



Application for Allocation of Business Contributions Made to Eligible Charitable Organizations

APPLICANT INFORMATION

Name of Business			FEIN	TAP Tax Account Number
Name of DBA (if applicable)				
Mailing Address (Number and Street, including Rural Route)			Phone Number	
City	State	Zip Code	Email Address	

APPLICATION INFORMATION

An allocation approval or denial letter will be sent within 30 days after the receipt of this application.

If the contribution has been made, please attach documentation from the Eligible Charitable Organization verifying the details of the contribution (i.e. name of the organization, date of contribution, amount of contribution) with this application.

If the contribution has not been made at the time of the application, the applicant must provide documentation to the Department of the contribution made to an Eligible Charitable Organization within 60 days from the date of the allocation approval letter or by December 31 of the current year, whichever occurs first. If the contribution is not made and/or if the Department has not been notified within the specified timeframe as previously mentioned, the credit amount allocated will be cancelled and made available for allocation to other taxpayers.

Pass-through entities awarded credits must provide the Department with a schedule of amounts allocated to its members by the end of the taxable year.

ELIGIBLE CHARITABLE ORGANIZATIONS INFORMATION

Fill out the table below listing the organization(s) that received a cash contribution:

Credit for Contributions to Eligible Charitable Organizations (Children's Promise Act)

An income or insurance premium tax credit is available for voluntary cash contributions from a business enterprise engaged in commercial, industrial or professional activities operating as a corporation, limited liability company, partnership or sole proprietorship made to an Eligible Charitable Organization. The credit is allowed against the taxes imposed by Miss. Code Ann. Sections 27-7-5, 27-15-103, 27-15-109 and 27-15-123. The amount of the credit utilized in a tax year is limited to 50% of the total tax liability of the taxpayer. The credit is non-refundable but may be carried forward up to five (5) years.

Organization Type	The Organization to Which the Contribution Was Made	Contribution Amount	Date of Contribution

This application can be mailed to Office of Tax Policy and Economic Development, P. O. Box 22828, Jackson, MS 39225, hand delivered to Office of Tax Policy and Economic Development at 500 Clinton Center Drive, Clinton, MS 39056, or email to contributiontaxcredit@dor.ms.gov. For more information or in order to see a list of eligible charitable organizations go to the following webpage:

<https://www.dor.ms.gov/Business/Pages/Corporate-Income/Eligible-Charitable-Organizations.aspx>

Applicant Name / Signature

I, the undersigned taxpayer, attest that the cash contribution(s) was/were made or will be made during the calendar year of _____ through _____ of _____. I, also hereby certify that the above statements are true and correct to the best of my knowledge and belief. As indicated on this completed form, I hereby apply for an allocation of credits for contributions made to eligible charitable organizations. I also agree to comply fully in all respects with Mississippi Tax Laws and any corresponding rules and regulations.

Print Name of the Business' Representative	Print Title/Position of Business' Representative	Date
Signature of the Business' Representative		