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City _____

State	ZIP Code
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ZIP Code

☐ Individual ☐ Corporation ☐ Other _____

City	
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State	ZIP Code
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ZIP Code

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 17, 2018. If claims exceed \$1.75 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](#), [MO-1120S](#), [MO-1065](#), or [MO-1041](#).



