MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2800

Please place this label in the address area of your claim. Do not use this label if it is incorrect. ▶

MISSOURI

2009 MISSOURI PROPERTY TAX CREDIT CLAIM

FINAL CHECKLIST BEFORE MAILING YOUR CLAIM.

THE INSTRUCTIONS AND FORM ITSELF WILL LIST BACK-UP INFORMATION NEEDED.

DID YOU NEED TO ATTACH ANY OF THESE?

- MO-CRP
- RENT RECEIPTS/LANDLORD STATEMENT
- SSA-1099 OR RRB-1099
- 2009 **PAID** REAL ESTATE RECEIPTS/ PERSONAL PROPERTY TAX RECEIPTS
- DISABLED VETERAN DOCUMENTATION
- POWER OF ATTORNEY/FEDERAL FORM 1310/DEATH CERTIFICATE

PLEASE NOTE!

- The maximum income level for residents who own and occupy their home for the **entire year** is $30,000 (after any exemptions).
- The maximum income level for residents who rented or owned their home a portion of the year is $27,500 (after any exemptions).
- The exemption for married filing combined is $4,000 if you own and occupy your home the **entire year.** If you rent the exemption is $2,000.
- The maximum credit for residents who own and occupy their home is $1,100. If you rent the maximum credit is $750.

Homestead Preservation Credit (HPC)

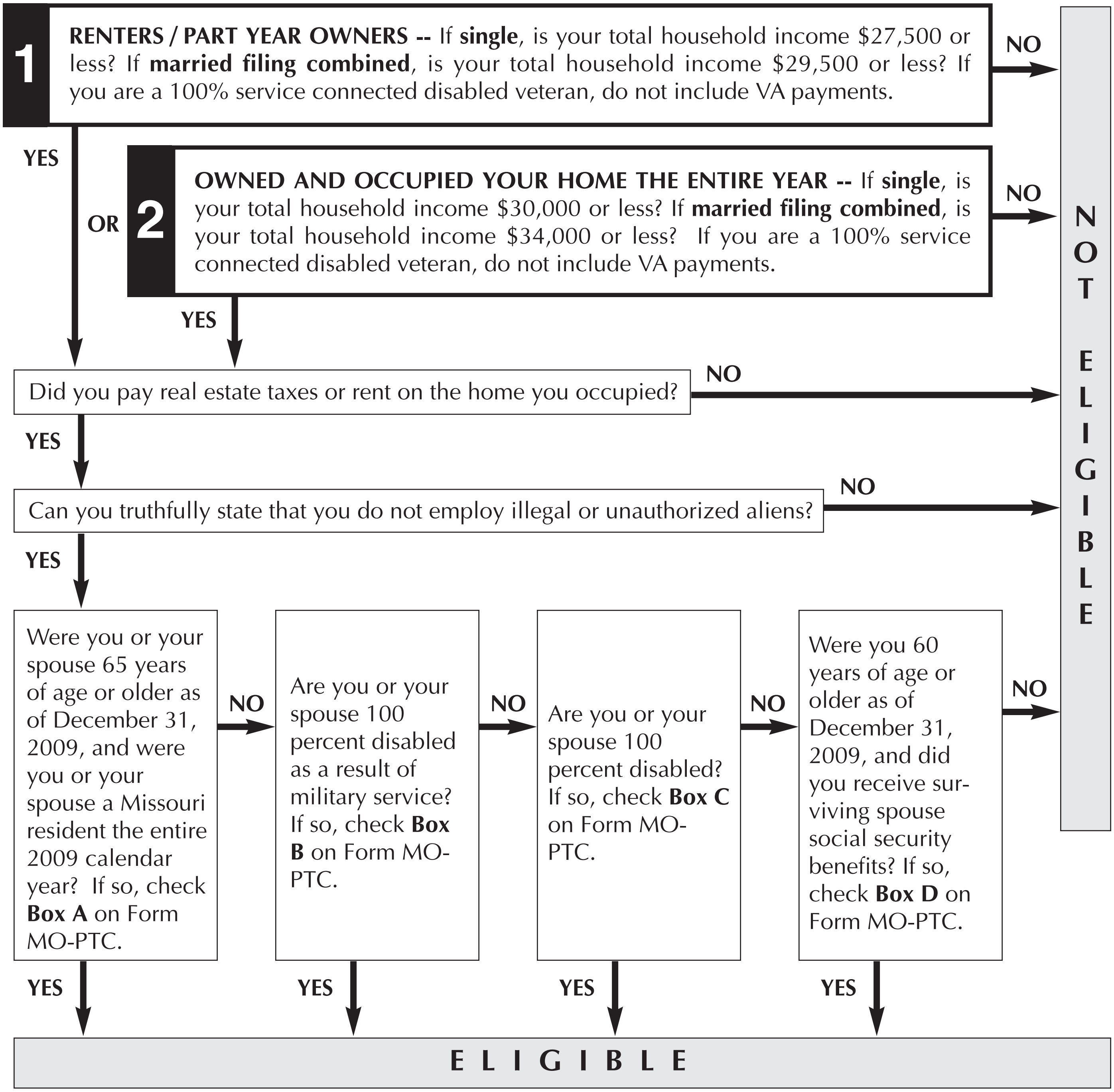
The department administers two real estate tax assistance programs for qualified senior citizens and 100 percent disabled individuals, the Missouri Property Tax Credit Claim (MO-PTC) and the Homestead Preservation Credit (HPC). If you own and occupy your home but your income restricts you from qualifying for the MO-PTC, you may be eligible for the HPC. You can only receive **ONE** of the credits. You should determine which tax credit program is more beneficial to you. For more information regarding the HPC, contact (573) 526-8942 or access **www.dor.mo.gov/tax/personal/homestead**.

AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the

PROPERTY TAX CREDIT

START DIAGRAM BY CHOOSING BOX 1 OR BOX 2 AND FOLLOW TO CONCLUSION.



2-D Barcode Returns — If you plan on filing 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 in a fraction of the time it takes to process a traditional paper return. If you use software to prepare your return, check our web site for approved 2-D barcode software companies. Also, check out the department's fill-in forms that calculate and have a 2-D barcode. **ALL** 2-D barcode returns should be mailed to: **Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385**.

What's Inside?

Do I Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2009 Form MO-PTC, Property Tax Credit Claim if you meet the eligibility requirements on page 2 and are not required to file an individual income tax return.

You **cannot use this book** 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 qualifications, you **cannot** file the Form MO-PTC. You must file a Missouri income tax return and attach Form MO-PTS if you qualify for a property tax credit. See information in the next column to obtain the correct form (Form MO-1040 or Form MO-1040P) to file and claim your Property Tax Credit.

Exception: You are not required to file a Missouri income tax return if your standard deduction plus your personal exemption meet or exceed your Missouri adjusted gross income.

If you are a nonresident alien, access our web site at **www.dor.mo.gov/tax** for information.

Helpful Hint

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 **www.dor.mo.gov/tax**
- Call the Forms-by-Fax System at (573) 751-4800 from your fax machine handset. The system will take you through the steps to fax a copy of the forms you need.

IMPORTANT FILING INFORMATION

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

When To File Claim

The 2009 Form MO-PTC is due April 15, 2010, but you may file up to three years from the due date and still receive your credit.

Where to Mail Claim

Mail your completed Form MO-PTC and all attachments to: **Department of Revenue**
P.O. Box 2800
Jefferson City, MO 65105-2800

Filing for Deceased Individuals

If an individual passed away in 2009, 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 and if the check is to be issued in another name, a Federal Form 1310 must also accompany the claim. To obtain Federal Form 1310, access **www.irs.gov/formspubs.**

Any existing POA pending with the Department of Revenue is terminated when the death of the taxpayer is made known to the Department. A new POA (Form 2827) is required after death of the taxpayer before any party may discuss the taxpayer's debt with the Department staff.

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 Calculate

Access our web site at **www.dor.mo.gov/tax** to enter your tax information, and let us do the math for you. No calculation errors means faster processing. Just 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**. This will help forward any refund check or correspondence to your new address.

