MISSOURI DEPARTMENT OF REVENUE 2015 FORM MO-1040P

MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/

PE	ENS	ION EXEMPTION—SI	HORT FO	ORM VI	ENDOR CO	DDE 0	06									
SO	CIAL SE	CURITY NUMBER	SPOUSE'S	SOCIAL SECU	JRITY NUMBE	ER .										
NAI	ME (LAS	ST)	(FIRST)		M.I.	JR, SR	EASED 2015									
SPO	OUSE'S	(LAST)	(FIRST)		M.I.	JR, SR	DECE/ N 2(
IN C	CARE OI	F NAME (ATTORNEY, EXECUTOR, PERSO	NAL REP., ETC.	.)												
PRE	ESENT A	ADDRESS (INCLUDE APARTMENT NO. OR	RURAL ROUTE	Ξ)							APT. N	IUMBER (COUNTY	OF RESIDE	NCE	
CIT	Y, TOW	N, OR POST OFFICE		STATE	ZIP CODE											OUR SPOUSE.
							□Y	62 THROUGH DURSELF POUSE	Y	E 65 OR OLD OURSELF SPOUSE		JRSELF 🔲	6 DISAB YOURS SPOUSI	ELF		GATED SPOUSE JRSELF DUSE
tru tot	ist fun al am	ay contribute to any one or nds that are listed to the right. nount contributed on Line 24 ons for a list of Trust Fund Cod	Place the . See the	Children's Trust Fund	Veterans Trust Fund	Home Delive Meals Trust I		Missouri National Guard Trust Fund	Workers	Workers' Memorial Fund	(LEAD) Le	ad Sting Fam	Missouri Military illy Relief und	General	eneral Revenue Fund	e DONATE LIFE Missowhi Organ Donor Program Fund
	1.	Federal Adjusted Gross Inc		-						1Y	Yourse		0 18		pou	-
	2	(See worksheet on page 8.). Any state income tax refund in					nss in	come					0 1S 0 2S			00
INCOME		Subtract Line 2 from Line 1.	•							3Y =			0 38			00
ĭ		TOTAL MISSOURI ADJUST	•		•	•					4		-		00	,
	5.	Income percentages — Divide (The total of the two must equ									5Y	0,	6 5S		%	
	6.	Mark your filing status box be	elow and er	nter the ap	opropriate	exemptio	n am	ount on Lin	e 6.							
		□ A. Single — \$2,100 (See□ B. Claimed as a depend			• /	_ al	l E.	Married fili NOT filing			use					
		tax return — \$0.00		·		L		Head of h			500					
		 □ C. Married filing joint federal & combined Missouri — \$4,200 □ G. Qualifying widow(er) with dependent child — \$3,500 						6				00	CAUTION			
OME	7.	Tax from federal return (Do nenter amount from your Form						maximured filing com			m					CACHON
INCOME		NOT federal tax withheld.)	5 W-Z —		00),000				+			00	See Page 6,
BLE	8.	Missouri Standard or Itemi:	zed Deduc		'avnavar	. Ago 65 4	or Old	dor.								Line 7.
DEDUCTIONS AND TAXABI		Single	\$6,300) S	Single	Age 65 (Λ	\$7,850						If 65 or older or
ID T		Married Filing Combined Married Filing Separate	\$6,300	0	65 or Old	der		nd YOU are		\$13,850						blind the appropriate
SAN		Head of HouseholdQualifying Widow(er)		0	Spouse	are BOTH	I Age	nd You and 65 or Older		\$15,100						boxes must
NO.				M H	larried Fili lead of Ho	ng Separa usehold	te			\$7,550 \$10,800						above.
UCT				C	Qualifying \	Nidow(er).				\$13,850						
DED		If blind or claimed as a depend If itemizing, see page 18 or 22									8	+			00	Do not
	9.	Number of dependents from Check the box if claiming	Federal Fo a stillborn;	orm 1040 o see instru	OR 1040A	A, Line 6c page 7				x \$1,20	00 = 9	+			00	include yourself or your
	10.	Pension exemption (Complet a copy of federal return, Form									10	+			00	spouse.
	11.	Long-term care insurance de	duction								11	+			00	
		TOTAL DEDUCTIONS — Ad									12	=			00	
	13.	Missouri Taxable Income — S and enter here									13				00	

