Missouri Tax Credits

A How-to-Guide on how your gift of $1,000 or more helps individuals with developmental disabilities—including autism—while providing you with tax credits for your generosity.

Easterseals Midwest has a limited amount of Missouri state tax credits available:

**Youth Opportunity Program (YOP)**
Available to anyone who pays Missouri income tax

**Neighborhood Assistance Program (NAP)**
Available to anyone who pays business income tax, including: Corporations | Company Owners | Partners (Firm) | Sole Proprietorships | Royalty/Rent Recipients

A $1,000 donation may cost you just $286 out-of-pocket.*

**How to get Missouri tax credits**

1. Make your gift of cash, stocks or bonds to Easterseals Midwest & request a tax credit application form.
2. Complete the tax-credit application form, notarize and return to Easterseals Midwest.
3. Save the tax-credit verification form from the state of Missouri for your tax filing.

* Based on a 37% tax bracket. Consult your tax advisor to learn more about how these credits can benefit you.
A minimum gift of $1,000 is required to receive tax credits.
Easterseals Midwest has two types of Missouri state tax credit:

**Youth Opportunity Program (YOP)**

**Neighborhood Assistance Program (NAP)**

YOP tax credits are available to anyone who pays state income tax, while NAP credits are available to anyone who pays taxes on business income. This includes partners in firms, people who own their own companies, as well as sole proprietorships and sub-S corporations, people who receive royalties or rental income in the state of Missouri, and, of course, corporations themselves.

These tax credits are worth 50% of your gift, in addition to standard state and federal deductions. The higher the income tax bracket, the lower the final cost of the gift to you, our donor.

The example below is provided for illustrative purposes only and does not constitute tax advice. You should consult your own tax advisor prior to making a contribution to confirm the after-tax cost of your donation and to learn more about how these credits can help you achieve your desired outcome.

**Below is an example of how a 50% tax credit works as a gift to Easterseals Midwest**

<table>
<thead>
<tr>
<th>EXAMPLE GIFT AMOUNT</th>
<th>FEDERAL TAX RATE</th>
<th>NET COST TO DONOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,000</td>
<td>22%</td>
<td>$361</td>
</tr>
<tr>
<td>$1,000</td>
<td>24%</td>
<td>$351</td>
</tr>
<tr>
<td>$1,000</td>
<td>32%</td>
<td>$311</td>
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<tr>
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<td>35%</td>
<td>$296</td>
</tr>
<tr>
<td>$1,000</td>
<td>37%</td>
<td>$286</td>
</tr>
</tbody>
</table>

*Calculations are assuming no limitations on deductions for the donor.*

**Other Benefits**

With your gift of $1,000 or more, you will become a member of the Easterseals Midwest President’s Circle. Membership comes with a number of special benefits, including quarterly updates from our CEO Wendy Sullivan and an invitation to the President’s Circle annual reception.

For more information or to make a gift, please contact Patti Dickens, Director of Development and Corporate Engagement at 314.394.7071 or patti.dickens@esmw.org