

Fourth Quarter - Tax Credit Report / Fiscal Year 2025

			Authorized		Issued		Tax Clearance Collections	Quarterly Redemptions								Total Redemptions	
Credit Type	Reporting Agency	Quarter	FY to Date	Quarter	FY to Date	Corporate Income		Pass-Through Entity	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Adoption Tax (Special Needs)	ATC	DOR					0.00	0.00	0.00	0.00	0.00	49,786.00	0.00			49,786.00	49,786.00
Refundable Adoption Tax Credit	RAC	DOR					0.00	0.00	0.00	0.00	0.00	114,443.00	0.00			114,443.00	114,443.00
Affordable Housing Assistance	AHC	DED	(66,109.00)	10,823,472.00	626,574.00	6,928,888.00	0.00	550.00	0.00	0.00	0.00	82,846.31	55,000.00			138,396.31	5,660,433.50
Agricultural Product Utilization Contributor	APU	MDA	5,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00	3,398.80	0.00			3,398.80	4,610.80
Bank Franchise Tax Credit	BFT	DOR					0.00	0.00		0.00						0.00	
Bank Tax Credit for S Corporation Shareholders	BTC	DOR					0.00	0.00	652.00			271,232.84				271,884.84	1,647,551.42
Biodiesel Producer Tax Credit	BPT	DOR					1,515,989.00	0.00	0.00	0.00	0.00	1,012,181.00				2,528,170.00	3,112,981.00
Biodiesel Retail and Producer Tax Credit	BRD	DOR					15,185,330.00	0.00	0.00	0.00	0.00	0.00				15,185,330.00	15,185,330.00
Bond Enhancement Credit	BEC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Brownfield Remediation Tax	RTC	DED	0.00	158,945,144.00	0.00	535,049.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	3,278,963.04
Business Facility	BFC	DED	6,468,607.06	40,798,821.49	6,468,607.06	40,798,821.49	0.00	0.00	0.00	0.00	0.00	1,632.00	3,508,245.98			3,509,877.98	19,769,148.27
Business Facility (Refundable)	BFR	DED					0.00	0.00	0.00	0.00		0.00	0.00			0.00	33,362.00
Business Use Incentives for Large Scale Development-BUILD	BUC	DED	0.00	18,831,407.50	1,611,202.00	8,933,405.61	95.71	378,313.00	0.00	0.00	0.00	61,196.52	0.00			439,509.52	4,871,020.59
Capitol Complex - Artifact Donation	CCA	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00			0.00	0.00
Capitol Complex - Monetary Donation	CCM	DED	0.00	10,000,000.00	6,642.00	28,474.00	0.00	0.00	0.00	0.00		7,875.00	0.00			7,875.00	60,642.00
Champion for Children	CIC	DOR					18,861.00	349.00	0.00		0.00	1,525,669.00	0.00			1,544,879.00	1,544,879.00
Developmental Disability Care	DDC	DSS	0.00	11,050.00	0.00	11,050.00	0.00	0.00	0.00	0.00	0.00	2,788.87	0.00			2,788.87	2,788.87
Diaper Bank	DBC	DSS	7,903.54	92,704.41	7,903.54	92,704.41	0.00	0.00	0.00	0.00	0.00	19,179.62	0.00			19,179.62	85,940.62
Disabled Access	DAC	DOR					5,000.00	0.00	0.00		0.00	0.00				5,000.00	9,436.00
Domestic Violence Tax	DVC	DSS	938,308.67	5,771,929.03	938,308.67	5,771,929.03	32,255.03	0.00	6,776.00	0.00	0.00	0.00	1,251,875.33	0.00		1,258,651.33	2,977,743.47
Entertainment Industry Jobs Tax Credit	EIJ	DED	566,940.00	566,940.00	0.00	0.00	0.00	0.00	0.00			0.00				0.00	0.00
Ethanol Retail and Distributor Tax Credit	ERD	DOR					0.00	807,304.00	0.00	0.00	0.00	0.00				807,304.00	807,304.00
Examination Fees and other fees	MDI		0.00	0.00	0.00	0.00							3,219,761.93			3,219,761.93	4,099,142.43
Family Development Account	FDA	DED	100,000.00	200,000.00	8,228.00	66,228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Family Farms Act	FFC	MDA	36,196.66	169,850.62	28,455.58	51,138.62	0.00	0.00	4,187.28	0.00	0.00	0.00	0.00			4,187.28	15,397.28
