COMMUNITY FINANCE TAX CREDIT APPLICATION COMPANION GUIDDE



Missouri Department of **Economic Development**







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Purpose

This companion guide is designed to provide Neighborhood Assistance Program (NAP), Youth Opportunities Program (YOP), Family Development Account (FDA), and Small Business Incubator (SBI) project directors and donors with the information needed to understand the tax credit application process and documentation requirements. Here you will find the application form, step-by-step instructions for its completion, and examples of acceptable documentation that is required for a donor to claim their tax credit.

Process

Submitted tax credit applications are processed on a first come, first served basis. It is important to note that incomplete applications without acceptable documentation will **not** be processed. Our team will return the submission to the project director and provide a detailed request for the correct information. Following the instructions presented in this guide will save processing time and allow donors to receive a tax credit certificate in the most timely manner possible.

Please note, our team is always available to provide the assistance you need at <u>Community@ded.mo.gov</u>.

Tax Credit Process

With tax credit applications, the roles of each party are readily defined.

Tax Credit Process

Donor	Organization	Missouri Department of	Missouri
	Organization reviews	Economic Development	Department of Revenue
Donor submits application and documentation to organization.	the application and	 DED reviews and submits to the Department of Revenue, which checks for delinquent taxes. 	DOR reviews and clears the submission. After the submission is cleared, DED issues the tax credit certificate.

Donor

A donor with a Missouri tax liability makes an eligible donation to a participating nonprofit. The donor chooses to support a participating organization with a Family Development Account (FDA), Neighborhood Assistance Program (NAP), Youth Opportunities Program (YOP), or Small Business Incubator (SBI) project through contributions.

Donor(s) wanting to apply for the tax credit must fill out the tax credit application, provide the necessary documentation, and obtain notarization. The donor then submits all necessary paperwork to the participating organization. After the application is reviewed and approved by the organization, the Missouri Department of Economic Development (DED), and the Department of Revenue, the tax credit certificate is provided to the donor to use with their Missouri taxes.

Participating Organization

Participating organizations fundraise for their FDA, NAP, YOP, and SBI projects through the solicitation of donations. They review and submit the <u>tax credit application</u> for their donors to DED.

DED

The Community Finance team at DED reviews each tax credit application for accuracy and completion, then processes it in partnership with the Missouri Department of Revenue (DOR). Depending on the accuracy and completion of the application, DED will either deny the application or award a tax credit certificate.

DOR

DOR processes the tax credit certificate for each tax credit application processed by DED and offsets the amount for any unpaid taxes, if applicable.



APPLICATION FOR CLAIMING TAX CREDITS

This application is to be completed print. Tax credit applications must								
QUALIFYING PROGRAM Youth Opportunities (YOP)		eighborhood Assiste IAP)	ance	Small B Credit (Incubator Tax	Family (FDA)	v Development Account
2. TAXPAYER (DONOR) MAILING Street Address	ADDRESS		City				State	Zip Code
3. TAXPAYER (DONOR) INFORM								
Individual Donors (complete the fig	elds below)	Town over Second	Coourity #			mplete the fields be	elow)	Rusiness Federal ID (FFINI)
Taxpayer Name		Taxpayer Social S	seconry #	business norr	ie (as i	sted with SOS)		Business Federal ID (FEIN)
Spouse Name (joint tax return filers	s only)	Spouse Social Se	curity #	Business Con	tact No	ame		
Taxpayer Email		Taxpayer Phone		Business Con	tact Er	nail		Business Contact Phone
Taxpayer status at the time the donation was made (select only 1) Individual – YOP, SBI, and FDA programs only Individual - with a farm operation Individual - reporting income from MO rental properties or royalties Individual - reporting income from a sole proprietorship Individual - reporting income from a partnership, S-Corporation or Limited Liability Corp. (LLC)			Corpord Financia Partners ownerst S-Corpo percen Limited percen	 Financial Institution Partnership - attach partner names, social security #'s, and percents of ownership. S-Corporation - attach shareholder names, social security #'s, and pe percents of ownership. Limited Liability Corp attach members names, social security #'s, and percents of ownership. 				
Taxes paid by: Calendar Year (CY)				Taxes paid b Calend		r (CY) 🗆 Fisco	al Year (FY) F	-rom To
4. TYPE OF CONTRIBUTION AND								
Were any goods and/or service	ces received?	Required 🗆	Yes [ution includes pa		
Type of Contribution				Eligible Cont	ributior	Value	Date of Co	ontribution (MM/DD/YYYY)
Cash								
Stocks (valued between high/low the nonprofit's brokerage accoun		transfer from the do	onor into					
In-Kind (valued as the lesser of the	e cost to donor <u>(</u>	<u>DR</u> fair market value	e)					
Wages Paid to participating youth		.,						
Total Eligible Contribution Value (5. CONTRIBUTION DOCUMENTAT		YOP/NAP/SBI/FDA	Program)					
I have attached the require		on per the type of a	contributio	on listed in the <u>C</u>	Compai	nion Guide.		
6. TAXPAYER CERTIFICATION AN I have examined the above applied if operating as a business in Missou examination of the appropriate do for that employee, examine the do loan for a period of five (5) years for Taxpayer Signature	cation and con Iri, I declare tha ocuments to ver ocuments requi	firm, to the best of r t I do not knowingly rify employment eli red by federal law,	my knowle y employ il gibility. I u	edge, informatic llegal aliens and inderstand that	l have if found	complied with fede d to have employed	ral laws (8 U.S.(d an illegal alie	C. 1324A), which requires n in Missouri and did not,
Notary public rubber stamp seal	State					County (or City of St	t. Louis)	
	Subscribed ar	nd sworn before me	e, this					
	Day			Month			Year	
	Notary public	ptary public name		Notary public signature		My commission expires (MM/DD/YYYY)		
7. CONTRIBUTION VERIFICATION	BY PROJECT DI	RECTOR					<u> </u>	
Approved Organization Name							Project N	umber
I have examined this application in purpose of carrying out the appro		achments and belie	eve it to be	e an accurate c	descrip	ion of the contribut	ion received b	y our organization for the
Authorized Signer Name (printed/t	typed)		Authorize	d Signer Signatu	ire		Date (MN	//DD/YYYY)

GENERAL NOTES:

•

- Please allow 3-6 weeks for processing of this application.
- The tax credit cannot be claimed on a Missouri tax return until the donor has received the official tax credit certificate from the Missouri Department of Economic Development (DED).
- Reach out to DED at <u>community@ded.mo.gov</u> or 573-522-4216 with any questions about completing this form.

