MISSOURI

Form MO-1040P

Property Tax Credit/ Pension Exemption Short Form

2014

File Electronically

Electronic filing is fast and easy. Last year, 79 percent of Missouri Individual Income Tax Returns were filed electronically. See page 2 for details about how you can file electronically this year.

Tax Deadline is April 15. See page 4 for extensions.

Electronic Filing Options for Federal and State E-File

- Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal and 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 websites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved providers can be found at **http://dor.mo.gov/personal/individual/.**
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 **http://dor.mo.gov/personal/individual/.**

Benefits of Electronic Filing

Convenience: You can electronically file 24 hours a day, 7 days a week. If you electronically file **DO NOT** mail a copy of your return.

Security: Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.

Accuracy: Electronically filed returns have fewer errors than paper returns.

Direct Deposit: You can have your refund directly deposited into your bank account.

Proof of Filing: An acknowledgment is issued when your return is received and accepted.

Assistance with Preparing Your Tax Return

There are a large number of volunteer groups around Missouri providing tax assistance to elderly or lower income taxpayers. To locate a volunteer group near you that offers return preparation assistance:

- Call 800-906-9887 or 888-227-7669,
- or visit: **http://www.irs.gov/Individuals/Free-Tax-Return- Preparation-for-You-by-Volunteers.**

You will find a larger volume of volunteer centers open during the filing season, which is typically January through April.

2-D Barcode Returns

- If you plan to file 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 with fewer errors compared to traditional paper returns. If you use software to prepare your return, check our website for approved 2-D barcode software companies. Also, check out the Department's fill-in forms that calculate and have a 2-D barcode. You can have your refund directly deposited into your bank account when you use the Department's fill-in forms. If your form has a 2-D barcode, the **REFUND** returns should be mailed to: **Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385** and returns with a **BALANCE DUE** should be mailed to: **Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.**

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PROPERTY TAX CREDIT FILERS

PLEASE NOTE!

- The maximum income level for residents who own and occupy their home for the **entire year** is $30,000 (after any exemptions).
- The maximum income level for residents who rented or owned their home a portion of the year is $27,500 (after any exemptions).
- The exemption for married filing combined is $4,000 if you own and occupy your home the **entire year**. If you rent the exemption is $2,000.
- The maximum credit for residents who own and occupy their home is $1,100. If you rent the maximum credit is $750.
- **If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**

Failure to include required documentation or information may reduce or delay your refund.

Do I Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2014 Missouri individual income tax return to claim the property tax credit and 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), Missouri Higher Education Deposit Program, or other qualified 529 plans;
  c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, or other qualified 529 Plans;
  d. Interest from federal exempt qualified 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;
  k. Are a nonresident stationed in Missouri and you or your spouse earned nonmilitary income while in Missouri; or
  l. Qualified Health Insurance Premiums.
- 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, 46, 48, 59, 60b, and any recapture taxes included on Line 63, minus Line 69);
  d. A deduction for dependents age 65 or older; or
  e. A healthcare sharing ministry deduction or new jobs deduction.
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 44; or
- Owe recapture tax on low income housing credit.

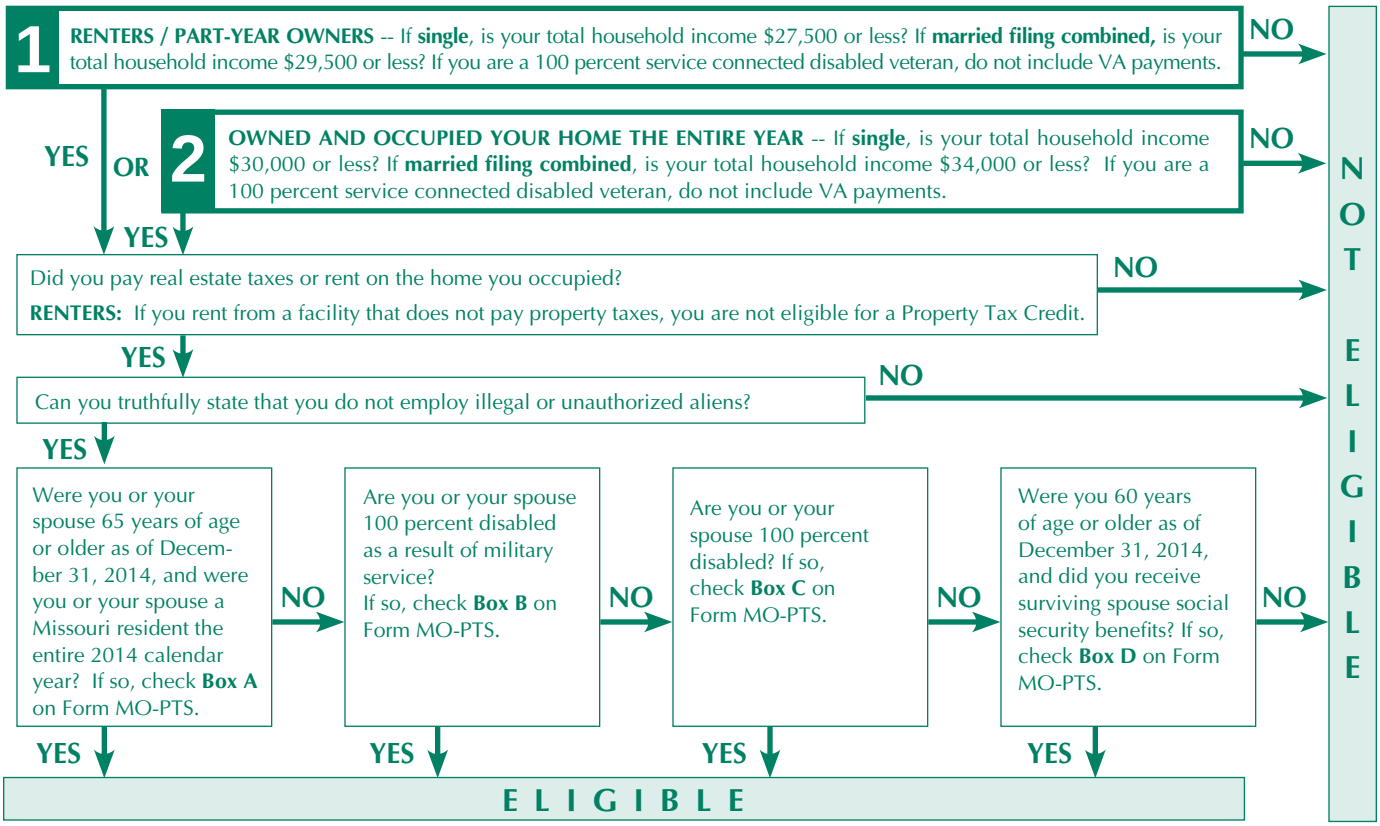
Note: Use Form MO-PTC if you are not required to file an individual income tax return, but you are eligible to file for a Property Tax Credit.

Am I Eligible?

Use this diagram to determine if you or your spouse are eligible to claim the

PROPERTY TAX CREDIT (CIRCUIT BREAKER)

START DIAGRAM BY CHOOSING BOX 1 OR BOX 2 AND FOLLOW TO CONCLUSION.



TO OBTAIN FORMS

To use the Department's form selector or to obtain specific tax forms, visit our website at **http://dor.mo.gov/personal/individual/**.

If you need to obtain federal forms, you can go to the IRS website at **www.irs.gov**.

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, go to our website at **http://dor.mo.gov/personal/individual/** for information.

When To File

The 2014 returns are due April 15, 2015.

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, 2015.

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 addition to tax will apply if the tax is not paid by the original return's due 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 website at **http://dor.mo.gov/personal/individual/**. For timely filed returns, an addition to tax 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 addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent addition to tax charge will still apply if the tax is not paid by the original return's due date.

If you are unable to pay the tax owed in full on the due date, please visit the Department of Revenue's website at **http://dor.mo.gov/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 4 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Go to **http://dor.mo.gov/personal/individual/** 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 website: **http://dor.mo.gov/personal/individual/** 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. You may complete our online address change form at the following web address **http://dor.mo.gov/personal/individual/**.

Consumer's Use Tax

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225 percent. Cities and counties may impose an additional local use tax. Use tax does not apply if the purchase is subject to Missouri sales tax or otherwise exempt. A purchaser is required to file a use tax return if the cumulative purchases on which tax was not paid to the seller exceed $2,000 in a calendar year. You can use the Form 4340, Consumer's Use Tax Return located on page 27. **The due date for Form 4340 is April 15, 2015**.

Taxpayer Bill of Rights

To obtain a copy of the Taxpayer Bill of Rights, go to our website at **http://dor.mo.gov/personal/individual/**.

Filing for Deceased Individuals

Any existing POA pending with the Department of Revenue is terminated when the death of the taxpayer is made known to the Department. A new POA (Form 2827) is required after death of the taxpayer before any party may discuss the taxpayer's debt with the Department staff.

If an individual passed away in 2014, 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 4 or go to **www.irs.gov/formspubs**.

