



MISSOURI DEPARTMENT OF REVENUE  
**HOME ENERGY AUDIT EXPENSE**

**2009**  
FORM  
**MO-HEA**

NAME OF TAXPAYER

ADDRESS

CITY

STATE

ZIP

**QUALIFICATIONS**

Beginning January 1, 2009, any taxpayer who paid an individual certified by the Department of Natural Resources to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The maximum yearly subtraction may not exceed \$1,000, for a single taxpayer or a married couple filing a combined return. For all years in which you incur expenses, the maximum total subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

**INSTRUCTIONS - IN THE SPACES PROVIDED BELOW:**

- Report the name of the auditor who conducted the audit
- Summarize each of the auditor's recommendations
- Enter the total amount paid to implement the energy efficiency recommendations on Line B
- Attach applicable receipts
- Report the auditor's certification number
- Enter the amount paid for the audit on Line A
- Enter the total amount paid for the audit and any implemented recommendations on Line C
- Attach completed MO-HEA and receipts to Form MO-1040

NAME OF AUDITOR

AUDITOR CERTIFICATION NUMBER

**SUMMARY OF RECOMMENDATIONS**

1.

2.

3.

4.

5.

A. Amount paid for audit . . . . .	A.		00
B. Amount paid to implement recommendations . . . . .	B.		00
C. Total Paid - Add Lines A and B and enter here. Enter Line C or \$1,000, whichever is less, on Line 13 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers . . .	C.		00

MO-HEA (09-2009)