



Missouri Department of Revenue  
**Home Energy Audit Expense**

Name of Taxpayer	Address	
City	State	Zip Code

**Qualifications**  
 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. The maximum total lifetime subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the taxable year for which 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.

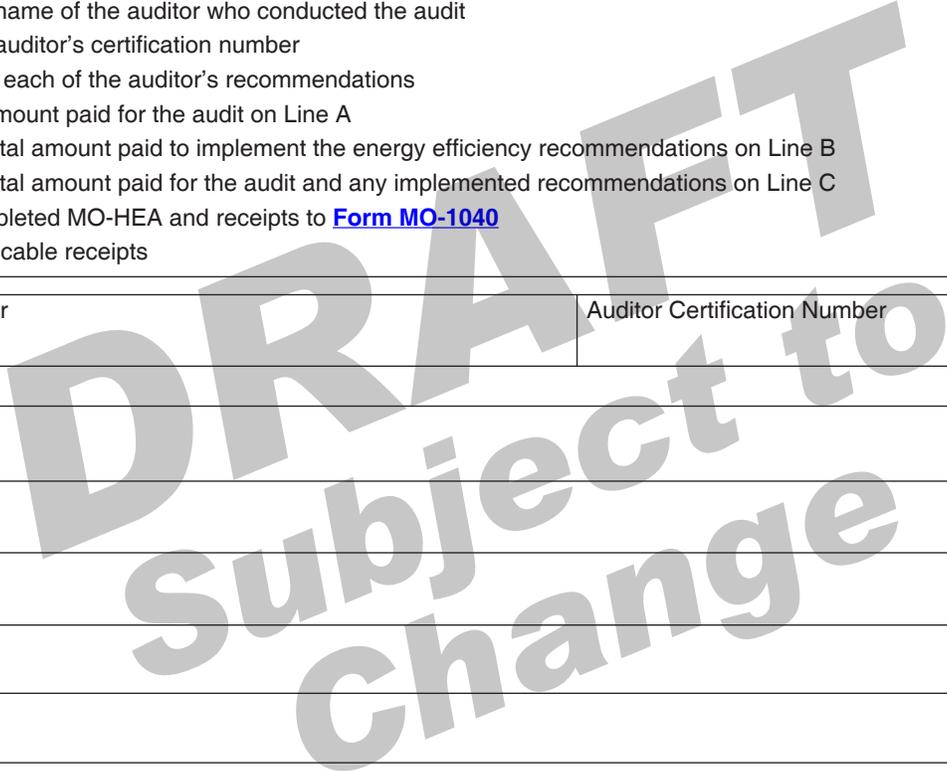
- Instructions**
- Report the name of the auditor who conducted the audit
  - Report the auditor's certification number
  - Summarize each of the auditor's recommendations
  - Enter the amount paid for the audit on Line A
  - Enter the total amount paid to implement the energy efficiency recommendations on Line B
  - 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](#)
  - Attach applicable receipts

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 <a href="#">Form MO-A</a> . If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers.....	C.	00



**Mail to:** Taxation Division  
 P.O. Box 385  
 Jefferson City, MO 65105-0385

**Phone:** (573) 751-3505  
**Fax:** (573) 751-2195  
**E-mail:** [income@dor.mo.gov](mailto:income@dor.mo.gov)

Visit <http://dor.mo.gov/personal/>  
 for additional information.

Form MO-HEA (Revised 11-2013)

