



Rules of
Department of Social Services
Division 10—Division of Finance and Administrative
Services
Chapter 3—Tax Credits

Title	Page
13 CSR 10-3.010 Residential Treatment Agency Tax Credit	3
13 CSR 10-3.020 Pregnancy Resource Center Tax Credit	4
13 CSR 10-3.030 Developmental Disability Care Provider Tax Credit.....	5
13 CSR 10-3.040 Domestic Violence Shelter Tax Credit	6
13 CSR 10-3.050 Maternity Home Tax Credit	8



**Title 13—DEPARTMENT OF
SOCIAL SERVICES**

**Division 10—Division of Finance and
Administrative Services
Chapter 3—Tax Credits**

**13 CSR 10-3.010 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) 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) Definitions.

(A) "Director" means the director of the Department of Social Services or designee.

(B) "Qualified residential treatment agency," for the purpose of the Residential Treatment Agency Tax Credit, means a residential care facility that meets the definition stated in section 135.1150, RSMo.

(3) 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. Applications may be obtained at the Department of Social Services website: www.dss.mo.gov or 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 (3)(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. Regarding contributions of stocks and bonds, the amount of the contribution is the fair market value of the item as of the date of the donation. 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 is the fair market value of the real estate within three (3) months of the date of the donation. The fair market value is the lower of at least two (2) qualified independent appraisals for commercial, vacant, or residential property that has been determined to have

a value of over fifty thousand dollars (\$50,000). Commercial, vacant, or residential property having a value of fifty thousand dollars (\$50,000) or less will require only one (1) appraisal. The appraisals will be conducted by two (2) different licensed real estate appraisers; and

7. Contributions that include a benefit to the donor—in addition to the documentation that is needed in paragraphs (3) (E)1.–6., the residential treatment agency must provide written documentation of 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.

(4) 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.

(5) Information required in section (3) of this rule, must be submitted to the address referenced in subsection (3)(A).

(6) 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.

(7) Upon receipt of the information required in subsection (3)(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. The director of the Department of Social Services is subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.



(8) Upon verification of the information required in section (3) 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.

(9) 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.

(10) 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 found at the Department of Social Services website: www.dss.mo.gov. Forms may also be obtained by writing to the address provided in subsection (3)(A).

AUTHORITY: sections 135.1150 and 660.017, RSMo 2016. This rule originally filed as 13 CSR 35-100.010. 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. Moved to 13 CSR 10-3.010 and amended: Filed July 19, 2018, effective March 30, 2019.*

**Original authority: 135.1150, RSMo 2006, amended 2007, 2012, 2015 and 660.017, RSMo 1993, amended 1995.*

13 CSR 10-3.020 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) 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 the amount stated in section 135.630, RSMo in any fiscal year.

(2) Definitions.

(A) "Director" means the director of the Department of Social Services (DSS) or designee.

(B) "Qualified Pregnancy resource center," for the purpose of the Pregnancy Resource Center Tax Credit, means a pregnancy resource center that meets the definition stated in section 135.630, RSMo.

(3) The director will annually develop and maintain a list of centers which are qualified for the Pregnancy Resource Center Tax Credit. A copy of the pregnancy resource center listing is posted on the DSS website and will be made available to taxpayers upon request to the address referenced in paragraph (4)(A)1.

(4) 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 a qualified center for purpose of the Pregnancy Resource Center Tax Credit, a facility must meet the definition set forth in section 135.630, RSMo.

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

1. A complete and accurate Pregnancy Resource Center Tax Credit Application for Agency Eligibility Verification. Applications may be obtained at the Department of Social Services website: www.dss.mo.gov or 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 the address referenced in paragraph (4)(A)1.

(B) All pregnancy resource centers must establish their eligibility for the Pregnancy Resource Center Tax Credit on an annual basis by submitting an application for eligibil-

ity along with the required documentation as stated in subsection (4)(A) of this rule no later than June 1.

(C) 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.

(D) Qualified centers must contact the Department of Social Services within thirty (30) days of any changes in business functions that could impact their qualifying status. The department will review the agency's eligibility for participation in the tax credit program and notify the agency of the determination in writing.

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

(A) The director shall inform each qualified 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 no less than quarterly review the amount of apportioned tax credits being utilized by each qualified pregnancy resource center. Upon request by the director, pregnancy resource centers will provide in writing the amount their agency plans to utilize in tax credits for the fiscal year. Pregnancy resource centers seeking additional apportionment must submit a request to the director in writing. If a pregnancy resource center fails to use all, or a portion of its available credits throughout the fiscal year, the director may reapportion these unused tax credits to maximize the amount of tax credits available to taxpayers.

(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.