FORM MO-1040P

Information To Complete Form MO-1040P

Name, Address, Etc.

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 2014, check the appropriate box.

Age 62 through 64

If you or your spouse were ages 62, 63, or 64 by December 31, 2014, check the appropriate box.

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 2014 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. Debts owed to the Internal Revenue Service (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 NUMBERS
1040	Line 37
1040A	Line 21
1040EZ	Line 4
1040X	Line 1

Line 2 — State Income Tax Refund

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

Line 5 — Income Percentages

Complete the chart below if both spouses have income:

Yourself
Line 3Y_____ divided by
Line 4 _____= _____

Spouse
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 percent on Line 5Y and 100 percent on Line 5S.

Line 6 — Filing Status and Exemption Amount

Enter on Line 6 the amount of exemption claimed for your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

1. **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"**.
2. **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. **Attach a copy of your federal return. Only one box may be checked on Line 6, Boxes A through G.**

Line 7 — Tax From Federal Return

Use the chart below to locate your tax on your federal return. **Do not enter your federal income tax withheld as shown on your Forms W-2 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". If you used a method other than the federal tax table to determine your federal tax, attach the appropriate schedule.

FEDERAL FORM	LINE NUMBERS
1040	Line 56 minus Lines 45, 46, 66a, 68, and 69.
1040A	Line 37 minus Lines 29, 42a, 44, 45, and any alternative minimum tax included on Line 28.
1040EZ	Line 10 minus Line 8a.
1040X	Line 8 minus Lines 13 and 14, except amounts from Forms 2439 and 4136.

Note: At the time the Department printed their tax booklets, the Internal Revenue Service had not finalized the federal income tax forms.

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.

Use the chart below to determine your standard deduction if you or your spouse marked any of the boxes for: 65 or older, blind, or claimed as a dependent.

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 Federal Standard Deduction Worksheet for Dependents. If you did not check either box on Federal Form 1040EZ, Line 5, enter $6,200 if single or $12,400 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 page 18 or 22. **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 and Social Security/Social Security Disability/ Military Exemption

If you or your spouse received a public, private, or military pension, social security or social security disability, complete page 17 or 21 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, 1099-R, and W-2P.

Line 11 — Long-Term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2014, 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 a chronic health condition or physical disability, 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 below 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

Use the tax chart on page 18 or 22 to determine your tax.

A separate tax must be computed for you and your spouse.

Line 18 — Missouri Withholding

Include only Missouri withholding as shown on your Forms W-2, 1099, or 1099-R. **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 and 1099.** See Form W-2 Diagram on page 14.

Line 19 — Estimated Tax Payments

Include any estimated tax payments made during 2014 and any overpayment applied from your 2013 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 12-14.

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 any two additional funds.

Additional Funds: If you choose to give to any of the additional funds, enter the two-digit code (see next page) in the spaces provided on Line 24. If you want to give to more than two additional funds, please submit a contribution directly to the fund. See **http://dor.mo.gov/personal/individual/** for additional information.

Worksheet for Long-Term Care Insurance Deduction

A. Enter the amount paid for qualified long-term care insurance policy. ..... 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).

Funds	Codes
American Cancer Society Heartland Division, Inc., Fund	01
American Diabetes Association Gateway Area Fund	02
American Heart Association Fund	03
American Red Cross Trust Fund	15
Amyotrophic Lateral Sclerosis (ALS Lou Gehrig's Disease) Fund	05
Arthritis Foundation Fund	09
Breast Cancer Awareness Fund	13
Developmental Disabilities Waiting List Equity Trust Fund	16
Foster Care and Adoptive Parents Recruitment and Retention Fund	14
March of Dimes Fund	08
Missouri National Guard Foundation Fund	19
Muscular Dystrophy Association Fund	07
National Multiple Sclerosis Society Fund	10
Pediatric Cancer Research Trust Fund	18
Puppy Protection Trust Fund	17

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

The minimum contribution is $1, or $2 if married filing combined for the following funds: Workers' Memorial Fund, Childhood Lead Testing Fund, Missouri Military Family Relief Fund, General Revenue Fund, Missouri National Guard Foundation Fund, Breast Cancer Awareness Fund, Foster Care and Adoptive Parents Recruitment and Retention Fund, American Red Cross Trust Fund, Developmental Disabilities Waiting List Equity Trust Fund, Puppy Protection Trust Fund, and Pediatric Cancer Research Trust Fund.

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

If the amount due is greater than $500, you may owe an underpayment of estimated tax penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals, that can be found on our website at **http://dor.mo.gov/personal/individual/**.

If you owe a penalty you cannot file a Form MO-1040P. You must file a Form MO-1040 and attach Form MO-2210.

Splitting Your Income

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

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

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

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

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

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

Payments must be postmarked by April 15, 2015, 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 Department of Revenue. By submitting payment by check, you authorize the Department of Revenue to process the check electronically upon receipt. **Do not postdate**. The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

If you mail your payment after your return is filed, attach your payment to the Form MO-1040V found on page 28.

Electronic Bank Draft (E-Check): By entering your bank routing number and checking account number, you can pay online at **http://dor.mo.gov/personal/individual/** or by calling (888) 929-0513. There will be a convenience fee to use this service.

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

Amount of Tax Paid	Convenience Fee
$0.00–$50.00	$1.25
$50.01–$75.00	$1.75
$75.01–$100.00	$2.15
$100.01and up	2.15%

Note: The convenience fees for credit card transactions are 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 website and connecting to the website of the third party vendor which is a secure and confidential website.

Sign Return

You must sign Form MO-1040P. Both spouses must sign 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 by checking the "yes" box above the signature line.

Attachments

- **All Forms W-2 and 1099**
- **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 signed 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**

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

2-D barcode returns, see page 2.

Pension and Social Security/ Social Security Disability/ Military Exemption

If you are claiming a pension, social security, social security disability or military exemption, you must attach a copy of your federal return (pages 1 and 2), your Forms 1099-R, and SSA-1099. 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

Include your Missouri adjusted gross income from Form MO-1040P, Line 4.

Line 2 — Taxable Social Security Benefits

Include the taxable 2014 social security benefits for each spouse. This information can be found on:

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

Line 6 — Taxable Public Pension

Include the taxable 2014 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).

Line 8 — Social Security or Social Security Disability Exemption

Include the amount from Lines 6Y and 6S from page 17 or 21, Section C (social security or social security disability calculation), unless you are a single individual with income greater than $85,000 or a married couple with income greater than $100,000. For single individuals with income greater than $85,000 enter the amount from Line 8 of Section C. For married couples with income greater than $100,000, multiply Line 8 by the percentages on Line 3Y and 3S of the worksheet for

Lines 4 and 5 (bottom of page), and enter those amounts here. If you are not eligible for the social security or social security disability exemption, enter a $0 on Line 8.

PRIVATE PENSION CALCULATION

Line 2 — Taxable Social Security Benefits

Include the taxable 2014 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 2014 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

To take the social security exemption, you must be age 62 or older. An individual that receives social security retirement benefits, partial benefits at age 62, full benefits at age 65 or older, or a disabled individual receiving social security disability income (SSDI), who reaches full retirement age during the taxable year and receives retirement benefits should include on Line 4, the amount of federal taxable benefits, which 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. To determine each spouse's portion of the taxable social security on Line 4, complete the worksheet for Lines 4 and 5.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2014
- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE SIDE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
BETTY TAXPAYER	000-00-0000

Box 3. Benefits Paid in 2014	Box 4. Benefits Repaid to SSA in 2014	Box 5. Net Benefits for 2014 *(Box 3 minus box 4)*
*$8,400.00	NONE	$8,400.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit	$7,800.00
Medicare premiums deducted from your benefit	$600.00
Total Additions	$8,400.00
Benefits for 2014	$8,400.00

*Includes: $12.00 Paid in 2014 for 2013

DESCRIPTION OF AMOUNT IN BOX 4

NONE

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.)*

000-00-0000

Form **SSA-1099-SM** (12-2014) **DO NOT RETURN THIS FORM TO SSA OR IRS** 0603554

Line 5 — Taxable Social Security Disability Benefits

A disabled individual, receiving social security disability income (SSDI) for the entire taxable year should enter on **Line 5**, the amount of **federal taxable benefits**, which 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. To determine each spouse's portion of the taxable social security disability on Line 5, complete worksheet for Lines 4 and 5 (below).

Note: A taxpayer filing single, head of household, qualifying widow(er), or married filing separate may not enter amounts on both Line 4, Taxable Social Security Benefits, and Line 5, Taxable Social Security Disability Benefits. Report only Social Security Benefits on Line 4 and Social Security Disability Benefits on Line 5. However, if you are married filing a combined return, one spouse may enter an amount on Line 4 and the other spouse may enter an amount on Line 5.

