


MISSOURI DEPARTMENT OF REVENUE  
JEFFERSON CITY, MO 65105-2200

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# MISSOURI

## 2007 Form MO-1040P

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### File Electronically!

Last year, more than 1.5 million  
Missouri income tax returns  
were filed electronically.  
See page 2 for details.

### Tax Deadline April 15

(For extensions, see page 4.)

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# Property Tax Credit/ Pension Exemption Short Form

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**B-1040P**

Visit our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)

# ELECTRONIC FILING OPTIONS



**Federal/State E-file:** Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**.

## Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 13 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**

*In addition to electronic filing information found on our web site, you can:*

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

**2-D Barcode Returns**—If you plan on filing a paper return, you should consider 2-D barcode filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed in a fraction of the time it takes to process a traditional paper return. If you use software to prepare your return, check our web site for approved 2-D barcode software companies. Also, check out the department's fill-in forms that calculate and have a 2-D barcode. **ALL** 2-D barcode returns should be mailed to: **Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.**



## What's Inside?

Electronic Filing Options .....	2
Do I Have the Correct Tax Book? .....	3
Am I Eligible? .....	4
Important Filing Information .....	4
Information to Complete Form MO-1040P .....	5-8, 21, 22
Form MO-1040P .....	9-16
Pension Exemption Worksheet .....	11, 15
Missouri Itemized Deductions .....	12, 16
Tax Table .....	12, 16
Form MO-PTS .....	17, 19
Form MO-CRP .....	18, 20
Information to Complete Form MO-PTS .....	22-24
Information to Complete Form MO-CRP .....	25
Diagrams of Federal Forms .....	25-26
Final Checklist Before Mailing Your Claim .....	27
Property Tax Credit Table .....	28-29
School District Numbers .....	30-31
Tax Assistance Centers .....	32
Diagram of Form W-2 .....	32

## Do I Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2007 Missouri individual income tax return and claim the property tax credit and/or pension exemption.

You **CANNOT USE** this tax book if you:

- Have income from another state;
- Are filing an amended return;
- Have military pay that is not taxable;
- Have a net operating loss;
- Are a fiscal year filer;
- Have any of the following Missouri modifications:
  - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
  - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MOST) and/or Missouri Higher Education Deposit Program;
  - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST) and/or Missouri Higher Education Deposit Program;
  - d. Interest from federal exempt obligations;
  - e. Interest from state and local obligations;
  - f. Capital gain exclusion;
  - g. Railroad retirement modifications;
  - h. Negative bonus depreciation adjustments;
  - i. Enterprise Zone or Rural Empowerment Zone Modification;
  - j. Are a nonresident alien; and/or
  - k. Are a nonresident stationed in Missouri and you or your spouse earned nonmilitary income while in Missouri.
- Claim:
  - a. Miscellaneous tax credits (Form MO-TC);
  - b. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
  - c. A deduction for other federal tax (from Federal Form 1040, Lines 45, 51, and 60 and any recapture taxes included on Line 63); and/or
  - d. A deduction for dependents age 65 or older.
  - e. A healthcare sharing ministry deduction.
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 44; and/or
- Owe recapture tax on low income housing credit.

The department administers two real estate tax assistance programs for qualified senior citizens and 100 percent disabled individuals, the Missouri Property Tax Credit Claim (MO-PTC) and the Homestead Preservation Credit (HPC). If you own and occupy your home but your income restricts you from qualifying for the MO-PTC, you may be eligible for the HPC. You can only receive ONE of the credits. You should determine which tax credit program is more beneficial to you. For more information regarding the HPC, contact (573) 751-3505 or access [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).

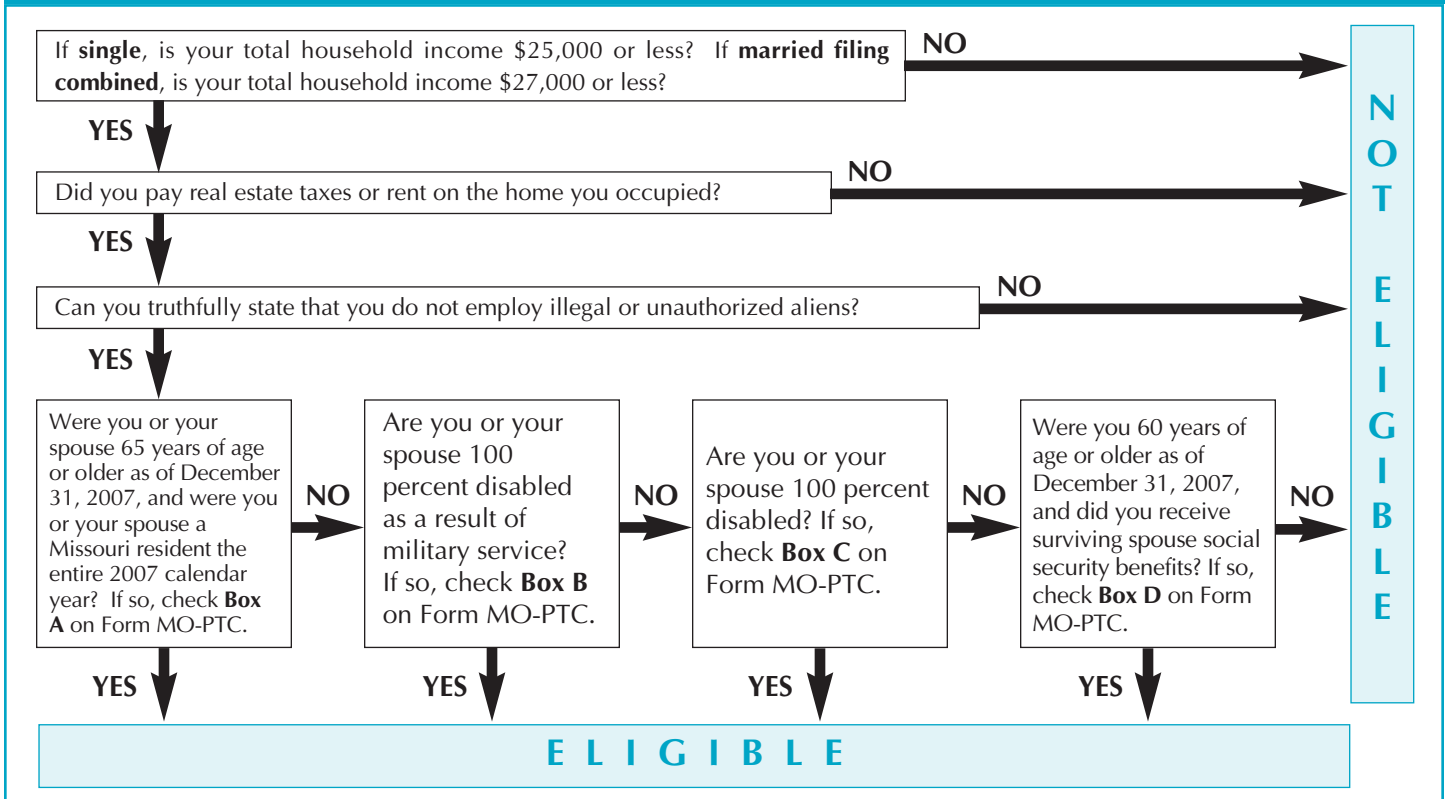
## To Obtain Forms

**Note:** Use Form MO-PTC if you are not required to file an individual income tax return, but you are eligible to file for a Property Tax Credit.

- Access [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 32).
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.
- Write Department of Revenue, Customer Services Division, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.
- To obtain federal forms you can access the IRS web site at [www.irs.gov](http://www.irs.gov).

# AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the **PROPERTY TAX CREDIT**.



## IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

### Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

**Note:** If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

If you are a nonresident alien, access our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) for information.

### When To File

The 2007 returns are due April 15, 2008.

### Extension of Time to File

**You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.** If you wish to file a Missouri extension, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until October 15, 2008.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of return.

**Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.**

### Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, please visit the Department of Revenue's web site at [www.dor.mo.gov/tax/personal/individual/](http://www.dor.mo.gov/tax/personal/individual/) for your payment options.

## Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue**  
**P.O. Box 2800**  
**Jefferson City, MO 65105-2800.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue**  
**P.O. Box 3395**  
**Jefferson City, MO 65105-3395.**  
**ALL 2-D barcode returns, see page 2.**

## Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00  
Round \$32.50 up to \$33.00

## Amended Return

**You must use Form MO-1040 (long form) for the year being amended.** See information on page 3 on how to obtain Form MO-1040 and instructions.

## Fill-in Forms that Calculate

Access [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return. These forms contain a 2-D barcode at the top right portion of the form. This allows quicker processing of your return.

## Missouri Return Inquiry

To check the status of your **current year return** 24 hours a day, please visit our web site: [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) or call our automated individual income tax inquiry line at (573) 526-8299. To obtain the status of your return, you must know the following information: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

## Address Change

If you move after filing your return, notify both the post office serving your old address and the **Department of Revenue** of your address change. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.** This will help forward any refund check or correspondence to your new address.

## Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. You can download a copy of Form 4340, Consumer's Use Tax Return, at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax), for more information. **The due date for Form 4340 is April 15, 2008.**

## Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access our web site at [www.dor.mo.gov/tax/personal/pubs.htm](http://www.dor.mo.gov/tax/personal/pubs.htm) or call (573) 751-5337.

## Filing for Deceased Individuals

If an individual passed away in 2007, a claim may be filed by the surviving spouse if the filing status is "married filing combined" and all other qualifications are met. If there is no surviving spouse, the estate may file the claim.

A copy of the death certificate must be attached and if the check is to be issued in another name, a Federal Form 1310 must also accompany the claim. To obtain Federal Form 1310, see "To Obtain Forms" on page 3 or access [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

## FORM MO-1040P

### Information To Complete Form MO-1040P

### Name, Address, Etc.

If all information is correct on the pre-printed label (if available), attach the label to the Form MO-1040P and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2007, check the appropriate box.

Enter your county of residence, and the number of the public school district in which you reside. See the school district listing on pages 30 and 31.

## Age 62 through 64

If you or your spouse were ages 62, 63, or 64 by December 31, 2007, check the appropriate box as you may qualify for the social security deduction.

## 65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2007 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted, or can be expected to last, for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment. The Department of Revenue cannot apportion the Property Tax Credit.

## Line 1 — Federal Adjusted Gross Income

If your filing status is "married filing combined," and both spouses are reporting income, use the Worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse's debts to Missouri.

For all other filing statuses, use the chart below.

