

Form MO-PTC

Property Tax Credit Claim

Final Checklist Before Mailing Your Claim

Did you need to attach any of these?

- [MO-CRP](#)
- Verification of Rent Paid ([Form 5674](#))
- SSA-1099, RRB-1099, or SSI Statement
- 2025 paid real estate tax receipts or personal property tax receipts, and [Form 948](#)
- Disabled veteran documentation
- [Form MO-1310D](#) and death certificate



Sign up to receive updates!

Get text or email notifications each time the status of your return changes. See page 4 for more information.

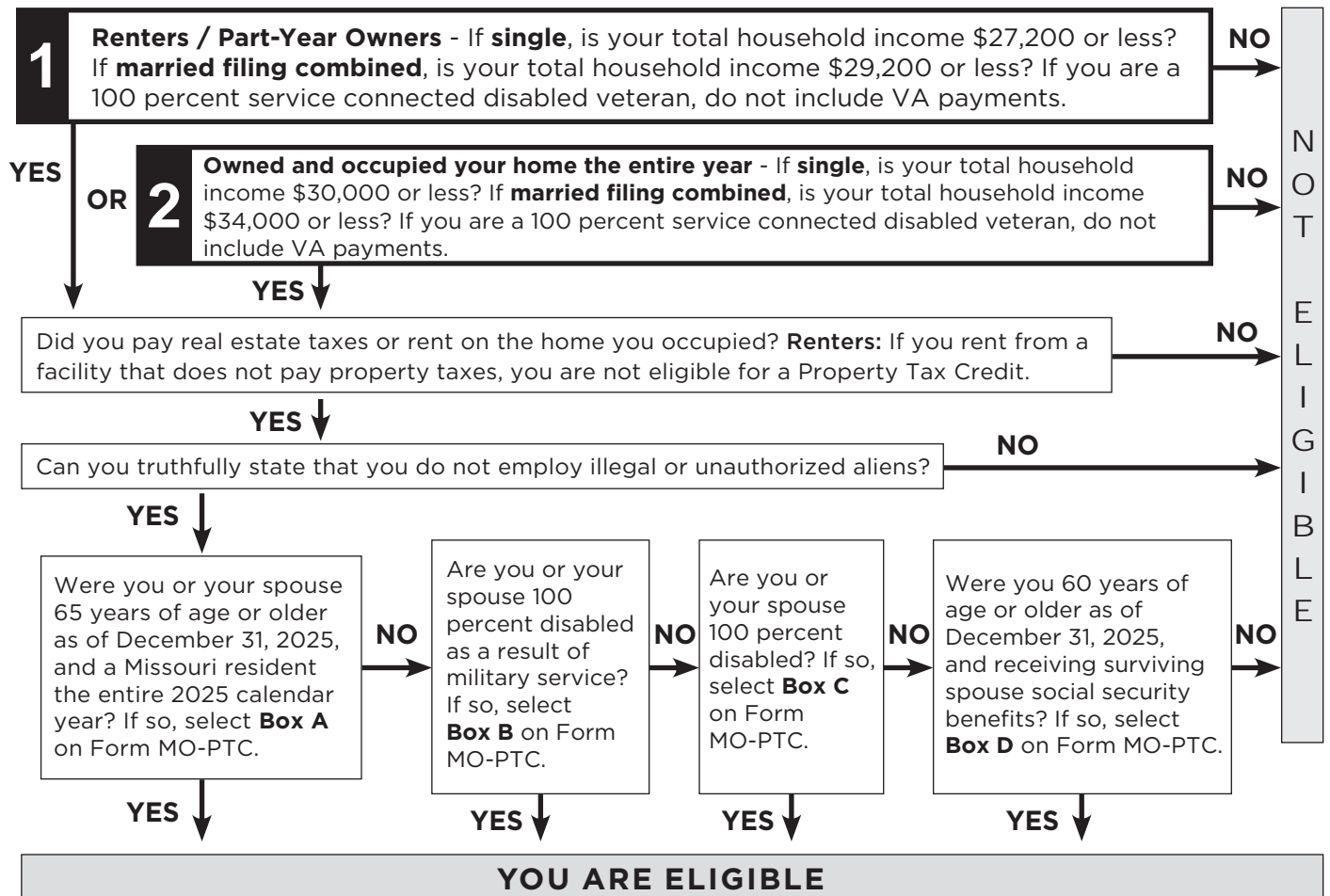


If required documentation is not provided, the Department may use other resources to validate the claim. Failure to provide the documents may result in denial or delay of your claim.

Am I Eligible?

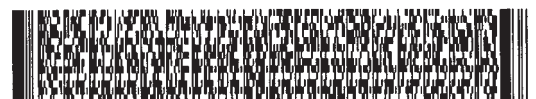
Use this diagram to determine if you or your spouse are eligible to claim the Property Tax Credit (Circuit Breaker)

Start diagram by choosing Box 1 or Box 2 and follow to conclusion.



This information is for guidance only and does not state complete law.

2-D Barcode Returns - If you plan to file a paper return, you should consider 2-D barcode filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed with fewer errors compared to traditional paper returns.



