



Missouri Department of Revenue
Job Retention Training Program Credit
Employers Withholding Form

Department Use Only
(MM/DD/YY)

Reporting Period
(MM/YY)

Missouri Tax I.D.
Number

Federal Employer
I.D. Number

Business

Name			Project Name
Owner Name			Project Number
City	State	Zip Code	Phone Number () -

Form MO-RJC must be submitted using the same frequency that you file Employer's Return of Income Taxes Withheld ([Form MO-941](#)). Your completed Form MO-941 or proof of filing for electronic filers must accompany this form. Form MO-RJC and all required attachments must be received by the 20th of the month in order to guarantee timely processing. All figures on Form MO-RJC must be rounded to the nearest dollar. Figures calculated below a dollar will be disregarded during processing.

1. Enter the total amount of gross wages paid to the first 100 qualifying persons employed in the Job Retention Training Program (J RTP) this period. (Please attach a wage listing—see “sample form” attached.)
2. The J RTP credit fixed percentage is 2.5% (.025)
3. Multiply amount entered on Line 1 by Line 2 to arrive at the total credit allowed on the first 100 qualifying employees.
4. Enter the total amount of gross wages paid to qualifying employees exceeding the first 100 employed, in the J RTP this period. (Please attach a wage listing—see “sample form” attached.)
5. The J RTP credit fixed percentage allowed is 1.5% (.015)
6. Multiply amount entered on Line 4 by Line 5 to arrive at the total credit allowed on the number of qualifying employees exceeding the first 100 employed in the J RTP.
7. Add Line 3 to Line 6 and enter here. This is your total credit amount.
8. Enter the total amount withholding tax liability from Line 1 of the Form MO-941 (Amount must match amount filed for tax period for credit to be approved).
9. Enter the total number of jobs (attach a list) reported for this withholding claim.
10. Enter the average hourly wage of the jobs reported for this withholding claim.

Calculate Amount of Credit

1. Gross wages this filing period attributable to Job Retention Training Program (JRTTP) on first 100 qualifying jobs	1	\$	
2. JRTTP credit percentage on first 100 qualifying jobs is 2.5%	2		.025
3. JRTTP credit for first 100 qualifying jobs (multiply Line 1 by Line 2).	3	\$	
4. Gross wages attributable to JRTTP qualifying jobs in excess of first 100 jobs, if applicable.	4	\$	
5. JRTTP credit percentage over 100 qualifying jobs is 1.5%.	5		.015
6. JRTTP credit in excess of first 100 qualifying jobs (multiply Line 4 by Line 5).....	6	\$	
7. Total JRTTP credit amount (add Line 3 and Line 6).	7	\$	
8. Withholding Tax liability from Line 1 of Form MO-941.....	8	\$	
9. Total number of jobs (on attached list) reported for this withholding claim.	9		
10. Average hourly wage of jobs reported on Line 9.	10	\$	

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.		
Signature	E-mail Address	
Printed Name	Phone Number (____) _____ - _____	Date (MM/DD/YYYY) ____/____/____



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Please provide a wage listing for the first 100 qualifying jobs indicated on Line 1 of your Form MO-JTC or Form MO-RJC. The information needed is the occupational title, number of jobs, and the wage or salary paid per occupational title. You will also need to total the amount of wages for the first 100 qualifying jobs.

[illegible]

Total Gross Wages for the First 100 Qualifying Jobs

The section below is used to provide a wage listing for the qualifying jobs exceeding the first 100. This is indicated on Line 4 of your Form MO-JTC or Form MO-RJC. The instructions for completing this form are the same as above.

[illegible]

Total Gross Wages for the Qualifying Jobs in Excess of the First 100

Mail to: Taxation Division
P.O. Box 3375
Jefferson City, MO 65105-3375

Phone: (573) 751-5759

TTY: (800) 735-2966

Fax: (573) 522-6816

E-mail: withholdingproject@dor.mo.gov

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



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