The following types of contributions are eligible for tax credits when donated by qualifying Missouri businesses and individuals. All applications for tax credit must include the documentation as described below. In-kind donations must be an approved expense in the approved project’s budget.

**CASH CONTRIBUTIONS**

**Checks** - Attach documentation that clearly shows the check has cleared the DONOR’s bank account. ALL pages of documentation must include donor name and/or account number. Contributions in the form of a check must be made payable to and endorsed by the approved organization. The date of the check is considered the date of donation.

**Traditional Documentation:** 1) A copy of the front of the check and the donor’s checking account statement showing the check’s posting; or, 2) A copy of the front and back of the check, along with proof of posting to the donor’s bank, such as a letter from the bank or other bank transaction showing the check #, check amount, and post date.

**Online Banking Documentation:** 1) Printout (microfiche) of front of the check, with post date, check #, and amount; or, 2) Printout of front and back of the check, with "dda debits" or web address of donor’s financial institution at the top or bottom of the printout.

**Electronic Funds Transfer/Debit:** Donor provides a copy of their bank statement showing EFT or ACH, including donor name and last 4 digits of the account number, statement date, transaction date, recipient organization, and amount of donation.

**Credit Card Donations:** Credit card statement must show donor’s name and last 4 digits of the account number, as well as: billing cycle, date the charge was posted, name of the recipient organization, and amount of donation.

**EMPLOYEE PAYROLL DEDUCTIONS**

Initial form, signed by both the employee and employer, authorizing the NAP organization to deduct money from the employee’s paycheck, indicating the time frame for which the deduction is to take place, the amount of the deduction for each pay period, the number of pay periods, and the total to be deducted. Include the employee’s last payroll stub to show all deductions for that time frame.

**REAL ESTATE CONTRIBUTIONS OR PURCHASE USING CREDITS**

A copy of the deed, appraisal(s), and Phase I Environmental Assessment. At least two qualified, independent appraisals are required for real or personal property contributions or purchase using NAP donations. Exceptions: Commercial property valued at less than $50,000 and vacant or residential property with a value of less than $25,000 require only one appraisal. State licensed or certified appraisers must perform all appraisals.

**IN-KIND DONATIONS**

**Rent Donations:** Valued at comparable market value of the rental OR the actual rental value, whichever is less. Provide an invoice from the lessor to the lessee AND a letter from an independent appraiser stating the value of comparable rents for the area.

**Equipment & Supplies:** Copy of the invoice showing the cost to the donor or current fair market value, whichever is less. Sales tax and profit margin cannot be included in the value. Used equipment invoices must be submitted with an appraisal of the fair market value of donated item(s).

**Professional Services:** Attach a copy of the invoice or other documentation showing the cost of services to the donor or fair market value, whichever is less. Include the type of services being donated, number of hours, and rate.

**PUBLICLY TRADED STOCKS AND BONDS**

Documentation must show donor ownership of stock, transfer of stock to the organization, and sale of the stock by the organization.

**Donor/taxpayer must provide** a letter from their broker OR a copy of their brokerage account portfolio showing: donor name, name of recipient organization, name of security(s) transferred from donor account to organization, number of shares, and date of transfer; AND,

**Recipient organization must provide** proof the donated stock was sold. Attach a copy of the brokerage statement showing sale of stock name of security(s) sold, number of shares, date sold, amount) OR trade confirmation AND a copy of the front of the brokerage check or proof of payment from the stock sale.