



MISSOURI DEPARTMENT OF SOCIAL SERVICES
 MATERNITY HOME TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

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|----------------------------------------------------------------------------------------------------------|---------------------------|
| TAXPAYER/BUSINESS NAME (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED.) | TAXPAYER TELEPHONE NUMBER |
|----------------------------------------------------------------------------------------------------------|---------------------------|

TAXPAYER ADDRESS (INCLUDE STREET, CITY, ZIP CODE)

| | |
|-----------------------------------------------------------------------------------------------|------------------|
| TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER - INCLUDE FOR ALL NAMES LISTED ABOVE.) | DATE OF DONATION |
|-----------------------------------------------------------------------------------------------|------------------|

TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)

INDIVIDUAL
 CORPORATION
 PARTNERSHIP*
 S CORPORATION*
 LLC*
 CHARITABLE ORGANIZATION*
 FINANCIAL INSTITUTION
 INSURANCE COMPANY

TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)

CASH
 CHECK/MONEY ORDER
 CREDIT CARD
 STOCKS/BONDS
 OTHER MARKETABLE SECURITIES
 REAL ESTATE

| | | | | | | |
|--------------------------------------------------|---------|--------------------|----------|--------------------|---|-------------------------|
| AMOUNT OF DONATION (ATTACH PROOF OF DONATION) | - | FAIR MARKET VALUE* | = | QUALIFIED DONATION | X | AMOUNT OF TAX CREDIT ** |
| | (MINUS) | | (EQUALS) | | | |

*CONTRIBUTIONS THAT INCLUDE A BENEFIT FUNCTION OR EVENT

BANQUET
 GOLF TOURNAMENT
 BENEFIT AUCTION
 OTHER (DESCRIBE) _____

MATERNITY HOME RECEIVING THE CONTRIBUTION

ADDRESS

| | |
|------------------|----------------|
| TELEPHONE NUMBER | CONTACT PERSON |
|------------------|----------------|

Maternity Home Tax Credit Criteria:

- Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed.
- The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year.
- The tax credit may be carried over to the next year.
- **The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contributions for donations made prior to July 1, 2022. Tax credits issued after July 1, 2022 may be equivalent of 70% of the value of the qualifying contributions.
- Application must be received by the Department of Social Services within twelve (12) months of donation date.

In accordance with section 135.600, RSMo, I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Maternity Home tax credit. I also understand the amount of the tax credit issued by the Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (section 135.815, RSMo).

I certify that I am authorized to work in the United States and eligible to receive Missouri tax credits. In addition, I certify that all individuals, if any, employed by the business named above (if applicable) are authorized to work in the United States in accordance with applicable federal and state laws.

TAXPAYER SIGNATURE

| | |
|--------------|------|
| PRINTED NAME | DATE |
|--------------|------|

I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.

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|------------------------------|------|
| EXECUTIVE DIRECTOR SIGNATURE | DATE |
|------------------------------|------|



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INSTRUCTIONS

1. Taxpayer or business name should be the complete name submitted on annual income tax returns. If filing Missouri joint income tax return, both spouses' names must be listed.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer or the business federal identification number (FEIN). Include social security numbers for all taxpayers listed on application.
4. Date of the donation.
5. Taxpayer type - place an (X) in the appropriate box and provide supporting documentation indicated if applicable.

Supporting Documentation:

Partnerships, S Corporations and LLC's please provide a list of all shareholder names; social security numbers, and percentage of ownership.

Charitable organizations applying for tax credits under section 135.600, RSMo, must provide:

- proof the organization is exempt from federal income tax (copy of federal tax exemption certificate), and
- proof of business activities that are unrelated to its charitable activities of which Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, RSMo (i.e. most recent Missouri State Income Tax Return). If the unrelated business activities do not generate Missouri business taxable income, an Executive Officer of the organization must provide an attestation indicating the organization's unrelated business activities do not generate taxable business income but if there were taxable business income, that income would be subject to the state tax imposed under chapter 143, RSMo (attach the Charitable Organization Attestation Form to the application).

6. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the maternity home which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the maternity home receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the maternity home including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the maternity home; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the maternity home receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the maternity home, name, address and telephone number of the contributor; amount of the donation and the date the contribution was received; signature of a representative of the maternity home receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined, and confirmation documentation of the transfer from the contributor's account to the maternity home.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$50,000. Commercial, vacant or residential property having a value of \$50,000 or less will require only one (1) appraisal.
- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of



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INSTRUCTIONS (CONTINUED)

donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

7. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of the value of the qualifying contribution for donations made prior to July 1, 2022 or 70% of the value of the qualifying contribution for donations made on or after July 1, 2022).
8. Amount of tax credit is equal to 50% of the value of the qualifying contributions for donations made prior to July 1, 2022 or 70% of the value of the qualifying contribution for donations made on or after July 1, 2022.
9. Identify the maternity home receiving the donation.
10. Provide the organization's physical address in addition to a P.O. Box (if applicable).
11. Provide the organization's telephone.
12. Provide the organization's contact person's name.

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.



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CHARITABLE ORGANIZATION ATTESTATION

"I certify that _____ engages in unrelated business activities of which do not generate Missouri unrelated business taxable income. If these activities did generate Missouri unrelated business taxable income, that income would be subject to the state income tax imposed under chapter 143, RSMo."
(ORGANIZATION NAME)

SIGNATURE

PRINTED NAME

TITLE

DATE