

Authorization Form for Pregnancy Resource Charitable Organizations

This application appoints CPC Metro as Business Representative and grants permission to file an application on behalf of applicant for PRCO. **Please return completed form to CPC Metro: P.O. Box 55664, Jackson, MS 39296 or courtney@cpcmetro.org.**

APPLICANT INFORMATION (Please print clearly or type)

Name of Business Enterprise	Federal Employer Id Number (FEIN)		TAP Tax Account Number
Name of DBA (if applicable)			
Name of the Business' Representative		Title/Position of Business' Representative	
Mailing Address (Number and Street, including Rural Route)			Phone Number (Optional)
City	State	Zip Code	Email Address (Optional)

PREGNANCY RESOURCE CHARITABLE ORGANIZATIONS INFORMATION

Miss. Code Ann. § 27-7-22.43 provides an income tax, ad valorem tax on real property, insurance premium retaliatory, or insurance premium tax credit for voluntary cash contributions made to qualifying Pregnancy Resource Charitable Organizations (PRCOs) by a business enterprise engaged in commercial, industrial, or professional activities and operating as a corporation, limited liability company, partnership or sole proprietorship. PRCOs must certify that no more than 20% of the contributions received under the Pregnancy Resource Act will be spent on administrative purposes and must file the organization's publicly available IRS filings with the Mississippi Secretary of State.

The credit is limited to \$10,000,000 for calendar year 2025. No more than \$2,500,000 may be allocated for contributions to a single PRCO until June 1st. From and after June 1st, the single PRCO limit of \$2,500,000 no longer applies.

APPLICATION INFORMATION

The Department of Revenue will respond within 30 days from the receipt of this application. If a response is not received within 30 calendar days, please contact the Office of Tax Policy using the contact information below.

For applications with contributions that have been made, the contribution documentation from CPC Metro verifying the details of the contribution will be submitted with this application to MSDOR at <https://tap.dor.ms.gov/#10>. The documentation may be a letter or receipt and must include (1) the name of the organization, (2) the name of the contributor, (3) the date of the contribution, (4) the amount of the contribution, and (5) a statement of whether any good and/or service was provided in exchange. If any good and/or service was provided in exchange for the contribution, then the documentation must include an itemized statement of the retail or market value of the provided good and/or service.

For applications with contributions that have not yet been made or where the contribution documentation that was issued from CPC Metro is not submitted along with the application, the Department will issue a letter earmarking the requested credits along with instructions for the applicant to submit a copy of the documentation from the charitable organization. Applicants have 60 days from the date of this letter or until December 31st of the current year, whichever date is first, to make the contribution. If the contribution is not made or if the Department has not been notified within the 60-day timeframe, the earmarked credits will be made available for allocation to other taxpayers. The Department will issue an approved allocation letter within 30 days upon the receipt of documentation from the charitable organization.

The applicant is herein appointing CPC Metro as its business representative for the sole purpose of properly 1) completing the application consistent with the information provided herein; 2) executing (i.e. signing and dating) the application; and 3) submitting the application as required by the MS Department of Revenue.

APPLICANT NAME/SIGNATURE

I, the undersigned, attest that the cash contributions were made or will be made during the calendar year ending December 31, 2025. As indicated on this completed form, I hereby authorize CPC Metro to apply for an allocation of credits for contributions made to Pregnancy Resource Charitable Organizations. I also hereby attest that the above statements are true and correct to the best of my knowledge and belief.

Signature of business representative/applicant	Date
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SCHEDULE OF CHARITABLE CONTRIBUTIONS TO PRCOS

Instructions: Fill out the table below listing the organization(s) that have received or will receive a cash donation. Note that only contributions to Pregnancy Resource Charitable Organizations (PRCOs) should be submitted on this form. Requests for contributions to Eligible Charitable Organizations (ECOs), Educational Services Charitable Organizations (ESCOs) or Eligible Transitional Home Organizations (ETHOs), etc., will be disregarded. Lastly, the "Contribution Date" column should only indicate a 2025 calendar year date or can be left blank.

Applicants are allowed the option to choose one substitute PRCO to replace the "primary" PRCO choice. If the primary PRCO choice has met its annual cap at the time this application has been received, the Department will automatically use the substitute organization.

For more information about this credit or to see current listings of PRCOs, go to the following webpage:
<https://www.dor.ms.gov/charitablecredits>.

Schedule of Contributions to PRCOs

Contributions	Name of the Organization to Receive Contributions	Contribution Amt.	Contribution Date
01 Primary	Center for Pregnancy Choices - Metro		
01 Substitute			
02 Primary			
02 Substitute			
03 Primary			
03 Substitute			
04 Primary			
04 Substitute			
05 Primary			
05 Substitute			
06 Primary			
06 Substitute			
07 Primary			
07 Substitute			
08 Primary			
08 Substitute			
09 Primary			
09 Substitute			
10 Primary			
10 Substitute			