کر ا	Form Missouri Department of Revenue (MM/DD/YY) Disabled Access Credit						
- <u>[</u>	Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)						
Tax Credit Claimant Information	Taxpayer's Name Social Security Number Spouse's Social Security Name Spouse's Name Spouse's Social Security Number Spouse's Social Security Number Security Number Spouse's Social Security Number Spouse's Spouse's Social Security Number Spouse's Spous						
	Business Name Missouri Tax I.D. Number Charter Number NAICS Code (if applicable)						
Liet	Address Telephone Number Individual Corporation Other The identity of any other state or federal program utilized to offset the cost of this project	State ZIP Code					
List the identity of any other state or federal program utilized to offset the cost of this project.							
	Location and legal description of the property						
Current Year Credit	00 00/	mercial Government etion (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 00					
	Minimum amount (IRC Section 44)	2 \$10,250 00					
	Subtract Line 2 from Line 1 (if zero or less, no credit is allowed)	3 00					
	4. Multiply Line 3 by 50% (.50)	4 00					
	 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 00					
	6. Add Lines 4 and 5, but do not enter more than \$5,000. Enter here and on Form MO-TC	6 00					



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		

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.

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.

Missouri Form MO-8826 and Federal Form 8826 must be attached to the Miscellaneous Income Tax Credits (Form MO-TC), along with your tax return. 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 the tax period.



Form MO-8826 (Revised 12-2015)

Taxation Division Individual Income Tax P.O. Box 27 Jefferson City, MO 65105-0027 Taxation Division Business Tax P.O. Box 3365

Jefferson City, MO 65105-3365

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Visit http://dor.mo.gov/taxcredit/dac.php for additional information.

