

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

3rd Quarter

Shaded Areas Indicate Revised Totals

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															
Affordable Housing Assistance	AHC	DED	\$ 768,458.00	\$ 5,616,414.00	\$ 1,917,601.00	\$ 3,466,592.00	\$ -	\$ 65,550.00	\$ 358.00	\$ 1,250.00	\$ 4,124.00	\$ 578,101.30	\$ 1,177,972.00			\$ 1,827,355.30	\$ 6,051,941.44
Agricultural Product Utilization Contributor	APU	MDA	\$ 816,890.00	\$ 816,890.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,312.20	\$ -			\$ 16,312.20	\$ 339,271.54
Bank Franchise Tax Credit	BFT	DOR					\$ 43,494.00		\$ 148,758.98							\$ 192,252.98	\$ 2,315,022.98
Bank Tax Credit for S Corporation Shareholders	BTC	DOR						\$ 5,327.00				\$ 784,501.00				\$ 789,828.00	\$ 3,209,727.00
Bond Enhancement Credit	BEC	DED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Brownfield Demolition Tax	DTC	DED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Brownfield Remediation Tax	RTC	DED	\$ -	\$ 10,898,470.00	\$ 2,232,360.60	\$ 7,640,837.08	\$ -	\$ 12,678.00	\$ (2,572.00)	\$ 36,058.00	\$ 319,693.00	\$ 885,343.25	\$ -			\$ 1,251,200.25	\$ 5,001,133.43
Brownfield Jobs and Investment	BJI	DED	\$ 211,140.81	\$ 211,140.81	\$ 211,140.81	\$ 211,140.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 65,204.00
Brownfield Jobs and Investment (Refundable)	BTR	DED					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Business Facility	BFC	DED	\$ 5,126,552.00	\$ 5,656,648.00	\$ 5,126,552.00	\$ 5,656,648.00	\$ 116,759.00	\$ 244,718.00	\$ -	\$ 6,457.00	\$ -	\$ 23,495.00	\$ -			\$ 274,670.00	\$ 1,686,382.21
Business Facility (Refundable)	BFR	DED					\$ -	\$ -	\$ -	\$ 141,693.00	\$ -	\$ -	\$ -			\$ 141,693.00	\$ 141,693.00
Business Modernization (Seed Capital)	SCC	DED					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Business Use Incentives for Large Scale Development-E	BUC	DED	\$ 22,043,911.20	\$ 29,627,546.40	\$ 2,907,911.82	\$ 6,511,611.49	\$ -	\$ 964,486.74	\$ -	\$ -	\$ -	\$ 272.39	\$ -			\$ 964,759.13	\$ 8,065,707.51
Certified Capital	CAPCO	DED					\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,573.00	\$ -			\$ 111,573.00	\$ 221,241.74
Charcoal Producers	CPC	DNR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Children in Crisis	CIC	DOR					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Community Bank Investment	CBC	DED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Development Reserve	DRC	DED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Development Tax	DPC	DED	\$ -	\$ 6,500,000.00	\$ -	\$ 2,548,241.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 3,824,505.56
Disabled Access	DAC	DOR					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 2,145.00
Distressed Areas Land Assemblage	DAL	DED	\$ 4,508,459.01	\$ 10,508,459.01	\$ 4,508,459.01	\$ 10,508,459.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,973.00	\$ -			\$ 31,973.00	\$ 987,066.12
Domestic Violence Tax	DVC	DSS	\$ 661,011.24	\$ 949,531.88	\$ 661,011.24	\$ 949,531.88	\$ 6,475.00	\$ 4,972.50	\$ -	\$ 7,925.00	\$ 100.00	\$ 34,609.79	\$ -			\$ 47,607.29	\$ 315,653.89
Dry Fire Hydrant	DFH	DED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Enterprise Zone	EZC	DED	\$ -	\$ 1,420,201.00	\$ -	\$ 1,420,201.00	\$ -	\$ (2,138.00)	\$ -	\$ -	\$ -	\$ -	\$ -			\$ (2,138.00)	\$ 596,027.00
Enterprise Zone (Refundable)	EZR	DED					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -

