

Missouri Department of Revenue
Food Pantry Tax Credit

Department Use Only
(MM/DD/YY)

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Taxable Year Beginning
(MM/DD/YY)

Ending (MM/DD/YY)

Ending
(MM/DD/YY)

Taxpayer's
Name

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Social Security
Number

Spouse's
Name

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Spouse's Social
Security
Number

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Business
Name

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Missouri Tax I.D.
Number

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Federal Employer
I.D. Number

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Charter
Number[illegible]NAICS Code
(if applicable)

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Address

City

State

ZIP Code

Tax Type	Rate	Amount
State Income Tax	5.00%	\$1,250.00
Local Income Tax	1.00%	\$250.00
Property Tax	0.50%	\$125.00
Sales Tax	4.00%	\$1,000.00
Excise Tax	0.25%	\$62.50
Other Taxes	0.25%	\$62.50
Total Taxes		\$3,350.00

☐ Individual ☐ Corporation ☐ Other _____

Tax Credit Claimant Information

Qualifications

Instructions

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.

- 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](#).



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