

Indiana Department of Revenue Application for Foster Care Donation Credit

INSTRUCTIONS:

- 1. This form is to be completed by an individual or entity applying for approval of the foster care donation credit.
- 2. Mail the completed form to the above address or fax to (317) 233-5439.
- 3. If credit is approved, proof of payment to a qualifying foster care organization in the amount specified in Section 2, must be provided to DOR within 30 days of receipt of the approval letter. Failure to provide proof of payment within the 30 days may result in denial of the credit.

Important Notice

A person who makes a monetary contribution to a qualifying foster care organization may apply to DOR to receive a tax credit equal to 50% of the amount of the contribution, not to exceed \$10,000. Funding is limited to \$2,000,000 on a fiscal year basis, beginning July 1 and ending on June 30. Credit must be claimed in the same taxable year in which the contribution is made. Any unused credit is nonrefundable.Visit www.in.gov/dor/tax-forms/foster-care-credit-donation-information for a current list of qualifying foster care organizations.

Section 1: Applicant Information

Name of Applicant			Social Security Number or FEIN
Mailing Address (number and street or PO box)		City, State, and ZIP code	
Telephone Number	Email Address		

Section 2: Proposed Donation Information (To be completed by the Applicant.)

A donation may be made to more than one qualifying organization. Complete the below based upon the number of organizations to which a donation was made. If you propose making a donation to more than three (3) qualifying organizations, complete and attach an additional Form FCD-A, Application for Foster Care Donation Credit. You may only claim \$10,000 or less in total Foster Care Donation Credits in any one taxable year, even if the contribution is more than \$20,000.

Amount of Proposed Donation	Name of Foster Care Organization				
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Complete the following to calculate the Foster Care Donation Credit:					
1. Enter total amount of the proposed donation to one or more qualifying organizations					
2. Multiply the amount on line 1 by 50% (0.5)					
3. Enter the lesser of \$10,000 or the amount reported on line 2					
Signature of applicant or authorized designee			Date (month, day, year)		
Printed name		Title (if applicable)			

FOR DOR USE ONLY						
 The request is pre-approved. The request is partially pre-approved because one or more of 	the foster care organizations is a r	on-qualified organization.				
 The request is denied because all organizations are non-qualifying. The request is denied because the department has exceeded the allotted amount of credit that may be granted/approved. 						
Signature of DOR Analyst	Postmark Date (month, day, year)	Date of Review (month, day, year)				