

Tax Credit Reporting  
135.825 RSMo (SB 1099)  
First Quarter FY13

Fiscal Year 2013  
First Quarter

Credit Type	Reporting Agency	Authorized		Issued		Tax Clearance Collections	Quarterly Redemptions						Total Redemptions			
		Quarter	FY to Date	Quarter	FY to Date		Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Adoption Tax (Special Needs) ATC	DOR					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Affordable Housing Assistance AHC	DED	980,000.00	980,000.00	542,489.00	542,489.00	0.00	(5,489.50)	0.00	6,050.00	38,108.00	883,467.77			922,136.27	922,136.27	
Agricultural Product Utilization APU	MDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,607.35			188,607.35	188,607.35	
Bank Franchise Tax Credit BFT	DOR					0.00	122,880.00		150,088.00					272,968.00	272,968.00	
Bank Tax Credit for S Corporation BTC	DOR					0.00		7,843.00			155,966.00			163,809.00	163,809.00	
Bond Enhancement Credit BEC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Brownfield Demolition Tax DTC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Brownfield Remediation Tax RTC	DED	2,290,032.00	2,290,032.00	2,591,111.36	2,591,111.36	0.00	813,524.00	67,527.92	0.00	3,037.00	789,980.50			1,674,069.42	1,674,069.42	
Brownfield Jobs and Investment BJI	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Brownfield Jobs and Investment BTR	DED					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Business Facility BFC	DED	530,096.00	530,096.00	530,096.00	530,096.00	1,727.66	66,957.00	0.00	0.00		55,206.77			122,163.77	122,163.77	
Business Facility (Refundable) BFR	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Business Modernization (Seed) SCC	DED					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Business Use Incentives for Large BUC	DED	7,590,072.00	7,590,072.00	777,984.15	777,984.15	0.00	507,920.29	181,492.25	0.00		732,078.31			1,421,490.85	1,421,490.85	
Certified Capital CAPCO	DED			0.00	0.00	0.00					109,668.74			109,668.74	109,668.74	
Charcoal Producers CPC	DNR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Children in Crisis CIC	DOR					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Community Bank Investment CBC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Development Reserve DRC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Development Tax DPC	DED	0.00	0.00	2,548,241.23	2,548,241.23	0.00	0.00	0.00	0.00	0.00	444,000.00			444,000.00	444,000.00	
Disabled Access DAC	DOR					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Distressed Areas Land Assemblage DAL	DED	0.00	0.00	0.00	0.00	0.00	14,965.00	0.00	0.00	0.00	606,114.00			621,079.00	621,079.00	
Domestic Violence Tax DVC	DSS	69,680.95	69,680.95	69,680.95	69,680.95	1,000.00	20,927.00	0.00	4,217.00	8,540.00	92,597.87			126,281.87	126,281.87	
Dry Fire Hydrant DFH	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Enterprise Zone EZC	DED	0.00	0.00	0.00	0.00	678.46	0.00	0.00	0.00		0.00			0.00	0.00	
Enterprise Zone (Refundable) EZR	DED					0.00	0.00	0.00	0.00		0.00			0.00	0.00	

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		Quarter	FY to Date	Quarter	FY to Date		Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Examination Fees and other fees	MDI	0.00	0.00	0.00	0.00	0.00					50,673.71			50,673.71	50,673.71	
Export Finance Credit	EFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Family Development Account	FDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.00	0.00			95.00	95.00	
Family Farms Act	FFC	9,392.71	9,392.71	15,481.24	15,481.24	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Film Production	FPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Food Pantry	FPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Guaranty Fee	SBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Health Care Access Fund	HCC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Historic Preservation	HPC	28,537,631.31	28,537,631.31	28,676,850.68	28,676,850.68	0.00	551,092.00	166,285.00	0.00	(2,395.00)	14,611,617.56	0.00		15,326,599.56	15,326,599.56	
Homestead Preservation Credit	DOR	0.00	0.00	0.00	0.00	0.00					0.00			0.00	0.00	
Infrastructure Development	IDC	2,000,000.00	2,000,000.00	343,440.50	343,440.50	0.00	2,340,428.46	262,972.00	0.00	465,916.00	1,328,096.14	0.00		4,397,412.60	4,397,412.60	
Life and Health Guarantee	MDI	0.00	0.00	0.00	0.00	0.00					19,122.00			19,122.00	19,122.00	
Low Income Housing	LHC	34,500.00	34,500.00	2,808,500.00	2,808,500.00	0.00	2,037,223.24	41,517.99	624,425.00	178,332.00	11,378,804.83	1,540,565.36		15,800,868.42	15,800,868.42	
Maternity Home	MHC	DSS	163,145.54	163,145.54	163,145.54	163,145.54	3,300.00	24,819.00	0.00	7,500.00	7,920.00	229,490.55	0.00	269,729.55	269,729.55	
Missouri Health Insurance Pool	MDI	0.00	0.00	0.00	0.00	0.00						117,626.00		117,626.00	117,626.00	
Missouri Property & Casualty	MDI	0.00	0.00	0.00	0.00	0.00						0.00		0.00	0.00	
Missouri Quality Jobs	MQJ	DED	30,196,445.00	30,196,445.00	10,794,994.90	10,794,994.90	14,098.28	972,797.60	106,145.42	0.00	614,434.01	0.00	7,191,095.42	8,884,470.45	8,884,470.45	
Neighborhood Assistance	NAC	DED	4,112,221.00	4,112,221.00	955,814.00	955,814.00	6,732.27	25,124.00	569.00	35,479.00	36,106.00	1,030,357.74	0.00	1,127,635.74	1,127,635.74	
Neighborhood Preservation	RCN	DED	0.00	0.00	663,749.90	663,749.90	0.00	0.00	0.00	18,035.00	(72,358.00)	210,479.96	0.00	156,156.96	156,156.96	
New Enterprise Creation	NEC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
New Enhanced Enterprise Zone	NEZ	DED	4,969,672.00	4,969,672.00	2,664,381.59	2,664,381.59	0.00	1,092,609.03	0.00		405,766.86			1,498,375.89	1,498,375.89	
New Enhanced Enterprise Zone	NER	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
New Generation Cooperative	NGC	MDA	(3,920,000.00)	(3,920,000.00)	0.00	0.00	0.00	6,453.91	0.00	0.00	0.00	137,822.92	0.00	144,276.83	144,276.83	
New Job Training	JTC	DED	335,850.00	335,850.00	1,408,100.00	1,408,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	578,464.45	578,464.45	
Pregnancy Resource Credit	PRC	DSS	372,702.60	372,702.60	372,702.60	372,702.60	490.00	16,794.61	176.00	350.00	0.00	130,647.24	0.00	147,967.85	147,967.85	
Property Tax	PTC	DOR	0.00	0.00	0.00	0.00	0.00							2,558,081.71	2,558,081.71	

