

# Homestead Preservation Credit

## HOW TO OBTAIN FORMS

- Access [www.dor.mo.gov/tax/personal/homestead](http://www.dor.mo.gov/tax/personal/homestead).
- Write the Department of Revenue, Taxation Division, P.O. Box 3022, Jefferson City, MO 65105-3022.
- Call (800) 877-6881.
- TDD: (800) 735-2966 or fax (573) 526-1881.

2009 Filing Period is April 1 to October 15, 2009.

## AM I ELIGIBLE?

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

Did you receive a 2008 Missouri Property Tax Credit Claim? (MO-PTC/Circuit Breaker—See page 1 of instructions.)

YES

NO

Are you or your spouse the owner of record of the homestead property? *You must own, occupy, and pay real estate taxes at the property in 2006, 2007, and 2008. Property jointly owned with unmarried individuals is eligible if all property owners meet the qualifications and their combined federal adjusted gross income does not exceed \$77,254. If any individual does not meet the requirements, then all are ineligible. Property held in a trust is eligible for the Homestead Preservation Credit.*

NO

YES

Can you truthfully state that you do not employ illegal or unauthorized aliens?

NO

YES

If **single** or **married filing jointly**, is your Federal Adjusted Gross Income \$77,254 or less?

NO

YES

Did your property tax increase more than 2.5 percent from your base year to 2008? To determine if your real estate tax increased more than 2.5 percent, multiply your base year property tax paid by .025. Add that figure to the property tax you paid in your base year. If your 2008 property tax paid exceeds that figure, you may be eligible for the Homestead Preservation Credit. **NOTE:** The property tax amount you use for your base year needs to be the entire tax amount, including any HPC credits received.

NO

### EXAMPLE:

Base Year Tax	\$ 500.00	2008 Tax	\$ 600.00
	x .025		- 512.50
	12.50		\$ 87.50 Credit
	+ 500.00		
	\$ 512.50		

YES

**2007** is your base year if you first filed an approved HPC application in 2008.  
**2006** is your base year if you first filed an approved HPC application in any other year.

If married, is one spouse 65 years of age or older as of January 1, 2009 and the other spouse at least 60 years of age as of January 1, 2009?

NO

If single, were you 65 years of age or older as of January 1, 2009?

NO

Are you or your spouse 100 percent disabled?

NO

YES

YES

YES

**ELIGIBLE**

**YOU WILL NOT RECEIVE A REFUND.** If appropriated in 2010, you will receive a credit on your 2010 real estate tax bill.

**NOT ELIGIBLE**