
**Rules of
Department of Revenue
Division 10—Director of Revenue
Chapter 22—Senior Citizens Tax Relief**

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**Title 12—DEPARTMENT OF
REVENUE**

**Division 10—Director of Revenue
Chapter 22—Senior Citizens Tax Relief**

**12 CSR 10-22.010 Senior Citizen Claim
Forms**

PURPOSE: The senior citizen claim form, together with certification for rent paid and table for determining amounts are assigned a rule number in order to comply with the uniform procedures adopted by the secretary of state under section 536.023, RSMo 1986. They are designed to assist senior citizens in computing the amount of credit or payment due to them on the basis of the relationship between their income and the property taxes or rent paid during the year.

(1) Missouri senior citizen income tax credit claim Form SC (attached) has been promulgated by the director of revenue for use by all Missouri senior citizens who claim property tax (or rental payment) relief for 1975 and later years.

(2) The certification of rent paid, Statement CRP (attached), has been promulgated by the director of revenue for use by all Missouri senior citizens who claim relief for rental payments made in 1975 and later years.

(3) A table of benefits (attached) has been promulgated by the director of revenue for use by all senior citizens in determining the amount of their senior citizen benefits, if any, for years beginning January 1, 1975.

AUTHORITY: sections 135.015 and 135.030, RSMo 1986. Form, statement and table filed Jan. 29, 1974, effective Feb. 8, 1974. Amended: Filed Feb. 10, 1975, effective Feb. 20, 1975. Amended: Filed Dec. 23, 1975, effective Feb. 2, 1976.*

**Original authority: 135.015, RSMo 1973, amended 1975, 1983 and 135.030, RSMo 1973, amended 1975, 1977, 1979, 1983, 1985, 1986, 1988, 1998.*

**12 CSR 10-22.020 Eligibility to File
Claim(s) by Married Persons**

PURPOSE: This rule is designed to clarify the eligibility of married persons filing combined or separate claims under the Tax Relief Law (sections 135.010–135.035, RSMo).

(1) Married persons otherwise qualified may file a claim(s) as follows:

(A) Persons eligible to file a joint federal income tax return and who resided at the

same address at anytime during the taxable year must file a combined claim reporting their combined income and property tax/rent on their homestead. If one (1) of the spouses dies during the taxable year the surviving spouse must file a combined claim reporting their combined income and property tax/rent on their homestead; and

(B) Persons eligible to file a joint federal income tax return and who resided at a different address at all times during the taxable year may file separate claims reporting their separate income and property tax/rent or a combined claim reporting their combined income and property tax/rent on their homestead. A separate claim may not be filed on behalf of the spouse who died during the taxable year.

AUTHORITY: section 135.015, RSMo 1986. Original rule filed Oct. 15, 1985, effective Jan. 26, 1986.*

**Original authority: 135.015, RSMo 1973, amended 1975, 1983.*



MISSOURI DEPARTMENT OF REVENUE
SENIOR CITIZEN INCOME
TAX CREDIT CLAIM

1987
FORM SC

DLN

QUALIFICATIONS

- Were you or your spouse age 65 or older as of December 31, 1987? (If your spouse died during 1987 and you are not age 65, but your deceased spouse was 65 on or before date of death, check "yes").
Were you or your spouse residents of Missouri the entire 1987 calendar year?

Form fields for personal information: FIRST NAME, LAST NAME, YOUR SOCIAL SECURITY NUMBER, SPOUSE'S SOCIAL SECURITY NUMBER, PRESENT HOME ADDRESS, CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE, TELEPHONE NUMBER, SCHOOL DISTRICT NUMBER, BIRTHDATES, MONTH, DAY, YEAR.

6. Did you occupy and pay real estate tax on the same homestead in 1987 as you did in 1982? (If you rent, check no).

PART I - HOUSEHOLD INCOME (SEE INSTRUCTIONS)

Income calculation section: 7. If you file a Missouri Income Tax Return, enter income from line 15C, Form 40 and skip to line 9. 8a. Wages, salaries, tips, etc. 8b. Dividends. 8c. Interest. 8d. Other income from line 5, Part IV, page 2. 9. Enter total amounts before any deductions on lines 9a, 9b, 9c and 9d. 9a. Social security benefits. 9b. Railroad retirement benefits. 9c. Veteran's payments and benefits. 9d. Pensions and annuities not included on line 7 or 8. 10. Enter Federal, state and local bond interest received. 11. Enter total public relief, public assistance, and unemployment benefits. 12. Enter nonbusiness loss(es). 13. TOTAL household income - add lines 7 through 12. 14. If Filing Status, Box 2 (Married - Filing Combined), is checked, enter \$500.00. 15. Net Household Income - subtract line 14 from line 13. If the total on line 15 is over \$12,500.00 NO CREDIT IS ALLOWED.

