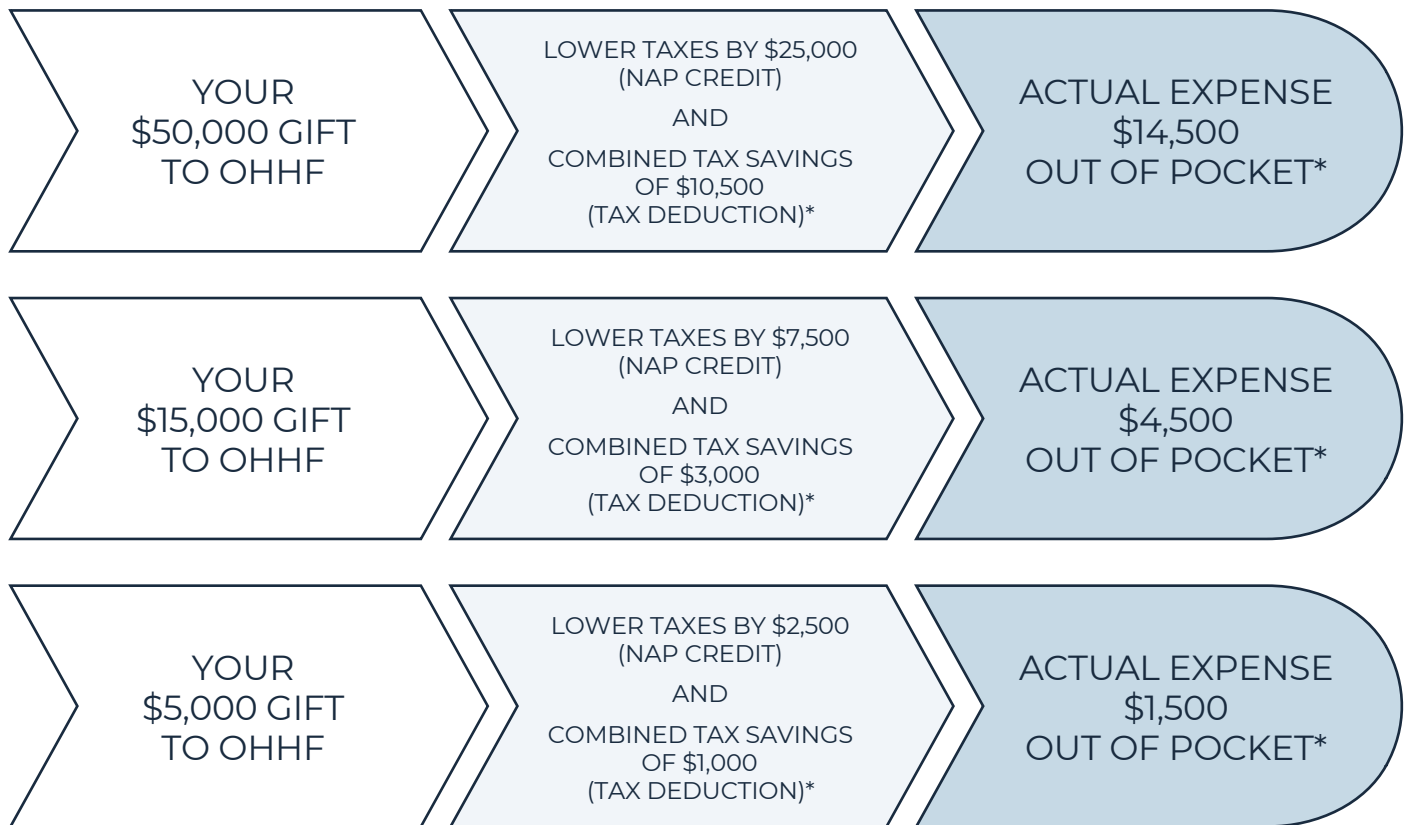




NEIGHBORHOOD ASSISTANCE PROGRAM TAX CREDITS

Minimum Gifts of \$5,000 or more to Ollie Hinkle Heart Foundation (OHHF) may be eligible to receive Neighborhood Assistance Program Tax Credits through the state of Missouri. These tax credits can be used to reduce Missouri tax liability for either Missouri businesses or individuals with Missouri business income. OHHF is able to offer these credits at a rate of 50% of your total donation to OHHF's Missouri Community Outreach and Ollie's Branch programs.

HOW IT WORKS



**This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for tax, legal, or accounting advice. You should consult your own tax, legal, and accounting advisors before engaging in any transaction.*

STEP 1: Determine Eligibility

The following contributors are approved to receive Neighborhood Assistance Program (NAP) Tax Credits:

BUSINESS ELIGIBILITY	TAX LIABILITY TYPE	SCHEDULE FILED
Corporations	Corporate, Franchise Tax	MO Form 1120
Farm Operation	Individual Income Tax	Federal Form 1040, Schedule F, MO Form 1040
Financial Institution	Financial Institution Tax	MO Financial Tax Return
Individual partner in a Partnership or shareholder in an S-Corp	Individual Income Tax	Federal Form 1040, MO Form 1040
Individual reporting income from rental property or royalties	Individual Income Tax	Federal Form 1040, Schedule E, MO 1040
Insurance Company	Gross Premium Receipts Tax	MO Insurance Tax Return
Limited Liability Corporation or Partnership	Individual Members Income Tax, Franchise Tax, Fiduciary Tax	MO Form 1120, 1120S, or 1065
Partnership	Individual Partners' Income Tax	MO Form 1065
Sole Proprietorship	Individual Shareholders' Income Tax, Franchise Tax	Federal Form 1040, Schedule C, and MO Form 1040
Small Business Corporation (S-Corp)	Individual Shareholders' Income Tax, Franchise Tax	MO Form 1120S
Charitable Organizations	Income Tax	

STEP 2: Make a Minimum Contribution of \$5,000 to OHHF to Claim Your Neighborhood Assistance Program (NAP) Tax Credits

STEP 3: Receive and Complete Your Neighborhood Assistance Program (NAP) Tax Credit Application

Once your gift has been received, OHHF will send you a Neighborhood Assistance Program Tax Credit application. You will be required to fill out the application, provide proof of donation and have the application notarized.

STEP 4: Return the Completed Application to OHHF

After returning your completed application to OHHF, we will sign off on the application and send it to the Missouri Department of Economic Development (DED) in Jefferson City for processing. Applications must be received by DED within one year of the date of donation. It typically takes 4-6 weeks for applications to be processed at which time you will receive a letter from the DED which includes the information you need to claim your tax credits. Donors have the tax year the contribution was made plus the five succeeding tax years to claim the credit on their tax return.

IF YOU WISH TO RECEIVE NAP TAX CREDITS OR IF YOU HAVE QUESTIONS
ABOUT HOW THEY WORK, PLEASE EMAIL:
finance@theohhf.org or call 314-784-5939 for an application and to learn more.