



MISSOURI DEPARTMENT OF REVENUE
HOME ENERGY AUDIT EXPENSE

2016
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

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 14 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 14 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 14 If you are filing a combined return, you may split the amount reported on Line 14 between both spouses.....	E.		00