



**APPLICANT INFORMATION**

(PLEASE TYPE OR PRINT CLEARLY)

Name of Business		Federal Employer Id Number (FEIN)	TAP Tax Account Number
Name of DBA (if applicable)			
Name of the Business' Representative (Mailing Purposes)		Title/Position of Business' Representative	
Mailing Address (Number and Street, including Rural Route)			Phone Number (Optional)
City	State	Zip Code	Email Address (Optional)

**EDUCATIONAL SERVICES CHARITABLE ORGANIZATIONS INFORMATION**

Miss. Code Ann. Section 27-7-22.41 provides up to \$8,000,000 in income or insurance premium tax credits for voluntary cash contributions made from a business enterprise engaged in commercial, industrial or professional activities and operating as a corporation, limited liability company, partnership or sole proprietorship to Eligible Charitable Organizations (ECOs) that have been certified by the Department as Educational Services Charitable Organizations (ESCOs). A taxpayer not operating as a corporation may also utilize the credit against ad valorem taxes on real property.

No more than 5% of the \$8,000,000 in tax credits may be allocated for contributions to a single ESCO; this results in a per ESCO cap of \$400,000.

Through March 31, 2022, \$2,000,000 of the credits available for allocation to ESCOs will be allotted solely for contributions to Magnolia Speech School. In addition, another \$1,200,000 will be allotted solely for contributions to ESCOs that provide services to children who have a chronic illness or physical, intellectual, developmental, or emotional disability. See Technical Bulletin TB 80-501-21-1 for more information.

**APPLICATION INFORMATION**

If the contribution has been made, please attach the contribution documentation from the charitable organization verifying the details of the contribution to this application. The documentation may be a letter or receipt and must include (1) the name of the organization, (2) the date of the contribution, (3) the amount of the contribution, and (4) a statement of whether any good and/or service was provided in exchange. If any good and/or service was provided in exchange for the contribution, then the documentation must include an itemized statement of the retail or market value of the good, and/or service. The Department will issue an allocation approval or denial letter within 30 days from receipt of both the application and the contribution documentation.

Where credits are available for a contribution that has not been made at the time of the application or where the contribution documentation that was issued from the charitable organization is not submitted along with the application, the Department will issue a letter earmarking the requested credits along with instructions for the applicant to submit a copy of the documentation from the charitable organization within 30 days from receipt of the application. Applicants have 60 days from the date of this letter or until December 31st of the current year, whichever is first, to make the contribution. If the contribution is not made or if the Department has not been notified within the 60-day timeframe, the earmarked credits will be made available for allocation to other taxpayers. The Department will issue an approved allocation letter within 30 days from the receipt of documentation from the charitable organization.

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

- **Mai:** MS Department of Revenue, Office of Tax Policy and Economic Development, PO Box 22828, Jackson, MS 39225
- **Delivery:** MS Department of Revenue, Office of Tax Policy and Economic Development, 500 Clinton Center Drive, Clinton, MS 39056
- **Email:** contributiontaxcredit@dor.ms.gov

Applications submitted by email should be signed, then scanned and saved as a PDF before being emailed to the Department.

**Questions about this application should be directed to the Office of Tax Policy at 601-923-7440 or contributiontaxcredit@dor.ms.gov.**

**For more information about this incentive or to see current listings of ESCOs, go to the following webpage:**

<https://www.dor.ms.gov/business/eligible-charitable-organizations-childrens-promise-act>

**Business Representative Name / Signature**

**I, the undersigned business representative, attest that the cash contributions were made or will be made during the calendar year ending December 31, 2022. As indicated on this completed form, I hereby apply for an allocation of credits for contributions made to Educational Services Charitable Organizations. I also certify that the above statements are true and correct to the best of my knowledge and belief.**

Signature of the Business' Representative	Date
---	------

## SCHEDULE OF CHARITABLE CONTRIBUTIONS TO ESCOS

**Instructions:** Fill out the table below listing the organization(s) that have received or will receive a cash donation. Applicants are allowed the option to choose one substitute ESCO to replace the "primary" ESCO choice. If the primary ESCO choice has met its annual cap at the time this application has been received, the Department will automatically use the substitute organization.

If the applicant is not a corporation, please check this box if the applicant intends to use the credits to offset ad valorem tax:

**For more information about this incentive or to see current listings of ESCOs, go to the following webpage:  
<https://www.dor.ms.gov/business/eligible-charitable-organizations-childrens-promise-act>**

**Only contributions to ESCOs should be submitted on this form.  
 Requests for contributions to ECOs on this form will be disregarded.**

Schedule of Contributions to ESCOs			
Contributions	Name of the Organization to Which Contributions Were Made	Contribution Amt.	Date Made
01 Primary			
01 Substitute			
02 Primary			
02 Substitute			
03 Primary			
03 Substitute			
04 Primary			
04 Substitute			
05 Primary			
05 Substitute			
06 Primary			
06 Substitute			
07 Primary			
07 Substitute			
08 Primary			
08 Substitute			
09 Primary			
09 Substitute			
10 Primary			
10 Substitute			