



MISSOURI DEPARTMENT OF  
**REVENUE**  
**2025 Property Tax Credit Schedule**

Department Use Only (MM/DD/YY)

This form must be attached to Form MO-1040.

Social Security Number

 -  - 

Date of Birth (MM/DD/YYYY)

  

First Name

M.I.

Last Name

Spouse's Social Security Number

 -  - 

Spouse's Date of Birth (MM/DD/YYYY)

  

Spouse's First Name

M.I.

Last Name

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 your filing status on Form MO-1040 is head of household, you will select single filing status below. If married filing combined, you must report both incomes.

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

Failure to provide the required attachment(s) will result in the delay or denial of your return.

Income

1. Enter the amount of income from [Form MO-1040](#), Line 6. . . . .  1  .  00
2. Enter the amount of nontaxable 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) . . . . .  2  .  00
3. Enter the total amount of pensions, annuities, dividends, rental income, unemployment compensation, or interest income not included in Line 1. Include tax exempt interest from MO-A, Part 1, Line 8. **Attach** Form(s) W-2, 1099, 1099-G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, etc  3  .  00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach** Form RRB-1099-R (Tier II). Refer to [MO-A](#), Part 1, Line 11 . . . . .  4  .  00
5. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs. See instructions, MO-1040. . . . .  5  .  00



For Privacy Notice, see Instructions.

Income (continued)

6. 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 total amount of assistance received if applicable . . . . .

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7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040 or 1040-SR) . . . . .

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8. Total household income - Add Lines 1 through 7 and enter the total here . . . . .

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9. Enter the appropriate amount from the options below . . . . .

9

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• **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

10. Net household income - Subtract Line 9 from Line 8 and enter the amount here . . . . .

10

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• If you rented or did not own and occupy your home for the entire year and Line 10 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 10 is greater than \$30,000, you are **not eligible** to file this claim.

Real Estate or Rent

11. 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 **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](#)) . . . . .

11

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12. If you rented, enter the total amount from Certification of Rent Paid (Form(s) 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 . . . . .

12

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Credit

13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less . . . . .

13

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14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 50-52 to figure your Property Tax Credit. You **must** use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 43. . . . .

14

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Department Use Only

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☐ U

This form must be attached to Form MO-1040.



**Ever served on active duty in the United States Armed Forces?**  
If yes, visit [dor.mo.gov/military/](http://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](http://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/](http://veteranbenefits.mo.gov/state-benefits/).