



## 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)				
Name of the Business' Representative (Mailing Purposes)			Title/Position of Business' Representative	
Mailing Address (Number and Street, including Rural Route)				Phone Number
City	State	Zip Code	Email Address	

### ELIGIBLE CHARITABLE ORGANIZATIONS INFORMATION

**Credit for Contributions to Eligible Charitable Organizations (Children's Promise Act).** Miss. Code Ann. Section 27-7-22.41 provides up to ten-million dollars (\$10,000,000.00) in income or insurance premium tax credits 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 (ECO).

Up to five million dollars (\$5,000,000) during a calendar year may be allocated for contributions to ECOs that are either licensed by, under contract, or has an agreement with the MS Department of Child Protection Services related to adoption and/or foster care related activities with no more than twenty-five percent (25%) of such credits being allocated for contributions to a single ECO; this results in a per ECO cap of \$1,250,000.

Up to five million dollars (\$5,000,000) during a calendar year may be allocated for contributions to ECOs certified by the Department as educational services (ESCO), job training (JTCO), or workforce development (WDCO) charitable organizations with no more than five percent (5%) of such credits may be allocated for contributions to a single ECO certified as such; this results in a per ECO cap of \$250,000.

Awarded credits are allowed against the taxes imposed by Miss. Code Ann. Sections 27-7-5, 27-15-103, 27-15-109 and 27-15-123. Credits utilized in a tax year are limited to 50% of the total tax liability of the taxpayer. Awarded credits are non-refundable but may be carried forward up to five (5) years.

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

- **Mailing Address:** MS Department of Revenue, Office of Tax Policy and Economic Development, PO Box 22828, Jackson, MS 39215
- **Delivery Address:** MS Department of Revenue, Office of Tax Policy and Economic Development, 500 Clinton Center Drive, Clinton, MS 39056
- **Email Address:** [contributiontaxcredit@dor.ms.gov](mailto:contributiontaxcredit@dor.ms.gov)

**For more information about this incentive or to see current listings of ECOs, go to the following webpage:**  
<https://www.dor.ms.gov/Business/Pages/Corporate-Income/Eligible-Charitable-Organizations.aspx>

### APPLICATION INFORMATION

An applicant can apply to be pre-approved for an allocation of credits. A letter will be sent within 30 days after the receipt of this application.

If seeking pre-approval or if the contribution has not been made at the time of the application, the Department will issue an allocation letter requesting that the applicant provide documentation to the Department that confirms the contribution to be made (i.e. a letter or receipt that includes the name of the organization, date of contribution, amount of contribution, and a statement of whether any good and/or services was provided in exchange). The applicant has 60 days from the date of the allocation approval letter or by December 31 of the current year, whichever occurs first, to make the contribution. If the contribution is not made and/or if the Department has not been notified within a specified timeframe, the credit amount allocated will be cancelled and made available for allocation to other taxpayers.

If the contribution has been made, please attach the documentation from the related organization verifying the details of the contribution with this application.

Once both the application and documentation have been received, the Department will issue an allocation approval or denial letter.

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.

### Applicant Name / Signature

I, the undersigned business representative, attest that the cash contribution(s) was/were made or will be made during the calendar year of January 1 through December 31 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 the Business' Representative	Print Title/Position of Business' Representative	Date
Signature of the Business' Representative		

## SCHEDULE OF CHARITABLE CONTRIBUTIONS

**Instructions:** Fill out the table below listing the organization(s) that have received or will receive a cash donation. Applicants are allowed to choose two alternative ECOs to replace the "preferred" ECO (e.g. Contribution 01 thru 10) in the event that said ECO has met either the \$1,250,000 or \$250,000 cap at the time the application has been received. The DOR will use the alternatives in numeric order (i.e. Alternative 01 then Alternative 02). Alternative 02 will only be used if the ECO listed as Alternative 01 has also met a cap. When selecting an alternative please choose another entity of the same type.

<b>A cap of \$1,250,000 per entity for the organization types below:</b>	<b>A cap of \$250,000 per entity for the organization types below:</b>
ECO - Eligible Charitable Organizations	ESCO - Educational Services Charitable Organizations JTCC - Job Training Charitable Organizations WDCO - Workforce Development Charitable Organizations

Order	The Organization to Which the Contribution Was Made	Organization Type	Contribution Amount	Date of Contribution
<b>Contribution 01</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 02</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 03</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 04</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 05</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 06</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 07</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 08</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 09</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
<b>Contribution 10</b>				
• Alternative 01			Do Not Write in This Area	
• Alternative 02				
To see the lists of ECOs, go to <a href="https://www.dor.ms.gov/Business/Pages/Corporate-Income/Eligible-Charitable-Organizations.aspx">https://www.dor.ms.gov/Business/Pages/Corporate-Income/Eligible-Charitable-Organizations.aspx</a>				