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**Rules of**  
**Department of Social Services**  
**Division 40—Family Support Division**  
**Chapter 79—Domestic Violence Shelter Tax Credit**

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**Title 13—DEPARTMENT OF  
SOCIAL SERVICES  
Division 40—Family Support Division  
Chapter 79—Domestic Violence  
Shelter Tax Credit**

**13 CSR 40-79.010 Domestic Violence Shelter Tax Credit**

*PURPOSE: This rule describes the procedures for the implementation of section 135.550, RSMo, Domestic Violence Shelter Tax Credit, to reflect the requirements of SB 614 (2006).*

(1) In general, this rule transfers oversight of the contributions to centers for victims of Domestic Violence Tax Credit Program from the Department of Public Safety to the Department of Social Services.

(2) Definition of Terms.

(A) "Contribution," a donation of cash, stocks, bonds or other marketable securities, or real property, with a value of not less than one hundred dollars (\$100). 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 shelter's responsibility to inform the taxpayer of the net amount of the contribution.

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

(C) "Shelter for victims of domestic violence," a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200, RSMo, and which meets the requirements of section 455.220, RSMo.

(D) "State tax liability," in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapters 143, 147, 148 and 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. In the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo.

(E) "Taxpayer," a 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 a 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) 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 shelter for victims of domestic violence.

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

(5) The amount of 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 the contribution was made, may be carried over to the next four (4) succeeding taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of domestic violence shelters which are eligible for the Domestic Violence Shelter Tax Credit.

(A) Information provided on the list available to taxpayers will be the domestic violence shelter name, mailing address and telephone number.

(B) A copy of the eligible shelters will be made available to taxpayers upon written request to—

Director of Social Services  
Attn: Domestic Violence Shelter Tax Credit Program  
PO Box 216  
Jefferson City, MO 65102-0216.

(8) Annually, the director will determine which facilities in the state of Missouri may be classified as shelters for victims of domestic violence for purposes of the Domestic Violence Shelter Tax Credit. In order to be an eligible shelter for purposes of the Domestic Violence Shelter Tax Credit, a facility must meet the definition as set forth in subsection (2)(C) of this rule.

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

1. A complete and accurate application (Attachment A, included herein). Applications may be obtained by sending a request to—

Department of Social Services  
Attn: Domestic Violence Shelter Tax Credit Program  
PO Box 216  
Jefferson City, MO 65102;

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 of individuals served annually and the capacity of the facility;

5. All information should be submitted to—

Department of Social Services  
Attn: Domestic Violence Shelter Tax Credit Program  
PO Box 216  
Jefferson City, MO 65102-0216.

(B) All domestic violence shelters 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.

(C) For fiscal year 2007 the director will continue to review, process and approve qualified tax credit applications submitted by eligible domestic violence shelters using the eligibility list established by the Department of Public Safety prior to the program's transfer to the Department of Social Services effective August 28, 2006. Regulations governing the processing and awarding of tax credits will be those established herein by the Department of Social Services, effective August 28, 2006.

(D) Within forty-five (45) days of receipt of all the required documentation, the director will make a determination of eligibility and will notify the domestic violence shelters of the determination in writing. Upon a determination of eligibility, a shelter will automatically be added to the shelter listing.

(9) The director shall equally apportion the total available tax credits among all eligible shelters for domestic violence effective the first day of each state fiscal year (FY).

(A) The director shall inform each eligible domestic violence shelter 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 domestic violence shelter 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 domestic violence shelters 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 domestic violence shelters that would be affected by the reapportioned tax credit. The director will consider comments the domestic violence shelters 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.

(D) The cumulative amount of credits which may be claimed per any one (1) fiscal year shall not exceed two (2) million dollars.

(10) An eligible shelter 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 Domestic Violence Shelter Tax Credit Application (Attachment B, included herein).

(A) Shelters may request the tax credit application by writing to—

Department of Social Services  
Attn: Domestic Violence Shelter  
Tax Credit Program  
PO Box 216  
Jefferson City, MO 65102-0216.

(B) Shelters shall be permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director by the domestic violence shelter 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 domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount and date the contribution was received; signature of a representative of the

domestic violence shelter 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 domestic violence shelter including the same information required of a cash donation as described in paragraph (10)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter 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 domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter 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 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 type of contribution was made (i.e. cash, check, etc.). The same information is required as described in paragraphs (10)(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.

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

(12) 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.

