

# Missouri Department of Revenue

Jay Nixon, Governor

John R. Mollenkamp, Acting Director

[Home](#) » [Frequently Asked Questions](#) » [Personal Tax](#)

## Property Tax Credit Claim

- [What is a Property Tax Credit \(MO-PTC\)?](#)
- [Who qualifies for the credit?](#)
- [What is the income limit?](#)
- [What if my spouse lives in a nursing home or assisted living facility?](#)
- [What is considered household income?](#)
- [Is my spouse's income included in household income?](#)
- [What if I share my residence with someone?](#)
- [Are payments for dependent children living in the home included in household income?](#)
- [How do I file for the credit?](#)
- [When is my claim due?](#)
- [Can I file a previous year's claim?](#)
- [What documentation is required?](#)
- [How do I obtain my paid personal property and/or real estate tax receipt\(s\)?](#)
- [Can I file for a deceased individual?](#)
- [Can I get credit for sewer lateral or any other fees included on my property tax statement?](#)
- [Can I get credit for a home I own but do not occupy?](#)
- [If my home sits on 10 acres of land, can I get a credit for all of the real estate taxes paid?](#)
- [If the facility that I am living in does not pay real estate tax due to being tax exempt do I qualify?](#)
- [Can I claim my 2011 real estate taxes that I paid in 2012 on my 2012 Property Tax Credit Claim?](#)

## What is a Property Tax Credit (MO-PTC)?

### Tax Years 2009-2012:

- Certain individuals are eligible to claim up to \$750 if they pay rent or \$1,100 if they pay real estate tax on the home they own and occupy. **If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**
- Note: A 2009 claim must be filed by April 15, 2013, or a refund will not be issued.

[back to top](#)

## Who qualifies for the credit?

Individuals who meet one of the following qualifications:

- Claimant or spouse must be 65 years of age or older on or before the last day of the calendar year and a resident of Missouri for the entire year;
- Claimant or spouse is a veteran of any branch of the armed forces of the United States, or this state and is 100 percent disabled as a result of such service;
- Claimant or spouse is 100 percent disabled; or
- Claimant has reached age 60 on or before the last day of the calendar year and is receiving surviving spouse social security benefits.

[back to top](#)

## What is the income limit?

Tax Years 2009-2012:

- **Renters/Part Year owners:**
  - If **single**, your total household income must be \$27,500 or less.
  - If **married filing combined**, your total household income must be \$29,500 or less.
- **Owned and Occupied your home the entire year:**
  - If **single**, your total household income must be \$30,000 or less.
  - If **married filing combined**, your total household income must be \$34,000 or less.
- Note: A 2009 claim must be filed by April 15, 2013, or a refund will not be issued.

[back to top](#)

## What if my spouse lives in a nursing home or assisted living facility?

Tax Years 2009-2012:

- If you did not live together for the entire year, you may file separate claims but the income limit is \$27,500 for each spouse.
- Note: A 2009 claim must be filed by April 15, 2013, or a refund will not be issued.

[back to top](#)

## What is considered household income?

Missouri adjusted income as defined in [Section 143.121, RSMo](#) and increased to reflect the following:

- Social security and railroad retirement;
- Veteran payments and benefits unless the claimant or spouse is a 100 percent disabled as a result of military service;
- All other public and private pensions and annuities;
- Public relief, public assistance, and unemployment benefits received;
- SSI, TANF and/or child support payments received;
- Non-business losses;
- Wages, dividends, and interest;
- Rental income.

[back to top](#)

## Is my spouse's income included in household income?

Yes. The income for both spouses must be included as household income.

[back to top](#)

## What if I share my residence with someone?

If two or more unmarried adults share a residence, and each pay part of the rent, only the portion paid by the claimant can be claimed. If one person pays the entire amount, a percentage of 100% will need to be taken on [Form MO-CRP](#).

[back to top](#)

## Are payments for dependent children living in the home included in household income?

Yes. All payments for dependent children living in the home must be included as household income.

[back to top](#)

## How do I file for the credit?

If you are required to file a Missouri Individual Income Tax Return, you must use [Form MO-1040](#) or [Form MO-1040P](#) with a Property Tax Schedule ([MO-PTS](#)) attached.

If you are not required to file a Missouri Individual Income Tax Return, then you may file the Missouri Property Tax Credit Claim ([MO-PTC](#)).

If you are unsure which form best meets your filing needs, use our [Personal Tax Form Selector](#).

[back to top](#)

## When is my claim due?

Your claim is due April 15th.

[back to top](#)

## Can I file a previous year's claim?

You have three years from the original due date to file a claim.

[back to top](#)

## What documentation is required?

The following documentation is required (as applicable):

- Copy of paid real estate tax receipt;
- All 1099 forms;
- All W-2 forms;
- Letter from Veterans Administration;
- Letter from Social Services, Division of Family Services (DFS), and/or Employment Security;
- Letter from Division of Child Support Enforcement (DCSE);
- Assessor Certification (Form 948);
- Lease agreement, rent receipts, or signed statement from landlord;
- Form MO-CRP.

[back to top](#)

## How do I obtain my paid personal property and/or real estate tax receipt(s)?

Your [county collector's office or the city of St. Louis \(leaving dor.mo.gov web space\)](#) sent you receipts when you paid your **personal property and/or real estate taxes**. (If you have lost your receipt(s), please contact your county collector or the city of St. Louis collector of revenue.)

[back to top](#)

## Can I file for a deceased individual?

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 to be issued in another name, a [Federal Form 1310](#) must accompany the claim.

Any existing "Power of Attorney" (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.

[back to top](#)

### **Can I get credit for sewer lateral or any other fees included on my property tax statement?**

No. Sewer lateral, penalties, interest, and other fees are local fees. They must not be included when claiming a property tax credit.

[back to top](#)

### **Can I get credit for a home I own but do not occupy?**

No. The property tax credit can only be received for a home that you occupy.

[back to top](#)

### **If my home sits on 10 acres of land, can I get a credit for all of the real estate taxes paid?**

You can get a credit for up to five acres on which your home sits. If you have more than five acres, you must include an [Assessor Certification \(Form 948\)](#) indicating the amount of tax paid on five acres and your homestead.

[back to top](#)

### **If the facility that I am living in does not pay real estate tax due to being tax exempt do I qualify?**

No. According to Section 135.010 of the state statutes, the Property Tax Credit can only be claimed by a person who lives on or pays rent on a property on which property tax is paid. If a person, group, or governmental entity does not pay any property tax on a property, no one

living on that property can claim the credit.

[back to top](#)

## **Can I claim my 2011 real estate taxes that I paid in 2012 on my 2012 Property Tax Credit Claim?**

No. If you paid your 2011 real estate taxes in 2012, it must be claimed on a 2011 Property Tax Credit Claim.

[back to top](#)

Can't find an answer to your question(s)?

Email us! [PropertyTaxCredit@dor.mo.gov](mailto:PropertyTaxCredit@dor.mo.gov)