Big Brothers Big Sisters
EASTERN MISSOURI



TAX CREDITS

Your donation to Big Brothers Big Sisters of Eastern Missouri provides an EXTRA tax incentive.

The Neighborhood Assistance Program (NAP), administered by the Missouri Department of Economic Development, provide tax credits to individuals or organizations administering positive youth development projects.

Ever wonder how our tax credits work?

If you are in the 35% federal tax bracket and make a gift to Big Brothers Big Sisters of Eastern Missouri:

DONATION AMOUNT	$1,000	$5,000	$10,000	$15,000	$20,000
FOR DONORS WHO ITEMIZE DEDUCTIONS*					
Federal Tax Deduction (35% marginal bracket)	($175)	($875)	($1750)	($2,625)	($3,500)
Missouri Tax Itemized Deduction	($30)	($150)	($300)	($450)	($600)
Missouri Tax Credit (50% donation amount)	($500)	($2,500)	($5,000)	($7,500)	($10,000)
NET COST AFTER TAX ADJUSTMENTS	**$295**	**$1,475**	**$2,950**	**$4,425**	**$5,900**
FOR DONORS WHO CLAIM STANDARD DEDUCTION*					
Federal Tax Deduction (35% marginal bracket)	($0)	($0)	($0)	($0)	($0)
Missouri Tax Itemized Deduction	($0)	($0)	($0)	($0)	($0)
Missouri Tax Credit (50% donation amount)	($500)	($2,500)	($5,000)	($7,500)	($10,000)
NET COST AFTER TAX ADJUSTMENTS	**$500**	**$2,500**	**$5,000**	**$7,500**	**$10,000**

** Due to changes in the deductibility of certain expenses and the increase in the standard deduction amount under the Tax Cuts and Jobs Act, donors should consult with their tax advisor to determine if they will receive full benefit of itemized deductions.*

Tax credits are issued on a first-come basis.

FAQS ON REVERSE

To learn more or refer a client, associate, or other contact

Contact Jamie Pfau
Executive Manager of Finance & Operations
314-633-0057 | jpfau@bbbsemo.org

TAX CREDITS | FREQUENTLY ASKED QUESTIONS

Who qualifies?

Businesses or individuals with business income are eligible for NAP. Any donation of $1,000 or more gives you a 50% state tax credit.

What qualifies?

- Check, credit card transaction, or stock transfer donations dated within a given tax credit cycle:
  NAP 7/1/2026 to 6/30/2027
- Donations from Illinois residents who work in Missouri and file MO tax returns.

What does not qualify?

- Capital gifts
- Gifts made directly to a Little or program expense not already allocated in budget
- Gifts restricted by donor for a non-budgeted program expense
- Gifts made through donor-advised funds
- Dinner/event sponsorship eligible donations would not include the value of any goods/services received.
- Crypto currency

When do tax credits need to be claimed?

Claims for the credits themselves can be made the same year of donation, or within five (5) tax years of the contribution.

When is the last day to submit paperwork?

Paperwork must be completed and submitted to the state within one year of the donation.

When can I expect a response from the state?

Missouri state turnaround for credit letters takes a minimum of six weeks.

Take advantage of Big Brothers Big Sisters of Eastern Missouri's tax credits today!

Contact Jamie Pfau
Executive Manager of Finance & Operations
314-633-0057 | jpfau@bbbsemo.org