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Department Use Only

MISSOURI DEPARTMENT OF REVENUE

Form **MO-PTC**

2025 Property Tax Credit Claim

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 0 0 1 | **Department Use Only**

Name

Social Security Number ___ - ___ - ___ Deceased in 2025 ☐

Spouse's Social Security Number ___ - ___ - ___ Deceased in 2025 ☐

Birthdate (MM/DD/YYYY) ___ ___ ___

Spouse's Birthdate (MM/DD/YYYY) ___ ___ ___

First Name | M.I. | Last Name | Suffix

Spouse's First Name | M.I. | Spouse's Last Name | Suffix

In Care Of Name (Attorney, Executor, Personal Representative, etc.)

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 . 00

Reserved

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. 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 | 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

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

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

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/**.

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