



Application for Allocation of Contributions Made to Qualifying Charitable Organizations or Qualified Foster Care Charitable Organizations

APPLICANT INFORMATION

Taxpayer First Name	M. Initial	Last Name	Social Security Number
Taxpayer First Name (Spouse)	M. Initial	Last Name	Social Security Number
Mailing Address (Number and Street, including Rural Route)			Phone Number
City	State	Zip Code	Email Address

CHARITABLE ORGANIZATION AND FOSTER CARE CHARITABLE ORGANIZATION INFORMATION

Credit for Contribution to Qualifying Charitable Organization (QCO).

An income tax credit is available for voluntary cash contributions from individuals made to a QCO. The amount of the credit is limited to:

- the lesser of four hundred dollars (\$400) or the amount of the contribution in any taxable year for a single individual or a head of household or
- the lesser of eight hundred dollars (\$800) or the amount of the contribution in any taxable year for a married couple filing a joint return.

Credit for Contribution to Qualifying Foster Care Charitable Organization (QFCCO)

An income tax credit is available for voluntary cash contributions from individuals made to a QFCCO. The amount of the credit is limited to:

- the lesser of five hundred dollars (\$500) or the amount of the contribution in any taxable year for a single individual or a head of household or
- the lesser of one thousand dollars (\$1000) or the amount of the contribution in any tax year for a married couple filing a joint return.

Applicants may apply for either or both credit categories. Awarded credits are non-refundable but may be carried forward up to five (5) years.

This application can be sent to the Department via the following:

- **Mailing Address:** MS Department of Revenue, Office of Tax Policy and Economic Development, PO Box 22828, Jackson, MS 39215
- **Delivery Address:** MS Department of Revenue, Office of Tax Policy and Economic Development, 500 Clinton Center Drive, Clinton, MS 39056
- **Email Address:** contributiontaxcredit@dor.ms.gov

For more information about this incentive or to see current listings of QCOs and QFCCOs, go to the following webpage:

<https://www.dor.ms.gov/Individual/Pages/Qualifying-Charitable-Organizations.aspx>

APPLICATION INFORMATION

An applicant can apply to be pre-approved for an allocation of credits. A letter will be sent within 30 days after the receipt of this application.

If seeking pre-approval or if the contribution has not been made at the time of the application, the Department will issue an allocation letter requesting that the applicant provide documentation to the Department that confirms the contribution to be made (i.e. a letter or receipt that includes the name of the organization, date of contribution, amount of contribution, and a statement of whether any good and/or services was provided in exchange). The applicant has 60 days from the date of the allocation approval letter or by December 31 of the current year, whichever occurs first, to make the contribution. If the contribution is not made and/or if the Department has not been notified within a specified timeframe, the credit amount allocated will be cancelled and made available for allocation to other taxpayers.

If the contribution has been made, please attach the documentation from the related organization verifying the details of the contribution with this application.

Once both the application and documentation have been received, the Department will issue an allocation approval or denial letter.

The Organization to Which the Contribution Was Made	Organization Type	Contribution Amount	Date of Contribution

Applicant Name(s) / Signature(s)

I (We), the undersigned taxpayer (and spouse), attest that the cash contribution(s) was/were made or will be made during the calendar year of January 1 through December 31 of _____. I (We) also hereby certify that the above statements are true and correct to the best of my knowledge and belief. As indicated on this completed form, I (We) hereby apply for an allocation of credits for contributions made to qualifying charitable and/or qualified foster care charitable organizations. I (We) also agree to comply fully in all respects with Mississippi Tax Laws and any corresponding rules and regulations.

Print Name of Taxpayer	Print Name of Spouse (If applicable)	
Signature of Taxpayer	Signature of Spouse (if applicable)	Date