



Rules of
Department of Social Services
Division 35—Children’s Division
Chapter 100—Tax Credits

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**Title 13—DEPARTMENT OF
SOCIAL SERVICES
Division 35—Children's Division
Chapter 100—Tax Credits**

**13 CSR 35-100.010 Residential Treatment
Agency Tax Credit**

PURPOSE: This rule describes the procedures for the implementation of section 135.1150, RSMo, Residential Treatment Agency Tax Credit Act.

(1) In general, a qualified residential treatment agency may apply for tax credits on behalf of taxpayers who make cash donations to the agency. The amount of total credits available to any qualified residential treatment agency cannot exceed the total funds received from the Department of Social Services in the preceding twelve (12) months. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified residential treatment agencies that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri.

(2) Definition of terms—

(A) "Certificate," a tax credit certificate issued to a taxpayer who makes an eligible donation to a qualified residential treatment agency as described under section 135.1150, RSMo;

(B) "Eligible donation," donations received from a taxpayer by a qualified residential treatment agency that are used solely to provide direct care services to children who are residents of this state. Direct care services include, but are not limited to, increasing the quality of care and service for children through improved employee compensation and training. Eligible donations may include cash, publicly traded stocks and bonds, and real estate;

(C) "Qualified residential treatment agency," a residential treatment care facility that—

1. Is licensed under section 210.484, RSMo; and

2. Is accredited by—

A. Council on Accreditation (COA);

or

B. Joint Commission on Accreditation of Healthcare Organizations (JCAHO); or

C. Commission on Accreditation of Rehabilitation Facilities (CARF); and

3. Is under contract with the Department of Social Services to provide treatment services for children who are residents or wards of residents of this state; and

4. Receives donations. Any agency that operates more than one (1) facility or at more

than one (1) location can only be eligible for the tax credit for eligible donations made to facilities or locations of the agency which are licensed and accredited;

(D) "Taxpayer," any of the following individuals or entities who make eligible donations to a qualified residential treatment agency—

1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri, and subject to the state income tax imposed in Chapter 143, RSMo;

2. A corporation subject to the annual corporation franchise tax imposed in Chapter 147, RSMo;

3. An insurance company paying an annual tax on its gross premium receipts in this state;

4. Any other financial institution paying taxes to the state of Missouri or any political subdivision of the state under Chapter 148, RSMo; or

5. Any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under Chapter 143, RSMo; and

(E) "State tax liability," any tax liability due under Chapters 147, 148, or 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, as identified in section 135.1142, RSMo.

(3) Beginning January 1, 2007, any taxpayer will be allowed to claim a credit against their state tax liability, as defined in subsection (2)(E) of this rule, equivalent to fifty percent (50%) of the eligible donation the taxpayer made to a qualified residential treatment agency. The amount of the tax credit claimed may not exceed the amount of the taxpayer's state income tax liability in the tax year that the credit is being claimed.

(A) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, will not be refunded but allowed to be carried forward and used against the taxpayer's state tax liability for four (4) subsequent years.

(4) Qualified residential treatment agencies must apply for the tax credit on behalf of the taxpayers. Required information includes:

(A) A complete and accurate Residential Treatment Agency Tax Credit Application (Attachment A, included herein). Applications may be obtained by writing to—

Department of Social Services
Attention: Residential Treatment
Agency Tax Credit
PO Box 853
Jefferson City, MO 65102-0853;

(B) Verification of accreditation status;

(C) A statement attesting to the receipt of an eligible donation, which includes the following information:

1. Taxpayer type and supporting documentation, when applicable;

2. Taxpayer's name;

3. Taxpayer's identification number;

4. Amount of the eligible donation and supporting documentation, when applicable;

5. Amount of anticipated tax credit;

6. Date the donation was received by the agency; and

7. Signature of the executive director;

(D) Payment from the qualified residential treatment agency equal to the value of the tax credit for which the application is being submitted. Checks must be made payable to the Department of Social Services; and

(E) 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:

1. Cash—legible receipt from the residential treatment agency which indicates the name and address of the organization; name, address, and telephone number of the contributor; amount and date the contribution was received; and signature of a representative of the residential treatment agency receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the residential treatment agency including the same information required of a cash donation as described in paragraph (4)(E)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the residential treatment agency; contributor's name, address, and telephone number; amount and date the contribution was received; and signature of a representative of the residential treatment agency receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the residential treatment agency; contributor's name, address, and telephone number; amount and date the contribution was received; and signature of a representative of the residential treatment agency receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (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;

6. The value 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 twenty-five thousand dollars (\$25,000). Commercial, vacant, or residential property having a value of twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal; and

7. 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 in paragraphs (4)(E)1.-4. of this rule. 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.