Film Production - Show Mo Act	FPC	DED	4,194,201.15	10,154,856.15	1,841,731.44	5,929,195.19	0.00	0.00	0.00	0.00		29,870.00	0.00			29,870.00	33,985.00
Food Pantry	FPT	DOR					5,435.00	0.00	0.00	0.00	0.00	1,692,343.00				1,697,778.00	1,697,778.00
Historic Preservation	HPC	DED	49,794,985.52	248,887,459.37	20,418,549.80	82,962,092.02	2,185.95	737,692.00	0.00	85,310.00	0.00	1,082,887.63	40,193,944.23			42,099,833.86	98,813,468.35
Infrastructure Development	IDC	DED	0.00	8,000,000.00	824,465.50	9,563,489.03	0.00	0.00	0.00	0.00	0.00	95,774.61	50,000.00			145,774.61	1,982,534.14
Intern and Apprentice Recruitment	IAA	DED	0.00	97,500.00	51,000.00	96,000.00	0.00	0.00	0.00	0.00	0.00	1,380.00	0.00			1,380.00	1,380.00
Life and Health Guarantee Association	MDI		0.00	0.00	0.00	0.00						1,914,063.38				1,914,063.38	5,031,474.04
Low Income Housing	LHC	DED	0.00	189,433,890.00	31,427,500.00	118,919,250.00		1,499,706.20	58,987.00	0.00	0.00	396,319.00	58,010,578.17			59,965,590.37	118,545,037.47
Medical Preceptor Tax Credit	MPT	DOH	0.00	181,000.00	0.00	181,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	39,500.00
Missouri Manufacturing Jobs	MMJ	DED	0.00	0.00	0.00	10,000,000.00									0.00	0.00	10,000,000.00
Maternity Home	MHC	DSS	548,038.84	5,113,554.11	548,038.84	5,113,554.11	6,616.80	50,000.00	0.00	0.00	12,250.00	1,283,575.05	0.00			1,345,825.05	3,083,426.20
Meat Processing Facility Investment	MPF	MDA	87,697.08	535,588.24	162,697.08	535,588.24		239.00	0.00	0.00	0.00	71,167.25	0.00			71,406.25	447,767.36
Missouri Empowerment Scholarship Tax Credit	MES	STO	3,623,871.00	20,006,058.00	3,623,871.00	19,545,128.00		250,000.00	14,437.50	0.00	0.00	2,427,211.50	0.00			2,691,649.00	13,635,521.60
Missouri Health Insurance Pool	MDI		0.00	0.00	0.00	0.00						0.00				0.00	0.00
Missouri Property & Casualty Guarantee Association	MDI		0.00	0.00	0.00	0.00						0.00				0.00	0.00
Missouri Quality Jobs	MQJ	DED	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		0.00		(851,477.50)
Missouri Works	MWC	DED	10,192,252.00	67,385,335.00	18,779,159.78	157,378,167.03		2,033,013.78	0.00	0.00	0.00	0.00	0.00		6,817,979.49	8,850,993.27	91,848,974.59
Missouri Works New Job Training	JTC	DED	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,626.55	30,626.55	315,496.77
Missouri Works Retain Jobs	RJC	DED	1,624,950.00	25,921,950.00	1,624,950.00	25,921,950.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,226,516.17	4,226,516.17	10,710,814.57
Neighborhood Assistance	NAC	DED	7,536,950.00	14,387,737.00	1,601,028.00	10,204,179.00	18,472.52	3,628.00	41,720.96	(18.00)	2,500.00	1,560,095.90	24,720.00			1,632,646.86	6,375,985.16
Neighborhood Preservation	RCN	DED	8,705,300.00	8,705,300.00	1,509,825.51	8,842,414.15		0.00	0.00	59,519.00	0.00	312,978.80	658,382.16			1,030,879.96	5,419,097.32
New Enhanced Enterprise Zone	NEZ	DED	0.00	0.00	0.00	500,000.00		0.00	0.00	0.00		0.00				0.00	1,000,000.00
New Generation Cooperative Incentive	NGC	MDA	0.00	1,500,000.00	0.00	0.00		0.00	0.00	2.00	0.00	83,143.65	5,461.44			88,607.09	173,837.27
Pregnancy Resource Credit	PRC	DSS	961,094.89	12,473,780.10	961,094.89	12,473,780.10	18,190.83	1,626.00	3,500.00	0.00	0.00	3,171,366.38	0.00			3,176,492.38	6,241,404.24

