



# MOSS Scholarship Fund

## Realize Tax Benefits and Send Students to MOSS!

Now, friends, family, and businesses in Idaho can contribute to your school's MOSS scholarship Fund and send your students to MOSS for a one-of-a-kind experience. Donations in support of your school's MOSS scholarship fund through the University of Idaho Foundation, Inc. are tax deductible and reduce or eliminate the cost of the MOSS program for your school. Installment plans and credit card options make it easier to manage the cost for donors. Donors can even take advantage of employer giving match programs. Donations fund the entire school's trip to MOSS, not individual students. Individuals and businesses outside of Idaho are welcome to donate, but they are not eligible for the Idaho Tax Credit.

See the table below which illustrates how this works when the cost per student is \$300 and includes MOSS tuition, transportation costs, substitute teachers costs etc.

COST PER STUDENT*	FEDERAL DEDUCTION**	STATE DEDUCTION**	IDAHO TAX CREDIT**	NET OUT-OF-POCKET COST PER STUDENT	NET OUT-OF-POCKET COST PER DAY
\$300	\$45	\$21	\$150	\$84	\$17

*\*Estimate for illustrative purposes and is intended to include MOSS tuition, round trip transportation and school administrative costs. \*\*These figures reflect the 2013 rates for a joint return of \$40,000 taxable income and are based on taxpayers who itemize personal deductions. The tax credit is 50% of taxpayer's donations to educational institutions for the year up to a maximum of \$500 credit on a single return and \$1,000 credit on a joint return. Note that regardless of filing status, the 50% tax credit applies to ALL donors in Idaho.*

Individual and corporate donors have the option of underwriting student experiences at MOSS. At an out-of-pocket cost less than the full cost of sending 1 student on this one-of-a-kind educational experience, an individual donor could send 5! Corporate donors (see bottom row) can realize an even higher benefit—sponsoring up to 30 students!

NUMBER OF STUDENTS SPONSORED	FULL COST	FEDERAL DEDUCTION***	STATE DEDUCTION	IDAHO TAX CREDIT	NET OUT-OF-POCKET COST
1	\$300	\$75	\$21	\$150	\$54
2	\$600	\$150	\$42	\$300	\$108
3	\$900	\$225	\$63	\$450	\$162
4	\$1,200	\$300	\$84	\$600	\$216
5	\$1,500	\$375	\$105	\$750	\$270
30	\$9,000	\$2,250	\$630	\$4,500	\$1,780

*\*\*\*Estimate based on 25% federal tax bracket. Please refer to a tax professional for deduction information specific to your income level.*