(5) All applications and payments must be submitted within twelve (12) months from date the eligible donation was received from the taxpayer. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(6) Information required in sections (4) and (5) of this rule, must be submitted to:
Department of Social Services
Attention: Residential Treatment
Agency Tax Credit
PO Box 853
Jefferson City, MO 65102-0853.

(7) Total tax credits issued for any qualified residential treatment agency cannot exceed the total payments made by the Department of Social Services to the qualified residential treatment agency in the twelve (12) months preceding the month the application for the tax credit was received. In the event the total credits exceed the total payments made to a qualified residential treatment agency by the Department of Social Services, the application and payment will be returned to the qualified residential treatment agency and may be resubmitted by the agency within thirty (30) days of the date the application was returned or within twelve (12) months from the date the donation was received by the agency, whichever is later.

(8) Upon receipt of the information required in subsection (4)(C) the Department of Social Services will verify with the Department 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.

(9) Upon verification of the information required in sections (4) through (8) of this rule, the Department of Social Services will issue a certificate to the taxpayer indicating the amount of tax credit that was approved.

(A) Certificates will be mailed to the taxpayer at the address provided on the application submitted by the qualified residential treatment agency.

(B) The Department of Social Services will not provide information regarding taxpayers’ state tax liability to unauthorized individuals.

(C) In the event a taxpayer’s tax credit is reduced as a result of delinquent taxes, a refund will not be issued to the qualified residential treatment agency.

(10) Approved tax credit certificates will be issued within forty-five (45) days of receipt of the completed application submitted by the qualified residential treatment agency.

(11) The owner of a residential treatment agency tax credit certificate may assign, transfer, sell, or otherwise convey the certificate. The new owner will have the same rights as the original owner. When a certificate is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement must be submitted to the Department of Social Services within thirty (30) days of the date of the transaction. Information submitted must include:

(A) A complete and accurate Tax Credit Transfer Form (Attachment B, included herein). Forms may also be obtained by writing to the address provided in subsection (4)(A) and section (6) of this rule.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

ORGANIZATION NAME (RECEIVING THE DONATION)		CONTACT PERSON AND E-MAIL ADDRESS	
ADDRESS			
TELEPHONE NUMBER		LICENSE 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	
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	
DONOR TOTALS (ALL PAGES)			
TOTAL NUMBER OF CERTIFICATES REQUESTED		TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)	
In accordance with section 135.1150 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 children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children 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 Residential Treatment Agency.			
FOR OFFICIAL USE ONLY			
DSS APPROVAL		DATE PROCESSED	



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
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)		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
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
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



MISSOURI DEPARTMENT OF SOCIAL SERVICES

RESIDENTIAL TREATMENT AGENCY 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 license number listed on the contract with Children's Division.
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 135.1150, 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 Residential Treatment Agency 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 Residential Treatment Agency 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 Residential Treatment Agency including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the Residential Treatment Agency; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the Residential Treatment Agency 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 Residential Treatment Agency, 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 residential treatment agency.
- 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 Residential Treatment Agency listed 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



MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

The Department of Social Services (DSS) tax credit transfer form must be used when transferring eligible tax credits administered by the DSS. You must submit a separate Tax Credit Transfer form for each tax credit transfer being requested. The sale or transfer of a tax credit may have income tax consequences for the assignor and assignee. Consult your tax advisor for more information.

