



MISSOURI DEPARTMENT OF REVENUE
**MISCELLANEOUS INCOME
 TAX CREDITS**

2002
 FORM
MO-TC

Attachment Sequence No. 1040-02, 1120-04,
 1120S-02, 1120A-01

NAME			
SOCIAL SECURITY NUMBER/FEIN	MITS/MO I.D. NUMBER	CHARTER NUMBER	

If you are eligible for more than one credit, please specify the order in which the credits should be applied against your tax liability. Each credit will be applied against your tax liability in the order they appear on the form.

USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120, MO-1120A, MO-1120S, OR MO-1041. ENCLOSE WITH FORM MO-1040, MO-1120, MO-1120A, MO-1120S, OR MO-1041.

	ENTER CREDIT CODE (3 CHARACTERS)	CREDIT NAME	DOR USE ONLY		• YOURSELF • one income • corporation income • fiduciary	• SPOUSE on a combined return • corporation franchise	
					Column 1	Column 2	
1.			00	1	00	00	
2.			00	2	00	00	
3.			00	3	00	00	
4.			00	4	00	00	
5.			00	5	00	00	
6.			00	6	00	00	
7.			00	7	00	00	
8.			00	8	00	00	
9.			00	9	00	00	
10.			00	10	00	00	
11. SUBTOTALS — add Lines 1 through 10					11	00	00
12. Total Credits — add Line 11, Columns 1 and 2 (Enter here and on Form MO-1120, Line 17, or Form 1120A, Line 12, or Form MO-1120S, Line 15, or Form MO-1040, Line 37, or Form MO-1041, Line 18) ...					12		00

MO 860-2274 (11-2002)

This form is available upon request in alternative accessible format(s).

Miscellaneous tax credits are administered by various agencies. Visit www.dor.state.mo.us/tax/misc/taxcredit.htm for detailed information about the credits administered by the Department of Revenue.

Instructions

If you are a shareholder or partner and taking a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership. If you are taking a credit on an individual income tax return and you are filing a combined return and you both have income, list your credits in the first column and list your spouse's credits in the second column. If you are filing a combined return and your spouse does not have income, or if you are not filing a combined return, list the credits in the first column. Fiduciary credits should also be reported in the first column.

If you are filing a corporation income tax return, list corporation income tax credits in the first column and list corporation franchise tax credits in the second column.

If you are eligible for more than one credit, indicate credit name and the three character code as they appear below. Each credit will be applied against your tax liability in the order they appear on the form. (If you are eligible for more than ten credits, enclose an additional sheet.)

Line 11 — Subtotal — Add Lines 1 through 10, Column 1 and enter the total on Line 11, Column 1. Add Lines 1 through 10, Column 2 and enter the total on Line 11, Column 2.

Line 12 — Total Tax Credits — Add Line 11, Columns 1 and 2 and enter the total on Line 12. Also, enter on Form MO-1120, Line 17; or Form MO-1120A, Line 12; or Form MO-1120S, Line 15; or Form MO-1040, Line 37; or Form MO-1041, Line 18.

For more information, forms, and approval to claim these credits, contact the following departments. Visit www.dor.state.mo.us/tax/misc/taxcred-it.htm for a description of each credit and more contact information for agencies administering each credit.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

P.O. Box 118, Jefferson City, MO 65102-0118
Internet address: <http://www.ecodev.state.mo.us>