Worksheet for Lines 4 and 5

1. Total social security - Enter amount from: 1 _____
   - Federal Form 1040A, Line 14a
   - Federal Form 1040, Line 20a

	Yourself	Spouse
2. Enter each spouse's portion of the total social security	2Y_____	2S_____
3. Divide Line 2Y and 2S by Line 1	3Y_____%	3S_____%

4. Taxable social security - Enter amount from: 4 _____
   - Federal Form 1040A, Line 14b
   - Federal Form 1040, Line 20b
5. Multiply Line 4 by percentages on 3Y and 3S and enter amounts here and on Lines 4 or 5 of page 17 or 21, Section C 5Y_____ 5S_____

MILITARY PENSION CALCULATION

A military pension is a pension received for your service in a branch of the armed services of the United States, including the Missouri Army Reserve and Missouri National Guard. You must reduce your military pension exemption by any portion of your military pension that is included in the calculation of your public pension exemption. Therefore, if you qualify for the public pension exemption, make sure you complete the Public Pension Calculation (Section A) before you calculate your military pension exemption.

Line 1 — Taxable Military Retirement Benefits

Include your total military retirement benefits reported on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. If you are filing a combined return and both spouses had military retirement, combine those amounts on Line 1.

Line 2 — Taxable Public Pension

Include your total retirement benefits from public sources (including military) reported on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. If you are filing a combined return and both spouses had retirement benefits from public sources, combine those amounts on Line 2.

Line 4 — Military Benefits Included in Public Pension Exemption

Multiply the percentage calculated on Line 3 by the total public pension amount reported on Line 11 of Section A. If you did not claim a public pension, enter $0.

Line 6 — Total Military Pension

The maximum military exemption you may claim in 2014 is equal to 75 percent of your military pension. Multiply the amount on Line 5 by 75 percent.

MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Pages 6 and 7, 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.**

Lines 2 and 3 — Social Security Tax

Include the amount of the social security tax withheld from your Form(s) W-2. **This amount cannot exceed $7,254**. 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 1 and Tier II, during 2014. **This amount cannot exceed $11,082** (Tier I maximum of $7,254 and Tier II maximum of $3,828). Enter the total on Line 4. Repeat for your spouse and enter the total on Line 5. **If you have both social security and Tier I railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form(s) W-2 less, either the amount entered on Federal Form 1040, Line 71, or, if only one employer, the amount refunded by the employer.**

Line 6 — Medicare Tax

Include the total amount of Medicare tax for yourself and spouse (combined). If you are not subject to "additional Medicare tax" on your federal return, enter the amount from your Form(s) W-2. If you are subject to "additional Medicare tax" on your federal return, enter the amounts as calculated below. You must attach a copy of Federal Form 8959.

- Wage income: Form(s) W-2, Box 6, plus Line 7 of Federal Form 8959, minus Line 22 of Federal Form 8959;
- Railroad retirement compensation: Railroad retirement Medicare tax withheld on Form(s) W-2, Box 14, plus Line 17 of Federal Form 8959, minus Line 23 of Federal Form 8959.

Line 7 — Self-Employment Tax

Include the amount from Federal Form 1040, Line 57 minus Line 27, plus Federal Form 8959, Line 13; or Federal Form 1040NR, Line 55 minus Line 27, plus Federal Form 8959, Line 13.

Line 9 — State and Local Income Taxes

Include the amount of **income taxes** from Federal Form 1040, Schedule A, Line 5 , or see the worksheet on page 18 or 22.

The amount you paid in state **income taxes** included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

Line 10 — Earnings Taxes

If you entered an amount on Line 9 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 10 the amount of earnings taxes withheld shown on Forms W-2. See Diagram Page 14, Box 19.

Line 12 — Total Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Pages 6 and 7, 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 Form MO-PTS

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-1040P is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate **Form MO-PTC**. Do not include spouse name and social security number if you marked married filing separate.

(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 or $4,000 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 married and lived together for any part of 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, your spouse, and your **minor children** received before any deductions and the 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
- Forms SSA-1099 and RRB-1099, total amount before deductions (if you did not include an amount on Federal Forms 1040 or 1040A).

Lump sum distributions from the Social Security Administration or other agencies must be claimed in the year in which they are received. **Attach a copy of Form(s) SSA-1099, RRB-1099, or SSI Statement.**

Helpful Hints

- Wait to file your return until you get your Form SSA-1099, received in January, 2015, that states what your benefits were for the entire 2014 year. See the sample Form SSA-1099 on page 10.
- If you are receiving railroad retirement benefits, you should get two Forms. 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 (do not include amount of excludable costs of pensions or annuities.) See the following to determine the amount of your nontaxable pension or exempt interest:

- Forms 1099-R or W-2P— Total amount before deductions not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).
- Forms 1099-INT— 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 4 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 of 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, your spouse, and 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 payments received from the government. Do not include the value of commodity foods, food stamps, or heating and cooling assistance.

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received either through a my Social Security account at www.socialsecurity.gov/myaccount, by calling 1-800-772-1213, or contacting your local Social Security office. 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.

Attach a copy of Forms SSA-1099, a letter from Social Security Administration, a letter from 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. 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 — Filing Deduction

If you are **Single or Married Living Separate,** enter $0 on Line 9.

If you are **Married and Filing Combined**, see below to determine the amount to enter on Line 9.

- If you RENTED or **did not** own your home for the **ENTIRE YEAR**, enter $2,000 on Line 9.
- If you OWNED or OCCUPIED your home for the **ENTIRE YEAR**, enter $4,000 on Line 9.

Line 10 — Net Household Income

Subtract Line 9 from Line 8 and enter amount on Line 10. If you RENTED or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed $27,500. If the amount of your net household income on Line 10 is above $27,500, you are not eligible for the credit. There is no need to complete and submit the Form MO-PTS.

If you OWNED AND OCCUPIED your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed $30,000. If the amount of your net household income on Line 10 is above $30,000, you are not eligible for the credit. There is no need to complete and submit Form MO-PTS.

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.

Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid for 2014 only, or $1,100, whichever is less. **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 are not eligible for the credit.

Attach a copy of paid real estate tax receipt(s) from the county and city collectors office. Mortgage and financial institution statements are not acceptable.

If your home or farm has more than five acres or you own a mobile home and it is classified as personal property, a Form 948 Assessor's Certification must be attached with a copy of your paid personal or real property tax receipt.

Your county assessor will complete this form on your request. If you own a mobile home and it is classified as real property, a Form 948 is not needed. In such cases, you can claim property tax for the mobile home and if applicable rent for the lot.

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 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.

A credit **will not** be allowed on vehicles and other items listed on the personal property tax receipt.

If you submit more than one receipt from 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 or purchased your home during the year, attach a copy of the seller's or buyer's agreement to your claim.

If you use your home for business purposes, 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 used 15 percent of her house for her business. She will multiply $500 by 85 percent and put this figure ($425) on Form MO-PTS, Line 11.

Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home or lot) you occupied during 2014. The Form MO-CRP is on the back of the Form MO-PTS and instructions are on page 14.

If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.

Add the totals from Line 9 on all Forms MO-CRP completed, and enter the amount on Line 12, or $750, whichever is less. Attach rent receipt(s) or a signed statement from your landlord for any rent you are claiming, along with Form MO-CRP. The rent receipt(s) or statement, must be signed by the landlord and include his or her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts or a statement.

Helpful Hint

If you receive low income housing assistance the rent you claim may not exceed 40 percent of your income. Please claim only the amount of rent you pay or your refund will be delayed or denied.

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

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 2014 Property Tax Credit Chart on pages 29 through 31. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid $1,200 in real estate tax and her total household income was $15,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Even though Ruth paid $1,200 in real estate tax, she is only allowed to take a credit of $1,100. Ruth will use $1,100 as tax paid and her total household income of $15,000 to make the comparison. When using the chart, Ruth finds where $15,000 and $1,100 "meet" to figure her credit. The two numbers "meet" on the chart where the credit amount is $1,059. Ruth will get a $1,059 credit for the real estate tax she paid.

If you have the same address as your landlord, please verify the number of occupants and living units.

Line 13 — Total Real Estate Tax/Rent Paid

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13, or $1,100, whichever is less. **Example:** Ester owns her home for three months and pays $100 in property taxes. For nine months she rents an apartment and pays $4,000 in rent. The amount on Line 9 of the MO-CRP is $800 ($4,000 x 20%). Form MO-PTS, Line 11, is $100; Line 12 is $750; and Line 13 is $850. The $800 for rent is limited on Line 12 to $750.

Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 29-31 to determine the amount of your property tax credit and enter amount on Line 14. 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.

Information to Complete Form MO-CRP

If you rent from a tax exempt facility, you do not qualify.

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 homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization or agency.**

Step 3

If you were a resident of a nursing home or boarding home during 2014, 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 residence and each pay part of the rent, enter the total rent on Form MO-CRP, Line 6 and mark the appropriate percentage on box G of Line 7. the rent receipt is for the total rent amount, then the percentage on box G of the Form MO-CRP must be used to determine your credit.

