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Department Use Only				
(MM/DD/YY)				

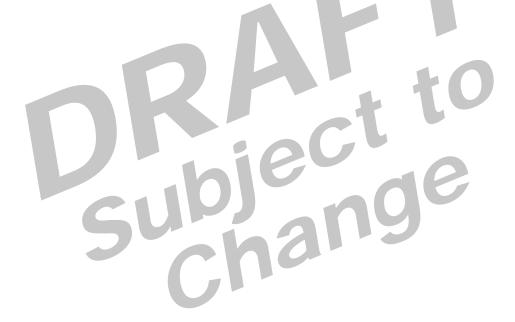


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L	2		<b>                                      </b>
	т	axpayer	
Nan	ne	Social Security Number	
Spo Nan	use's ne	Spouse's Social Security Number	
	Qualification	ns and Instructions	
you you	ou are a self-employed individual and were not able to deduct may be eligible for a tax credit equal to the portion of your feder federal adjusted gross income. The self-employed health insurance	eral tax liability incurred due to the inclusion of the tax credit is refundable.	of your health care premiums in
Self gros retu	culate your tax credit by using either method below and en- f-employed individuals with personal exemptions and itemized as income exceeded the limits established by the Internal Rev rn, and both spouses were self-employed and paid health insura- credit.	d deductions limited on their federal return enue Service should use the Regular Metho	because their federal adjusted od. If you are filing a combined
	Sho	ort Method	
1.	Federal taxable income from Federal Form 1040, Line 43		1 .00
2.	Amount you paid for health insurance premiums which were include	ed in federal adjusted gross income	2 .00
3.	Subtract Line 2 from Line 1		3 .00
4.	Calculate an adjusted federal tax by comparing the amount on Line	3 with the federal tax tables	4 . 00
5.	Federal tax from your Federal Form 1040, Line 44		5 . 00
6.	Subtract Line 4 from Line 5. This is your self-employed health insu	rance tax credit. Report on Form MO-TC	6 . 00
	Regu	ular Method	
1.	Federal adjusted gross income from Federal Form 1040, Line 37.		1 .00
2.	The amount you paid for health insurance premiums which were in	cluded in your federal adjusted gross income	2 .00
3.	Subtract Line 2 from Line 1. This is your revised federal adjusted of	gross income	3 . 00
4.	Enter your standard or itemized deductions. If your itemized deductions over the limit, use the amount from Line 3 of this worksheet to reca		4 .00
5.	Enter your personal exemption amount. If your personal exemption the limit, use the amount from Line 3 of this worksheet to recalculate	•	5 .00
6.	Add lines 4 and 5		6 . 00
7.	Subtract Line 6 from Line 3		7 .00

8. Calculate an adjusted federal tax by computing the amount on Line 7 with the federal tax tables.

	Regular Method (Continued From Page 1)		
9.	If you paid an alternative minimum tax, use the revised federal adjusted gross income from Line 3 on this worksheet to recalculate the tax calculated on Form 6251, and enter the revised amount	9	00
10.	Add Lines 8 and 9	10	00
11.	If you reduced your tax by any of the credits listed on Federal Form 1040, Lines 48–54, use the revised federal adjusted gross income from Line 3 on this worksheet to recalculate each of the credits to which you are eligible, and enter the total of all the credit amounts	11	00
12.	Subtract Line 11 from Line 10	12	00
13.	Total of Federal Form 1040, Lines 57-62	13	00
14.	Add Lines 12 and 13. This is your revised federal tax liability.	14	00
15.	Amount from Federal Form 1040, Line 63	15	00
16.	Subtract Line 14 from Line 15. This is your self-employed health insurance tax credit. Report on Form MO-TC	16	00





This form, pages one and two of Federal Form 1040, and Federal Schedule C, if applicable, must be attached to the Miscellaneous Income Tax Credits (Form MO-TC) along with your tax return.

Form MO-SHC (Revised 12-2015)

Taxation Division P.O. Box 27 Jefferson City, MO 65105-0027 **Phone:** (573) 751-3220 **TTY:** (800) 735-2966 **Fax:** (573) 751-2195

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