

## **Missouri Food Pantry Tax Credit Guide**

This program provides a tax credit to any Missouri taxpayer (individual, corporation or trust) that makes a financial donation to Harvesters' Mobile Food Pantry. The taxpayer receives a tax credit of 50% of the gift (up to \$2,500 per taxpayer per year).

### **How to Claim the Food Pantry Tax Credit**

To claim the Food Pantry Tax Credit, the claimant must complete the following steps when donating:

- Make a donation to Harvesters and indicate that the gift is restricted to the Mobile Food Pantry Program.
- Mail your donation to Harvesters (P.O. Box 412233, Kansas City, MO 64141-2233) and include the Food Pantry Tax Credit form (MO-FPT) with your donation. (The form can be found on Harvesters' Web site under "Give Money.") Harvesters will return the completed form to you for your tax return.

When filing a Missouri tax return, the donor must attach the following:

- A completed Miscellaneous Income Tax Credits form (MO-TC) (available at <http://dor.mo.gov/tax/taxcredit/fpt.htm>).
- A completed Food Pantry Tax Credit form (MO-FPT), which Harvesters must fill out on the taxpayer's behalf.

### **Eligible Use of Tax Credit**

- The amount of the credit claimed may not exceed the amount of the claimant's tax liability. If the credit exceeds the claimant's tax liability, the excess amount may be carried forward three subsequent years.
- If the claimant reports donations used to calculate the Food Pantry Tax Credit as a charitable contribution on the federal Schedule A, the donation amount must be reported as a modification (addition) on Missouri Individual Income Tax Adjustments form (MO-A).
- Anyone employing persons not authorized to work in the United States under federal law is not eligible for the credit.

### **Authorization**

- This Food Pantry Tax Credit may be applied to individual income tax, corporation income tax, and fiduciary tax, or any other tax incurred under the provisions of Chapter 143, RSMo, excluding state withholding tax.
- The Food Pantry Tax Credit is nonrefundable and is nontransferable.

## **Due Date and Funding Limits**

- Returns claiming the Food Pantry Tax Credit must be filed by April 15th of each fiscal year.
- The total amount available for the Food Pantry Tax Credit is \$2,000,000 in any one fiscal year. A fiscal year begins on July 1st and ends on June 30th.
- All claims will be held until after April 15th to determine if the total claimed exceeds \$2,000,000. If claims exceed \$2,000,000, the department will apportion credits in an equal ratio among all valid returns filed.
- If the Food Pantry Tax Credit is reduced because of apportionment, an amended return may be filed on or after July 1st to be considered for the following fiscal year beginning July 1, or the credit may be carried forward to the next year's tax return. Amended returns may be filed until the credit is exhausted or the returns go out of statute. Generally, a return goes out of statute three years from the due date of that year's return.

**For additional information, please contact the Missouri Department of Revenue, Customer Services Division:**

- Email: [taxcredit@dor.mo.gov](mailto:taxcredit@dor.mo.gov)
- Telephone: 573.526.8733 (for individual and fiduciary tax)  
573.751.4541 (for corporation income tax)