FOOD PANTRY + SHELTER TAX CREDITS

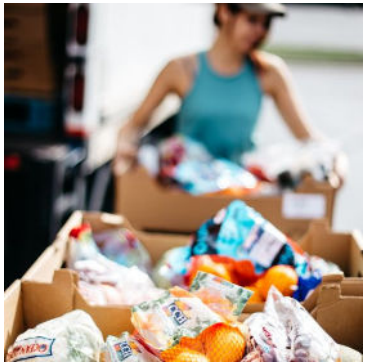
Missouri Department of Revenue

VICTORY
MISSION + MINISTRY

ELIGIBLE FOOD PANTRIES, SHELTERS, AND APPLICANTS

- A food pantry is defined as an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and distributes emergency food supplies to low-income people in the area the taxpayer claiming the tax credit resides.
- A local homeless shelter is defined as an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and provides temporary living arrangements for individuals and families who otherwise lack fixed, regular, and adequate nighttime residence, and lack resources to support networks to obtain other permanent housing, in the area in the taxpayer claiming the tax credit resides.
- Any taxpayer (individual, corporation, or trust) that makes a donation of cash or food supplies to a food pantry **may receive** a credit of up to $2,500 per taxpayer per year. The taxpayer may take a credit of 50 percent of their donations.

MOBILE FOOD PANTRY



LAST YEAR, 16K INDIVIDUALS WERE HELPED BY VICTORY'S MOBILE FOOD PANTRY.

Victory travels to neighborhoods to meet the immediate needs of families facing food insecurity. Pantry guests are connected with case managers to help provide support and resources that instill hope for a way out of the situations driving the crisis.

MEN'S SHELTER

VICTORY'S 150-BED SHELTER IS THE LARGEST HOMELESS SHELTER FOR MEN IN THE OZARKS.

Victory's emergency shelter allows men to stay for up to 30 days every six months. Residential program fees are waived through scholarship. Men are encouraged to attend classes like the WorkReady BootCamp and meet with a case manager.

VICTORY MISSION + MINISTRY

ELIGIBLE USE OF TAX CREDIT

The amount of the credit claimed may not exceed the amount of the claimant's tax liability. If the credit exceeds the claimant's tax liability, the excess amount may be carried forward three subsequent years.

If the claimant reports donations used to calculate the Food Pantry Shelter Tax Credit as a charitable contribution on their federal Schedule A, the donation amount must be reported as a modification (addition) on Missouri Individual Income Tax Adjustments Form MO-A.

DUE DATE AND FUNDING LIMITS

- Returns claiming the Food Pantry Tax Credit must be filed by April 15
- The total amount available for the Food Pantry Tax Credit is $1,750,000 in any one fiscal year. A fiscal year begins on July 1 and ends on June 30.
- All claims will be held until after April 15 to determine if the total claimed exceeds $1,750,000. If claims exceed $1,750,000, the Department will apportion credits in an equal ratio among all valid returns filed.
- If the Food Pantry Tax Credit is reduced because of apportionment, an amended return may be filed on or after July 1 to be considered for the following fiscal year.

FOOD PANTRY + SHELTER TAX CREDIT APPLICATION

SCAN CODE OR CLICK LINK

DEPARTMENT OF REVENUE TAX CREDIT INFORMATION WEBSITE

SCAN CODE OR CLICK LINK