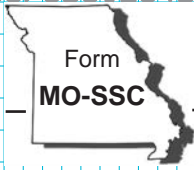


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Form Missouri Department of Revenue
Public Safety Officer Surviving Spouse Credit

Department Use Only (MM/DD/YY)

Taxpayer Social Security Number

- -

Taxpayer Name

Taxpayer Address

City

State

ZIP Code

Public Safety Officer Information

Name of Public Safety Officer

Social Security Number

- -

Public Safety Officer's Place of Employment

Property

Address (if different than Taxpayer Address)

City

State

ZIP Code

Qualifications

If you are a surviving spouse of a public safety officer who was killed in the line of duty, you may be eligible for a credit equal to the amount of property taxes paid on your homestead.

The following qualifications must be met to claim the credit:

- The surviving spouse must own a homestead in Missouri and pay property taxes on the dwelling and surrounding land. If the homestead includes land in excess of five acres, an Assessor Certification ([Form 948](#)) must be completed by the county assessor to determine the appropriate credit.
- Eligible public safety officers are any firefighter, police officer, capitol police officer, parole officer, probation officer, correctional employee, water patrol officer, park ranger, conservation officer, commercial motor vehicle enforcement officer, emergency medical responder, emergency medical technician, first responder, or highway patrolman employed by the state of Missouri or a political subdivision in Missouri, who was killed in the line of duty.
- The marriage shall have been recognized under Missouri law and surviving spouse may not be remarried.
- The homestead may not be occupied by more than two families.

If you meet all the qualifications mentioned above, report on the Total Property Taxes Paid Line below the amount of property taxes you paid for any year beginning on or after January 1, 2008. You may only claim a credit for taxes paid in the year they were paid. For example, if you paid 2008 property taxes in December of 2008, you may only report those taxes paid on the MO-SSC filed with your 2008 Missouri Individual Income Tax Return. If your homestead includes more than 5 acres of land, you must have your assessor complete Assessor Certification (Form 948) and report the amount from Line 4 of the MO-948 on the Total Property Taxes Paid line below. Attach a copy of your property tax receipt, Form MO-SSC, and Miscellaneous Income Tax Credits ([Form MO-TC](#)) with your Missouri Individual Income Tax Return.

Total Property Taxes Paid: Enter the amount of property taxes paid on your home here and on Form MO-TC. If you have more than five acres, enter the amount from Line 4 of Form MO-948 here \$ _____.

Attach your completed Form MO-SSC to your Missouri Income Tax Return.

Taxation Division
P.O. Box 27
Jefferson City, MO 65105-0027

Phone: (573) 526-6864
TTY: (800) 735-2966
Fax: (573) 751-2195
E-mail: income@dor.mo.gov

Visit <http://dor.mo.gov/taxcredit/ssc.php>
for additional information.

Form MO-SSC (Revised 08-2018)



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