ASSIGNOR

NAME OF ASSIGNOR	ASSIGNOR TELEPHONE NUMBER
ASSIGNOR ADDRESS	
ASSIGNOR TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	

TRANSFER

TAX CREDIT TYPE		
<input type="checkbox"/> PREGNANCY RESOURCE CENTER TAX CREDIT <input type="checkbox"/> RESIDENTIAL TREATMENT AGENCY TAX CREDIT <input type="checkbox"/> DEVELOPMENTAL DISABILITY CARE PROVIDER TAX CREDIT		
APPROVED CERTIFICATE NUMBER	(OFFICE USE ONLY)	
VALUE OF TAX CREDIT (SEE INSTRUCTIONS)	DATE OF TRANSFER	TAX CREDIT SELLING PRICE (SEE INSTRUCTIONS)

CERTIFICATION

ASSIGNOR SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY)

ASSIGNEE

NAME OF ASSIGNEE	ASSIGNEE TELEPHONE NUMBER
ASSIGNEE ADDRESS	
ASSIGNEE TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	

TAXPAYER TYPE (*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)

Individual
 Corporation
 Partnership*
 S Corporation*
 LLC*
 Charitable Organization*
 Financial Institution
 Insurance Company

CERTIFICATION

ASSIGNEE SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY) REISSUE CERTIFICATE NUMBER

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	NOTARY PUBLIC NAME	MY COMMISSION EXPIRES
	NOTARY PUBLIC SIGNATURE	
	USE RUBBER STAMP IN AREA BELOW	

Appeared before me on this _____ day of _____, 20____, _____
 and _____ to me personally known to be the persons who executed the above
 certifications, and acknowledged and states that he/she executed the same for the purpose therein stated.

MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

Information provided below must include all individuals listed on the original tax credit certificate.

1. Provide the Assignor's LEGAL name. The Assignor is the person transferring ownership of the tax credit (e.g. the seller).
2. Provide the Assignor's complete address including city, state and zip code.
3. Provide the Assignor's taxpayer identification number or social security number.
4. Indicate the type of tax credit certificate being transferred (i.e. Pregnancy Resource Center, Developmental Disability Care Provider or Residential Treatment Agency tax credit).
5. Provide the original tax credit certificate number.

6. Provide the value of the tax credit on the date of transfer. This is the amount of the approved tax credit or, if some portion of the tax credit was previously used, this is the value of the remaining tax credit.

Example: In 2007 a tax credit certificate was issued for \$2,000. In 2007 the value of the tax credit is \$2,000. If that year the taxpayer was able to claim \$500 of that credit; the value of the remaining tax credit carried over to the next tax year was \$1,500. If the tax credit was sold or transferred during 2008, the value of the tax credit would be \$1,500.

7. Provide the date of transfer.
8. Provide the selling price.

Note: The following criteria applies only to the transfer of a Pregnancy Resource Center tax credit certificate:

The tax credit must be transferred or sold...

- (1) For no less than seventy-five percent of the par value of such credit; (Par value meaning the value of the tax credit at the time of transfer); and
- (2) In an amount not to exceed one hundred percent of annual earned credit.

Example: Using the scenario in #6 above. The value of the credit being transferred is \$1,500. It can not be sold for less than 75% of that amount or no less than \$1,125. A taxpayer can not sell or transfer tax credit in any given year in an amount that exceeds 100% of the annual earned credit, which is \$1,500. Therefore, if in 2008 the taxpayer has the \$1,500 carryover and earns another \$2,000 tax credit for 2008, the taxpayer can only sell or transfer tax credits up to \$2,000. The taxpayer can not sell or transfer tax credits in excess of the annual earned credit (\$2,000) in any given year.

9. Provide the Assignor's Signature, date of signature and printed name.
10. Provide the Assignee's LEGAL name as it appears on annual income tax returns. The Assignee is the individual purchasing or receiving the tax credit (e.g. the buyer).
11. Provide the Assignee's complete address including city, state and zip code.
12. Provide the Assignee's taxpayer identification number or social security number.
13. Indicate the Assignee's 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.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

Charitable organizations applying for tax credits 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 attest to the following statement:

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

business activities which do not generate Missouri unrelated business income. If these activities did generate Missouri unrelated business income, that income would be subject to the state tax imposed under chapter 143, RSMo."

