

IL returns – what to watch for

Retirement income (1099-R with code D in box 7 are non-qualified annuities and don't count)

Credit for tax paid to another state. (Watch for STL city income tax)

School expense for children K – 12

Property tax credit

Educator credit

529 contributions

Missouri returns – what to watch for.

If disabled, answer yes to disability question in MO Basic Information section.

Military Pension is a subtraction from income.

Social Security is deductible, “other deductions menu”.

Public Pensions may be partially deductible, “other deductions menu”.

Capital Gains are not taxable as of 2025, handled automatically by TaxSlayer.

MO source business income deduction if Schedule C completed.

Medical health insurance premiums are deductible on MO state return. Must be entered on Fed Sch A even if not itemizing. No place to enter directly on the MO return. The same for Long Term Care premiums. If federal return is using itemized deductions, premium amounts that are deductible can not also be deducted again on the state return.

529 contributions

Foster Care deduction (form 5870)

MO circuit breaker if meets qualifications. (MO-PTS), MO-PTC may be paper filed without tax return.

Applicants should be:

- 65 years of age or older, or
- a person 18-64 who receives SSI, SSD, or Veterans Disability, or
- 60 and older and receiving Surviving Spouse benefits from SSA

Persons living in tax exempt buildings are not eligible to apply for the Circuit Breaker.

Income Limits

For Renters

To be eligible, a Renter must have an income of \$27,200 or less for a single person or \$29,200 or less for a household.

For Homeowners

To be eligible, a person who owns their home must occupy it for the entire year, and have an income of \$30,000 or less for a single person, or \$34,000 or less for a household.

If you have never filed a Missouri Property Tax Credit Claim, you may file for up to three years (2019 can be filed until April 15, 2022): 2019, 2020 and 2021.

Documents you will need for the appointment

- **If you rent**, bring [Form 5674--Verification of Rent Paid](#) [dor.mo.gov] signed by your landlord. No receipts/letters from the landlord will be accepted.
- **If you are a homeowner**, you will need Real Estate Receipts or [Missouri Personal Property Tax Receipts](#). For assistance, call the Collector of Revenue at (314) 622-4105.
- Social Security Statement (SSA-1099 or RRB-1099). This can be obtained from [Social Security Administration](#) [www.ssa.gov] 1-800-772-1212
- Disabled veteran documentation, if applicable.
- Proof of ALL income from ALL household members, including children (i.e. child support, TANF)