Step 4

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

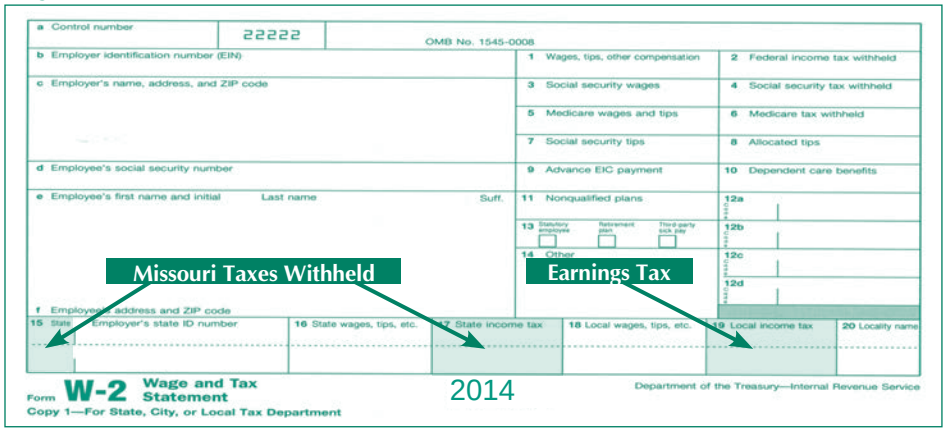
Step 5

Multiply Line 8 by 20 percent and enter the result on Line 9. Add the totals from Line 9 on **all** completed Forms MO-CRP and enter the amount on Line 12 of MO-PTS.

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.

Diagram 1: Form W-2



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

2014 FORM MO-1040P

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2014 ☐	SOCIAL SECURITY NUMBER ___ ___ ___-___ ___-___ ___ ___ ___	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2014 ☐	SPOUSE'S SOCIAL SECURITY NUMBER ___ ___ ___-___ ___-___ ___ ___ ___	000

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)	COUNTY OF RESIDENCE

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)	APT. NUMBER	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	AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF
☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ 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 Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	Organ Donor Program Fund

INCOME

		Yourself		Spouse	
1. Federal Adjusted Gross Income from your 2014 federal return (See worksheet on page 8.)	1Y	00	1S	00	
2. Any state income tax refund included in your 2014 federal adjusted gross income	2Y	– 00	2S	– 00	
3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income	3Y	= 00	3S	= 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.)	5Y	%	5S	%	

DEDUCTIONS AND TAXABLE INCOME

6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.

- ☐ A. Single — $2,100 (See Box B before checking.)
- ☐ B. Claimed as a dependent on another person's federal tax return — $0.00
- ☐ C. Married filing joint federal & combined Missouri — $4,200
- ☐ D. Married filing separate — $2,100
- ☐ E. Married filing separate (spouse NOT filing) — $4,200
- ☐ F. Head of household — $3,500
- ☐ G. Qualifying widow(er) with dependent child — $3,500 ..... 6 00

7. Tax from federal return (Do not enter amount from your Forms W-2 — NOT federal tax withheld.) ____ 00 → Single—maximum of $5,000; Married filing combined—maximum of $10,000 ..... 7 + 00

See Page 6, Line 7.

8. Missouri Standard or Itemized Deduction

Taxpayers Under Age 65		Taxpayers Age 65 or Older	
Single	$6,200	Single	$7,750
Married Filing Combined	$12,400	Married Filing Combined and YOU are Age 65 or Older	$13,600
Married Filing Separate	$6,200	Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older	$14,800
Head of Household	$9,100	Married Filing Separate	$7,400
Qualifying Widow(er)	$12,400	Head of Household	$10,650
		Qualifying Widow(er)	$13,600

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

If blind or claimed as a dependent, see your federal return or pages 6 and 7 of the instructions. If itemizing, see page 18 or 22 of the instructions ..... 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

Do not include yourself or your spouse.

10. Pension exemption (Complete worksheet on page 17 or 21 of the instructions.) Attach worksheet, a copy of federal return, Forms W-2P and 1099-R ..... 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

For Privacy Notice, see instructions.

Form MO-1040P (Revised 12-2014)

FORM MO-1040P

TAXES

14. Total Missouri taxable income 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.	15Y		00
	15S		00
16. Use the tax chart on page 18 or 22 of the instructions to figure the tax on amounts from Line 15 for you and your spouse.	16Y		00
	16S		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 and 1099. **Attach copies of Forms W-2 and 1099.**	18		00
19. Any Missouri estimated tax payments for 2014 (Be sure to include any amount of your 2013 overpayment credited to your 2014 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

CAUTION Attach Form MO-PTS.

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 **your 2015 estimated tax**.	23		00

24. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.

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

25. **REFUND** - 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.**	25		00

AMOUNT DUE

26. **AMOUNT DUE** - 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.** See instructions for Line 26.	26		00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

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 or 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. ☐ YES ☐ NO	E-MAIL ADDRESS		PREPARER'S PHONE NUMBER (___)___-____
SIGNATURE	DATE (MMDDYYYY) __/__/____	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE (if filing combined BOTH must sign)	DAYTIME TELEPHONE (___)___-____	PREPARER'S ADDRESS AND ZIP CODE	DATE (MMDDYYYY) __/__/____

Form MO-1040P (Revised 12-2014)

PART 3 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

SECTION A — PUBLIC PENSION CALCULATION — pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1					00
2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2					00
3. Subtract Line 2 from Line 1	3					00
4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - $100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000	4					00
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter $0	5					00
		Y - YOURSELF			S - SPOUSE	
6. Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b	6Y		00	6S		00
7. Amount from Line 6 or $36,442 (maximum social security benefit), whichever is less.	7Y		00	7S		00
8. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than $0.	8Y		00	8S		00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter $0	9Y		00	9S		00
10. Add amounts on Lines 9Y and 9S.	10					00
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter $0	11					00

SECTION B — PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1					00
2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2					00
3. Subtract Line 2 from Line 1	3					00
4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: $32,000; Single, Head of Household and Qualifying Widow(er): $25,000; Married Filing Separate: $16,000	4					00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0	5					00
		Y - YOURSELF			S - SPOUSE	
6. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	6Y		00	6S		00
7. Amounts from Line 6Y and 6S or $6,000, whichever is less	7Y		00	7S		00
8. Add Lines 7Y and 7S	8					00
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0	9					00

SECTION C — 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 Form MO-1040P. Age limit does not apply to social security disability deduction.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1					00
2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - $100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000	2					00
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. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y		00	4S		00
5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b	5Y		00	5S		00
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S.	6Y		00	6S		00
7. Add Lines 6Y and 6S	7					00
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter $0.	8					00

SECTION D — MILITARY PENSION CALCULATION

1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	1		00
2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	2		00
3. Divide Line 1 by Line 2 (Round to whole number)	3		%
4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter $0	4		00
5. Subtract Line 4 from Line 1	5		00
6. Total military pension, multiply Line 5 by 75%.	6		00

SECTION E — TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040P, Line 10.	TOTAL EXEMPTION		00

FORM MO-1040P

Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return. (See the information on pages 6 and 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

1. Total federal itemized deductions from Federal Form 1040, Line 40			1		00
2. 2014 Social security tax - (Yourself)			2		00
3. 2014 Social security tax - (Spouse)			3		00
4. 2014 Railroad retirement tax - Tier I and Tier II (Yourself)			4		00
5. 2014 Railroad retirement tax - Tier I and Tier II (Spouse)			5		00
6. 2014 Medicare tax			6		00
7. 2014 Self-employment tax			7		00
8. TOTAL - Add Lines 1 through 7			8		00
9. State and local income taxes - from Federal Schedule A, Line 5, or see worksheet below	9	00			
10. Earnings taxes included in Line 9	10	00			
11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 8 from worksheet below			11		00
12. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 8			12		00

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

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

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than $305,050 if married filing combined or qualifying widow(er), $279,650 if head of household, $254,200 if single or claimed as a dependent, or $152,525 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-9 of Federal Schedule A instructions).

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

2014 TAX CHART

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

If the Missouri taxable income is:	The tax is:
$0 to $99	$0
At least $100 but not over $1,000	1½% of the Missouri taxable income
Over $1,000 but not over $2,000	$15 plus 2% of excess over $1,000
Over $2,000 but not over $3,000	$35 plus 2½% of excess over $2,000
Over $3,000 but not over $4,000	$60 plus 3% of excess over $3,000
Over $4,000 but not over $5,000	$90 plus 3½% of excess over $4,000
Over $5,000 but not over $6,000	$125 plus 4% of excess over $5,000
Over $6,000 but not over $7,000	$165 plus 4½% of excess over $6,000
Over $7,000 but not over $8,000	$210 plus 5% of excess over $7,000
Over $8,000 but not over $9,000	$260 plus 5½% of excess over $8,000
Over $9,000	$315 plus 6% of excess over $9,000

FIGURING TAX ON $9,000 OR LESS

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

FIGURING TAX OVER $9,000

	Yourself	Spouse	Example
Missouri taxable income (Line 15)	$	$	$ 12,000
Subtract $9,000	– $ 9,000	– $ 9,000	– $ 9,000
Difference	= $	= $	= $ 3,000
Multiply by 6%	x 6%	x 6%	x 6%
Tax on income over $9,000	= $	= $	= $ 180
Add $315 (tax on first $9,000)	+ $ 315	+ $ 315	+ $ 315
TOTAL MISSOURI TAX	= $	= $	= $ 495

A separate tax must be computed for you and your spouse.

