

FORM MO-PTS

Information to Complete Property Tax Credit Schedule

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040, Line 1 through Line 37, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate **Form MO-PTC**. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate **Form MO-PTC**, you cannot take the \$2,000 or \$4,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. You must check a qualification box to be eligible for the credit. Check **only** one box. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification on Form MO-PTS.)

LINE 2 — SOCIAL SECURITY BENEFITS

Enter the amount of nontaxable social security benefits before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, rental income, dividends, or exempt interest income **not** included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See the following to determine the amount of your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Form 1099-INT(s) — Total amount not included on Form MO-1040, Line 6

(Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 7.

If grants or long-term care benefits are made payable to the nursing facility do not include as income or rent.

LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter railroad retirement benefits **before** deductions for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 9. (**Attach a copy of your Form RRB-1099-R, if applicable.**) (Do not include social security equivalent railroad retirement included on Line 2.)

LINE 5 — VETERAN BENEFITS

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds. **Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service.** To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

LINE 6 — PUBLIC ASSISTANCE

Include the amount of public assistance, Supplemental Security Income (SSI), child support, unemployment compensation, and Temporary Assistance payments received by you and/or your minor children. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA).

This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received, and Employment Security 1099, if applicable.**

LINE 7 — NONBUSINESS LOSS(ES)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7 (as a positive amount). A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C are considered business losses and should not be included here.)

LINE 9 — FILING STATUS DEDUCTION

If you are single, enter "0". (If you are **married—living separate for entire year**, and you are filing married filing separate on Form MO-1040, enter "0".)

If your filing status is **Married and Filing Combined**, see the following information to determine the amount you will enter on Line 9.

- If you OWNED and OCCUPIED your home for the **ENTIRE YEAR**, enter \$4,000 on Line 9.
 - If you RENTED or **did not** own your home for the **ENTIRE YEAR**, enter \$2,000 on Line 9.
- Enter the amount that you determined on Line 9. Be sure to include both incomes on Lines 1–6.

LINE 10 — NET HOUSEHOLD INCOME

Subtract Line 9 from Line 8 and enter amount on Line 10. If you RENTED or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$27,500.

If the amount of your net household income on Line 10 is above \$27,500, and you are not eligible for the credit, there is no need in completing and submitting the form.

If you OWNED AND OCCUPIED your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$30,000. If the amount of your net household income on Line 10 is above \$30,000, you are not eligible for the credit. There is no need in completing and submitting the form.

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home.

WORKSHEET FOR LINES 4 AND 5

1. Total social security - Enter amount from:	1 _____	
• Federal Form 1040A, Line 14a		
• Federal Form 1040, Line 20a		
2. Enter each spouse's portion of the total social security	2Y _____	2S _____
3. Divide Line 2Y and 2S by Line 1	3Y _____ %	3S _____ %
4. Taxable social security - Enter amount from:	4 _____	
• Federal Form 1040A, Line 14b		
• Federal Form 1040, Line 20b		
5. Multiply Line 4 by percentages on 3Y and 3S and enter	5Y _____	5S _____
amounts here and on Lines 4 and/or 5 of Part 3 of the MO-A, Section C		

A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your **primary** residence that you occupy. Secondary homes don't apply.

If you submit more than one receipt for a city or county for your residence, please submit a letter of explanation.

Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

If your home or farm has more than five acres or you own a mobile home, attach Form 948, Assessor's Certification, with a copy of your paid personal property/real estate tax receipt. Your county assessor will complete this form on your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property tax receipt are not allowed on the credit.

If you share a home, report only the portion of real estate tax that was actually paid by you.

LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2009. The Form MO-CRP is on the back of the Form MO-PTS.

You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. The rent receipt(s), or statement must be signed by the landlord and include his/ her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts, or statement.

LINE 13 — TOTAL REAL ESTATE TAX/RENT PAID

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13. **If you**

rented, the maximum amount allowed is \$750. If you owned your home, the maximum amount allowed is \$1,100.

LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 22, 23 and 24 to determine the amount of your property tax credit. If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.782, RSMo. You will be notified if your credit is offset against any debts.

Information to Complete Form MO-CRP

STEP 1: Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. Your claim may be delayed if you fail to enter all required information.

STEP 2: Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

STEP 3: If you were a resident of a nursing home or boarding home during 2009, use the applicable percentage in Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, enter the total rent on Form MO-CRP, Line 6 and mark the appropriate percentage on box G of Line 7. If the rent receipt is for the total rent amount, then the percentage on box G of the Form MO-CRP must be used to determine your credit.

Additional persons sharing rent/percentage to be entered: (1 person—50%, 2 people—33%, 3 people —25%). If none of the reductions apply to you, enter 100 percent on Line 7.

STEP 4: Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8.

STEP 5: Multiply Line 8 by 20% and enter the result on Line 9. Add the totals from Line 9 on **all** completed Form MO-CRP(s) and enter the amount on Line 12 of MO-PTS.