Form **MO-DAT**

Missouri Department of Revenue

Residential Dwelling Access Tax Credit

Department Use Only (MM/DD/YY)

15319010001

See page two for qualifications on claiming this credit.

Taxpayer

Name

Social Security Number

Address

City

State

ZIP

Disabled

Name

Social Security Number

Age

Eligible Costs

Select all that apply and attach receipts. All improvements must have been made to residential dwellings only.

- Constructing entrance or exit ramps
- Moving electrical outlets and switches
- Installing handrails, grab bars, or stairway lifts
- Widening exterior or interior doorways, or hallways
- Installing or modifying fire alarms, smoke detectors, and other alerting systems
- Modifying hardware, doors, or bathrooms

Worksheet for Line 1

Married couples filing a combined return must file a separate Form MO-DAT if both spouses incurred expenses for improvements to the dwelling. On the lines below, only enter the costs incurred by you. Do not include the costs incurred by your spouse.

1. Enter the total of all costs you incurred for making your principal dwelling accessible to an individual with a disability that were included as a medical expense on Federal Schedule A 00
2. Enter your portion of the amount from Federal Schedule A, Line 1 00
3. Enter your portion of the amount from Federal Schedule A, Line 4 00
4. Divide Line 3 by Line 2 (round to full percent) . . . . . .%
5. Multiply Line 1 by percent on Line 4 00
6. Subtract Line 5 from Line 1. Enter here and on Line 1 (Tax Credit Calculation) above 00

Tax Credit Calculation

1. Enter the total cost of improvements made. If you included these expenses as a medical expense on your Federal Schedule A, you must reduce the amount entered on Line 1 by the amount included in your itemized deductions. Complete the worksheet for Line 1 (below) to determine this amount. 00
2. If your federal adjusted gross income (FAGI) is greater than $30,000 but less than or equal to $60,000, multiply the amount on Line 1 by 50 percent. If your FAGI is $30,000 or less, enter the amount from Line 1. If your FAGI is greater than $60,000, Stop. You do not qualify for the credit. 00
   *If your FAGI is greater than $60,000 you do not qualify for the credit.
3. Enter the lesser of Line 2 or $2,500 here and on Form **MO-TC**. 00

This form must be attached to the Miscellaneous Income Tax Credits (Form MO-TC), along with your return.

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

Phone: (573) 751-3220
Fax: (573) 751-7744
E-mail: taxcredit@dor.mo.gov

Form MO-DAT (Revised 12-2015)

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

Qualifications

To qualify for the credit, an individual must have made their principal dwelling accessible to an individual with a disability and the individual must be a permanent resident of the dwelling. For purpose of this credit, the term disability means a physical or mental impairment which substantially limits one or more of a person's major life activities that has lasted or that can be expected to last for a continuous period of not less than 12 months.

A taxpayer with federal adjusted gross income greater than $30,000 but less than $60,000 may receive a tax credit equal to 50 percent of the costs incurred up to $2,500 per year.

A taxpayer with federal adjusted gross income of $30,000 or less may receive a tax credit equal to 100 percent of the costs incurred up to $2,500 per year.

A taxpayer with federal adjusted gross income of $60,000 or greater does not qualify for the credit.

Any taxpayer that received a Dwelling Access Tax Credit in the preceding year is not eligible for the credit.

Other Information

The amount of credit claimed must be reduced by any amount of the costs already deducted from the taxpayer's federal adjusted gross income or to the extent any other credit has been claimed for the costs.

The approved credits will be applied against the Missouri tax liability and any excess refunded.

The total credits that may be approved for any fiscal year cannot exceed $100,000.

Credits will be approved on a first-come, first-served basis and any claims received after the $100,000 limit has been met will be denied.

If you incurred costs in more than one calendar year, you may combine the expenses and file one tax credit claim. For example: If you paid $1,250 towards a renovation project in November 2012 and paid another $1,250 upon completion of the project in February 2013, you may file a claim for the 2013 tax year and report total costs of $2,500.

15001010001