



Missouri Department of Revenue  
**Food Pantry Tax Credit**

Name of Taxpayer		SSN, FEIN, or MO State Tax ID Number	
Spouse's Name		Spouse SSN, FEIN, or MO State Tax ID Number	
Address of Taxpayer	City	State	Zip Code
Food Pantry Name and Address	Tax Type		

**Qualifications**

Any taxpayer who donates cash or food to a food pantry may claim a tax credit against the tax imposed by [Chapter 143 RSMo](#), except [Sections 143.191](#) to [143.265, RSMo](#). The credit claimed shall equal 50% of the value of the contribution or donation made. Donations to a food bank or an out-of-state food pantry do not qualify for the credit. Credits cannot exceed \$2,500 per taxpayer per year, cannot exceed the taxpayer's tax liability, and cannot be sold or transferred. All claims must be filed by April 15th of the fiscal year. If claims exceed \$1.25 million, all claims will be apportioned equally among those filing a valid claim.

**Instructions**

- If married individuals filing a combined return made contributions to a food pantry, each spouse may claim up to \$2,500.
- If you made contributions to more than one food pantry, you will need to complete a separate Form MO-FPT for each pantry.
- Enter the date and amount of each contribution in the appropriate columns below.
- Multiply each contribution amount by 50% and report the credit amount in the appropriate column.
- Total all contributions and tax credit amounts from each column.
- Enter the tax credit amount.
- If you included any contributions as charitable donations on your Federal Schedule A, and you claimed itemized deductions on your Missouri return, you must report those contributions on [Form MO-A](#), Line 4. See Form MO-A instructions for further information.
- An eligible staff member of the food pantry must certify that each contribution reported was received.
- If your corporation, partnership, resident estate, or trust reduced its federal taxable income by charitable contributions to a food pantry, you must report those amounts as additions on [Form MO-1120](#), [Form MO-1120S](#), [MO-1065](#), or [MO-1041](#).

**Contributions**

Date of Contribution		Contribution Amount		Tax Credit (50%)	
Yourself	Spouse	Yourself	Spouse	Yourself	Spouse
___/___/___	___/___/___				
___/___/___	___/___/___				
___/___/___	___/___/___				
___/___/___	___/___/___				
___/___/___	___/___/___				
___/___/___	___/___/___				
___/___/___	___/___/___				
___/___/___	___/___/___				
*Total					

\*If needed, attach a separate sheet and include the total of all contributions here. Enter the total amount on Form MO-TC.

**Signature**

I certify the above contributions were made to the food pantry listed above and I am eligible to sign this document.

Signature of Food Pantry Staff Member	Date (MM/DD/YYYY) ___/___/___
Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
Signature(s) of Taxpayer - Spouse must also sign if they are claiming a credit(s)	Date (MM/DD/YYYY) ___/___/___

Form MO-FPT (Revised 12-2013)

This form must be attached to the Miscellaneous Income Tax Credits ([Form MO-TC](#)) along with your tax return.

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Visit <http://dor.mo.gov/taxcredit/fpt.php>  
 for additional information.