PART II - PROPERTY TAX OR RENT PAID

16. Homestead Owned (Enter amount from Part V, line 5). 16a. Homestead School Tax (Enter amount from Part V, line 5a). 17. Homestead Rented - enter amount from line 8 of CRP Statement x 20% =. 18. Total Amount from line 16 and 17 (do not add 16a) or \$750.00, whichever is less.

PART III - COMPUTATION OF CREDIT

19. Senior Citizen Income Tax Credit or Refund (apply lines 15 and 18 to table furnished with instructions).

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge. As provided in Chapter 143 RSMo, a penalty of up to \$500.00 shall be imposed on any individual who files a frivolous return.

Signature and address section: YOUR SIGNATURE, DATE, PREPARER'S SIGNATURE (OTHER THAN TAXPAYER), DATE, SPOUSE'S SIGNATURE (IF FILING COMBINED, BOTH MUST SIGN EVEN IF ONLY ONE HAD INCOME), PREPARER'S ADDRESS (AND ZIP CODE), FEIN OR SSN.

IMPORTANT - ATTACH PROPERTY TAX RECEIPT(S) AND/OR CRP STATEMENT. If you file a Missouri Income Tax Return, Form 40, this claim should be attached to that form. Enter amount from line 19 above on Form 40, line 34. OR If you do not file a Missouri Income Tax Return, complete, sign and mail this claim to: Senior Citizens Unit, P.O. Box 2800, Jefferson City, MO 65105. DUE DATE FOR FILING IS APRIL 15, 1988.



1987 FORM SC

PAGE 2

PART IV - OTHER INCOME					
1. Rents and royalties					
A. ADDRESS/TYPE OF RENTAL PROPERTY	B. INCOME	C. DEPRECIATION (OR DEPLETION)	D. REPAIRS	E. OTHER EXPENSES	F. (COL. B LESS COLS. C, D, AND E)
Total of Column F					1
2. Pension and annuity income: (DO NOT enter pensions listed on Page 1, line 9d)					
2a. Amount received this year				2a	
2b. Amount of your cost excludable this year				2b	
2c. Amount reportable (subtract line 2b from line 2a)				2	
3. Sale of real estate, stocks, bonds, etc. (include gains only)					
A. KIND OF PROPERTY	DATE ACQUIRED MO/DAY/YEAR	B. DATE SOLD MO/DAY/YEAR	C. GROSS SALES PRICE	D. COST OR OTHER BASIS AND EXPENSE OF SALE	E. GAIN
Total of Column E					3
4. Farm, business, partnership, fiduciary and miscellaneous income (specify and attach schedule)					
					4
5. Total — (add lines 1 through 4 and enter on Page 1, line 8d)					5

PART V - HOMESTEAD TAX COMPUTATION	
NOTE: Homestead tax is limited to the amount paid on the single receipt or single assessment where your dwelling is located. If a mobile home was occupied, enter total personal property tax paid on receipt, which includes your mobile home. Do not include special assessments, interest or penalties.	
1. Enter the total 1987 real estate tax paid to the county by you on the homestead occupied.	1 \$
2. Enter the total 1987 city real estate tax paid to the city by you on the homestead occupied.	2 \$
3. Total 1987 real estate taxes paid to the county and city - add lines 1 and 2.	3 \$
3a. Enter the total 1987 school taxes paid by you on the homestead occupied.	3a \$
4. a. If your homestead is part of a farm: Enter number of acres on single assessment where your dwelling is located. Number of acres <input type="text"/> Enter percentage on line 4 which is applicable to your dwelling and surrounding land, as is reasonably necessary for use of the dwelling as a home, not to exceed five acres. Attach Assessor's Certification (DOR 948) to verify percentage claimed. This form is available at local Department of Revenue offices.	4 %
OR b. If part of your homestead is used for rental or business purposes: Indicate the following: Total number of rooms in home <input type="text"/> Total number of rooms used for rental or business purposes. <input type="text"/> Enter percentage on line 4 which is applicable to the portion of home used as homestead. Exclude portion used for rental or business purposes.	
OR c. If your homestead is a mobile home: Indicate model <input type="text"/> year <input type="text"/> size <input type="text"/> . Enter percentage applicable to your homestead on line 4. Exclude portion of tax which applies to auto or other personal property.	
OR d. If dwelling is occupied entirely by you and none of the above applies, enter 100% on line 4.	
5. Allowable homestead property taxes paid (multiply line 3 by percent entered on line 4). Enter allowable homestead tax on Page 1, line 16.	5 \$
5a. Allowable homestead school taxes paid (multiply line 3a by percent on line 4). Enter allowable homestead school tax on Page 1, line 16a.	5a \$

