Form
MO-FPT

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

Department Use Only (MM/DD/YY)

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

Tax Credit Claimant Information

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

☐ Individual ☐ Corporation ☐ Other _____

Food Pantry, Homeless Shelter, or Soup Kitchen Name

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 claimed 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**.

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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
__ __/__ __/__ __ __ __	__ __/__ __/__ __ __ __	00	00	00	00
__ __/__ __/__ __ __ __	__ __/__ __/__ __ __ __	00	00	00	00
__ __/__ __/__ __ __ __	__ __/__ __/__ __ __ __	00	00	00	00
__ __/__ __/__ __ __ __	__ __/__ __/__ __ __ __	00	00	00	00
__ __/__ __/__ __ __ __	__ __/__ __/__ __ __ __	00	00	00	00
__ __/__ __/__ __ __ __	__ __/__ __/__ __ __ __	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**.

Signature

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)
	__ __/__ __/__ __ __ __

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).)

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

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

Form MO-FPT (Revised 01-2019)

Taxation Division
Individual Income Tax
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Jefferson City, MO 65105-0027

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

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Visit **http://dor.mo.gov/taxcredit/fpt.php** for additional information.

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