



**2022 Application for Allocations to
Qualifying Charitable Organizations or
Qualified Foster Care Charitable Organizations**

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). An income tax credit is available for voluntary cash contributions made from individuals to QCOs. The amount of the credit is limited to the lesser of \$400 or the amount of the contribution in any taxable year for a single individual or a head of household, and the lesser of \$800 or the amount of the contribution in any taxable year for a married couple filing a joint return.

Credit for Contributions to Qualifying Foster Care Charitable Organizations (QFCCOs). An income tax credit is available for voluntary cash contributions made from individuals to QFCCOs. The amount of the credit is limited to the lesser of \$500 or the amount of the contribution in any taxable year for a single individual or a head of household, and the lesser of \$1000 or the amount of the contribution in any tax year for a married couple filing a joint return.

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 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 from 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/individual/qualifying-charitable-organizations>

Schedule of Contributions to QCOs or QFCCOs			
Name of the Organization to Which Contributions Were Made	Org. Type	Contribution Amt.	Date Made

Applicant Name(s) / Signature(s)

I, the undersigned taxpayer(s), 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 qualifying charitable organizations or qualified foster care charitable organizations. I, also certify 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
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