ATTACH A COPY OF YOUR 1987 REAL PROPERTY TAX RECEIPT(S)
Mortgage statements and cancelled checks are not acceptable substitutes for your tax receipt. If you occupied a mobile home, attach your 1987 personal property tax receipts. If tax receipt(s) does not indicate your name, state your relationship to person(s) named.

MO 860-1089 (9-87)



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 1987

1987
CRP
STATEMENT

- READ INSTRUCTIONS ON REVERSE SIDE.
- PRINT OR TYPE.
- DO NOT PRINT IN SHADED AREAS
- ATTACH TO FORM SC

1. CHECK THE TYPE OF RENTAL UNIT WHICH YOU RENTED.

SKILLED OR INTERMEDIATE CARE NURSING HOME HOUSE RESIDENTIAL CARE MOBILE HOME BOARDING HOME

APARTMENT DUPLEX HOTEL LOW INCOME HOUSING MOBILE HOME LOT

2. LANDLORD'S NAME, HOME ADDRESS AND CITY, STATE AND ZIP CODE

3. CLAIMANT'S NAME, ADDRESS OF RENTAL UNIT, AND CITY, STATE AND ZIP CODE

4. SOCIAL SECURITY NUMBER OF CLAIMANT SOCIAL SECURITY NUMBER OF SPOUSE RELATIONSHIP TO LANDLORD

5. RENTAL PERIOD DURING YEAR FROM (MONTH, DAY, YEAR) TO (MONTH, DAY, YEAR)

6. Enter gross rent paid 6 \$

USE THE CORRECT PERCENT FOR THE FOLLOWING TYPE OF RESIDENCES AND ENTER THE PERCENT ON LINE 7.

BOARDING HOME 50%

RESIDENTIAL CARE 50%

SKILLED OR INTERMEDIATE CARE NURSING HOME 45%

ALL OTHERS 100%

7. Enter applicable percent on line 7 7 %

8. Net rent paid. Multiply line 6 by percent on line 7.
ENTER HERE AND ON LINE 17, FORM SC 8 \$

MO 860-1090 (9-87)



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 1987

1987
CRP
STATEMENT

- READ INSTRUCTIONS ON REVERSE SIDE.
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- DO NOT PRINT IN SHADED AREAS
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SKILLED OR INTERMEDIATE CARE NURSING HOME HOUSE RESIDENTIAL CARE MOBILE HOME BOARDING HOME

APARTMENT DUPLEX HOTEL LOW INCOME HOUSING MOBILE HOME LOT

2. LANDLORD'S NAME, HOME ADDRESS AND CITY, STATE AND ZIP CODE

3. CLAIMANT'S NAME, ADDRESS OF RENTAL UNIT, AND CITY, STATE AND ZIP CODE

4. SOCIAL SECURITY NUMBER OF CLAIMANT SOCIAL SECURITY NUMBER OF SPOUSE RELATIONSHIP TO LANDLORD

5. RENTAL PERIOD DURING YEAR FROM (MONTH, DAY, YEAR) TO (MONTH, DAY, YEAR)

6. Enter gross rent Paid 6 \$

USE THE CORRECT PERCENT FOR THE FOLLOWING TYPE OF RESIDENCES AND ENTER THE PERCENT ON LINE 7.

