

Tax Credit Reporting
135.825 RSMo (SB 1099)
Second Quarter FY12

Credit Type	Reporting Agency	Authorized		Issued		Tax Clearance Collections	Quarterly Redemptions						Total Redemptions			
		Quarter	FY to Date	Quarter	FY to Date		Corporate Income	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	0.00			0.00	0.00
Affordable Housing Assistance	AHC	DED	1,052,426.00	3,000,556.00	1,303,853.00	3,511,174.00	0.00	888,904.50	0.00	58,850.00	30,964.00	716,407.74	0.00		1,695,126.24	2,307,028.46
Agricultural Product Utilization Contributor	APU	MDA	0.00	0.00	0.00	0.00	0.00	115,750.00	0.00	0.00	0.00	160,528.57	0.00		276,278.57	658,812.60
Bank Franchise Tax Credit	BFT	DOR					0.00	680,023.00		1,466,610.00					2,146,633.00	1,473,691.00
Bank Tax Credit for S Corporation Shareholders	BTC	DOR					0.00		7,265.00			1,262,536.00			1,269,801.00	3,239,662.33
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	0.00
Brownfield Demolition Tax	DTC	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	0.00
Brownfield Remediation Tax	RTC	DED	418,808.00	2,772,392.00	1,973,275.37	3,441,822.92	0.00	497,365.96	39,795.00	195,785.47	167,534.74	5,829,491.72	88,139.24		6,818,112.13	12,611,439.13
Brownfield Jobs and Investment	BJI	DED	0.00	0.00	0.00	0.00	0.00	1,500,296.00	0.00	0.00	0.00	0.00	0.00		1,500,296.00	1,619,864.00
Brownfield Jobs and Investment (Refundable)	BTR	DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Business Facility	BFC	DED	337,167.00	958,750.00	337,167.00	958,750.00	0.00	886,781.00	0.00	0.00		1,275,956.10	0.00		2,162,737.10	2,488,822.55
Business Facility (Refundable)	BFR	DED					0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00
Business Modernization (Seed Capital)	SCC	DED					0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00
Business Use Incentives for Large Scale Development-BUILD	BUC	DED	5,330,655.00	6,839,723.00	640,225.93	2,125,121.77	0.00	2,310,628.46	0.00	0.00	166,380.00	960,609.59	0.00		3,437,618.05	4,235,958.10
Certified Capital	CAPCO	DED			0.00	0.00	0.00					0.00			0.00	0.00
Charcoal Producers	CPC	DNR	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00	59,175.33
Children in Crisis	CIC	DOR					0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00
Community Bank Investment	CBC	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
Development Reserve	DRC	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
Development Tax	DPC	DED	938,177.00	2,038,177.00	938,176.00	3,145,987.00	58.95	711,758.44	0.00	(20.00)	1,275,092.00	103,483.00	0.00		2,090,313.44	2,108,720.44
Disabled Access	DAC	DOR					0.00	2,424.00	0.00		0.00	2,313.00			4,737.00	20,040.00
Distressed Areas Land Assemblage	DAL	DED	2,119,138.02	2,119,138.02	2,119,138.02	2,119,138.02	0.00	18,777.00	0.00	0.00	0.00	845,855.52	0.00		864,632.52	2,538,976.98
Domestic Violence Tax	DVC	DSS	141,387.39	211,181.28	141,387.39	211,181.28	87.68	7,119.00	0.00	905.00	7,134.14	66,882.83	0.00		82,040.97	369,858.09
Dry Fire Hydrant	DFH	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	3,123.57
Enterprise Zone	EZC	DED	192,415.00	192,415.00	192,415.00	192,415.00	3,669.07	192,415.00	0.00	0.00		17,292.00	0.00		209,707.00	332,301.87
Enterprise Zone (Refundable)	EZR	DED					0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00

