Reset Form | Print Form

Form **MO-8826**

Missouri Department of Revenue
Disabled Access Credit

13307010001

An eligible small business, as defined in Section 44 of the Internal Revenue Code (IRC), is entitled to a tax credit for Section 143 taxes, excluding **Sections 143.191** to **143.265, RSMo**.

The credit is 50 percent of the excess of "eligible access expenditures" over the IRC Section 44 monetary cap of $10,250. The tax credit may not exceed $5,000 and cannot be refunded or transferred, but the tax credit can be carried over to any subsequent tax years.

Name(s) Shown on Return			Social Security or Missouri Tax Identification Number
Address			Phone Number (___ ___ ___)___ ___ ___-___ ___ ___ ___
City	State	Zip Code	County
Standard Industry Code (SIC)	List the identity of any other state or federal program utilized to offset the cost of this project.		
Tax Type ❒ Individual ❒ Corporation ❒ Non-Profit ❒ Other _____			

Current Year Credit

1. Location and legal description of the property

_____

_____

2. Age of the Structure	3. The property is: ❒ Residential ❒ Commercial ❒ Government	
4. Cost of project	Cost of labor	5. Date of completion (MM/DD/YYYY) ___ ___ / ___ ___ / ___ ___ ___ ___

If you are only taking a credit from a pass through entity, skip Lines 1 through 4.

1. Total eligible access expenditures (Federal Form 8826, Line 1)	1	
2. Minimum amount (IRC Section 44)	2	$10,250
3. Subtract Line 2 from Line 1 (if zero or less, no credit is allowed)	3	
4. Multiply Line 3 by 50% (.50)	4	
5. Enter proportionate share of credits from Subchapter S Corporation or Partnership. You must enclose Form MO-8826 for the entity and Schedule K-1 showing your percentage of such credit.	5	
6. Add Lines 4 and 5, but do not enter more than $5,000. Enter here and on Form MO-TC.	6	

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature of Claimant			Phone Number (___ ___ ___) ___ ___ ___-___ ___ ___ ___
Printed Name			Date (MM/DD/YYYY) ___ ___ / ___ ___ / ___ ___ ___ ___
Address	City	State	Zip Code

Missouri Form MO-8826 and Federal Form 8826 must be attached to **Form MO-1120** or Form **MO-1040** when claiming the credit. If you are carrying forward any previous tax period credit, please provide a schedule and the Form MO-8826 showing the original amount of credit and the amount used for that tax period.

Mail to: Taxation Division
P.O. Box 27
Jefferson City, MO 65105-0027

Phone: (573) 522-6864
E-mail: **income@dor.mo.gov**
Visit **http://dor.mo.gov/taxcredit/dac.php** for additional information.