1. QUALIFYING PROGRAM

- Select the applicable program type.
- Note: Please make only 1 selection.

2. TAXPAYER (DONOR) MAILING ADDRESS

• Enter the mailing address for the taxpayer.

3. TAXPAYER (DONOR) INFORMATION

- Please complete the required fields for either individuals (and individuals with business income) <u>OR</u> business donors.
 - Indicate whether taxes are paid by Calendar Year (CY) or Fiscal Year (FY).
 - 1) If taxes are paid by Fiscal Year, enter the start and end dates of the Fiscal Year.
- Note: Donations claimed by a business entity (except for sole proprietorships) must be made from a business account.
- <u>Attachments</u>: Partnerships, S-Corps, & LLCs are required to attach:
 - 1) A complete list of partners, shareholders, or members,
 - 2) The social security numbers of all partners, shareholders, or members AND,
 - 3) Percents of ownership by each partner, shareholder, or member. Note: Percent of profit distribution is not always the same as percent of ownership. If any partners, shareholders, or members are trusts, include both 1) the Federal ID number for the trust AND 2) the social security number of the beneficiary.

4. TYPE OF CONTRIBUTION AND VALUE

- Indicate whether any goods and/or services were received using the checkboxes.
- Indicate the type, total eligible contribution value, and date of the contribution.

5. CONTRIBUTION DOCUMENTATION

- <u>Attachments</u>: All applications for tax credits must include documentation demonstrating proof of the donation as described in the <u>Companion Guide</u>.
- Please check the box confirming that you have provided the required documentation.

6. TAXPAYER CERTIFICATION AND NOTARIZATION

- The taxpayer/business (donor) must sign the form in the presence of a notary.
- The form and documentation should then be returned to the approved organization.

7. CONTRIBUTION VERIFICATION BY PROJECT DIRECTOR

- Verify all information on the form to ensure accuracy and completeness.
- Attach all required documentation see instructions above and in the Companion Guide.
- An authorized signer for the approved organization must sign and date the form.

SUBMITTING THIS FORM:

- <u>Send Via FTP Portal</u> (Recommended):
 - 1) The FTP portal is a file system that allows users to send large documents that are too big to go through email.
 - 2) To upload a file, please follow the instructions on the <u>NAP webpage</u> or <u>YOP webpage</u> under the "How Do I Apply" tab.
 - 3) Note: A notification email confirming receipt will be sent to the authorized signer within 3 business days.
- Send Via Email (alternative option for smaller file size submissions)
- **Note**: Program documents can be accepted as either digital <u>OR</u> original documents. If you choose to mail an original document, please do not upload a duplicate. Likewise, please do not mail an original copy if you have uploaded the same file through the webpage. Any original documents should be mailed to the address listed below.
 - 1) NAP/YOP/FDA
 - MO Department of Economic Development PO Box 118

Jefferson City, MO 65102

Guide to Filling Out the Tax Credit Application Form (Missouri Form CDTC-770)

Tax credit application

The donor fills out **parts one, two, three, four**, and **five** in the application for tax credits. The donor will have the form notarized in **part six.**

The participating organization will verify the information and then fill out **part seven**.

The participating organization will submit the tax credit application to DED.

Missouri Department of Economic Development				LAIMING					DIC
This application is to be complete print. Tax credit applications mus QUALIFYING PROGRAM									ise typ
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TAXPAYER (DONOR) INFORM									-
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Spouse Name (joint tax return file	rs only)	Spouse Social Si	eculty #	Business Contro	act Name				
laxpayer Email		Taxpayer Phone	D	Business Contr	act Email			Business Conta	ct Ph
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This application is to be completed by the taxpayer/donor for which the tax credit will be issued. Instructions for completing this form are on pg. 2. Please type or print. Tax credit applications must be turned in to the Department of Economic Development (DED) no later than 1-year after the donation date .						
1. QUALIFYING PROGRAM						
Youth Opportunities (YOP)	Neighborhood Assistance (NAP)	Small Business Incubator Tax Credit (SBI)	Family Development Account (FDA)			

Part One: Qualifying Program

Ensure the program box is checked in part one, whether it be YOP, NAP, SBI, or FDA.

2. TAXPAYER (DONOR) MAILING ADDRESS			
Street Address	City	State	Zip Code

Part Two: Mailing Address

Ensure the taxpayer mailing address is filled out. This address will be verified with the Missouri Department of Revenue for the tax credit certificate.

3. TAXPAYER (DONOR) INFORMATION				
Individual Donors (complete the fields below)	Business Donors (complete the fields below)		
Taxpayer Name Taxpayer Social Secu		Business Name (as listed with SOS)	Business Federal ID (FEIN)	
Spouse Name (joint fax return filers only) Spouse Social Security		Business Contact Name		
Taxpayer Email Taxpayer Phone		Business Contact Email	Business Contact Phone	
Taxpayer status at the time the donation was made (select only 1) Individual - YOP. SBI. and FDA programs only Individual - with a farm operation Individual - reporting income from MO rental properties or royallies Individual - reporting income from a sole proprietorship Individual - reporting income from a partnership. S-Corporation or Limited Liability Corp. (LLC)		Business status at the time the donation w O Corporation Financial Institution Partnership - attach partner names, ownership. O S-Corporation - attach shareholder r percents of ownership. O Limited Liability Corp attach meml percents of ownership. O Issuer of ownership. O Issuer of ownership. O Issuer of ownership.	social security #'s, and percents of names, social security #'s, and pe	
Taxes paid by: Calendar Year (CY)		Taxes paid by: O Calendar Year (CY) O Fiscal Y	'ear (FY) From To	

Part Three: Taxpayer (Donor) Information

There are two headers under part three: individual donor and business donor. Please ensure the correct box is checked coinciding with the check, debit, or credit.

Ensure the name of the taxpayer coincides with the name of the donor on the check, debit, or credit, regardless of whether it is personal or business.

Individual:

- For personal donations, ensure that the taxpayer's name (or both taxpayers' names, if applicable) is listed, and their social security number (or both social security numbers, if applicable) is listed.
 - Remember: if one name is listed, one social is required; if two names are listed, two socials are required.
- For NAP donations, ensure the donor does not check the "individual" box. In order for a personal donation to be eligible for the NAP credit, the donor must be a sole proprietor, have a farm operation, have rental property or be part of a Partnership, S-Corp. or LLC.

Business:

- Ensure the Federal Employer ID Number (FEIN) is listed.
- If the company is an S-Corp., partnership, or LLC, make sure the list of shareholders or partners is attached to include names, social security numbers, and percent of ownership. This is a common error.