FEDERAL FORM	LINE
1040	Line 37
1040A	Line 21
1040EZ	Line 4
1040X	Line 1c

## Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See diagram on page 26. **Attach a copy of your federal return (pages 1 and 2).**

## Line 5 — Income Percentages

Complete the chart below if both spouses have income:

<b>Yourself</b>	
Line 3Y _____ divided by	
Line 4 _____ = _____	
<b>Spouse</b>	
Line 3S _____ divided by	
Line 4 _____ = _____	

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (Example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 5Y and 100% on Line 5S.

## Line 6 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as your federal return with two exceptions:

**Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked either box on Federal Form 1040EZ, Line 5 or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

**If you checked Box B, enter "0".**

**Box E** may be checked **only if all** of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else. **You must attach a copy of your federal return if you claim this filing status.**

**Only one box may be checked on Line 6, Boxes A through G.**

Enter on Line 6 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040P.

## Line 7 — Tax From Federal Return

Use the chart below for Federal Form and Line Numbers to locate your tax on your federal return. This amount is limited to \$5,000 for single filers and \$10,000 for combined filers.

Federal Form	Line Numbers
1040	Line 57 minus Lines 45 and 66a
1040A	Line 35 minus Line 40a and any alternative minimum tax included on Line 28
1040EZ	Line 10 minus Line 8a
1040X	Line 8c minus Line 13c

**Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Diagrams of the federal returns are on pages 25 and 26.

## Line 8 — Standard or Itemized Deduction

**Standard Deductions:** If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040P, Line 8.

**If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, use the chart below.**

Federal Form	Line Numbers
1040	Line 40
1040A	Line 24
1040EZ	*See following note
1040X	Line 2

**\*Note:** If you filed a Federal Form 1040EZ, and checked one or both boxes on Line 5, refer to the Standard Deduction Worksheet for Dependents. If you did not check either box on Federal Form 1040EZ, Line 5, enter \$5,350 if single or \$10,700 if married.

**Itemized Deductions:** If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Form MO-1040P, page 4. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

## Line 9 — Dependents

**Do not include yourself or your spouse as dependents.**

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

**Attach a copy of your federal return (pages 1 and 2).**

## Line 10 — Pension Exemption

If you received a pension, complete the pension exemption worksheet on Form MO-1040P, page 3 to see how much of your pension may be tax free.

**Attach a copy of your federal return (pages 1 and 2) and all Forms 1099(s), 1099-R(s), and W-2P(s).**

## Line 11 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2007, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet on page 7 only if you paid premiums for a qualified long-term care insurance policy and the policy is for at least 12 months coverage.

## Line 16 — Missouri Tax

If your Missouri taxable income is less than \$9,000, use the tax table on Form MO-1040P, page 4 to determine your tax. If your Missouri taxable income is

more than \$9,000, use the worksheet below the tax table to calculate the tax. A separate tax must be computed for you and your spouse.

### Line 18 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 4 on page 32.

### Line 19 — Estimated Tax Payments

Include any estimated tax payments made during 2007 and any overpayment applied from your 2006 Missouri return.

### Line 20 — Property Tax Credit

Complete Form MO-PTS to determine the amount of your property tax credit. See Information to Complete Form MO-PTS on pages 22–24.

### Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

### Line 24 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the trust funds listed on Form MO-1040P and/or any two additional trust funds.

**Additional Trust Funds:** If you choose to give to any of the additional trust funds, enter the two-digit code (see below) in the spaces provided on Line 24. If you want to give to more than two additional trust funds, please submit a contribution directly to the fund. See [www.dor.mo.gov/tax/trustfunds.htm](http://www.dor.mo.gov/tax/trustfunds.htm) for additional information.

<u>Trust Funds</u>	<u>Codes</u>
American Cancer Society Heartland Division, Inc., Fund . . . . .	.01
American Diabetes Association Gateway Area Fund . . . . .	.02
American Heart Association Fund . . . . .	.03
American Lung Association of Missouri Fund . . . . .	.04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund . . . . .	.05
Arthritis Foundation Fund . . . . .	.09
Cervical Cancer Fund . . . . .	.12
March of Dimes Fund . . . . .	.08
Muscular Dystrophy Association Fund . . . . .	.07
National Multiple Sclerosis Society Fund . . . . .	.10

**The minimum contribution is \$2, or \$4 if married filing combined for the following trust funds:** Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Fund, and Missouri National Guard Fund.

**The minimum contribution is \$1, or \$2 if married filing combined for the following trust funds:** Workers Memorial Fund, Childhood Lead Testing Fund, Military Family Relief Fund, and General Revenue Fund.

**The following has no minimum contribution and is an irrevocable trust fund:** Cervical Cancer Fund.

**The minimum contribution is \$1, not to exceed \$200, for the following irrevocable trust funds:** American Cancer, American Diabetes, Association Gateway Area Trust Fund, American Heart Association Trust Fund, American Lung Association of Missouri Trust Fund, ALS Lou Gehrig's Disease Trust Fund, Arthritis Foundation Trust Fund, March of Dimes Trust Fund, Muscular Dystrophy Association Trust Fund, and National Multiple Sclerosis Society Trust Fund.

### Line 25 — Refund

Subtract Lines 23 and 24 from Line 22 and enter on Line 25.

**Note: If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. Your property tax credit may be applied to any property tax credit or individual income tax liability pursuant to Section 143.782, RSMo. You will be notified if your refund is offset against any debt(s).**

### Line 26 — Amount Due

Payments must be postmarked by April 15, 2008, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

**Check or money order:** Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

### Worksheet for Long-Term Care Insurance Deduction

- A. Enter the amount paid for qualified long-term care insurance. . . . . A) \$ \_\_\_\_\_  
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.
- 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 itemized your deductions).**

**Electronic Bank Draft (E-Check):** By entering your bank routing number, checking account number, and your next check number, you may pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

**Credit Card:** The department accepts MasterCard, Discover, Visa, and American Express. You may pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:\*



\$1,000.01–\$1,500.00	2.75%
\$1,500.01–\$2,000.00	2.70%
\$2,000.01 or more	2.60%

**\*Note:** The handling and/or convenience fees included in these transactions are being paid to the third party vendor, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri’s web site and connecting to the web site of the third party vendor which is a secure and confidential web site.

### Sign Return

**You must sign Form MO-1040P, both spouses must sign if you are filing a combined return.** If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer, or any member of the preparer’s firm, indicate “yes” by checking the appropriate box.

### Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return, pages 1 and 2 and Federal Schedule A
  - if you itemized your deductions on Line 8, Missouri Itemized Deductions
  - if you have an entry on Line 11, Long-term Care Insurance Deduction
- A copy of paid Property Tax Receipt(s), rent receipts, or statement from your landlord if you claimed the Property Tax Credit on Line 20
- Documentation (a copy of Form SSA-1099, letter from Social Security Administration, letter from Department of Veterans Affairs) of the applicable qualification under which you are filing the Form MO-PTS
- Federal Form 1310 and a copy of death certificate if filing for a deceased individual

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.00%
\$100.01–\$250.00	2.95%
\$250.01–\$500.00	2.85%
\$500.01–\$750.00	2.85%
\$750.01–\$1,000.00	2.80%

## SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses 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 Form W-2s and 1099s. Or it may require more calculating by 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 2006 Missouri tax withheld, less each spouse’s 2006 tax liability. The result should be each spouse’s portion of the 2006

refund. Taxable social security benefits must be allocated between 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	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse	
1. Wages, salaries, tips, etc. . . . .	1	7	7	00	1		00
2. Taxable interest income . . . . .	2	8a	8a	00	2		00
3. Dividend income . . . . .	none	9a	9a	00	3		00
4. State and local income tax refunds . . . . .	none	none	10	00	4		00
5. Alimony received . . . . .	none	none	11	00	5		00
6. Business income or (loss) . . . . .	none	none	12	00	6		00
7. Capital gain or (loss) . . . . .	none	10	13	00	7		00
8. Other gains or (losses) . . . . .	none	none	14	00	8		00
9. Taxable IRA distributions . . . . .	none	11b	15b	00	9		00
10. Taxable pensions and annuities . . . . .	none	12b	16b	00	10		00
11. Rents, royalties, partnerships, S corporations, trusts, etc. . . . .	none	none	17	00	11		00
12. Farm income or (loss) . . . . .	none	none	18	00	12		00
13. Unemployment compensation . . . . .	3	13	19	00	13		00
14. Taxable social security benefits . . . . .	none	14b	20b	00	14		00
15. Other income . . . . .	none	none	21	00	15		00
16. Total (add Lines 1 through 15) . . . . .	4	15	22	00	16		00
17. Less: federal adjustments to income . . . . .	none	20	36	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	00	18		00





**MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/PENSION EXEMPTION—SHORT FORM**

**2007 FORM MO-1040P**

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2007 <input type="checkbox"/>	SOCIAL SECURITY NUMBER	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	SPOUSE'S FIRST NAME	SPOUSE'S MIDDLE INITIAL	SPOUSE'S DECEASED 2007 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER	<b>000</b>
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)			COUNTY OF RESIDENCE		SCHOOL DISTRICT NO. (PG. 30, 31)
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)			CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE		

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

<b>AGE 62 THROUGH 64</b>	<b>AGE 65 OR OLDER</b>	<b>BLIND</b>	<b>100% DISABLED</b>	<b>NON-OBIGATED SPOUSE</b>
<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF
<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the instructions for a list of Trust Fund Codes.



		Yourself		Spouse	
<b>INCOME</b>	1. <b>Federal Adjusted Gross Income</b> from your 2007 federal return (See worksheet on page 8.)	1	00	00	00
	2. Any state income tax refund included in your 2007 federal income	2	-	00	00
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	=	00	=
4. <b>TOTAL MISSOURI ADJUSTED GROSS INCOME</b> — Add both numbers on Line 3 and enter here.	4		00		
5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5		%		%

<b>DEDUCTIONS AND TAXABLE INCOME</b>	6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.					
	<input type="checkbox"/> A. Single — <b>\$2,100</b> (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — <b>\$0.00</b> <input type="checkbox"/> C. Married filing joint federal & combined Missouri — <b>\$4,200</b> <input type="checkbox"/> D. Married filing separate — <b>\$2,100</b>	<input type="checkbox"/> E. Married filing separate (spouse NOT filing) — <b>\$4,200</b> <input type="checkbox"/> F. Head of household — <b>\$3,500</b> <input type="checkbox"/> G. Qualifying widow(er) with dependent child — <b>\$3,500</b>	6		00	
	7. Tax from federal return (Do not enter amount from your Form W-2(s)— <b>NOT</b> federal tax withheld.)	Single—maximum of \$5,000; Married filing combined—maximum of \$10,000	7	+	00	
	8. Missouri standard deduction or itemized deductions		8	+	00	
	<b>Taxpayers Under Age 65</b> Single ..... <b>\$5,350</b> Married Filing Combined ..... <b>\$10,700</b> Married Filing Separate ..... <b>\$5,350</b> Head of Household ..... <b>\$7,850</b> Qualifying Widow(er) ..... <b>\$10,700</b>	<b>Taxpayers Age 65 or Older</b> Single ..... <b>\$6,650</b> Married Filing Combined and YOU are Age 65 or Older ..... <b>\$11,750</b> Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older ..... <b>\$12,800</b> Married Filing Separate ..... <b>\$6,400</b> Head of Household ..... <b>\$9,150</b> Qualifying Widow(er) ..... <b>\$11,750</b>				
	If claimed as a dependent or blind, get amount from federal return or see Form MO-1040P, Page 4. If itemizing, see Form MO-1040P, Page 4.		9	+	00	
	9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	x \$1,200	9	+	00	
	10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) <b>Attach worksheet on page 3, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s).</b>		10	+	00	
	11. Long-term care insurance deduction		11	+	00	
	12. <b>TOTAL DEDUCTIONS</b> — Add Lines 6 through 11.		12	=	00	
	13. <b>Missouri Taxable Income</b> — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.		13		00	

**CAUTION!**

See Page 6, Line 7.