If you use software to prepare your return, check our website for approved 2-D barcode software companies. Also, check out the Department's fill-in forms that automatically calculate and have a 2-D barcode. You can have your refund directly deposited into your bank account when you use the Department's fill-in forms. All 2-D barcode returns should be mailed to: **Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385**. Email: Incometaxprocessing@dor.mo.gov (For submission of Individual Income Tax and Property Tax Credit return)

Assistance with Preparing Your Tax Return

There are a large number of volunteer groups around Missouri providing tax assistance to elderly or lower income taxpayers. To locate a volunteer group near you that offers return preparation assistance:

- Call **(800) 906-9887**, **(888) 227-7669**, or
- Visit [irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers](https://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers).

You will find a larger volume of volunteer centers open during the filing season, which is typically January through April.

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DO YOU HAVE THE RIGHT FORM?

You may use this tax form to file your 2025 Property Tax Credit Claim ([Form MO-PTC](#)) if you meet the eligibility requirements on page 2 and are not required to file an individual income tax return.

You **cannot use this form** if you were required to file a federal return and you were a:

- Resident of Missouri and you had Missouri adjusted gross income of \$1,200 or more;
- Nonresident of Missouri and had income of \$600 or more from Missouri sources; or
- Resident or nonresident with Missouri withholding and you want to file an individual income tax return to claim a refund of your withholding.

If you meet any of the above criteria, you **cannot** file the Form MO-PTC. You must file a Missouri income tax return and attach the Property Tax Credit Schedule ([Form MO-PTS](#)) if you qualify for a property tax credit. See below for information to obtain the correct form (Individual Income Tax Return - Long Form [MO-1040](#)) to file and claim your property tax credit.

Exception: You are not required to file a Missouri income tax return if your standard deduction meets or exceeds your Missouri adjusted gross income.

Helpful Hints

If you anticipate receiving any 1099 or W-2 income, please wait to file this claim until all statements are received. Filing too early may result in a balance due.

TO OBTAIN FORMS

Visit dor.mo.gov/forms/.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

WHEN TO FILE A CLAIM

The 2025 Form MO-PTC is due April 15, 2026, but you may file up to three years from the due date and still receive your credit.

WHERE TO SUBMIT YOUR CLAIM

Mail your completed Form MO-PTC and all attachments to:

Department of Revenue
P.O. Box 2800
Jefferson City, MO 65105-2800

Email: Incometaxprocessing@dor.mo.gov

FILING FOR DECEASED INDIVIDUALS

If an individual passed away in 2025, a claim may be filed by the surviving spouse if the filing status is "married filing combined" and all other qualifications are met. If there is no surviving spouse, the estate may file the claim.

A copy of the death certificate must be attached. If the check is to be issued in another name a Statement of Person Claiming Refund Due to Deceased Taxpayer ([Form MO-1310D](#)) must also accompany the claim.

Any existing Power of Attorney ([Form 2827](#)) with the Department of Revenue is terminated when the death of the taxpayer is made known to the Department. A new Form 2827 and verification of personal representative is required after the death of the taxpayer before any party may discuss the taxpayer's account with the Department staff. If no personal representative was appointed, submit verification of the executor of estate or distributee(s).

DOLLARS AND CENTS

Rounding is required on your Form MO-PTC. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00
Round \$32.50 up to \$33.00

FILL-IN FORMS THAT AUTOMATICALLY CALCULATE

Go to our website at dor.mo.gov/forms/?formName=PTC to enter your tax information and let the auto-calculating form do the math for you. No calculation errors means faster processing. Complete, print, sign and mail the claim with required supporting documents.

ADDRESS CHANGE

If you move after filing your return, notify both the post office serving your old address and the Department of Revenue of your address change. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200** or visit the Department's website at dor.mo.gov/how-do-i/change-address-revenue-records.html. This will help forward any refund check or correspondence to your new address.

MISSOURI RETURN STATUS INQUIRY

To check the status of your current year return 24 hours a day, please visit the Department's website at dor.mo.gov/taxation/return-status/ or call our automated individual income tax inquiry line at (573) 526-8299. To obtain the status of your return, you must know the following information: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars. Once this information is validated using the Missouri Return Inquiry System on our website or inquiry line, you will be given the option to sign up for text or email notifications. This will allow you to be notified each time the status of your tax return changes as it is being processed by the Department of Revenue.

FORM MO-PTC

NAME, ADDRESS, ETC.

Print or type your name(s), address, social security number(s), and birth-date(s). If you or your spouse do not have a social security number, enter "none" in the appropriate space(s). If married, enter both birthdates, even if your spouse died during the calendar year. Only select the deceased box if death occurred in 2025.

Select the amended claim box if you are filing an amended claim. Complete the entire claim using the corrected figures.

Helpful Hints

- Please use the social security number of the person filing the claim.
- Do not use [Form MO-PTC](#) if you need to file an individual income tax return ([Form MO-1040](#)).

QUALIFICATIONS

Select the applicable box to indicate under which qualification you are filing the Form MO-PTC. See the "Am I Eligible" chart on page 2. You must select a qualification box to be eligible for the credit. Select **only one** box. **Attach the appropriate documentation to verify your qualification.** The required documentation is listed behind each qualification on the Form MO-PTC. If required documentation is not provided, the Department may use other resources to validate the claim. Failure to provide the documents may result in denial or delay of your claim.

FILING STATUS

Select your filing status. You can select "married - living separate for entire year" **only if you and your spouse did not at any time during the year live in the same residence.** **Note: If you lived at different addresses for the entire year, you may file a separate claim.** Do not include your spouse's name or social security number if you selected married filing separate. You cannot take the \$2,000 or \$4,000 deduction on Line 7 if you selected "married-living separate for entire year" as your filing status and you are filing a separate claim. **Example:** One spouse lives in a nursing or residential care facility while the other spouse remains in the home the entire year.

