



Missouri Department of Revenue
**Food Pantry, Homeless Shelter, or
 Soup Kitchen Tax Credit**

Department Use Only
 (MM/DD/YY)

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Taxable Year Beginning
 (MM/DD/YY)

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Ending
 (MM/DD/YY)

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Tax Credit Claimant Information

Taxpayer's
 Name

Social Security
 Number

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Spouse's
 Name

Spouse's Social
 Security
 Number

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Business
 Name

Missouri Tax I.D.
 Number

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Federal Employer
 I.D. Number

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Charter
 Number

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NAICS Code
 (if applicable)

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Address

City

State

ZIP Code

Tax Type

Individual Corporation Other _____

Food Pantry, Homeless Shelter, or Soup Kitchen Name

Food Pantry, Homeless Shelter, or Soup Kitchen Address

City

State

ZIP Code

Qualifications

Any taxpayer who donates cash or food to a food pantry, homeless shelter, or soup kitchen unless such food is donated after the expiration date may claim a tax credit against the tax imposed by [Chapter 143 RSMo](#). The credit claimed shall equal 50% of the value of the contribution or donation made. Donations to a food bank, out-of-state food pantry, out-of-state homeless shelter or out-of-state soup kitchen 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 15 of the fiscal year. If claims exceed \$1.75 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, homeless shelter, or soup kitchen each spouse may claim up to \$2,500.
- If you made contributions to more than one food pantry, homeless shelter, or soup kitchen you will need to complete a separate Form MO-FPT for each food pantry, homeless shelter, or soup kitchen.
- 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, homeless shelter, or soup kitchen 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, homeless shelter, or soup kitchen you must report those amounts as additions on [Form MO-1120](#), [MO-1120S](#), [MO-1065](#), or [MO-1041](#).

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