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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			
Examination Fees and other fees	MDI	\$ -	\$ -	\$ -	\$ -	\$ -												\$ 3,071,944.07	\$ 3,122,617.78
Export Finance Credit	EFC	\$ -	\$ -	\$ -	\$ -	\$ -												\$ -	\$ -
Family Development Account	FDA	\$ -	\$ -	\$ -	\$ -	\$ -												\$ -	\$ 95.00
Family Farms Act	FFC	\$ 7,051.19	\$ 26,015.85	\$ 12,226.56	\$ 35,087.88	\$ -				\$ 7,258.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,258.25	\$ 7,258.25
Film Production	FPC	\$ 639,772.00	\$ 639,772.00	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,204.00
Food Pantry	FPT	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Guaranty Fee	SBG	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Access Fund	HCC	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Historic Preservation	HPC	\$ 39,475,777.07	\$ 66,734,165.70	\$ 6,010,352.58	\$ 48,062,612.55	\$ -	\$ 1,887,422.00	\$ -	\$ 189,828.89	\$ -	\$ 3,398,921.97	\$ 1,002,768.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,478,941.51	\$ 68,792,495.80
Homestead Preservation Credit	DOR	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure Development	IDC	\$ 65,000.00	\$ 6,557,830.00	\$ 150,887.00	\$ 5,916,986.50	\$ -	\$ 28,679.00	\$ -	\$ -	\$ 12,682.00	\$ 123,544.58	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,905.58	\$ 9,394,373.15
Life and Health Guarantee Association	MDI	\$ -	\$ -	\$ -	\$ -	\$ -						\$ 1,963,755.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,963,755.24	\$ 2,041,549.24
Low Income Housing	LHC	\$ 152,971,610.00	\$ 153,316,610.00	\$ 12,325,000.00	\$ 72,383,380.00	\$ -	\$ 1,876,632.70	\$ 7,522.00	\$ 374,157.36	\$ 23,060.64	\$ 1,419,581.00	\$ 4,060,674.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,761,628.26	\$ 70,628,251.57
Maternity Home	MHC	\$ 944,873.33	\$ 1,599,996.01	\$ 944,873.33	\$ 1,599,996.01	\$ 150.00	\$ (2,267.50)	\$ -	\$ -	\$ -	\$ 69,533.54	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,666.04	\$ 465,414.51
Missouri Health Insurance Pool	MDI	\$ -	\$ -	\$ -	\$ -	\$ -						\$ 10,593,264.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,593,264.00	\$ 10,710,890.00
Missouri Property & Casualty Guarantee Association	MDI	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Missouri Quality Jobs	MQJ	\$ 21,388,947.00	\$ 68,479,516.00	\$ 8,361,612.34	\$ 33,461,983.78	\$ -	\$ 3,336,736.89	\$ 11,687.99	\$ -	\$ -	\$ 162,139.46	\$ -	\$ -	\$ 5,748,683.38	\$ -	\$ -	\$ -	\$ 9,259,247.72	\$ 32,846,111.01
Neighborhood Assistance	NAC	\$ 5,279,559.00	\$ 10,161,574.00	\$ 5,276,823.00	\$ 8,156,588.00	\$ 3,894.21	\$ 75,965.00	\$ -	\$ 65,721.00	\$ 16,434.00	\$ 170,014.10	\$ 11,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,484.10	\$ 3,003,262.54
Neighborhood Preservation	RCN	\$ -	\$ -	\$ 334,408.84	\$ 1,725,884.04	\$ -	\$ 1,889.00	\$ -	\$ -	\$ -	\$ 61,798.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,687.59	\$ 679,887.31
New Enterprise Creation	NEC	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Enhanced Enterprise Zone	NEZ	\$ 13,407,040.00	\$ 18,376,712.00	\$ 2,604,211.67	\$ 6,620,853.99	\$ 3,248.29	\$ 960,453.23	\$ -	\$ -	\$ -	\$ 290,335.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,788.65	\$ 4,967,591.49
New Enhanced Enterprise Zone (Refundable)	NER	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Generation Cooperative Incentive	NGC	\$ 1,860,000.00	\$ 2,366,982.00	\$ 3,077,491.95	\$ 3,437,491.95	\$ 14,717.14	\$ 10,576.42	\$ -	\$ 32,445.00	\$ -	\$ 84,502.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,524.35	\$ 607,744.89
New Job Training	JTC	\$ 1,733,750.00	\$ 6,936,892.00	\$ 1,228,798.00	\$ 5,445,242.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,284.27	\$ -	\$ -	\$ -	\$ 535,284.27	\$ 1,889,658.42
Pregnancy Resource Credit	PRC	\$ 167,593.89	\$ 1,283,688.05	\$ 167,593.89	\$ 1,283,688.05	\$ 1,000.00	\$ 1,473.00	\$ -	\$ 200.00	\$ 450.00	\$ 119,778.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,901.71	\$ 480,868.18
Property Tax	PTC	\$ -	\$ -	\$ -	\$ -	\$ -						\$ 84,813,336.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,813,336.34	\$ 89,209,809.05

