

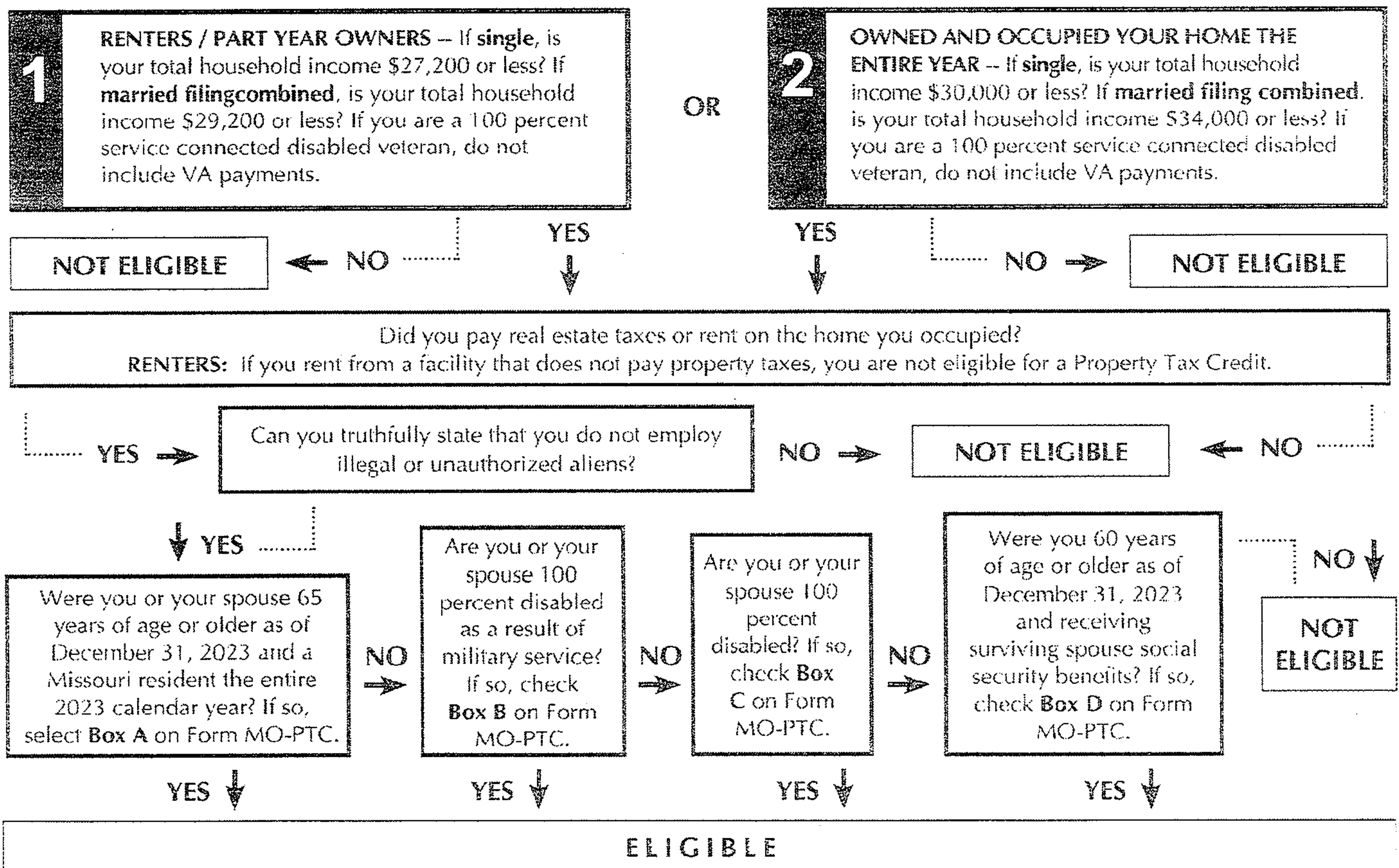
MISSOURI PROPERTY TAX CREDIT

The Missouri Property Tax Credit Claim is a program that allows certain senior citizens and 100 percent disabled individuals to apply for a credit based on the real estate taxes or rent they have paid for the year. The credit is for a maximum of \$750.00 for renters and \$1,100.00 for owners. The actual credit is based on amount paid and total household income, taxable and nontaxable.

AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the **PROPERTY TAX CREDIT**

START DIAGRAM BY CHOOSING BOX 1 OR BOX 2 AND FOLLOW TO CONCLUSION.

