



**Missouri Development Finance Board**  
**INFRASTRUCTURE DEVELOPMENT FUND TAX CREDIT**  
**REQUEST FOR TRANSFER**

MISSOURI FORM

**L**

The Missouri Form L must be used when transferring Infrastructure Development Fund Tax Credits. A separate Form L must be submitted for each tax credit voucher being requested. If more than one individual is listed as the Assignor/Assignee, the Social Security Number and signature of all individuals must be included.

**ASSIGNOR / Current Certificate Holder**

Date		Name of Assignor(s)			
Federal ID No. (FEIN)		Missouri Tax ID No.		Social Security Number(s)	
Contact Person			Title		
Address			City		State ZIP Code
Telephone Number		Fax Number		E-mail	

**TRANSFER**

Amount of Approved Tax Credit \$	Approved Tax Credit Number	Date of Contribution	Date of Transfer
Per RSMo Section 100.286 (7), credits may be sold for no less than seventy-five percent (75%) of the par value of such credits or an amount not to exceed 100% of annual earned credits.			
Amount of Tax Credits Sold	Transfer Rate	Sale Price	
\$	%	\$	
Total Amount of Credit to be Transferred	\$		

**CERTIFICATION**

- I certify that I am an authorized representative of the Assignor and as such am authorized to make the statement of affirmation contained herein.
- I certify under penalties of perjury, information contained in this document and attachments are complete, true, and correct to the best of my knowledge and belief.

Assignor Signature(s)	Title
Print Name(s)	Date

**NOTARY FOR ASSIGNOR**

Appeared before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.

State of		County (or City of St. Louis)
Notary Public Printed Name	My Commission Expires	Notary Public Seal/Stamp
Notary Public Signature		

<b>RETURN COMPLETED FORM TO:</b>	<b><u>Mailing Address</u></b> Missouri Development Finance Board P.O. Box 567 Jefferson City, Missouri 65102	<b><u>UPS or Fed-Ex Overnight Address</u></b> Missouri Development Finance Board 200 Madison Street, Suite 1000 Jefferson City, Missouri 65101
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INFRASTRUCTURE DEVELOPMENT FUND TAX CREDIT  
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MISSOURI FORM

**L**

**ASSIGNEE / New Certificate Holder**

Name of Assignee(s)			
Federal ID No. (FEIN)		Missouri Tax ID No.	Social Security Number(s)
Contact Person		Title	
Address		City	State
Telephone Number	Fax Number	E-mail	
ZIP Code			

**ASSIGNEE/TAXPAYER TYPE (check one)**

<input type="checkbox"/> Corporation	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> Individual Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> S-Corporation	<input type="checkbox"/> Individual
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Issued for Calendar Year		or Tax Year Beginning	Ending
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If the taxpayer is a Fiduciary, Partnership, or S-Corporation, or other entity with a flow through tax treatment, identify the names, Social Security Numbers, and proportionate share of ownership of each beneficiary, partner, or shareholder. The aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary.

Name(s)	Social Security Numbers	% Ownership Year End
		%
		%
		%
		%

The taxpayer acquiring credits (assignee), may use the acquired credits to offset up to 100% of the tax liabilities otherwise imposed by RSMO Chapter 143, excluding withholding tax imposed by Sections 143.191 to 143.261, RSMo Chapter 147, or RSMo Chapter 148. Per RSMo 100.286 (7), notwithstanding any other provision of law to the contrary, the amount received by the assignor of such credit shall be taxable as income of the assignor, and the excess of the par value of such credit above the price paid shall be taxable as income of the assignee. These credits cannot be used to amend a previously filed return by the original contributor or any subsequent assignee. An assignee may apply, claim and use the credit against taxes due in the immediately preceding tax year if the assignee's return has not yet been filed AND the return is for a tax year beginning on or after the tax year of the contribution. Credits may be carried forward by the original Donor for up to five years after the year the contribution was made or may be transferred provided all credits shall be claimed and must be redeemed within ten years following the tax years in which the original contribution was made.

**CERTIFICATION**

- I certify that I am an authorized representative of the Assignee and as such am authorized to make the statement of affirmation contained herein.
- I certify under penalties of perjury, information contained in this document and attachments are complete, true, and correct to the best of my knowledge and belief.

Assignee Signature(s)	Title
Print Name(s)	Date

**NOTARY FOR ASSIGNEE**

Appeared before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.

State of	County (or City of St. Louis)	
Notary Public Printed Name	My Commission Expires	Notary Public Seal/Stamp
Notary Public Signature		