If more than $9,000, tax is $315 PLUS 6% of excess over $9,000. Round to nearest whole dollar and enter on Form MO-1040P, Line 16.

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

2014 FORM MO-1040P

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2014 ☐	SOCIAL SECURITY NUMBER ___ ___ ___-___ ___-___ ___ ___ ___	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2014 ☐	SPOUSE'S SOCIAL SECURITY NUMBER ___ ___ ___-___ ___-___ ___ ___ ___	000

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)	COUNTY OF RESIDENCE

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)	APT. NUMBER	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	AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF
☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ 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 Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	Organ Donor Program Fund

INCOME

		Yourself		Spouse	
1. Federal Adjusted Gross Income from your 2014 federal return (See worksheet on page 8.)	1Y	00	1S	00	
2. Any state income tax refund included in your 2014 federal adjusted gross income	2Y	– 00	2S	– 00	
3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income	3Y	= 00	3S	= 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.)	5Y	%	5S	%	

DEDUCTIONS AND TAXABLE INCOME

6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.

- ☐ A. Single — $2,100 (See Box B before checking.)
- ☐ B. Claimed as a dependent on another person's federal tax return — $0.00
- ☐ C. Married filing joint federal & combined Missouri — $4,200
- ☐ D. Married filing separate — $2,100
- ☐ E. Married filing separate (spouse NOT filing) — $4,200
- ☐ F. Head of household — $3,500
- ☐ G. Qualifying widow(er) with dependent child — $3,500 . . . . 6 00

7. Tax from federal return (Do not enter amount from your Forms W-2 — NOT federal tax withheld.) ____ 00 → Single—maximum of $5,000; Married filing combined—maximum of $10,000 . . . . 7 + 00

See Page 6, Line 7.

8. Missouri Standard or Itemized Deduction

Taxpayers Under Age 65		Taxpayers Age 65 or Older	
Single	$6,200	Single	$7,750
Married Filing Combined	$12,400	Married Filing Combined and YOU are Age 65 or Older	$13,600
Married Filing Separate	$6,200	Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older	$14,800
Head of Household	$9,100	Married Filing Separate	$7,400
Qualifying Widow(er)	$12,400	Head of Household	$10,650
		Qualifying Widow(er)	$13,600

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

If blind or claimed as a dependent, see your federal return or pages 6 and 7 of the instructions. If itemizing, see page 18 or 22 of the instructions . . . . 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

Do not include yourself or your spouse.

10. Pension exemption (Complete worksheet on page 17 or 21 of the instructions.) Attach worksheet, a copy of federal return, Forms W-2P and 1099-R . . . . 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

For Privacy Notice, see instructions.

Form MO-1040P (Revised 12-2014)

FORM MO-1040P

TAXES

14. Total Missouri taxable income 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.	15Y		00
	15S		00
16. Use the tax chart on page 18 or 22 of the instructions to figure the tax on amounts from Line 15 for you and your spouse.	16Y		00
	16S		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 and 1099. **Attach copies of Forms W-2 and 1099.**	18		00
19. Any Missouri estimated tax payments for 2014 (Be sure to include any amount of your 2013 overpayment credited to your 2014 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

CAUTION Attach Form MO-PTS.

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 **your 2015 estimated tax**.	23		00

24. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.

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

25. **REFUND** - 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.**	25		00

AMOUNT DUE

26. **AMOUNT DUE** - 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.** See instructions for Line 26.	26		00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

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 or 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. ☐ YES ☐ NO	E-MAIL ADDRESS		PREPARER'S PHONE NUMBER (___)___-____
SIGNATURE	DATE (MMDDYYYY) ___/___/____	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE (if filing combined BOTH must sign)	DAYTIME TELEPHONE (___)___-____	PREPARER'S ADDRESS AND ZIP CODE	DATE (MMDDYYYY) ___/___/____

PART 3 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

SECTION A — PUBLIC PENSION CALCULATION — pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1					00
2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2					00
3. Subtract Line 2 from Line 1	3					00
4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - $100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000	4					00
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter $0	5					00
		Y - YOURSELF		S - SPOUSE		
6. Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b	6Y		00	6S		00
7. Amount from Line 6 or $36,442 (maximum social security benefit), whichever is less.	7Y		00	7S		00
8. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than $0.	8Y		00	8S		00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter $0	9Y		00	9S		00
10. Add amounts on Lines 9Y and 9S.	10					00
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter $0	11					00

SECTION B — PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1					00
2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2					00
3. Subtract Line 2 from Line 1	3					00
4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: $32,000; Single, Head of Household and Qualifying Widow(er): $25,000; Married Filing Separate: $16,000	4					00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0	5					00
		Y - YOURSELF		S - SPOUSE		
6. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	6Y		00	6S		00
7. Amounts from Line 6Y and 6S or $6,000, whichever is less	7Y		00	7S		00
8. Add Lines 7Y and 7S	8					00
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0	9					00

SECTION C — 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 Form MO-1040P. Age limit does not apply to social security disability deduction.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1					00
2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - $100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000	2					00
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. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y		00	4S		00
5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b	5Y		00	5S		00
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S.	6Y		00	6S		00
7. Add Lines 6Y and 6S	7					00
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter $0.	8					00

SECTION D — MILITARY PENSION CALCULATION

1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	1		00
2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	2		00
3. Divide Line 1 by Line 2 (Round to whole number)	3		%
4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter $0	4		00
5. Subtract Line 4 from Line 1	5		00
6. Total military pension, multiply Line 5 by 75%.	6		00

SECTION E — TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040P, Line 10.	TOTAL EXEMPTION		00

FORM MO-1040P

Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return. (See the information on pages 6 and 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

1. Total federal itemized deductions from Federal Form 1040, Line 40			1		00
2. 2014 Social security tax - (Yourself)			2		00
3. 2014 Social security tax - (Spouse)			3		00
4. 2014 Railroad retirement tax - Tier I and Tier II (Yourself)			4		00
5. 2014 Railroad retirement tax - Tier I and Tier II (Spouse)			5		00
6. 2014 Medicare tax			6		00
7. 2014 Self-employment tax			7		00
8. TOTAL - Add Lines 1 through 7			8		00
9. State and local income taxes - from Federal Schedule A, Line 5, or see worksheet below	9	00			
10. Earnings taxes included in Line 9	10	00			
11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 8 from worksheet below			11		00
12. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 8			12		00

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

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

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than $305,050 if married filing combined or qualifying widow(er), $279,650 if head of household, $254,200 if single or claimed as a dependent, or $152,525 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-9 of Federal Schedule A instructions).

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

2014 TAX CHART

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

If the Missouri taxable income is:	The tax is:
$0 to $99	$0
At least $100 but not over $1,000	1½% of the Missouri taxable income
Over $1,000 but not over $2,000	$15 plus 2% of excess over $1,000
Over $2,000 but not over $3,000	$35 plus 2½% of excess over $2,000
Over $3,000 but not over $4,000	$60 plus 3% of excess over $3,000
Over $4,000 but not over $5,000	$90 plus 3½% of excess over $4,000
Over $5,000 but not over $6,000	$125 plus 4% of excess over $5,000
Over $6,000 but not over $7,000	$165 plus 4½% of excess over $6,000
Over $7,000 but not over $8,000	$210 plus 5% of excess over $7,000
Over $8,000 but not over $9,000	$260 plus 5½% of excess over $8,000
Over $9,000	$315 plus 6% of excess over $9,000

FIGURING TAX ON $9,000 OR LESS

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

FIGURING TAX OVER $9,000

	Yourself	Spouse	Example
Missouri taxable income (Line 15)	$ _____	$ _____	$ 12,000
Subtract $9,000	– $ 9,000	– $ 9,000	– $ 9,000
Difference	= $ _____	= $ _____	= $ 3,000
Multiply by 6%	x 6%	x 6%	x 6%
Tax on income over $9,000	= $ _____	= $ _____	= $ 180
Add $315 (tax on first $9,000)	+ $ 315	+ $ 315	+ $ 315
TOTAL MISSOURI TAX	= $ _____	= $ _____	= $ 495

A separate tax must be computed for you and your spouse.

If more than $9,000, tax is $315 PLUS 6% of excess over $9,000. Round to nearest whole dollar and enter on Form MO-1040P, Line 16.