SIGNATURE	TITLE	DATE
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14. Provide the Assignee's Signature, date of signature and printed name.
15. The completed tax credit transfer form must be notarized. If both the assignor and assignee can not be present at the time of the notarized endorsement, each individual may have a copy of the document notarized individually. However, both copies must be submitted to the Department of Social Services at the same time.
16. Forward the transfer form and all supporting documentation required to the following address:

Residential Treatment Agency Tax Credit Transfers:
Department of Social Services
Attention: Residential Treatment Agency Tax Credit
P.O. Box 853
Jefferson City, MO 65102-0853

Pregnancy Resource Center Tax Credit Transfers:
Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863

Developmental Disability Care Provider Tax Credit Transfers:
Department of Social Services
Attention: Developmental Disability Care Provider Tax Credit
PO Box 853
Jefferson City, MO 65102-0853



AUTHORITY: section 135.1150, RSMo Supp. 2012. * Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expired March 29, 2007. Original rule filed Sept. 18, 2006, effective March 30, 2007. Amended: Filed Feb. 25, 2013, effective Aug. 30, 2013.

*Original authority: 135.1150, RSMo 2006, amended 2007, 2012.

13 CSR 35-100.020 Pregnancy Resource Center Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.630, RSMo, Pregnancy Resource Center Tax Credit to reflect the requirements of HB 1485 (2006).

(1) In general, a qualified pregnancy resource center may apply for tax credits on behalf of taxpayers who make contributions to the agency. The amount of tax credit issued may be equivalent to up to fifty percent (50%) of the contribution to the agency. Credits shall not be less than fifty dollars (\$50) and cannot exceed fifty thousand dollars (\$50,000) to a taxpayer in a fiscal year. The total amount of tax credits issued under this rule cannot exceed two (2) million dollars in any fiscal year.

(2) Definitions of Terms.

(A) "Contribution," a donation, with a value of not less than one hundred dollars (\$100) of cash, stocks, bonds or other marketable securities, and real property. In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the center’s responsibility to inform the taxpayer of the net amount of the contribution.

(B) "Director," the director of the Department of Social Services.

(C) "Pregnancy resource center," a non-residential facility located in this state which is exempt from income taxation under the United States Internal Revenue Code and is established for the purpose of providing assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. These facilities do not perform childbirths nor do they perform, induce or refer for abortion. All services are provided in accordance with Missouri statute at no cost to clients.

(D) "State tax liability," in the case of a business taxpayer, any liability incurred by

such taxpayer pursuant to the provisions of Chapter 143, RSMo, Chapter 147, RSMo, Chapter 148, RSMo, and Chapter 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions; and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo and excluding sections 143.191 to 143.265, RSMo.

(E) "Taxpayer," person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of Chapter 143, RSMo, or corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo, or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) Effective beginning on January 1, 2007, a taxpayer shall be allowed to claim a tax credit against the taxpayer’s state tax liability, in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a pregnancy resource center.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer’s contribution to the center(s) is at least one hundred dollars (\$100) in value.

(5) The amount of the tax credit claimed must not be in excess of the taxpayer’s state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, may be carried over to the next four (4) consecutive taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of centers which are eligible for the Pregnancy Resource Center Tax Credit. A copy of the pregnancy resource center listing will be made available to taxpayers upon written request to:

Department of Social Services
Attn: Pregnancy Resource Center
Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(8) Annually, the director will determine which facilities in Missouri may be classified as pregnancy resource centers for purposes of the Pregnancy Resource Center Tax Credit. To be an eligible center for purpose of the Pregnancy Resource Center Tax Credit, a facility must meet the definition set forth in subsection (1)(C) of this rule.

(A) In order for the director to make such determinations, centers seeking eligibility must submit the following information:

1. A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to—
Department of Social Services
Attn: Pregnancy Resource Center
Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863;
2. A copy of certificate of incorporation;
3. Verification of Internal Revenue Service (IRS) tax-exempt status;
4. A brief program description including the number and ages of women served annually and the capacity of the facility;
5. All information should be submitted to—

Department of Social Services
Attn: Pregnancy Resource Center
Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) All pregnancy resource centers must establish their eligibility for the Pregnancy Resource Center Tax Credit on an annual basis.

(C) For calendar year 2007 (state fiscal year 2007), the Department of Social Services will accept applications for eligibility along with the required documentation as stated in subsection (6)(A) of this rule through November 15, 2006, to allow centers to establish their eligibility and utilize the available tax credit for contributors for the tax year beginning January 1, 2007.

(D) Beginning state fiscal year 2008 and every year thereafter, pregnancy resource centers must submit an application for eligibility along with the required documentation as stated in subsection (6)(A) of this rule no later than June 1.

