



# MISSISSIPPI DEPARTMENT OF REVENUE

Tax Policy and Economic Development Notice 80-23-002 October 31, 2023

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## Charitable Contribution Credits Notice

Since the Mississippi Legislature enacted the first charitable contribution credit in 2018, the number of charitable contribution programs and the amount of credits available have increased. Currently, there are four charitable credits available for individual taxpayers and six charitable credits available for business taxpayers. As the charitable contribution programs grow, so does the number of applications received by the Department. The Department is committed to ensuring applications are efficiently processed; therefore, we are implementing a new online system that will require users to submit applications online. We believe this change will increase our response time and streamline the overall process.

Beginning with the 2024 calendar year, applications will only be accepted through the new online system. The Department will not accept a paper application for any calendar year after 2023. For calendar year 2024, the Department will begin accepting applications online on Tuesday, January 2, 2024, at 8:00 am central standard time.

There will be an “Apply for a Charitable Contribution Credit” link at <https://tap.dor.ms.gov> to direct users to the online application. Multiple applications can be submitted; however, only one application can be submitted at a time. Once the application has been submitted, a confirmation number along with a summary of the application will be generated and emailed to the e-mail address provided. Further instructions will be included in the letter correspondence sent to the donor within 30 days of receiving the application.

The Department recommends users become familiar with the online application process prior to filing an application. Starting November 1<sup>st</sup> and ending December 1<sup>st</sup>, users will be allowed to “test” the online application by going to <https://stagingtap.dor.ms.gov> and clicking on “Apply for a Charitable Contribution Credit.”

We encourage users to provide feedback during the testing period by completing a short survey using the following link: <https://forms.office.com/g/CwJubdtjUc>.

Additional information can be found at <https://www.dor.ms.gov/charitablecredits>.

Mississippi Department of Revenue  
Office of Tax Policy and Economic Development