Missouri Return Inquiry

To check the status of your current year return 24 hours a day, please visit the department's web site: **www.dor.mo.gov/tax** 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.

Taxpayer Bill of Rights

To obtain a copy of the Taxpayer Bill of Rights, you can access the department's web site at **www.dor.mo.gov/tax/personal/pubs.htm.**

FORM MO-PTC

Information to Complete Form MO-PTC

Name, Address, Etc.

If all the information on the label is correct, attach the label to the Form MO-PTC and print or type your social security number(s), birthdate(s), and telephone number in the spaces provided.

If you did not receive a book with a peel-off label or if the label is incorrect, print or type your name(s), address, social security number(s), birthdate(s), and telephone number in the spaces provided. 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 check the deceased box if death occurred in 2009. Do not check the box if the claimant was deceased before calendar year 2009.

Check 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 or Form MO-1040P.) See page 3.

QUALIFICATIONS

Check 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 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-PTC.)

FILING STATUS

Check your filing status. You can check "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. You cannot take the $2,000 or $4,000 deduction on Line 7 if you checked "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 Hint

If you are legally married and lived together at any time during the year, you must file married filing combined and include all household income.

HOUSEHOLD INCOME

Household income is **all income** received by a claimant, spouse, and/or 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 and/or your minor children before any deductions and/or amount of social security equivalent railroad retirement benefits. **Attach a copy of Form SSA-1099(s) and/or Form RRB-1099(s).**

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2009
- 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 555-66-7777
Box 3. Benefits Paid in 2009 *$8,400.00	Box 4. Benefits Repaid to SSA in 2009 NONE	Box 5. Net Benefits for 2009 *(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 2009	$8,400.00

*Includes: $12.00 Paid in 2009 for 2008

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.)*

555-66-7777

Form **SSA-1099-SM** (11-2009) **DO NOT RETURN THIS FORM TO SSA OR IRS** 0603554

Helpful Hints

- Wait to file your claim until you get your SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2010 that states what your benefits were for the entire 2009 year. See diagram on this page.
- If you are receiving railroad retirement benefits, you should receive two Form RRB-1099s. One Form RRB-1099-R shows annuities and pensions and the other 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 1.

LINE 2 — WAGES, PENSIONS, ANNUITIES, DIVIDENDS, INTEREST, RENTAL INCOME, OR OTHER INCOME

Include the amount of **all** wages, pensions, annuities, dividends, interest income, rental income, 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 Forms W-2(s), 1099(s), 1099-R(s), 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. If you have **any** negative income, you cannot use this form.

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/1099-R (Tier II).**

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.

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 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 5 — 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.

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 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 STATUS DEDUCTION

Use your filing status to determine the deduction amount that will be entered on Line 7. If your filing status is **Single or Married Living Separate**, you will enter $0 on Line 7.

If your filing status is **Married and Filing Combined**, see below to determine the amount you will enter on Line 7.

- If you OWNED and OCCUPIED your home for the **ENTIRE YEAR**, enter $4,000 on Line 7.
- If you RENTED or **did not** own your home for the **ENTIRE YEAR**, enter $2,000 on Line 7.

LINE 8 — NET HOUSEHOLD INCOME

Subtract Line 7 from Line 6 and enter amount on Line 8. See below to make sure you are 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.
- If you RENTED or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 8 cannot exceed $27,500. If the amount of your net household income on Line 8 is above $27,500, and you are not eligible for the credit.

LINE 9 — 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 you share a home, report only the portion of real estate tax that was actually paid by you. If you sold or bought your home during the year, attach a copy of the seller's/buyer's agreement to your claim.

Helpful Hint

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.

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/real property tax receipt. If you own a mobile home and it is classified as real property, a Form 948 isn't needed. If you own a mobile home for the entire year and also pay lot rent, you can claim credit for the property taxes and lot rent paid. The maximum combined credit is $1,100. A credit **will not** be allowed for vehicles listed on the personal property tax receipt.

Helpful Hint

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% of her house for her business. She will multiply $500 by 85% and put this figure ($425) on Form MO-PTC, Line 9.

