



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
- 2022 paid real estate tax receipts or personal property tax receipts, and [Form 948](#)
- Disabled veteran documentation
- Power of Attorney or Federal Form 1310 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.

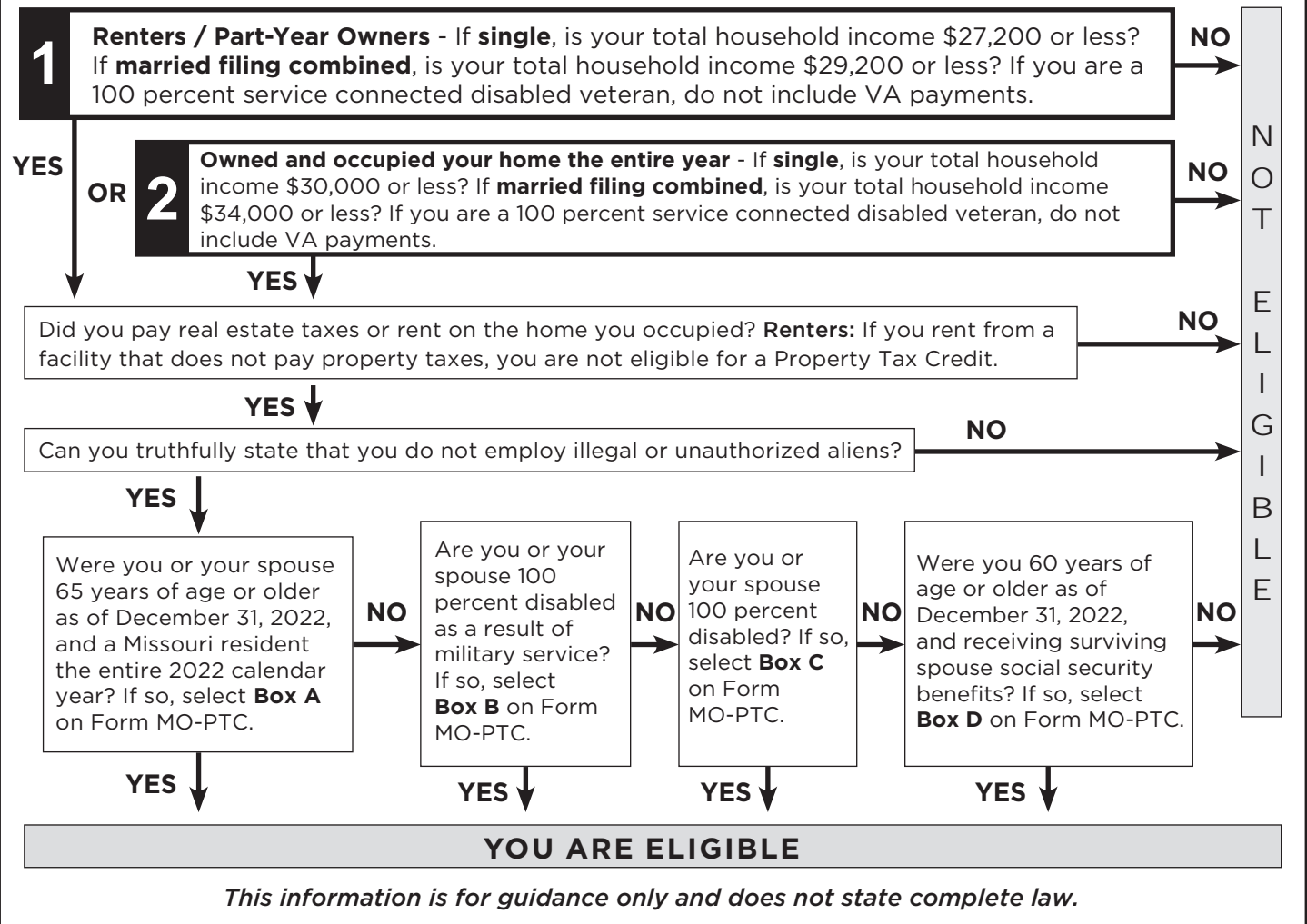


Failure to include required documentation or information may reduce or delay your refund.

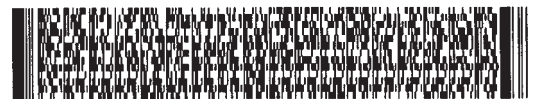
Am I Eligible?

