



MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
FORM MO-ICTC
APPLICATION TO CLAIM INNOVATION CAMPUS TAX CREDITS

BENEFIT NUMBER - OFFICE USE ONLY

To be completed by an authorized Innovation Campus representative AND by the taxpayer for which a tax credit will be issued.
Please type or print legibly. All signatories must be original.

PART I: INNOVATION CAMPUS INFORMATION AND DONATION VERIFICATION

INNOVATION CAMPUS NAME		NAICS	FEIN
CONTACT PERSON	CONTACT EMAIL		CONTACT PHONE
MAILING ADDRESS	CITY	STATE	ZIP CODE

PART II: TYPE OF CONTRIBUTION AND VALUE

	VALUE	DATE RECEIVED MONTH/DAY/YEAR	DATE OF DONATION MONTH/DAY/YEAR
<input type="checkbox"/> MONETARY; GOODS AND/OR SERVICES RECEIVED? <input type="checkbox"/> YES <input type="checkbox"/> NO			
<input type="checkbox"/> STOCKS (VALUED BETWEEN HIGH AND LOW ON THE DATE OF TRANSFER FROM DONOR INTO NONPROFIT'S BROKERAGE ACCOUNT)			
<input type="checkbox"/> REAL ESTATE (VALUED AS REQUIRED BY APPRAISALS)			

A copy of the receipt for the above donation, from the Innovation Campus to the Donor, must be submitted with this form.

Under penalty of perjury, I certify that I am a Corporate Officer/Member of the Applicant and have the proper authority to execute this document on behalf of the Applicant. I further state that I am a designated representative of the organization named herein and in that capacity can and do bind the organization to the representations made in this Application. As such, I attest: to the validity and value of the donation received by our organization and the accuracy of its description; to the name and taxpayer identification number of the Donor; to the date the donation was received; and that the donation will be used solely for projects that advance learning in the areas of science, technology, engineering, and mathematics for the eligible Innovation Campus.

PROJECT DIRECTOR SIGNATURE	PROJECT DIRECTOR NAME and TITLE (PRINTED/TYPED)	DATE
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STATE OF _____) ss.

COUNTY OF _____)

On this ___ day of _____ in the year 20__ before me, _____, a Notary Public in and for said state, personally appeared _____ [name of Corporate Officer/ Member], _____ [Official Title], _____ [Name of Corporation/ Limited Liability Corporation], known to me to be the person who executed the within Application on behalf of said company and acknowledged to me that he or she executed the same for the purposes therein stated.

Notary Public

My Commission expires _____

PART III: TAXPAYER (DONOR) INFORMATION

TAXPAYER NAME - INDIVIDUAL (INCLUDE SPOUSE INFORMATION IF A JOINT RETURN IS FILED) OR BUSINESS NAME (AS LISTED WITH SECRETARY OF STATE'S OFFICE)

FOR BUSINESSES, LIST A CONTACT PERSON		CONTACT EMAIL ADDRESS	CONTACT TELEPHONE #	
MAILING ADDRESS		CITY	STATE	ZIP CODE
SOCIAL SECURITY NUMBER	SPOUSE SOCIAL SECURITY NUMBER	BUSINESS FEDERAL ID NUMBER	MISSOURI TAX ID NUMBER	

TAXES PAID BY: CALENDAR YEAR FISCAL YEAR _____ TO _____

PART IV: TAXPAYER TYPE - CHOOSE ONLY ONE STATUS

- INDIVIDUAL
- CORPORATION
- S-CORPORATION - ATTACH SHAREHOLDER NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTS OF OWNERSHIP
- LIMITED LIABILITY CORP - ATTACH MEMBER NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTS OF OWNERSHIP
- INSURANCE COMPANY
- FINANCIAL INSTITUTION
- PARTNERSHIP - ATTACH PARTNER NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTS OF OWNERSHIP
- CHARITABLE ORGANIZATION (with MO unrelated business income)

PART V: TAXPAYER CERTIFICATION AND NOTARIZATION (TO BE SIGNED IN NOTARY'S PRESENCE)

Under penalty of perjury, I have examined this application and confirm, to the best of my knowledge, information, and belief, that the information is true and correct. Further, if operating as a business in Missouri, I declare that I do not knowingly employ illegal aliens and have complied with federal law (8 U.S.C. 1324A), which requires examination of the appropriate documents to verify employment eligibility. I understand that if found to have employed an illegal alien in Missouri and did not, for that employee, examine the documents required by federal law, that I shall be ineligible for any state-administered or subsidized tax credit, tax abatement, or loan for a period of five years following any such finding.

TAXPAYER SIGNATURE

STATE OF _____) ss.

COUNTY OF _____)

On this ___ day of _____ in the year 20__ before me, _____, a Notary Public in and for said state, personally appeared _____ [Name of Individual], _____ known to me to be the person who executed the within Application and acknowledged to me that he or she executed the same for the purposes therein stated.

Notary Public

My Commission expires _____

THIS FORM MUST BE SUBMITTED TO DED WITHIN 12 MONTHS FROM THE DATE OF DONATION TO QUALIFY FOR A TAX CREDIT.