Helpful Hints

If you are married and lived together for any part of the year, and are eligible to file a joint federal income tax return, you **must** file married filing combined and include all household income.

HOUSEHOLD INCOME

Household income is **all income** received by a claimant, spouse, and minor children (**taxable** or **nontaxable**) and includes **all income** from sources listed on Lines 1 through 5 of Form MO-PTC.

LINE 1 - SOCIAL SECURITY BENEFITS

Enter the amount of 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 your Social Security Benefit Statement (Form SSA-1099) or Payments by the Railroad Retirement Board (RRB-1099).**

Lump sum distributions from the Social Security Administration or other agencies must be claimed in the year in which they are received.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2025			• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION.		
Box 1. Name BETTY TAXPAYER		Box 2. Beneficiary's Social Security Number 000-00-0000			
Box 3. Benefits Paid in 2025 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2025 NONE	Box 5. Net Benefits for 2025 (Box 3 minus box 4) \$8,400.00			
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2025 \$8,400.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE			
		Box 6. Voluntary Federal Income Tax Withheld NONE			
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555			
		Box 8. Claim Number (Use this number if you need to contact SSA.) 000-00-0000			
*Includes: \$12.00 Paid in 2025 for 2024					

Form SSA-1099-SM (12-2025)

DO NOT RETURN THIS FORM TO SSA OR IRS

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Helpful Hints

- Wait to file your claim until you receive your Form SSA-1099 in January 2026. This form will list your benefits for the entire 2025 tax year. See the sample Form SSA-1099 above.
- If you are receiving railroad retirement benefits, you should receive two Forms RRB-1099. Form RRB-1099R shows annuities and pensions. Form RRB-1099 shows your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 1.

LINE 2 - WAGES, PENSIONS, ANNUITIES, DIVIDENDS, INTEREST, RENTAL INCOME, UNEMPLOYMENT COMPENSATION, OR OTHER INCOME

Include the amount of **all** wages, pensions, annuities, alimony, dividends, interest income, rental income, unemployment compensation, or other income. Do not include excludable costs of pensions or annuities. (These are usually the employee's contribution to a retirement program listed separately on Form 1099-R.) **Attach Form(s) W-2, 1099, 1099-G, 1099-R, 1099-DIV, 1099-INT, 1099-MISC, etc.** If grants or long-term care benefits are made payable to the nursing facility, do not include as income or rent.

LINE 3 - RAILROAD RETIREMENT BENEFITS

Enter the gross distribution amount of railroad retirement benefits (not included in Line 1) before any deductions. This is the amount

of annuities and pensions received, **not** your social security equivalent benefits. **Attach Form RRB-1099R (Tier II).**

LINE 4 - VETERAN BENEFITS

If a veteran is 100 percent disabled **not due to military service**, payments and benefits must be included on line 4. Veteran payments and benefits include education and training allowances, disability compensation, grants, and insurance proceeds.

If a veteran is 100 percent disabled **entirely as a result of military service**, do not include veteran payments and benefits as household income on **Form MO-PTC**.

If a veteran is less than 100 percent disabled, but is unable to engage in substantial gainful activity due to medical impairments **resulting entirely from military service**, and such medical impairment(s) can be expected to result in death or has lasted or can be expected to last continuously for at least twelve months, do not include veteran payments and benefits as household income on Form MO-PTC.

A letter from the Veterans Administration detailing the amount of benefits or confirming the disability is 100 percent from military service must be attached.

Note: To request a copy of the letter, call the Veterans Administration at (800) 827-1000. If you are a surviving spouse receiving social security and your spouse was 100 percent disabled as a result of military service, all veteran payments and benefits must be included.

LINE 5 - PUBLIC ASSISTANCE

Include the amount of public assistance, Supplemental Security Income (SSI), child support, and temporary assistance payments received by you, your spouse, and 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 payments received from the government. Do not include the value of commodity foods, food stamps, or heating and cooling assistance.

Attach a letter from the Social Security Administration that includes the total amount of assistance received if applicable.

Helpful Hints

- Supplemental Security Income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received either through a *my Social Security* account at ssa.gov/myaccount/, by calling 1-800-772-1213, or contacting your local Social Security office. **If you have minor children who receive SSI benefits, the children do not qualify for a credit.** However, if you qualify for a credit you **must** include the children's SSI benefits on Line 5.
- If you receive temporary assistance from the Children's Division (CD) or the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

LINE 7 - FILING DEDUCTION

If you are **Single or Married Living Separate**, enter \$0 on Line 7.

If you are **Married and Filing Combined**, see below to determine the amount to enter on Line 7.

- If you **RENTED** or **DID NOT OWN** your home for the **entire year**, enter \$2,000 on Line 7.
- If you **OWNED** and **OCCUPIED** your home for the **entire year**, enter \$4,000 on Line 7.

LINE 8 - NET HOUSEHOLD INCOME

Subtract Line 7 from Line 6 and enter the amount on Line 8. See below to make sure you are eligible for the credit.

- If you **RENTED** or **DID NOT OWN** and occupy your home for the **entire year**, the amount you enter on Line 8 cannot exceed \$27,200. If the amount of your net household income on Line 8 is above \$27,200, you are **not eligible** for the credit.
- If you **OWNED** and **OCCUPIED** your home for the **entire year**, the amount you enter on Line 8 cannot exceed \$30,000. If the amount of your net household income on Line 8 is above \$30,000, you are **not eligible** for the credit.

