



2025 Miscellaneous Income Tax Credits

Department Use Only
(MM/DD/YY)

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Name (Last, First)

Spouse's Name (Last, First)

Corporation Name

Missouri Tax I.D. Number

Social Security Number

Spouse's Social Security Number

Charter Number

Federal Employer I.D. Number

- **Benefit Number** - The number is the last six (6) digits of the number located on your Certificate of Eligibility.
Example: For benefit, ABC-2018-12345-123456, enter 123456, on Form MO-TC.
- **Alpha code** - The three (3) character code located on the next page

- of this form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.
- If you are claiming more than 10 credits, attach additional MO-TC(s)
 - The sum of the tax credits claimed in Column 1 or Column 2 cannot exceed the applicable tax liability, unless the credit is refundable.

	Benefit Number (See example above)	Alpha Code (3 characters) from the next page	Credit Name Each credit will apply against your tax liability in the order they appear below.	• Yourself • Corporation Income • Fiduciary		• Spouse (on a combined return)	
				Column 1	Column 2	Column 1	Column 2
1.					00		00
2.					00		00
3.					00		00
4.					00		00
5.					00		00
6.					00		00
7.					00		00
8.					00		00
9.					00		00
10.					00		00
11. Subtotals - add Lines 1 through 10.				11.	00		00
12. Enter the amount of the tax liability from Form MO-1040, Line 35Y for yourself and Line 35S for your spouse, or Form MO-1120, Line 16, Form MO-1041, Line 15 or Form MO-PTE, Line 10.				12.	00		00
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1040, Line 42; or Form MO-1041, Line 16; or Form MO-PTE, Line 11.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.				13.			00

Signature	I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services. I am aware of any applicable reporting requirements of Section 135.805 RSMo and the penalty provisions of Section 135.810 RSMo .		
	Taxpayer's Signature	Printed Name	Date (MM/DD/YYYY)
	Spouse's Signature	Printed Name	Date (MM/DD/YYYY)

Use this form to claim income tax credits on Form MO-1040, MO-1120, or MO-1041. Attach to Form MO-1040, MO-1120, or MO-1041.

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



For Privacy Notice, see instructions.

Use Column 1 if you are filing:

- An individual income tax return with a single type filing status; or
- A corporation income tax return, pass-through entity income tax, or fiduciary return.

If you are a shareholder or partner claiming a credit, attach a copy of the shareholder listing or Federal Schedule K-1, specifying your percentage and the corporation's percentage of ownership.

If you are filing a combined return and both you and your spouse have income:

- Use Column 1 for yourself and Column 2 for spouse.
- Both names must be on the credit certificate.

Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following Departments. Visit dor.mo.gov/tax-credits/ 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
ded.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
BFC	New or Expanded Business Facility - (573) 526-0308	Certificate*
BJI	Brownfield "Jobs and Investment" - (573) 522-8004	Certificate*
CCA	Capitol Complex - Artifact Donation - (573) 526-5417	Certificate*
CCM	Capitol Complex - Monetary Donation - (573) 526-5417	Certificate*
EIJ	Entertainment Industry Jobs - (573) 526-2102	Certificate*
FDA	Family Development Account - (573) 522-9062	Certificate*
FPC	Show-Mo Act/Motion Media - (573) 526-2102	Certificate*
HPC	Historic Preservation - (573) 522-8004	Certificate*
IAA	Intern and Apprentice Recruitment (573) 526-9239	Certificate*
MQJ	Missouri Quality Jobs - (573) 526-0308	Certificate*
MWC	Missouri Works Credit - (573) 526-0308	Certificate*
NAC	Neighborhood Assistance - (573) 522-2629	Certificate*
NEZ	New Enhanced Enterprise Zone - (573) 751-4539	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act - (573) 522-8004	Certificate*
REC	Qualified Research Expense - (573) 522-3654	Certificate*
RCD	Rural Access to Capital - (573) 751-4539	Certificate*
RTC	Remediation - (573) 522-8004	Certificate*
SBI	Small Business Incubator - (573) 526-6708	Certificate*
SEC	Sporting Event Credit - (573) 522-8004	Certificate*
SMS	Show-Me Sports Investment - (573) 522-8004	Certificate*
SPC	Sporting Contribution Credit - (573) 522-8004	Certificate*
YOC	Youth Opportunities - (573) 522-4216	Certificate*

