



MISSOURI DEPARTMENT OF REVENUE
HOME ENERGY AUDIT EXPENSE

2013
 FORM
MO-HEA

NAME OF TAXPAYER			
ADDRESS	CITY	STATE	ZIP

QUALIFICATIONS
 Any taxpayer who paid an individual certified by the Department of Natural Resources to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The maximum yearly subtraction may not exceed \$1,000, for a single taxpayer or a married couple filing a combined return. The maximum total lifetime subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the taxable year for which you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

INSTRUCTIONS - IN THE SPACES PROVIDED BELOW:

- Report the name of the auditor who conducted the audit
- Report the auditor's certification number
- Summarize each of the auditor's recommendations
- Enter the amount paid for the audit on Line A
- Enter the total amount paid to implement the energy efficiency recommendations on Line B
- Enter the total amount paid for the audit and any implemented recommendations on Line C
- Attach applicable receipts
- Attach completed MO-HEA and receipts to Form MO-1040

NAME OF AUDITOR	AUDITOR CERTIFICATION NUMBER
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SUMMARY OF RECOMMENDATIONS

- 1.
- 2.
- 3.
- 4.
- 5.

A. Amount paid for audit.....	A.		00
B. Amount paid to implement recommendations	B.		00
C. Total Paid - Add Lines A and B and enter here. Enter Line C or \$1,000, whichever is less, on Line 13 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers	C.		00