



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 | DECEASED 2007 <input type="checkbox"/> | SPOUSE'S SOCIAL SECURITY NUMBER ____-____-____ | | 000 |
| 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.

AGE 62 THROUGH 64

☐ YOURSELF
☐ SPOUSE

AGE 65 OR OLDER

☐ YOURSELF
☐ SPOUSE

BLIND

☐ YOURSELF
☐ SPOUSE

100% DISABLED

☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF
☐ 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.



Children's



Veterans



Elderly Home
Delivered
Meals



Missouri
National
Guard



Workers'
Memorial



Childhood
Lead
Testing



Missouri
Military
Family
Relief



General
Revenue

| | | Yourself | | Spouse | |
|--|---|----------|----|--------|----|
| INCOME | 1. Federal Adjusted Gross Income from your 2007 federal return (See worksheet on page 8.) | 1 | 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 | = | 00 |
| 4. TOTAL MISSOURI ADJUSTED GROSS INCOME — 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 | % | | % |
| DEDUCTIONS AND TAXABLE INCOME | 6. Mark your filing status box below and enter the appropriate exemption amount on Line 6. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500 | 6 | | | 00 |
| | 7. Tax from federal return (Do not enter amount from your Form W-2(s)—NOT federal tax withheld.) Single—maximum of \$5,000; Married filing combined—maximum of \$10,000 | 7 | + | | 00 |
| | 8. Missouri standard deduction or itemized deductions <div style="display: flex; justify-content: space-between;"> <div> <p>Taxpayers Under Age 65</p> <p>Single \$5,350</p> <p>Married Filing Combined \$10,700</p> <p>Married Filing Separate \$5,350</p> <p>Head of Household \$7,850</p> <p>Qualifying Widow(er) \$10,700</p> </div> <div> <p>Taxpayers Age 65 or Older</p> <p>Single \$6,650</p> <p>Married Filing Combined and YOU are Age 65 or Older \$11,750</p> <p>Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older \$12,800</p> <p>Married Filing Separate \$6,400</p> <p>Head of Household \$9,150</p> <p>Qualifying Widow(er) \$11,750</p> </div> </div> <p>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.</p> | 8 | + | | 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.) Attach worksheet on page 3, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s). | 10 | + | | 00 |
| | 11. Long-term care insurance deduction | 11 | + | | 00 |
| | 12. TOTAL DEDUCTIONS — Add Lines 6 through 11. | 12 | = | | 00 |
| | 13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here. | 13 | | | 00 |



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 |
| | | | Yourself | | Spouse | |
| | 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. TOTAL TAXES — 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). Attach copies of Forms W-2(s) and 1099(s). | | 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. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS. | | 20 | | | 00 |
| | 21. TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here. | | 21 | | | 00 |
| PAYMENTS/REFUND | 22. If amount of TOTAL PAYMENTS AND CREDITS (Line 21) is larger than amount of TOTAL TAXES (Line 17), enter the difference here. You have overpaid . If not, enter the amount on Line 26. | | 22 | | | 00 |
| | 23. Enter the amount from Line 22 you want applied to next year's taxes | | 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 |
| | <div style="display: flex; justify-content: space-around; font-size: small;"> <div> Children's</div> <div> Veterans</div> <div> Elderly Home Delivered Meals</div> <div> Missouri National Guard</div> <div> Workers' Memorial</div> <div> Childhood Lead Testing</div> <div> Missouri Military Family Relief Fund</div> <div> General Revenue</div> <div>Addl. Trust Fund Code (See Instr.)</div> <div>Addl. Trust Fund Code (See Instr.)</div> </div> | | | | | |
| MAIL TO | 25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800. REFUND | | 25 | | | 00 |
| | 26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395. AMOUNT DUE 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. | | 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 | | PREPARER'S PHONE NUMBER | |
| | SIGNATURE | | DATE | | PREPARER'S SIGNATURE | |
| | 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 |
| | | Y—YOURSELF | S—SPOUSE |
| 4. Enter your total social security benefits from Federal Form 1040A, Line 14a or Federal Form 1040, Line 20a | 4Y | | 00 |
| 5. Enter your taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b | 5Y | | 00 |
| 6. Non taxable social security benefits , subtract Line 5 from Line 4. | 6Y | | 00 |
| 7. Enter taxable pension for each spouse from public sources (public pensions and pensions from other than private sources) | 7Y | | 00 |
| 8. Multiply Line 7 by 20%. | 8Y | | 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 |
| 10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter \$0 | 10Y | | 00 |
| 11. Enter pension amount from Line 7 or \$6,000, whichever is less. | 11Y | | 00 |
| 12. Enter Line 10 or Line 11, whichever is greater | 12Y | | 00 |
| 13. Add amounts on Lines 12Y and 12S. | 13 | | 00 |
| 14. Total public pension , 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 |
| | | Y - YOURSELF | S - SPOUSE |
| 6. Enter taxable pension for each spouse from private sources | 6Y | | 00 |
| 7. Enter the amounts from Line 6Y and 6S or \$6,000, whichever is less | 7Y | | 00 |
| 8. Add Lines 7Y and 7S | 8 | | 00 |
| 9. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 | 9 | | 00 |

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 |
| | | Y - YOURSELF | S - SPOUSE |
| 4. Enter taxable social security benefits for each spouse | 4Y | | 00 |
| 5. Enter taxable social security disability benefits for each spouse. | 5Y | | 00 |
| 6. Add Lines 4 and 5. | 6Y | | 00 |
| 7. Multiply Line 6 by 20% | 7Y | | 00 |
| 8. Add Lines 7Y and 7S. | 8 | | 00 |
| 9. Total social security/social security disability , 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 | TOTAL EXEMPTION | | 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 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 and select the Tax Calculator.

MO 860-1881 (11-2007)

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.

9,000 315
PLUS 6% of excess over \$9,000

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:

YOURSELF: ☐ Age 65 or older ☐ Blind
YOUR SPOUSE: ☐ Age 65 or older ☐ Blind

Enter the number of boxes checked to the left:

| 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 |
| 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. | | |
| Head of household | 1 | \$ 9,150 |
| | 2 | \$10,450 |