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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 Spouse	SSC DOR					\$ -										\$ 1,944.00	\$ 20,638.00
Qualified Alternative Refueling Tax Credit	AFI DNR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 65,456.00
Qualified Beef Tax Credit	OBC MDA	\$ 443,413.97	\$ 813,542.34	\$ 443,413.97	\$ 813,542.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,652.00	\$ -	\$ -	\$ -	\$ 7,652.00	\$ 382,713.67
New Market Tax Credit**	NMC DED	\$ -	\$ -	\$ 14,895,590.00	\$ 23,542,297.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,078,074.59	\$ -	\$ -	\$ 1,078,074.59	\$ 6,489,046.59
Rebuilding Communities	RCC DED	\$ 919,256.94	\$ 1,864,943.53	\$ 665,102.43	\$ 1,315,153.00	\$ -	\$ 897.00	\$ -	\$ -	\$ -	\$ -	\$ 54,571.77	\$ -	\$ -	\$ -	\$ 55,468.77	\$ 811,413.74
Research Expense	REC DED					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential Dwelling Accessibility	DAT DOR					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential Treatment Agency	RTA DSS	\$ 338,822.66	\$ 513,211.66	\$ 338,822.66	\$ 513,211.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,293.84	\$ -	\$ -	\$ -	\$ 8,293.84	\$ 36,726.69
Retain Jobs	RJC DED	\$ 809,396.00	\$ 2,462,396.00	\$ -	\$ 4,985,517.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 428,125.79	\$ -	\$ 428,125.79	\$ 1,071,644.60
Self-Employed Health Insurance	SHC DOR					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,895.00	\$ -	\$ -	\$ -	\$ 426,895.00	\$ 777,337.00
Shared Care Tax	SCT DOH	\$ 23,500.00	\$ 50,000.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,663.00	\$ -	\$ -	\$ -	\$ 3,663.00	\$ 16,854.00
Small Business Incubator	SBI DED	\$ -	\$ -	\$ 80,093.00	\$ 85,093.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,651.92	\$ -	\$ -	\$ -	\$ 2,651.92	\$ 58,450.65
Small Business Investment (Capital Credit)	ISB DED					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Development Tax	TDC DED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,510.00
Wine and Grape Production	WGC DED	\$ 5,700.88	\$ 6,909.00	\$ 4,840.92	\$ 11,886.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 743.88	\$ -	\$ -	\$ -	\$ 743.88	\$ 13,185.91
Wood Energy	WEC DNR	\$ 153,330.00	\$ 1,285,910.41			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071,566.48
Youth Opportunities	YOC DED	\$ 904,621.00	\$ 4,154,863.00	\$ 2,849,942.00	\$ 4,238,995.00	\$ 2,904.00	\$ 364.00	\$ (1,850.00)	\$ 3,250.00	\$ 14,659.00	\$ 163,143.31	\$ 9,450.00	\$ -	\$ -	\$ -	\$ 189,016.31	\$ 1,768,089.02
Missouri Automotive Manufacturing Jobs Act	DED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developmental Disability Care Program	DDC DSS	\$ 62,291.50	\$ 62,291.50	\$ 62,291.50	\$ 62,291.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 275,737,728.69	\$ 419,899,122.15	\$ 77,399,412.12	\$ 262,611,045.28	\$ 149,147.64	\$ 9,512,581.98	\$ 20,472.99	\$ 1,035,002.48	\$ 391,202.64	\$ 93,737,653.29	\$ 23,086,226.11	\$ -	\$ 6,712,093.44	\$ 134,495,232.93	\$ 345,308,436.96	

Modification Type	Reporting Agency
Brownfield Jobs and Investment Credit Modification	BTM DED
Enterprise Zone Modification	EZM DED
Rural Empowerment Zone Modification	REZ DED
Total	

Quarterly Redemptions								Total Redemptions	
Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**** This credit was formally known as Qualified Equity Investment Credit**
 Note: Added the DDC Tax Credit
 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

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

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.