



MISSOURI DEPARTMENT OF

**REVENUE****Job Retention Training Program Credit  
Employers Withholding Form**Department Use Only  
(MM/DD/YY)

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Reporting Period  
(MM/YY)

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Missouri Tax I.D.  
Number

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Federal Employer  
I.D. Number

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**Business**

Name			Project Name		
Owner Name			Project Number		
City	State	ZIP Code	Phone Number (____) ____ - ____		

Form MO-RJC must be submitted using the same frequency that you file Employer's Return of Income Taxes Withheld ([Form MO-941](#)). Your completed Form MO-941 or proof of filing for electronic filers must accompany this form. Form MO-RJC and all required attachments must be received by the 20th of the month in order to guarantee timely processing. All figures on Form MO-RJC must be rounded to the nearest dollar. Figures calculated below a dollar will be disregarded during processing.

1. Enter the total amount of gross wages paid to the first 100 qualifying persons employed in the Job Retention Training Program (J RTP) this period. (Please attach a wage listing—see "sample form" attached.)
2. The J RTP credit fixed percentage is 2.5% (.025)
3. Multiply amount entered on Line 1 by Line 2 to arrive at the total credit allowed on the first 100 qualifying employees.
4. Enter the total amount of gross wages paid to qualifying employees exceeding the first 100 employed, in the J RTP this period. (Please attach a wage listing—see "sample form" attached.)
5. The J RTP credit fixed percentage allowed is 1.5% (.015)
6. Multiply amount entered on Line 4 by Line 5 to arrive at the total credit allowed on the number of qualifying employees exceeding the first 100 employed in the J RTP.
7. Add Line 3 to Line 6 and enter here. This is your total credit amount.
8. Enter the total amount withholding tax liability from Line 1 of the Form MO-941 (Amount must match amount filed for tax period for credit to be approved).
9. Enter the total number of jobs (attach a list) reported for this withholding claim.
10. Enter the average hourly wage of the jobs reported for this withholding claim.

**Calculate Amount of Credit**

1. Gross wages this filing period attributable to Job Retention Training Program (J RTP) on first 100 qualifying jobs .....	1	\$
2. J RTP credit percentage on first 100 qualifying jobs is 2.5% .....	2	<b>.025</b>
3. J RTP credit for first 100 qualifying jobs (multiply Line 1 by Line 2). ....	3	\$
4. Gross wages attributable to J RTP qualifying jobs in excess of first 100 jobs, if applicable. ....	4	\$
5. J RTP credit percentage over 100 qualifying jobs is 1.5%. ....	5	<b>.015</b>
6. J RTP credit in excess of first 100 qualifying jobs (multiply Line 4 by Line 5).....	6	\$
7. Total J RTP credit amount (add Line 3 and Line 6). ....	7	\$
8. Withholding Tax liability from Line 1 of Form MO-941.....	8	\$
9. Total number of jobs (on attached list) reported for this withholding claim. ....	9	
10. Average <u>hourly</u> wage of jobs reported on Line 9. ....	10	\$

**Signature**

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



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This is a “sample form” (based on the project’s application) to include the type of information that is required to be attached to each Form MO-JTC or Form MO-RJC submitted to the Department.

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