



Habitat
for Humanity®
of Indiana

Attainable Homeownership Tax Credit Donor Contribution Form

For Office Use Only	
☐ Acknowledgment Sent	
☐ Non-Cash Documentation	
QBO TRX	Initials

Contributor Information (To be completed by the contributor)

Legal Name of Individual (Primary Taxpayer, if joint) or Legal Business Name			Date	
Name of Contact Person for Business/Corporate Contribution			Social Security Number or Federal Employer ID Number (FEIN)	
Address			Telephone number	
City	State	Zip Code	Indicate Individual or Business Contribution Below	
			☐ Individual	☐ Business

Local Affiliate Designation

Name of the local Habitat affiliate or Indiana County where you would like to designate your donation**

Attainable Homeownership Tax Credit Computation

Contributor must read the information provided on both pages of this form and sign below.

1. Total amount of contribution. <i>Select the type of contribution and list the amount</i> ☐ Cash/Check ☐ Credit Card ☐ Stocks/Bonds ☐ Land/Real Estate ☐ In-Kind ↳ ☐ A check has been sent separately from this form.	1.	\$	
2. Multiply Line 1 by 0.5 (or 50%)	2.	\$	
3. Tentative amount of credit: lesser of Line 2 or \$10,000* <i>Donors claim the credit on Schedule IN-OCC of their Indiana Income Tax Return</i>	3.	\$	
Did you attach additional documentation to this form for land/real estate or in-kind gifts? <i>In-Kind forms available from your local Habitat affiliate. Non-cash gifts without documentation are ineligible for tax credit</i>			☐ Yes ☐ N/A

*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.

Example Computation: Line 1) \$30,000 Contribution to Habitat
 Line 2) \$30,000 x 0.5 = \$15,000,
 Line 3) \$10,000 is less than \$15,000 so the maximum credit that can be processed is \$10,000.

For Non-Cash Gifts Only: Attach additional documentation (see back for details) and send it with this form to the address below

Signature of individual or business contact:

Certified Tax Credit Recipient Organization **SEND YOUR DONATION AND THIS FORM TO THE ADDRESS BELOW**

Habitat for Humanity of Indiana, Inc. | 101 W Ohio St | Ste 2000 | Indianapolis, IN 46204

If a contributor's expected credit is denied by the Indiana Department of Revenue, then the contributor should contact taxcredit@habitatindiana.org to ensure the donation and contact information were correctly reported; an incorrect SSN or certification number are the most common mistakes that causes denied credits.

**If designated county isn't served by a local affiliate, then the donation will support Indiana Habitat's statewide building program.



Attainable Homeownership Tax Credit Donor Contribution Form

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, & Financial Institutions

Small businesses, corporations, and financial institutions 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.

- Cash
- Check
- Credit Card
- Stocks and Bonds
- Donations of land/real estate **with approval of local Habitat affiliate**. Attach an independent, 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 a completed 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 before sending a DAF grant for a tax credit

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 a Schedule IN-OCC on your IN State income tax return. Keep that acknowledgment letter with other important tax documents and give it to your tax preparer to claim the tax credits.