Form Missouri Department of Revenue (MM/DD/YY) Disabled Access Credit	
Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY) (MM/DD/YY)	
Taxpayer's     Social Security       Name     Number	
Spouse's Social Security Name	
Business Name Missouri Tax I.D. Number Charter Number Number NAICS Code (if applicable)	
Missouri Tax I.D. Number	
Charter Number Number (if applicable)	
Address City	State ZIP Code
Telephone Number     Tax Type       ()	
List the identity of any other state or federal program utilized to offset the cost of this project.	
1. Location and legal description of the property	
2. Age of the Structure (Years)       3. The property is:         The property is:       Residential	ommercial 🗍 Government
4. Cost of project 0 Cost of labor 00 5. Date of Con	npletion (MM/DD/YYYY) /
If you are only taking a credit from a pass through entity, skip Lines 1 through 4.	
4. Cost or project     00     Cost or labor     00	. 1 00
2. Minimum amount (IRC Section 44)	2 \$10,250 00
3. Subtract Line 2 from Line 1 (if zero or less, no credit is allowed)	. 3 00
4. Multiply Line 3 by 50% (.50)	. 4 00
<ol> <li>Enter proportionate share of credits from Subchapter S Corporation or Partnership. You must enclose Form MO-8826 for the entity and Schedule K-1 showing your percentage of such credit.</li> </ol>	5 00
6. Add Lines 4 and 5, but do not enter more than \$5,000. Enter here and on Form MO-TC	. 6 00



Signature of Claimant		Phone Number	Phone Number		
		(	_)	·•	
Printed Name		Date (MM/DD/	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 <u>Section 143</u> 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.

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 Phone: (573) 522-6864 E-mail: <u>income@dor.mo.gov</u>



Form MO-8826 (Revised 12-2016)

Visit https://dor.mo.gov/taxcredit/dac.php for additional information.