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		Quarter	FY to Date	Quarter	FY to Date		Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Quarter	FY to Date				
Examination Fees and other fees	MDI	0.00	0.00	0.00	0.00	0.00										79.62	79.62	126,430.13
Export Finance Credit	DED	0.00	0.00	0.00	0.00	0.00										0.00	0.00	0.00
Family Development Account	FDA	0.00	0.00	0.00	0.00	0.00		10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,615.73
Family Farms Act	FFC	12,001.21	18,698.77	3,811.45	13,440.19	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,976.41
Film Production	FPC	15,004.00	154,074.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	3,597,052.00	0.00	0.00	0.00	0.00	3,597,052.00	4,387,353.79
Food Pantry	FPT					0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(200.00)
Guaranty Fee	SBG	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	0.00
Health Care Access Fund	HCC			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
Historic Preservation	HPC	43,074,100.94	91,135,851.41	26,668,439.32	48,399,361.19	0.00		8,232,067.84	57,061.26	9,161.00		36,424,669.48	0.00	0.00	0.00	0.00	44,722,959.58	82,125,526.21
Homestead Preservation Credit	DOR					0.00						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Infrastructure Development	IDC	241,500.00	9,806,500.00	1,003,456.47	1,291,956.47	0.00		4,381,417.00	0.00	30,188.00	238,431.00	10,774,646.56	0.00	0.00	0.00	0.00	15,424,682.56	27,696,479.06
Life and Health Guarantee Association	MDI	0.00	0.00	0.00	0.00	0.00						7,244.00	0.00	0.00	0.00	0.00	7,244.00	7,244.00
Low Income Housing	LHC	0.00	0.00	6,761,522.00	155,300,389.00	9,068.46		7,151,951.91	8,076.00	1,582,343.08	3,235,551.70	21,477,753.90	1,591,311.36	0.00	0.00	0.00	35,046,987.95	67,049,568.98
Maternity Home	MHC	DSS	268,219.69	422,272.96	268,219.69	422,272.96	296.51	6,093.00	0.00	0.00	515.00	139,508.09	0.00	0.00	0.00	0.00	146,116.09	611,772.44
Missouri Health Insurance Pool	MDI	0.00	0.00	0.00	0.00	0.00						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	0.00	0.00	0.00	0.00	0.00
Missouri Quality Jobs	MQJ	DED	16,311,539.00	47,517,372.00	16,098,305.24	20,935,818.24	0.00	2,040,073.51	698,057.40	0.00		513,876.32	0.00	8,498,065.38	0.00	0.00	11,750,072.61	15,811,505.44
Neighborhood Assistance	NAC	DED	5,578,068.00	5,578,068.00	1,818,843.00	2,754,199.00	1,700.87	280,290.07	(11.24)	55,609.00	141,280.00	1,325,972.53	0.00	0.00	0.00	0.00	1,803,140.36	4,493,419.61
Neighborhood Preservation	RCN	DED	941,863.43	941,863.43	209,326.20	522,727.61	0.00	128,445.00	0.00	24,127.00	86,076.00	657,332.11	0.00	0.00	0.00	0.00	895,980.11	1,584,078.69
New Enterprise Creation	NEC	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	0.00	0.00	25,000.00
New Enhanced Enterprise Zone	NEZ	DED	2,769,578.00	6,101,346.00	811,608.00	3,327,164.00	0.00	2,210,688.42	0.00			505,949.44	0.00	0.00	0.00	0.00	2,716,637.86	4,900,428.53
New Enhanced Enterprise Zone (Refundable)	NER	DED					0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
New Generation Cooperative Incentive	NGC	MDA	0.00	(1,140,000.00)	0.00	0.00	0.00	1,353.04	0.00	0.00	0.00	111,146.13	0.00	0.00	0.00	0.00	112,499.17	220,102.17
New Job Training	JTC	DED	4,340,467.00	6,372,237.00	1,192,500.00	2,031,770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	909,378.36	909,378.36	2,173,790.73	
Pregnancy Resource Credit	PRC	DSS	306,311.31	378,553.76	306,311.31	378,553.76	3,130.03	(3,995.00)	0.00	925.00	300.00	194,523.09	0.00	0.00	0.00	0.00	191,753.09	697,057.19
Property Tax	PTC	DOR					0.00					1,858,108.76	0.00	0.00	0.00	0.00	1,858,108.76	4,420,261.10

