



Resources for Businesses and Tax Professionals

Transfer of Tax Credit Duties

Governor Jay Nixon signed [Executive Order 13-02](#), which transferred some tax credit duties from the Department of Economic Development to the Department of Revenue. The duties transferred to the Department of Revenue include:

- ◆ Tax credit accountability enforcement - ensuring credit recipients comply with annual reporting requirements
- ◆ Tax credit transfers – transferring tax credits at the request of the holder of the credit
- ◆ Historic preservation tax credit developer fees – ensuring developer fees are paid
- ◆ Site visits – ensuring recipients are in compliance with the conditions of receiving the tax credit

The executive order also transferred to the Department of Revenue the responsibility of reporting on local economic development incentives to public officials.

The Department of Revenue has been working with the Department of Economic Development throughout most of 2013 on the transition of these duties. An MOU is also being drafted between the Departments outlining the details of duties being transferred.



Online Missouri Return or Refund Inquiry



The Department of Revenue has an online option to check on the status of a current year individual income tax return or property tax credit refund. The amount of an expected refund or balance due can be retrieved by just entering three items from the tax return. The inquiry system is updated daily and available 24 hours a day. If you are not using the inquiry system yet, check it out at <https://dors.mo.gov/tax/taxinq/welcome.jsp>.



Form 1099-G Online Inquiry

The Department of Revenue offers a quick and easy online option to retrieve Form 1099-G information. Form 1099-G reports the amount of refunds, credits, and other offsets of state income tax during the previous year that may need to be reported on a federal return if an individual itemizes their deductions. For more information about the online 1099-G inquiry, visit the Department's website at <https://sa.dor.mo.gov/tax/1099g/>.



[IRS Delays Start of 2014 Tax Season](#)

The Internal Revenue Service (IRS) has announced that the upcoming 2014 tax season will begin on January 31, 2014, rather than the traditional date of January 21. The reason for the delay is the 16-day federal government closure that occurred in October, which delayed updating the IRS's tax systems. This delay is similar to the 2013 filing season, when late changes in federal tax laws passed by Congress that required last minute changes to the IRS's tax systems.

The IRS cautions taxpayers it will not process any tax returns before January 31, 2014, so there is no need to file on paper before January 31. Missouri taxpayers are also encouraged to electronically file their Missouri returns as these returns are processed faster and with fewer errors than paper returns. Taxpayers will continue to receive their refunds much faster by electronically filing their tax returns. Like last year, the hiring of temporary staff to process paper returns will be delayed to late January, so paper returns filed prior to January 31 will be delayed. During 2013, more than 2.2 million Missouri individual income tax returns were electronically filed, a 4% increase from 2012.