If 65 or older and/or blind the appropriate boxes must be checked above.

Do not include yourself or your spouse.

TAXES	14. Total Missouri taxable amount from Line 13 .....	14	00
	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse. ....	15	00
	16. Use the tax table on page 4 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse. ....	16	00
17. <b>TOTAL TAXES</b> — Add your tax and your spouse's tax from Line 16. ....		17	00
PAYMENTS/CREDITS	18. Missouri withholding for you and your spouse from your Forms W-2(s) and 1099(s). <b>Attach copies of Forms W-2(s) and 1099(s).</b> .....	18	00
	19. Any Missouri estimated tax payments for 2007 (Be sure to include any amount of your 2006 overpayment credited to your 2007 Missouri tax return.) .....	19	00
	20. <b>PROPERTY TAX CREDIT</b> — Enter amount from Form MO-PTS, Line 14. <b>Attach Form MO-PTS.</b> .....	20	00
	21. <b>TOTAL PAYMENTS AND CREDITS</b> Add Lines 18, 19, and 20 and enter amount here. ....	21	00
PAYMENTS/REFUND	22. If amount of <b>TOTAL PAYMENTS AND CREDITS</b> (Line 21) is larger than amount of <b>TOTAL TAXES</b> (Line 17), enter the difference here. You have <b>overpaid</b> . If not, enter the amount on Line 26. ....	22	00
	23. Enter the amount from Line 22 you want applied to <b>next year's taxes</b> . ....	23	00
	24. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for each fund in the appropriate boxes. ....	24	00
MAIL TO	25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. <b>Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.</b> .... <b>REFUND</b>	25	00
	26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. <b>Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.</b> .... <b>AMOUNT DUE</b> <b>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.</b>	26	00
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, 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/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.		
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		E-MAIL ADDRESS
	SIGNATURE		PREPARER'S SIGNATURE
	DATE		FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE		PREPARER'S ADDRESS AND ZIP CODE	DATE



Attach Form MO-PTS.

	Children's		Veterans		Elderly Home Delivered Meals		Missouri National Guard		Workers' Memorial		Childhood Lead Testing		Missouri Military Family Relief Fund		General Revenue	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)
24	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00

**PUBLIC PENSION CALCULATION**

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4, less taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . . . . .	1				00
2. Select the appropriate filing status and enter amount on Line 2. Married filing combined — \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widower — \$85,000 . . . . .	2				00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0. . . . .	3				00
		<b>Y—YOURSELF</b>		<b>S—SPOUSE</b>	
4. Enter your total social security benefits from Federal Form 1040A, Line 14a or Federal Form 1040, Line 20a . . . . .	4Y		00	4S	00
5. Enter your taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . . . . .	5Y		00	5S	00
6. <b>Non taxable social security benefits</b> , subtract Line 5 from Line 4. . . . .	6Y		00	6S	00
7. Enter taxable pension for each spouse from <b>public sources</b> (public pensions and pensions from other than private sources) . . . . .	7Y		00	7S	00
8. Multiply Line 7 by 20%. . . . .	8Y		00	8S	00
9. If amount on Line 8 is greater than \$32,500 (maximum social security benefit), enter \$32,500. If amount on Line 8 is less than \$32,500, enter amount from Line 8. . . . .	9Y		00	9S	00
10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter \$0 . . . . .	10Y		00	10S	00
11. Enter pension amount from Line 7 or \$6,000, whichever is less. . . . .	11Y		00	11S	00
12. Enter Line 10 or Line 11, whichever is greater . . . . .	12Y		00	12S	00
13. Add amounts on Lines 12Y and 12S. . . . .	13				00
14. <b>Total public pension</b> , subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter \$0 . . . . .	14				00

**PRIVATE PENSION CALCULATION**

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4 . . . . .	1				00
2. Enter your 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 the amount on Line 4: Married Filing Combined: \$32,000; Single, Head of Household and Qualifying Widower: \$25,000; Married Filing Separate: \$16,000 . . . . .	4				00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 . . . . .	5				00
		<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
6. Enter taxable pension for each spouse from <b>private sources</b> . . . . .	6Y		00	6S	00
7. Enter the 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. <b>Total private pension</b> , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 . . . . .	9				00

**SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on page 1 of Form MO-1040P. Age limit does not apply to social security disability deduction.**

1. Enter your 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 Widower - \$85,000 . . . . .	2				00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 . . . . .	3				00
		<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
4. Enter taxable social security benefits for each spouse . . . . .	4Y		00	4S	00
5. Enter taxable social security disability benefits for each spouse. . . . .	5Y		00	5S	00
6. Add Lines 4 and 5. . . . .	6Y		00	6S	00
7. Multiply Line 6 by 20% . . . . .	7Y		00	7S	00
8. Add Lines 7Y and 7S. . . . .	8				00
9. <b>Total social security/social security disability</b> , subtract Line 3 from Line 8. If Line 3 is greater than Line 8, enter \$0. . . . .	9				00

**TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY DEDUCTION**

Total Pension Exemption and Social Security / Social Security Disability Deduction. Add Line 14 (Public Pension Calculation), Line 9 (Private Pension Calculation), and Line 9 (Social Security Deduction) and enter here and on Form MO-1040P, Line 10 . . . . .	<b>TOTAL EXEMPTION</b>				00
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## MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 40 .....	1		00
2. 2007 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____ .....	2		00
3. 2007 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____ .....	3		00
4. 2007 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	4		00
5. 2007 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	5		00
6. 2007 Self-employment tax — Amount from Federal Form 1040, Line 27 .....	6		00
7. TOTAL — Add Lines 1 through 6. ....	7		00
8. State and local income taxes — See instructions. ....	8	00	
9. Earnings taxes included in Line 8 — See instructions. ....	9	00	
10. Net state income taxes — Subtract Line 9 from Line 8. ....	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8. ....	11		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.**

## 2007 TAX TABLE

If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

For assistance calculating your tax, go to [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) and select the Tax Calculator.

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6%. Example: If Line 15 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6% of \$3,000) = \$495. **NOTE:** Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

MO 860-1881 (11-2007)

## STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND FORM MO-1040P, LINE 8

**Check the following boxes that apply to you and/or your spouse:** **Enter the number of boxes checked to the left:**

**YOURSELF:**       Age 65 or older       Blind

**YOUR SPOUSE:**    Age 65 or older       Blind

If your filing status is:	AND the number in the box above is:	THEN enter on Form MO-1040P, Line 8:
Single	1	\$ 6,650
	2	\$ 7,950
Married filing combined or Qualifying Widow(er)	1	\$11,750
	2	\$12,800
	3	\$13,850
	4	\$14,900
Married filing separate	1	\$ 6,400
	2	\$ 7,450
Head of household	1	\$ 9,150
	2	\$10,450

**Note:** If 3 or 4 boxes are checked, please see federal return. An example of this would be when a married individual filing separate can claim a spouse's additional standard deduction if the spouse has no income and isn't the dependent of another taxpayer.



**MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/PENSION EXEMPTION—SHORT FORM**

**2007 FORM MO-1040P**

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2007 <input type="checkbox"/>	SOCIAL SECURITY NUMBER	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	SPOUSE'S FIRST NAME	SPOUSE'S MIDDLE INITIAL	SPOUSE'S DECEASED 2007 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER	<b>000</b>
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)			COUNTY OF RESIDENCE		SCHOOL DISTRICT NO. (PG. 30, 31)
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)			CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE		

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

<b>AGE 62 THROUGH 64</b>	<b>AGE 65 OR OLDER</b>	<b>BLIND</b>	<b>100% DISABLED</b>	<b>NON-OBLIGATED SPOUSE</b>
<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF
<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the instructions for a list of Trust Fund Codes.



		Yourself		Spouse	
<b>INCOME</b>	1. <b>Federal Adjusted Gross Income</b> from your 2007 federal return (See worksheet on page 8.)	1	00	00	00
	2. Any state income tax refund included in your 2007 federal income	2	-	-	00
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	=	=	00
4. <b>TOTAL MISSOURI ADJUSTED GROSS INCOME</b> — Add both numbers on Line 3 and enter here.	4		00		
5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5	%		%	

<b>DEDUCTIONS AND TAXABLE INCOME</b>	6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.					
	<input type="checkbox"/> A. Single — <b>\$2,100</b> (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — <b>\$0.00</b> <input type="checkbox"/> C. Married filing joint federal & combined Missouri — <b>\$4,200</b> <input type="checkbox"/> D. Married filing separate — <b>\$2,100</b>	<input type="checkbox"/> E. Married filing separate (spouse NOT filing) — <b>\$4,200</b> <input type="checkbox"/> F. Head of household — <b>\$3,500</b> <input type="checkbox"/> G. Qualifying widow(er) with dependent child — <b>\$3,500</b>	6		00	
	7. Tax from federal return (Do not enter amount from your Form W-2(s)— <b>NOT</b> federal tax withheld.)	Single—maximum of \$5,000; Married filing combined—maximum of \$10,000	7	+	00	
	8. Missouri standard deduction or itemized deductions		8	+	00	
	<b>Taxpayers Under Age 65</b> Single ..... <b>\$5,350</b> Married Filing Combined ..... <b>\$10,700</b> Married Filing Separate ..... <b>\$5,350</b> Head of Household ..... <b>\$7,850</b> Qualifying Widow(er) ..... <b>\$10,700</b>	<b>Taxpayers Age 65 or Older</b> Single ..... <b>\$6,650</b> Married Filing Combined and YOU are Age 65 or Older ..... <b>\$11,750</b> Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older ..... <b>\$12,800</b> Married Filing Separate ..... <b>\$6,400</b> Head of Household ..... <b>\$9,150</b> Qualifying Widow(er) ..... <b>\$11,750</b>	9	+	00	
	If claimed as a dependent or blind, get amount from federal return or see Form MO-1040P, Page 4. If itemizing, see Form MO-1040P, Page 4.		10	+	00	
	9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	x \$1,200	11	+	00	
	10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) Attach worksheet on page 3, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s).		12	=	00	
	11. Long-term care insurance deduction		13		00	
	12. <b>TOTAL DEDUCTIONS</b> — Add Lines 6 through 11.				00	
	13. <b>Missouri Taxable Income</b> — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.				00	

**CAUTION!**

See Page 6, Line 7.

