



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)

[] [] [] [] [] [] [] []

First Name

[]

M.I.

[]

Last Name

[]

Spouse's Social Security Number

[] - [] - []

Spouse's Date of Birth (MM/DD/YYYY)

[] [] [] [] [] [] [] []

Spouse's First Name

[]

M.I.

[]

Last Name

[]

Qualifications

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

- 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. [] [] .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) [] [] .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 [] [] .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 [] [] .00
5. Enter the amount of veterans payments or benefits before any deductions. Attach letter from Veterans Affairs. See instructions, MO-1040. [] [] .00



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
- 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)
- 8. Total household income - Add Lines 1 through 7 and enter the total here
- 9. Enter the appropriate amount from the options below.
 - **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
 - 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](#))
- 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

Credit

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

Department Use Only

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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/.