LINE 9 - OWN YOUR HOME

If you owned and occupied your home, include the amount of tax you paid on your 2025 real estate tax receipt(s) only, or \$1,100, whichever is less. **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 are not eligible for the credit.

Attach a copy of paid real estate tax receipt(s) from the county and/or city collector's office.

If you submit more than one receipt from 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. If you share a home, report only the portion of real estate tax that was actually paid by you. If you sold or purchased your home during the year, attach the seller's/buyer's agreement to your claim.

Helpful Hints

Real estate tax paid for a prior year cannot be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

Example: If you paid your 2024 real estate tax in calendar year 2025, you must file a 2024 Property Tax Credit Claim ([Form MO-PTC](#)).

If your home or farm has more than five acres or you own a mobile home, and it is classified as personal property, an Assessors Certification ([Form 948](#)) must be attached with your paid personal or real property tax receipt. If you own a mobile home that is classified as real property, a Form 948 isn't needed. In such cases, you can claim property tax for the mobile home and rent for the lot, if applicable. A credit **will not** be allowed for vehicles listed on the personal property tax receipt.

If you use your home for business purposes, the percentage of your home that is used for business purposes must be subtracted from your real estate taxes paid. If you need to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15 percent of her homestead for her business. She will multiply \$500 by 85 percent and put this figure (\$425) on Form MO-PTC, Line 9.

Helpful Hints

If you own your home and other adults (other than your spouse) live there and pay rent, the rent must be claimed as income.

LINE 10 - RENT YOUR HOME

Complete one Certification of Rent Paid ([Form MO-CRP](#)) for each rented home (including mobile home or lot) you occupied during 2025. The Form MO-CRP is on page 12 and instructions are on page 8.

Add the totals from Line 9 on all Forms MO-CRP completed and enter the amount on Line 10, or \$750, whichever is less. Attach a completed Verification of Rent Paid ([Form 5674](#)) along with Form(s) MO-CRP.

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

If you have the same address as your landlord, please verify the number of occupants and living units.

Helpful Hints

- If you rent from a facility that **does not** pay property taxes, you are not eligible for a Property Tax Credit.
- If you receive low income housing assistance and the rent you claim exceeds 40 percent of your income, attach a detailed statement of explanation. Please claim only the amount of rent **you** paid or your refund may be delayed or denied.
- 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.
- Utilities (air conditioning, gas, electric, late fees, deposits, etc.) are not included.
- Nursing Homes - You must deduct personal allowances (clothing, hair stylists, etc.) prior to calculating your rent.

LINE 11 - TOTAL REAL ESTATE TAX/RENT PAID

Add amounts from [Form MO-PTC](#), Lines 9 and 10 and enter amount on Line 11, or \$1,100, whichever is less.

Example: Ester owns her home for three months and pays \$100 in property taxes. For nine months she rents an apartment and pays \$4,000 in rent. The amount on Line 9 of the MO-CRP is \$800 (\$4,000 x 20 percent). Form MO-PTC, Line 9 is \$100, Line 10 is \$750 (\$750 is the limit on Line 10) and Line 11 is \$850.

CREDITS

LINE 12 - PROPERTY TAX CREDIT

Apply amounts from Form MO-PTC, Lines 8 and 11 to the Property Tax Credit Chart on pages

14 through 16 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.

SIGN CLAIM

You **must sign** your Form MO-PTC. **Both spouses must sign a combined claim.** If you use a paid preparer, the preparer must also sign the claim. If you wish to authorize the Director of Revenue, or delegate, to discuss your tax information with your preparer or any member of your preparer's firm, indicate by selecting the "yes" box below the signature line.

Each and every income tax return or claim for a refund prepared by a paid tax return preparer shall be signed by the paid tax preparer and shall state the tax preparer's Internal Revenue Service preparer tax identification number. Each failure by the paid tax return preparer to sign any income tax return or claim for refund, or failure of the tax return preparer to provide a preparer tax identification number, shall result in a penalty of \$50 owed by the paid tax preparer for each separate failure. The total amount of penalties that may be assessed on any preparer with respect to returns or claims for refunds filed during a calendar year shall not exceed \$25,000.

Important: If the Form MO-PTC is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian or power of attorney must be attached to the Form MO-PTC.

WHERE TO SUBMIT YOUR CLAIM

Mail your claim and all attachments to:

Department of Revenue

P.O. Box 2800

Jefferson City, MO 65105-2800

Email: Incometaxprocessing@dor.mo.gov

Helpful Hints

To determine your credit, use the 2025 Property Tax Credit Chart on pages 14 through 16. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$1,200 in real estate tax and her total household income was \$15,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Even though Ruth paid \$1,200 in real estate tax, the maximum allowed credit is \$1,100. Ruth will use \$1,100 as tax paid and her total household income of \$15,000 to make the comparison. When using the chart, Ruth finds where \$15,000 and \$1,100 “meet” to figure her credit. The two numbers “meet” on the chart where the credit amount is \$1,059. Ruth will get a \$1,059 credit for the real estate tax she paid.

Information to Complete [Form MO-CRP](#)

Form MO-CRP must be completed by taxpayers who rented their home and are submitting a Property Tax Credit Claim.

If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.

