



# GETTING STARTED WITH VICTORY MISSION TAX CREDITS

Food Pantry and Shelter (FPT) Tax Credits

# ELIGIBLE FOOD PANTRIES & SHELTERS IN THE STATE OF MISSOURI

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.



## **Last year, Victory's Mobile Food Pantry served more than 18,370 individuals.**

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.



## **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.

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# ELIGIBLE FPT DONORS

## **Any Taxpayer**

Any taxpayer (individual, corporation, or trust) that makes a donation of cash or food supplies to a local food pantry, homeless shelter, or soup kitchen 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.

# ELIGIBLE FPT DONATIONS

Monetary (cash, checks, credit) ✓

In-Kind Donations of Food Supplies ✓

# ELIGIBLE USE OF FPT TAX CREDITS

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 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.

Anyone employing persons not authorized to work in the United States under federal law is not eligible for the credit.

## **DONATION**

**\$1,000**

**\$2,500**

**\$10,000**

**Net Cost**

**(\$288)**

**(\$720)**

**(\$2,880)**

*\*Illustration assumes donor itemizing deductions in the marginal 37% Federal Tax Bracket. Your financial professional will be able to tell you the exact amount most beneficial for your tax liability.*

## **DONATION**

**\$1,000**

**\$2,500**

**\$10,000**

**Net Cost**

**(\$353)**

**(\$883)**

**(\$3,530)**

*\*Illustration assumes donor itemizing deductions in the marginal 24% Federal Tax Bracket. Your financial professional will be able to tell you the exact amount most beneficial for your tax liability.*



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