FORM MO-1040P

	14.	Total Missouri taxable income amount from Line	13					14				00	
	15	Multiply Line 14 by the percentages you determine	and on Line	.5			You	urse	lf :			Spo	use
ES	13.	Do this for you and your spouse				15Y				00 1	5S		00
TAXES	16.	Use the tax chart on page 18 or 22 of the instructax on amounts from Line 15 for you and your sp				16Y		1 1		00 1	6S		00
	17.	TOTAL TAXES — Add your tax and your spouse	e's tax from	Line 16				17				00	
LS	18. Missouri withholding for you and your spouse from your Forms W-2 and 1099. Attach copies of Forms W-2 and 1099.						18				00		
S/CREDI	19.	Any Missouri estimated tax payments for 2015 (any amount of your 2014 overpayment credited to						19				00	
PAYMENTS/CREDITS	20. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS. Attach Form MO-PTS.							20				00	
/d	21.	TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here	·					21				00	
	22.	If amount of TOTAL PAYMENTS AND CREDITS TOTAL TAXES (Line 17), enter the difference he If not, enter the amount on Line 27	ere. You hav	ve overpaid .				22				00	
REFUND		Enter the amount from Line 22 you want applied Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes 24			Childhood Lea Testir Fur	ad Misso	uri Military	General General Revenue	evenue Pr Fund Fu	rgan Dor rogram [und]	DONATE FUR	ditional and Code le Instr.)	Additional Fund Code (See Instr.)
RE		Amount from Line 22 to be deposited into a Miss Enter amount from Line E of Form 5632 REFUND - Subtract Lines 23, 24, and 25 from Li and mail to: Department of Revenue, P.O. Box		ollege Savings Plan (Mo	refund. S	ign be	elow	. 25 26				00	
	If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below. c. Checking a. Routing Number								-				
AMOUNT DUE	27.	AMOUNT DUE - If Line 21 is less than Line 17, er Sign below and mail to: Department of Revenu See instructions for Line 27.	ie, P.O. Bo	x 3395, Jefferson City	, MO 651		95. 	27				00	
If you pay by check, you authorize the Department of Revenue to process the check electronically Any check returned unpaid may be presented again electronically.							ically.	i					
	corr pen	der penalties of perjury, I declare that I have examined ect, and complete. Declaration of preparer (other than alty of up to \$500 shall be imposed on any individual wand under federal law and that I am not eligible for any t	taxpayer) is vho files a fri	based on all information volous return. I also decla	of which hare under p	e or sh oenaltie	e has an s of perju	y kno	wledge. i	As pro	vided in (Chapter	143, RSMo, a
SIGNATURE		horize the Director of Revenue or delegate to discuss my chments with the preparer or any member of the preparer' YES NO	s firm.	E-MAIL ADDRESS						PREF	PARER'S PH	HONE NUM	
SIGN	SIGN	NATURE	DATE (MMD	DDYYYY) _/	PREPARE	R'S SIG	SNATURE				FEIN	N, SSN, C	OR PTIN
	SPO	USE'S SIGNATURE (if filing combined BOTH must sign)	()	ELEPHONE	PREPARE	R'S AD	DRESS A	ND ZIF	CODE		DAT	E (MMDI	DYYYY) _/

PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

	PU	BLIC PENSION CALCULATION — Pensions received from any federal, state, or local gover	nme	ent.			Ļ
	1.	Missouri adjusted gross income from MO-1040P, Line 4	1				00
	2.	Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2				00
	3.	Subtract Line 2 from Line 1	3				00
_	4.	Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000	4				00
۷ ۲	5.	Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5				00
SECTION				Y - YOURSELF		S - SPOUSE	
		Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b	\vdash		6S		00
ЭÜ	7.	Amount from Line 6 or \$36,976 (maximum social security benefit), whichever is less	7Y	00	7S		00
0,	8.	If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0	8Y	00	88		00
	9.	Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0	9Y	00	98		00
	10	Add amounts on Lines 9Y and 9S	10				00
	11	. Total public pension , subtract Line 5, from Line 10. If Line 5 is greater than Line 10, enter \$0	11				00
	PR	IVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by	a pr	ivate source.			
	1.	Missouri adjusted gross income from Form MO-1040P, Line 4.	1				00
	2.	Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2				00
	3.	Subtract Line 2 from Line 1	3				00
N B	4.	Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widow(er): \$25,000; Married Filing Separate: \$16,000	4				00
잍	5.	Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5				00
SECTION	6.	Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	6Y	Y - YOURSELF	6S	S - SPOUSE	00
	7.	Amounts from Line 6Y and 6S or \$6,000, whichever is less.	7Y	00	7S		00
	8.	Add Lines 7Y and 7S	8				00
	9.	Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0	9				00
	so	CIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for soci	ial se				
	1.	Missouri adjusted gross income from Form MO-1040P, Line 4.	1				00
	2.	Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000	2				00
၁	3.	Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0	3				00
SECTION (Y - YOURSELF		S - SPOUSE	-
E	4.	Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y	00	4S		00
ŠĒ	5.	Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b	5Y	00	5S		00
(O)	6.	Amount from Line(s) 4Y or 5Y, and 4S or 5S	6Y	00	6S		00
	7.	Add Lines 6Y and 6S	7				00
	8.	Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0	8				00
_	MIL	ITARY PENSION CALCULATION		1			Ļ
	1.	$eq:military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. \dots \\$	1				00
	2.	Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	2				00
6	3.	Divide Line 1 by Line 2 (Round to whole number).	3				%
SECTION D	4.	Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0	4				00
ŠΕ	5.	Subtract Line 4 from Line 1	5				00
0)		Total military pension, multiply Line 5 by 90%.	6				00
		TAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPT	TION	<u> </u>			
SECTION E		Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040P, Line 10		TOTAL EXEMPTION			00

BAT	14 1 1	No. of the same
MISSOURI	itemized i	Deductions

• Complete this section only if you itemized deductions on your federal return. (See the information on pages 6 and 7.)

11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 8 from worksheet below.....

12. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 8......

- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.						
1. Total federal itemized deductions from Federal Form 1040, Line 40	1	00				
2. 2015 Social security tax - (Yourself)	2	00				
3. 2015 Social security tax - (Spouse)	3	00				
4. 2015 Railroad retirement tax - Tier I and Tier II (Yourself)	4	00				
5. 2015 Railroad retirement tax - Tier I and Tier II (Spouse)	5	00				
6. 2015 Medicare tax	6	00				
7. 2015 Self-employment tax	7	00				
8. TOTAL - Add Lines 1 through 7	8	00				
9. State and local income taxes - from Federal Schedule A, Line 5, or see worksheet below 9 00						
10. Earnings taxes included in Line 9						

Note: If Line 12 is less than your federal standard deduction, see information on pages 6 & 7.

Worksheet For Net State Income Taxes of Missouri Itemized Deductions, Line 11

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$309,900 if married filing combined or qualifying widow(er), \$284,050 if head of household, \$258,250 if single or claimed as a dependent, or \$154,950 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-9 of Federal Schedule A instructions).

