

2012 MO-HEA

HOME ENERGY AUDIT EXPENSE)-HEA		
NAME OF TAXPAYER		•	•		
ADDRESS	CITY		S	TATE	ZIP
QUALIFICATIONS					
Any taxpayer who paid an individual or for the audit and the implementation of or a single taxpayer or a married coupyou must have incurred expenses in federal adjusted gross income or reimb	f any energy efficiency re ble filing a combined retu the taxable year for whi	commendations maden. The maximum tota che you are filing a cla	e by the auditor. The by the auditor. The lifetime subtraction and the expension, and the expension.	ne maximum yearly sub on you may claim is \$2,	otraction may not exceed \$1,000, 000. To qualify for the deduction,
INSTRUCTIONS - IN THE SPACES	PROVIDED BELOW:				
Report the name of the auditor who or Report the auditor's certification numers. Summarize each of the auditor's record the auditor's record. Enter the amount paid for the audit or seconds.	ber ommendations	Enter the total amAttach applicable	ount paid for the a receipts	•,	ncy recommendations on Line B ted recommendations on Line C
NAME OF AUDITOR				AUDITOR CERT	TIFICATION NUMBER
SUMMARY OF RECOMMENDATION	NS				
1.					
2.					
3.					
4.					
5.					
A. Amount paid for audit				A.	00
B. Amount paid to implement recommendations				В.	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				m T	

MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers

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