Were any goods and/or services received? Required Yes	No Contribution include	s payment processing fee(s)
Type of Contribution	Eligible Contribution Value	Date of Contribution (MM/DD/YYYY)
Cash		
Stocks (valued between high/low on the date of transfer from the donor into the nonprafit's brokerage account)		
In-Kind (valued as the lesser of the cost to donor <u>OR</u> fair market value)		
Wages Paid to participating youth (YOP program only)		
Total Eligible Contribution Value (Amt Eligible for YOP/NAP/SBI/FDA Program)	\$ 0.00	

Part Four: Type of Contribution

Goods and/or services:

- Ensure that the box is either checked "yes" or "no." This is a common error.
- For contributions received, the donor must acknowledge if goods or services were received or not. The fair market value of the goods or services received (if applicable), must be deducted from the eligible tax-deductible contribution.
- Goods and Services Examples:
 - A business sponsoring an event and receiving advertising in the form of having their logo put on marketing materials, invitations, and/or social media promotions.
 - An individual purchasing an event ticket that may include seats at a table with a meal.
 - Raffle tickets or auction items at an event.
 - Any good or service received with a donation.
- Please consult your tax accountant and/or review the <u>IRS charitable contribution deductions.</u>

Eligible Contribution Value

Please note that the total contribution can be a single transaction, while the amount eligible for tax credits is the tax-deductible amount and/or the amount available/assigned by the participating organization.

Date of Contribution

This is the date the donor wrote the check, transferred the stock, ran the credit transaction, etc. It's the date the donor intended the contribution, not the date of deposit. *This is a common error – please double-check dates.*

Cash

Ensure the eligible contribution value matches the value of the check, debit, or credit. Ensure that the amount eligible for the program is the tax-deductible amount for the tax credit. *This is a common error. Please double check, as the amounts must match unless there were goods and/or services received in return for the donation.*

Stock

Ensure that the total contribution falls within the high and low on the day the donor transfers the stock to the organization. Ensure that the amount eligible for program is the tax-deductible amount for the tax credit.

CONTRIBUTION DOCUMENTATION

I have all ached the required documentation per the type of contribution listed in the Companion Guide.

Part Five: Contribution Documentation (NEW)

Ensure the donor confirms they have provided the required documentation for their eligible contribution for tax credits.

6. TAXPAYER CERTIFICATION AND NOTARIZATION (TO BE SIGNED IN A NOTARY'S PRESENCE)

I have examined the above application and confirm, to the best of my knowledge, information, & belief, that the above information is true and correct. Further, if operating as a business in Missouri, I declare that I do not knowingly employ illegal aliens and have complied with federal laws (8 U.S.C. 1324A), which requires examination of the appropriate documents to verify employment eligibility. I understand that if found to have employed an illegal alien in Missouri and did not, for that employee, examine the documents required by federal law, that I shall be ineligible for any state-administered or subsidized tax credit, tax abatement, or loan for a period of five (5) years following such finding. Taxpayer Signature

			-	
Notary public rubber stamp seal	State		County (or City of St	. Louis)
	Subscribed and sworn before me, this			
	Day	Month		Year
	Notary public name	Notary public signat	ture	My commission expires (MM/DD/YYYY)
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		

Part Six: Taxpayer Certification and Notarization (to be signed in a notary's presence)

Ensure the donor signs, along with the notary, and the stamp is affixed before submission.

7. CONTRIBUTION VERIFICATION BY PROJECT DIRECTOR							
Approved Organization Name		Project Number					
I have examined this application including all attachments and believe it to be an accurate description of the contribution received by our organization for the purpose of carrying out the approved project.							
Authorized Signer Name (printed/typed)	Authorized Signer Signature	Date (MM/DD/YYYY)					

Part Seven: Contribution Verification by Project Director

Ensure part seven is completely filled out with the name of the organization, the project number, and the printed name of the project director or authorized signee and that it is signed and dated. *This is a common error, so please make sure your organization completes part seven in its entirety.*

Documentation Requirements for Contributions

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 described below.

Check Donations

• Front copy of the cancelled check

Ensure you keep a copy of the front of the check before deposit in case the canceled check is difficult to read. Attach this copy as well, if necessary.

• Letter on bank letterhead

Letter from the donor's financial institution with the following information:

- Donor name
- Check number
- Check amount
- Post date

*If a donor would rather send their bank statement or microfiche front of the check with the required information, they may still do so. However, that is not required if the letter is included.

Credit Card Donations

Statement

Donor may submit the first page of the statement and the page the charge is on as long the as donor name, the last four digits of the account number, and statement date are included on the first page.

IRA Donations

• Front copy of the cancelled check

Ensure you keep a copy of the front of the check before deposit in case the canceled check is difficult to read. Attach this copy as well, if necessary.

- Donor brokerage statement OR donor brokerage letter on letterhead with the following information:
 - IRA check number
 - Check amount
 - Post date

Wire Transfers

- **Organization's financial/banking statement** with the following information:
 - · Post date of wire transfer
 - Amount of transfer
- Donor financial/banking statement OR letter on letterhead with the following information:
 - Donor name
 - Amount of transfer
 - Post date
 - Name of recipient organization

Stock Donations

- Donor broker letter/brokerage account portfolio showing the following information:
 - Donor name
 - · Name of recipient organization
 - Name of security(s) transferred from donor to organization
 - Number of shares and date of transfer
- Organization proof donated stock was sold. Brokerage statement to include the following:
 - Sale of stock,
 - · Name of security(s) sold,
 - · Number of shares and date sold,
 - Amount,
 - OR organization can provide trade confirmation AND a copy of the front of the brokerage check or proof of payment from the stock sale.

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

Employee Payroll Deductions

• Individual payroll deduction statement, completed and signed by both the employee and the employer. This document authorizes the NAP organization to deduct money from the employee's paycheck and indicates 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.

In-Kind Donations

Must be an approved expense in the approved project's budget.

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 and supplies

• A 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

• 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.

Required Documentation Examples

Your Fír	CANCÍAÍ INSTÍTUT 210 E. 451 STREET PO Box 201152 New York, New York 10111 Telephone: 646-123-4558 Fax: 646-578-455	
January 15, 2001		
	ncial Institution debited the account of Peppa ade payable to The Tony Stark Foundation, Ch attached a copy of the check.	
Sincerely,		
Sarah Anne Smith Teller		
Phone 646-123-4558 Ext. 4702		
	a , an A	
мемвер FDIC	CENTRER WHERE YOU SAVE DOES MAKE A DIFFERENCE!	