Enter amount from Federal Itemized Deduction Worksheet, Line 3	1	00
(See page A-9 of Federal Schedule A instructions.) If \$0 or less, enter "0"		100
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3	5	00
6. Divide Line 5 by Line 1	6	%
7. Multiply Line 2 by Line 6		00
8. Subtract Line 7 from Line 5. Enter here and on Missouri Itemized Deductions, Line 11 above	8	00

2015 TAX CHART

If Missouri taxable income from Form-1040P, Line 15, is less than \$9,000, use the chart to figure tax; if more than \$9,000, use worksheet below or use the online tax calculator at http://dor.mo.gov/personal/individual/.

If the Missouri taxable income is:	The tax is:
\$0 to \$99	\$0
At least \$100 but not over \$1,000	11/2% of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 21/2% of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 31/2% of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 41/2% of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 51/2% of excess over \$8,000
Over \$9,000	\$315 plus 6% of excess over \$9,000

FIGURING TAX **ON \$9,000 OR LESS**

Example: If Line 15 is \$3,090, the tax would be computed as follows: \$60 + 2.70 (3% of 90) = 62.70. The whole dollar amount to enter on Line 16 would be \$63.

	Yourself	<u>Spouse</u>	<u>Example</u>					
Missouri taxable income (Line 15) \$ _		_ \$						
Subtract \$9,000 \$	9,000	- \$ 9,000	- \$ 9,000					
Difference = \$ _ Multiply by 6% x	6%	_ = \$ x 6%	= \$ 3,000 x 6%					
Tax on income over \$9,000 = \$ _ Add \$315 (tax on first \$9,000) + \$	315	_ = \$ + \$ 315	= \$ 180 + \$ 315					
TOTAL MISSOURI TAX = \$ _	a computed for v	_ = \$	= \$ 495					
A separate tax must be computed for you and your spouse.								

If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000.

00

00

Round to nearest whole dollar and enter on Form MO-1040P. Line 16.



2015

Attachment Sequence No. 1040-07 and 1040P-01	

	THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORI	и мо	-1040P.
NAME	LAST NAME FIRST NAME INITIAL BIRTHDATE (MM/DD/YYYY)	SOC	CIAL SECURITY NO.
N N	SPOUSE'S LAST NAME FIRST NAME INITIAL BIRTHDATE (MM/DD/YYYY)	SPC	DUSE'S SOCIAL SECURITY NO.
(0	You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc.	, must b	e included with claim.
QUALIFICATIONS	A. 65 years of age or older (You must be a full year resident. Attach a copy of Form SSA-1099.) C. 100% Disabled (Attach a copy Security Administration or Fo	orm SSA	A-1099.)
QUALIF	B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.) D. 60 years of age or older and recommendation spouse benefits (Attach a copy of the letter from Department of Service Se	y of Fo	rm SSA-1099.)
FIL	LING STATUS Single Married — Filing Combined Married — Living Separate for Entire Year	If ma	rried filing combined, ust report both incomes.
	Failure to provide the attachments listed below (rent receipt(s), tax receipt(s), Forms 1099, W-2, etc.) will result in denial or delay o	f your	claim.
1	. Enter the amount of income from Form MO-1040, Line 6, or Form MO-1040P, Line 4	1	00
2	Enter the amount of nontaxable social security benefits received by you, your spouse, and your minor children before any deductions and the amount of social security equivalent railroad retirement benefits. ATTACH a copy of Form(s) SSA-1099, RRB-1099, or SSI statement.	2	00
3	 Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 8 (if filing Form MO-1040). ATTACH Forms W-2, 1099, 1099-R, 1099-DIV, 1099-INT, 1099-MISC, etc. 	3	00
4	Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. ATTACH Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 10	4	00
5	Enter the amount of veterans payments or benefits before any deductions. ATTACH letter from Veterans Affairs	5	00
6	Enter the total amount received by you, your spouse, and your minor children from: public assistance, SSI, child support or Temporary Assistance payments (TA and TANF). ATTACH a copy of Forms SSA-1099, a letter from the Social Security Administration and Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.	ort, 6	00
7	'. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.)	7	00
8	8. TOTAL household income — Add Lines 1 through 7. Enter total here	8	00
9	 MARK THE BOX THAT APPLIES and enter the appropriate amount. □ a. Enter \$0 if Single or Married Living Separate; If Married and Filing Combined; □ b. Enter \$2,000 if you rented or did not own your home for the entire year; □ c. Enter \$4,000 if you owned and occupied your home for the entire year; 	9	000
10	 Net household income — Subtract Line 9 from Line 8 and enter the amount; MARK THE BOX THAT APPLIES. a. If you rented or did not own and occupy your home for the entire year, Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, STOP - no credit is allowed. Do not file this claim. b. If you owned and occupied your home for the entire year, Line 10 cannot exceed \$30,000. 		- 00
11	If the total is greater than \$30,000, STOP - no credit is allowed. Do not file this claim.	10	00
	or \$1,100, whichever is less. ATTACH a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, ATTACH Form 948, Assessor's Certification		00
12	If you rented, enter the total amount from Form(s) MO-CRP, Line 9, or \$750, whichever is less. ATTACH rent receipts or a signed statement from your landlord. NOTE: If you rent from a facility that does not pay property tax, you ar not eligible for a Property Tax Credit.	е	00
13	Enter the total of Lines 11 and 12, or \$1,100, whichever is less	13	00
14	Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 41-43 or MO-1040P, pages 29-31 to figur your Property Tax Credit. You must use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 38 or Form MO-1040P, Line 20.		00
	THIS FORM MUST BE ATTACHED TO FORM MO-1040 <u>OR</u> FORM MO-1	040P.	



