

# FREQUENTLY ASKED NAP QUESTIONS

## Who should I contact if I have NAP Questions?

First review your NAP agreement, the NAP manual and any other resources provided on the NAP webpage: <https://www.in.gov/ihcda/program-partners/neighborhood-assistance-program-nap/>. If you still need assistance for a question related to how the program works, send an email to [nap@ihcda.in.gov](mailto:nap@ihcda.in.gov)

## Will I be notified when the NAP Application is open?

IHCDA will send out an email blast to all organizations that had NAP credits in the previous program year, as well as an email notice through the NAP Listserv. It is up to you to ensure you are included in the NAP listserv. However, this is no guarantee that you will receive a notice. Agencies are responsible for checking on the annual Application process. Not receiving an email is not a valid reason for missing the application deadline. The application information will be posted on the NAP website every year. The NAP Application is open every year in March or April, so you should start checking the website for updates at that time.

## Where I do I find my organization Code?

Someone at your organization that is already registered in IHCDAOnline and connected to your organization will need to log into the system. Once logged in, select "My Organization" from the profile list. The organization page will load, and the Organization Code will be listed towards the top of the page.

## Can our agency distribute our tax credits before the contract begins in July?

No. Organizations cannot begin to distribute tax credits until July 1. Also, the NAP agreement must be signed by both organizations before tax credits can be distributed. Once both signatures are on the agreement IHCDA considers it "executed". So, if it is July 1 or later but the agreement is still not signed for some reason, credits may still not be signed until the agreement is fully executed.

## How do I get a copy of our Agency's executed agreement?

If your agency signed the agreement via the electronic signature system, a final copy was sent to the person who signed the agreement. Please contact that person. If that person cannot find a copy of the agreement in their email inbox or SPAM folder, you can email [nap@ihcda.in.gov](mailto:nap@ihcda.in.gov) and request a copy.

## I tried to enter my donations received January 1-March 1 and the system is not letting me.

Make sure you refresh and choose "second-half" and not "first-half" on the "For Period" drop-down.

### **Can I enter my donations one at a time?**

Yes, but keep in mind there is no save button – the system should save what you enter automatically. There is a submit button, but that should only be used once ALL donations have been entered for that particular benchmark period. If you hit submit, the report will close, and you will not be able to enter any more donations.

### **If I receive donations in January, can my donor get credit on their taxes for the previous year?**

Donations are reported on a calendar-year basis. For example: donations made between January 1, 2025, and December 31, 2025, will be reported for the 2025 Tax Year only. The donations cannot be reported for 2024.

### **If our organization distributes all our credits by December 31 and reports them all in the 60% Benchmark Report, do we have to submit another report in March?**

No, not unless your organization receives additional credits in January as a result of re-allocation.

### **If I am awarded \$20,000 in NAP tax Credits, what is the maximum amount of donations that our organization will receive?**

Your donated amount is twice the amount of your NAP Tax Credits. Therefore, with the example above of \$20,000 in NAP tax credits, your organization will receive a maximum amount of \$40,000 in donations. If you receive less in donations that means you have not distributed all of your credits.

### **If our organization does not distribute 60% of our donations by December 31, what happens?**

If your organization does not distribute 60% of your allocation by December 31<sup>st</sup>, OR if the report for that benchmark is submitted late, your organization may lose full eligibility for the next program round. Your organization's unused credits may also be deallocated and reallocated to organizations that have distributed 100% of their credits by December 31<sup>st</sup>.

### **Will we have to submit a close-out report?**

Yes, the close-out report will be submitted in JotForm and the directions will be emailed to you with requirements and due date. The only exception is if your agency distributed no credits; any credits distributed triggers the requirement for the Closeout Report. Below is a list of all required reports:

60% Benchmark Report - Completed in IHCDOnline in January.

100% Benchmark Report – Completed in IHCDOnline in April.

Close-out Report - Will be emailed to the agency and due in September.

### **Does our organization have to apply every year?**

Yes. There is no annual automatic funding. All agencies will have to complete the entire application and follow the submission requirements.

### **Can our agency ask for additional credits?**

After the 60% Benchmark report is submitted IHEDA *may* provide an opportunity for agencies to receive additional funding. Until then there is not an opportunity to request additional funding. IHEDA will reach out to agencies that are eligible for additional credits (if they distributed 100% of their credits by December 31<sup>st</sup>) to ask if they would like reallocated credits. If credits are not available for reallocation, IHEDA will email all NAP organizations to let them know.

### **Does our agency have to accept the additional credits allocated after the 60% Benchmark Period?**

No. Your agency can decline the offer of additional tax credits. If your agency does not have any additional donors and/or does not want to seek additional donors, you can decline the funds with no penalties.

### **How does a Donor claim the NAP Tax Credit?**

There are no NAP-specific forms that are required to give the Donor to file their taxes whether they file electronically or on paper. Donors simply report the credits on Schedule 6 of their tax forms, using code 828. However, it is required that your agency provides each donor with a Donor Contribution Form, for their reference during tax time. Please make sure that you acknowledge that the donation is a tax credit donation which is different than a regular charitable contribution.

### **Will the Donor receive a tax refund if their NAP Tax Credit is more than their tax liability?**

No. The Indiana Department of revenue will not issue a refund on a tax credit.

### **If a Donor is unable to use all their tax credit, can the credit carry over to next year?**

No. Donor NAP tax credits cannot be carried forward. They are only good for the year that the donation was made.

### **Can Charitable Organizations and Foundations purchase NAP Credits?**

No. The Indiana Department of Revenue will not allow Charitable Organizations and Foundations to purchase NAP Credits. If donors require additional explanation, please refer them to the Indiana Department of Revenue.

### **Can a Donor's contribution as an individual come from their business account?**

No, if a donor is claiming the credit for their personal taxes, then the donation must be in their name and come from their personal account. If the donor wants the donation to be credited to their business taxes, the donation must be in the business name.

### **Will our agency receive confirmation once our application and reports are submitted?**

The IHCDOnline system does not distribute a confirmation that your report has been submitted once you submit. However, once your agency submits the report the word “**submitted**” will show in the right-hand corner.

The NAP application and Close-out Reports are submitted in JotForm. You should receive an email confirmation from JotForm once those are submitted, with a copy of what you have submitted.