STEP ONE

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 TWO

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 or agency.**

STEP THREE

If you were a resident of a nursing home or boarding home during 2025, use the applicable percentage on Line 7. If you lived in a hotel and meals were included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age shared a residence and each paid part of the rent, enter the total rent on Form MO-CRP, Line 6 and select 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. If none of the reductions apply to you, enter 100 percent on Line 7.

STEP FOUR

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

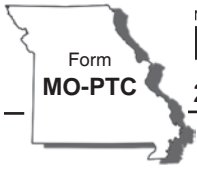
STEP FIVE

Multiply Line 8 by 20 percent and enter the result on Line 9. Add the totals from Line 9 on **all** completed Form(s) MO-CRP and enter the amount on Line 10 of Form MO-PTC or \$750, whichever is less.

Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

If you are required to file an income tax return [Form MO-1040](#), you must use [Form MO-PTS](#) to claim a property tax credit and attach it to the Form MO-1040. Do not use [Form MO-PTC](#) if you are required to file an income tax return.



MISSOURI DEPARTMENT OF
REVENUE

2025 Property Tax Credit Claim

Department Use Only

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Print in BLACK ink only and DO NOT STAPLE.
For Privacy Notice, see Instructions.

☐ Select Here for **Amended Claim**

☐ Department of Social Services Application of Eligibility
form attached

Vendor Code

Department Use Only

0 0 1

Name

Social Security Number	Deceased in 2025	Spouse's Social Security Number	Deceased in 2025
<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
Birthdate (MM/DD/YYYY)		Spouse's Birthdate (MM/DD/YYYY)	
<input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/>	
First Name	M.I.	Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's First Name	M.I.	Spouse's Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
In Care Of Name (Attorney, Executor, Personal Representative, etc.)			
<input type="text"/>			

Address

Present Address (Include Apartment Number or Rural Route)

City, Town, or Post Office

State

ZIP Code

-

County of Residence

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 married filing combined, you must report both incomes.**

- ☐ Single ☐ Married - Filing Combined ☐ Married - Living Separate for Entire Year



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Failure to provide the following attachments may result in denial or delay of your claim:
Verification of Rent Paid ([Form 5674](#)), Form(s) 1099, W-2, etc.

Household Income

1. Enter the amount of 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) 1 00
2. Enter the total amount of wages, pensions, annuities, dividends, interest income, rental income, unemployment compensation, or other income. **Attach** Form(s) W-2, 1099, 1099-G, 1099-R, 1099-DIV, 1099-INT, 1099-MISC, etc. 2 00
3. Enter the amount of railroad retirement benefits (not included in Line 1) before any deductions. **Attach** Form RRB-1099-R (TIER II) 3 00
4. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs (see instructions on page 5) 4 00
5. 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 amount of assistance received if applicable 5 00
6. Total household income - Add Lines 1 through 5 and enter the total here 6 00
7. Enter the appropriate amount from the options below 7 00
 - **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
8. Net household income - Subtract Line 7 from Line 6 and enter the amount here 8 00
 - If you rented or did not own and occupy your home for the entire year and Line 8 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 8 is greater than \$30,000, you are **not eligible** to file this claim.

Real Estate Tax and Rent Paid

9. 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 your 2025 **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](#)) 9 00
10. If you rented, enter the total amount from Certification of Rent Paid ([Form 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. 10 00
11. Enter the total of Lines 9 and 10, or \$1,100, whichever is less 11 00



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12. Apply amounts from Lines 8 and 11 to chart on pages 14-16 to figure your Property Tax Credit.
You **must** use the chart on pages 14-16 to see how much refund you are allowed.

12 .

Reserved

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and 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 143.561, RSMo](#). Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in [Chapter 143, RSMo](#), a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit, or abatement if I employ such aliens. I further affirm that I am aware of the reporting requirements of [Section 135.805](#) and penalty provisions of [Section 135.810](#).

Signature

Signature

Date (MM/DD/YY)

Spouse's Signature (If filing combined, BOTH must sign)

Date (MM/DD/YY)

E-mail Address

Daytime Telephone

Preparer's Signature

Date (MM/DD/YY)

Preparer's FEIN, SSN, or PTIN

Preparer's Telephone

Preparer's Address

State

ZIP Code

I authorize the Director of Revenue or delegate to discuss my claim and attachments with the preparer or any member of his or her firm, or if internally prepared, any member of the internal staff ☐ Yes ☐ No

Did you pay a tax return preparer to complete your return, but the preparer failed to sign the return or provide an Internal Revenue Service preparer tax identification number? If you marked yes, please insert the preparer's name, address, and phone number in the applicable sections of the signature block above. . . . ☐ Yes ☐ No



25344030001

Department Use Only

☐ A ☐ K ☐ R ☐ U

Form MO-PTC (Revised 12-2025)

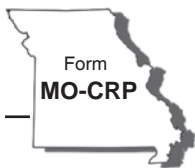
Mail to: Taxation Division
P.O. Box 2800
Jefferson City, MO 65105-2800

E-mail: Incometaxprocessing@dor.mo.gov (Submit Property Tax Claim)
E-mail: PropertyTaxCredit@dor.mo.gov (Inquiry and correspondence)

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

If yes, visit 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 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/.

Phone: (573) 751-3505
Fax: (573) 522-1762
TTY: (800) 735-2966



MISSOURI DEPARTMENT OF
REVENUE

2025 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information may result in denial or delay of your claim.

1. Social Security Number

 - -

Spouse's Social Security Number

 - -

☐ Select this box if related to your landlord. If so, explain.

