



FOSTER CARE SUPPORT TAX CREDIT QUALIFYING ORGANIZATION APPLICATION

State Form 57167 (R2 / 1-25)

- INSTRUCTIONS:**
1. This form is to be completed by an organization applying to be a qualifying foster care organization for the purpose of the Foster Care Support Tax Credit for the next calendar year.
 2. This completed form must be submitted as a PDF to childwelfareplan@dcs.in.gov with the subject line "Foster Care Support Tax Credit Qualifying Organization Application - (Name of Organization) - YYYY.MM.DD".
 3. All information requested below must be provided and the application thoroughly completed. Failure to provide all requested information may delay the approval process and/or result in an application denial.
 4. The individual affirming the statements below must certify each attestation below by signing their initials to the left of the statements numbered 1 through 5 and providing their written signature and printed name at the bottom of the application.
 5. Organizations must submit this application before April 1st of each year for an organization to be determined by the Indiana Department of Child Services to be a qualifying foster care organization for the next state fiscal year.

SECTION 1 - INFORMATION

The Indiana Department of Child Services ("DCS") approval of an application is based solely upon the representations made herein by the organization. If DCS determines any of the information to be incomplete, inaccurate, or misrepresented, the application may be denied by DCS.

DCS cannot provide any tax guidance or legal advice pertaining to this form, Indiana Code § 6-3.1-35.8-1, Section 501(c)(3) of the Internal Revenue Code, or 42 U.S.C. 671.

DCS submits a list of approved, qualifying foster care organizations to the Indiana Department of Revenue annually before January 1st. Organizations must submit this application before April 1st of each year for an organization to be determined by DCS to be a qualifying foster care organization for the next state fiscal year. The state fiscal year begins July 1st and ends the following June 30th. Processing applications may take up to four (4) weeks from the date of receipt of a complete application.

SECTION 2 – APPLICANT INFORMATION AND CERTIFICATION

Name of organization

☐ Check here if the Organization is currently on the list of approved qualifying organizations.

The above-named organization certifies to DCS that at the time of signing, the Organization has met and is continuing to meet the definition of a qualifying foster care organization, as set forth in Indiana Code § 6-3.1-35.8-1, for the purpose of the Foster Care Support Tax Credit.

Pursuant to Indiana Code § 6-3.1-35.8-1, the Organization must (i) be exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, (ii) provide foster care prevention services and programs as required by 42 U.S.C. 671 or direct assistance to individuals in the foster care system, (iii) spend at least fifty percent (50%) of its available revenue on qualified services to Indiana residents, (iv) affirm that it will continue to spend at least fifty percent (50%) of its available revenue on qualified services to Indiana residents and (v) provide ongoing qualified services to at least two hundred (200) Indiana residents.

____ 1. The Organization certifies that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

A. Employer Identification Number

____ 2. The Organization certifies that it provides the following qualified services (*check all that apply*):

☐ Foster care prevention services and programs as required by 42 U.S.C. 671

☐ Direct assistance to individuals in the foster care system

B. Brief description of the qualified services provided:

____ 3. The Organization certifies that it spends at least fifty percent (50%) of its available revenue on the qualified services referenced in box 2 to Indiana residents.

C. Available revenue from the Organization's previous fiscal year

D. Revenue from box C spent on qualified services to Indiana Residents

____ 4. The Organization affirms that it will continue to spend at least fifty percent (50%) of its available revenue on qualified services referenced in box 2 to Indiana residents.

____ 5. The Organization certifies that it provides ongoing qualified services referenced in box 2 to at least two hundred (200) Indiana residents.

E. Number of people to whom the organization provided ongoing qualified services, as of July 1 of the previous year

F. Number of people from box E who were Indiana residents

G. Organization's means of ascertaining Indiana residency referenced in boxes 4 and 5

SECTION 3 - AFFIRMATION

By signing this application, I hereby affirm that, under penalty of perjury:

1. I am authorized to sign it on behalf of the named Organization.
2. I have read Indiana Code § 6-3.1-35.8-1.
3. I understand that I am making representations that certain conditions have been met in order for the named Organization to be a qualifying foster care organization.
4. The information contained herein is true and accurate to the best of my knowledge and belief.

Name of organization

Address of organization

Printed name of individual signing on behalf of organization

Role of signatory in organization

Telephone number for signatory
()

E-mail address for signatory

Signature of individual signing on behalf of organization

Date (*month, day, year*)