BOARDING HOME 50%

RESIDENTIAL CARE 50%

SKILLED OR INTERMEDIATE CARE NURSING HOME 45%

ALL OTHERS 100%

7. Enter applicable percent on line 7 7 %

8. Net rent paid. Multiply line 6 by percent on line 7.
ENTER HERE AND ON LINE 17, FORM SC 8 \$

MO 860-1090 (9-87)

INSTRUCTIONS FOR COMPLETING CRP STATEMENT - CERTIFICATION OF RENT PAID

- ▶ Complete one CRP Statement for **each** rented homestead you occupied during 1987. (Additional forms are available upon request).
- ▶ Attach CRP Statement to Form SC to verify rent claimed.

Step 1: Enter all general information requested in boxes 1, 2, 3, 4, and 5.

Step 2: Enter on line 6 total rent paid by you and your spouse only. Exclude rent paid for any portion of homestead dwelling used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes (see homestead definition). Also exclude any rent paid to your landlord on your behalf by any organization.

Step 3: If you were a nursing home or boarding home resident during 1987, use the applicable percentage stated on the front of the CRP Statement (Certification of Rent Paid).

Step 4: Multiply line 6 by the percentage on line 7 and enter this amount on line 8 of the CRP Statement and on line 17 of Form SC.

MO 860-1090 (9-87)

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MO 860-1090 (9-87)

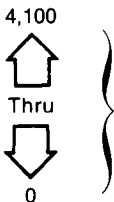


1987 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

Line 18 - Total PROPERTY TAX OR 20% Rent Paid		OVER										OVER										OVER									
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
Line 15 - Total HOUSEHOLD INCOME		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN									
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
OVER	BUT NOT OVER																														
\$12,300	\$12,500	242	217	192	167	142	117	92	67	42	17																				
12,100	12,300	250	225	200	175	150	125	100	75	50	25																				
11,900	12,100	258	233	208	183	158	133	108	83	58	33	8																			
11,700	11,900	266	241	216	191	166	141	116	91	66	41	16																			
11,500	11,700	274	249	224	199	174	149	124	99	74	49	24																			
11,300	11,500	282	257	232	207	182	157	132	107	82	57	32	7																		
11,100	11,300	290	265	240	215	190	165	140	115	90	65	40	15																		
10,900	11,100	298	273	248	223	198	173	148	123	98	73	48	23																		
10,700	10,900	306	281	256	231	206	181	156	131	106	81	56	31	6																	
10,500	10,700	314	289	264	239	214	189	164	139	114	89	64	39	14																	
10,300	10,500	322	297	272	247	222	197	172	147	122	97	72	47	22																	
10,100	10,300	330	305	280	255	230	205	180	155	130	105	80	55	30	5																
9,900	10,100	338	313	288	263	238	213	188	163	138	113	88	63	38	13																
9,700	9,900	346	321	296	271	246	221	196	171	146	121	96	71	46	21																
9,500	9,700	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4															
9,300	9,500	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12															
9,100	9,300	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20															
8,900	9,100	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3														
8,700	8,900	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11														
8,500	8,700	415	390	365	340	315	290	265	240	215	190	165	140	115	90	65	40	15													
8,300	8,500	444	419	394	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19												
8,100	8,300	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21											
7,900	8,100	498	473	448	423	398	373	348	323	298	273	248	223	198	173	148	123	98	73	48	23										
7,700	7,900	523	498	473	448	423	398	373	348	323	298	273	248	223	198	173	148	123	98	73	48	23									
7,500	7,700	548	523	498	473	448	423	398	373	348	323	298	273	248	223	198	173	148	123	98	73	48	23								
7,300	7,500	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21							
7,100	7,300	594	569	544	519	494	469	444	419	394	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19						
6,900	7,100	606	581	556	531	506	481	456	431	406	381	356	331	306	281	256	231	206	181	156	131	106	81	56	31	6					
6,700	6,900	619	594	569	544	519	494	469	444	419	394	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19					
6,500	6,700	630	605	580	555	530	505	480	455	430	405	380	355	330	305	280	255	230	205	180	155	130	105	80	55	30	5				
6,300	6,500	642	617	592	567	542	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17				
6,100	6,300	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2			
5,900	6,100	663	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13			
5,700	5,900	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22			
5,500	5,700	682	657	632	607	582	557	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7		
5,300	5,500	690	665	640	615	590	565	540	515	490	465	440	415	390	365	340	315	290	265	240	215	190	165	140	115	90	65	40	15		
5,100	5,300	699	674	649	624	599	574	549	524	499	474	449	424	399	374	349	324	299	274	249	224	199	174	149	124	99	74	49	24		
4,900	5,100	708	681	656	631	606	581	556	531	506	481	456	431	406	381	356	331	306	281	256	231	206	181	156	131	106	81	56	31	8	
4,700	4,900	714	689	664	639	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14	
4,500	4,700	720	695	670	645	620	595	570	545	520	495	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20	
4,300	4,500	727	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2
4,100	4,300	732	707	682	657	632	607	582	557	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7