Tax Credit Reporting  
135.825 RSMo (SB 1099)

			Authorized		Issued			Quarterly Redemptions								Total Redemptions		
Credit Type	Reporting Agency	Quarter	FY to Date	Quarter	FY to Date	Tax Clearance Collections	Corporate Income		Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date	
Property Tax	PTC	DOR										18,005,727.00				18,005,727.00	60,595,889.00	
Public Safety Officer Surviving Spouse	SSC	DOR										53,093.00				53,093.00	365,664.00	
Qualified Beef Tax Credit	QBC	MDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Qualified Research Expense	REC	DED	0.00	9,209,807.21	438,036.15	6,061,470.36	0.00	0.00	0.00	0.00		90,326.92	0.00			90,326.92	714,142.57	
Residential Dwelling Accessibility	DAT	DOR					0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	9,406.00	
Residential Treatment Agency	RTA	DSS	0.00	5,950.00	0.00	5,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	13,632.00	
Rural Access to Capital	RCD	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
SALT Parity Act Members Tax Credit	SPA	DOR	0.00	0.00	0.00	0.00	35,594.00	0.00	1,282,428.00	0.00	10,492.00	76,295,787.61	0.00			77,624,301.61	409,676,338.12	
Self-Employed Health Insurance	SHC	DOR										530,889.00				530,889.00	1,754,262.00	
Shared Care Tax	SCT	DOH	6,000.00	51,000.00	6,000.00	51,000.00						13,232.00				13,232.00	27,826.00	
Small Business Incubator	SBI	DED	59,117.00	59,117.00	0.00	51,500.00	0.00	0.00	0.00	0.00	0.00	17,979.00	0.00			17,979.00	27,729.00	
Specialty Agricultural Crop Loan Tax Credit	SAC	MDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Sporting Events	SEC	DED	2,353,695.00	2,812,195.00	1,359,615.00	1,726,530.00	119.69	13,485.00	0.00	0.00		0.00	0.00			13,485.00	1,881,995.31	
Sporting Events Contribution	SPC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Urban Farm Tax Credit	UFT	MDA	0.00	18,736.80	0.00	21,236.80	0.00	0.00	0.00			21,607.80				21,607.80	35,107.80	
Wine and Grape Production	WGC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00			0.00	0.00	
Wood Energy	WEC	DNR	0.00	2,020,191.35	0.00	2,020,191.35		0.00	0.00	0.00		0.00				0.00	662,513.00	
Working Family Tax Credit		DOR										0.00				0.00	39,829,031.00	
Youth Opportunities	YOC	DED	4,813,841.00	5,819,596.00	1,048,165.00	4,607,894.00	12,975.08	10,930.00	26,457.00	0.00	1,250.00	793,973.35	2,500.00			835,110.35	2,576,175.87	
Total			\$102,558,840.41	\$879,021,920.38	\$95,951,648.84	\$545,959,248.42	\$90,911.61	\$21,744,841.98	\$960,081.46	\$1,432,080.28	\$16,000.00	\$10,492.00	\$112,434,832.74	\$107,642,657.29	\$0.00	\$11,075,122.21	\$255,316,107.96	956,046,619.54

DED- Missouri Department of Economic Development  
DESE- Missouri Department of Elementary and Secondary Education  
DNR- Missouri Department of Natural Resources  
DOH- Missouri Department of Health  
DOR- Missouri Department of Revenue

DPS- Missouri Department of Public Safety  
DSS- Missouri Department of Social Services  
MDA- Missouri Department of Agriculture  
MDI - Missouri Department of Insurance  
STO - State Treasurer's Office

Note: The source for the information contained in this document is the reporting agencies noted above. The Department of Revenue has agreed to collate the information from the various agencies in order to comply with Section 135.825, RSMo. The Department of Revenue cannot attest to or provide assurance related to the accuracy, completeness, and comparability of the information contained within this document.

Adjustment to MWC Withholding in 4th Quarter -\$31,159.00 for 1st, 2nd and 3rd Quarter corrections.  
Adjustment to BFC for 3rd Quarter correction -\$14,649,248.16.