



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

Department Use Only  
(MM/DD/YY)

Three empty rectangular boxes arranged horizontally, intended for children to draw or write in.

Taxable Year Beginning (MM/DD/YY)     Ending (MM/DD/YY)

Taxpayer's Name								Social Security Number							
Spouse's Name								Spouse's Social Security Number							
Business Name															
Missouri Tax I.D. Number							Federal Employer I.D. Number								
Charter Number								NAICS Code (if applicable)							
Address							City							State	ZIP Code
Tax Type		<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____													

Food Pantry, Homeless Shelter, or Soup Kitchen Name

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**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 granted 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/](http://dor.mo.gov/military/) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR](http://mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).

Contributions	Date of Contribution (MM/DD/YYYY)		Contribution Amount		Tax Credit (50%)	
	Yourself	Spouse	Yourself	Spouse	Yourself	Spouse
			00	00	00	00
			00	00	00	00
			00	00	00	00
			00	00	00	00
			00	00	00	00
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			00	00	00	00
			00	00	00	00
			00	00	00	00
			00	00	00	00
			00	00	00	00
	*Total		00	00	00	00

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

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

Signature of Staff Member	Date (MM/DD/YYYY) _____/_____/_____
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Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. (Spouse must sign if claiming a credit(s).) I am aware of any applicable reporting requirements of [Section 135.805 RSMo](#) and the penalty provisions of [Section 135.810 RSMo](#).

Signature of Taxpayer	Date (MM/DD/YYYY) _____/_____/_____
Signature of Spouse (if applicable)	Date (MM/DD/YYYY) _____/_____/_____

Pursuant to [Section 105.1500, RSMo](#), the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form. If you encounter any technical difficulty in submitting this form without including information that you believe is protected by Section 105.1500, RSMo, feel free to contact the Department by email at [corporate@dor.mo.gov](mailto:corporate@dor.mo.gov) or by phone at 573-751-4541.

**This form must be attached to the Miscellaneous Income Tax Credits (Form MO-TC), along with your return.**

Form MO-FPT (Revised 12-2025)

Taxation Division  
Individual Income Tax  
P.O. Box 27  
Jefferson City, MO 65105-0027

Taxation Division  
Business Tax  
P.O. Box 3365  
Jefferson City, MO 65105-3365

**Phone:** (573) 751-3220  
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