If 65 or older and/or blind the appropriate boxes must be checked above.

Do not include yourself or your spouse.

TAXES	14. Total Missouri taxable amount from Line 13 .....		14	00							
	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse. ....		<b>Yourself</b>		<b>Spouse</b>						
			15	00	00						
16. Use the tax table on page 4 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse. ....		16	00	00							
17. <b>TOTAL TAXES</b> — Add your tax and your spouse's tax from Line 16. ....		17	00								
PAYMENTS/CREDITS	18. Missouri withholding for you and your spouse from your Forms W-2(s) and 1099(s). <b>Attach copies of Forms W-2(s) and 1099(s).</b> .....		18	00							
	19. Any Missouri estimated tax payments for 2007 (Be sure to include any amount of your 2006 overpayment credited to your 2007 Missouri tax return.) .....		19	00							
	20. <b>PROPERTY TAX CREDIT</b> — Enter amount from Form MO-PTS, Line 14. <b>Attach Form MO-PTS.</b> .....		20	00							
21. <b>TOTAL PAYMENTS AND CREDITS</b> Add Lines 18, 19, and 20 and enter amount here. ....		21	00								
PAYMENTS/REFUND	22. If amount of <b>TOTAL PAYMENTS AND CREDITS</b> (Line 21) is larger than amount of <b>TOTAL TAXES</b> (Line 17), enter the difference here. You have <b>overpaid</b> . If not, enter the amount on Line 26. ....		22	00							
	23. Enter the amount from Line 22 you want applied to <b>next year's taxes</b> . ....		23	00							
	24. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for each fund in the appropriate boxes. ....		24	00	00	00	00	00	00	00	00
MAIL TO	25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. <b>Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.</b> .... <b>REFUND</b>		25	00							
	26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. <b>Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.</b> .... <b>AMOUNT DUE</b> <b>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.</b>		26	00							
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, 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/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.		E-MAIL ADDRESS		PREPARER'S PHONE NUMBER						
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO				( )						
	SIGNATURE	DATE	PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN						
	SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE		DATE						

**PUBLIC PENSION CALCULATION**

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4, less taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . . . . .	1				00
2. Select the appropriate filing status and enter amount on Line 2. Married filing combined — \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widower — \$85,000 . . . . .	2				00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0. . . . .	3				00
		<b>Y—YOURSELF</b>		<b>S—SPOUSE</b>	
4. Enter your total social security benefits from Federal Form 1040A, Line 14a or Federal Form 1040, Line 20a . . . . .	4Y		00	4S	00
5. Enter your taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . . . . .	5Y		00	5S	00
6. <b>Non taxable social security benefits</b> , subtract Line 5 from Line 4. . . . .	6Y		00	6S	00
7. Enter taxable pension for each spouse from <b>public sources</b> (public pensions and pensions from other than private sources) . . . . .	7Y		00	7S	00
8. Multiply Line 7 by 20%. . . . .	8Y		00	8S	00
9. If amount on Line 8 is greater than \$32,500 (maximum social security benefit), enter \$32,500. If amount on Line 8 is less than \$32,500, enter amount from Line 8. . . . .	9Y		00	9S	00
10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter \$0 . . . . .	10Y		00	10S	00
11. Enter pension amount from Line 7 or \$6,000, whichever is less. . . . .	11Y		00	11S	00
12. Enter Line 10 or Line 11, whichever is greater . . . . .	12Y		00	12S	00
13. Add amounts on Lines 12Y and 12S. . . . .	13				00
14. <b>Total public pension</b> , subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter \$0 . . . . .	14				00

**PRIVATE PENSION CALCULATION**

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4 . . . . .	1				00
2. Enter your 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 the amount on Line 4: Married Filing Combined: \$32,000; Single, Head of Household and Qualifying Widower: \$25,000; Married Filing Separate: \$16,000 . . . . .	4				00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 . . . . .	5				00
		<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
6. Enter taxable pension for each spouse from <b>private sources</b> . . . . .	6Y		00	6S	00
7. Enter the 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. <b>Total private pension</b> , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 . . . . .	9				00

**SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on page 1 of Form MO-1040P. Age limit does not apply to social security disability deduction.**

1. Enter your 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 Widower - \$85,000 . . . . .	2				00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 . . . . .	3				00
		<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
4. Enter taxable social security benefits for each spouse . . . . .	4Y		00	4S	00
5. Enter taxable social security disability benefits for each spouse. . . . .	5Y		00	5S	00
6. Add Lines 4 and 5. . . . .	6Y		00	6S	00
7. Multiply Line 6 by 20% . . . . .	7Y		00	7S	00
8. Add Lines 7Y and 7S. . . . .	8				00
9. <b>Total social security/social security disability</b> , subtract Line 3 from Line 8. If Line 3 is greater than Line 8, enter \$0. . . . .	9				00

**TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY DEDUCTION**

Total Pension Exemption and Social Security / Social Security Disability Deduction. Add Line 14 (Public Pension Calculation), Line 9 (Private Pension Calculation), and Line 9 (Social Security Deduction) and enter here and on Form MO-1040P, Line 10 . . . . .	<b>TOTAL EXEMPTION</b>				00
---	------------------------	--	--	--	----

## MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 40 .....	1		00
2. 2007 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____ .....	2		00
3. 2007 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____ .....	3		00
4. 2007 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	4		00
5. 2007 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	5		00
6. 2007 Self-employment tax — Amount from Federal Form 1040, Line 27 .....	6		00
7. TOTAL — Add Lines 1 through 6. ....	7		00
8. State and local income taxes — See instructions. ....	8	00	
9. Earnings taxes included in Line 8 — See instructions. ....	9	00	
10. Net state income taxes — Subtract Line 9 from Line 8. ....	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8. ....	11		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.**

## 2007 TAX TABLE

If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

For assistance calculating your tax, go to [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) and select the Tax Calculator.

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6%. Example: If Line 15 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6% of \$3,000) = \$495. **NOTE:** Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

MO 860-1881 (11-2007)

## STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND FORM MO-1040P, LINE 8

**Check the following boxes that apply to you and/or your spouse:** **Enter the number of boxes checked to the left:**

**YOURSELF:**       Age 65 or older       Blind

**YOUR SPOUSE:**    Age 65 or older       Blind

If your filing status is:	AND the number in the box above is:	THEN enter on Form MO-1040P, Line 8:
Single	1	\$ 6,650
	2	\$ 7,950
Married filing combined or Qualifying Widow(er)	1	\$11,750
	2	\$12,800
	3	\$13,850
	4	\$14,900
Married filing separate	1	\$ 6,400
	2	\$ 7,450
Head of household	1	\$ 9,150
	2	\$10,450

**Note:** If 3 or 4 boxes are checked, please see federal return. An example of this would be when a married individual filing separate can claim a spouse's additional standard deduction if the spouse has no income and isn't the dependent of another taxpayer.





MISSOURI DEPARTMENT OF REVENUE  
**PROPERTY TAX CREDIT**

**2007**  
FORM  
**MO-PTS**

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

**THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.**

<b>NAME</b>	LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SOCIAL SECURITY NO.
	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.

**QUALIFICATIONS**

You must check a qualification to be eligible for a credit. Check only one. **Copies of letters, forms, etc., must be included with claim.**

A. 65 years of age or older (Attach a copy of Form SSA-1099.)

B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.)

C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)

D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)

**FILING STATUS**  Single  Married — Filing Combined  Married — Living Separate for Entire Year

If married filing combined, you must report both incomes.

**Failure to provide the attachments listed below (rent receipt(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of 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 and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. Attach a copy of Form SSA-1099 and/or RRB-1099. ....	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 7 (if filing Form MO-1040). Attach Forms W-2(s), 1099(s), 1099-R(s), 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 9. ....	4	00
5. Enter the amount of veteran's payments or benefits before any deductions. Attach letter from Veterans Affairs. ....	5	00
6. Enter the total amount received by you and/or your minor children from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable. ....	6	00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.) ....	7	00
8. TOTAL household income — Add Lines 1 through 7. Enter total here. ....	8	00
9. Enter \$2,000 if you are married and filing a combined claim with your spouse. Otherwise, enter "0". ....	9	00
10. Net household income — Subtract Line 9 from Line 8. If the total is over \$25,000, no credit is allowed. Do not file this claim. ....	10	00
11. If you owned your home, enter the total amount of real estate tax that you paid for your home less special assessments. 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. ....	11	00
12. If you rented your home, enter the amount from Form MO-CRP(s), Line 8 in the box below. (If total yearly rent is more than Line 8, attach rent payment explanation.) Attach rent receipt(s) for each rent payment or a summary for the entire year; a statement from your landlord, or copies of cancelled checks (front and back) along with Form MO-CRP. 12a. <input type="text" value="00"/> x 20% = ....	12b	00
13. Total tax and/or rent — Add Lines 11 and 12b and enter the total or \$750, whichever is less. ....	13	00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 40 and 41 or MO-1040P, pages 28 and 29 to figure 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. ....	14	00

**THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.**



MISSOURI DEPARTMENT OF REVENUE  
**CERTIFICATION OF RENT PAID FOR 2007**

**2007**  
FORM  
**MO-CRP**

• Read instructions. • Print or type.  
**Failure to provide landlord information will result in denial or delay of your claim.**

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.		
2. NAME			3. LANDLORD'S NAME, LAST FOUR DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)			
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)			
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) ( )			
5. RENTAL PERIOD DURING YEAR	FROM: MONTH	DAY	YEAR	TO: MONTH	DAY	YEAR
			<b>2007</b>			<b>2007</b>
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . .					6	00
7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. <b>Additional persons sharing rent/percentage to be entered:</b> <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) . . . .					7	%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12a OR FORM MO-PTC, LINE 10a. . . . .					8	00

MO 860-1089 (11-2007)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE  
**CERTIFICATION OF RENT PAID FOR 2007**

**2007**  
FORM  
**MO-CRP**

• Read instructions. • Print or type.  
**Failure to provide landlord information will result in denial or delay of your claim.**

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.		
2. NAME			3. LANDLORD'S NAME, LAST FOUR DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)			
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)			
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) ( )			
5. RENTAL PERIOD DURING YEAR	FROM: MONTH	DAY	YEAR	TO: MONTH	DAY	YEAR
			<b>2007</b>			<b>2007</b>
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . .					6	00
7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. <b>Additional persons sharing rent/percentage to be entered:</b> <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) . . . .					7	%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12a OR FORM MO-PTC, LINE 10a. . . . .					8	00

MO 860-1089 (11-2007)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE  
**PROPERTY TAX CREDIT**

**2007**  
FORM  
**MO-PTS**

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

**THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.**

<b>NAME</b>	LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SOCIAL SECURITY NO.
	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.

