



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 Supp. 2006, Residential Treatment Agency Tax Credit Act, to reflect the requirements of SB 614 (2006).

(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 forty percent (40%) of 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 monetary donation to a qualified residential treatment agency as described under section 135.1150, RSMo;

(B) “Eligible monetary donation,” a cash donation received from a taxpayer by a qualified residential treatment agency that is 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;

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

(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 monetary 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 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 monetary donation, which includes the following information:

1. Taxpayer’s name;
2. Taxpayer’s identification number;
3. Amount of the eligible monetary donation;
4. Amount of anticipated tax credit;
5. Date the donation was received by the agency;
6. 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.

(5) All applications and payments must be submitted within twelve (12) months from date the eligible monetary 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 forty percent (40%) of 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 forty percent (40%) of 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 monetary 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 certificate indicating a residential treatment agency tax credit 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) New owner name;
- (B) New owner address;
- (C) New owner taxpayer identification number;
- (D) Value of the tax credit (amount of claimable tax credit remaining);
- (E) Date of transaction.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
 DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

ORGANIZATION NAME (RECEIVING THE DONATION)		
ADDRESS		
TELEPHONE NUMBER	LICENSE NUMBER	
DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)		
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		
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
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		
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
DONOR TOTALS (ALL PAGES)		
TOTAL NUMBER OF CERTIFICATES REQUESTED	TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)	
In accordance with section 135.1142 RSMo, I certify that the information provided above is true and accurate. On the dates indicated, _____ accepted the indicated monetary 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	FOR OFFICIAL USE ONLY
Remit to: Department of Social Services Attention: Residential Treatment Agency Tax Credit P.O. Box 853 Jefferson City, MO 65102-0853		DSS APPROVAL
Certificates will be mailed directly to the taxpayer. All incomplete or inaccurate applications and payments will be returned to the Residential Treatment Agency.		DATE PROCESSED



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	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
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	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
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	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER
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	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

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 license number listed on the contract with Children's Division.
4. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
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. Amount of donation is the total funds received.
8. Amount of tax credit is equal to 50% of the donation(s) received.
9. Number of certificates should be the total number of certificates requested to be issued.
10. 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.
11. All applications and supporting documentation must be submitted to:

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



AUTHORITY: section 135.1150 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: 135.1150, RSMo 2006.*

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

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"> • Total tax credits issued annually can not exceed \$2 million. • Tax credits will be apportioned equally among classified agencies at the beginning of each fiscal year. • Unused tax credits may be reapportioned at the Departments discretion at any time during the year. <p>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.</p> <ol style="list-style-type: none"> 1. A copy of the organization's certificate of incorporation; 2. Verification of Internal Revenue Services (IRS) tax exemption status (tax exemption certificate); 3. Brief description of the agency's primary business functions, number and ages of women served annually and facility capacity. 		
<p>_____ is a nonresidential facility located in the state of Missouri that provides assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. The organization does not perform childbirths, nor perform, induce or refer clients for abortion. Direct client services are provided at the facility at no cost to the client. Medical services, if provided, are in accordance to Missouri statute. Contributions may be declined at the organization's discretion.</p> <p>In accordance with section 135.630 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: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863</p> <p>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.</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 pregnancy resource center's 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 will be added to the list of agencies that are eligible for the Pregnancy Resource Center 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;">Agencies must submit application for recertification annually.</p> <p style="text-align: center;">All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.</p>		

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 (SOCIAL SECURITY NUMBER), DATE OF DONATION, AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS), AMOUNT OF TAX CREDIT (50% OF THE DONATION), TAXPAYER TYPE (Individual, Partnership, Corporation, S Corporation, LLC, Financial Institution, Insurance Company), PREGNANCY RESOURCE CENTER RECEIVING THE CONTRIBUTION, ADDRESS, TELEPHONE NUMBER, CONTACT PERSON, Pregnancy Resource Center Tax Credit Criteria, In accordance with section 135.630 RSMo., TAXPAYER SIGNATURE, PRINTED NAME, DATE, TYPE OF DONATION (Cash, Stocks/Bonds, Other Marketable Securities, Real Estate), CONTRIBUTIONS THAT INCLUDE A BENEFIT, FUNCTION OR EVENT (Banquet, Golf Tournament, Benefit Auction, Other), 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 (9-06)



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.*