MAKE YOUR GIFT GO FURTHER

50% Missouri NAP Tax Credits

Isaiah 58 Ministries has been awarded $250,000 in Missouri Neighborhood Assistance Program (NAP) tax credits for its approved capital project.

$250,000 in credits can support up to $500,000 in qualified gifts

HOW THE CREDIT WORKS

QUALIFIED GIFT	NAP TAX CREDIT	AFTER STATE CREDIT*
$10,000	$5,000	$5,000
$25,000	$12,500	$12,500
$50,000	$25,000	$25,000
$100,000	**$50,000**	**$50,000**
$250,000	$125,000	$125,000

*Before considering any potential federal charitable-deduction effect. Donors should consult their tax advisor.

$50,000	$25,000	$25,000
GIFT TO ISAIAH 58 MINISTRIES	MISSOURI NAP CREDIT	AFTER STATE CREDIT*

WHO MAY QUALIFY?

Eligible donors generally include Missouri businesses and certain individuals with qualifying business-related income, including sole proprietors, farmers, rental or royalty income recipients, and owners or members of pass-through business entities. Eligibility should be confirmed before making a gift in expectation of NAP credits.

Please contact Isaiah 58 Ministries before making your NAP-qualified contribution.

Isaiah 58 Ministries | 314-776-1410 (office) 314-246-9140 (Teresa Crist – Development Manager) | i58ministries.org

THE DONOR PROCESS

Isaiah 58 Ministries will help guide donors through the NAP paperwork and submission process.

1. **CONTACT ISAIAH 58 MINISTRIES FIRST**
   Confirm NAP credit availability and discuss the proposed contribution before making the gift.
2. **MAKE THE QUALIFIED CONTRIBUTION**
   Cash and certain non-cash contributions may qualify. Documentation requirements depend on the gift type.
3. **COMPLETE THE TAX-CREDIT APPLICATION**
   The donor supplies the required taxpayer and contribution information on Missouri's tax-credit application.
4. **PROVIDE DOCUMENTATION**
   Provide acceptable proof of the contribution and complete any required certification or notarization.
5. **RETURN THE PACKAGE TO ISAIAH 58 MINISTRIES**
   Isaiah verifies the contribution, completes the organization portion and submits the package to Missouri DED.
6. **MISSOURI REVIEWS THE APPLICATION**
   If the donor and contribution qualify and the application is approved, the state issues the tax-credit certificate.

FREQUENTLY ASKED QUESTIONS

Does Isaiah 58 Ministries receive the full gift?
Yes. A $50,000 qualified gift means Isaiah 58 Ministries receives $50,000; an approved eligible donor receives a $25,000 state tax credit.

Is NAP a deduction?
No. NAP is a Missouri state tax credit. Any charitable deduction is a separate tax matter.

Is the credit automatic?
No. Donor eligibility, the contribution, documentation and application are subject to program review and approval.

CONSIDERING A SIGNIFICANT GIFT?

Contact Isaiah 58 Ministries before contributing so we can confirm credit availability and help with the process.
314-776-1410 | i58ministries.org

Isaiah 58 Ministries does not provide tax, accounting or legal advice. The availability and value of NAP credits and the tax treatment of charitable contributions depend on applicable law and the donor's circumstances. Donors should consult their CPA, tax advisor or attorney.

Please contact Isaiah 58 Ministries before making your NAP-qualified contribution.

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