**QUALIFICATIONS**

You must check a qualification to be eligible for a credit. Check only one. **Copies of letters, forms, etc., must be included with claim.**

A. 65 years of age or older (Attach a copy of Form SSA-1099.)

B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.)

C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)

D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)

**FILING STATUS**  Single  Married — Filing Combined  Married — Living Separate for Entire Year

If married filing combined, you must report both incomes.

**Failure to provide the attachments listed below (rent receipt(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of 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 and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. Attach a copy of Form SSA-1099 and/or RRB-1099. ....	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 7 (if filing Form MO-1040). Attach Forms W-2(s), 1099(s), 1099-R(s), 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 9. ....	4	00
5. Enter the amount of veteran's payments or benefits before any deductions. Attach letter from Veterans Affairs. ....	5	00
6. Enter the total amount received by you and/or your minor children from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable. ....	6	00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.) ....	7	00
8. TOTAL household income — Add Lines 1 through 7. Enter total here. ....	8	00
9. Enter \$2,000 if you are married and filing a combined claim with your spouse. Otherwise, enter "0". ....	9	00
10. Net household income — Subtract Line 9 from Line 8. If the total is over \$25,000, no credit is allowed. Do not file this claim. ....	10	00
11. If you owned your home, enter the total amount of real estate tax that you paid for your home less special assessments. 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. ....	11	00
12. If you rented your home, enter the amount from Form MO-CRP(s), Line 8 in the box below. (If total yearly rent is more than Line 8, attach rent payment explanation.) Attach rent receipt(s) for each rent payment or a summary for the entire year; a statement from your landlord, or copies of cancelled checks (front and back) along with Form MO-CRP. 12a. <input type="text" value="00"/> x 20% = ....	12b	00
13. Total tax and/or rent — Add Lines 11 and 12b and enter the total or \$750, whichever is less. ....	13	00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 40 and 41 or MO-1040P, pages 28 and 29 to figure 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. ....	14	00

**THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.**



MISSOURI DEPARTMENT OF REVENUE  
**CERTIFICATION OF RENT PAID FOR 2007**

**2007**  
FORM  
**MO-CRP**

• Read instructions. • Print or type.  
**Failure to provide landlord information will result in denial or delay of your claim.**

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.		
2. NAME			3. LANDLORD'S NAME, LAST FOUR DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)			
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)			
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) ( )			
5. RENTAL PERIOD DURING YEAR	FROM: MONTH	DAY	YEAR	TO: MONTH	DAY	YEAR
			<b>2007</b>			<b>2007</b>
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . .					6	00
7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. <b>Additional persons sharing rent/percentage to be entered:</b> <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) . . . .					7	%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12a OR FORM MO-PTC, LINE 10a. . . . .					8	00

MO 860-1089 (11-2007)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE  
**CERTIFICATION OF RENT PAID FOR 2007**

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MO 860-1089 (11-2007)

For Privacy Notice, see the instructions.

## Mail Form MO-1040P, Attachments, and Payment (if necessary) to:

Refund or no amount due — Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800

Balance due —

Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395

ALL 2-D barcode returns should be mailed to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.

## Pension Exemption Worksheet

### Pension and Social Security/Social Security Disability Exemption

If you are claiming a pension and/or social security/social security disability exemption, you must attach a copy of your federal return (pages 1 and 2), your form 1099-R(s), and/or SSA-1099(s). Failure to provide this information will result in your exemption being disallowed.

#### Public Pension Calculation

Public pensions are pensions received from any federal, state, or local government. If you have questions about whether your pension is a public or a private pension, contact your pension administrator.

#### Line 1 — Missouri Adjusted Gross Income Less Taxable Social Security Benefits

Include your Missouri adjusted gross income from Form MO-1040P, Line 4, less your taxable social security benefits. Your taxable social security benefits can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

#### Line 4 — Total Social Security Benefits

Include the total 2007 social security benefits for each spouse. This information can be found on:

- Federal Form 1040A—Line 14a
- Federal Form 1040—Line 20a

#### Line 5 — Taxable Social Security Benefits

Include the taxable 2007 social security benefits for each spouse. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year. Enter each spouse's portion of the taxable social security on Line 5. Please see the following for an example of this calculation:

**Example:** Husband has total social security benefits of \$23,000. Wife has total social security benefits of \$15,000. Their total combined social security benefit is \$38,000. The husband's percentage of the total is 61% ( $\$23,000 / \$38,000 = 60.52\%$ ). The wife's percentage of the total is 39% ( $\$15,000 / \$38,000 = 39.47\%$ ). Their combined taxable social security benefit is \$31,000. To determine the husband's percentage of the taxable social security benefits, take  $\$31,000 \times 61\%$ , which equals \$18,910. To determine the wife's percentage of the taxable social security benefits, take  $\$31,000 \times 39\%$ , which equals \$12,090. Report on the applicable line \$18,910 for the husband and \$12,090 for the wife.

#### Line 7 — Taxable Public Pension

Include the taxable 2007 public pension for each spouse. This information can be found on:

- Federal Form 1040A—Line 12b
- Federal Form 1040—Line 16b

**Do not include any payments from private pensions, social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement as taxable public pension.)**

#### Private Pension Calculation Line 2 — Taxable Social Security Benefits

Include the taxable 2007 social security benefits. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

#### Line 6 — Taxable Pension

Include the taxable 2007 pension received from private sources for each spouse. This information can be found on:

- Federal Form 1040A - Lines 11b and 12b
- Federal Form 1040 - Lines 15b and 16b.

**Do not include any payments from public pensions, social security benefits, or railroad retirement payments on this line.**

## Social Security or Social Security Disability Calculation

### Line 4 — Taxable Social Security Benefits

If you are age 62 or older, include the taxable 2007 social security benefits for each spouse. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year. Enter each spouse's portion of the taxable social security on Line 4. See the example provided for Line 5 of the public pension calculation for additional help.

### Line 5 — Taxable Social Security Disability Benefits

Include the taxable 2007 social security benefits for each spouse. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Taxable social security disability benefits must be allocated by each spouse's share of the benefits received for the year. Enter each spouse's portion of the taxable social security disability on Line 5. See the example provided for Line 5 of the public pension calculation for additional help.

If your taxable social security benefit reported on your federal return, includes both social security and social security disability benefits, report only the social security benefits on Line 4 and social security disability benefits on Line 5.

## Missouri Itemized Deductions

**You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.**

**You must itemize your Missouri deductions if you were required to itemize on your federal return.**

### Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 40, and any **approved** cultural contributions (literary, musical, scholastic,

or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

### Lines 2 and 3 — Social Security Tax (FICA)

Social security tax is the amount in the social security tax withheld box on Form W-2(s). **The amount cannot exceed \$6,045.** Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

### Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2007. **The amount cannot exceed \$8,876.** (Tier I maximum of \$6,045 and Tier II maximum of \$2,831.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

**If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 67, or, if only one employer, the amount refunded by the employer.**

### Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27. See Diagram 3 of Federal Form 1040 on page 26.

### Line 8 — State and Local Income Taxes

Include the amount of **income taxes** from Federal Form 1040, Schedule A, Line 5. Do not include general **sales taxes** on Line 8. The amount you paid in state **income taxes** included in your federal itemized deductions, must be subtracted to determine Missouri itemized deductions.

### Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 4, Page 32, Box 19.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
<b>2007</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION.		
Box 1. Name BETTY TAXPAYER	Box 2. Beneficiary's Social Security Number 555-66-7777	
Box 3. Benefits Paid in 2007 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2007 NONE	Box 5. Net Benefits for 2007 (Box 3 minus Box 4) \$8,400.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit \$7,800.00		NONE
Medicare premiums deducted from your benefit \$600.00		
Total Additions \$8,400.00		
Benefits for 2007 \$8,400.00		
*Includes: \$12.00 Paid in 2007 for 2006		Box 6. Voluntary Federal Income Tax Withheld NONE
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555
		Box 8. Claim Number (Use this number if you need to contact SSA.) 555-66-7777
Form SSA-1099-SM (10-2007)		DO NOT RETURN THIS FORM TO SSA OR IRS
		0603554

### Line 11 — Total Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 8) you should take the standard deduction on the front of Form MO-1040P, Line 8, unless you were required to itemize your federal deductions. If you are required to itemize on the federal return, you must use the itemized amount from the itemized worksheet.

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

## FORM MO-PTS

### Information to Complete Property Tax Credit Schedule

**If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040P and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.**

**Important:** You must complete Form MO-1040P, Line 1 through Line 19, before you complete Form MO-PTS.

**Note:** If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate **Form MO-PTC**. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate **Form MO-PTC**, you cannot take the \$2,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

### Qualifications

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. See "Am I Eligible?" chart on page 4. You must check a qualification box to be eligible for the credit. Check **only one box**. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification on Form MO-PTS.)

### Helpful Hints

- If you are legally married and living together at any time during the year, you must file married filing combined and include all household income.
- Please use the social security number of the person filing the claim.

## Line 2 — Social Security Benefits

Enter the amount of nontaxable social security benefits you and/or your minor children received before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

### Helpful Hint

Wait to file your return until you get your SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2008 that states what your benefits were for the entire 2007 year. See Diagram on page 22.

### Helpful Hint

If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier 1 benefits) on Line 2.

## Line 3 — Exempt Interest and Pension Income

Enter the amount of pensions, annuities, dividends, rental income, or exempt interest income **not** included on Form MO-PTS, Line 1. See the following to determine the amount of your nontaxable pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).
- Form 1099-INT(s) — Total amount not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).

If grants or long-term care benefits are made payable to the nursing facility, do not include as income or rent.

## Line 4 — Railroad Retirement Benefits

Form MO-1040P does not have provisions for subtracting railroad retirement benefits from federal adjusted gross income. If you have railroad retirement benefits, you must file Form MO-1040. See page 3 for information on how to obtain forms.

## Line 5 — Veteran Benefits

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

**Exceptions: If you are 100 percent disabled as a result of military service,** you are not required to include your veteran payments and benefits. **You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service.** To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

## Line 6 — Public Assistance

Include the amount of public assistance, supplemental security income (SSI), child support, unemployment compensation, and Temporary Assistance payments received by you and/or your minor children. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA). This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), a letter from Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.**

## Line 7 — Nonbusiness Loss(es)

**Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1.** If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7 (as a

### Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Children's Division (CD) or the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

positive amount). A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C, are considered business losses and should not be included here.)

