MISSOURI DEPARTMENT OF REVENUE

FOOD PANTRY TAX CREDIT

FORM **MO-FPT** (REV. 10-2007)

DLN

NAME OF TAXPAYER	SOCIAL SECURITY NUMBER, FEDERAL TAX ID NUMBER AND/OR MO STATE TAX ID NUMBER		
ADDRESS OF TAXPAYER	CITY	STATE	ZIP CODE
FOOD PANTRY NAME AND ADDRESS	TAX TYPE: ☐ INDIVIDUAL ☐ CORPORATION ☐ OTHER _____		

QUALIFICATIONS

Beginning January 1, 2007, 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. Credits cannot exceed $2,500 per taxpayer per year, cannot exceed the taxpayer's tax liability, cannot be sold or transferred, but may be carried forward for up to three years. All claims must be filed by April 15th of the fiscal year. If claims exceed $2 million, all claims will be apportioned equally among those filing a valid claim. Claims will be held until after April 15th, to determine if the credits must be apportioned.

INSTRUCTIONS

- If married individuals filing a combined return made contributions to a food pantry, each spouse must file a separate Form MO-FPT to be eligible for the maximum credit amount.
- 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 on Lines 8a and 8b.
- Enter the amount from Line 8b on Form MO-TC.
- If you included any contributions on Line 8a as a charitable donation 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.

THE ABOVE TAXPAYER HAS MADE THE FOLLOWING CONTRIBUTION(S):

DATE OF CONTRIBUTION	CONTRIBUTION AMOUNT	TAX CREDIT (50%)
	1a.	1b.
	2a.	2b.
	3a.	3b.
	4a.	4b.
	5a.	5b.
	6a.	6b.
	7a.	7b.
TOTAL Add Lines 1–7 and enter totals on Lines 8a and 8b. If you made more than 7 contributions, attach a separate sheet and include the total of all contributions on Lines 8a and 8b. Enter the amount from Line 8b on Form MO-TC.	1/11 8a.	1/11 8b.

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

Under penalties of perjury, I declare that I have examined the above information, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. I also declare under penalties of perjury that the taxpayer claiming this credit employs no illegal or unauthorized aliens as that term is defined under federal law and does not employ persons who are not authorized to work in the United States under federal law.

SIGNATURE OF TAXPAYER	DATE