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT SCHEDULE

2014 FORM MO-PTS

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

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

NAME

LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY)	SOCIAL SECURITY NO.
			__ __/__ __/__ __ __ __	__ __ __-__ __-__ __ __ __
SPOUSE'S LAST NAME	**FIRST NAME**	**INITIAL**	**BIRTHDATE (MM/DD/YYYY)**	**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), Forms 1099, W-2, 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, your spouse, and your **minor children** before any deductions and the amount of social security equivalent railroad retirement benefits. **ATTACH** a copy of Form(s) SSA-1099, RRB-1099, or SSI statement.	2		00
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). **ATTACH** Forms W-2, 1099, 1099-R, 1099-DIV, 1099-INT, 1099-MISC, etc.	3		00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **ATTACH** Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9.	4		00
5. Enter the amount of veterans payments or benefits before any deductions. **ATTACH** letter from Veterans Affairs.	5		00
6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). **ATTACH** a copy of Forms SSA-1099, a letter from the Social Security Administration and Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.	6		00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. **(Include capital loss from Federal Form 1040, Line 13.)**	7		00
8. **TOTAL** household income — Add Lines 1 through 7. Enter total here.	8		00
9. **MARK THE BOX THAT APPLIES** and enter the appropriate amount. ☐ a. Enter $0 if **Single or Married Living Separate;** **If Married and Filing Combined;** ☐ b. Enter $2,000 if you rented or did not own your home for the entire year; ☐ c. Enter $4,000 if you owned and occupied your home for the entire year;	9	–	00
10. Net household income — Subtract Line 9 from Line 8 and enter the amount; **MARK THE BOX THAT APPLIES.** ☐ a. **If you rented or did not own and occupy your home for the entire year**, Line 10 cannot exceed $27,500. If the total is greater than $27,500, **STOP - no credit is allowed. Do not file this claim.** ☐ b. **If you owned and occupied your home for the entire year**, Line 10 cannot exceed $30,000. If the total is greater than $30,000, **STOP - no credit is allowed. Do not file this claim.**	10		00
11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, or $1,100, whichever is less. **ATTACH** a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, **ATTACH** Form 948, Assessor's Certification.	11		00
12. If you rented, enter the total amount from Form(s) MO-CRP, Line 9, or $750, whichever is less. **ATTACH** rent receipts or a signed statement from your landlord. **NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.**	12		00
13. Enter the total of Lines 11 and 12, or $1,100, whichever is less.	13		00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 41-43 or MO-1040P, pages 29-31 to 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.

For Privacy Notice, see instructions.

Form MO-PTS (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2014

2014 FORM MO-CRP

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? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)	
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) / APT. NUMBER	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)	APT. NUMBER
CITY, STATE, AND ZIP CODE		4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (__ __ __) __ __ __ - __ __ __ __

5. RENTAL PERIOD DURING YEAR	FROM: MONTH — DAY — YEAR 2014	TO: MONTH — DAY — YEAR 2014

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of cancelled checks (front and back). If you received housing assistance, enter the amount of rent YOU paid. **NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit**	6		00
7. Check the appropriate box and enter the corresponding percentage on Line 7. ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%** ☐ B. MOBILE HOME LOT — **100%** ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%** ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%** ☐ E. HOTEL If meals are included, enter — **50%**; Otherwise, enter — **100%** ☐ F. LOW INCOME HOUSING — **100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.)** ☐ G. **SHARED RESIDENCE** — If you shared your rent with relatives or friends **(OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18)**, check the appropriate box and enter percentage. ***Additional* persons sharing rent/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)	7		%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7.	8		00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS	9		00

For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2014

2014 FORM MO-CRP

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1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.

2. NAME | 3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)

PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) / APT. NUMBER | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) | APT. NUMBER

CITY, STATE, AND ZIP CODE | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (__ __ __) __ __ __ - __ __ __ __

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7. Check the appropriate box and enter the corresponding percentage on Line 7.
☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100%
☐ B. MOBILE HOME LOT — 100%
☐ C. BOARDING HOME / RESIDENTIAL CARE — 50%
☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45%
☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100%
☐ F. LOW INCOME HOUSING — 100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.)
☐ G. SHARED RESIDENCE — If you shared your rent with relatives or friends (OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18), check the appropriate box and enter percentage.
Additional persons sharing rent/percentage to be entered: ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) — 7 — %

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9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS — 9 — 00

For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT SCHEDULE

2014 FORM MO-PTS

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

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

NAME

LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY)	SOCIAL SECURITY NO.
			__ __/__ __/__ __ __ __	__ __ __-__ __-__ __ __ __
SPOUSE'S LAST NAME	**FIRST NAME**	**INITIAL**	**BIRTHDATE (MM/DD/YYYY)**	**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), Forms 1099, W-2, 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
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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, 1099, 1099-R, 1099-DIV, 1099-INT, 1099-MISC, etc.	3		00
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9. **MARK THE BOX THAT APPLIES** and enter the appropriate amount. ☐ a. Enter $0 if **Single or Married Living Separate;** **If Married and Filing Combined;** ☐ b. Enter $2,000 if you rented or did not own your home for the entire year; ☐ c. Enter $4,000 if you owned and occupied your home for the entire year;	9	–	00
10. Net household income — Subtract Line 9 from Line 8 and enter the amount; **MARK THE BOX THAT APPLIES.** ☐ a. **If you rented or did not own and occupy your home for the entire year**, Line 10 cannot exceed $27,500. If the total is greater than $27,500, **STOP - no credit is allowed. Do not file this claim.** ☐ b. **If you owned and occupied your home for the entire year**, Line 10 cannot exceed $30,000. If the total is greater than $30,000, **STOP - no credit is allowed. Do not file this claim.**	10		00
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For Privacy Notice, see instructions.

Form MO-PTS (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2014

2014 FORM MO-CRP

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? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)	
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) / APT. NUMBER	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)	APT. NUMBER
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (_ _ _) _ _ _ - _ _ _ _	

5. RENTAL PERIOD DURING YEAR	FROM: MONTH — DAY — YEAR 2014	TO: MONTH — DAY — YEAR 2014

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of cancelled checks (front and back). If you received housing assistance, enter the amount of rent YOU paid. **NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit**	6		00
7. Check the appropriate box and enter the corresponding percentage on Line 7. ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%** ☐ B. MOBILE HOME LOT — **100%** ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%** ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%** ☐ E. HOTEL If meals are included, enter — **50%**; Otherwise, enter — **100%** ☐ F. LOW INCOME HOUSING — **100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.)** ☐ G. **SHARED RESIDENCE** — If you shared your rent with relatives or friends **(OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18)**, check the appropriate box and enter percentage. ***Additional* persons sharing rent/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)	7		%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7.	8		00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS	9		00

For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2014

2014 FORM MO-CRP

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1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.

2. NAME | 3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)

PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) / APT. NUMBER | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) | APT. NUMBER

CITY, STATE, AND ZIP CODE | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (_ _ _) _ _ _ - _ _ _ _

5. RENTAL PERIOD DURING YEAR | FROM: MONTH — DAY — YEAR 2014 | TO: MONTH — DAY — YEAR 2014

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7. Check the appropriate box and enter the corresponding percentage on Line 7.
☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100%
☐ B. MOBILE HOME LOT — 100%
☐ C. BOARDING HOME / RESIDENTIAL CARE — 50%
☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45%
☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100%
☐ F. LOW INCOME HOUSING — 100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.)
☐ G. SHARED RESIDENCE — If you shared your rent with relatives or friends (OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18), check the appropriate box and enter percentage.
Additional persons sharing rent/percentage to be entered: ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) — 7 — %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. — 8 — 00

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS — 9 — 00

For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2014)

Form **4340**

Missouri Department of Revenue
2014 Individual Consumer's Use Tax Return

Due Date: 04/15/2015

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY) 1 2 1 4

Missouri Tax I.D. Number

2. Last Name	First Name	M.I.	SSN
Street Address	City	State	Zip
3. Spouse's Last Name	First Name	M.I.	Spouse SSN
Street Address	City	State	Zip

4. Street Address	City	Zip	5. Inside City Limits	6. City/County Code(s)	7. Taxable Purchases	8. Tax Rate	9. Amount of Tax
			☐ Yes				
			☐ Yes				
			☐ Yes				

15. Provide a description of purchases you made	10. Total Purchases	11. Total Due
	Interest For Late Payment	12.
16. ☐ One time purchase ☐ I expect to make future taxable purchases. (See instructions)	Additions To Tax	13.
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.	Pay This Amount (U.S. Funds Only)	14.

17. Signature(s)	Date (MM/DD/YYYY)	Daytime Telephone	DOR ONLY
	__ __/__ __/__ __ __ __	(__ __ __)__ __ __–__ __ __ __	

Make check payable to the address listed below. Do not send cash. You may not use your individual income tax refund to pay your use tax liability. Do not send with individual income tax return. 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.

Instructions

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

What is Consumer's Use Tax? - Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed $2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Please refer to the Department's website for additional information: **http://dor.mo.gov/personal/consumer**.

Taxable Purchases - Compile a list of all purchases you made during the calendar year and didn't previously pay Missouri sales or use tax. You can find this information from invoices, bills, credit card statements, and cancelled checks. Examples are purchases you made from the Internet, catalogues, food purchases, TV or telephone marketing, goods from foreign countries, and aircraft. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due.

Due Date - The due date each year is April 15. When the due date falls on a Saturday, Sunday, or a legal holiday, the return and payment are considered timely if made on the next business day.

