



MISSOURI DEPARTMENT OF

**REVENUE****Homestead Disaster Tax Credit Affidavit**

Claimant Information

Name (Primary)

Social Security Number

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Name (Spouse)

Social Security Number

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**Address of the homestead that suffered damage**

Street Address (Include Apartment Number or Rural Route)

County

City, Town, or Post Office

State

Zip Code

Is this your primary residence? ☐ Yes ☐ NoHave you been living there for more than 6 months? ☐ Yes ☐ NoIs this address used for tax and legal purposes? ☐ Yes ☐ NoWas the deductible incurred during the 2025 tax year? ☐ Yes ☐ No

Date of Disaster (MM/DD/YYYY)

Insurance Information

Insurance Company (Company issuing the policy/paying the claim.)

Company Code (CoCode)

Group Code

Policy Number

Amount of Deductible (Incurred by Policy Holder)

\$

Signature(s)

Under penalty of perjury, I affirm that I meet the definition of an Individual Taxpayer as defined in [Section 135.445, RSMo](#), as imposed under Chapter 143. I declare that I have examined this return to the best of my knowledge and belief it is true, correct, and complete. By signing or entering my name in the "Signature" field(s) below, I am providing the Department of Revenue with my signature as required under Section 135.445, RSMo.

Primary's Signature

Printed Name

Date (MM/DD/YYYY)

Spouse's Signature

Printed Name

Date (MM/DD/YYYY)

**Mail To:** Taxation Division  
P.O. Box 27  
Jefferson City, MO 65105-0027

**Phone:** (573) 751-3220  
**Fax:** (573) 522-8619  
**E-mail:** [taxcredit@dor.mo.gov](mailto:taxcredit@dor.mo.gov)

Visit [dor.mo.gov/tax-credits/](https://dor.mo.gov/tax-credits/)  
for additional information.

Form 5926 (Revised 01-2025)

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

If yes, visit [dor.mo.gov/military/](https://dor.mo.gov/military/) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR](https://mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](https://veteranbenefits.mo.gov/state-benefits/).



## Homestead Disaster Tax Credit (2025)

The Homestead Disaster Tax Credit provides financial relief to Missouri residents who incurred an insurance deductible on their primary residence due to a qualifying disaster in 2025.

You may be eligible if:

- In 2025, you incurred an insurance deductible for damage to your primary residence (homestead).
- The damage was caused by a disaster for which the Governor of Missouri requested a presidential disaster declaration in 2025.
- The residence was your legal and tax address, and you lived there for at least six months prior to the disaster.
- Your insurance company is licensed in the state of Missouri.

Tax credit information:

- The credit equals the amount of your insurance deductible incurred during the 2025 tax year, up to \$5,000.
- The credit is non-refundable and it cannot exceed your tax liability.
- Any unused portion may be carried forward for up to 29 years or until fully used.
- The credit cannot be sold, transferred, or assigned.
- No new credits will be authorized after October 15, 2026.

## Affidavit Filing Instructions

To claim the credit, you must submit Form MO-TC, a letter from the insurance company, and the signed affidavit Form 5926 with your individual income tax return. The affidavit must include the following:

Claimant Information:

- Address of the damaged homestead, including county.
- Must be your primary residence at the time of the disaster.
- You must have lived there for more than six months.
- The address must be used for legal and tax purposes.
- The insurance deductible must have been incurred in the 2025 tax year.
- Date of the disaster

Insurance Information:

- Name of the insurance company that paid the claim.
- The insurance company's Company Code (CoCode) and the Group Code assigned by the National Association of Insurance Commissioners (NAIC).
- Policy number
- Amount of the deductible you incurred. Attach insurance company documentation.

Signature Section:

- Include your printed name, signature, and date
- If filing jointly, both primary taxpayer and spouse must sign.
- Signing affirms that you have read and understood [Section 135.445, RSMo](#) under Chapter 143.