



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)	

FOOD BANK CHARITABLE ORGANIZATIONS INFORMATION

House Bill 1723 of the 2023 Regular Session provides an income tax, ad valorem tax on real property, insurance premium retaliatory, or insurance premium tax credit for voluntary cash contributions made to qualifying Food Bank Charitable Organizations (FBCOs) by a business enterprise engaged in commercial, industrial, or professional activities and operating as a corporation, limited liability company, partnership, or sole proprietorship. FBCOs purchase, warehouse, and deliver food directly to food pantries or soup kitchens in more than five (5) Mississippi counties monthly. The credit is limited to \$1,000,000 for calendar year 2023.

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 contributor, (3) the date of the contribution, (4) the amount of the contribution, and (5) 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 provided 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 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. 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 one of the following options:

- **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 must 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.

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, 2023. As indicated on this completed form, I hereby apply for an allocation of credits for contributions made to Food Bank 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 CHARITABLE CONTRIBUTIONS TO FBCOs

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

For more information about this credit or to see current listings of FBCOs, go to the following webpage:
<https://www.dor.ms.gov/charitablecredits>

Name of the Organization to Receive Contributions	Contribution Amount	Contribution Date