



**APPLICANT INFORMATION**

PLEASE TYPE OR PRINT CLEARLY

Name of Business Enterprise		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)

**ELIGIBLE CHARITABLE ORGANIZATIONS INFORMATION**

Miss. Code Ann. Section 27-7-22.41 provides up to \$9,000,000 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 (ECO) that are either licensed by or under contract with the MS Department of Child Protection Services and provide, at least, one of the three listed services under this code section. A taxpayer not operating as a corporation may also utilize awarded tax credits against ad valorem taxes on real property.

No more than 25% of the \$9,000,000.00 in tax credits may be allocated for contributions to a single ECO; this results in a per ECO cap of \$2,250,000. See Technical Bulletin TB 80-501-23-1.

**APPLICATION INFORMATION**

The Department of Revenue will respond within 30 days from the receipt of this application. If a response is not received within 30 calendar days, please contact the Office of Tax Policy using the contact information below.

**For applications with contributions that have been made**, please attach the contribution documentation from the charitable organization verifying the details of the contribution with this application. The documentation may be a letter or receipt and must include (1) the name of the organization, (2) the name of the contributing business enterprise, (3) the date of the contributions, (4) the amount of the contributions, and (5) a statement of whether any good and/or service was provided in exchange. If any goods and/or services were provided in exchange for the contributions, then the documentation must include an itemized statement of the retail or market value of the provided goods and/or services.

**For applications with contributions that have not yet been made** or where the contribution documentation that was issued from the charitable organization was not submitted with the application, the Department will issue a letter earmarking credits that are available for allocation with instructions for the applicant to submit a copy of the contribution documentation from the charitable organization. Applicants have 60 days from the date of this letter or until December 31st of the current year, whichever date is first, to make the contribution. If the contribution is not made or if the Department has not been notified within seven (7) days after the 60-day contribution period, the earmarked credits will be cancelled and may be made available for allocation to other taxpayers if the matter cannot be resolve upon appeal. The Department will issue an approved allocation letter within 30 days upon the receipt of contribution documentation for contributions made by the applicant.

All applications must be properly executed (i.e., signed and dated) by the business' representative. Applications submitted by email must be scanned and saved as a PDF before being emailed to the Department.

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

- **Mailing:** 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

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 ECOs, 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 of 2023. As indicated on this completed form, I hereby apply for an allocation of credits for contributions made to Eligible Charitable Organizations. I also hereby attest that the above statements are true and correct to the best of my knowledge and belief.

Signature of the Business' Representative	Date
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**SCHEDULE OF CONTRIBUTIONS TO ECOs**

**Instructions:** Fill out the table below listing the organization(s) that have received or will receive a cash donation. Note that only contributions to Eligible Charitable Organizations (ECOs) should be submitted on this form. Requests for contributions to Educational Services Charitable Organizations (ESCOs) or Pregnancy Resource Charitable Organization (PRCOs) will be disregarded. Lastly, the "Contribution Date" column should only indicate a 2023 calendar year date or can be left blank.

Applicants are allowed the option to choose one substitute ECO to replace the "primary" ECO choice. If the primary ECO choice has met its annual cap at the time this application has been received, the Department will automatically use the substitute organization.

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

Schedule of Contributions to ECOs			
Contributions	Name of the Organization to Receive Contributions	Contribution Amt.	Contribution Date
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			