1. Social Security Number Spouse's Social Security Number			
Are you related to your landlord? Yes If yes, No explain			
2. Name			
Physical Address of Rental Unit (P.O. Box Not Allowed)		artment Number	
City State ZIP Code			
3. Landlord's Name Landlord's Last 4 Digits of Landlord's Federal Employee			
Social Security Number or Identification Number (FEIN)			
Landlord's Street Address		artment	
(Must be completed)		Number	
City State ZIP Code			
4. Landlord's Phone Number (Must be completed)			
From: 5. Rental Period During Year (MM/DD/YY) To: (MM/DD/YY)			
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your			
landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit	6.		. 00
r i de la companya di managaran d	7.		%
A. Apartment, House, Mobile Home, or Duplex - 100%			
B. Mobile Home Lot - 100%			
C. Boarding Home or Residential Care - 50%			
D. Skilled or Intermediate Care Nursing Home - 45%			
E. Hotel, if meals are included, enter - 50%; Otherwise, enter - 100%			
F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)			
G. Shared Residence – If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional persons sharing rent:			
1 (50%) 2 (33%) 3 (25%)			
8. Net rent paid - Multiply Line 6 by the percentage on Line 7	8.		. 00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS	9.		. 00

For Privacy Notice, see instructions.



1. Social Security Number Spouse's Social Security Number			
Are you related to your landlord? Yes If yes, No explain			
2. Name			
Physical Address of Rental Unit (P.O. Box Not Allowed)		artment Number	
City State ZIP Code			
3. Landlord's Name Landlord's Last 4 Digits of Landlord's Federal Employee			
Social Security Number or Identification Number (FEIN)			
Landlord's Street Address		artment	
(Must be completed)		Number	
City State ZIP Code			
4. Landlord's Phone Number (Must be completed)			
From: 5. Rental Period During Year (MM/DD/YY) To: (MM/DD/YY)			
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your			
landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit	6.		. 00
r i de la companya di managaran d	7.		%
A. Apartment, House, Mobile Home, or Duplex - 100%			
B. Mobile Home Lot - 100%			
C. Boarding Home or Residential Care - 50%			
D. Skilled or Intermediate Care Nursing Home - 45%			
E. Hotel, if meals are included, enter - 50%; Otherwise, enter - 100%			
F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)			
G. Shared Residence – If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional persons sharing rent:			
1 (50%) 2 (33%) 3 (25%)			
8. Net rent paid - Multiply Line 6 by the percentage on Line 7	8.		. 00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS	9.		. 00

For Privacy Notice, see instructions.