(9) Within forty-five (45) days of receipt of the required information, the director will make a determination of eligibility and notify



the pregnancy resource center of the determination in writing. Upon a determination of eligibility, a center will automatically be added to the pregnancy resource center listing.

(10) The director shall apportion the total available tax credits equally among all eligible pregnancy resource centers and the apportionment will be effective the first day of each state fiscal year (FY).

(A) The director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

(B) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a pregnancy resource center fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those pregnancy resource centers that have used all, or most of their apportionment. The director may establish more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(C) Within thirty (30) days of any reapportionment, the director shall notify those pregnancy resource centers that would be affected by the reapportioned tax credit. The director will consider comments the pregnancy resource centers submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(11) The cumulative amount of tax credits that may be claimed by taxpayers contributing to the centers shall not exceed two (2) million dollars in any one (1) fiscal year.

(12) An eligible pregnancy resource center shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Pregnancy Resource Center Tax Credit Application (Attachment B, included herein).

(A) Pregnancy resource centers may request the tax credit application by writing to—

Department of Social Services
Attn: Pregnancy Resource Center
Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) Pregnancy resource centers are permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director, by the pregnancy resource center within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) 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:

1. Cash—legible receipt from the pregnancy resource center, 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; and a signature of a representative of the pregnancy resource center receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation as described in paragraph (11)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount and date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g. *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (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;

6. The value 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 twenty-five thousand dollars (\$25,000). Commercial, vacant or residential property having a value of twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the contribution was made (i.e., cash, check, etc.). The same information is required as described in paragraphs (12)(D)1.-4. 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.

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

(14) The director will verify with the Department of Revenue any outstanding balances due from the 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.

(15) 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:

(A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);

(B) Pregnancy resource center; and

(C) Missouri Department of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

Form with sections: LEGAL NAME OF THE ORGANIZATION, MAILING ADDRESS, PHYSICAL ADDRESS, TELEPHONE NUMBER, CHARTER NUMBER (ISSUED BY THE SECRETARY OF STATE), EXECUTIVE DIRECTOR, CONTACT PERSON, Information required to be considered as a classified Pregnancy Resource Center eligible to receive contributions that may qualify for the Pregnancy Resource Center Tax Credit, EXECUTIVE DIRECTOR SIGNATURE, PRINTED NAME, DATE, Remit to: Department of Social Services, Attention: Pregnancy Resource Center Tax Credit, P.O. Box 863, Jefferson City, MO 65102-0863.

MO 886-4279 (9-06)



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable).
3. Provide the organization's telephone number.
4. The agency's Charter Number issued by the Secretary of State.
5. Provide the name of the agency's executive director and a contact person (if different from the executive director.)

Supporting Documentation to be attached:

1. A copy of certificate of incorporation.
2. Verification of Internal Revenue Service (IRS) tax exempt status.
3. A brief program description including the number and ages of women served annually and the capacity of the facility.

All information should be submitted to:

Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863

All pregnancy resource centers must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

Form with fields for: TAXPAYER/BUSINESS NAME, TAXPAYER TELEPHONE NUMBER, TAXPAYER ADDRESS, TAXPAYER IDENTIFICATION NUMBER, DATE OF DONATION, AMOUNT OF DONATION, AMOUNT OF TAX CREDIT, TAXPAYER TYPE, PREGNANCY RESOURCE CENTER RECEIVING THE CONTRIBUTION, ADDRESS, TELEPHONE NUMBER, CONTACT PERSON, Pregnancy Resource Center Tax Credit Criteria, TAXPAYER SIGNATURE, PRINTED NAME, DATE, TYPE OF DONATION, CONTRIBUTIONS THAT INCLUDE A BENEFIT, FUNCTION OR EVENT, BENEFIT DESCRIPTION, FAIR MARKET VALUE OF THE BENEFIT, EXECUTIVE DIRECTOR SIGNATURE, DATE, Remit to: Department of Social Services, Attention: Pregnancy Resource Center Tax Credit, P.O. Box 863, Jefferson City, MO 65102-0863, Notification will be provided to the following upon approval of the application: Taxpayer (along with the amount of credit issued) Pregnancy Resource Center Missouri Department of Revenue, All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.

