



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

APPLICATION INFORMATION

An allocation approval or denial letter will be sent within 30 days after the receipt of this application.

If the contribution has been made, please attach documentation from the Qualifying Charitable Organization (QCO) or Qualified Foster Care Charitable Organization (QFCCO) verifying the details of the contribution (i.e. name of the organization, date of contribution, amount of contribution) with this application.

If the contribution has not been made at the time of application, the applicant must provide documentation to the Department of the contribution made to a QCO or QFCCO within 60 days from the date of the allocation approval letter or by December 31 of the current year, whichever occurs first. If the contribution is not made and/or if the Department has not been notified within the specified timeframe as previously mentioned, the credit amount allocated will be cancelled and made available for allocation to other taxpayers.

QUALIFYING CHARITABLE ORGANIZATION OR QUALIFIED FOSTER CARE CHARITABLE ORGANIZATION INFORMATION

In filling out the table below, please select the type of organization that received a cash contribution:

A. 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, and 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.

B. 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, and 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.

Both credits are non-refundable but may be carried forward up to five (5) years.

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

This application can be mailed to **Office of Tax Policy and Economic Development, P. O. Box 22828, Jackson, MS 39225**, hand delivered to **Office of Tax Policy and Economic Development at 500 Clinton Center Drive, Clinton, MS 39056**, or email to contributiontaxcredit@dor.ms.gov. For more information or in order to see a list of eligible organizations go to the following webpage:

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

Applicant Name / Signature

I, the undersigned taxpayer, attest that the cash contribution(s) was/were made or will be made during the calendar year of _____ through _____ of _____. I, 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 hereby apply for an allocation of credits for contributions made to qualifying charitable organizations or qualified foster care charitable organizations. I 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