



VICTORY

MISSION + MINISTRY

Missouri State Tax Credits: NAP

NAP PRIORITIES FROM STATE OF MISSOURI

While many types of projects qualify for the Neighborhood Assistance Program, the Department of Economic Development recognizes as its key priority:

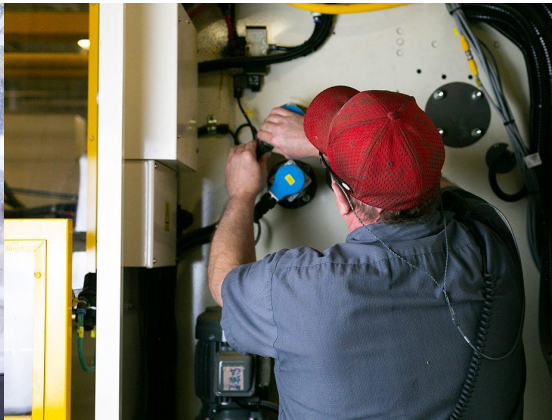
- Highly capable, qualified non-profits who focus their efforts on awareness, education, treatment and reduction of opioid misuse to targeted audiences.

NAP PRIORITIES FROM STATE OF MISSOURI

Priority consideration may also be given to organizations implementing:

- Job training projects that support the development of a well-trained, well-educated workforce, address the gap between available jobs and qualified workers, align training programs to the needs of the community and its businesses, and/or focus on some level of postsecondary job training.
- Innovative programs or projects that facilitate the transition to the workplace and community of military service members. Projects should address the range of challenges veterans face in reintegrating to civilian life following return from a combat deployment...

100% EMPLOYMENT IN PHASE 2 OF THE RESTORATION PROGRAM



ELIGIBLE DONORS

Businesses only

Individuals who operate a sole proprietorship, operate a farm, have rental property or have royalty income are also eligible, as well as a shareholder in an S-corporation, a partner in a Partnership or a member of a Limited Liability Corporation.

ELIGIBLE BUSINESSES OR INDIVIDUAL RETURNS

Business Eligibility Tax Liability Type Schedule Filed Corporations Corporate

Farm Operation Individual Income Tax Federal Form 1040

Financial Institution* Financial Institution Tax (*Includes Banks, Credit Institutions, Savings and Loan Associations, Credit Unions, Farmer's Cooperative Credit Associations, or Building & Loan Associations.)

Individual partner in a Partnership or shareholder in an S-Corp Individual

Individual reporting income from rental property or royalties

ELIGIBLE BUSINESSES OR INDIVIDUAL RETURNS

Individual Income Tax Federal Form 1040, Schedule E,

Limited Liability Corporation or Partnership Individual Members Income Tax

Partnership Individual Partners' Income Tax MO Form 1065

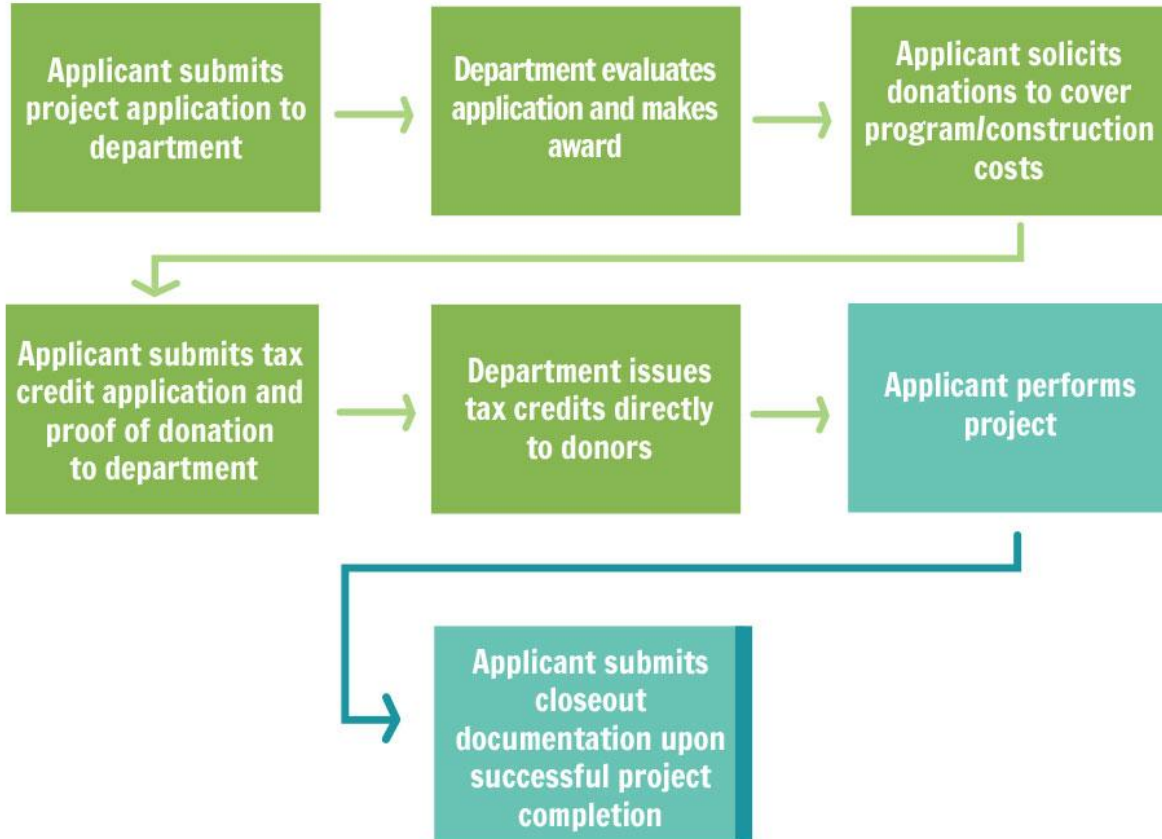
Sole Proprietorship Individual Income Tax Federal Form 1040,

Schedule C and MO Form 1040

Small Business Corporation (S-Corp) Individual Shareholders' Income Tax

Exempt Charitable Organizations

Neighborhood Assistance Program



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

Illustration of your qualified contribution to Victory Mission	\$1,000	\$5,000	\$10,000
Federal Tax Deduction savings	(\$180)	(\$600)	(\$1,200)
State Tax Deduction Savings	(\$40.50)	(\$135)	(\$270)
50% MO Tax Credit <i>(fully-funded)</i>	(\$750)	(\$2,500)	(\$5,000)
TOTAL COST TO YOU	\$529.50	\$1,765	\$3,530

**Illustration assumes donor itemizing deductions in the marginal 24% Federal Tax Bracket and 5.4% MO Tax Bracket*

Donation	\$1,000	\$2,500	\$10,000
Net Cost	\$288	\$720	\$2,880

**Illustration assumes donor itemizing deductions in the marginal 37% Federal Tax Bracket*

Donation	\$1,000	\$2,500	\$10,000
Net Cost	\$353	\$883	\$3,530

**Illustration assumes donor itemizing deductions in the marginal 24% Federal Tax Bracket*

NAP Application for Donors:



<https://ded.mo.gov/sites/default/files/programs/program-documents/NAPtaxcreditapplication15.pdf>

Department of Economic Development NAP Website



[https://ded.mo.gov/programs
/community/NAP](https://ded.mo.gov/programs/community/NAP)