
Missouri Shared Care Tax Credit

written by: Jean Leonatti (Mid MO Area Agency on Aging)

If you care for an older family member in your home, you might be eligible for a tax credit on your Missouri Income Tax Return. This includes spouses taking care of a sick husband or wife; or children taking care of a disabled elderly parent. The Missouri Shared Care Tax Credit provides a tax credit to help families offset the costs of caring for an elderly person (age 60 or older).

The Shared Care Tax Credit:

- May be up to \$500 for the tax year. The credit is the amount of your Missouri tax liability or \$500, whichever is less.
- Is non-refundable and cannot be carried over to another tax year
- Applies to the tax return of the “caregiver”, not to the tax return of the older recipient of the care.

Eligible Applicants:

- The caregiver of the older person (age 60 or older) must be registered with the Department of Health and Senior Services as a certified “Shared Care Member” and not receive monetary compensation for providing care for the elderly person. In other words, you can not receive any pay or compensation for providing care to the older person.
- The older person must live in the same residence as the caregiver for an aggregate of more than six months per tax year. It does not need to be consecutive six months, but a total of at least six months for the year. For example, the older person lived with you from April through May, then went to a nursing home for rehabilitation services for two months, then came back and lived with you from August through December. That would be a total of more than six months of care in your home for the year.
- The older person must be physically or mentally incapable of living alone, as determined by physician or Department of Health and Senior Services certification
- Requires assistance with activities of daily living to the extent that without care and oversight at home would require placement in a licensed facility, such as a nursing home
- Under no circumstances is able or allowed to operate a motor vehicle
- Does not receive funding or services through Medicaid or Social Services Block Grant funding

Process to Claim the Tax Credit:

- Call the Division of Senior and Disability Services 1.573.751.4842 and request a Shared Care Registration Packet.
- Complete the forms contained in the Registration Packet and mail them back to the Department of Health and Senior Services. They will determine your eligibility for the tax credit and send you back the necessary documentation for your tax preparer.

FREQUENTLY ASKED QUESTIONS

1. Must I be a registered caregiver to receive the shared care tax credit?

Yes. If you meet all other requirements, you may qualify for the tax credit if you register as a shared care member. To register with the Division of Senior and Disability Services call 1.573.751.4842.

2. Do I have to be in Missouri caring for the care recipient a consecutive six (6) months to receive the tax credit?

No. The law provides more than six (6) months per tax year requirement. If the total time frame caring for the elderly care received is six (6) months in the aggregate, you still qualify for the tax credit.

3. I provided care for my mother half of the year, but I am not currently a Missouri resident. Do I still qualify for the credit?

Yes. If you have a Missouri tax liability and you met all of the requirements listed on the previous page; you may still qualify for the shared care tax credit.

4. What is considered when determining whether or not the care recipient is incapable of living alone?

A physician or a Division of Senior and Disability Services Social Service Worker must determine whether or not the care recipient is capable of living alone. The physician or counselor must provide a description of the care recipient's physical or mental condition, which prevents the recipient from living alone. The physician or social service worker must also describe the necessary treatment or care needed for the care recipient.

5. Is the shared care tax credit refundable?

No. The credit is the amount of your Missouri tax liability or \$500, whichever is less. If your Missouri tax liability is \$200, you will receive a credit of \$200. The remaining \$300 is not refundable.

6. If I receive Medicaid, am I eligible for the credit?

No. If you receive Medicaid funded home and community based services, you are not eligible for the tax credit. If you receive Medicare, you may qualify for the credit.