CHARITABLE CONTRIBUTION CREDITS
FREQUENTLY ASKED QUESTIONS

Application FAQs

How do I apply for an allocation?
For calendar years 2024 and afterwards, applications can only be submitted online. You can access the application by clicking the "Apply for a Charitable Contribution Credit" link on the TAP home page (https://tap.dor.ms.gov) under the Apply Online section. Information for when the Department will begin accepting applications will be posted on the Department's website prior to the start of each calendar year.

Applications for calendar years prior to 2024 are available on the Department's website at www.dor.ms.gov/charitablecredits. Details on how to submit the application are included in the instructions for each application.

How will the time an application is submitted be determined?
For all applications, the time of submission will be determined using the world clock, Central Standard Time. The world clock may be viewed at the following website: htps://www.timeanddate.com/worldclock/.

Can the application be opened in multiple tabs/windows?
No, the application cannot be opened in multiple tabs or windows on the same computer.

Will the application screen time out?
Yes, the application screen will time out after fifteen (15) minutes of inactivity.

Can the application be completed using any operating system or internet browser?
Yes, the application may be completed using any operating system or internet browser. However, the application is best viewed and completed using the Google Chrome internet browser.

Does the application require a login to be completed? Can the application be completed by someone other than the donor?
No, a login is not required to apply. To complete the application, click on the "Apply for a Charitable Contribution Credit" link and fill in the required fields with the donor's information. Required fields are indicated with an asterisk (*).

Will the Department confirm that it has received the application?
Yes, a confirmation number will be provided after the application is submitted. If an email address is provided on the taxpayer information screen, a confirmation email will be sent to the address provided. All applicants are encouraged to provide an email address.

Documentation FAQs

How long does the donor have to donate?
A donor must make their donation within sixty (60) days of the Department's letter earmarking the requested allocation, or by December 31st of the calendar year, whichever date comes first. The donation deadline and details for providing proof of the donation are included in a letter sent to the donor within thirty (30) days of the application date. Failure to timely make the donation and submit the proof of donation may result in the cancellation of the allocation and denial of the application.

How do I provide proof of donation?
Proof of donation may be uploaded by using the "Upload Requested Documentation" link available on the TAP home page (https://tap.dor.ms.gov) under the Upload Documents section. The Letter ID included on the Charitable Credit Proof Requested letter sent by the Department is required to upload the proof of donation.

Proof of donation may also be mailed to Mississippi Department of Revenue, Office of Tax Policy and Economic Development, P.O. Box 22828, Jackson, MS 39225, or delivered in person to Mississippi Department of Revenue, Office of Tax Policy and Economic Development, 500 Clinton Center Drive, Clinton, MS 39056.

What file formats are accepted for uploading donation documentation?
The online system accepts commonly used file formats such as PDF, JPG, and PNG for uploading proof of donation. Please ensure the file is clear and legible before submitting.

How can I be sure my documentation was successfully uploaded?
After successfully uploading the documentation, a confirmation number is generated. Please retain the confirmation number for your records.

What should I do if I encounter an error while uploading my documentation?
Please contact the Department at 601-923-7440 for technical support.

Approval FAQs

When will the donor receive their final approval of the credit?
Usually, within thirty (30) days of the Department receiving the donor's proof of donation, the Department will mail the donor a letter confirming receipt of the proof of donation and credit status.

How can the donor claim the credit against their real property ad valorem tax?
If a credit for ad valorem taxes is available, the Department will provide the donor with an Ad Valorem Schedule to be presented to and completed by the County Tax Collector. The County Tax Collector will forward the necessary documentation to the Department. The ad valorem credit cannot be used against amounts owed for car tags.

Could the credit be used against more than one tax type?
Yes, the credit may be applied to multiple tax types, depending on the statutes authorizing its use.

After being awarded a credit, how long can a donor use it?
The credit is valid for five consecutive years before it expires.

Additional information about the available charitable credits, their requirements, and their limitations can be found at https://www.dor.ms.gov/charitablecredits.