Letter from financial institution documentation

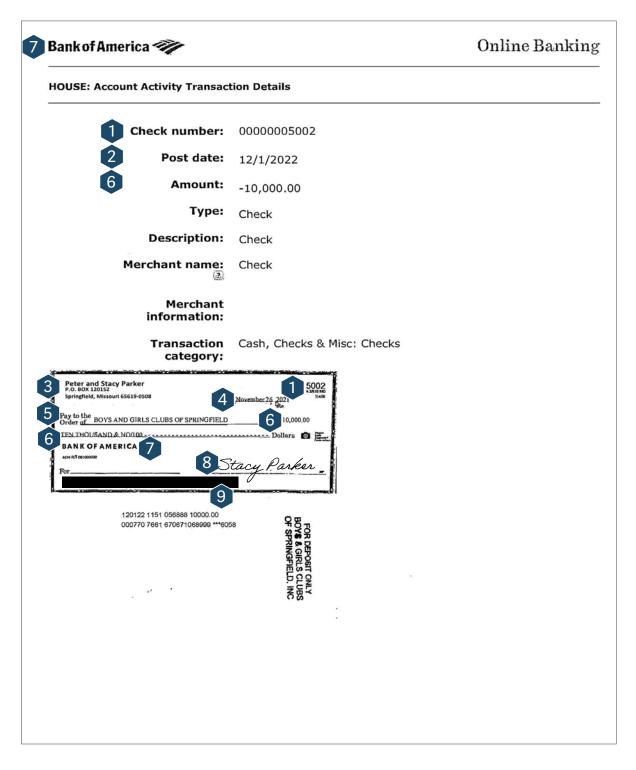
- Header
 - · Financial institution name
 - Financial institution contact information
- Body of Letter
 - Donor name
 - Contribution amount

- Payee
- Check number
- Post date
- Salutation
 - · Financial institution employee signature
 - · Financial institution employee name
 - Financial institution employee contact information

PEPPER POTTS-STARK	e-5678/1234 2 0301
NEW YORK, NEW YORK 10011 (121)123-4561	3. December 20, 2022
1 The Tony Stark Foundation	5 20.000
5 twenty thousand and 0/100	JORNAR & MAR
YOUR FINANCIAL INSTITUTION NEW YORK, USA	
Christmas Gala	Pepper Potts-Stark

Check image documentation

- 1. Account holder name
- 2. Check number
- 3. Date of the contribution
- 4. Payee
- 5. Contribution amount
- 6. Last four digits of the account number



Bank statement documentation

- 1. Check number
- 2. Post date
- 3. Account holder name
- 4. Date of contribution

- 5. Payee
- 6. Contribution amount
- 7. Financial institution's name
- 8. Endorsement
- 9. Last four digits of the account number

Adam L. West Charitable Donation PO Box 0012 Lees Summit MO 64					
Bank Statem	nent		Primary Accourt	nt Number:	_4
If you have questions please call us at 800-		ent,	Statement Date: Page Number:		October 8,20 1 c
FOR YOUR INFORM	ATION				
A savings account that for a home, car, trave	at pays you to save f	for your goals? The	hat's myRewards Sav	ings. Open up to	5 accounts to save
Looking to purchase y	your forever home?	We'll make your h	nome buying process		
commercebank.com/	mortgage to check ra	ates or apply. Equ	ual Housing Lender.		
OPTIONS PMMA AC					
Account Summary / Beginning Balance or Deposits & Other Cre Checks Paid	September 8, 202	1		_	
Account Summary / Beginning Balance or Deposits & Other Cre	September 8, 202		3	-	
Account Summary / Beginning Balance or Deposits & Other Cre Checks Paid To calculate a daily running and other debits as of the of transactions were authorize Daily Balance Summ	n September 8, 202 edits Ending Balance on g balance during this state fate they are listed as pak ed. Deposits and other on mary Account #	n October 8, 2021 ement period, use the d. For ATM and Deb edits should be listed	beginning balance as it is it Card withdrawals, use th as of the date they were o	e transaction date. Tr redited.	his is when these
Account Summary / Beginning Balance or Deposits & Other Cre Checks Paid	n September 8, 202 edits Ending Balance on g balance during this state fate they are listed as pak ed. Deposits and other on	n October 8, 2021 ement period, use the d. For ATM and Deb edits should be listed	beginning balance as it is it for the second s	e transaction date. T	
Account Summary // Beginning Balance or Deposits & Other Cre Checks Paid To calculate a daily running and other debits as of the of transactions were authorized Daily Balance Summ Date	n September 8, 202 edits Ending Balance on g balance during this state fate they are listed as pak ed. Deposits and other on mary Account #	n October 8, 2021 ement period, use the d. For ATM and Debi edits should be listed Date	beginning balance as it is it Card withdrawals, use th as of the date they were o	e transaction date. Ti redited. Date	his is when these
Account Summary / Beginning Balance or Deposits & Other Cre Checks Paid To calculate a daily running and other debits as of the of transactions were authorize Daily Balance Summ Date 09-17	n September 8, 202 edits Ending Balance on g balance during this state date they are listed as pak ed. Deposits and other on mary Account # Balance	n October 8, 2021 ement period, use the d. For ATM and Debi edits should be listed Date 09-21	beginning balance as it is it Card withdrawals, use th as of the date they were o	e transaction date. Tr redited. Date 10-07	his is when these

Bank statement documentation (page 1)

- 1. Financial institution's name
- 2. Account holder name
- 3. Statement date
- 4. Last four digits of the account number.