(13) 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) Domestic violence shelter; and

(C) Missouri Director of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
 DOMESTIC VIOLENCE SHELTER TAX CREDIT  
**APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION**

LEGAL NAME OF THE ORGANIZATION		
MAILING ADDRESS		
PHYSICAL ADDRESS		
TELEPHONE NUMBER	CHARTER NUMBER (ISSUED BY THE SECRETARY OF STATE)	
EXECUTIVE DIRECTOR	CONTACT PERSON	
<ul style="list-style-type: none"> <li>• Total tax credits issued annually can not exceed \$2 million.</li> <li>• Tax credits will be apportioned equally among classified agencies at the beginning of each fiscal year.</li> <li>• Unused tax credits may be reapportioned at the Departments discretion at any time during the year.</li> </ul> <p><b>Information required to be considered as a classified as a Domestic Violence Shelter eligible to receive contributions that may qualify for the Domestic Violence Shelter Center Tax Credit.</b></p> <ol style="list-style-type: none"> <li>1. A copy of the organization's certificate of incorporation;</li> <li>2. Verification of Internal Revenue Services (IRS) tax exemption status (tax exemption certificate);</li> <li>3. Brief description of the agency's primary business functions, including facility capacity and number of individuals served annually.</li> </ol>		
<p>_____ is a facility established for the purpose of providing temporary residential service or facilities to family or household members who are victims of domestic violence. Contributions may be declined at the organization's discretion.</p> <p>In accordance with section 135.550 RSMo, I certify that the information provided above is true and accurate.</p>		
EXECUTIVE DIRECTOR SIGNATURE	PRINTED NAME	DATE
<p>Remit to:            Department of Social Services                                   Attention: Domestic Violence Shelter Tax Credit                                   P.O. Box 216                                   Jefferson City, MO 65102-0216</p> <p>The Director shall inform each eligible domestic violence shelter of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.</p> <p>Within thirty (30) days of any reapportionment, the Director shall notify those pregnancy resource center's that would be affected by the reapportioned tax credit. The Director will consider comments the domestic violence shelters 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.</p> <p>Once an agency has been certified by the Department of Social Services, the organization's name and mailing address will be added to the list of agencies that are eligible for the Domestic Violence Shelter Tax Credit. A complete list of eligible agencies is available upon request by writing to the address listed above.</p> <p style="text-align: center;"><b>Agencies must submit application for recertification annually.</b></p> <p style="text-align: center;"><b>All incomplete or inaccurate applications will be returned to the Domestic Violence Shelter.</b></p>		

MO 886-4280 (9-06)



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
DOMESTIC VIOLENCE SHELTER 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: Domestic Violence Shelter Tax Credit  
P.O. Box 216  
Jefferson City, MO 65102-0216

**All domestic violence shelters 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  
DOMESTIC VIOLENCE SHELTER TAX CREDIT  
APPLICATION FOR CLAIMING TAX CREDITS**

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS		
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		DATE OF DONATION
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)		AMOUNT OF TAX CREDIT (% OF THE DONATION)
TAXPAYER TYPE (PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)		
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
<b>DOMESTIC VIOLENCE SHELTER RECEIVING THE CONTRIBUTION</b>		
ADDRESS		
TELEPHONE NUMBER		CONTACT PERSON
<p><b>Domestic Violence Shelter Tax Credit Criteria:</b></p> <ul style="list-style-type: none"> <li>• Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed.</li> <li>• The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year.</li> <li>• The tax credit may be carried over for four years until the full credit is claimed.</li> <li>• The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution.</li> <li>• Contributions can not be less than \$100 (\$50 tax credit), except in situations where the credit has been carried forward from a previous year.</li> <li>• Total tax credits issued under this program may not exceed \$2 million.</li> <li>• Tax credits will be issued in the order they are received.</li> </ul> <p>In accordance with section 135.550 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Domestic Violence Shelter tax credit program. I also understand the amount of the tax credit issued by the Missouri Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).</p>		
TAXPAYER SIGNATURE		
PRINTED NAME		DATE
<b>TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)</b>		
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate		
<b>CONTRIBUTORS THAT INCLUDE A BENEFIT</b>		
FUNCTION OR EVENT		
<input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____		
BENEFIT DESCRIPTION		
FAIR MARKET VALUE OF THE BENEFIT		
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.		
EXECUTIVE DIRECTOR SIGNATURE		DATE
Remit to: Department of Social Services Attention: Domestic Violence Shelter Tax Credit P.O. Box 216 Jefferson City, MO 65102-0216		<b>FOR OFFICIAL USE ONLY</b>
Notification will be provided to the following upon approval of the application:  Taxpayer (along with the amount of credit issued) Domestic Violence Shelter Missouri Department of Revenue  All incomplete or inaccurate applications will be returned to the Domestic Violence Shelter.		TAX CREDIT NUMBER
		DSS APPROVAL
		DATE PROCESSED

MO 886-4281 (9-06)



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
DOMESTIC VIOLENCE SHELTER 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(s) or the business federal identification number (FEIN). Social security number(s) must be provided for all taxpayers listed in item #1.
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 Domestic Violence Shelter 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 domestic violence shelter 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 domestic violence shelter 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 domestic violence shelter including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the domestic violence shelter; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the domestic violence shelter 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 cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter 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  
DOMESTIC VIOLENCE SHELTER 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: Domestic Violence Shelter Tax Credit  
P.O. Box 216  
Jefferson City, MO 65102-0216**

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)
- Domestic Violence Shelter; and
- Missouri Department of Revenue.

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



*AUTHORITY: section 135.550, 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: 135.550, RSMo 1997, amended 1999, 2006.*