INSTRUCTIONS - FORM MO-ICTC**PART I: INNOVATION CAMPUS INFORMATION AND DONATION DESCRIPTION**

Enter the name of the Department of Higher Education approved Innovation Campus, FEIN, NAICS, contact information, address. Enter the type of donation received, date of donation, and value of donation.

PART II: TYPE OF CONTRIBUTION/DONATION MADE AND VALUE; PROOF OF DONATION

The authorized representative of the Innovation Campus must obtain and verify adequate documentation of said donation, and then indicate on FORM MO-ICTC, the type of donation, value of donation, the date the donation was received by the Innovation Campus, and the date of the donation, based on program rules. A copy of the receipt for the specified donation, from the Innovation Campus to the Donor, must be submitted with this form. The Innovation Campus must retain copies of the documentation required by DED to validate the donation and produce those copies upon request by DED and DOR. Valuation and documentation requirements are as follows:

CASH/MONETARY DONATIONS:

- **Checks** - The date of donation for contributions made by check is the date on the face of the check. Documentation must clearly show the check has cleared the DONOR's bank account. **ALL** pages of documentation must include donor name and/or account number. **Traditional Documentation:** 1) A copy of the front of the check **and** the donor's checking account statement showing the check's posting; 2) A copy of the front and back of the check, along with proof of posting to the donor's bank, such as a letter from the bank or other bank transaction showing the check #, check amount, and post date. **Online Banking Documentation:** 1) Printout (microfiche) of front of the check, with post date, check #, and amount; 2) Printout of front and back of the check, with "dda debits" or web address of donor's financial institution at the top or bottom of the printout.
- **Credit Card** - The date of donation for contributions made by credit card is the date the charge posts to the donor's account. Credit card statements must show donor's name and last 4 digits of the account number, as well as: billing cycle, date the charge was posted, name of the recipient organization, and amount of donation.
- **Electronic Funds Transfer/Debit** - The date of donation for contributions made by EFT/Debit is the date the charge posts to the donor's account. Donor provides a copy of their bank statement showing EFT or ACH, including donor name and last 4 digits of the account number, statement date, transaction date, recipient organization, and amount of donation.

STOCK DONATIONS:

- Stock donations are valued on the date the stock transferred from the donor account into the designated Innovation Campus brokerage account.
- Must show donor ownership of stock, transfer of stock to the organization, and sale of the stock by the organization.
- **Donor/taxpayer must provide** a letter from their broker OR a copy of their brokerage account portfolio showing: donor name, name of recipient organization, name of security(ies) transferred from donor account to organization, number of shares, and date of transfer.
- **Recipient organization must provide** proof the donated stock was sold. Attach a copy of the brokerage statement showing sale of stock (name of security(ies) sold, number of shares, date sold, amount) OR trade confirmation **AND** a copy of the front of the brokerage check or proof of payment from the stock sale.

REAL ESTATE DONATIONS:

- **Real estate contributions** – Date of donation for real estate is the property closing date. Documentation should include a copy of the deed, the required number of appraisals, and a Phase I Environmental Assessment. At least two qualified, independent appraisals are required for real or personal property contributions. Exceptions: Commercial property valued at less than fifty thousand dollars and vacant or residential property with a value of less than twenty-five thousand dollars require only one appraisal. State licensed or certified appraisers must perform all appraisals.

The signature of the authorized Innovation Campus representative must be notarized.

TO BE COMPLETED BY TAXPAYER/DONOR**PART III: DONOR'S/TAXPAYER'S FULL NAME, ADDRESS, IDENTIFICATION NUMBERS**

- **INDIVIDUALS** - Enter donor name, social security number, and contact information. **IF MARRIED FILING A JOINT TAX RETURN**, enter donor name **AND** spouse's name **AND** both social security numbers.
- **BUSINESS DONORS** - Enter full business name as registered with Secretary of State. Provide the name, email, and phone number of the business contact in the event DED staff have questions. Enter Federal ID Number.
- Enter the address the tax credit certificate should be mailed to.
- Indicate whether taxes are paid by calendar year or fiscal year. If fiscal year, enter dates.

PART IV: TAXPAYER TYPE - CHOOSE ONLY ONE

Choose one taxpayer type. You must check the box that describes the donor's tax status at the time the contribution was made.

- Donations to be claimed by a business entity (with the exception of sole proprietorships) **MUST** be made from a business account.
- **Required attachment:** Partnerships, S-Corps, and LLC's are required to attach: a complete list of partners, shareholders, or members, their social security numbers, and percents of ownership by each. Note: Percent of profit distribution is not always the same as percent of ownership. If any partners, shareholders, or members are trusts, include both the Federal ID number for the trust and social security number of the beneficiary.

PART V: TAXPAYER CERTIFICATION AND NOTARIZATION

Donor must sign the form in the presence of a notary. The form (and documentation/proof of the donation if applicable) should be returned to the approved Innovation Campus organization. **The tax credit cannot be claimed on the Missouri tax return until the donor has received an official tax credit Certificate from the Department of Economic Development.**

SUBMITTING FORM MO-ICTC

Submit the original form, a copy of the receipt from the Innovation Campus to the donor, and any supporting documentation and donor attachments to DED for processing, at: Innovation Campus, MO Department of Economic Development, PO Box 118, Jefferson City, MO, 65102. Questions? Call (573) 522-2629 or (573) 751-4539