- ***BJI**—Brownfield “Jobs and Investment” Credit — (573) 522-8004
- ***CBC**—Community Bank Investment Credit — (573) 751-9051
- ***DTC**—Demolition Credit — (573) 522-8004
- ***DFH**—Dry Fire Hydrant Credit — (573) 526-5417
- ***EZC**—Enterprise Zone Credit — (573) 751-0717
- ***FDA**—Family Development Account Credit — (573) 526-5417
- ***FPC**—Film Production Credit — (573) 751-0717
- ***HPC**—Historic Preservation Credit — (573) 522-2635
- ***SDT**—Skills Development Credit — (573) 526-8254
- ***MWC**—Mature Worker Childcare Program Credit — (573) 526-8254
- ***SCC**—Missouri Business Modernization and Technology (Seed Capital) Credit — (573) 522-5821
- ***NAC**—Neighborhood Assistance Credit — (573) 522-2629
- ***BFC**—New or Expanded Business Facility Credit — (573) 751-0717
- ***NEC**—New Enterprise Creation Credit — (573) 522-5821
- ***REC**—Qualified Research Expense Credit — (573) 522-5821
- ***RCC**—Rebuilding Communities Credit — (573) 751-3181
- ***RCN**—Rebuilding Communities and Neighborhood Preservation Act Credit — (573) 522-8004
- ***RTC**—Remediation Credit — (573) 522-8004
- ***SBI**—Small Business Incubator Credit — (573) 751-0295
- ***ISB**—Small Business Investment (Capital) Credit — (573) 751-0295
- ***TDC**—Transportation Development Credit — (877) 618-5857
- ***WGC**—Wine and Grape Production Credit — (573) 522-5821
- ***YOC**—Youth Opportunities Credit — (573) 751-4539

MISSOURI DEVELOPMENT FINANCE BOARD

P.O. Box 567, Jefferson City, MO 65102-0567, or call (573) 751-8479
Internet address: <http://www.mdfb.org>

- ***DRC**—Development Reserve Credit
- ***EFC**—Export Finance Credit
- ***IDC**—Infrastructure Development Credit, (573) 751-0717
- ***BUC**—Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit

*Certification is required to claim credit.

Individuals with speech/hearing impairments may call TDD (800) 735-2966 or fax (573) 526-1881.

MISSOURI HOUSING DEVELOPMENT COMMISSION

3435 Broadway, Kansas City, MO 64111
Internet address: <http://www.mhdc.com>

- ***AHC**—Affordable Housing Assistance Credit — (816) 759-6662
- LHC**—Missouri Low Income Housing Credit — (816) 759-6668, Form 8609

MISSOURI DEPARTMENT OF REVENUE

P.O. Box 371, Jefferson City, MO 65105, or call (573) 522-2089
or (573) 751-5819, Internet address: www.dor.state.mo.us/tax

- ***AMC**—Advantage Missouri Credit, (573) 751-5819
- ***BTC**—Bank Tax Credit for S Corporation Shareholders
- ATC**—Special Needs Adoption Credit, Form ATC
- DAC**—Disabled Access Credit, Form 8826
- BFT**—Bank Franchise Tax Credit, Forms INT-2, BFT, INT-2, Schedule BF

MISSOURI AGRICULTURAL AND SMALL BUSINESS DEVELOPMENT AUTHORITY

P.O. Box 630, Jefferson City, MO 65102 or call (573) 751-2129,
e-mail address: masbda@mail.mda.state.mo.us

- ***APU**—Agricultural Product Utilization Contributor Credit
- ***NGC**—New Generation Cooperative Incentive Credit

MISSOURI DEPARTMENT OF NATURAL RESOURCES

P.O. Box 176, Jefferson City, MO 65105-0176

- ***CPC**—Charcoal Producers Credit — (573) 751-4817
- ***WEC**—Processed Wood Energy Credit — (573) 751-3443

MISSOURI DEPARTMENT OF HIGHER EDUCATION

P.O. Box 6730, Jefferson City, MO 65102, or call (573) 751-3940

- ***HEC**—Higher Education Scholarship Fund Credit

MISSOURI DEPARTMENT OF SOCIAL SERVICES

P.O. Box 88, Jefferson City, MO 65103-0088, or call (573) 751-8934

- ***MHC**—Maternity Home Credit

MISSOURI DEPARTMENT OF PUBLIC SAFETY

P.O. Box 749, Jefferson City, MO 65102-0749, or call (573) 751-4905

- ***DVC**—Shelter for Victims of Domestic Violence Credit

MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

P.O. Box 480, Jefferson City, MO 65102-0480, or call (573) 751-4192

- ***SMC**—Sponsorship and Mentoring Program Credit

MISSOURI DEPARTMENT OF HEALTH & SENIOR SERVICES

P.O. Box 570, Jefferson City, MO 65102-0570, or call (800) 235-5503

- SCT**—Shared Care Credit — Form SCC