			•	Page	lumber:		20
	& Other Credits	Account #	-1		_	Date	1
06521001	0 Description					Credited	Amo
						09-20	
		_	_	_	51	10-01	100
Total Dep	osits & Other C	redits				10-00	\$
Checks P	aid Account#	1					
Date	Check		Reference	Date	Charle		
Paid	Number	Amount			Check	Amount	
Paid · - Indica Total Che	Number	Amount	Number	Paid	Number	Amount	
3 • - Indica	tes a skip in sequ	4	Number				
- Indica Total Che Total Overdra	tes a skip in sequ	uential check nut	Number	Paid	Number		
Total Overdra Total Overdra Total Returne IN CASE (Contact us at more informa after we set 1) Tell us 2) Describ an error	tes a skip in sequences a	e QUESTIONS A s City MO 64106-36 on the statement or ment on which the ei unt number. nsfer you are unsure poie information.	Number mbers. BOUT YOUR E 866 or call us at 800 receipt, please con ror or problem app	Paid	Number	yea	Num
Total Overdra Total Overdra Total Returne IN CASE O Contact us at more informa after we sent 1) Tell us 2) Describ an error 3) Tell us We will invess	tes a skip in sequences a	CUESTIONS A s City MO 64106-36 on the statement or ment on which the ei unt number. nsfer you are unsure one information. the suspected error.	Number mbers. BOUT YOUR E 866 or call us at 800 receipt, please con ror or problem app about, and explain error promptly. If v	Paid	Number	yea	Numl
- Indica - Indica Total Che Total Overdra Total Returns IN CASE (Contact us at more informa after we sent 1) Tell us 2) Describ an error 3) Tell us We will invess account for th The informati	tes a skip in sequences a skip a sk	equential check num usential check num control check num control check num control check num control check num checking, savings, or checking, savings, or	Number mbers. BOUT YOUR E BOUT YOUR E Ba6 or call us at 800 receipt, please con rror or problem app about, and explain error promptly. If v u will have use of th r other consumer ar	Paid	Number Total for this period C TRANSFERS f you think your staten n as possible. We mun you can why you belier han 10 business days ing the time it takes us to shed for personal, far	hent or receipt is wron st hear from you no la we there is to do this, we will rec to complete our invest hilly, or household pur	Num
- Indica Total Che Total Overdra Total Overdra Total Returne IN CASE (Contact us at more informat after we sent 1) Tell us 2) Describ an error 3) Tell us We will invess account for th The informati If your checking	tes a skip in sequences a skip a sk	CUESTIONS A s City MO 64106-36 on the statement or ment on which the er unt number. nsfer you are unsure on information. the suspected error. the suspected error. that will correct any is in error, so that you checking, savings, or unt has no activity for 1	Number mbers. BOUT YOUR E 866 or call us at 800 receipt, please con ror or problem app about, and explain error promptly. If v u will have use of th r other consumer ad 2 consecutive months	Paid	Number	hent or receipt is wron st hear from you no la we there is to do this, we will rec to complete our invest hilly, or household pur	Num

Bank statement documentation (page 2)

- 1. Last four digits of the account number
- 2. Check number
- 3. Date the check cleared the donor's account
- 4. Contribution amount

Payee: DOCNOR MARU'S HOME FOR 5 FOSTER YOUTH	Check No: Issue-Date:	
From: STEVE L. TREVOR CHARLES SCHWAB & CO INC CUST	12/21/2023 Gross Amo	ount: 0.00
MB 01 007229 25750 H 26 B DOCTOR MARU'S HOME FOR FOSTER YOUTH 2010 WONER WOAMN LANE	Federal Tax: State Tax: 0.0	
SPRINGFIELD MO 65806	Check Amou	Int: \$2,500.00
Արդադրեսպովորությունը թրունդիրությունը։	-h4	
Purpose: IRA NORMAL DSTRIB 7	Account: 0000-0000	
		1単語の 第二章 第二章 第二章 第二章 第二章 第二章 第二章 第二章
charles SCHWAB	Bank Of America Commercial Disbursement Account Northbrook, IL	3 No 000006 70-2118 0000
4 TWO THOUSAND FIVE HUNDRED	DOLLARS AND NO CENTS***	Date: 12/21/2023
To The Order Of: DOCTOR MARU'S HOME FOR 5 FOSTER YOUTH	РАУ	4 \$2,500.00 Steve L. Trevor
Memo: DONOR: STEVE L. TREVOR	Present For Payment	
#1679642# #07	1923284# 87658**O3350*	

Individual Retirement Account (IRA) check image documentation

- 1. IRA institution
- 2. Banking institution
- 3. Check number

- 4. Contribution amount
- 5. Payee
- 6. Endorsement

5/24, 11:57 AM		Move Money - Schwab Adv	lsor Center	
charles schwab				
Available Cash/MMF: \$2,141.0 Transaction Detail - Check - O	9 Available on Margin: \$0.00 RMD Amoutgoing	ount: \$8,129.36 RMD Disb YTD*	: \$0.00	
From		То	· · · · · · · · · · · · · · · · · · ·	
Master Account: Account:		3 Payee:	DOCTOR MARU'S HOME FOR FOSTER YOUTH	
Account Registration:	STEVE L. TREVOR	Memo;	DONOR: STEVE L. TREVOT	
From Account Tax ID/SS#:\	CHARLES SCHWAB & CỌ INC CUST IRAROLLOVER XXXXX0124	Recipient Address:	DOCTOR MARU'S HOME FOR FOSTER YOUTH 2010WOND ER WOMAN LANE SPRINGFIELD, MO 65806	
Transaction				
Туре:	Use SLOACheck - 3rd Party	Check Amount:	\$2,500.00	
Status:	Complete	Withdrawal Amount:	\$2,500.00	
Frequency:	On-Request	Withhold Federal	No	
Process Date:	12-21-2023	Taxes:		
Withdrawal Reason:		Fed Tax:	\$0.00 (0%)	
		Withhold State Taxes:	No	
		State Tax:	\$0.00 (0%)	
		Distribution Reason:	NORMAL (7)	
. 7		Delivery Method:	Standard Mail	
		Check Number:	000000	
Transaction History				
Requested Date:	12-21-2023	Last Modification	12-21-2023	
Time of Request:	01:08 PM ET	Requested Date:		
Source:	SchwabInstitutional.com	Last Modification Requested Time:	09:41 PM ET	
the field a phy objectivitional com/P	17/1 Wmovemmev/2cgABAAA6AOcAiOACAAA		INATE- V3RoaVNG	ł

IRA transaction detail documentation

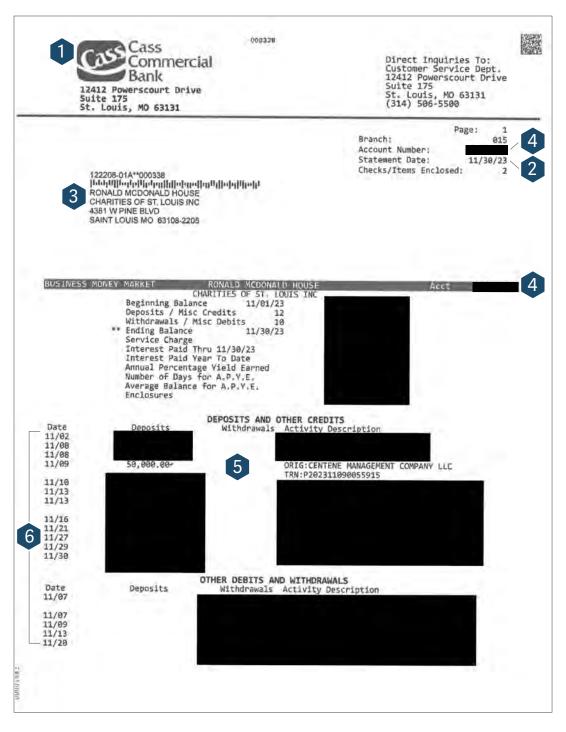
- 1. IRA Institution
- 2. Donor name (from)
 - a. Last four digits of account number
 - b. Donor name
- 3. Entity name (to)
- 4. Transaction information
 - a. Post date
 - b. Withdrawal amount

