

Neighborhood Assistance Program (NAP) Tax Credits

Can you donate to Wonderland Camp and save money on your taxes at the same time?

Yes, through the Missouri Neighborhood Assistance Program (NAP) tax credit program. Your donation costs you pennies on the dollar. As an eligible donor (see below), you can give Wonderland Camp the full benefit of your generous donation while vastly reducing your state and federal tax liability.

Who is eligible to receive NAP tax credits?

Any person, firm or corporation with business income in the State of Missouri. This includes individuals who own and operate their own business, own and operate a farm in Missouri, or receive income from royalties or rental property in Missouri. This also includes corporations, financial institutions, insurance companies, express companies, partnerships and their partners, small business corporations (S-corporations) and their shareholders, limited liability companies and their members. If you are not eligible for NAP tax credits, you should still be eligible to take advantage of the federal and state income tax deductions for your donation.

What are NAP Tax Credits? How do they work?

NAP tax credits act as an incentive to enable you to give more generously to nonprofits, such as Wonderland Camp, that have been allocated credits by the State of Missouri. You have the security of knowing you will—at a minimum— get back 70 cents on the dollar when filing Missouri taxes. (See examples on the back of this sheet.) You claim your credits when you file your Missouri tax return. BONUS: When receiving NAP credits, you can still claim your full donation on your federal tax return. The NAP tax credit program also provides an opportunity for businesses, state government, and the nonprofit sector to build and sustain communities by establishing solid public-private partnerships.

What size of contribution is required to receive NAP tax credits?

All donations to Wonderland Camp are appreciated and will be used to pursue our mission. The minimum donation to take advantage of NAP credits is \$500. Credits are available until our supply is exhausted. Please call first to check.

Bottom line...how does the program work for you and help Wonderland Camp?

Examples are on the back of this sheet. If you have specific tax questions, and to determine how the NAP tax credits specifically apply to you, please consult your personal accountant or tax advisor.

Example 1: These examples are calculated based on a donor in the 28% Federal tax bracket.

Donation Amount to Wonderland Camp	\$500	\$1,000	\$2,500	\$5,000	\$10,000
Missouri Tax Credit (70% of gift)	(350)	(700)	(1,750)	(3,500)	(7,000)
Federal Income Tax Deduction (28%)	(140)	(280)	(700)	(1,400)	(2,800)
State Income Tax Deduction (6%)	(30)	(60)	(150)	(300)	(600)
Additional Federal tax due to reduction of Missouri tax*	70	140	350	700	1,400
Total Net Savings	\$450	\$900	\$2,250	\$4,500	\$9,000
Total Out of Pocket Expense	\$50	\$100	\$250	\$500	\$1,000
Total Benefit to CHDC	\$500	\$1,000	\$2,500	\$5,000	\$10,000

Example 2: These examples are calculated based on a donor in the 35% Federal tax bracket.

Donation Amount to Wonderland Camp	\$500	\$1,000	\$2,500	\$5,000	\$10,000
Missouri Tax Credit (70% of gift)	(350)	(700)	(1,750)	(3,500)	(7,000)
Federal Income Tax Deduction (35%)	(175)	(350)	(875)	(1,750)	(3,500)
State Income Tax Deduction (6%)	(30)	(60)	(150)	(300)	(600)
Additional Federal tax due to reduction of Missouri tax*	88	175	438	875	1,750
Total Net Savings	\$467	\$935	\$2,337	\$4,675	\$9,350
Total Out of Pocket Expense	\$33	\$65	\$163	\$325	\$650
Total Benefit to CHDC	\$500	\$1,000	\$2,500	\$5,000	\$10,000

* Additional Federal tax may occur; consult your tax advisor as to details and exact benefits to you.

[Specific Tax Benefit Questions?](#)

The examples above are based on current law, are provided for illustrative purposes only and do not constitute tax advice. Please consult your personal accountant or tax advisor on your eligibility for the tax credits, how they may be utilized in your circumstances, to answer any specific donation questions and to see how the NAP tax credits will specifically apply to you.

[Would you like more information on the NAP application process or about Wonderland Camp?](#)

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