## Line 9 — Married

If you are married, filing a combined return with your spouse, enter \$2,000 and be sure to include both incomes on Lines 1–6. If you are single, enter "0". (If you are **married—living separate for entire year**, and you are filing married filing separate on Form MO-1040P, enter "0".)

**Note:** Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

## Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include**

**special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your primary residence that you occupy. Secondary homes do not apply.

#### Helpful Hint

Real estate tax paid for a **prior year cannot** be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

**If your home is more than five acres or you own a mobile home, attach Form 948, Assessor's Certification with a copy of paid tax receipt. Your county assessor will complete this form on your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property receipt are not allowed on the credit.**

#### Helpful Hint

If you own your home and other adults (other than spouse) live there and pay rent, the rent must be included in your federal adjusted gross income.

#### Helpful Hint

The percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. If you need to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15% of her house for her business. She will multiply \$500 by 85% and put this figure (\$425) on Form MO-PTS, Line 11.

If you submit more than one receipt for a city or county for your residence, please submit a letter of explanation.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold/bought your home during the year, attach a copy of the seller's/buyer's agreement to your claim.

### Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2007. The Form MO-CRP is on the back of the Form MO-PTS. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. **Additional persons sharing rent/percentage to be entered:** (1 person—50%, 2 people—33%, 3 people—25%). Add the totals from Line 8 on all Form MO-CRP(s) completed and enter the amount on Line 12a. Multiply the total by 20 percent and enter the result on Line 12b.

You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits.

#### Helpful Hint

If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed. If you do not qualify for housing assistance, please send an explanation of how additional rent is being paid.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

**(If total yearly rent is more than Line 8, attach rent payment explanation.) Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts, or statement.**

#### Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

### Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 28 and 29 to determine the amount of your property tax credit.

If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.782, RSMo. You will be notified if your credit is offset against any debts.

#### Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2007 Property Tax Credit Chart on pages 28 and 29. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 "meet" to figure her credit. The two numbers "meet" on the chart where the credit amount is \$702. Ruth will get a \$702 credit for the real estate tax she paid.



# Information to Complete Form MO-CRP

## Step 1

Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. Your claim may be delayed if you fail to enter all required information.

## Step 2

Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of

your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for home-stead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

## Step 3

If you were a resident of a nursing home or boarding home during 2007, use the applicable percentage on Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent

enter the total rent on Form MO-CRP, Line 6 and mark the appropriate box on Line G. If the rent receipt is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. If none of the reductions apply to you, enter 100 percent on Line 7.

## Step 4

Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8 and on Form MO-PTS, Line 12a.

## Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Diagram 1: Federal Form 1040EZ

Line 4 (Federal Adjusted Gross Income)

Line 5

Line 8a (Earned Income Credit)

Line 10 (Tax)

Form 1040EZ Department of the Treasury—Internal Revenue Service 2007 OMB No. 1545-0074

**Income Tax Return for Single and Joint Filers With No Dependents**

Label (See page 8.) Use the IRS label. Otherwise, please print or type.

Your first name and initial Last name

If a joint return, spouse's first name and initial Last name

Your social security number

Spouse's social security number

Home address (number and street) (If you have a P.O. box, see page 9) Apt. no.

City, town or post office, state, and ZIP code (If you have a foreign address, see page 9)

Checking a box below will not change your tax or refund.

Presidential Election Campaign (page 9) Check here if you, or your spouse if a joint return, want \$3 to go to this fund . . .  You  Spouse

**Income**

1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. 1

2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2

3 Unemployment compensation and Alaska Permanent Fund dividends (see page 10). 3

4 Add lines 1, 2, and 3. This is your **adjusted gross income**. 4

5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.

You  Spouse

If an other claimant (or your spouse if a joint return), enter \$8,750 if **single**; \$17,500 if **married filing jointly**. See back for explanation. 5

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income**. 6

**Payments and tax**

7 Federal income tax withheld from box 2 of your Form(s) W-2. 7

8a **Earned income credit (EIC)**. 8a

8b non-taxable combat pay election. 8b

9 Add lines 7 and 8a. These are your **total payments**. 9

**Refund**

10 **Tax**. Use the amount on line 6 above to find your tax in the tax table on pages 18–26 of the booklet. Then, enter the tax from the table on this line. 10

If Form 8888 is attached, check here:  **Refund**

If Form 8888 is attached, check here:  **Refund**

11a

11b Routing number  c Type:  Checking  Savings

11c Account number

12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe**. For details on how to pay, see page 16. 12

Do you want to allow another person to discuss this return with the IRS (see page 16)?  Yes. Complete the following.  No

**Third party designee**

Designee's name  Phone no.  Personal identification number (PIN)

**Sign here**

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 6. Keep a copy for your records.  Yes  No

Your signature  Date  Your occupation  Daytime phone number

Spouse's signature. If a joint return, both must sign.  Date  Spouse's occupation

**Paid preparer's use only**

Preparer's signature  Date  Check if self-employed  Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EN

Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 32. Cat. No. 11329W Form 1040EZ (2007)

# Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

## Diagram 2: Federal Form 1040A

**Box 6a (Exemption)** points to line 6a.

**Box 6c (Dependents)** points to the dependents table.

**Line 21 (Federal Adjusted Gross Income)** points to line 21.

**Line 24 (Standard Deduction)** points to line 24.

**Line 37 (Tax)** points to line 37.

**Line 40a (Earned Income Credit)** points to line 40a.

## Diagram 3: Federal Form 1040

**Box 6a (Exemption)** points to line 6a.

**Box 6c (Dependents)** points to the dependents table.

**Line 10 (State Income Tax Refund)** points to line 10.

**Line 27 (Self-employment tax)** points to line 27.

**Line 37 (Federal Adjusted Gross Income)** points to line 37.

**Line 40 (Standard Deduction)** points to line 40.

**Line 45 (Alternative Minimum Tax)** points to line 45.

**Line 57 (Tax)** points to line 57.

**Line 66a (Earned Income Credit)** points to line 66a.

# FINAL CHECKLIST BEFORE MAILING YOUR CLAIM

***Failure to include required documentation and/or information, may reduce or delay your refund.***

**NOTE:** Be sure you and your spouse are eligible to claim the property tax credit.

**Please read instructions if you have any doubt about what is required.**

- Peel the label (if available) off the cover of your tax book and place it on the completed claim if all information on the label is correct. If any address information is not correct, discard the label and print or type the correct information in the spaces provided.
- Print or type your social security number(s) and **birthdate(s)** in the spaces provided.
- If you are age 65 or older:** Attach a copy of your Form SSA-1099 and/or RRB-1099.
- If you are 100 Percent Disabled Veteran:** Attach a copy of the letter received from the Department of Veterans Affairs that states you are a 100 percent disabled as a result of military service, or references the Missouri Property Tax Credit. You can call the Department of Veterans Affairs at (800) 827-1000 to request the letter.
- If you are 100 Percent Disabled:** Attach a copy of the letter from Social Security Administration and/or Form SSA-1099.
- If you are 60 years of age or older and received surviving spouse benefits:** Attach a copy of Form SSA-1099.
- If the Form MO-1040P and Form MO-PTS is being filed on behalf of a deceased claimant:** Federal Form 1310 and a copy of death certificate must be attached in order to put the check in another person's name.
- If the Form MO-1040P and Form MO-PTS is being filed on behalf of a claimant,** a statement to that effect from the claimant's legal guardian (or Power of Attorney) must be attached.
- If you owned and occupied your home:** Attach a copy of your **paid** 2007 real estate tax receipt(s).
- If you owned and occupied your home and more than five acres:** Attach a copy of your **paid** 2007 real estate tax receipt(s) **and** a Form 948, Assessor's Certification.
- If you owned and occupied a mobile home:** Attach a copy of your **paid** 2007 personal property/real estate tax receipt(s) **and** a Form 948, Assessor's Certification.

**NOTE: Copies of cancelled checks and mortgage statements are not acceptable for your real estate tax receipt.**

- If you rent your home:** Fill out the 2007 Form MO-CRP, Certification of Rent Paid. (Attach a copy of the rent receipt(s) or a statement from your landlord to Form MO-CRP).
- Sign Form MO-1040P. (Both spouses must sign if filing a combined claim.)
- Retain a copy of your claim for your records.
- Attach your Forms MO-1040P, MO-PTS, and supporting documentation and mail to:

***If a refund is due or no amount due:***

Department of Revenue  
P.O. Box 2800  
Jefferson City, MO 65105-2800

***If you have a balance due:***

Department of Revenue  
P.O. Box 3395  
Jefferson City, MO 65105-3395

- A. Enter amount from Line 10 here \_\_\_\_\_ (If amount is more than \$750, use \$750 to look up your credit.)  
 B. Enter amount from Line 13 here \_\_\_\_\_ (If amount is more than \$750, use \$750 to look up your credit.)  
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

## 2007 PROPERTY TAX CREDIT CHART

**AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID**

		FROM _____ TO _____																														
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1	
		FROM _____ TO _____																														
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	
		<b>Refund is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13).</b>																														
Amount from Line A above or Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME	FROM	TO																														
	1	13,000																														
\$13,001	\$13,300		729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4
13,301	13,600		721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21	
13,601	13,900		712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12	
13,901	14,200		702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2	
14,201	14,500		693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18		
14,501	14,800		683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8		
14,801	15,100		672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22			
15,101	15,400		661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11			
15,401	15,700		650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25				
15,701	16,000		638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13				
16,001	16,300		626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1				
16,301	16,600		614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14					
16,601	16,900		601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1					
16,901	17,200		588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13						
17,201	17,500		575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25							
17,501	17,800		561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11							
17,801	18,100		547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22								
18,101	18,400		532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7								
18,401	18,700		517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17									
18,701	19,000		502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2									

**EXAMPLE:**  
 If Line 10 is \$19,000 and Line 13 of Form MO-PTS is \$275, then the tax credit would be \$27.

Table continued on next page

AMOUNT FROM LINE B ON PAGE 1 OF CHART OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM										TO																			
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
FROM	TO	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
19,001	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
19,301	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20											
19,601	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4											
19,901	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,201	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,501	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,801	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,101	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,401	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,701	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,001	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,301	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,601	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,901	23,200	248	223	198	173	148	123	98	73	48	23																				
23,201	23,500	227	202	177	152	127	102	77	52	27	2																				
23,501	23,800	205	180	155	130	105	80	55	30	5																					
23,801	24,100	184	159	134	109	84	59	34	9																						
24,101	24,400	162	137	112	87	62	37	12																							
24,401	24,700	139	114	89	64	39	14																								
24,701	25,000	116	91	66	41	16																									

This area indicates no credit is allowable.

**Examples:**

If Line 10 of Form MO-PTS is \$13,000 or less and Line 13 is \$176, the tax credit would be \$176.