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Credit Type	Reporting Agency	Quarter		FY to Date		Tax Clearance Collections	Tax Credit Categories						Total			
		Quarter	FY to Date	Quarter	FY to Date		Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Public Safety Officer Surviving Spouse	SSC DOR					0.00									0.00	2,939.00
Qualified Alternative Refueling Tax Credit	AFI DNR	10,365.19	41,199.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.12	0.00	0.00	0.00	4,000.12	20,120.10
Qualified Beef Tax Credit	QBC MDA	22,069.37	261,449.20	22,069.37	261,449.20	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00		100,000.00	100,892.04	
New Market Tax Credit**	NMC DED	0.00	0.00	6,548,000.00	6,548,000.00	0.00	5,867,382.00	0.00	3,928,007.00	0.00	0.00	0.00	0.00	9,795,389.00	9,795,389.00	
Rebuilding Communities	RCC DED	748,139.00	1,072,161.00	124,280.00	402,949.00	0.00	1,459.00	0.00	0.00	0.00	188,606.46	0.00		190,065.46	809,810.40	
Research Expense	REC DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Residential Dwelling Accessibility	DAT DOR					0.00		0.00			0.00			0.00	0.00	
Residential Treatment Agency	RTA DSS	70,840.85	87,279.35	70,840.85	87,279.35	0.00	0.00	0.00	0.00	0.00	3,480.00	0.00		3,480.00	55,945.00	
Retain Jobs	RJC DED	2,071,775.00	2,071,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415,683.14	415,683.14	1,585,447.68	
Self-Employed Health Insurance	SHC DOR					0.00					244,739.00			244,739.00	378,057.00	
Shared Care Tax	SCT DOH	29,000.00	45,000.00			0.00					1,801.00			1,801.00	18,598.00	
Small Business Incubator	SBI DED	0.00	0.00	22,917.00	32,856.00	0.00	12,500.00	0.00	5,000.00	1,798.50	45,685.72	0.00		64,984.22	120,504.87	
Small Business Investment (Capital Credit)	ISB DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	(19,395.00)	
Transportation Development Tax	TDC DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,596.00	0.00		1,596.00	1,596.00	
Wine and Grape Production	WGC DED	13,175.00	21,288.00	13,175.00	21,288.00	0.00	0.00	0.00			18,046.33	0.00		18,046.33	31,581.77	
Wood Energy	WEC DNR	59,335.00	1,083,393.50			0.00	51,209.00	0.00			123,617.00			174,826.00	1,211,394.82	
Youth Opportunities	YOC DED	1,835,943.00	3,378,206.00	933,941.00	1,574,380.00	194.81	126,555.00	(188.42)	15,892.00	36,919.00	917,516.77	0.00		1,096,694.35	2,674,712.25	
Missouri Automotive Manufacturing Jobs Act	DED	36,806,462.00	36,806,462.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Total		\$126,055,930.40	\$230,287,382.87	\$70,523,203.61	\$260,011,443.96	\$18,206.38	\$38,309,732.15	\$810,055.00	\$7,373,382.55	\$5,387,976.08	\$90,470,982.88	\$1,686,774.22	\$0.00	\$9,823,126.88	\$153,862,029.76	\$267,225,477.59

Modification Type	Reporting Agency
Brownfield Jobs and Investment Credit Modification	BTM DED
Enterprise Zone Modification	EZM DED
Rural Empowerment Zone Modification	REZ DED
Total	

Quarterly Redemptions								Total Redemptions	
Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
0.00	0.00	0.00		0.00				0.00	0.00
0.00	0.00	0.00		0.00				0.00	6,582.56
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	\$6,582.56

** This credit was formally known as Qualified Equity Investment Credit

The modification tax benefit is calculated at 4.5% for Individual Tax and 6.25% for all others.

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

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.