1 BA PO WI	NK OF AMERICA, N.A. BOX 15284 LMINGTON DE 19850		01 01 14 Last S	t Number 9 05 M000 tatement: tatement:	0 E# 10/31/2	2 023 023 3
					DNP	
4 EM	GAGE MANAGEMENT C	OMPANY LLC		er Servic 400-9009	e	
			Page	15 of	33	
Other Debits - Co	ndrawals and Debits					
Other Debits - Con	ntinued					
ate Customer						Deel
11/09	Amount 50 000 00 MTPP TRN BNF:ROI CASS C	Description VPR-WIGE OUT DATE. SERV NALD MCDONALD HOUSE OMMERCIAL BANK ID:0		1232 ET 022550 EN T DET 238	F BK: 99542	Bank <u>Roference</u>
Posted Reference				1232 ET 022550 EN T DET 238	F BK: 99542	Bank Reference
11/09 11/09 11/09 11/09				1232 ET 022550 EN T DET 238	F BK: 99542	Bank Reference
1/09 1/09 1/09 1/09				1232 FT 022550 EN T DET 238	F BK: 99542	Bank Reference
1/09 1/09 1/09 1/09 1/09 1/09				1232 ET 022550 BN T DET 23B	F BK: 99542	Bank Reference
1/09 1/09 1/09 1/09 1/09 1/09 1/09				1212 ET 022550 BN T DET 238	F BK: 99542	Bank Reference
Nosted Reference				1232 FT 022550 EN T DET 238	F BK: 99542	Bank Reference
Nosted Reference 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09 11/09				1212 ET 022550 BN T DET 238	F BK: 99542	Bank Reference

Wire transfer documentation — donor

- 1. Financial Institution name
- 2. Last four digits of account number
- 3. Statement date
- 4. Payee name

- 5. Wire transaction
 - a. Amount
 - b. Wire transfer out
 - c. Payee
 - d. Bank Reference number
- 6. Date of each transaction



Wire transfer documentation — organization

- 1. Financial institution name
- 2. Statement date
- 3. Payee name
- 4. Last four digits of account number
- 5. Wire transaction
 - a. Date received
 - b. Wire transfer in
 - c. Amount
- 6. Dates of each transaction



Credit card documentation (part 1)

- 1. Financial entity
- 2. Last four digits of the account number
- 3. Statement date
- 4. Donor name



Credit card documentation (part 2)

- 1. Financial institution name
- 2. Last four digits of the account number
- 3. Donor's name

- 4. Dates of each transaction
- 5. Contribution



Cashier's check/money order documentation

- 1. Date of contribution
- 2. Remitter name (donor)
- 3. Contribution amount
- 4. Payee



Example 1

Stock donation Documentation: donor letter

- Header
 - · Broker letterhead
- Body of Letter
 - Donor name
 - Recipient organization

- Number of shares
- Type of stock
- Date of transfer (this is the donation date)
- Salutation
 - Broker signature
 - · Broker name and title

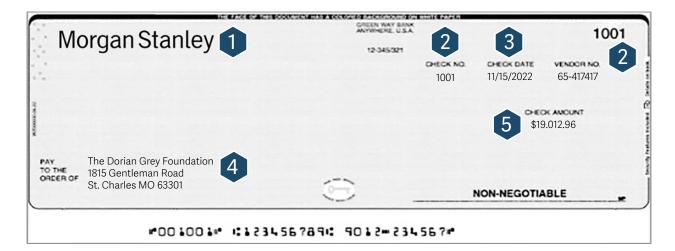
Historical Quotes				2
his Historical Quotes tool allo imply type in the symbol and		curity's exact closing price. v a quote and mini chart for that se	ecurity.	
Enter Symbol:	NFLX	Enter Date:	11/02/22	LOOK UP
Vetflix Inc. Wed, Nov 02, 2022			NFLX Daily —	
Closing Price:		273.00	H	1 300
)pen:		286.40		275
ligh:		287.33	नीमें, ती 🔶	250
ow:		272.84	- uff.	225
/olume:		10,367,620	Nov	Dec
		55 55 8	No Splits	
			and the second second	

CLIENT STATEMENT	for the Period November 1-30, 202	2 2	Morgan Stan		Page 16 of 34
Account Detail		Partiolio Management Active Assets Account	THE DORIAN GREY FOUNDATI C/O RODNEY SKINNER	an 3	
CASH FLOW ACTIVITY	BY DATE (CONTINUED)				
Activity Settlement		Comments	Quantity	y Price	Credits/(Del
11/3 11/7 Sold	Description NETFLIX INC	ACTED AS AGENT	70.000		19.012.
11/3 11/7 11/3 11/7					
11/1					
11/7					
<u>11/21 11/21</u> 11/30					
11/30					
11/30					
11/30					
11/30					
NET CREDITS/(DEBITS)	A A STOCK OF A STOCK	and the second second in	1.25		
Purchase and Sale transactions abo	ave may have received an average price	execution. Details regarding the actual prices are	available upon request.		
[10] A. A. M.	D (MMF) AND BANK DEP	STI PROGRAM ACTIVITY			
Activity	Description				Credits/(De
Date Activity Type					
Date Activity Type					
11/1 11/8					
11/1 11/8 11/21					
11/1 11/8 11/21 11/22					
11/1 11/8 11/21 11/22 11/30					
11/1 11/8 11/21 11/22					
11/1 11/21 11/21 11/22 11/30 11/30					
11/1 11/2 11/2/1 11/2/2 11/30 11/30 11/30 NET ACTIVITY FOR PERIOD		IONAL ACTIVITY			
11/1 11/2 11/2/ 11/2/ 11/20 11/3	ATE ACTIONS AND ADDIT	IONAL ACTIVITY			-
11/1 11/2 11/2/1 11/2/2 11/30 1/	ATE ACTIONS AND ADDIT	IONAL ACTIVITY		-	
11/1 11/2 11/2/ 11/2/ 11/30 11/3	Security (Symbol)	Comments	Quantity	Accrued Interest	Алток
11/1 11/2 11/21 11/22 11/30 11/3		Comments CONFIRMATION #	<u>Quantity</u> 70.000	Accured Interest	Amore \$18.102.0
11/1 11/8 11/21 11/22 11/30 11/30 11/30 11/30 11/30 11/30 11/30 11/30 11/30 11/30 11/30 11/30 11/30 Activity FOR PERIOD TRANSFERS Activity Date Activity Transfer into Account	Security (Symbol)	Comments		Accrued Interest	
11/1 11/2 11/2/ 11/2/ 11/30 11/3	Security (Symbol)	Comments CONFIRMATION #		Accrued Interest	