1. Social Security Number Spouse's Social Security Number		
Are you related to your landlord? Yes No explain		
2. Name		
Physical Address of Rental Unit (P.O. Box Not Allowed)	Apartment Number	
City State ZIP Code		
3. Landlord's Name Landlord's Last 4 Digits of Landlord's Federal Employee		
Social Security Number or Identification Number (FEIN)		
Landlord's Street Address	Apartment	
(Must be completed)	Number	
City State ZIP Code		
4. Landlord's Phone Number (Must be completed)		
From: To: (MM/DD/YY) 5. Rental Period During Year (MM/DD/YY)		
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your		
landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit	i.	. 00
7		%
7. Select the appropriate box and enter the corresponding percentage on Line 7		
A. Apartment, House, Mobile Home, or Duplex - 100%		
B. Mobile Home Lot - 100%		
C. Boarding Home or Residential Care - 50%		
D. Skilled or Intermediate Care Nursing Home - 45%		
E. Hotel, if meals are included, enter - 50%; Otherwise, enter - 100%		
F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)		
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1 (50%) 2 (33%) 3 (25%)		
8. Net rent paid - Multiply Line 6 by the percentage on Line 7.		. 00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS		. 00

For Privacy Notice, see instructions.



1. Social Security Number Spouse's Social Security Number		
Are you related to your landlord? Yes No explain		
2. Name		
Physical Address of Rental Unit (P.O. Box Not Allowed)	Apartment Number	
City State ZIP Code		
3. Landlord's Name Landlord's Last 4 Digits of Landlord's Federal Employee		
Social Security Number or Identification Number (FEIN)		
Landlord's Street Address	Apartment	
(Must be completed)	Number	
City State ZIP Code		
4. Landlord's Phone Number (Must be completed)		
From: To: (MM/DD/YY) 5. Rental Period During Year (MM/DD/YY)		
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your		
landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit	i.	. 00
7		%
7. Select the appropriate box and enter the corresponding percentage on Line 7		
A. Apartment, House, Mobile Home, or Duplex - 100%		
B. Mobile Home Lot - 100%		
C. Boarding Home or Residential Care - 50%		
D. Skilled or Intermediate Care Nursing Home - 45%		
E. Hotel, if meals are included, enter - 50%; Otherwise, enter - 100%		
F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)		
G. Shared Residence – If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional persons sharing rent:		
1 (50%) 2 (33%) 3 (25%)		
8. Net rent paid - Multiply Line 6 by the percentage on Line 7.		. 00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS		. 00

For Privacy Notice, see instructions.



1. Social Security Number Spouse's Social Security Number		
Are you related to your landlord? Yes No explain		
2. Name		
Physical Address of Rental Unit (P.O. Box Not Allowed)	Apartment Number	
City State ZIP Code		
3. Landlord's Name Landlord's Last 4 Digits of Landlord's Federal Employee		
Social Security Number or Identification Number (FEIN)		
Landlord's Street Address	Apartment	
(Must be completed)	Number	
City State ZIP Code		
4. Landlord's Phone Number (Must be completed)		
From: To: (MM/DD/YY) 5. Rental Period During Year (MM/DD/YY)		
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your		
landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit	i.	. 00
7		%
7. Select the appropriate box and enter the corresponding percentage on Line 7		
A. Apartment, House, Mobile Home, or Duplex - 100%		
B. Mobile Home Lot - 100%		
C. Boarding Home or Residential Care - 50%		
D. Skilled or Intermediate Care Nursing Home - 45%		
E. Hotel, if meals are included, enter - 50%; Otherwise, enter - 100%		
F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)		
G. Shared Residence – If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional persons sharing rent:		
1 (50%) 2 (33%) 3 (25%)		
8. Net rent paid - Multiply Line 6 by the percentage on Line 7.		. 00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS		. 00

For Privacy Notice, see instructions.