Helpful Hint

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 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-PTC and instructions are on page 8.

Add the totals from Line 9 on all Form MO-CRP(s) completed and enter the amount on Line 10.
Attach rent receipt(s) for the whole year or each month or a signed statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts or statement.

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

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

Helpful Hints

- If your rent is more than 60 percent of your income, you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent **you** pay or your refund will be delayed or denied. If you do not qualify for housing assistance, please send an explanation of how additional rent is being paid.
- 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.

You can claim the amount of your real estate tax if you:

- owned your home/mobile home;
- owned your home for part of the year and rented for part of the year;
- owned/rented a mobile home and pad;

The maximum amount allowed is $1,100. If you rented, the maximum amount allowed is $750.

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.

CREDITS

LINE 12 — PROPERTY TAX CREDIT

Apply amounts from Form MO-PTC, Lines 8 and 11 to the Property Tax Credit Chart on pages 13 through 15 to determine the amount of your property tax credit. See Helpful Hint below.

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.

Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2009 Property Tax Credit Chart on pages 13 through 15. 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, she is only allowed to take a credit of $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.

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 "yes" by checking the appropriate box.

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.

MAIL CLAIM

Send your claim and all attachments to: **Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.**

FAILURE TO INCLUDE REQUIRED DOCUMENTATION AND/OR INFORMATION MAY REDUCE OR DELAY YOUR REFUND.

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 or agency.**

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 10 of MO-PTC.

If you need to file an income tax return, Form MO-1040 or Form MO-1040P, you must use Form MO-PTS to claim a property tax credit and attach it to the Form MO-1040 or Form MO-1040P.

Do not use Form MO-PTC if you need to file an income tax return.

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT CLAIM

2009 FORM **MO-PTC**

NAME / ADDRESS

LAST NAME	FIRST NAME	INITIAL	**BIRTHDATE** __ __ / __ __ / __ __ __ __	DECEASED 2009 ☐	SOCIAL SECURITY NO.	SOFTWARE VENDOR CODE (Assigned by DOR) 000
SPOUSE'S **LAST NAME** (PLACE LABEL IN BLOCK)	FIRST NAME	INITIAL	**BIRTHDATE** __ __ / __ __ / __ __ __ __	DECEASED 2009 ☐	SPOUSE'S SOCIAL SECURITY NO.	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)			TELEPHONE NUMBER (__ __ __) __ __ __ – __ __ __ __			**AMENDED CLAIM** ☐
PRESENT HOME ADDRESS	APT. NUMBER		CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE			

QUALIFICATIONS

You must check a qualification to be eligible for a credit. Check only one. Required copies of letters, forms, etc., must be included with claim.

☐ A. 65 years of age or older **(Attach a copy of Form SSA-1099.)**

☐ B. 100% Disabled Veteran as a result of military service **(Attach a copy of the letter from Department of Veterans Affairs.)**

☐ C. 100% Disabled **(Attach a copy of the letter from Social Security Administration or Form SSA-1099.)**

☐ D. 60 years of age or older and received surviving spouse benefits **(Attach a copy of Form SSA-1099.)**

FILING STATUS ☐ Single ☐ Married — Filing Combined ☐ Married — **Living Separate for Entire Year** — **If married filing combined, you must report both incomes.**

Failure to provide the attachments listed below (rent receipt(s), tax receipt(s),1099(s), W-2(s), etc.) will result in denial or delay of your claim!