MO 886-4278 (9-08)



MISSOURI DEPARTMENT OF SOCIAL SERVICES
 PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
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).
4. 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).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Pregnancy Resource Center receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. 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 pregnancy resource center 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 pregnancy resource center 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 pregnancy resource center including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the pregnancy resource center; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the pregnancy resource center 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 pregnancy resource center, 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 pregnancy resource center 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.
- 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.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- 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.

13. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863**

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)
- Pregnancy Resource Center; and
- Missouri Department of Revenue.

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



AUTHORITY: section 135.630, RSMo Supp. 2006. Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expired March 29, 2007. Original rule filed Sept. 18, 2006, effective March 30, 2007.*

**Original authority: 135.630, RSMo 2006.*

13 CSR 35-100.030 Developmental Disability Care Provider Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.1180, RSMo (2012), Developmental Disability Care Provider Tax Credit Program, to reflect the requirements of HB 1172 (2012).

(1) In general, a qualified developmental disability care provider may apply for tax credits on behalf of taxpayers who make donations to the provider as provided herein. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified developmental disability care providers that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri.

(2) Definition of terms—

(A) “Certificate,” a tax credit certificate issued to a taxpayer who makes an eligible donation to a qualified developmental disability care provider as described under section 135.1180, RSMo;

(B) “Eligible donation,” eligible donations may include cash, publicly traded stocks and bonds, and real estate;

(C) “Qualified developmental disability care provider”—

1. Provides assistance to persons with developmental disabilities;

2. Is accredited by one (1) or more of the following:

A. Council on Accreditation (COA);

or

B. Joint Commission on Accreditation of Healthcare Organizations (JCAHO); or

C. Commission on Accreditation of Rehabilitation Facilities (CARF); or

3. Is under contract with the Department of Social Services or the Department of Mental Health to provide treatment services to persons with developmental disabilities; and

4. Receives donations. Any agency that operates more than one (1) facility or at more than one (1) location can only be eligible for the tax credit for eligible donations made to facilities or locations of the agency which are licensed and accredited;

(D) “Taxpayer,” any of the following individuals or entities who make eligible dona-

tions to a qualified developmental disability care provider—

1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri, and subject to the state income tax imposed in Chapter 143, RSMo;

2. A corporation subject to the annual corporation franchise tax imposed in Chapter 147, RSMo;

3. An insurance company paying an annual tax on its gross premium receipts in this state;

4. Any other financial institution paying taxes to the state of Missouri or any political subdivision of the state under Chapter 148, RSMo;

5. An individual subject to the state income tax imposed in Chapter 143, RSMo; or

6. Any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under Chapter 143, RSMo; and

(E) “State tax liability,” any tax liability due under Chapters 147, 148, or 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.

(3) Beginning January 1, 2012, any taxpayer will be allowed to claim a credit against their state tax liability, as defined in subsection (2)(E) of this rule, equivalent to fifty percent (50%) of the eligible donation the taxpayer made to a qualified developmental disability care provider. The amount of the tax credit claimed may not exceed the amount of the taxpayer’s state income tax liability in the tax year that the credit is being claimed.

(A) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, will not be refunded, but will be allowed to be carried forward and used against the taxpayer’s state tax liability for up to four (4) subsequent years.

(4) Qualified developmental disability care providers must apply for the tax credit on behalf of the taxpayers. Acceptable applications for the tax credit require—

(A) A complete and accurate application (Attachment A, included herein). Applications may also be obtained by writing to—

Department of Social Services
Attention: Developmental Disability
Care Provider Tax Credit

PO Box 853
Jefferson City, MO 65102-0853;

(B) A statement attesting to the receipt of an eligible donation, which includes the following information:

1. Taxpayer type and supporting documentation, when applicable;

2. Taxpayer’s name;

3. Taxpayer’s identification number;

4. Amount of the eligible donation and supporting documentation, when applicable;

5. Amount of anticipated tax credit;

6. Date the donation was received by the agency; and

7. The signature of the executive director of the qualified developmental disability care provider;

(C) Payment from the qualified developmental disability care provider equal to the value of the tax credit for which the application is being submitted. Checks must be made payable to the Department of Social Services; and

(D) 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:

1. 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; and amount and date the contribution was received; signature of a representative of the developmental disability care provider receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the developmental disability care provider including the same information required of a cash donation as described in paragraph (4)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the developmental disability care provider; contributor’s name, address, and telephone number; amount and date the contribution was received; and signature of a representative of the developmental disability care provider receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier’s check—legible copy of the original document with the name and address of the developmental disability care provider; contributor’s name, address, and telephone number; amount and date the contribution was received; and signature of a representative of the developmental disability care provider receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations



(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;

6. The value 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 twenty-five thousand dollars (\$25,000). Commercial, vacant, or residential property having a value of twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal; and

7. 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 in paragraphs (4)(D)1.-4. of this rule. 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.