(D) The cumulative amount of tax credits that may be claimed by taxpayers contributing to the centers shall not exceed the amount stated in section 135.630, RSMo.

(6) A qualified 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 is known as the Pregnancy Resource Center Tax Credit Application For Claiming Tax Credits.

(A) Pregnancy resource centers may request the tax credit application at the Department of Social Services website www.dss.mo.gov or by writing to the address referenced in paragraph (4)(A)1.

(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 when submitted by the Pregnancy Resource Center. 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 (6)(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. Regarding contributions of stocks and bonds, the amount of the contribution is the fair market value of the item as of the date of the donation. 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 a contribution of real estate shall be the fair market value of the real estate within three (3) months of the date of the donation. The fair market value is the lower of at least two (2) qualified independent appraisals for commercial, vacant, or residential property that has been determined to have a value of over fifty thousand dollars (\$50,000). Commercial, vacant, or residential property having a value of fifty thousand dollars (\$50,000) or less will require only one (1) appraisal. The appraisals will be conducted by two (2) different licensed real estate appraisers; and

7. Contributions that include a benefit to the donor—in addition to the documentation needed in paragraphs (6)(D)1.-6., the pregnancy resource center must provide written documentation of 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.

(7) 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.

(8) Within forty-five (45) days of receipt of the tax credit application, the director will provide written 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); and

(B) Missouri Department of Revenue.

AUTHORITY: section 660.017, RSMo 2016, and section 135.630, RSMo Supp. 2018. This rule originally filed as 13 CSR 35-100.020. Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expired March 29, 2007. Original rule filed Sept. 18, 2006, effective March 30, 2007. Moved to 13 CSR 10-3.020 and amended: Filed July 19, 2018, effective March 30, 2019.*

**Original authority: 135.630, RSMo 2006, amended 2007, 2013, 2014, 2018 and 660.017, RSMo 1993, amended 1995.*

13 CSR 10-3.030 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) 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) Definitions.

(A) "Director" means the director of the Department of Social Services or designee.

(B) "Qualified developmental disability care provider," for the purpose of the Developmental Disability Care Provider Tax Credit, means a care provider that meets the definition stated in section 135.1180, RSMo.

(3) 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 Developmental Disability Care Provider Tax Credit Application. Applications may also be obtained at the Department of Social Services website www.dss.mo.gov or by writing to—

Department of Social Services
Attn: 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 (2)(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. Regarding contributions of stocks and bonds, the amount of the contribution is the fair market value of the item as of the date of the donation. 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 is the fair market value of the real estate within three (3) months of the date of the donation. The fair market value is the lower of at least two (2) qualified independent appraisals for commercial, vacant, or residential property that has been determined to have a value of over fifty thousand dollars (\$50,000). Commercial, vacant, or residential property having a value of fifty thousand dollars (\$50,000) or less will require only one (1) appraisal. The appraisals will be con-

ducted by two (2) different licensed real estate appraisers; and

7. Contributions that include a benefit to the donor—in addition to the documentation needed in paragraphs (3)(D)1.-6., the developmental disability care provider must provide written documentation of 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.

(4) 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.

(5) Information required in section (3) of this rule, must be submitted to the address referenced in subsection (3)(A).

(6) Upon receipt of the information required in subsection (3)(B), 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. The director of the Department of Social Services is subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(7) Upon verification of the information required in section (3) 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.

(8) 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.

(9) The owner of a developmental disability care provider tax credit certificate must notify the Department of Social Services within thirty (30) days of the date of the transaction to assign, transfer, sell, or convey the credit. Information submitted to effectuate such a transfer must include a complete and accurate Department of Social Services Tax Credit Transfer Form. Forms may be obtained by writing to the address provided in subsection (3)(A) of this rule or at the Department of Social Services website: www.dss.mo.gov.

AUTHORITY: sections 135.1180 and 660.017, RSMo 2016. This rule originally filed as 13 CSR 35-100.030. Original rule filed Sept. 19, 2012, effective April 30, 2013. Moved to 13 CSR 10-3.030 and amended: Filed July 19, 2018, effective March 30, 2019.*

**Original authority: 135.1180, RSMo 2012, amended 2015 and 660.017, RSMo 1993, amended 1995.*

13 CSR 10-3.040 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) 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) "Director" means the director of the Department of Social Services (DSS) or designee.

(B) "Qualified Shelter for victims of domestic violence," for the purpose of the Domestic Violence Shelter Tax Credit, means a shelter for victims of domestic violence that meets the definition stated in section 135.550, RSMo.

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



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

(B) A copy of the qualified shelters is posted on the DSS website and will be made available to taxpayers upon request to the address referenced in paragraph (4)(A)1.

