



MISSOURI DEPARTMENT OF SOCIAL SERVICES
HEALTH, HUNGER AND HYGIENE TAX CREDIT APPLICATION

| | | | |
|--|--|-----------------------------------|--|
| ORGANIZATION NAME (RECEIVING THE DONATION) | | CONTACT PERSON AND E-MAIL ADDRESS | |
| ADDRESS | | SCHOOL DISTRICT BENEFITED | |
| TELEPHONE NUMBER | STATEMENT OF HOW YOUR ORGANIZATION MEETS HEALTH, HUNGER AND HYGIENE NEEDS OF SCHOOL CHILDREN | | |

Copy of Federal (IRS) Tax-Exempt Determination

DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)

TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)

Individual
 Corporation
 Partnership*
 S Corporation*
 LLC*
 Charitable Organization*
 Financial Institution
 Insurance Company

TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED) TAXPAYER TELEPHONE NUMBER

TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE) TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))

TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)

*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS

Cash*
 Check/Money Order*
 Credit Card*
 Publicly Traded Stocks/Bonds*
 Real Estate*

AMOUNT OF DONATION AMOUNT OF TAX CREDIT (50% OF THE DONATION) DATE OF DONATION

| | | |
|---|---------------------|----------------------------------|
| CONTRIBUTIONS THAT INCLUDE A BENEFIT | BENEFIT DESCRIPTION | FAIR MARKET VALUE OF THE BENEFIT |
|---|---------------------|----------------------------------|

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 CORPORATION
 PARTNERSHIP*
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DONOR TOTALS (ALL PAGES)

TOTAL NUMBER OF CERTIFICATES REQUESTED TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)

In accordance with section 135.1125 RSMo, I certify that the information provided above is true and accurate. On the dates indicated,

_____ accepted the indicated eligible donation(s) from the above named taxpayer(s).
 (ORGANIZATION NAME)

Donations will be used solely to provide funding for unmet health, hunger and hygiene needs of children in school. I also understand the amount of the certificate will be reduced if it is determined the taxpayer has an outstanding balance owed to the Missouri Department of Revenue (Section 135.815 RSMo).

EXECUTIVE DIRECTOR SIGNATURE

PRINTED NAME DATE

Certificates will be mailed directly to the taxpayer.
All incomplete or inaccurate applications and payments will be returned to health, hunger and hygiene funding provider.

FOR OFFICIAL USE ONLY

DSS APPROVAL DATE PROCESSED

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INSTRUCTIONS

1. Provide the organization's LEGAL name; contact person; email address.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable)
- 3a. Provide a statement that clearly shows how your organization meets the needs of health, hunger and hygiene for school age children.
- 3b. Provide a copy of federal tax-exempt determination.
4. Taxpayer type - place an (X) in the appropriate box and provide supporting documentation indicated if applicable.
Supporting Documentation:
Partnerships, S Corporations and LLC's please provide a list of all shareholder names; social security numbers, and percentage of ownership.
Charitable organizations applying for tax credits under Section 135.1125, RSMo, must provide:
 - proof the organization is exempt from federal income tax (copy of federal tax exemption certificate), and
 - proof of business activities that are unrelated to its charitable activities of which Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, RSMo (i.e. most recent Missouri State Income Tax Return). If the unrelated business activities do not generate Missouri business taxable income, an Executive Officer of the organization must provide an attestation indicating the organization's unrelated business activities do not generate taxable business income but if there were taxable business income, that income would be subject to the state tax imposed under chapter 143, RSMo (attach the Charitable Organization Attestation Form to the application).
5. Taxpayer name should be the complete name submitted on annual income tax returns.
6. Taxpayer identification is either the tax identification number or social security number.
7. Identify the type of donation made and provide supporting documentation (if applicable).
Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:
 - Cash – legible receipt from the health, hunger and hygiene needs provider which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the provider receiving the contribution.
 - Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the health, hunger and hygiene needs provider including the same information required of a cash donation.
 - Credit Card – legible transaction receipt with the name and address of the health, hunger and hygiene needs provider; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the health, hunger and hygiene needs provider receiving the contribution. Receipts should have the credit card account number blacked out.
 - Money order or cashier's check – legible copy of the original document with the name and address of the health, hunger and hygiene needs provider, name, address and telephone number of the contributor; amount of the donation and the date the contribution was received;
 - Values of publicly traded stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.) Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined; and confirmation documentation of the transfer from the contributor's account to the qualifying health, hunger and hygiene needs provider.
 - The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$50,000. Commercial, vacant or residential property having a value of \$50,000 or less will require only one (1) appraisal.
 - Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.
8. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
9. Amount of tax credit is equal to 50% of the donation(s) received.
10. Number of certificates should be the total number of certificates requested to be issued.
11. Total amount of tax credits requested should be the total of the individual amounts submitted for each taxpayer. Submit payment to the Department of Social Services equal to this amount.
12. All applications and supporting documentation must be submitted to the health, hunger and hygiene funder for complete processing.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
CHARITABLE ORGANIZATION ATTESTATION

"I certify that _____ engages in unrelated business
(ORGANIZATION NAME)
activities of which do not generate Missouri unrelated business taxable income. If these activities did generate Missouri
unrelated business taxable income, that income would be subject to the state income tax imposed under chapter 143,
RSMo."

SIGNATURE

PRINTED NAME

TITLE

DATE