Worksheet For Line 1, MO-1040P

Missouri law requires a combined return for married couples filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Forms W-2 and 1099. Or it may require allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2013 Missouri tax withheld, less each spouse's 2013 tax liability. The result should be each spouse's portion of

the 2013 refund. Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040P, Lines 1Y and 1S.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number				Y — Yourself		S — Spouse
1. Wages, salaries, tips, etc	1	7	7	1	00	1	00
2. Taxable interest income	2	8a	8a	2	00	2	00
3. Dividend income	none	9a	9a	3	00	3	00
4. State and local income tax refunds	none	none	10	4	00	4	00
5. Alimony received	none	none	11	5	00	5	00
6. Business income or (loss)	none	none	12	6	00	6	00
7. Capital gain or (loss)	none	10	13	7	00	7	00
8. Other gains or (losses)	none	none	14	8	00	8	00
9. Taxable IRA distributions	none	11b	15b	9	00	9	00
10. Taxable pensions and annuities	none	12b	16b	10	00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc	none	none	17	11	00	11	00
12. Farm income or (loss)	none	none	18	12	00	12	00
13. Unemployment compensation	3	13	19	13	00	13	00
14. Taxable social security benefits	none	14b	20b	14	00	14	00
15. Other income	none	none	21	15	00	15	00
16. Total (add Lines 1 through 15)	4	15	22	16	00	16	00
17. Less: federal adjustments to income	none	20	36	17	00	17	00
18. Federal adjusted gross income (Line 16 less Line 17)							
Enter amounts here and on Line 1 of Form MO-1040P	4	21	37	18	00	18	00

Worksheet for Long-Term Care Insurance Deduction				
 A. Enter the amount paid for qualified long-term care insurance policy. If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H. 	A) \$			
B. Enter the amount from Federal Schedule A, Line 4.	B) \$			
C. Enter the amount from Federal Schedule A, Line 1.	C) \$			
D. Enter the amount of qualified long-term care included on Line C.	D) \$			
E. Subtract Line D from Line C	E) \$			
F. Subtract Line E from Line B. If amount is less than zero, enter "0"	F) \$			
G. Subtract Line F from Line A	. G) \$			
H. Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040P, Line 11				
Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemize	ed your deductions).			

Missouri Department of Revenue 2015 MOST - Missouri's 529 College Savings Plan Form **Direct Deposit Form - Individual Income Tax**

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Last Name	First Name	Social Security Number
Spouse's Last Name	Spouse's First Name	Spouse's Social Security Number

- To participate, you must have an open Missouri MOST 529 College Savings Plan that is administered by the Missouri Higher Education Savings Program. See the contact information below.
- Total deposit must be at least \$25.
- If your refund is used to pay another debt you owe, or the amount you requested to deposit exceeds your available refund, your deposit will be canceled.

To deposit all or a portion of your Missouri individual income tax refund into a Missouri MOST 529 College Savings Plan Account:

- Provide your name and social security number. If you are married, also provide your spouse's name and social security number.
- Enter below the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)
- Add the amounts from Lines A through D and enter the "Total Deposit" below and on your Missouri Individual Income Tax Return.

A) Amount	
	.00
B) Amount	
	.00
C) Amount	
	.00
D) Amount	
	.00
E) Total Deposit	
	.00.
	B) Amount C) Amount D) Amount

MOST-Missouri's 529 College Savings Plan

https://www.missourimost.org Telephone: (888) 414-6678

E-mail: most529@missourimost.org

MOST 529 Advisor Plan

https://www.most529advisor.com/

Telephone: (800) 617-5097

You must include this form with your Missouri Individual Income Tax Return.

Taxation Division Form 5632 (Revised 09-2015)