(4) 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 section 135.550, RSMo.

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

1. A complete and accurate Domestic Violence Shelter Tax Credit Application for Agency Eligibility Verification. Applications are available at the Department of Social Services website: www.dss.mo.gov or 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 65102-0216;

2. A copy of the articles 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; and

5. All information should be submitted to the address referenced in paragraph (4)(A)1.

(B) All domestic violence shelters must establish their eligibility on an annual basis. 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) 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.

(D) Qualified shelters must contact the Department of Social Services within thirty (30) days of any changes in business functions that could impact their qualifying status. Within thirty (30) days of notification, the department will review the agency's eligibility for participation in this tax credit program and notify the agency of the determination in

writing.

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

(A) The director shall inform each qualified 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 no less than quarterly review the cumulative amount of apportioned tax credits being utilized by each qualified domestic violence shelter. Upon request by the director, domestic violence shelters will provide in writing the amount their shelter plans to utilize in tax credits for the fiscal year. Domestic violence shelters seeking additional apportionment should submit requests to the director in writing. If a domestic violence shelter fails to use all or a portion of their available tax credits throughout the fiscal year, the director may reapportion these unused tax credits to maximize the amount of tax credits available to taxpayers.

(C) Within thirty (30) days of any reapportionment, the director shall notify in writing 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 the amount stated in section 135.550, RSMo.

(6) A qualified shelter shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form is known as the Domestic Violence Shelter Tax Credit Application For Claiming Tax Credits.

(A) Shelters may request the tax credit application at the Department of Social Services website: www.dss.mo.gov or by writing to the address referenced in paragraph (4)(A)1.

(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 when submitted by the domestic violence shelter. 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 (6)(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. Regarding contributions of stocks and bonds, the amount of the contribution is the fair market value of the item as of the date of the donation. 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 the fair market value of the real estate within three (3) months of the date of the donation. The fair market value is the lower of at least two (2) qualified independent appraisals for commercial, vacant, or residential property that has been determined to have a value of over fifty thousand dollars (\$50,000). Commercial, vacant, or residential property having a value fifty thousand dollars (\$50,000) or less will require only one (1) appraisal. The appraisals will be conducted by two (2) different licensed real estate appraisers; and

7. Contributions that include a benefit to the donor—in addition to the documentation needed in paragraphs (6)(D)1.–6., the



domestic violence shelter must provide written documentation of 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.

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

(8) 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.

(9) Within forty-five (45) days of receipt of the tax credit application, the director will provide written 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); and

(B) Missouri Director of Revenue.

AUTHORITY: sections 135.550 and 660.017, RSMo 2016. This rule originally filed as 13 CSR 40-79.010. Emergency rule filed Sept. 18, 2006, effective Oct. 1, 2006, expired March 29, 2007. Original rule filed Sept. 18, 2006, effective March 30, 2007. Moved to 13 CSR 10-3.040 and amended: Filed July 19, 2018, effective March 30, 2019.*

**Original authority: 135.550, RSMo 1997, amended 1999, 2006, 2007 and 660.017, RSMo 1993, amended 1995.*

13 CSR 10-3.050 Maternity Home Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.600, RSMo, Contributions to Maternity Homes Tax Credit.

(1) A maternity home 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. Initial credits issued cannot be less than fifty dollars (\$50). The amount of credit claimed by a taxpayer cannot exceed the amount of the taxpayer's state tax liability for the taxable year the credit is claimed and cannot exceed

fifty thousand dollars (\$50,000) per taxable year. The total amount of tax credits issued under this rule cannot exceed the amount stated in section 135.600, RSMo in a fiscal year.

(2) Definitions.

(A) "Director," means the director of the Department of Social Services or designee.

(B) "Qualified maternity home," for the purpose of the Maternity Home Tax Credit, means a maternity home that meets the definition stated in section 135.600, RSMo.

(3) The director will annually develop and maintain a list of centers which are qualified for the Maternity Home Tax Credit. A copy of the maternity home listing is posted on the Department of Social Services website: www.dss.mo.gov.

(4) Annually, the director of the Department of Social Services or the director's designee will determine which facilities in Missouri may be classified as maternity homes for purposes of the Maternity Home Tax Credit.

(A) In order for the director of the Department of Social Services to make such determinations, maternity homes seeking qualification should submit the following information:

1. A complete and accurate application. The process to be followed is found on the Maternity Home Tax Credit Application for Agency Eligibility Verification form available on the Department of Social Services website: www.dss.mo.gov or by writing to:

Department of Social Services
Attn: Maternity Home Tax Credit Program
PO Box 626

Jefferson City, MO 65102-0626;

2. A copy of the articles of incorporation;

3. Verification of Internal Revenue Service (IRS) tax exempt status; and

4. A brief program description including the primary business function as it relates to the mission of helping pregnant women, number and ages of pregnant women served annually, facility capacity, and services provided.