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.



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** or **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.

WHAT'S INSIDE

| | |
|---|--------|
| Am I Eligible? | 2 |
| Do I Have the Right Form? | 3 |
| Important Filing Information | 3, 4 |
| Information to Complete Form MO-PTC | 4-7 |
| Information to Complete Form MO-CRP | 8 |
| Form MO-PTC | 9-11 |
| Form MO-CRP | 12-14 |
| Verification of Rent Paid (Form 5674) | 15, 16 |
| 2022 Property Tax Credit Chart | 17-19 |

DO YOU HAVE THE RIGHT FORM?

You may use this tax form to file your 2022 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:

- a. Resident of Missouri and you had Missouri adjusted gross income of \$1,200 or more;
- b. Nonresident of Missouri and had income of \$600 or more from Missouri sources; or
- c. 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 have any negative income, you cannot use this form.

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 2022 Form MO-PTC is due April 18, 2023, 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 2022, 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 ([Federal Form 1310](#)) 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.

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/taxation/individual/tax-types/property-tax-credit/ 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 2022.

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 ([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. Failure to provide the required documentation will 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

| | | | | | |
|---|---|--|---|--|--|
| 2022 | | | • 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 2022 *\$8,400.00 | Box 4. Benefits Repaid to SSA in 2022 NONE | Box 5. Net Benefits for 2022 (Box 3 minus box 4) \$8,400.00 | | | |
| DESCRIPTION OF AMOUNT IN BOX 3 | | | DESCRIPTION OF AMOUNT IN BOX 4 | | |
| Paid by check or direct deposit \$7,800.00 | | | NONE | | |
| Medicare premiums deducted from your benefit \$600.00 | | | | | |
| Total Additions \$8,400.00 | | | | | |
| Benefits for 2022 \$8,400.00 | | | | | |
| | | | 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 2022 for 2021 | | | | | |

Form SSA-1099-SM (12-2022) DO NOT RETURN THIS FORM TO SSA OR IRS 0603554

Helpful Hints

- Wait to file your claim until you receive your Form SSA-1099 in January 2023. This form will list your benefits for the entire 2022 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. **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-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 2022 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 2021 real estate tax in calendar year 2022, you must file a 2021 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 house 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 2022. The Form MO-CRP is on pages 12 - 14 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 any fees or deposits such as, return checks, late payment(s), security, cleaning, pet(s), etc.

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, the rent you claim may not exceed 40 percent of your income. Please claim only the amount of rent **you** paid or your refund will 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

17 through 19 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 2022 Property Tax Credit Chart on pages 17 through 19. 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.

Failure to include required documentation or information may reduce or delay your refund.

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 2022, 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.

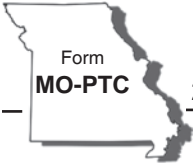
STEP FIVE

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.



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

Select Here for Amended Claim

Vendor Code

0 0 0

Department Use Only

Three empty rectangular boxes for Department Use Only.

Name

Name section containing Social Security Number, Birthdate, First Name, M.I., Last Name, Spouse's Social Security Number, Spouse's Birthdate, Spouse's First Name, M.I., Spouse's Last Name, Spouse's Suffix, and In Care Of Name (Attorney, Executor, Personal Representative, etc.)

Address

Address section containing Present Address (Include Apartment Number or Rural Route), City, Town, or Post Office, State, ZIP Code, and County of Residence

Qualifications

Qualifications section with instruction: 'Select only one qualification. Copies of letters, forms, etc., must be included with claim.' and four options (A, B, C, D) with checkboxes.

Filing Status

Filing Status section with instruction: 'Select only one filing status. If married filing combined, you must report both incomes.' and three options: Single, Married - Filing Combined, Married - Living Separate for Entire Year.