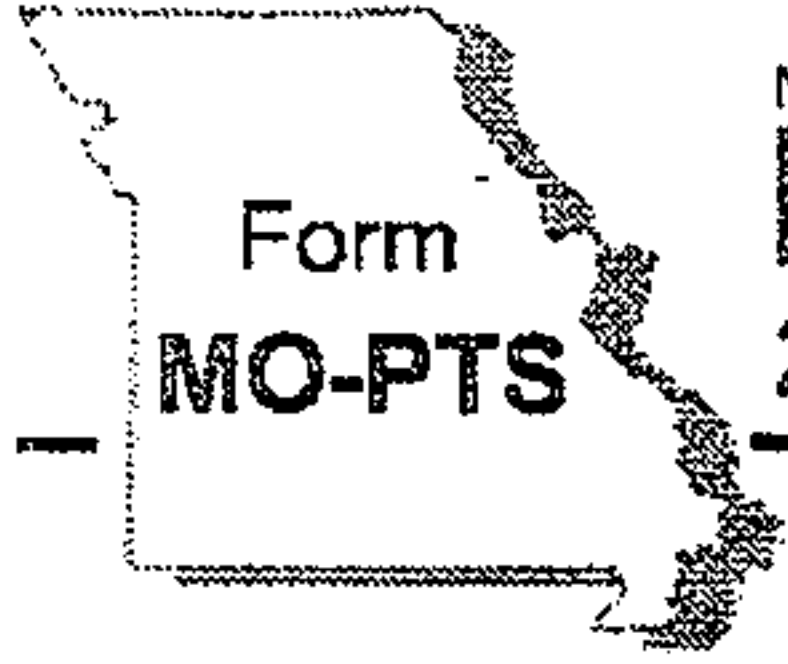


- Detailed instructions, forms, and charts can be found at: dor.mo.gov/forms.
- Specific questions can be sent to: PropertyTaxCredit@dor.mo.gov.

*If you need to file a Form MO-1040, you must use Form MO-PTS to claim a property tax credit and attach it to the form.
Do not use Form MO-PTC if you need to file an income tax return.*

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



MISSOURI DEPARTMENT OF
REVENUE
2023 Property Tax Credit Schedule

Department Use Only (MM/DD/YY)

This form must be attached to Form MO-1040.

Social Security Number		Date of Birth (MM/DD/YYYY)	
<input type="text"/>	- <input type="text"/>	- <input type="text"/>	
First Name	M.I.	Last Name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Spouse's Social Security Number		Spouse's Date of Birth (MM/DD/YYYY)	
<input type="text"/>	- <input type="text"/>	- <input type="text"/>	
Spouse's First Name	M.I.	Last Name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

Select only one qualification. Copies of letters, forms, etc., must be included with claim.

Qualifications

- A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1099.)
- B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.)
- C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1099.)
- D. 60 years of age or older and received surviving spouse benefits (Attach Form SSA-1099.)

Filing Status

Select only one filing status. If your filing status on Form MO-1040 is head of household, you will select single filing status below. If married filing combined, you must report both incomes.

- Single Married - Filing Combined Married - Living Separate for Entire Year

Failure to provide the required attachment(s) will result in the delay or denial of your return.

Income	1. Enter the amount of income from Form MO-1040 , Line 6.	1	<input type="text"/>	.00
	2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your minor children before any deductions and the amount of social security equivalent railroad retirement benefits. Attach Form(s) SSA-1099 or RRB-1099 (TIER I)	2	<input type="text"/>	.00
	3. Enter the total amount of pensions, annuities, dividends, rental income, unemployment compensation, or interest income not included in Line 1. Include tax exempt interest from MO-A, Part 1, Line 8. Attach Form(s) W-2, 1099, 1099-G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, etc	3	<input type="text"/>	.00
	4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. Attach Form RRB-1099-R (Tier II). Refer to MO-A , Part 1, Line 11	4	<input type="text"/>	.00
	5. Enter the amount of veterans payments or benefits before any deductions. Attach letter from Veterans Affairs. See instructions, MO-1040.	5	<input type="text"/>	.00



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For Privacy Notice, see Instructions.

Income (continued)

6. Enter the total amount received by you, your spouse, and your minor children from: public assistance, Supplemental Security Income (SSI), child support, or Temporary Assistance payments (TA and TANF). Attach a letter from the Social Security Administration that includes the total amount of assistance received if applicable. 6 [] .00

7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040 or 1040-SR) 7 [] .00

8. Total household income - Add Lines 1 through 7 and enter the total here 8 [] .00

9. Enter the appropriate amount from the options below. 9 [] .00
• Single or Married Living Separate - Enter \$0
• Married and Filing Combined - rented or did not own your home for the entire year - Enter \$2,000
• Married and Filing Combined - owned and occupied your home for the entire year - Enter \$4,000

10. Net household income - Subtract Line 9 from Line 8 and enter the amount here 10 [] .00
• If you rented or did not own and occupy your home for the entire year and Line 10 is greater than \$27,200, you are not eligible to file this claim.
• If you owned and occupied your home for the entire year and Line 10 is greater than \$30,000, you are not eligible to file this claim.

Real Estate or Rent

11. If you owned your home, enter the total amount of property tax paid for your home, minus special assessments, or \$1,100, whichever is less. Attach a copy of paid real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach the Assessor's Certification (Form 948) 11 [] .00

12. If you rented, enter the total amount from Certification of Rent Paid (Form(s) MO-CRP), Line 9 or \$750, whichever is less. Attach a completed Verification of Rent Paid (Form 5674). Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit 12 [] .00

Credit

13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less 13 [] .00

14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 49-51 to figure your Property Tax Credit. You must use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 43. 14 [] .00

Department Use Only

[] A [] K [] R [] U

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