(5) All applications and payments must be submitted within twelve (12) months from the date the eligible donation was received from the taxpayer. The date of submission will be determined by the date that the application and payment are postmarked. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(6) Information required in sections (4) and (5) of this rule, must be submitted to—

Department of Social Services
Attention: Developmental Disability Care
Provider Tax Credit
PO Box 853
Jefferson City, MO 65102-0853.

(7) Upon receipt of the information required in subsection (4)(C), the Department of Social Services will verify with the Department of Revenue whether or not the taxpayer has any outstanding balances due from the 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.

(8) Upon verification of the information required in sections (4) through (7) of this rule, the Department of Social Services will

issue a certificate to the taxpayer indicating the amount of tax credit that is approved for the application.

(A) Certificates will be mailed to the taxpayer at the address provided on the application submitted by the qualified developmental disability care provider.

(B) The Department of Social Services will not provide information regarding taxpayers' state tax liability to unauthorized individuals.

(C) In the event a taxpayer's tax credit is reduced as a result of delinquent taxes, a refund will not be issued to the qualified developmental disability care provider.

(9) Approved tax credit certificates will be issued within forty-five (45) days of receipt of the completed application submitted by the qualified developmental disability care provider.

(10) The owner of a developmental disability care provider tax credit certificate may assign, transfer, sell, or otherwise convey the certificate. The new owner will have the same rights as the original owner. When a certificate is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement must be submitted to the Department of Social Services within thirty (30) days of the date of the transaction. Information submitted to effectuate such a transfer must include a complete and accurate Department of Social Services Tax Credit Transfer Form (Attachment B, included herein). Forms may be obtained by writing to the address provided in subsection (4)(A) and section (6) of this rule.



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	
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	
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	

MO 886-4499 (12-12)



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

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)		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		
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AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	DATE OF DONATION
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<input type="checkbox"/> S CORPORATION*	<input type="checkbox"/> LLC*	<input type="checkbox"/> CHARITABLE ORGANIZATION*
		<input type="checkbox"/> FINANCIAL INSTITUTION
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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)		
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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



MISSOURI DEPARTMENT OF SOCIAL SERVICES

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.

MO 886-4499 (12-12)



MISSOURI DEPARTMENT OF SOCIAL SERVICES
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
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MO 886-4499 (12-12)



MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

The Department of Social Services (DSS) tax credit transfer form must be used when transferring eligible tax credits administered by the DSS. You must submit a separate Tax Credit Transfer form for each tax credit transfer being requested. The sale or transfer of a tax credit may have income tax consequences for the assignor and assignee. Consult your tax advisor for more information.

ASSIGNOR

NAME OF ASSIGNOR	ASSIGNOR TELEPHONE NUMBER
ASSIGNOR ADDRESS	
ASSIGNOR TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	

TRANSFER

TAX CREDIT TYPE		
<input type="checkbox"/> PREGNANCY RESOURCE CENTER TAX CREDIT <input type="checkbox"/> RESIDENTIAL TREATMENT AGENCY TAX CREDIT <input type="checkbox"/> DEVELOPMENTAL DISABILITY CARE PROVIDER TAX CREDIT		
APPROVED CERTIFICATE NUMBER	(OFFICE USE ONLY)	
VALUE OF TAX CREDIT (SEE INSTRUCTIONS)	DATE OF TRANSFER	TAX CREDIT SELLING PRICE (SEE INSTRUCTIONS)

CERTIFICATION

ASSIGNOR SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY)

ASSIGNEE

NAME OF ASSIGNEE	ASSIGNEE TELEPHONE NUMBER
ASSIGNEE ADDRESS	
ASSIGNEE TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	

TAXPAYER TYPE REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS

Individual
 Corporation
 Partnership*
 S Corporation*
 LLC*
 Charitable Organization*
 Financial Institution
 Insurance Company

CERTIFICATION

ASSIGNEE SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY) REISSUE CERTIFICATE NUMBER

NOTARY PUBLIC EMBOSSER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	NOTARY PUBLIC NAME	MY COMMISSION EXPIRES
	NOTARY PUBLIC SIGNATURE	
	USE RUBBER STAMP IN AREA BELOW	

Appeared before me on this _____ day of _____, 20____, _____
 and _____ to me personally known to be the persons who executed the above
 certifications, and acknowledged and states that he/she executed the same for the purpose therein stated.