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Failure to provide the following attachments will 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 veteran's 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 2022 **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



22344020001

12. Apply amounts from Lines 8 and 11 to chart on pages 17-19 to figure your Property Tax Credit. You **must** use the chart on pages 17-19 to see how much refund you are allowed.

| | | |
|----|--|-----|
| 12 | | .00 |
|----|--|-----|

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) |
| <input style="width: 90%;" type="text"/> | <input style="width: 20%;" type="text"/> <input style="width: 20%;" type="text"/> <input style="width: 20%;" type="text"/> |
| Spouse's Signature (If filing combined, BOTH must sign) | Date (MM/DD/YY) |
| <input style="width: 90%;" type="text"/> | <input style="width: 20%;" type="text"/> <input style="width: 20%;" type="text"/> <input style="width: 20%;" type="text"/> |
| E-mail Address | Daytime Telephone |
| <input style="width: 90%;" type="text"/> | <input style="width: 90%;" type="text"/> |
| Preparer's Signature | Date (MM/DD/YY) |
| <input style="width: 90%;" type="text"/> | <input style="width: 20%;" type="text"/> <input style="width: 20%;" type="text"/> <input style="width: 20%;" type="text"/> |
| Preparer's FEIN, SSN, or PTIN | Preparer's Telephone |
| <input style="width: 90%;" type="text"/> | <input style="width: 90%;" type="text"/> |
| Preparer's Address | State ZIP Code |
| <input style="width: 90%;" type="text"/> | <input style="width: 20%;" type="text"/> <input style="width: 20%;" type="text"/> |

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



Department Use Only

A K R U

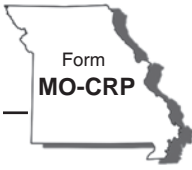
Form MO-PTC (Revised 12-2022)

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)

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

Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



MISSOURI DEPARTMENT OF
REVENUE
2022 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information will 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: To: (MM/DD/YY)

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.**

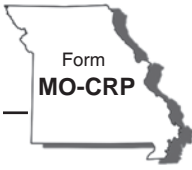
7. Select the appropriate box below and enter the corresponding percentage on Line 7 %

- A. Apartment, House, Mobile Home, or Duplex - 100%
- B. Mobile Home Lot - 100%
- C. Boarding Home or Residential Care - 50%
- D. Skilled or Intermediate Care Nursing Home - 45%
- E. Hotel - 100%; if meals are included - 50%
- F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
- 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:
 - 1 (50%) 2 (33%) 3 (25%)

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.





MISSOURI DEPARTMENT OF
REVENUE
2022 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information will 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: To:

| | | | | | |
|--|--|------|--|--|------|
| | | 2022 | | | 2022 |
|--|--|------|--|--|------|

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.**

| | | | |
|--|---|--|-----|
| | 6 | | .00 |
|--|---|--|-----|

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

| | | | |
|--|---|--|---|
| | 7 | | % |
|--|---|--|---|

- | | |
|--|---|
| <input type="checkbox"/> A. Apartment, House, Mobile Home, or Duplex - 100% <input type="checkbox"/> B. Mobile Home Lot - 100% <input type="checkbox"/> C. Boarding Home or Residential Care - 50% <input type="checkbox"/> D. Skilled or Intermediate Care Nursing Home - 45% <input type="checkbox"/> E. Hotel - 100%; if meals are included - 50% | <input type="checkbox"/> F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> 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: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) |
|--|---|

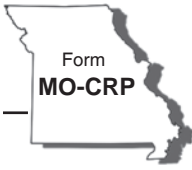
8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

| | | | |
|--|---|--|-----|
| | 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 |
|--|---|--|-----|





MISSOURI DEPARTMENT OF
REVENUE
2022 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information will 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) To: (MM/DD/YY)

| | | | | | |
|--|--|-------------|--|--|-------------|
| | | 2022 | | | 2022 |
|--|--|-------------|--|--|-------------|

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.** 6 . 00

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

- | | |
|--|---|
| <input type="checkbox"/> A. Apartment, House, Mobile Home, or Duplex - 100% <input type="checkbox"/> B. Mobile Home Lot - 100% <input type="checkbox"/> C. Boarding Home or Residential Care - 50% <input type="checkbox"/> D. Skilled or Intermediate Care Nursing Home - 45% <input type="checkbox"/> E. Hotel - 100%; if meals are included - 50% | <input type="checkbox"/> F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> 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: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) |
|--|---|

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



For Privacy Notice, see instructions. Form MO-CRP (Revised 12-2022)

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 we offer to all eligible military individuals. 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.

2022 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 | | | | | | | | | | | | | | |

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 | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | |

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 Tracker

dor.mo.gov/taxation/return-status/

Return Status Available for 2018 through 2022 Tax Returns

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/taxation/individual/tax-types/property-tax-credit/

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 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, 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.)

Personal Privacy Act Disclaimer

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. 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.