HOUSEHOLD INCOME

1. Enter the amount of social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. **Attach Form SSA-1099 and/or RRB-1099.**	1	00
2. Enter the total amount of wages, pensions, annuities, dividends, interest income, rental income, or other income. **Attach Forms W-2(s), 1099(s), 1099-R(s), 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 veteran's payments or benefits before any deductions. **Attach letter from Veterans Affairs.**	4	00
5. Enter the total amount received by you and/or your **minor children** from: public assistance, SSI, child support, Temporary Assistance payments (TA and/or TANF). **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.**	5	00
6. **TOTAL** household income — Add Lines 1 through 5.	6	00
7. Mark the box that applies and enter the appropriate amount. ☐ a. Enter $0 if filing status is Single or Married Living Separate; **If married and filing combined;** ☐ b. Enter $2,000 if you rented or did not own your home for the entire year; ☐ c. Enter $4,000 if you owned and occupied your home for the entire year;	7	- 00
8. Net household income — Subtract Line 7 from Line 6; and enter the amount; mark the box that applies. ☐ a. **If you rented or did not own and occupy your home for the entire year**, Line 8 cannot exceed $27,500. If the total is greater than $27,500, **STOP - no credit is allowed. Do not file this claim.** ☐ b. **If you owned and occupied your home for the entire year**, Line 8 cannot exceed $30,000. If the total is greater than $30,000, **STOP - no credit is allowed. Do not file this claim.**	8	00

REAL ESTATE TAX / RENT PAID

9. If you owned your home, enter the total amount of property tax paid for your home less special assessments. **Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.**	9	00
10. If you rented, enter amount from Form MO-CRP(s), Line 9. **Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts or statement.**	10	00
11. Add Lines 9 and 10. If you rented your home, enter the total or $750, whichever is less. If you owned your home, enter the total or $1,100, whichever is less.	11	00

CREDITS

12. You **must use the chart on pages 13-15** to see how much refund you are allowed. Apply amounts from Lines 8 and 11 to chart on pages 13-15 to figure your Property Tax Credit. Note: Renters - maximum allowed is $750. Owners - maximum amount allowed is $1,100.	12	00

SIGNATURE

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. Declaration of preparer (other than taxpayer) is based on all information of which he/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 authorize the Director of Revenue or delegate to discuss my claim and attachments with the preparer or any member of the preparer's firm. ☐ YES ☐ NO	E-MAIL ADDRESS		PREPARER'S PHONE (__ __ __) __ __ __- __ __ __ __
SIGNATURE	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE (_ _ _) _ _ _- _ _ _ _	PREPARER'S ADDRESS AND ZIP CODE	DATE

Mail claim and attachments to Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2009

2009
FORM
MO-CRP

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? YES NO IF YES, EXPLAIN.

2. NAME

3. **LANDLORD'S** NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**

PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)** | APT. NUMBER

LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)** | APT. NUMBER

CITY, STATE, AND ZIP CODE

4. **LANDLORD'S** PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __

5. RENTAL PERIOD DURING YEAR FROM: MONTH — DAY — YEAR **2009** TO: MONTH — DAY — YEAR **2009**

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment for the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid.** . . . 6 | 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - B. MOBILE HOME LOT — **100%**
   - C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - E. HOTEL If meals are included, enter — **50%;** Otherwise, enter — **100%**
   - F. LOW INCOME HOUSING — **100%** **(Rent cannot exceed 40% of total household income.)**
   - G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage.

     Additional **persons sharing rent/percentage to be entered:** 1 (50%) 2 (33%) 3 (25%) . . . . . 7 | %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. . . . . 8 | 00

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. . . . . 9 | 00

MO 860-1089 (09-2009)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2009

2009
FORM
MO-CRP

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.

2. NAME

3. **LANDLORD'S** NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**

PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)** | APT. NUMBER

LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)** | APT. NUMBER

CITY, STATE, AND ZIP CODE

4. **LANDLORD'S** PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __

5. RENTAL PERIOD DURING YEAR FROM: MONTH — DAY — YEAR **2009** TO: MONTH — DAY — YEAR **2009**

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment for the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid.** . . . 6 | 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — **50%;** Otherwise, enter — **100%**
   - ☐ F. LOW INCOME HOUSING — **100%** **(Rent cannot exceed 40% of total household income.)**
   - ☐ G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage.