MO 886-4386 (9-12)

MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

Information provided below must include all individuals listed on the original tax credit certificate.

1. Provide the Assignor's LEGAL name. The Assignor is the person transferring ownership of the tax credit (e.g. the seller).
2. Provide the Assignor's complete address including city, state and zip code.
3. Provide the Assignor's taxpayer identification number or social security number.
4. Indicate the type of tax credit certificate being transferred (i.e. Pregnancy Resource Center, Developmental Disability Care Provider or Residential Treatment Agency tax credit).
5. Provide the original tax credit certificate number.

6. Provide the value of the tax credit on the date of transfer. This is the amount of the approved tax credit or, if some portion of the tax credit was previously used, this is the value of the remaining tax credit.

Example: In 2007 a tax credit certificate was issued for \$2,000. In 2007 the value of the tax credit is \$2,000. If that year the taxpayer was able to claim \$500 of that credit; the value of the remaining tax credit carried over to the next tax year was \$1,500. If the tax credit was sold or transferred during 2008, the value of the tax credit would be \$1,500.

7. Provide the date of transfer.
8. Provide the selling price.

Note: The following criteria applies only to the transfer of a Pregnancy Resource Center tax credit certificate:

The tax credit must be transferred or sold...

- (1) For no less than seventy-five percent of the par value of such credit; (Par value meaning the value of the tax credit at the time of transfer); and
- (2) In an amount not to exceed one hundred percent of annual earned credit.

Example: Using the scenario in #6 above. The value of the credit being transferred is \$1,500. It can not be sold for less than 75% of that amount or no less than \$1,125. A taxpayer can not sell or transfer tax credit in any given year in an amount that exceeds 100% of the annual earned credit, which is \$1,500. Therefore, if in 2008 the taxpayer has the \$1,500 carryover and earns another \$2,000 tax credit for 2008, the taxpayer can only sell or transfer tax credits up to \$2,000. The taxpayer can not sell or transfer tax credits in excess of the annual earned credit (\$2,000) in any given year.

9. Provide the Assignor's Signature, date of signature and printed name.
10. Provide the Assignee's LEGAL name as it appears on annual income tax returns. The Assignee is the individual purchasing or receiving the tax credit (e.g. the buyer).
11. Provide the Assignee's complete address including city, state and zip code.
12. Provide the Assignee's taxpayer identification number or social security number.
13. Indicate the Assignee's 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.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
TAX CREDIT TRANSFER

Charitable organizations applying for tax credits 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 attest to the following statement:

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

SIGNATURE	TITLE	DATE
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14. Provide the Assignee's Signature, date of signature and printed name.
15. The completed tax credit transfer form must be notarized. If both the assignor and assignee can not be present at the time of the notarized endorsement, each individual may have a copy of the document notarized individually. However, both copies must be submitted to the Department of Social Services at the same time.
16. Forward the transfer form and all supporting documentation required to the following address:
 - Residential Treatment Agency Tax Credit Transfers:
 - Department of Social Services**
 - Attention: Residential Treatment Agency Tax Credit**
 - P.O. Box 853**
 - Jefferson City, MO 65102-0853**
 - Pregnancy Resource Center Tax Credit Transfers:
 - Department of Social Services**
 - Attention: Pregnancy Resource Center Tax Credit**
 - P.O. Box 863**
 - Jefferson City, MO 65102-0863**
 - Developmental Disability Care Provider Tax Credit Transfers:
 - Department of Social Services**
 - Attention: Developmental Disability Care Provider Tax Credit**
 - PO Box 853**
 - Jefferson City, MO 65102-0853**



AUTHORITY: section 135.1180, RSMo Supp. 2012. Original rule filed Sept. 19, 2012, effective April 30, 2013.*

**Original authority: 135.1180, RSMo 2012.*