
**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.

Auth: 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.

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.

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



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, FILING STATUS (CHECK ONLY ONE), 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)

Form for household income calculation: 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. 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.

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 fields: 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.

MO 860-1089 (9-87)



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.
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
5. RENTAL PERIOD DURING YEAR
6. Enter gross rent paid
7. Enter applicable percent on line 7
8. Net rent paid. Multiply line 6 by percent on line 7.

MO 860-1090 (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.
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
5. RENTAL PERIOD DURING YEAR
6. Enter gross rent Paid
7. Enter applicable percent on line 7
8. Net rent paid. Multiply line 6 by percent on line 7.

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)

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).
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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)



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

Line 18 - Total PROPERTY TAX OR 20% Rent Paid

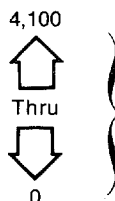
Line 15 - Total HOUSEHOLD INCOME

OVER BUT NOT OVER

Table with columns for 'OVER' and 'BUT NOT MORE THAN' and rows for income levels from \$12,300 to \$4,100. Values represent the credit or refund amount.

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.

MO 860-1782 (9-87)



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

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.

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