If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit would be \$626.

If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit would be \$112.

# 2007 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I . . . . .	058	Dallas Co. R-I (Buffalo) . .	112	Gasconade Co. R-I		Hurley R-I . . . . .	214
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII . . . . .	059	Davis R-XII . . . . .	113	(Hermann) . . . . .	197	Iberia R-V . . . . .	215
Adrian R-III . . . . .	001	Callao C-8 . . . . .	061	Delta C-7 (Deering) . . . .	385	Gasconade Co. R-II		Independence 30 . . . . .	217
Advance R-IV . . . . .	002	Camdenton R-III . . . . .	062	Delta R-V . . . . .	116	(Owensville) . . . . .	376	Iron Co. C-4 (Viburnum) .	218
Affton 101 . . . . .	003	Cameron R-I . . . . .	063	Dent-Phelps R-III		Gideon 37 . . . . .	165	Jackson R-II . . . . .	219
Albany R-III . . . . .	004	Campbell R-II . . . . .	064	(RFD, Salem) . . . . .	117	Gilliam C-4 . . . . .	166	Jasper Co. R-V . . . . .	222
Altenburg 48 . . . . .	005	Canton R-V . . . . .	065	DeSoto 73 . . . . .	114	Gilman City R-IV . . . . .	167	Jefferson C-123	
Alton R-IV . . . . .	006	Cape Girardeau 63 . . . . .	066	Dexter R-XI . . . . .	118	Glenwood R-VIII . . . . .	169	(Nodaway Co.) . . . . .	223
Appleton City R-II . . . . .	008	Carl Junction R-I . . . . .	067	Diamond R-IV . . . . .	119	Golden City R-III . . . . .	171	Jefferson City . . . . .	224
Arcadia Valley R-II		Carrollton R-VII . . . . .	068	Dixon R-I . . . . .	120	Gorin R-III . . . . .	172	Jefferson Co. R-VII	
(Ironton) . . . . .	009	Carthage R-IX . . . . .	069	Doniphan R-I . . . . .	121	Grain Valley R-V . . . . .	173	(RFD, Festus) . . . . .	225
Archie R-V . . . . .	010	Caruthersville 18 . . . . .	070	Dora R-III . . . . .	122	Grandview C-4		Jennings . . . . .	227
Ash Grove R-IV . . . . .	011	Cassville R-IV . . . . .	071	Drexel R-IV . . . . .	123	(Jackson Co.) . . . . .	174	Johnson Co. R-VII . . . . .	571
Atlanta C-3 . . . . .	012	Center 58		Dunklin R-V		Grandview R-II		Joplin R-VIII . . . . .	228
Aurora R-VIII . . . . .	013	(Jackson County) . . . . .	074	(Jefferson Co.) . . . . .	124	(Jefferson Co.) . . . . .	175	Junction Hill C-12 . . . . .	229
Ava R-I . . . . .	014	Centerville R-I . . . . .	077	East Buchanan Co. C-I		Green City R-I . . . . .	177	Kansas City 33 . . . . .	231
Avenue City R-IX . . . . .	015	Central R-III (Park Hills) .	480	(Gower) . . . . .	125	Green Forest R-II . . . . .	178	Kearney R-I . . . . .	232
Avilla R-XIII . . . . .	016	Centralia R-VI . . . . .	079	East Carter Co. R-II		Green Ridge R-VIII . . . . .	179	Kelso C-7 . . . . .	233
		Chadwick R-I . . . . .	080	(Ellsinore) . . . . .	126	Greenfield R-IV . . . . .	180	Kennett 39 . . . . .	234
Bakersfield R-IV . . . . .	017	Chaffee R-II . . . . .	081	East Lynne 40 . . . . .	127	Greenville R-II . . . . .	181	Keytesville R-III . . . . .	235
Ballard R-II . . . . .	018	Charleston R-I . . . . .	083	East Newton Co. R-VI . . . .	128	Grundy Co. R-V (Galt) . .	182	King City R-I . . . . .	236
Bayless . . . . .	019	Chilhowee R-IV . . . . .	084	East Prairie R-II . . . . .	129	Hale R-I . . . . .	184	Kingston K-14	
Bell City R-II . . . . .	020	Chillicothe R-II . . . . .	085	El Dorado Springs R-II . . . .	131	Halfway R-III . . . . .	185	(Washington Co.) . . . . .	237
Bellevue R-III . . . . .	022	Clark Co. R-I (Kahoka) . .	230	Eldon R-I . . . . .	132	Hallsville R-IV . . . . .	186	King City R-I . . . . .	236
Belton 124 . . . . .	023	Clarksburg C-2 . . . . .	087	Elsberry R-II . . . . .	134	Hamilton R-II . . . . .	187	Kingston K-14	
Bernie R-XIII . . . . .	025	Clarkton C-4 . . . . .	088	Eminence R-I . . . . .	135	Hancock Place . . . . .	188	Co.) . . . . .	238
Bevier C-4 . . . . .	026	Clayton . . . . .	089	Everton R-III . . . . .	137	Hannibal 60 . . . . .	189	Kingsville R-I . . . . .	239
Billings R-IV . . . . .	029	Clearwater R-I . . . . .	090	Excelsior Springs 40 . . . . .	138	Hardeman R-X . . . . .	190	Kirbyville R-VI . . . . .	240
Bismarck R-V . . . . .	030	Clever R-V . . . . .	091	Exeter R-VI . . . . .	139	Hardin-Central C-2 . . . . .	191	Kirksville R-III . . . . .	241
Blackwater R-II . . . . .	031	Climax Springs R-IV . . . . .	092			Harrisburg R-VIII . . . . .	192	Kirkwood R-VII . . . . .	242
Blair Oaks . . . . .	097	Clinton . . . . .	093	Fair Grove R-X . . . . .	140	Harrisonville R-IX . . . . .	193	Knob Noster R-VIII . . . . .	244
Bloomfield R-XIV . . . . .	033	Clinton Co. R-III		Fair Play R-II . . . . .	141	Hartville R-II . . . . .	194	Knox Co. R-I (Edina) . . . .	245
Blue Eye R-V . . . . .	034	(Plattsburg) . . . . .	397	Fairfax R-III . . . . .	142	Hayti R-II . . . . .	195	Laclede Co. C-5	
Blue Springs R-IV . . . . .	035	Cole Camp R-I . . . . .	096	Fairview R-XI . . . . .	144	Hazelwood . . . . .	196	(RFD, Lebanon) . . . . .	247
Bolivar R-I . . . . .	037	Cole Co. R-I		Farmington R-VII . . . . .	146	Henry Co. R-I (Windsor) .	553	Laclede Co. R-I (Conway) .	102
Boncl R-X . . . . .	038	(Russellville) . . . . .	432	Fayette R-III . . . . .	147	Hickman Mills C-1 . . . . .	200	Ladue (St. Louis Co.) . . . .	248
Boonville R-I . . . . .	039	Cole Co. R-V (Eugene) . . .	136	Ferguson-Florissant R-II . .	148	Hickory Co. R-I		(Urbana) . . . . .	201
Bosworth R-V . . . . .	040	Columbia 93 . . . . .	098	Festus R-VI . . . . .	149	Higbee R-VIII . . . . .	202	High Point R-III . . . . .	203
Bowling Green R-I . . . . .	042	Community R-VI . . . . .	099	Fordland R-III . . . . .	151	Hillsboro R-III . . . . .	204	Holcomb R-III . . . . .	205
Bradleyville R-I . . . . .	043	Concordia R-II . . . . .	101	Fort Osage R-I (Route 2,		Holden R-III . . . . .	206	Holliday C-2 . . . . .	207
Branson R-IV . . . . .	044	Cooper Co. R-IV		Independence) . . . . .	153	Hollister R-V . . . . .	208	Houston R-I . . . . .	209
Braymer C-4 . . . . .	046	(Bunceton) . . . . .	054	Fort Zumwalt R-II . . . . .	154	Howard Co. R-II		(Glasgow) . . . . .	168
Breckenridge R-I . . . . .	047	Cooter R-IV . . . . .	103	Fort Osage R-I (Route 2,		Howell Valley R-I . . . . .	210	Hudson R-IX . . . . .	211
Brentwood . . . . .	048	Couch R-I . . . . .	104	Independence) . . . . .	153	Humansville R-IV . . . . .	212	Hume R-VIII . . . . .	213
Bronaugh R-VII . . . . .	049	Cowgill R-VI . . . . .	105	Francis-Howell R-III . . . . .	156				
Brookfield R-III . . . . .	050	Craig R-III . . . . .	106	Franklin Co. R-II					
Brunswick R-II . . . . .	052	Crane R-III . . . . .	107	(RFD, New Haven) . . . . .	157				
Buchanan Co. R-IV		Crawford Co. R-I		Fredericktown R-I . . . . .	158				
(DeKalb) . . . . .	115	(Bourbon) . . . . .	041	Fulton 58 . . . . .	159				
Bucklin R-II . . . . .	053	Crawford Co. R-II (Cuba) .	108						
Bunker R-III . . . . .	055	Crocker R-II . . . . .	109	Gainesville R-V . . . . .	160				
Butler R-V . . . . .	056	Crystal City 47 . . . . .	110	Galena R-II . . . . .	161				
				Gallatin R-V . . . . .	162				
				Gasconade C-4 (Falcon) . .	163				
Cabool R-IV . . . . .	057	Dadeville R-II . . . . .	111						