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		Quarter	FY to Date	Quarter	FY to Date		Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date		
Public Safety Officer Surviving	SSC	DOR					0.00										14,955.00	14,955.00
Qualified Alternative Refueling Tax	AFI	DNR	0.00	0.00	0.00	0.00	0.00	10,834.00	0.00	0.00	0.00	0.00	15,406.00	0.00	0.00	0.00	26,240.00	26,240.00
Qualified Beef Tax Credit	QBC	MDA	370,128.37	370,128.37	370,128.37	370,128.37	0.00	0.00	0.00	0.00	0.00	0.00	77,109.86	0.00	0.00	0.00	77,109.86	77,109.86
New Market Tax Credit**	NMC	DED	0.00	0.00	700,001.00	700,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rebuilding Communities	RCC	DED	450,000.00	450,000.00	302,209.58	302,209.58	0.00	23,765.63	0.00	0.00	0.00	0.00	263,302.86	0.00	0.00	0.00	287,068.49	287,068.49
Research Expense	REC	DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Residential Dwelling Accessibility	DAT	DOR					0.00						0.00				0.00	0.00
Residential Treatment Agency	RTA	DSS	71,635.00	71,635.00	71,635.00	71,635.00	0.00	0.00	0.00	0.00	0.00	0.00	11,355.85	0.00	0.00	0.00	11,355.85	11,355.85
Retain Jobs	BJC	DED	1,653,000.00	1,653,000.00	3,332,517.00	3,332,517.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,719.78	222,719.78	222,719.78
Self-Employed Health Insurance	SHC	DOR					0.00						146,555.00				146,555.00	146,555.00
Shared Care Tax	SCT	DOH	9,000.00	9,000.00			0.00						8,718.00				8,718.00	8,718.00
Small Business Incubator	SBI	DED	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	26,527.35	0.00	0.00	0.00	31,527.35	31,527.35
Small Business Investment (Capital)	ISB	DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Development Tax	TDC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wine and Grape Production	WGC	DED	0.00	0.00	7,045.76	7,045.76	0.00	0.00	0.00	0.00	0.00	0.00	3,425.98	0.00	0.00	0.00	3,425.98	3,425.98
Wood Energy	WEC	DNR	1,082,904.91	1,082,904.91			0.00	481,611.00	0.00	0.00	0.00	0.00	1,185,038.00	0.00	0.00	0.00	1,666,649.00	1,666,649.00
Youth Opportunities	YOC	DED	1,312,590.00	1,312,590.00	657,480.00	657,480.00	0.00	23,564.00	0.00	13,137.00	59,879.00	0.00	494,610.43	0.00	0.00	0.00	591,190.43	591,190.43
Missouri Automotive Manufacturing		DED	0.00	0.00	0.00	0.00	1,675.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>			\$83,220,699.39	\$83,220,699.39	\$61,370,780.35	\$61,370,780.35	\$29,702.30	\$9,148,800.27	\$834,526.58	\$864,281.00	\$723,085.00	\$38,830,717.42	\$1,837,655.81	\$0.00	\$7,992,279.65	\$60,231,345.73	\$60,231,345.73	

Modification Type	Reporting Agency
Brownfield Jobs and Investment	BTM
Enterprise Zone Modification	EZM
Rural Empowerment Zone	REZ
<b>Total</b>	

Quarterly Redemptions						Total Redemptions	
Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding
0.00	0.00	0.00		0.00			0.00
0.00	0.00	0.00		0.00			0.00
0.00	0.00	0.00		0.00			0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\*\* This credit was formally known as Qualified Equity Investment Credit

The modification tax benefit is calculated at 4.5% for Individual Tax and 6.25% for all others.

DED- Missouri Department of Economic Development  
DESE- Missouri Department of Elementary and Secondary Education  
DNR- Missouri Department of Natural Resources  
DOH- Missouri Department of Health  
DOR- Missouri Department of Revenue

DPS- Missouri Department of Public Safety  
DSS- Missouri Department of Social Services  
MDA- Missouri Department of Agriculture  
MDI - Missouri Department of Insurance

Note: The source for the information contained in this document is the reporting agencies noted above. The Department of Revenue has agreed to collate the information from the various agencies in order to comply with Section 135.825, RSMo. The Department of Revenue cannot attest to or provide assurance related to the accuracy, completeness, and comparability of the information contained within this document.