



# Attainable Homeownership Tax Credit Donor Contribution Form

| For Office Use Only                             |          |
|---|----------|
| <input type="checkbox"/> Acknowledgment Sent    |          |
| <input type="checkbox"/> Non-Cash Documentation |          |
| QBO TRX   | Initials |
|   |          |

| Contributor Information (To be completed by the contributor)                 |       |   | Date: _____   |
|--|-------|---|---|
| Legal Name of Individual (Primary Taxpayer, if joint) or Legal Business Name |       | Social Security Number or Federal Identification Number (EIN) |   |
|  |       |   |   |
| Address  |       | Telephone number  |   |
|  |       |   |   |
| City   | State | Zip Code  | Indicate Individual or Business Contribution Below                    |
|  |       |   | <input type="checkbox"/> Individual <input type="checkbox"/> Business |

| Attainable Homeownership Tax Credit Computation  |   |   |    |
|--|---|---|----|
| Contributor must read the information provided on both pages of this form, sign below, and provide proof of payment and/or a statement of the donation's value.  |   |   |    |
| Name of Contact Person for Business/Corporate Contribution   |   | Certified Tax Credit Recipient Organization               |    |
|  |   | Habitat for Humanity of Indiana, Inc.                     |    |
| 1. Total amount of contribution. <i>Select type of contribution and list the amount</i>  | <input type="checkbox"/> Cash/Check <input type="checkbox"/> Credit Card <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Land/Real Estate <input type="checkbox"/> In-Kind | 1.  | \$ |
|  |   | 2.  | \$ |
| 2. Multiply Line 1 by 0.5 (or 50%)   |   | 3.  | \$ |
| 3. Tentative amount of credit: <b>lesser</b> of Line 2 <b>or</b> \$10,000*<br><i>Donors claim the credit on Schedule IN OCC of their Indiana income tax forms</i>  |   |   |    |
| Did you attach additional documentation to this form for land/real estate or in-kind gifts?<br><i>Forms available at the Habitat affiliate. Non-cash gifts without documentation are ineligible for tax credit</i>   |   | <input type="checkbox"/> Yes <input type="checkbox"/> N/A |    |
| <p>*Contributors may only claim \$10,000 in total Attainable Homeownership Tax Credits in any one calendar year. If contributor donates to multiple organizations and their total donations are more than \$20,000, the above credit on line 3 may not be honored. It is the responsibility of the contributor to track their donations and their total expected tax credits; Habitat is only responsible for tracking the credits for the donations it receives directly.</p> <p>Example Computation:    Line 1) \$30,000 Contribution to Habitat<br/>                                         Line 2) \$30,000 x 0.5 = \$15,000,<br/>                                         Line 3) \$10,000 is less than \$15,000 so the maximum credit that can be processed is \$10,000.</p> <p><b>For Non-Cash Gifts Only:</b> Attach additional documentation (see back for details) and send to the address below.</p> |   |   |    |
| Signature of contributor or business representative ►  |   |   |    |

| Local Affiliate Designation and Official Certifying Agency  |                           |                  |       |
|---|---------------------------|------------------|-------|
| Name of the local Habitat affiliate or Indiana county where you would like to designate your donation**   |                           |                  |       |
|   |                           |                  |       |
| Certified Tax Credit Recipient Organization -- <b>SEND YOUR DONATION AND THIS FORM TO THE ADDRESS BELOW</b>   |                           |                  |       |
| Habitat for Humanity of Indiana, Inc.   | 101 W Ohio St. Suite 2000 | Indianapolis, IN | 46204 |
| If a contributor's expected credit is denied by the Indiana Department of Revenue, then the contributor should contact <a href="mailto:taxcredit@habitatindiana.org">taxcredit@habitatindiana.org</a> to ensure their donation and contact information were correctly reported; an incorrect SSN is the most common mistake that causes denied credits. |                           |                  |       |
| **If designated county isn't served by a local affiliate, then the donation will support Habitat's statewide building program. <span style="float: right;">V12/24</span>  |                           |                  |       |



## Attainable Homeownership Tax Credit Eligible Donors & Donations

### Eligible Donors – Individuals

Individuals may donate to Habitat for Humanity of Indiana and receive an Attainable Homeownership Tax Credit. Include the name of the individual donor claiming the credit on the form.

- Married couples filing jointly should have the Primary Taxpayer listed on this form. A maximum of \$10K in Attainable Homeownership Tax Credits is allowed on a joint tax return.

### Eligible Donors – Small Business & Corporations

Small businesses and corporations are welcome to make tax credit-eligible contributions. However, additional steps or information are required when reporting these contributions:

- If a business or corporation is making the donation, the business/corporation's information should be entered into the Donor Contribution Form. The organization's owner or stockholders must NOT claim the tax credits on their individual/personal tax returns.
- If the credit is being claimed by a pass through entity (PTE), such as a partnership, limited liability company, S corporation, estate, or trust, the PTE needs to complete this and provide a K-1 to the owners/beneficiaries. Ex. If Organization Z is splitting \$1,000 in credits from a \$2,000 donation between 10 shareholders, Organization Z will need to provide a K-1 to the owners showing their share of the credit. Consult with your legal counsel to ensure compliance.

### Eligible Donations

The following are donation types eligible for Attainable Homeownership Tax Credits. For additional information on each, or to check if another type of donation is eligible, please contact us at [taxcredit@habitatindiana.org](mailto:taxcredit@habitatindiana.org).

- Cash
- Check
- Credit Card
- Stocks and Bonds
- Donations of land/real estate **with approval of local Habitat affiliate**. Attach a third party appraisal to this form.
- In-Kind donations of building materials for construction of new units of homeownership, materials must be **approved by and received by the local affiliate**. Attach in-kind donation form to this document.
- Donations from an IRA\* Contact your tax professional before making an IRA gift for a tax credit.
- Certain donations made from donor advised funds/trusts\*\*

\*\* Contact your tax professional if you are seeking a credit from a donation made by a donor advised fund before making the donation.

### Tax Credit Information for Your Tax Preparer

All gifts will receive an acknowledgment letter from Habitat for Humanity of Indiana with the details needed to complete Schedule IN OCC on your IN state income tax return. Keep that acknowledgment letter with other important tax documents and give to your tax preparer to claim the tax credits.