

FORM MO-PTS

INFORMATION TO COMPLETE FORM MO-PTS

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040, Line 1 through Line 37, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate Form MO-PTS. Do not include spouse name or social security number if you marked married filing separate. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate Form MO-PTS, you cannot take the \$2,000 or \$4,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. 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-PTS.)

HELPFUL HINTS

If you are legally married and living together, you must file married filing combined and include all household income.

Please use the social security number of the person filing the claim.

LINE 2 — SOCIAL SECURITY BENEFITS

Enter the amount of nontaxable social security benefits before any deductions and the amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and RRB-1099, total amount before deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions from Social Security Administration and other agencies must be claimed in the year in which they are received.

HELPFUL HINTS

Wait to file your return until you get your Form SSA-1099 received in January, 2012, that states what your benefits were for the entire 2011 year. See the sample Form SSA-1099 on page 38.

If you are receiving railroad retirement benefits, you should get two Forms RRB-1099. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 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 2.

LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, rental income, dividends, or exempt interest income not included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See the following to determine the amount of your pension or exempt interest:

- Forms 1099-R or W-2P — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Forms 1099-INT — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 7.

If grants or long-term care benefits are made payable to the nursing facility, do not include as income or rent.

LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter railroad retirement benefits **before deductions** for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 9. (**Attach a copy of your Form RRB-1099-R.**) (Do not include social security equivalent railroad retirement included on Line 2).

LINE 5 — 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 that 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 6 — PUBLIC ASSISTANCE

Include the amount of public assistance, Supplemental Security Income (SSI), child support, unemployment compensation, and Temporary Assistance payments received by you 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).

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 6.

If you receive temporary assistance from the Children's Division (CD) or 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.

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 copy of Forms SSA-1099, a letter from the Social Security Administration, a letter from Social Services that includes the total amount of assistance received, and Employment Security 1099, if applicable.

LINE 7 — NONBUSINESS LOSS(ES)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by non-business losses, add back the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C are considered business losses and should not be included here.)

LINE 9 — FILING STATUS DEDUCTION

If you are single, enter "0". If you are **married—living separate for entire year**, and you are filing married filing separate on Form MO-1040, enter "0".

If your filing status is **Married and Filing Combined**, see below to determine the amount you will enter on Line 9.

- If you OWNED and OCCUPIED your home for the **ENTIRE YEAR**, enter \$4,000 on Line 9.
- If you RENTED or did not own your home for the **ENTIRE YEAR**, enter \$2,000 on Line 9.

Enter the amount that you determined on Line 9. Be sure to include both incomes on Lines 1–6.

LINE 10 — NET HOUSEHOLD INCOME

Subtract Line 9 from Line 8 and enter amount on Line 10. If you RENTED or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$27,500. If the amount of your net household income on Line 10 is above \$27,500, and you are not eligible for the credit. There is no need to complete and submit the form.

If you OWNED AND OCCUPIED your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$30,000. If the amount of your net household income on Line 10 is above \$30,000, you are not eligible for the credit. There is no need to complete and submit the form.

Note: 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.

LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid for 2011 only. **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.

If you submit more than one receipt from a city or county for your residence, please submit a letter of explanation.

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 or real property tax receipt. If you own a mobile home and it is classified as real property, a Form 948 isn't needed. In such cases, you can claim property tax for the mobile home and if applicable, rent for the lot. A credit **will not** be allowed on vehicles and other items listed on the personal property tax receipt.

If you share a home, report only the portion of real estate tax that was actually paid by you.

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 allowable real estate taxes paid.

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 enter this figure (\$425) on Form MO-PTS, Line 11.

LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home or lot) you occupied during 2011. The Form MO-CRP is on the back of the Form MO-PTS.

HELPFUL HINTS

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 pay or your refund will be delayed or denied.

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

HELPFUL HINTS

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

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.

Attach rent receipt(s) or a statement from your landlord for any rent you are claiming, along with Form MO-CRP. The rent receipt(s), or statement must be signed by the landlord and include his or her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts, or a statement.

If you have the same address as your landlord, please verify the number of occupants and living units.

LINE 13 — TOTAL REAL ESTATE TAX/RENT PAID

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13. If you owned your home, the maximum amount allowed is \$1,100. If you rented, the maximum amount allowed is \$750. **You can claim the amount of your real estate tax up to \$1,100 if you:**

- owned your home;
- owned your home for part of the year and rented for part of the year; or
- owned a mobile home or lot.

LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 41, 42 and 43 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.

Information to Complete Form MO-CRP

If you rent from a tax exempt facility, you do not qualify.

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.**

STEP 3: If you were a resident of a nursing home or boarding home during 2011, use the applicable percentage on 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.

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 percent and enter the result on Line 9. Add the totals from Line 9 on all completed Forms MO-CRP and enter the amount on Line 12 of MO-PTS.

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.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2011			* 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 2011 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2011 NONE	Box 5. Net Benefits for 2011 (line 3 minus line 4) \$8,400.00			
DESCRIPTION OF AMOUNT IN BOX 3			DESCRIPTION OF AMOUNT IN BOX 4		
Paid by check or direct deposit Medicare premiums deducted from your benefit Total Additions Benefits for 2011			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		
*Includes: \$12.00 Paid in 2011 for 2010					