



2023 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 Contribution to Qualifying Charitable Organization (QCO)** An income tax credit is available for voluntary cash contributions from individuals made to a QCO. The amount of the credit is limited to the lesser of \$400 or the amount of the contributions in any taxable year for a single individual or a head of household, and the lesser of \$800 or the amount of the contributions in any taxable year for a married couple filing a joint return.

**Credit for Contribution to Qualifying Foster Care Charitable Organization (QFCCO)** An income tax credit is available for voluntary cash contributions from individuals made to a QFCCO. The amount of the credit is limited to the lesser of \$500 or the amount of the contributions in any taxable year for a single individual or a head of household, and the lesser of \$1000 or the amount of the contributions in any tax year for a married couple filing a joint return. See Technical Bulletin TB 80-501-21-2 for more information.

**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 contributing taxpayer(s), (3) the date of when the contributions were made, (4) the amount of the contributions, and (5) a statement of whether any good and/or service was provided in exchange. If any goods and/or services were provided in exchange for the contributions, then the documentation must include an itemized statement of the retail or market value of the provided goods and/or services.

For applications with contributions that have not yet been made or where the contribution documentation that was issued from the charitable organization was not submitted with the application, the Department will issue a letter earmarking credits that are available for allocation with instructions for the applicant to submit a copy of the contribution 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 contributions. If the contributions have not been made or if the Department has not been notified within seven (7) days after the 60-day contribution period, the earmarked credits will be cancelled and may be made available for allocation to other taxpayers if the matter cannot be resolved upon appeal. The Department will issue an approved allocation letter within 30 days upon the receipt of contribution documentation for contributions made by the applicant.

All applications must be properly executed (i.e., signed and dated) by the business' representative. Applications submitted by email must be scanned and saved as a PDF before being emailed to the Department.

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

- **Mailing:** 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](mailto:contributiontaxcredit@dor.ms.gov)

Questions about this application should be directed to the Office of Tax Policy at 601-923-7440 or [contributiontaxcredit@dor.ms.gov](mailto: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 and/or QFCCOs			
Name of the Organization to Receive Contributions	Org. Type	Contribution Amt.	Contribution Date
The Baptist Children's Village	QFCCO		

**Applicant Name(s) / Signature(s)**

I, the undersigned taxpayer, 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
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