



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DEVELOPMENTAL DISABILITY CARE PROVIDER TAX CREDIT APPLICATION

ORGANIZATION NAME (RECEIVING THE DONATION)	CONTACT PERSON AND E-MAIL ADDRESS
ADDRESS	ACCREDITING AGENCY (COA - JCAHO - CARF)
TELEPHONE NUMBER	<input type="checkbox"/> DEPT. OF SOCIAL SERVICES CONTRACT <input type="checkbox"/> DEPT. OF MENTAL HEALTH CONTRACT CONTRACT NUMBER:

DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)	
TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)	
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP* <input type="checkbox"/> S CORPORATION* <input type="checkbox"/> LLC* <input type="checkbox"/> CHARITABLE ORGANIZATION* <input type="checkbox"/> FINANCIAL INSTITUTION <input type="checkbox"/> INSURANCE COMPANY	
TAXPAYER/BUSINESS NAME(S) (IF FILING MISSOURI JOINT INCOME TAX RETURN, BOTH SPOUSES' NAMES MUST BE LISTED)	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS (ADDRESS, CITY, STATE, ZIP CODE)	TAXPAYER IDENTIFICATION NUMBER(S) (SOCIAL SECURITY NUMBER(S))

TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)		
*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS		
<input type="checkbox"/> Cash* <input type="checkbox"/> Check/Money Order* <input type="checkbox"/> Credit Card* <input type="checkbox"/> Publicly Traded Stocks/Bonds* <input type="checkbox"/> Real Estate*		
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	DATE OF DONATION
CONTRIBUTIONS THAT INCLUDE A BENEFIT	BENEFIT DESCRIPTION	FAIR MARKET VALUE OF THE BENEFIT

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DONOR TOTALS (ALL PAGES)	
TOTAL NUMBER OF CERTIFICATES REQUESTED	TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)

In accordance with section 135.1180 RSMo, I certify that the information provided above is true and accurate. On the dates indicated, _____ accepted the indicated eligible donation(s) from the above named taxpayer(s).

 (ORGANIZATION NAME)

Donations will be used solely to provide direct care services to persons with developmental disabilities who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for persons with developmental disabilities through improved employee compensation and training. I also understand the amount of the certificate will be reduced if it is determined the taxpayer has an outstanding balance owed to the Missouri Department of Revenue (Section 135.815 RSMo).

EXECUTIVE DIRECTOR SIGNATURE	
PRINTED NAME	DATE

Certificates will be mailed directly to the taxpayer.
All incomplete or inaccurate applications and payments will be returned to the Developmental Disability Care Provider.

FOR OFFICIAL USE ONLY	
DSS APPROVAL	DATE PROCESSED

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**DEVELOPMENTAL DISABILITY CARE PROVIDER TAX CREDIT APPLICATION****INSTRUCTIONS**

1. Provide the organization's LEGAL name; contact person; email address.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable)
3. Provide the contract number listed on the contract with the Department of Social Services (DSS) or the Department of Mental Health (DMH). If the organization does not have a contract with DMH or DSS, please attach a copy of the certificate of accreditation from Council on Accreditation (COA), Joint Commission on Accreditation of Health Care Organizations (JCAHO), or Commission on Accreditation of Rehabilitation Facilities (CARF).
4. 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 135.1180, 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).

5. Taxpayer name should be the complete name submitted on annual income tax returns.
6. Taxpayer identification is either the tax identification number or social security number.
7. Identify the type of donation made and provide supporting documentation (if applicable).

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 developmental disability care provider 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 developmental disability care provider 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 developmental disability care provider including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the developmental disability care provider; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the developmental disability care provider receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashier's check – legible copy of the original document with the name and address of the developmental disability care provider, name, address and telephone number of the contributor; amount of the donation and the date the contribution was received;
- Values of publicly traded 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 qualifying developmental disability care provider.
- 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 \$25,000. Commercial, vacant or residential property having a value of \$25,000 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 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.

8. 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 this amount).
9. Amount of tax credit is equal to 50% of the donation(s) received.
10. Number of certificates should be the total number of certificates requested to be issued.
11. Total amount of tax credits requested should be the total of the individual amounts submitted for each taxpayer. Submit payment to the Department of Social Services equal to this amount.
12. All applications and supporting documentation must be submitted to the Developmental Disability Care Provider for complete processing.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
CHARITABLE ORGANIZATION ATTESTATION

"I certify that _____ engages in unrelated business
(ORGANIZATION NAME)
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."

SIGNATURE

PRINTED NAME

TITLE

DATE