of the value of the contribution. The contribution will be valued as follows: _____

Name Title
Signature Date