



**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.

**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
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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	Discount Rate	Sale Price
\$	%	\$

Total Amount of Credit to be Transferred	\$
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**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

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**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	ZIP Code
Telephone Number	Fax Number	E-mail	

**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 (the 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 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 for any tax year beyond the immediately preceding tax year, if that return has not yet been filed, in which the credit was acquired.

**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 Signature	Notary Public Seal/Stamp