     Additional **persons sharing rent/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) . . . . . 7 | %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. . . . . 8 | 00

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. . . . . 9 | 00

MO 860-1089 (09-2009)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT CLAIM

2009
FORM
MO-PTC

NAME / ADDRESS

LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	DECEASED 2009 ☐	SOCIAL SECURITY NO.	SOFTWARE VENDOR CODE (Assigned by DOR)
PLACE LABEL IN BLOCK			__ / __ / ____			000
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	DECEASED 2009 ☐	SPOUSE'S SOCIAL SECURITY NO.	
			__ / __ / ____			
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)			TELEPHONE NUMBER (___) ___ – ____			AMENDED CLAIM ☐
PRESENT HOME ADDRESS	APT. NUMBER		CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE			

QUALIFICATIONS

You must check a qualification to be eligible for a credit. Check only one. Required copies of letters, forms, etc., must be included with claim.

☐ A. 65 years of age or older **(Attach a copy of Form SSA-1099.)**

☐ B. 100% Disabled Veteran as a result of military service **(Attach a copy of the letter from Department of Veterans Affairs.)**

☐ C. 100% Disabled **(Attach a copy of the letter from Social Security Administration or Form SSA-1099.)**

☐ D. 60 years of age or older and received surviving spouse benefits **(Attach a copy of Form SSA-1099.)**

FILING STATUS ☐ Single ☐ Married — Filing Combined ☐ Married — **Living Separate for Entire Year** — **If married filing combined, you must report both incomes.**

Failure to provide the attachments listed below (rent receipt(s), tax receipt(s),1099(s), W-2(s), etc.) will result in denial or delay of your claim!

HOUSEHOLD INCOME

1. Enter the amount of social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. **Attach Form SSA-1099 and/or RRB-1099.** .... 1 | 00
2. Enter the total amount of wages, pensions, annuities, dividends, interest income, rental income, or other income. **Attach Forms W-2(s), 1099(s), 1099-R(s), 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 veteran's payments or benefits before any deductions. **Attach letter from Veterans Affairs.** .... 4 | 00
5. Enter the total amount received by you and/or your **minor children** from: public assistance, SSI, child support, Temporary Assistance payments (TA and/or TANF). **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.** .... 5 | 00
6. **TOTAL** household income — Add Lines 1 through 5. .... 6 | 00
7. Mark the box that applies and enter the appropriate amount.
   - ☐ a. Enter $0 if filing status is Single or Married Living Separate;

   If married and filing combined;
   - ☐ b. Enter $2,000 if you rented or did not own your home for the entire year;
   - ☐ c. Enter $4,000 if you owned and occupied your home for the entire year; .... 7 | - | 00
8. Net household income — Subtract Line 7 from Line 6; and enter the amount; mark the box that applies.
   - ☐ a. **If you rented or did not own and occupy your home for the entire year**, Line 8 cannot exceed $27,500. If the total is greater than $27,500, **STOP - no credit is allowed. Do not file this claim.**
   - ☐ b. **If you owned and occupied your home for the entire year**, Line 8 cannot exceed $30,000. If the total is greater than $30,000, **STOP - no credit is allowed. Do not file this claim.** .... 8 | 00

REAL ESTATE TAX / RENT PAID

9. If you owned your home, enter the total amount of property tax paid for your home less special assessments. **Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.** .... 9 | 00
10. If you rented, enter amount from Form MO-CRP(s), Line 9. **Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts or statement.** .... 10 | 00
11. Add Lines 9 and 10. If you rented your home, enter the total or $750, whichever is less. If you owned your home, enter the total or $1,100, whichever is less. .... 11 | 00

CREDITS

12. You **must use the chart on pages 13-15** to see how much refund you are allowed. Apply amounts from Lines 8 and 11 to chart on pages 13-15 to figure your Property Tax Credit. Note: Renters - maximum allowed is $750. Owners - maximum amount allowed is $1,100. .... 12 | 00

SIGNATURE

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. Declaration of preparer (other than taxpayer) is based on all information of which he/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 authorize the Director of Revenue or delegate to discuss my claim and attachments with the preparer or any member of the preparer's firm. ☐ YES ☐ NO	E-MAIL ADDRESS	PREPARER'S PHONE (___) ___-____	
SIGNATURE	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE (___) ___-____	PREPARER'S ADDRESS AND ZIP CODE	DATE

Mail claim and attachments to Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