2. Name (First, Last)

Physical Address of Rental Unit (P.O. Box Not Allowed)

Apartment Number

City

State

ZIP Code

3. Landlord's Name (First, Last)

Landlord's Street Address (Must be completed)

Apartment Number

City

State

ZIP Code

4. Landlord's Phone Number (Must be completed)

5. Rental Period During Year (MM/DD/YY)

From:

2025

To:

(MM/DD/YY)

2025

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid ([Form 5674](#)). If you received housing assistance, enter the amount of rent you paid. **Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.**

7. Select the appropriate box below and enter the corresponding percentage on Line 7

☐ A. Apartment, House, Mobile Home, or Duplex - 100%

☐ F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)

☐ B. Mobile Home Lot - 100%

☐ G. Shared Residence – If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional person(s) sharing rent:

☐ C. Boarding Home or Residential Care - 50%

☐ D. Skilled or Intermediate Care Nursing Home - 45%

☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)

☐ E. Hotel - 100%; if meals are included - 50%

8. Net rent paid - Multiply Line 6 by the percentage on Line 7

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS



25315010001

For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2025)

Taxation Division

Attach to Form MO-PTC or MO-PTS and
mail to the Missouri Department of Revenue.

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

If yes, visit 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/MoVeteransInformationSurvey/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/.

A. Enter amount from Line 8 here _____ B. Enter amount from Line 11 here _____
 C. Find where these two numbers “meet” below to figure your credit amount. Enter on [Form MO-PTC](#), Line 12.

2025 Property Tax Credit Chart

Amount from Line B above or from Form MO-PTC, Line 11 - Total Property Tax paid

		FROM					FROM					FROM				
		1076	1051	1026	1001	976	951	926	901	876	851	826	801	776	751	
		TO					TO					TO				
		1100	1075	1050	1025	1000	975	950	925	900	875	850	825	800	775	
FROM	TO	Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100 (Form MO-PTC, Line 11). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.														
1	14,300															
14,301	14,600	1078	1053	1028	1003	978	953	928	903	878	853	828	803	778	753	
14,601	14,900	1069	1044	1019	994	969	944	919	894	869	844	819	794	769	744	
14,901	15,200	1059	1034	1009	984	959	934	909	884	859	834	809	784	759	734	
15,201	15,500	1049	1024	999	974	949	924	899	874	849	824	799	774	749	724	
15,501	15,800	1039	1014	989	964	939	914	889	864	839	814	789	764	739	714	
15,801	16,100	1028	1003	978	953	928	903	878	853	828	803	778	753	728	703	
16,101	16,400	1016	991	966	941	916	891	866	841	816	791	766	741	716	691	
16,401	16,700	1005	980	955	930	905	880	855	830	805	780	755	730	705	680	
16,701	17,000	993	968	943	918	893	868	843	818	793	768	743	718	693	668	
17,001	17,300	980	955	930	905	880	855	830	805	780	755	730	705	680	655	
17,301	17,600	968	943	918	893	868	843	818	793	768	743	718	693	668	643	
17,601	17,900	954	929	904	879	854	829	804	779	754	729	704	679	654	629	
17,901	18,200	941	916	891	866	841	816	791	766	741	716	691	666	641	616	
18,201	18,500	927	902	877	852	827	802	777	752	727	702	677	652	627	602	
18,501	18,800	913	888	863	838	813	788	763	738	713	688	663	638	613	588	
18,801	19,100	898	873	848	823	798	773	748	723	698	673	648	623	598	573	
19,101	19,400	883	858	833	808	783	758	733	708	683	658	633	608	583	558	
19,401	19,700	868	843	818	793	768	743	718	693	668	643	618	593	568	543	
19,701	20,000	852	827	802	777	752	727	702	677	652	627	602	577	552	527	
20,001	20,300	836	811	786	761	736	711	686	661	636	611	586	561	536	511	
20,301	20,600	819	794	769	744	719	694	669	644	619	594	569	544	519	494	
20,601	20,900	802	777	752	727	702	677	652	627	602	577	552	527	502	477	
20,901	21,200	785	760	735	710	685	660	635	610	585	560	535	510	485	460	
21,201	21,500	767	742	717	692	667	642	617	592	567	542	517	492	467	442	
21,501	21,800	749	724	699	674	649	624	599	574	549	524	499	474	449	424	
21,801	22,100	731	706	681	656	631	606	581	556	531	506	481	456	431	406	
22,101	22,400	712	687	662	637	612	587	562	537	512	487	462	437	412	387	
22,401	22,700	693	668	643	618	593	568	543	518	493	468	443	418	393	368	
22,701	23,000	673	648	623	598	573	548	523	498	473	448	423	398	373	348	
23,001	23,300	653	628	603	578	553	528	503	478	453	428	403	378	353	328	
23,301	23,600	633	608	583	558	533	508	483	458	433	408	383	358	333	308	
23,601	23,900	613	588	563	538	513	488	463	438	413	388	363	338	313	288	
23,901	24,200	591	566	541	516	491	466	441	416	391	366	341	316	291	266	
24,201	24,500	570	545	520	495	470	445	420	395	370	345	320	295	270	245	
24,501	24,800	548	523	498	473	448	423	398	373	348	323	298	273	248	223	
24,801	25,100	526	501	476	451	426	401	376	351	326	301	276	251	226	201	
25,101	25,400	504	479	454	429	404	379	354	329	304	279	254	229	204	179	
25,401	25,700	481	456	431	406	381	356	331	306	281	256	231	206	181	156	
25,701	26,000	457	432	407	382	357	332	307	282	257	232	207	182	157	132	
26,001	26,300	434	409	384	359	334	309	284	259	234	209	184	159	134	109	
26,301	26,600	410	385	360	335	310	285	260	235	210	185	160	135	110	85	
26,601	26,900	385	360	335	310	285	260	235	210	185	160	135	110	85	60	
26,901	27,200	361	336	311	286	261	236	211	186	161	136	111	86	61	36	
27,201	27,500	335	310	285	260	235	210	185	160	135	110	85	60	35	10	
27,501	27,800	310	285	260	235	210	185	160	135	110	85	60	35	10		
27,801	28,100	284	259	234	209	184	159	134	109	84	59	34	9			
28,101	28,400	258	233	208	183	158	133	108	83	58	33	8				
28,401	28,700	231	206	181	156	131	106	81	56	31	6					
28,701	29,000	204	179	154	129	104	79	54	29	4						
29,001	29,300	177	152	127	102	77	52	27	2							
29,301	29,600	149	124	99	74	49	24									
29,601	29,900	121	96	71	46	21										
29,901	30,000	95	70	45	20											