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

- Determine your public school district at the time of completing your return.
- If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
- If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
- If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
- If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leopold R-III	.264	Montgomery Co. R-II (Montgomery City)	.324	Osceola	.374	School of the Osage R-II	.439	Sweet Springs R-VII	.501
Lesterville R-IV	.265	Montrose R-XIV	.325	Oterville R-VI	.375	Schuyler Co. R-I	.440	Taneyville R-II	.502
Lewis Co. C-1 (Ewing)	.266	Morgan Co. R-I (Stover)	.491	Ozark R-VI	.377	Scotland Co. R-I (Memphis)	.441	Tarkio R-I	.503
Lexington R-V	.267	Morgan Co. R-II (Versailles)	.523	Palmyra R-I	.378	Scott City R-I	.573	Thayer R-II	.504
Liberal R-II	.268	Mound City R-II	.327	Paris R-II	.379	Scott Co. Central (Sikeston)	.443	Thornfield R-I	.505
Liberty 53	.269	Mountain Grove R-III	.328	Park Hill	.380	Scott Co. R-IV (Benton)	.442	Tina-Avalon R-II	.506
Licking R-VIII	.271	Mountain View-Birch		Parkway C-2	.381	Sedalia 200	.444	Trenton R-IX	.508
Lincoln R-II	.272	Tree R-III	.329	Pattonburg R-II	.382	Senath Hornesville C-8	.445	Tri-County R-VII (Jamesport)	.509
Lindbergh R-VIII	.273	Mt. Vernon R-V	.330	Pattonville R-III	.383	Seneca R-VII	.446	Troy R-III	.510
Linn Co. R-I (Purdin)	.572	Naylor R-II	.331	Pemiscot Co. R-III (RFD, Caruthersville)	.386	Seymour R-II	.447	Twin Rivers R-X (Broseley)	.512
Livingston Co. R-III (Chula)	.275	Neelyville R-IV	.332	Pemiscot Co. Special School Dist.	.576	Shawnee R-III	.448	Union R-XI (Franklin Co.)	.514
Lockwood R-I	.276	Nell Holcomb R-IV	.333	Perry Co. 32	.387	Shelby Co. R-IV (Shelbina)	.450	Union Star R-II	.515
Logan-Rogersville R-VIII	.277	Neosho R-V	.334	Pettis Co. R-V (Hughesville)	.389	Sheldon R-VIII	.451	University City	.517
Lone Jack C-6	.278	Nevada R-V	.335	Pettis Co. R-XII (RFD, Sedalia)	.390	Shell Knob 78	.452	Valley Park	.518
Lonedell R-XIV	.279	New Bloomfield R-III	.336	Phelps Co. R-III (Edgar Springs)	.130	Sherwood Cass R-VIII (Creighton)	.453	Valley R-VI (Caledonia)	.519
Louisiana R-II	.280	New Franklin R-I	.337	Pierce City R-VI	.391	Sikeston R-6	.454	Van Buren R-1	.520
Luray 33	.281	New Haven (Franklin Co.)	.338	Pike Co. R-III (Clarksville)	.392	Silex R-I	.455	Van-Far R-I	.521
Lutie R-VI	.282	New Madrid Co. R-I	.340	Pilot Grove C-4	.393	Skyline R-II	.456	Verona R-VII	.522
Macks Creek R-V	.283	New York R-IV	.341	Plainview R-VIII	.394	Slater	.457	Walnut Grove R-V	.527
Macon Co. R-I (Macon)	.284	Newburg R-II	.342	Plato R-V	.395	Smithton R-VI	.458	Warren Co. R-III (Warrenton)	.529
Macon Co. R-IV (New Cambria)	.286	Newtown-Harris R-III	.343	Platte Co. R-III (Platte City)	.396	Smithville R-II	.459	Warrensburg R-VI	.528
Madison C-3	.287	Niangua R-V	.344	Pleasant Hill R-III	.398	South Callaway R-II (Mokane)	.460	Warsaw R-IX	.530
Malden R-I	.288	Nixa R-II	.345	Pleasant Hope R-VI	.399	South Harrison Co. R-II (Bethany)	.461	Washington	.531
Malta Bend R-V	.289	Nodaway-Holt R-VII (Graham)	.346	Pleasant View R-VI	.400	South Holt Co. R-I (Oregon)	.462	Waynesville R-VI	.532
Manes R-V	.290	Nonresident	.347	Polo R-VII	.401	South Iron Co. R-I (Annapolis)	.463	Weaubleau R-III	.533
Mansfield R-IV	.291	Norborne R-VIII	.348	Poplar Bluff R-I	.402	South Pemiscot Co. R-V (Steele)	.465	Webb City R-VII	.534
Maplewood-Richmond Heights	.292	Normandy	.349	Portageville	.574	Southern Boone Co. R-I	.466	Webster Groves	.535
Marceline R-V	.293	North Andrew Co. R-VI (Rosendale)	.350	Potosi R-III	.403	Southern Reynolds Co. R-II	.467	Wellington-Napoleon R-IX	.536
Maries Co. R-I (Vienna)	.524	North Callaway R-I (Kingdom City)	.351	Prairie Home R-V	.404	Southwest Livingston Co. R-I	.469	Wellston	.537
Maries Co. R-II (Belle-Bland)	.021	North Daviess R-III	.220	Princeton R-V	.405	Southwest R-V (Barré Co.)	.470	Wellsville-Middletown R-I	.538
Marion C. Early R-V (Morrisville)	.294	North Harrison R-III (Eagleville)	.353	Purdy R-II	.406	Sparta R-III	.471	Wentzville R-IV	.539
Marion Co. R-II	.295	North Kansas City 74	.354	Putnam Co R-1	.516	Special School District of St. Louis Co.	.577	West Nodaway Co. R-I (Burlington Junction)	.540
Marionville R-IX	.296	North Mercer Co. R-III (Mercer)	.355	Puxico R-VIII	.407	Spickard R-II	.472	West Plains R-VII	.541
Mark Twain R-VIII	.297	North Nodaway Co. R-VI (Hopkins)	.356	Ralls Co. R-II (Center)	.408	Spokane R-VII	.473	West Platte Co. R-II (Weston)	.542
Marquand-Zion R-VI	.298	North Pemiscot Co. R-I (Wardell)	.357	Raymondville R-VII	.410	Spring Bluff R-XV	.474	West St. Francois Co. R-IV (Leadwood)	.570
Marshall	.299	North Platte Co. R-I (Dearborn)	.358	Raymore-Peculiar R-II	.411	Springfield R-XII	.475	Westran R-I	.545
Marshfield R-I	.300	North St. Francois Co. R-I (Bonne Terre)	.352	Raytown C-2	.412	St. Charles Co. R-V (Orchard Farm)	.477	Westview C-6	.546
Maryville R-II	.302	North Shelby	.449	Reeds Spring R-IV	.413	St. Charles R-VI	.476	Wheatland R-II	.547
Maysville R-I	.303	North Wood R-IV	.359	Renick R-V	.414	St. Clair R-XIII	.478	Wheaton R-III	.548
McDonald Co. R-I (Anderson)	.304	Northeast Nodaway Co. R-V (Ravenwood)	.360	Republic R-III (Republic)	.415	St. Elizabeth R-IV	.479	Willard R-II	.550
Meadow Heights R-II	.305	Northeast Randolph Co. R-IV (Cairo)	.361	Revere C-3	.416	St. James R-I	.481	Willow Springs R-IV	.551
Meadville R-IV	.306	Northeast Vernon Co. R-I (Walker)	.526	Rich Hill R-IV	.417	St. Joseph	.482	Windsor C-1 (Jefferson Co.)	.552
Mehlville R-IX	.307	Northwest R-I (High Ridge)	.362	Richards R-V	.418	St. Louis City	.483	Winfield R-IV	.554
Meramec Valley R-III	.308	Northwestern R-I (Mendon)	.363	Richland R-I (Stoddard Co.)	.419	Stanberry R-II	.484	Winona R-III	.555
Mexico 59	.310	Norwood R-I	.364	Richland R-IV	.420	Ste. Genevieve Co. R-II	.485	Winston R-VI	.556
Miami R-I (Bates Co.)	.311	Oak Grove R-VI	.366	Richmond R-XVI	.421	Steelville R-III	.486	Woodland R-IV	.557
Miami R-I (Saline Co.)	.312	Oak Hill R-I	.367	Richwoods R-VII	.422	Stet R-XV	.487	Worth Co. R-III	.558
Mid-Buchanan Co. R-V (Faucett)	.313	Oak Ridge R-VI	.368	Ridgeway R-V	.423	Stewartsville C-2	.488	Wright City R-II	.559
Middle Grove C-1	.314	Odessa R-VII	.369	Ripley Co. R-III (Gatewood)	.164	Stockton R-I	.489	Wyaconda C-1	.560
Midway R-I	.316	Oran R-III	.370	Ripley Co. R-IV (RFD, Doniphan)	.424	Stoutland R-II	.490	Zalma R-V	.561
Milan C-2	.317	Orearville R-IV	.371	Risco R-II	.425	Strafford R-VI	.492		
Miller R-II	.318	Oregon-Howell R-III	.246	Ritenour	.426	Strain-Japan R-XVI	.575		
Miller Co. R-III (Tuscumbia)	.511	Orrick R-XI	.372	Riverview Gardens	.427	Strasburg C-3	.494		
Mirabile C-1	.319	Osage Co. R-I (Chamois)	.082	Rock Port R-II	.428	Sturgeon R-V	.495		
Missouri City 56	.320	Osage Co. R-II (Linn)	.274	Rockwood R-VI	.429	Success R-VI	.496		
Moberly	.321	Osage Co. R-III (Westphalia)	.544	Rolla 31	.430	Sullivan	.497		
Monett R-I	.322	Osborn R-O	.373	Roscoe C-1	.431	Summersville R-II	.498		
Moniteau Co. C-1 (Jamestown)	.221			Salem R-80	.434	Sunrise R-IX	.499		
Moniteau Co. R-I (California)	.060			Salisbury R-IV	.435	Swedeborg R-III	.500		
Moniteau Co. R-V (Latham)	.256			Santa Fe R-X (Alma)	.250				
Moniteau Co. R-VI (Tipton)	.507			Sarcoux R-II	.436				
Monroe City R-I	.323			Savannah R-III	.437				

# Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:30 a.m. to 5:30 p.m. Monday through Friday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

## Cape Girardeau

3102 Blattner Dr., Suite 102  
(573) 290-5850

## Jefferson City

301 West High St., Room 330  
(573) 751-7191

## Joplin

705 Illinois Ave., Suite 4  
(417) 629-3070

## Kansas City

615 East 13th St., Room B-2  
(816) 889-2920

## Springfield

149 Park Central Square,  
Room 313  
(417) 895-6474

## St. Louis

3256 Laclede Station Rd.,  
Suite 101  
(314) 877-0177

## St. Joseph

525 Jules, Room 314  
(816) 387-2230

## Other Important Phone Numbers

<b>Form Ordering</b>	<b>(573) 751-5337</b>	Automated IVR Refund/Balance Due Inquiry	(573) 526-8299
Form Order Questions	(573) 751-5337	Electronic Filing Information	(573) 751-3930
Forms-by-Fax	(573) 751-4800	General Inquiry Line	(573) 751-3505

**Download forms or check the status of your return from our web site: [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**  
 Suggestions for Improvements to Forms and Instructions e-mail: [taxsuggest@dor.mo.gov](mailto:taxsuggest@dor.mo.gov)  
 Property Tax Credit e-mail: [propertytaxcredit@dor.mo.gov](mailto:propertytaxcredit@dor.mo.gov)

## Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). 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 department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Diagram 4: Form W-2

The diagram shows a Form W-2 with several boxes highlighted in red. Box 17, labeled 'State income tax', is highlighted with a red box and an arrow pointing to the text 'Missouri Taxes Withheld'. Box 19, labeled 'Local income tax', is highlighted with a red box and an arrow pointing to the text 'Earnings Tax'. The year '2007' is printed in the center of the form. The form includes fields for control number, employer identification number, employer name, employee social security number, employee name, and various tax amounts.

Missouri Taxes Withheld

Earnings Tax