



Missouri Department of Revenue
Disabled Access Credit

Department Use Only (MM/DD/YY)

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Tax Credit Claimant Information

Taxpayer's Name Social Security Number

Spouse's Name Spouse's Social Security Number

Business Name

Missouri Tax I.D. Number Federal Employer I.D. Number

Charter Number NAICS Code (if applicable)

Address	City	State	ZIP Code
Telephone Number (____) _____ - _____	Tax Type <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____		

List the identity of any other state or federal program utilized to offset the cost of this project.

Current Year Credit

1. Location and legal description of the property		
2. Age of the Structure (Years)		3. The property is: <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Government
4. Cost of project	Cost of labor	5. Date of Completion (MM/DD/YYYY)
00	00	___ / ___ / _____

If you are only taking a credit from a pass through entity, skip Lines 1 through 4.

1. Total eligible access expenditures (Federal Form 8826, Line 1)	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
5. 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.	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

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 12-2017)

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: income@dor.mo.gov



Visit <http://dor.mo.gov/taxcredot/dac.php> for additional information.



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