Stock sale documentation from NFPO

Trade confirmation or statement proving the sale of the securities

- 1. Broker name
- 2. Statement period
- 3. NFPO Name
- 4. Stock Sold Transaction
 - a. Date
 - b. Transaction type
 - c. Type of stock
 - d. Number of shares
 - e. Price per share
 - f. Net value



Stock donation — NFPO Liquidation Documentation

- 1. Name of organization's broker
- 2. Check number
- 3. Check date
- 4. Payee
- 5. Stock proceeds/net sale

					1	Martha Kent			Page 10 of 14
					2	JANUARY 1, 2020 - JACCOUNT NUMBER			
Activi	ity detail cont	inued							
DATE	ACCOUNT TYPE	TRANSACTION	QUANTITY	DESCRIPTION	-	PRK	CE	AMOUNT	CASH AND SWEEP BALANCES
01/31							-		
01/31	-		-		1				
	2	1000	1.0		100			200	
01/31	_			Company of the local division of the local d					
0051		1.000		1.000				-	-
						2.04			-
Non o This sect Transfe DATE	and the second second		Ine current period. The pri TRANSACTION ASSET TRE	ce and value are a QUANTITY -1720.00000	DESCRIPTION INVESTCO SELECT 40 FD C ¹ UNSOLICITED TO: SMITH MOO	SSTEELPATHMLP		ряксе 1,0000	VALUE -1720.00
Non o This sect Transfe DATE	tion displays security and out ACCOUNT TYPE	transfer activity for	TRANSACTION	QUANTITY	DESCRIPTION INVESTCO SELECT 40 FD C UNSOLICITED TO: SMTH MOC 0005 THE DAILY FOUNDATION	SSTEEL PATHMLP YL RE PLANET CHARITABLE			-1720.00
Non o This sect Transfe DATE	tion displays security and out ACCOUNT TYPE	transfer activity for	TRANSACTION	QUANTITY	DESCRIPTION INVESTCO SELECT 40 FD C UNSOLICITED TO: SMTH MOC 0005 THE DAILY FOUNDATION	SSTEELPATHMLP			
Non c This sec Transfe DATE D1/29	tion displays security and out ACCOUNT TYPE	transfer activity for	TRANSACTION	QUANTITY	DESCRIPTION INVESTCO SELECT 40 FD C UNSOLICITED TO: SMTH MOC 0005 THE DAILY FOUNDATION	SSTEEL PATHMLP YL RE PLANET CHARITABLE			-1720.00
Non c This sec Transfe DATE D1/29 Cash Our Gasi Sweep tr displayee	tion displays security are out ACCOUNT TYPE Cash Sweep activit h Sweep program allo ransactions' may repr d here are Transfer To	transfer activity for	TRANSACTION	QUANTITY -1720.00000 -1720.00000 -1720.00000 -1720.00000 -1720.00000	DESCRIPTION INVESTCO SELECT 40 FD C1 UNSOLUTED TO: SMTH MOO 0005THE DALY FOUNDATION T T unt by automatic he following sec transaction am	SSTEELPATHMLP (L RE PLANET CHARITABLE otal Transfers out: ally investing such balanci tion displays transfers int joints are not included in j		1.0000	-1720.00 -\$1,720.00 pp options. These n. Transactions
Non c This sec Transfe OATE 01/29 Cash Our Gasi 'sweep tr displayee	tion displays security are out ACCOUNT TYPE Cash Sweep activit h Sweep program allo ransactions' may repr d here are Transfer To	transfer activity for 3 ty way you to earn a re esent a net amount o, Transfer From an	TRANSACTION ASSET TRE	QUANTITY -1720.00000	DESCRIPTION INVESTCO SELECT 40 FD C1 UNSOLUTED TO: SMTH MOO 0005THE DALY FOUNDATION T T unt by automatic he following sec transaction am	SSTEELPATHMLP YL RE PLANET CHARITABLE otal Transfers out:		1.0000	-1720.00 -\$1,720.00

Example 2

Stock donation documentation — Donor statement documentation

- 1. Donor name
- 2. Statement date
- 3. Stock transfer transaction
 - a. Date of transfer
 - b. Transaction type
 - c. Quantity
 - d. Type of stock
 - e. Recipient Organization

Historical Quotes This Historical Quotes tool allows you to look up a security's exact closing price. Simply type in the symbol and a historical date to view a quote and mini chart for that sec Enter Symbol: Enter Date:	urity.
Invesco SteelPath MLP Select 40 Fund,Y	HLPTX Darly -
Closing Price:	6.5778 6.5
Dpen:	6.5778 6,0
ligh:	6.5778 5.5
.ow:	6.5778 20 Feb
/olume:	n/a No Splits

$\bullet \bullet \bullet$					IAL	NOTICE	
SMITH				01 8ET 0' PRD(AACTION DATE /29/2020 LEMENT DATE //30/2020 EBBING DATE /19/2020	ACCOUNT NUME 123-00000 ACCOUNT TY CASH TRANSACTION T 01) #2:002:12
THE DAILY PLANE ATTN PERRY WHI 1 LUTHOR AVENUE ST LOUIS MO 63	TE	OUNDATION					
WE CONFIRM THE		TRANSACTION		4 Yikeol	CUSIP		
DESCRIPTION INVESCO STEELPATH SELECT 40 FD CL Y UNSOLICITED	H MLP	*		<u>11277 00</u>	01ABDDE5F	YOU SO	
	PRIČE	PRINCIPAL/ GROSS AMOUNT	ACCRUED		MARK UP/DOWN	OTHER FEEN	
QUANTITY			INTERES	COMMISSION	PER SHARE	SERVICE CHARGE	SALES CHARGE RAT
<u>дилитту</u> 1720	1.00	1720.00	0.00	CONVISSION 0.00	PER SHARE		
Street and a state of the state					PER SHARE	SERVICE CHARGE	
1720 SUMMARY: MISC FEE THANK YOU - IMPORT, PLEASE RETAIN FOR ' PLEASE MAKE CHECK	2.50 ANT TAX INFORM/ YOUR RECORDS. (S PAYABLE TO:	1720.00	0.00	0.00	PER SHARE	BERVICE CHARGE 2.50	CHARGE RAT
1720 SUMMARY: MISC FEE THANK YOU - IMPORT. PLEASE RETAIN FOR Y	2.50 ANT TAX INFORM/ YOUR RECORDS, (S PAYABLE TO: STODY ADDITIONAL REVE D MAY VARY BY	1720.00 1720.00	0.00 0.00 VOU LOIS ABC 000-	0.00	PER BHARE	BERVICE CHARGE 2.50 2.50 NET AMOL 1717.50	CHARGE RAT