Missouri Development Finance Board

P.O. Box 567, Jefferson City, MO 65102-0567
mdfb.org • (573) 751-8479

Alpha Code	Name of Credit	Attach to Form MO-TC
BEC	Bond Enhancement	Certificate*
BUC	Missouri Business Use Incentives for Large Scale Development (BUILD)	Certificate*
DRC	Development Reserve Contribution Credit	Certificate*
EFC	Export Finance	Certificate*
IDC	Infrastructure Development	Certificate*

Missouri Housing Development Commission

1201 Walnut St. Suite 1800, Kansas City, MO 64106
mhdc.com

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AHC	Affordable Housing Assistance - (816) 759-7265	Certificate*
LHC	Missouri Low Income Housing - (816) 759-7265	Allocation Schedule

Missouri Department of Health - Division of Senior Services

P.O. Box 570, Jefferson City, MO 65102-0570
health.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
MPT	Medical Preceptorship	Certificate*
SCT	Shared Care - (573) 751-4842	Must Register Each Year With Division of Senior and Disability Services - Attach Form MO-SCC



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Pursuant to [Section 105.1500, RSMo](#), the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form. If you encounter any technical difficulty in submitting this form without including information that you believe is protected by Section 105.1500, RSMo, feel free to contact the Department by email at corporate@dor.mo.gov or by phone at 573-751-4541.

Missouri Department of Revenue

P.O. Box 2200, Jefferson City, MO 65105-2200
taxcredit@dor.mo.gov • (573) 751-3220

Alpha Code	Name of Credit	Attach to Form MO-TC
ATC	Adoption Tax Credit	Form ATC, and Federal Form 8839
BFT	Bank Franchise Tax	Form INT-2, INT-2-1
BPT	Biodiesel Producer	Form 5875
BRD	Biodiesel Retailer and Distributor	Form 5879
BTC	Bank Tax Credit for S Corporation	Form BTC, INT-3, 2823, INT-2, Fed. K-1
CFC	Champion for Children	Form CFC
DAC	Disabled Access	Federal Form 8826 and Form MO-8826
DAT	Residential Dwelling Accessibility	Form MO-DAT
ERD	Ethanol Retailer and Distributor	Form 5885
FPT	Food Pantry Tax	Form MO-FPT
HDC	Homestead Disaster Tax Credit	Form 5926
RAC	Refundable Adoption Tax Credit	Form MO-RAC
SHC	Self-Employed Health Insurance	Form MO-SHC
SSC	Public Safety Officer Surviving Spouse	Form MO-SSC
SPA	SALT Parity	Fed. K-1, Form 5889 or equivalent.

Missouri Agricultural and Small Business Development Authority

P.O. Box 630, Jefferson City, MO 65102-0630
agriculture.mo.gov • (573) 751-2129

Alpha Code	Name of Credit	Attach to Form MO-TC
APU	Agricultural Product Utilization Contributor	Certificate*
FFC	Family Farms Act	Certificate*
MPF	Meat Processing Facility Investment Tax Credit	Certificate*
NGC	New Generation Cooperative Incentive	Certificate*
QBC	Qualified Beef	Certificate*
SAC	Specialty Agriculture Crops Loan	Certificate*
UFT	Urban Farms	Certificate*

Missouri Department of Natural Resources

P.O. Box 176, Jefferson City, MO 65102-0176
dnr.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
WEC	Processed Wood Energy - (573) 751-2254	Certificate*

Missouri Department of Social Services

P.O. Box 1082, Jefferson City, MO 65102-1082
dss.mo.gov/dfas/taxcredit/index.htm • (573) 751-7533

Alpha Code	Name of Credit	Attach to Form MO-TC
DBC	Diaper Bank	Certificate*
DDC	Developmental Disability Care Provider	Certificate*
DVC	Shelter for Victims of Domestic Violence	Certificate*
MHC	Maternity Home	Certificate*
PRC	Pregnancy Resource	Certificate*
RTA	Residential Treatment Agency	Certificate*

Missouri State Treasurer's Office

P.O. Box 210, Jefferson City, MO 65101
mo.scholars@treasurer.mo.gov • (573) 751-8533

Alpha Code	Name of Credit	Attach to Form MO-TC
MES	MO Scholars	Receipt

* Must be approved by the issuing agency

Individuals with speech or hearing impairments may call
TTY (800) 735-2966 or fax (573) 522-1762.

Form MO-TC (Revised 12-2025)