**LINE 1 — 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 or W-2P — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Forms 1099-INT — 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 2 — SOCIAL SECURITY BENEFITS**

Enter the amount of nontaxable social security benefits before any deductions and the 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 RRB-1099, total amount before deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

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

**LINE 3 — 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.)

**LINE 4 — VETERAN BENEFITS**

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

**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.

**HELPFUL HINTS**

Wait to file your return until you get your Form SSA-1099 received in January, 2013, that states what your benefits were for the entire 2012 year. See the sample Form SSA-1099 on page 38.

If you are receiving railroad retirement benefits, you should get two Forms RRB-1099. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is 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 2.

**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 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).

**HELPFUL HINTS**

Supplemental Security Income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. 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 6.

If you receive temporary assistance from the Children’s Division (CD) or 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.

This includes any payments received from the government. Do not include the value of commodities foods, food stamps or heating and cooling assistance. Attach a copy of Forms SSA-1099, a letter from the Social Security Administration, a letter from Social Services that includes the total amount of assistance received, and Employment Security 1099, if applicable.

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. 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 below 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 to complete and submit 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 to complete and submit 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. A home may be part of a larger unit such as a farm or building partly rented or used for business.

**LINE 11 — OWN YOUR HOME**

If you owned and occupied your home, include the amount of real estate tax you paid for 2012 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.

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

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

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

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 allowable real estate taxes paid.

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 house for her business. She will multiply $500 by 85 percent and enter this figure ($425) on Form MO-PTS, Line 11.

**LINE 12 — RENT YOUR HOME**

Complete one Form MO-CRP, Certification of Rent Paid, for each rented home (including mobile home or lot) you occupied during 2012. The Form MO-CRP is on the back of the Form MO-PTS.

**HELPFUL HINTS**

If you receive low income housing assistance the rent you claim may not exceed 40 percent of your income. Please claim only the amount of rent you pay or your refund will be delayed or denied.

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.

Add the totals from Line 9 on all Forms MO-CRP completed, and enter the amount on Line 12, or $750, whichever is less. Attach rent receipt(s) or a signed statement from your landlord for any rent you are claiming, along with Form MO-CRP. The rent receipt(s) or statement, must be signed by the landlord and include his or 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 a statement.

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

**LINE 13 — TOTAL REAL ESTATE TAX/RENT PAID**

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13, 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%). Form MO-PTS, Line 11, is $100; Line 12 is $750; and Line 13 is $850. The $800 for rent is limited on Line 12 to $750.

**LINE 14 — PROPERTY TAX CREDIT**

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 41, 42 and 43 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**

If you rent from a tax exempt facility, you do not qualify.

**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 2012, use the applicable percentage on 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. 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 percent and enter the result on Line 9. Add the totals from Line 9 on all completed Forms MO-CRP and enter the amount on Line 12 of MO-PTS.

**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.