MO 860-1089 (10-2009)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2009

2009
FORM
MO-CRP

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? YES NO IF YES, EXPLAIN.
2. NAME	3. **LANDLORD'S** NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**	
PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)**	APT. NUMBER	**LANDLORD'S** ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)** / APT. NUMBER
CITY, STATE, AND ZIP CODE		4. **LANDLORD'S** PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __

5. RENTAL PERIOD DURING YEAR	FROM: MONTH — DAY — YEAR **2009**	TO: MONTH — DAY — YEAR **2009**

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment for the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid.** . . | 6 | 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - B. MOBILE HOME LOT — **100%**
   - C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - E. HOTEL If meals are included, enter — **50%;** Otherwise, enter — **100%**
   - F. LOW INCOME HOUSING — **100%** **(Rent cannot exceed 40% of total household income.)**
   - G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage.
     ***Additional* persons sharing rent/percentage to be entered:** 1 (50%) 2 (33%) 3 (25%) . . . . . | 7 | %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. . . . . | 8 | 00

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. . . . . | 9 | 00

MO 860-1089 (09-2009)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2009

2009
FORM
MO-CRP

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME | 3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) | APT. NUMBER | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) | APT. NUMBER
CITY, STATE, AND ZIP CODE | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (__ __ __) __ __ __ - __ __ __ __
5. RENTAL PERIOD DURING YEAR | FROM: MONTH — DAY — YEAR 2009 | TO: MONTH — DAY — YEAR 2009

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . | 6 | 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
- ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100%
- ☐ B. MOBILE HOME LOT — 100%
- ☐ C. BOARDING HOME / RESIDENTIAL CARE — 50%
- ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45%
- ☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100%
- ☐ F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.)
- ☐ G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage.
  Additional persons sharing rent/percentage to be entered: ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) . . . . . | 7 | %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. . . . . | 8 | 00

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. . . . . | 9 | 00

MO 860-1089 (09-2009)

For Privacy Notice, see the instructions.

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.

2009 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTC, LINE 11 — TOTAL REAL ESTATE TAX PAID

		FROM													
		1076	1051	1026	1001	976	951	926	901	876	851	826	801	776	751
		TO													
		1100	1075	1050	1025	1000	975	950	925	900	875	850	825	800	775
FROM	TO														
1	14,300	**Refund is the actual total amount of allowable real estate tax paid, not to exceed $1,100 (Form MO-PTC, Line 11).**													
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 REAL ESTATE TAX OR 20% OF RENT PAID.

	FROM	726	701	676	651	626	601	576	551	526	501	476	451	426	401
	TO	750	725	700	675	650	625	600	575	550	525	500	475	450	425
FROM	TO														
1	14,300	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).													
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.

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 REAL ESTATE TAX OR 20% 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).**															
1	14,300																
14,301	14,600	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3
14,601	14,900	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																

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.

Missouri Department of Revenue Tax Assistance Centers

Public hours Monday through Friday at the offices listed below are:

January through April	May through December
7:30 a.m. to 5:30 p.m.	8:00 a.m. to 5:00 p.m.

Individuals with speech or hearing impairments may use TDD(800) 735-2966 or fax (573) 526-1881.

Cape Girardeau
3102 Blattner Dr., Suite 102
(573) 290-5850

Jefferson City
301 W. High, Room 330
(573) 751-7191

Joplin
1110 East 7th St., Suite 400
(417) 629-3070

Kansas City
615 East 13th St., Room 127
(816) 889-2920

Springfield
149 Park Central Square,
Room 313
(417) 895-6474

St. Louis
3256 Laclede Station Rd.,
Suite 101
(314) 877-0177

St. Joseph
525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Forms-by-Fax	(573) 751-4800
Automated IVR Refund/Balance Due Inquiry	(573) 526-8299
Electronic Filing Information	(573) 751-3930
General Inquiry Line	(573) 526-8942

Download forms or check the status of your refund from our web site

www.dor.mo.gov/tax

Suggestions for Improvements to Forms and Instructions e-mail: **taxsuggest@dor.mo.gov**

Property Tax Credit e-mail: **propertytaxcredit@dor.mo.gov**

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.