Stock sale documentation from NFPO — trade confirmation or statement proving the sale of the securities

- 1. Broker name
- 2. Confirmation notice
 - a. Transaction/trade date
 - b. Settlement date
- 3. Organization name
- 4. Stock ticker symbol

- 5. Stock transaction information
 - a. Name of stock
 - b. Quantity
 - c. Price per share
 - d. Gross amount
- 6. Net amount

ENDOR NO.	PURPOSE	CHECK NUMBER	DATE	DOLLAR AMOUNT
18-858588	INVESCO STEEL PATH MLP	1001	11/30/2020	\$1,717.50
	Har FAOR OF HER IO	COLORANT COLORANTSCO GREEN W	DOUCHERS MICHE SAFET	
1 s	MITH MOORE	GREEN WA	AY BANK IE, U.S.A.	3 2 1001
7777 Bon	MITH MOORE	SOR SAMELLER RAGIOSSINE ALASKS Gallen W Anywein 12-345	AY BANK IE, U.S.A.	3 2 1001 CHECK DATE VENDOR NO.
7777 Bon	MITH MOORE	GREEN WA	AY BANK IE U S.A.	\bullet \bullet
7777 Bon	MITH MOORE	GREEN WA	AY BAAK E U.S.A SA21 CHECK NO.	CHECK DATE VENDOR NO. 11/30/2020 888-888888 CHECK AMOUNT
7777 Bon Clayton,	MITH MOORE	GREEN WA	AY BAAK E U.S.A SA21 CHECK NO.	CHECK DATE VENDOR NO. 11/30/2020 858-888588
4 THE DE FOUNDS	MITH MOORE thomme Avenue Suite 222 MO 63105 ALLY PLANEI CHARITABLE ATION	GREEN WA	AY BAAK E U.S.A SA21 CHECK NO.	CHECK DATE VENDOR NO. 11/30/2020 888-888888 CHECK AMOUNT
4 THE DE FAV TO THE 1 LUTE	MITH MOORE thomme Avenue Suite 222 MO 63105 ALLY PLANET CHARITABLE	GREEN WA	AY BASK SIR1 2 CHECK ND. 1001	CHECK DATE VENDOR NO. 11/30/2020 888-888888 CHECK AMOUNT \$1,717.50
4 THE DE FOUND TO THE 1 LUTE	MITH MOORE thomme Avenue Suite 222 MO 63105 ALLY PLANEI CHARITABLE ATION HOR DRIVE	GREEN WA	AY BASK SIR1 2 CHECK ND. 1001	CHECK DATE VENDOR NO. 11/30/2020 888-888888 CHECK AMOUNT
4 THE DE FAV TO THE 1 LUTE	MITH MOORE thomme Avenue Suite 222 MO 63105 ALLY PLANEI CHARITABLE ATION HOR DRIVE	GAREBA W 12-340	AF BASK VIII 2 CHECK ND. 1001	CHECK DATE VENDOR NO. 11/30/2020 888-888888 CHECK AMOUNT \$1,717.50
4 THE DE FOUND TO THE 1 LUTE	MITH MOORE thomme Avenue Suite 222 MO 63105 ALLY PLANET CHARITABLE ATION HOR DRIVE JIS MO 63143-3800	GAREBA W 12-340	AF BASK VIII 2 CHECK ND. 1001	CHECK DATE VENDOR NO. 11/30/2020 888-888888 CHECK AMOUNT \$1,717.50
4 THE DE FOUND TO THE 1 LUTE	MITH MOORE thomme Avenue Suite 222 MO 63105 ALLY PLANET CHARITABLE ATION HOR DRIVE JIS MO 63143-3800	GAREBA W 12-340	AF BASK VIII 2 CHECK ND. 1001	CHECK DATE VENDOR NO. 11/30/2020 888-888888 CHECK AMOUNT \$1,717.50

Stock sale documentation from NFPO — Front of brokerage check or proof of deposit

- 1. Name of NFPO broker
- 2. Check number
- 3. Check date
- 4. Payee (NFPO)
- 5. Stock proceeds/net sale amount

DEPARTMENT OF ECONOMIC DEVELOPMENT INDIVIDUAL PAYROLL DEDUCTION STATEMENT

PROJECT NUMBER	PROJECT NAME	
NAME OF EMPLOYEE		SOCIAL SECURITY NUMBER
TIME FRAME INCLUDED IN REPORT		NUMBER OF PAY PERIODS FOR DEDUCTION
то		
AMOUNT (CONTRIBUTION) DEDUCTED PER PAY PERIOD		TOTAL (CONTRIBUTION) DEDUCTED
EMPLOYEE'S SIGNATURE		-
PROJECT DIRECTOR'S SIGNATURE		DATE COMPLETED
IO 419-2863 (10-07)		· ·

Employee payroll deductions

- 1. The individual payroll deduction statement
- 2. Employee pay stub to include
 - a. Employee name
 - b. Current and year to date amount deducted
 - c. Name of nonprofit for the deduction

Ineligible Donations

The following donations are ineligible for FDA, NAP, YOP, and SBI tax credit incentive programs. To qualify for tax credits, donations must be given directly to the approved organization during the authorized project period, and donations must be applied to the project. The value of the donation cannot include sales tax or profit margin.

Donor Advised Funds (DAF)

Donor Advised Funds (DAF) are not eligible for tax incentives, as the donor already receives their tax benefits at the time of creating or donating to the DAF.

- When a donor transfers funds to a DAF, they receive the federal deduction in the tax year of the transfer.
- This can be different from the tax year in which a donor contributes to an approved organization.
- As the donor is no longer the owner of the funds, a third party is created when donating.

Private company stock donations

The stock is not traded publicly, and we cannot verify the value of the stock.

Membership fees paid to organizations

The Department of Economic Development prefers to direct donations to activities that will have a *direct impact* on the project participants.

Third-party, tax exempt public charity donations

Third-party, tax-exempt public charity donations are not eligible for incentives.

- The donor receives the tax benefit from the public charity at the time of donation.
- Once the funds are received, the public charity then directs the donation to the organization of choice.