A. Enter amount from Line 8 here _____ B. Enter amount from Line 11 here _____
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on [Form MO-PTC](#), Line 12.

**Amount from Line B above or from Form MO-PTC, Line 11 - Total Property Tax or
20 percent of Rent Paid**

		FROM					FROM					FROM				
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	
		TO					TO					TO				
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	
FROM	TO	Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100 or rent credit equivalent not to exceed \$750 (Form MO-PTC, Line 11). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.														
1	14,300															
14,301	14,600	728	703	678	653	628	603	578	553	528	503	478	453	428	403	
14,601	14,900	719	694	669	644	619	594	569	544	519	494	469	444	419	394	
14,901	15,200	709	684	659	634	609	584	559	534	509	484	459	434	409	384	
15,201	15,500	699	674	649	624	599	574	549	524	499	474	449	424	399	374	
15,501	15,800	689	664	639	614	589	564	539	514	489	464	439	414	389	364	
15,801	16,100	678	653	628	603	578	553	528	503	478	453	428	403	378	353	
16,101	16,400	666	641	616	591	566	541	516	491	466	441	416	391	366	341	
16,401	16,700	655	630	605	580	555	530	505	480	455	430	405	380	355	330	
16,701	17,000	643	618	593	568	543	518	493	468	443	418	393	368	343	318	
17,001	17,300	630	605	580	555	530	505	480	455	430	405	380	355	330	305	
17,301	17,600	618	593	568	543	518	493	468	443	418	393	368	343	318	293	
17,601	17,900	604	579	554	529	504	479	454	429	404	379	354	329	304	279	
17,901	18,200	591	566	541	516	491	466	441	416	391	366	341	316	291	266	
18,201	18,500	577	552	527	502	477	452	427	402	377	352	327	302	277	252	
18,501	18,800	563	538	513	488	463	438	413	388	363	338	313	288	263	238	
18,801	19,100	548	523	498	473	448	423	398	373	348	323	298	273	248	223	
19,101	19,400	533	508	483	458	433	408	383	358	333	308	283	258	233	208	
19,401	19,700	518	493	468	443	418	393	368	343	318	293	268	243	218	193	
19,701	20,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	
20,001	20,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	
20,301	20,600	469	444	419	394	369	344	319	294	269	244	219	194	169	144	
20,601	20,900	452	427	402	377	352	327	302	277	252	227	202	177	152	127	
20,901	21,200	435	410	385	360	335	310	285	260	235	210	185	160	135	110	
21,201	21,500	417	392	367	342	317	292	267	242	217	192	167	142	117	92	
21,501	21,800	399	374	349	324	299	274	249	224	199	174	149	124	99	74	
21,801	22,100	381	356	331	306	281	256	231	206	181	156	131	106	81	56	
22,101	22,400	362	337	312	287	262	237	212	187	162	137	112	87	62	37	
22,401	22,700	343	318	293	268	243	218	193	168	143	118	93	68	43	18	
22,701	23,000	323	298	273	248	223	198	173	148	123	98	73	48	23		
23,001	23,300	303	278	253	228	203	178	153	128	103	78	53	28	3		
23,301	23,600	283	258	233	208	183	158	133	108	83	58	33	8			
23,601	23,900	263	238	213	188	163	138	113	88	63	38	13				
23,901	24,200	241	216	191	166	141	116	91	66	41	16					
24,201	24,500	220	195	170	145	120	95	70	45	20						
24,501	24,800	198	173	148	123	98	73	48	23							
24,801	25,100	176	151	126	101	76	51	26	1							
25,101	25,400	154	129	104	79	54	29	4								
25,401	25,700	131	106	81	56	31	6									
25,701	26,000	107	82	57	32	7										
26,001	26,300	84	59	34	9											
26,301	26,600	60	35	10												
26,601	26,900	35	10													
26,901	27,200	11														
27,201	27,500															
27,501	27,800															
27,801	28,100															
28,101	28,400															
28,401	28,700															
28,701	29,000															
29,001	29,300															
29,301	29,600															
29,601	29,900															
29,901	30,000															

Example:
If Line 8 is \$23,980 and Line 11 of Form MO-PTC is \$525, then the tax credit would be \$16.

