



APPLICANT INFORMATION

(PLEASE TYPE OR PRINT CLEARLY)

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 (Optional)
City	State	Zip Code	Email Address (Optional)

CHARITABLE ORGANIZATION AND FOSTER CARE CHARITABLE ORGANIZATION INFORMATION

Credit for Contributions to Qualifying Charitable Organizations (QCOs) A credit that may be used against income and ad valorem taxes on real property is available for voluntary cash contributions made by individuals to QCOs. The amount of the credit that may be claimed against income tax is limited to the lesser of \$1,200 or the amount of the contribution in any taxable year for a single individual or a head of household, and the lesser of \$2,400 or the amount of the contribution in any taxable year for a married couple filing a joint return. The credit may be claimed against 50% of ad valorem tax on real property.

Credit for Contributions to Qualifying Foster Care Charitable Organizations (QFCCOs) A credit that may be used against income and ad valorem taxes on real property is available for voluntary cash contributions made by individuals to QFCCOs. The amount of the credit that may be claimed against income tax is limited to the lesser of \$1,500 or the amount of the contribution in any taxable year for a single individual or a head of household, and the lesser of \$3,000 or the amount of the contribution in any tax year for a married couple filing a joint return. The credit may be claimed against 50% of ad valorem tax on real property.

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 contributions 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 contributor, (3) the date of the contribution, (4) the amount of the contributions, and (5) a statement of whether any good and/or service was provided in exchange. If any good and/or service were 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.

For applications with contributions that have not yet been made or where the contribution documentation that was issued from the charitable organization is not submitted 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. 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 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 upon the receipt of documentation from the charitable organization.

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

- **Mail:** 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 QCOs and QFCCOs, go to the following webpage:
<https://www.dor.ms.gov/credits/QCO-QFCCO>

Schedule of Contributions to QCOs and/or QFCCOs			
Name of the Organization to Receive Contributions	Org. Type	Contribution Amt.	Contribution Date

Applicant Name(s) / Signature(s)

I, the undersigned taxpayer(s), and spouse if applicable, attest that the cash contribution(s) was/were made or will be made during the calendar year ending December 31, 2023. 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 hereby attest that the above statements are true and correct to the best of my knowledge and belief.

Signature of Taxpayer	Signature of Spouse (if applicable)	Date
-----------------------	-------------------------------------	------