Line by Line Instructions

1. Enter your Missouri Tax ID Number. If you do not have a number, leave blank.
2. Enter your full name, Social Security Number, and complete address.
3. Enter your spouse's full name, Social Security Number, and complete address.
4. List each address in which you made purchases subject to Missouri consumer's use tax. Typically, this is your home address.
5. Check the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the city and county code for your address. These codes can be found at **http://dor.mo.gov/business/sales/rates**.
7. Enter the taxable purchases for each reporting location during the tax period. Enter zero if you made no taxable purchases at a location during the tax period.
8. Enter the tax rate found at **http://dor.mo.gov/business/sales/rates**. Select the use tax rate where you reside unless you are storing, using, or consuming tangible personal property at a different location. For qualifying food purchases you will use the food use tax rate. For aircraft purchases the tax rate is calculated based on where the aircraft is hangared.
9. Enter the amount of tax by multiplying taxable purchases times the tax rate.
10. Enter total taxable purchases.
11. Enter total tax due.
12. Enter interest for late payment. The interest rate is subject to change each year. Refer to the Department's website **http://dor.mo.gov/calculators/interest/** to calculate the amount of interest due.
13. Enter the amount of additions to tax. The rate is 5% per month of total tax due, not to exceed 25%. Refer to the Department's website at **http://dor.mo.gov/calculators/interest/** to calculate the amount of additions due.
14. Enter the sum of Lines 11 through 13.
15. Enter a description of the purchases you made subject to use tax.
16. Check one of the blanks. If you indicate one time purchase, you will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department unless you have ongoing purchases. If you expect to make future taxable purchases, the Department will issue a Missouri Tax ID number and request you complete a Missouri Tax Registration Application (Form 2643). Following the registration process you will receive a preprinted Consumer's Use Tax Return (Form 53-C) to complete each year by April 15, unless you indicate a different filing frequency on your registration application.
17. Sign, date, and enter your daytime telephone number.

The use tax rates may be found on the internet at: **http://dor.mo.gov/business/sales/rates/2014/**.

Form 4340 (Revised 12-2014)

Mail to: Taxation Division
P.O. Box 840
Jefferson City, MO 65105-0840

Phone: (573) 751-2836
Fax: (573) 526-1881
TDD: (800) 735-2966
E-mail: salesuse@dor.mo.gov

14021010001

Final Checklist Before Mailing Your Claim

Failure to include required documentation 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.

- ☐ **If you are age 65 or older:** Attach a copy of your Form SSA-1099 and 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 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 the Social Security Administration, Form SSA-1099, or SSI Statement.
- ☐ **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 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** 2014 real estate tax receipt(s).
- ☐ **If you owned and occupied your home and more than five acres:** Attach a copy of your **paid** 2014 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** 2014 personal property or 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 2014 Form MO-CRP, Certification of Rent Paid. (Attach a copy of the rent receipt(s) or a signed statement from your landlord to Form MO-CRP).

NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.

- ☐ Sign Form MO-1040P. (Both spouses must sign if filing a combined claim.)
- ☐ Attach your Forms MO-1040P, MO-PTS, and supporting documentation and mail to:

If a refund is due or no amount is due:	*If you have a balance due:*	*If you filed a 2-D barcode and a refund is due:*	*If you filed a 2-D barcode and have a balance due:*
Department of Revenue P.O. Box 2800 Jefferson City, MO 65105-2800	Department of Revenue P.O. Box 3395 Jefferson City, MO 65105-3395	Department of Revenue P.O. Box 3385 Jefferson City, MO 65105-3385	Department of Revenue P.O. Box 3395 Jefferson City, MO 65105-3395

INDIVIDUAL INCOME TAX PAYMENT VOUCHER

2014 FORM MO-1040V

PLEASE PRINT. MAKE CHECK PAYABLE TO MISSOURI DEPARTMENT OF REVENUE. MAIL FORM MO-1040V AND PAYMENT TO THE MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 371, JEFFERSON CITY, MO 65105-0371.

NAME

SPOUSE'S NAME

STREET ADDRESS

CITY | STATE | ZIP CODE

FULL PAYMENT OF TAXES MUST BE SUBMITTED BY APRIL 15, 2015 TO AVOID INTEREST AND ADDITION TO TAX FOR FAILURE TO PAY. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

- PLEASE SEND CHECK OR MONEY ORDER (U.S. FUNDS ONLY)

1. Social security number..... *
2. Name control ..... *
3. Spouse's social security number..... *
4. Spouse's name control ..... *
5. Amount of payment (U.S. funds only) ..... $ .00

Do not mail a copy of your previously filed return

DOR USE ONLY *

*

Form MO-1040V (Revised 12-2014)

A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2014 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX PAID

		FROM						FROM					FROM		
		1076	1051	1026	1001	976	951	926	901	876	851	826	801	776	751
		TO						TO					TO		
		1100	1075	1050	1025	1000	975	950	925	900	875	850	825	800	775
FROM	**TO**	**Refund is the actual total amount of allowable real estate tax paid, not to exceed $1,100 (Form MO-PTS, Line 13). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**													
1	**14,300**														
14,301	**14,600**	1078	1053	1028	1003	978	953	928	903	878	853	828	803	778	753
14,601	**14,900**	1069	1044	1019	994	969	944	919	894	869	844	819	794	769	744
14,901	**15,200**	1059	1034	1009	984	959	934	909	884	859	834	809	784	759	734
15,201	**15,500**	1049	1024	999	974	949	924	899	874	849	824	799	774	749	724
15,501	**15,800**	1039	1014	989	964	939	914	889	864	839	814	789	764	739	714
15,801	**16,100**	1028	1003	978	953	928	903	878	853	828	803	778	753	728	703
16,101	**16,400**	1016	991	966	941	916	891	866	841	816	791	766	741	716	691
16,401	**16,700**	1005	980	955	930	905	880	855	830	805	780	755	730	705	680
16,701	**17,000**	993	968	943	918	893	868	843	818	793	768	743	718	693	668
17,001	**17,300**	980	955	930	905	880	855	830	805	780	755	730	705	680	655
17,301	**17,600**	968	943	918	893	868	843	818	793	768	743	718	693	668	643
17,601	**17,900**	954	929	904	879	854	829	804	779	754	729	704	679	654	629
17,901	**18,200**	941	916	891	866	841	816	791	766	741	716	691	666	641	616
18,201	**18,500**	927	902	877	852	827	802	777	752	727	702	677	652	627	602
18,501	**18,800**	913	888	863	838	813	788	763	738	713	688	663	638	613	588
18,801	**19,100**	898	873	848	823	798	773	748	723	698	673	648	623	598	573
19,101	**19,400**	883	858	833	808	783	758	733	708	683	658	633	608	583	558
19,401	**19,700**	868	843	818	793	768	743	718	693	668	643	618	593	568	543
19,701	**20,000**	852	827	802	777	752	727	702	677	652	627	602	577	552	527
20,001	**20,300**	836	811	786	761	736	711	686	661	636	611	586	561	536	511
20,301	**20,600**	819	794	769	744	719	694	669	644	619	594	569	544	519	494
20,601	**20,900**	802	777	752	727	702	677	652	627	602	577	552	527	502	477
20,901	**21,200**	785	760	735	710	685	660	635	610	585	560	535	510	485	460
21,201	**21,500**	767	742	717	692	667	642	617	592	567	542	517	492	467	442
21,501	**21,800**	749	724	699	674	649	624	599	574	549	524	499	474	449	424
21,801	**22,100**	731	706	681	656	631	606	581	556	531	506	481	456	431	406
22,101	**22,400**	712	687	662	637	612	587	562	537	512	487	462	437	412	387
22,401	**22,700**	693	668	643	618	593	568	543	518	493	468	443	418	393	368
22,701	**23,000**	673	648	623	598	573	548	523	498	473	448	423	398	373	348
23,001	**23,300**	653	628	603	578	553	528	503	478	453	428	403	378	353	328
23,301	**23,600**	633	608	583	558	533	508	483	458	433	408	383	358	333	308
23,601	**23,900**	613	588	563	538	513	488	463	438	413	388	363	338	313	288
23,901	**24,200**	591	566	541	516	491	466	441	416	391	366	341	316	291	266
24,201	**24,500**	570	545	520	495	470	445	420	395	370	345	320	295	270	245
24,501	**24,800**	548	523	498	473	448	423	398	373	348	323	298	273	248	223
24,801	**25,100**	526	501	476	451	426	401	376	351	326	301	276	251	226	201
25,101	**25,400**	504	479	454	429	404	379	354	329	304	279	254	229	204	179
25,401	**25,700**	481	456	431	406	381	356	331	306	281	256	231	206	181	156
25,701	**26,000**	457	432	407	382	357	332	307	282	257	232	207	182	157	132
26,001	**26,300**	434	409	384	359	334	309	284	259	234	209	184	159	134	109
26,301	**26,600**	410	385	360	335	310	285	260	235	210	185	160	135	110	85
26,601	**26,900**	385	360	335	310	285	260	235	210	185	160	135	110	85	60
26,901	**27,200**	361	336	311	286	261	236	211	186	161	136	111	86	61	36
27,201	**27,500**	335	310	285	260	235	210	185	160	135	110	85	60	35	10
27,501	**27,800**	310	285	260	235	210	185	160	135	110	85	60	35	10	
27,801	**28,100**	284	259	234	209	184	159	134	109	84	59	34	9		
28,101	**28,400**	258	233	208	183	158	133	108	83	58	33	8			
28,401	**28,700**	231	206	181	156	131	106	81	56	31	6				
28,701	**29,000**	204	179	154	129	104	79	54	29	4					
29,001	**29,300**	177	152	127	102	77	52	27	2						
29,301	**29,600**	149	124	99	74	49	24								
29,601	**29,900**	121	96	71	46	21									
29,901	**30,000**	95	70	45	20										

