# 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.


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.

MISSOURI DEPARTMENT OF REVENUE
SENIOR CITIZEN INCOME TAX CREDIT CLAIM

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 or before date of death, check "yes"). □ Yes □ No. If "No" you are not qualified to file this claim. Do not send in a claim.
• Were you or your spouse residents of Missouri the entire 1987 calendar year? □ Yes □ No. If "No" you are not qualified to file this claim. Do not send in a claim.

FIRST NAME (IF COMBINED CLAIM, USE FIRST NAME AND MIDDLE INITIAL OF BOTH) LAST NAME YOUR SOCIAL SECURITY NUMBER SPOUSE'S SOCIAL SECURITY NUMBER

PRESENT HOME ADDRESS

SCHOOL DISTRICT NUMBER (SEE INSTRUCTIONS)

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

TELEPHONE NUMBER ( ) —

DECEASED SPOUSE'S NAME DATE OF DEATH

DEATHS BIRTHDAYS MONTH DAY YEAR

FILING STATUS (CHECK ONLY ONE)
□ 1 - SINGLE
□ 2 - MARRIED - FILING COMBINED (SEE INSTRUCTIONS)
□ 3 - MARRIED - LIVING SEPARATE FOR ENTIRE YEAR

PART I - HOUSEHOLD INCOME (SEE INSTRUCTIONS)

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). □ Yes □ No.

If Filing Status 2 (Married - Filing Combined) is checked, BOTH incomes must be entered.

7. If you file a Missouri Income Tax Return, enter income from line 15C, Form 40, and skip to line 9

8. If you do not file a Missouri Income Tax Return, enter income on lines 8a, 8b, 8c and 8d

8a. Wages, salaries, tips, etc. ........................................ 8a
8b. Dividends .................................................................. 8b
8c. Interest ....................................................................... 8c
8d. Other income from line 5, Part IV, page 2 ........................ 8d

Total - add lines 8a, 8b, 8c and 8d ................................... 8

9. Enter total amounts before any deductions on lines 9a, 9b, 9c and 9d

9a. Social security benefits ........................................... 9a
9b. Railroad retirement benefits .................................. 9b
9c. Veteran's payments and benefits .............................. 9c
9d. Pensions and annuities not included on line 7 or B ........ 9d

Total - add lines 9a, 9b, 9c and 9d ................................. 9

10. Enter Federal, state and local bond interest received (not included on line 7 or 8c)

11. Enter total public relief, public assistance, and unemployment benefits not included on lines 7 or 8 .......................... 11

12. Enter nonbusiness losses ........................................... 12

13. TOTAL household income - add lines 7 through 12 ......... 13

14. If Filing Status, Box 2 (Married - Filing Combined), is checked, enter $500.00 .......................... 14

15. Net Household Income - subtract line 14 from line 13 ........ 15

PART II - PROPERTY TAX OR RENT PAID

16. Homestead Owned (Enter amount from Part V, line 5) ........ 16

16a. Homestead School Tax (Enter amount from Part V, line 5a) . 16a

17. Homestead Rented - enter amount from line 8 of CRP Statement ........................................................................ $ 17

18. Total Amount from line 16 and 17 (do not add 16a) or $750.00, whichever is less .......................... 18

PART III - COMPUTATION OF CREDIT

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

YOUR SIGNATURE DATE PREPARE PREPARE'S SIGNATURE (OTHER THAN TAXPAYER) DATE DOR ONLY

SPOUSE'S SIGNATURE (IF FILING COMBINED, BOTH MUST SIGN EVEN IF ONLY ONE HAD INCOME)

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.
### PART IV - OTHER INCOME

1. Rents and royalties

<table>
<thead>
<tr>
<th>A. ADDRESS/TYPE OF RENTAL PROPERTY</th>
<th>B. INCOME</th>
<th>C. DEPRECIATION (OR DEPLETION)</th>
<th>D. REPAIRS</th>
<th>E. OTHER EXPENSES</th>
<th>F. (COL B LESS COLS. C, D, AND E)</th>
</tr>
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<tbody>
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</table>

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

3. Sale of real estate, stocks, bonds, etc.: (include gains only)

<table>
<thead>
<tr>
<th>A. KIND OF PROPERTY</th>
<th>B. DATE ACQUIRED</th>
<th>C. DATE SOLD</th>
<th>D. GROSS SALES PRICE</th>
<th>E. GROSS SALES PRICE</th>
<th>F. COST OR OTHER BASIS AND EXPENSE OF SALE</th>
<th>G. GAIN</th>
</tr>
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<tbody>
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</tbody>
</table>

Total of Column E: 3

4. Farm, business, partnership, fiduciary and miscellaneous income (specify and attach schedule)

5. Total — (add lines 1 through 4 and enter on Page 1, line 8d)

### 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:  
   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 homestead, 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.

   OR

   b. If part of your homestead is used for rental or business purposes: Indicate the following:
   - Total number of rooms in home:  
   - Total number of rooms used for rental or business purposes:  
   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 year size. 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.
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**

   **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%

   **6 $**

7. **Enter applicable percent on line 7**

8. **Net rent paid. Multiply line 6 by percent on line 7.**
   - **Enter here and on line 17, Form SC**
   - **7 %**
   - **8 $**
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 880-1090 (9-87)
### 1987 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

<table>
<thead>
<tr>
<th>Line 16 - Total PROPERTY TAX O\ OR 20% Rent Paid</th>
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**Example:**

If line 18 of Form SC is $2560.00 and line 15 is $7,400.00, then the tax credit or refund would be $7,100.00.

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**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 to not exceed $750.00 (line 18, Form SC).

**Example:**

If line 18 of Form SC is $176.35 and line 15 is $4,100.00, then 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.


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, sign and mail this claim to:
Senior Citizens Unit
P.O. Box 2800
Jefferson City, MO 65105

OR

If you do not file a Missouri Income Tax Return, this claim must be attached to that form.

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, statutory 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.

<table>
<thead>
<tr>
<th>Location</th>
<th>Address</th>
<th>Telephone</th>
</tr>
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<tbody>
<tr>
<td>Kansas City</td>
<td>615 E. 13th Street</td>
<td>(816) 472-2920</td>
</tr>
<tr>
<td>St. Joseph</td>
<td>Federal Building, 3rd Floor</td>
<td>(816) 279-4462</td>
</tr>
<tr>
<td>St. Louis</td>
<td>8764 Manchester Rd. Suite 202</td>
<td>(314) 968-4740</td>
</tr>
<tr>
<td>Joplin</td>
<td>501 Pennsylvania</td>
<td>(417) 623-3990</td>
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<tr>
<td>Jefferson City</td>
<td>Truman State information</td>
<td>(314) 751-2649</td>
</tr>
<tr>
<td></td>
<td>Office Building</td>
<td>(314) 751-4695</td>
</tr>
<tr>
<td>Springfield</td>
<td>149 Park Central Square, Room 313</td>
<td>(417) 868-3474</td>
</tr>
<tr>
<td>Cape Girardeau</td>
<td>1435 Mount Auburn Rd.</td>
<td>(314) 334-0048</td>
</tr>
<tr>
<td>Kirksville</td>
<td>Adair County Court House</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2nd Floor</td>
<td>(816) 627-1486</td>
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