DRAFT

MISSOURI DEPARTMENT OF REVENUE **2009 FORM MO-1040**

INDIVIDUAL INCOME TAX RETURN—LONG FORM

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2009, OR FISCAL YEAR BEGINNING 2009, ENDING 20

AMENDED RETURN — CHECK HERE ☐ | SOFTWARE VENDOR CODE

1040 2D Test 2

NAME AND ADDRESS

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER
400-00-6104	400-00-6105

NAME (LAST)	(FIRST)	M.I.	JR, SR	DECEASED IN 2009
Jones	Johnny	J	Jr	☐
SPOUSE'S (LAST)	(FIRST)	M.I.	JR, SR	
Jones	Renee	R		☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)	COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.
	Texas	057

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)	CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE
11611 Greenwood Road	Cabool	MO	65689

You may contribute to any one or all of the trust funds on Line 45. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 45.

Children's | Veterans | Elderly Home Delivered Meals | Missouri National Guard | Workers' Memorial | Childhood Lead Testing | Missouri Military Family Relief | General Revenue | After School Retreat

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2009.

AGE 62 THROUGH 64	AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
☐ YOURSELF	☑ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF
☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE

INCOME

		Yourself		Spouse	
1. Federal adjusted gross income from your 2009 federal return (See worksheet on page 6.)	1Y	5,892 00	1S	4,357 00	
2. Total additions (from Form MO-A, Part 1, Line 6)	2Y	00	2S	00	
3. Total income — Add Lines 1 and 2.	3Y	5,892 00	3S	4,357 00	
4. Total subtractions (from Form MO-A, Part 1, Line 14)	4Y	184 00	4S	30 00	
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	5,708 00	5S	4,327 00	
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.			6	10,035 00	
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)	7Y	57 %	7S	43 %	

EXEMPTIONS AND DEDUCTIONS

8. Pension and Social Security/Social Security disability exemption (from Form MO-A, Part 3)			8	5,640 00
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.			9	4,200 00
☐ 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				
10. Tax from federal return (**Do not enter amount from your Form W-2(s)—Do Not Enter Federal Tax Withheld.**) • Federal Form 1040, Line 56 minus Lines 45 and 64a; or • Federal Form 1040A, Line 35 minus Line 40a and alternative minimum tax on Line 28; or • Federal Form 1040EZ, Line 11 minus Line 8a	10	0 00		
11. Other tax from federal return — **Attach copy of your federal return (pages 1 and 2).**	11	0 00		
12. Total tax from federal return — Add Lines 10 and 11.	12	0 00		
13. **Federal tax deduction — Enter amount from Line 12 not to exceed $5,000 for individual filer; $10,000 for combined filers.**			13	0 00
14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — **$5,700;** Head of Household— **$8,350;** married Filing a Combined Return or Qualifying Widow(er) — **$11,400;** If you are age 65 or older, blind, claimed as a dependent, or if you claimed an additional standard deduction, see your federal return or page 7. If itemizing, see Form MO-A, Part 2			14	13,500 00
15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c **(DO NOT INCLUDE YOURSELF OR SPOUSE.)**	0	X $1,200 =	15	0 00
16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding **(DO NOT INCLUDE YOURSELF OR SPOUSE.)**	0	X $1,000 =	16	0 00
17. Long-term care insurance deduction			17	0 00
18. Health care sharing ministry deduction			18	0 00
19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18			19	23,340 00
20. Subtotal — Subtract Line 19 from Line 6.			20	0 00

Do not include yourself or spouse.

		Yourself		Spouse
21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.	21Y	0 00	21S	0 00
22. Enterprise zone or rural empowerment zone income modification	22Y	0 00	22S	0 00
23. Subtract Line 22 from Line 21. Enter here and on Line 24.	23Y	0 00	23S	0 00

For Privacy Notice, see the instructions.