A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

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

		FROM					FROM					FROM			
		726	701	676	651	626	601	576	551	526	501	476	451	426	401
		TO					TO					TO			
		750	725	700	675	650	625	600	575	550	525	500	475	450	425
FROM	**TO**	**Refund is the actual total amount of allowable real estate tax paid, not to exceed $1,100 or rent credit equivalent not to exceed $750 (Form MO-PTS, Line 13). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**													
1	**14,300**														
14,301	**14,600**	728	703	678	653	628	603	578	553	528	503	478	453	428	403
14,601	**14,900**	719	694	669	644	619	594	569	544	519	494	469	444	419	394
14,901	**15,200**	709	684	659	634	609	584	559	534	509	484	459	434	409	384
15,201	**15,500**	699	674	649	624	599	574	549	524	499	474	449	424	399	374
15,501	**15,800**	689	664	639	614	589	564	539	514	489	464	439	414	389	364
15,801	**16,100**	678	653	628	603	578	553	528	503	478	453	428	403	378	353
16,101	**16,400**	666	641	616	591	566	541	516	491	466	441	416	391	366	341
16,401	**16,700**	655	630	605	580	555	530	505	480	455	430	405	380	355	330
16,701	**17,000**	643	618	593	568	543	518	493	468	443	418	393	368	343	318
17,001	**17,300**	630	605	580	555	530	505	480	455	430	405	380	355	330	305
17,301	**17,600**	618	593	568	543	518	493	468	443	418	393	368	343	318	293
17,601	**17,900**	604	579	554	529	504	479	454	429	404	379	354	329	304	279
17,901	**18,200**	591	566	541	516	491	466	441	416	391	366	341	316	291	266
18,201	**18,500**	577	552	527	502	477	452	427	402	377	352	327	302	277	252
18,501	**18,800**	563	538	513	488	463	438	413	388	363	338	313	288	263	238
18,801	**19,100**	548	523	498	473	448	423	398	373	348	323	298	273	248	223
19,101	**19,400**	533	508	483	458	433	408	383	358	333	308	283	258	233	208
19,401	**19,700**	518	493	468	443	418	393	368	343	318	293	268	243	218	193
19,701	**20,000**	502	477	452	427	402	377	352	327	302	277	252	227	202	177
20,001	**20,300**	486	461	436	411	386	361	336	311	286	261	236	211	186	161
20,301	**20,600**	469	444	419	394	369	344	319	294	269	244	219	194	169	144
20,601	**20,900**	452	427	402	377	352	327	302	277	252	227	202	177	152	127
20,901	**21,200**	435	410	385	360	335	310	285	260	235	210	185	160	135	110
21,201	**21,500**	417	392	367	342	317	292	267	242	217	192	167	142	117	92
21,501	**21,800**	399	374	349	324	299	274	249	224	199	174	149	124	99	74
21,801	**22,100**	381	356	331	306	281	256	231	206	181	156	131	106	81	56
22,101	**22,400**	362	337	312	287	262	237	212	187	162	137	112	87	62	37
22,401	**22,700**	343	318	293	268	243	218	193	168	143	118	93	68	43	18
22,701	**23,000**	323	298	273	248	223	198	173	148	123	98	73	48	23	
23,001	**23,300**	303	278	253	228	203	178	153	128	103	78	53	28	3	
23,301	**23,600**	283	258	233	208	183	158	133	108	83	58	33	8		
23,601	**23,900**	263	238	213	188	163	138	113	88	63	38	13			
23,901	**24,200**	241	216	191	166	141	116	91	66	41	16				
24,201	**24,500**	220	195	170	145	120	95	70	45	20					
24,501	**24,800**	198	173	148	123	98	73	48	23						
24,801	**25,100**	176	151	126	101	76	51	26	1						
25,101	**25,400**	154	129	104	79	54	29	4							
25,401	**25,700**	131	106	81	56	31	6								
25,701	**26,000**	107	82	57	32	7									
26,001	**26,300**	84	59	34	9										
26,301	**26,600**	60	35	10											
26,601	**26,900**	35	10												
26,901	**27,200**	11													
27,201	**27,500**														
27,501	**27,800**														
27,801	**28,100**														
28,101	**28,400**														
28,401	**28,700**														
28,701	**29,000**														
29,001	**29,300**														
29,301	**29,600**														
29,601	**29,900**														
29,901	**30,000**														

EXAMPLE:
If Line 10 is $23,980 and Line 13 of Form MO-PTS is $525, then the tax credit would be $16.

This area indicates no credit is allowable.

A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

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

		FROM						FROM						FROM			
		376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
		TO						TO						TO			
		400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
FROM	**TO**	**Refund is the actual total amount of allowable real estate tax paid, not to exceed $1,100 or rent credit equivalent not to exceed $750 (Form MO-PTS, Line 13). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**															
1	**14,300**																
14,301	**14,600**	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3
14,601	**14,900**	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19	
14,901	**15,200**	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9	
15,201	**15,500**	349	324	299	274	249	224	199	174	149	124	99	74	49	24		
15,501	**15,800**	339	314	289	264	239	214	189	164	139	114	89	64	39	14		
15,801	**16,100**	328	303	278	253	228	203	178	153	128	103	78	53	28	3		
16,101	**16,400**	316	291	266	241	216	191	166	141	116	91	66	41	16			
16,401	**16,700**	305	280	255	230	205	180	155	130	105	80	55	30	5			
16,701	**17,000**	293	268	243	218	193	168	143	118	93	68	43	18				
17,001	**17,300**	280	255	230	205	180	155	130	105	80	55	30	5				
17,301	**17,600**	268	243	218	193	168	143	118	93	68	43	18					
17,601	**17,900**	254	229	204	179	154	129	104	79	54	29	4					
17,901	**18,200**	241	216	191	166	141	116	91	66	41	16						
18,201	**18,500**	227	202	177	152	127	102	77	52	27	2						
18,501	**18,800**	213	188	163	138	113	88	63	38	13							
18,801	**19,100**	198	173	148	123	98	73	48	23								
19,101	**19,400**	183	158	133	108	83	58	33	8								
19,401	**19,700**	168	143	118	93	68	43	18									
19,701	**20,000**	152	127	102	77	52	27	2									
20,001	**20,300**	136	111	86	61	36	11										
20,301	**20,600**	119	94	69	44	19											
20,601	**20,900**	102	77	52	27	2											
20,901	**21,200**	85	60	35	10												
21,201	**21,500**	67	42	17													
21,501	**21,800**	49	24														
21,801	**22,100**	31	6														
22,101	**22,400**	12															
22,401	**22,700**																
22,701	**23,000**																
23,001	**23,300**																
23,301	**23,600**																
23,601	**23,900**																
23,901	**24,200**																
24,201	**24,500**																
24,501	**24,800**																
24,801	**25,100**																
25,101	**25,400**																
25,401	**25,700**																
25,701	**26,000**																
26,001	**26,300**																
26,301	**26,600**																
26,601	**26,900**																
26,901	**27,200**																
27,201	**27,500**																
27,501	**27,800**																
27,801	**28,100**																
28,101	**28,400**																
28,401	**28,700**																
28,701	**29,000**																
29,001	**29,300**																
29,301	**29,600**																
29,601	**29,900**																
29,901	**30,000**																

EXAMPLE:
If Line 10 is $19,360 and Line 13 of Form MO-PTS is $225, then the tax credit would be $8.

This area indicates no credit is allowable.

MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2200

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of Revenue

Visit our website at http://dor.mo.gov/personal/individual

In addition to electronic filing information found on our website, you can:

- Use our fill-in forms that calculate
- Download Missouri and federal tax forms
- Get answers to frequently asked questions
- Pay your taxes online
- Get the status of your refund or balance due
- Get a copy of the Taxpayer Bill of Rights

IMPORTANT PHONE NUMBERS

General Inquiry Line ..... (573) 751-3505
Automated Refund/Balance Due/1099G Inquiry ..... (573) 526-8299
Electronic Filing Information ..... (573) 751-3505

Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Download forms, check the status of your return, or obtain a copy of the Taxpayer Bill of Rights on our website at:

http://dor.mo.gov/personal/individual/.

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 to 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]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (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.