MISSOURI DEPARTMENT OF REVENUE

2011 FORM MO-1040P

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

VENDOR CODE **002**

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST) (FIRST) M.I. JR, SR

SPOUSE'S (LAST) (FIRST) M.I. JR, SR

☐ DECEASED IN 2011

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.)

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE) APT. NUMBER COUNTY OF RESIDENCE

CITY, TOWN, OR POST OFFICE STATE ZIP CODE

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2011.

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 | After School Retreat Fund | Organ Donor Program Fund

INCOME

		Yourself	Spouse
1. **Federal Adjusted Gross Income** from your 2011 federal return (See worksheet on page 8.)	1	00	00
2. Any state income tax refund included in your 2011 federal adjusted income	2	– 00	– 00
3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	= 00	= 00

4. **TOTAL MISSOURI ADJUSTED GROSS INCOME** — Add both numbers on Line 3 and enter here.	4	00	
5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5	%	%

DEDUCTIONS AND TAXABLE INCOME

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

- ☐ 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

Line 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 — Line 7: + 00

CAUTION! See Page 6, Line 7.

8. Missouri Standard or Itemized Deduction

Taxpayers Under Age 65

Single	$5,800
Married Filing Combined	$11,600
Married Filing Separate	$5,800
Head of Household	$8,500
Qualifying Widow(er)	$11,600

Taxpayers Age 65 or Older

Single	$7,250
Married Filing Combined and **YOU** are Age 65 or Older	$12,750
Married Filing Combined and You and Your Spouse are **BOTH** Age 65 or Older	$13,900
Married Filing Separate	$6,950
Head of Household	$9,950
Qualifying Widow(er)	$12,750

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 page 6 and 7 of the instructions. If itemizing, see page 4 of the Form MO-1040P. — Line 8: + 00

9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (**DO NOT INCLUDE YOURSELF OR SPOUSE.**) ☐ x $1,200 — Line 9: + 00

Do not include yourself or your spouse.

10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) Attach worksheet on page 3, a copy of federal return, Forms W-2P, and 1099-R. — Line 10: + 00

11. Long-term care insurance deduction — Line 11: + 00

12. **TOTAL DEDUCTIONS** — Add Lines 6 through 11. — Line 12: = 00

13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here. — Line 13: 00

For Privacy Notice, see instructions.

TAXES

			Yourself		Spouse	
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.	15			00		00
16. Use the tax table on page 4 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse.	16			00		00
17. **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 2011 (Be sure to include any amount of your 2010 overpayment credited to your 2011 Missouri tax return.)	19		00
20. **PROPERTY TAX CREDIT** — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS. CAUTION! Attach Form MO-PTS.	20		00
21. **TOTAL PAYMENTS AND CREDITS** Add Lines 18, 19, and 20 and enter amount here.	21		00

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 2012 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..... 24.

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	After School Retreat 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	00

25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385. **REFUND**	25		00

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below.

a. Routing Number ☐☐☐☐☐☐☐☐☐ b. Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ c. ☐ Checking ☐ Savings

AMOUNT DUE

26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395. **AMOUNT YOU OWE**	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/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 X	DATE	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

PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.

SECTION A

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 - $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. Multiply Line 6 by 80%	7Y		00	7S		00
8. Amount from Line 7 or $34,141 (maximum social security benefit), whichever is less.	8Y		00	8S		00
9. Amount from Line 6 or $6,000, whichever is less	9Y		00	9S		00
10. Amount from Line 8 or Line 9, whichever is greater.	10Y		00	10S		00
11. 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.	11Y		00	11S		00
12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter $0	12Y		00	12S		00
13. Add amounts on Lines 12Y and 12S.	13					00
14. Total public pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter $0	14					00

PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, and 401(k) plans funded by a private source.

SECTION B

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 Widower: $25,000; Married Filing Separate: $16,000	4					00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0	5					00
	Y - YOURSELF			S - SPOUSE		
6. 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

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

SECTION C

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 Widower - $85,000	2					00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0	3					00
	Y - YOURSELF			S - SPOUSE		
4. 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. Multiply Line 4 or Line 5 by 80%.	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

MILITARY PENSION CALCULATION

SECTION D

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 14 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 30%.	6		00

TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

SECTION E

Add Line 14 (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

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.**

1. Total federal itemized deductions from Federal Form 1040, Line 40			1	00
2. 2011 (FICA) — Yourself — Social security $ _____ + Medicare $ _____			2	00
3. 2011 (FICA) — Spouse — Social security $ _____ + Medicare $ _____			3	00
4. 2011 Railroad retirement tax — Yourself — (Tier I and Tier II) $ _____ + Medicare $ _____			4	00
5. 2011 Railroad retirement tax — Spouse — (Tier I and Tier II) $ _____ + Medicare $ _____			5	00
6. 2011 Self-employment tax — See instructions.			6	00
7. TOTAL — Add Lines 1 through 6.			7	00
8. State and local income taxes — See instructions.	8	00		
9. Earnings taxes included in Line 8 — See instructions.	9	00		
10. Net state income taxes — Subtract Line 9 from Line 8.			10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8.			11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGES 6 & 7.

2011 TAX TABLE

If Missouri taxable income from Form MO-1040P, Line 15, is less than $9,000, use the table 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 Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is
0	100	$ 0	1,500	1,600	$ 26	3,000	3,100	$ 62	4,500	4,600	$109	6,000	6,100	$167	7,500	7,600	$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		315

FIGURING TAX OVER $9,000

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

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

Round to nearest whole dollar and enter on front of form, Line 16.