(B) Facilities serving women under age eighteen (18) must provide proof of licensure with the Department of Social Services, Children's Division (i.e. license certificate or letter of good standing).

(C) Facilities considered exempt from licensure as described in section 210.516, RSMo, must attest to that status.

(D) All information should be submitted to the address referenced in paragraph (4)(A)1.

(5) All maternity homes must establish their qualification for the Maternity Home Tax Credit Program on an annual basis.

(6) Prior to the beginning of each state fiscal year, maternity homes must submit an application for eligibility along with the documentation as stated in subsection (4)(A) of this rule no later than June 1.

(7) Within forty-five (45) days of receipt of the necessary information, the director will make a determination of qualification and notify the maternity home of the determination in writing. Upon a determination of qualification, a maternity home will automatically be added to the maternity home listing.

(8) Qualified maternity homes must contact the Department of Social Services within thirty (30) days of any changes in business functions that could impact their qualifying status. The department will review the agency's eligibility for participation in this tax credit program and notify the agency of the determination in writing.

(9) A qualified maternity home shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the Department of Social Services. This form is known as the Maternity Home Tax Credit Application for Claiming Tax Credits.

(A) Maternity homes may request the tax credit application at the Department of Social Services website www.dss.mo.gov or by writing to the address referenced in paragraph (4)(A)1. of this rule.

(B) Maternity homes are permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the Department of Social Services, by the maternity home, 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 when submitted by the Maternity Home. The type of documentation necessary will depend on the type of donation. Necessary documentation includes:

1. Cash—legible receipt from the maternity home, which indicates the name and address of the maternity home; 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 maternity home 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 maternity home including the same information needed for a cash donation as described in paragraph (9)(D)1. of this subsection;

3. Credit card—legible transaction receipt with the name and address of the maternity home; name, address, and telephone number of the contributor; amount and date the contribution was received; and a signature of a representative of the maternity home 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 maternity home; 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 maternity home receiving the contribution;

5. Regarding contributions of stocks and bonds, the amount of the contribution is the fair market value of the item as of the date of the donation. Information needed when submitting applications for tax credit shall include the source and date the stock was donated and how the bond amount was determined, and confirmation documentation of the transfer from the contributor's account to the maternity home;

6. The value of contributions of real estate is the fair market value of the real estate within three (3) months of the date of the donation. The fair market value is the lower of at least two (2) qualified independent appraisals for commercial, vacant, or residential property that has been determined to have a value of over fifty thousand dollars (\$50,000). Commercial, vacant, or residential property having a value of fifty thousand dollars (\$50,000) or less will require only one (1) appraisal. The appraisals will be conducted by two (2) different, licensed real estate appraisers; and

7. Contributions that include a benefit to the donor- in addition to the documentation necessary in paragraphs (9)(D)1.-6., the maternity home should provide written documentation of 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.

(10) 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 is subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(11) Within forty-five (45) days of receipt of the tax credit application, the director will provide written 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); and

(B) Missouri Department of Revenue.

(12) The director shall equally apportion the total available tax credits among all qualified maternity homes and the apportionment will be effective the first day of each state fiscal year (FY).

(A) The director shall inform each qualified maternity home of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

(B) The director will no less than quarterly, review the cumulative amount of apportioned tax credits being utilized by each qualified maternity home. Upon request by the director, maternity homes will provide in writing the amount their agency plans to utilize in tax credits for the fiscal year along with supporting documentation. Maternity homes seeking additional apportionment should submit requests and supporting documentation to the director in writing. If a maternity home fails to use all or a portion of their available tax credits throughout the fiscal year, the director may reapportion any unused tax credits to maximize the amount of tax credits available to taxpayers.

(C) Within thirty (30) days of any reapportionment, the director shall notify those maternity homes in writing that would be affected by the reapportioned tax credit. The director will consider comments the maternity homes 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.

AUTHORITY: section 660.017, RSMo 2016, and section 135.600, RSMo Supp. 2018. This rule previously filed as 13 CSR 40-80.010. Emergency rule filed May 26, 1998, effective June 11, 1998, expired Feb. 25, 1999. Original rule filed May 26, 1998, effective Nov. 30, 1998. Amended: Filed Sept. 1, 1999, effective April 30, 2000.*

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**Original authority: 135.600, RSMo 1997, amended 1999, 2007, 2014, 2018 and 660.017, RSMo 1993, amended 1995.*