This outlined area indicates your property tax OR 20% of rent paid does not exceed the required percentage of household income determined by the law and, thus, no credit or refund is allowable.

EXAMPLE:
If line 18 of Form SC is \$250.00 and line 15 is \$7,400.00, then the tax credit or refund would be \$71.00.



THE FOLLOWING APPLIES TO INCOME OF \$4,100.00 OR LESS
Refund or credit is the actual total amount of allowable property tax paid or rent credit equivalent not to exceed \$750.00 (line 18, Form SC).
Example:
If line 18 of Form SC is \$176.35 and line 15 is \$4,100.00 or less, the tax credit or refund would be \$176.35.



FINAL CHECKLIST BEFORE MAILING YOUR CLAIM
FAILURE TO COMPLETE OR ATTACH BELOW ITEMS WILL DELAY PROCESSING YOUR CLAIM

1. Peel off the label on the cover of your tax booklet, and place it on the completed claim if all information is correct. If all information is not correct, discard the label and print or type the correct information in the spaces provided.
2. Check and verify all mathematics on the claim. This is most important to avoid delay of your refund.
3. Be sure that your birthdate has been entered on Form SC.
4. Attach a copy of your 1987 property tax receipts or CRP Statements, Certification of Rent Paid for 1987. Copies of cancelled checks and mortgage statements are not acceptable.
5. Sign Form SC (both spouses must sign if combined claim).
6. Retain a copy of your claim for your records.
7. **IMPORTANT**

If you file a Missouri Income Tax Return Form 40, this claim must be attached to that form.	OR	If you do not file a Missouri Income Tax Return, sign and mail this claim to: Senior Citizens Unit P.O. Box 2800 Jefferson City, MO 65105
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FEDERAL PRIVACY ACT INFORMATION

Social Security numbers must be included. Such numbers are used primarily to administer and enforce the Income Tax, Sales Tax, Use Tax and Tax Relief for the Elderly laws. Such numbers are used to exchange tax information with the U.S. Internal Revenue Service, other states and the Multistate Tax Commission (Chapter 32 and 143 RSMo.). In addition, statutorily provided nontax uses are (1) To provide information to the Department of Higher Education with respect to applicants of financial assistance under Chapter 173 RSMo, and (2) To offset refund against amounts due to a state agency by a person or entity (Chapter 143). 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. (For the Director of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapter 135, 143 and 144 RSMo).

FORMS MAY BE OBTAINED AND QUESTIONS ANSWERED AT THE FOLLOWING OFFICES. IF A LOCATION IS ADDED IN YOUR AREA YOU WILL BE NOTIFIED BY YOUR LOCAL NEWSPAPER. OFFICE HOURS ARE FROM 8:00 A.M. TO 4:30 P.M. DAILY IN JEFFERSON CITY AND 9:00 A.M. TO 4:00 P.M. FOR ALL OTHERS.

Kansas City 615 E. 13th Street (816) 472-2920 St. Joseph Federal Building, 3rd Floor 8th and Edmond (816) 279-4462 St. Louis 8764 Manchester Rd. Suite 202 (314) 968-4740 Joplin 501 Pennsylvania (417) 623-3990	Jefferson City Truman State information (314) 751-2649 Office Building forms (314) 751-4695 Springfield 149 Park Central Square, Room 313 . (417) 868-3474 Cape Girardeau 1435 Mount Auburn Rd. (314) 334-0048 Kirksville Adair County Court House 2nd Floor (816) 627-1486
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MO 860-1782 (9-87)