| 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  Indiest the identity of any other state or federal program utilized to offset the | City ividual Corporation Other cost of this project.     | State ZIP Code      |
|                                 | Location and legal description of the property   |  |                     |
| redit                           | 2. Age of the Structure (Years)  4. Cost of project  Cost of labor   | 5. Date of Compl   | nmercial Government |
| <b>Current Year Credit</b>      | If you are only taking a credit from a pass through entity, skip Lin   |  |                     |
| rent Y                          | Total eligible access expenditures (Federal Form 8826, Line  | e 1)   | 1 00                |
| Cur                             | 2. Minimum amount (IRC Section 44)   |  | 2 \$10,250 00       |
|                                 | 3. Subtract Line 2 from Line 1 (if zero or less, no credit is allow  | 3 00   |                     |
|                                 | 4. Multiply Line 3 by 50% (.50)  |  | 4 00                |
|                                 | Enter proportionate share of credits from Subchapter S Coryou must enclose Form MO-8826 for the entity and Schedule    | e 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  | er 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 12-2018)

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 <a href="https://dor.mo.gov/taxcredit/dac.php">https://dor.mo.gov/taxcredit/dac.php</a> for additional information.