This area indicates no credit is allowable.

**This area indicates no
credit is allowable.**

Example:
 If Line 8 is \$23,980 and
 Line 11 of Form MO-PTC
 is \$525, then the tax
 credit would be \$16.

A. Enter amount from Line 8 here _____ B. Enter amount from Line 11 here _____
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on [Form MO-PTC](#), Line 12.

**Amount from Line B above or from Form MO-PTC, Line 11 - Total Property Tax or
20 percent of Rent Paid**

		FROM					FROM					FROM					
		376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
		TO					TO					TO					
		400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
FROM	TO	Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100 or rent credit equivalent not to exceed \$750 (Form MO-PTC, Line 11). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.															
1	14,300	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3
14,301	14,600	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19	
14,901	15,200	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9	
15,201	15,500	349	324	299	274	249	224	199	174	149	124	99	74	49	24		
15,501	15,800	339	314	289	264	239	214	189	164	139	114	89	64	39	14		
15,801	16,100	328	303	278	253	228	203	178	153	128	103	78	53	28	3		
16,101	16,400	316	291	266	241	216	191	166	141	116	91	66	41	16			
16,401	16,700	305	280	255	230	205	180	155	130	105	80	55	30	5			
16,701	17,000	293	268	243	218	193	168	143	118	93	68	43	18				
17,001	17,300	280	255	230	205	180	155	130	105	80	55	30	5				
17,301	17,600	268	243	218	193	168	143	118	93	68	43	18					
17,601	17,900	254	229	204	179	154	129	104	79	54	29	4					
17,901	18,200	241	216	191	166	141	116	91	66	41	16						
18,201	18,500	227	202	177	152	127	102	77	52	27	2						
18,501	18,800	213	188	163	138	113	88	63	38	13							
18,801	19,100	198	173	148	123	98	73	48	23								
19,101	19,400	183	158	133	108	83	58	33	8								
19,401	19,700	168	143	118	93	68	43	18									
19,701	20,000	152	127	102	77	52	27	2									
20,001	20,300	136	111	86	61	36	11										
20,301	20,600	119	94	69	44	19											
20,601	20,900	102	77	52	27	2											
20,901	21,200	85	60	35	10												
21,201	21,500	67	42	17													
21,501	21,800	49	24														
21,801	22,100	31	6														
22,101	22,400	12															
22,401	22,700																
22,701	23,000																
23,001	23,300																
23,301	23,600																
23,601	23,900																
23,901	24,200																
24,201	24,500																
24,501	24,800																
24,801	25,100																
25,101	25,400																
25,401	25,700																
25,701	26,000																
26,001	26,300																
26,301	26,600																
26,601	26,900																
26,901	27,200																
27,201	27,500																
27,501	27,800																
27,801	28,100																
28,101	28,400																
28,401	28,700																
28,701	29,000																
29,001	29,300																
29,301	29,600																
29,601	29,900																
29,901	30,000																

Example:
If Line 8 is \$19,360 and Line 11 of Form MO-PTC is \$225, then the tax credit would be \$8.

This area indicates no credit is allowable.

Example:
 If Line 8 is \$19,360 and
 Line 11 of Form MO-PTC
 is \$225, then the tax
 credit would be \$8.

**This area indicates no
credit is allowable.**

Our virtual assistant, DORA, is also available 24/7 to help answer any questions you have at dor.mo.gov.



Chat with me!

Click  in the lower right corner of your screen!

Missouri Return Status System dor.mo.gov/taxation/return-status/

Important Phone Numbers

General Inquiry Line (573) 751-3505
Automated Refund/Balance Due/1099G Inquiry (573) 526-8299
Electronic Filing Information. (573) 751-3505

Individuals with speech or hearing impairments may use
TTY (800) 735-2966 or fax (573) 522-1762.

Download forms on our website dor.mo.gov/forms/

Property Tax Credit e-mail:

Inquiry and correspondence: propertytaxcredit@dor.mo.gov

Submit Property Tax Credit Claim: Incometaxprocessing@dor.mo.gov

Missouri Taxpayer Bill of Rights ([Form 3097](#)) visit dor.mo.gov/taxation/individual/tax-types/income/

Federal Privacy Act Notice

Section 143.961, RSMo, authorizes the Department to require the reporting of information deemed necessary to enforce the income tax law of the state of Missouri. Section 143.961, RSMo, is made applicable to the property tax credit for procedural matters pursuant to Section 135.015, RSMo. 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers. The Department uses the social security number(s) provided on this form to identify you or other(s), to process the income tax return(s) and claim for this credit, to determine the correct amount of credit, to determine and collect the correct amount of income tax, to offset any refund of this credit against an individual income tax or property tax credit delinquency, to ensure compliance with the income tax laws, and, where permitted or required by law, to exchange tax information with the Internal Revenue Service, other states, other state agencies, and the Multistate Tax Commission (see Chapters 32, 143, and 610, RSMo). If you are seeking this tax credit, it is mandatory that you provide your social security number and any other social security number requested on this form. Failure to provide your social security number or the social security number(s) requested may result in additional request(s) to you from the Department and may also result in the complete or partial denial of this tax credit. If you are a landlord providing supporting documentation for the taxpayer's property tax credit claim, and not personally seeking the property tax credit, it is not mandatory for you to provide a social security number.

Personal Privacy Act Disclaimer

Pursuant to Section 105.1500, RSMo, the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form.