



Missouri Department of Revenue
2017 Self-Employed Health Insurance Tax Credit

Department Use Only (MM/DD/YY)

Three empty boxes for department use only.



Social Security Number

Three boxes for Social Security Number with hyphens.

Spouse's Social Security Number

Three boxes for Spouse's Social Security Number with hyphens.

Taxpayer Name

Large empty box for Taxpayer Name.

Spouse's Name

Large empty box for Spouse's Name.

Qualifications and Instructions

If you are a self-employed individual and were not able to deduct all of your health care premiums from your federal adjusted gross income, you may be eligible for a tax credit equal to the portion of your federal tax liability incurred due to the inclusion of your health care premiums in your federal adjusted gross income. The self-employed health insurance tax credit is refundable.

Calculate your tax credit by using either method below and enter the total on the Miscellaneous Income Tax Credits (Form MO-TC). Self-employed individuals with personal exemptions and itemized deductions limited on their federal return because their federal adjusted gross income exceeded the limits established by the Internal Revenue Service should use the Regular Method. If you are filing a combined return, and both spouses were self-employed and paid health insurance premiums, combine the amounts paid by both spouses when calculating your credit.

Short Method

Table for Short Method with 6 rows. Each row has a description, a box for the amount, and a .00 box for cents.

Regular Method

Table for Regular Method with 8 rows. Each row has a description, a box for the amount, and a .00 box for cents.

**Regular Method (Continued From Page 1)**

9. If you paid an alternative minimum tax, use the revised federal adjusted gross income from Line 3 on this worksheet to recalculate the tax calculated on Form 6251, and enter the revised amount. . . . .	9		.00
10. Add Lines 8 and 9. . . . .	10		.00
11. If you reduced your tax by any of the credits listed on Federal Form 1040, Lines 48–54, use the revised federal adjusted gross income from Line 3 on this worksheet to recalculate each of the credits to which you are eligible, and enter the total of all the credit amounts . . . . .	11		.00
12. Subtract Line 11 from Line 10 . . . . .	12		.00
13. Total of Federal Form 1040, Lines 57-62 . . . . .	13		.00
14. Add Lines 12 and 13. This is your revised federal tax liability. . . . .	14		.00
15. Amount from Federal Form 1040, Line 63 . . . . .	15		.00
16. Subtract Line 14 from Line 15. This is your self-employed health insurance tax credit. Report on Form MO-TC .	16		.00



This form, pages one and two of Federal Form 1040, and Federal Schedule C, if applicable, must be attached to the Miscellaneous Income Tax Credits (Form MO-TC) along with your tax return.

Form MO-SHC (Revised 12-2017)

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