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Form **MO-8826**

MISSOURI DEPARTMENT OF REVENUE

Disabled Access Credit

Department Use Only (MM/DD/YY)

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Tax Credit Claimant Information

Taxpayer's Name

Social Security Number

Spouse's Name

Spouse's Social Security Number

Business Name

Missouri Tax I.D. Number

Federal Employer I.D. Number

Charter Number

NAICS Code (if applicable)

Address | City | State | ZIP Code

Telephone Number (___ ___ ___)___ ___ ___-___ ___ ___ ___

Tax Type ❒ Individual ❒ Corporation ❒ Other _____

List the identity of any other state or federal program utilized to offset the cost of this project.

Current Year Credit

1. Location and legal description of the property

2. Age of the Structure (Years)

3. The property is: ❒ Residential ❒ Commercial ❒ Government

4. Cost of project .00 | Cost of labor .00

5. Date of Completion (MM/DD/YYYY) ___ ___ / ___ ___ / ___ ___ ___ ___

If you are only taking a credit from a pass through entity, skip Lines 1 through 4.

1.	Total eligible access expenditures (Federal Form 8826, Line 1)	1	00
2.	Minimum amount (IRC Section 44)	2	$10,250 00
3.	Subtract Line 2 from Line 1 (if zero or less, no credit is allowed)	3	00
4.	Multiply Line 3 by 50% (.50)	4	00
5.	Enter proportionate share of credits from Subchapter S Corporation or Partnership. You must enclose Form MO-8826 for the entity and Schedule K-1 showing your percentage of such credit.	5	00
6.	Add Lines 4 and 5, but do not enter more than $5,000. Enter here and on Form MO-TC.	6	00

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Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I am aware of any applicable reporting requirements of **Section 135.805 RSMo** and the penalty provisions of **Section 135.810 RSMo.**			
Signature of Claimant		Phone Number (___ ___ ___) ___ ___ ___-___ ___ ___ ___	
Printed Name		Date (MM/DD/YYYY) ___ ___ / ___ ___ / ___ ___ ___ ___	
Address	City	State	ZIP Code

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.

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 **taxcredit@dor.mo.gov** or by phone at 573-751-3220.

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

Phone: (573) 751-3220
E-mail: **taxcredit@dor.mo.gov**

Visit **dor.mo.gov/tax-credits/dac.html** for additional information.

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/**.