



MISSOURI DEPARTMENT OF REVENUE  
**HOME ENERGY AUDIT EXPENSE**

**2014**  
 FORM  
**MO-HEA**

NAME OF TAXPAYER			
ADDRESS	CITY	STATE	ZIP

**QUALIFICATIONS**

Any taxpayer who paid an individual certified by the Division of Energy 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 subtraction may not exceed \$1,000, for a single taxpayer or \$2,000 for taxpayers filing combined returns. To qualify for the subtraction, you must have incurred expenses in the taxable year 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 on 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 (not to exceed \$2,000).....	C.			00
D. Enter \$1,000 if a single filer or \$2,000 if filing a combined return .....	D.			00
E. Amount from Line C or Line D, whichever is less. Enter here and on Form MO-A, Line 13 If you are filing a combined return, you may split the amount reported on Line 13 between both spouses.....	E.			00