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Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.			
	Signature of Claimant		Phone Number (____) _____-_____-_____-_____-_____	
	Printed Name		Date (MM/DD/YYYY) ____/____/____	
	Address		City	State

The credit is 50 percent of the excess of "eligible access expenditures" over the IRC Section 44 monetary cap of \$10,250. The tax credit may not exceed \$5,000 and cannot be refunded or transferred, but the tax credit can be carried over to any subsequent tax years.

An eligible small business, as defined in Section 44 of the Internal Revenue Code (IRC), is entitled to a tax credit for [Section 143](#) taxes, excluding Sections 143.191 to 143.265, RSMo.

Missouri Form MO-8826 and Federal Form 8826 must be attached to the Miscellaneous Income Tax Credits ([Form MO-TC](#)), along with your tax return. If you are carrying forward any previous tax period credit, please provide a schedule and the Form MO-8826 showing the original amount of credit and the amount used for the tax period.

Form MO-8826 (Revised 12-2018)

Taxation Division  
Individual Income Tax  
P.O. Box 27  
Jefferson City, MO 65105-0027

Taxation Division  
Business Tax  
P.O. Box 3365  
Jefferson City, MO 65105-3365

Phone: (573) 522-6864  
E-mail: [income@dor.mo.gov](mailto:income@dor.mo.gov)



Visit <http://dor.mo.gov/taxcredot/dac.php> for additional information.



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