3	Form Missouri Department of Revenue	Department Use Only (MM/DD/YY)	
	Taxable Year Beginning (MM/DD/YY)	Ending (MM/DD/YY)	
Tax Credit Claimant Information	Taxpayer's Name Spouse's Name	Social Security Number Spouse's Social Security Number	
	Business Name Missouri Tax I.D. Number Charter Number	Federal Employer I.D. Number NAICS Code (if applicable)	
List	Address Telephone Number Tax Type Indiv		State ZIP Code
	Location and legal description of the property		
Credit	2. Age of the Structure (Years) 3. T 4. Cost of project 00		mercial Government
Current Year Credit	1. Total eligible access expenditures (Federal Form 8826, Line 2. Minimum amount (IRC Section 44)	1)	1 00 2 \$10,250 00 3 00
	4. Multiply Line 3 by 50% (.50)	poration or Partnership. K-1 showing your percentage of such credit.	4 00 5 00
	6. Add Lines 4 and 5, but do not enter more than \$5,000. Enter	r here and on Form MO-TC	6 00



Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.								
Signature of Claimant	Phone Number							
	() -							
Printed Name	Date (MM/DD/YYYY)							
	//							
Address	City		State	ZIP Code				

The credit is 50 percent of the excess of "eligible access expenditures" over the IRC Section 44 monetary cap of \$10,250. The tax credit may not exceed \$5,000 and cannot be refunded or transferred, but the tax credit can be carried over to any subsequent tax years.

An eligible small business, as defined in Section 44 of the Internal Revenue Code (IRC), is entitled to a tax credit for Section 143 taxes, excluding Sections 143.191 to 143.265, RSMo.

Missouri Form MO-8826 and Federal Form 8826 must be attached to the Miscellaneous Income Tax Credits (Form MO-TC), along with your tax return. If you are carrying forward any previous tax period credit, please provide a schedule and the Form MO-8826 showing the original amount of credit and the amount used for the tax period.

Form MO-8826 (Revised 12-2015)

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

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