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Instructions

1. Comparison Date: Each small business must choose a date to compare the number of full-time employees in the deduction year and the number employed in the immediately preceding year. Enter your comparison date: (MM/DD/YYYY) .. 1 ___/___/_____
 2. Employees in Deduction Year: The number of full-time employees employed on your comparison date in the deduction year. 2
 3. Employees in Previous Year: The number of full-time employees employed on your comparison date in the immediately preceding year. 3
 4. Subtract Line 3 from Line 2 to determine the number of eligible employees..... 4
- In the table below, enter the requested information for each new employee reflected on Line 4.
 Note: If the employee worked in more than one county, enter the county in which he or she worked for the majority of his or her 52 weeks of employment.

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I am the owner of or an officer of the above business and am authorized to apply for the small business deduction for new jobs on behalf of the small business identified above. I hereby certify to the Department of Revenue that the employees listed on page 2 meet the requirements outlined in Section 143.173, RSMo, and the small business claiming a deduction meets the requirements outlined in this document and in [Section 143.173, RSMo](#).

Signature _____ Title _____

Printed Name _____ Date (MM/DD/YYYY) _____

Employee Name First, Middle Initial, Last	Employee Social Security Number (Last Four Digits)	Employee Title or Position Code	County Where Employee Worked	Annual County Average Wage	Total Wages Paid For 52 Consecutive Weeks	Total Deduction
1.				\$	\$	\$
2.				\$	\$	\$
3.				\$	\$	\$
4.				\$	\$	\$
5.				\$	\$	\$
6.				\$	\$	\$
7.				\$	\$	\$
8.				\$	\$	\$
9.				\$	\$	\$
10.				\$	\$	\$
11.				\$	\$	\$
12.				\$	\$	\$
13.				\$	\$	\$
14.				\$	\$	\$
15.				\$	\$	\$
Total Deduction: Enter your total deduction here and on Form MO-1040 , Line 18B; or on Form MO-1120 , Line 7.						\$
If you hired more than ten new employees, please print an additional page(s).						\$

Special Instructions for Pass-Through Entities:

For tax years ending on or after August 28, 2012, S-corporations, limited liability companies, limited liability partnerships or other pass-through business entities may also qualify for the small business deduction for new jobs under Section 143.173, RSMo.

The deduction year comparison date can be any date within the tax year and the previous year comparison date will be one year earlier. Each partner, member or shareholder must attach a completed Form MO-NJD when claiming the small business deduction on their income tax return.



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Complete the Allocation Schedule below listing each partner, member, or shareholder and their applicable amount of the total small business deduction (round to whole numbers). The deduction must be allocated in the same proportion as income is allocated for income tax purposes. The pass-through entity qualifying for the deduction must provide a copy of this form to each partner, member or shareholder claiming the deduction, who must file the copy with their return. If you have more than fifteen partners, members or shareholders, please print an additional page(s).

Allocation Instructions and Schedule

Name of Partner, Member or Shareholder	Last Four Digits of Social Security Number or Complete FEIN	Share %	Deduction Amount
<i>Example: Joe Smith</i>	<i>XXX-XX-1234 or 12-3456789</i>	<i>50 %</i>	<i>\$ 500.00</i>
1.		%	\$
2.		%	\$
3.		%	\$
4.		%	\$
5.		%	\$
6.		%	\$
7.		%	\$
8.		%	\$
9.		%	\$
10.		%	\$
11.		%	\$
12.		%	\$
13.		%	\$
14.		%	\$
15.		%	\$
Total Deduction: Enter your total deduction here and on Form MO-1040 , Line 18B.		100 %	\$

Schedule MO-NJD must be filed with Form MO-1040, [MO-1120](#), or [MO-1120S](#). Please attach to the form and mail to the appropriate address as shown on page 1 of the form.

Form MO-NJD (Revised 12-2014)

Taxation Division
Personal Tax
P.O. Box 385
Jefferson City, MO 65105-0385
E-mail: income@dor.mo.gov

Corporate Tax
P.O. Box 3365
Jefferson City, MO 65105-3365
E-mail: corporate@dor.mo.gov

Phone: (573) 751-4541
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Visit <https://dor.mo.gov/business/smallbusiness/> for additional information.



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