DRAFT

1040 2D Test 2

TAX

		Yourself		Spouse	
24. Taxable income amount from Lines 23Y and 23S	24Y	0	00	24S	0 00
25. Tax. (See tax table on page 38 of the instructions.)	25Y		00	25S	00
26. Resident credit — **Attach Form MO-CR and other states' income tax return(s). OR**	26Y	0	00	26S	0 00
27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. **Attach Form MO-NRI and a copy of your federal return if less than 100%.** Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. ☐ YOURSELF ☐ SPOUSE	27Y	100	%	27S	100 %
28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y		00	28S	00
29. Other taxes (Check box and attach federal form indicated.) ☐ Lump sum distribution (Form 4972) ☐ Recapture of low income housing credit (Form 8611)	29Y	0	00	29S	0 00
30. Subtotal — Add Lines 28 and 29.	30Y	0	00	30S	0 00
31. Total Tax — Add Lines 30Y and 30S.	31	0 00			

PAYMENTS / CREDITS

32. MISSOURI tax withheld — **Attach Form W-2(s) and/or Form 1099(s).**	32	95 00
33. 2009 Missouri estimated tax payments (include overpayment from 2008 applied to 2009)	33	0 00
34. Missouri tax payments for nonresident partners or S corporation shareholders — **Attach Form MO-2NR.**	34	0 00
35. Missouri tax payments for nonresident entertainers — **Attach Form MO-2ENT.**	35	0 00
36. Amount paid with Missouri extension of time to file (Form MO-60)	36	0 00
37. Miscellaneous tax credits (from Form MO-TC, Line 13) — **Attach Form MO-TC.**	37	0 00
38. Property tax credit — **Attach Form MO-PTS.**	38	802 00
39. Total payments and credits — Add Lines 32 through 38.	39	897 00

AMENDED RETURN

Skip Lines 40–42 if you are not filing an amended return.

40. Amount paid on original return	40	00
41. Overpayment as shown (or adjusted) on original return	41	00
42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42	00

INDICATE REASON(S) FOR AMENDING. (M M D D Y Y)

- ☐ A. Federal audit . . . Enter date of IRS report.
- ☐ B. Net operating loss carryback . . . Enter year of loss.
- ☐ C. Investment tax credit carryback . . . Enter year of credit.
- ☐ D. Correction other than A, B, or C . . . Enter date of federal amended return, if filed.

REFUND OR AMOUNT DUE

43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of **OVERPAYMENT**) here.	43	897 00
44. Amount of Line 43 to be applied to your 2010 estimated tax	44	0 00

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

Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Missouri Military Family Relief	General Revenue	After School Retreat	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)
45 00	00	00	00	00	00	00	00	00	00	00

46. Overpayment to be refunded to you. Subtract Lines 44 and 45 from Line 43 and enter here. **Sign below** and mail return to: **Department of Revenue, PO BOX 3222, JEFFERSON CITY, MO 65105-3222)** **REFUND**	46	897 00
47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of **UNDERPAYMENT**) here.	47	0 00
48. Underpayment of estimated tax penalty — **Attach Form MO-2210.** Enter penalty amount here.	48	0 00
49. Total amount due — Add Lines 47 and 48 and enter here. **Sign below** and mail return and payment to: **Department of Revenue, PO BOX 3370, JEFFERSON CITY, MO 65105-3370.** Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Department of Revenue. **AMOUNT YOU OWE**	49	0 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 TELEPHONE

SIGNATURE	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
X			123456789
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)	DAYTIME TELEPHONE (314) 751-8899	PREPARER'S ADDRESS AND ZIP CODE	DATE

This form is available upon request in altern ativeaccessible format(s).

DRAFT

MISSOURI DEPARTMENT OF REVENUE

INCREASE TO STANDARD DEDUCTION FOR CERTAIN FILERS

2009 FORM **MO-L**

1040 2D Test 2

You must complete this form if you are increasing your standard deduction by a net disaster loss, state or local real estate taxes, or new motor vehicle taxes. Be sure to attach your federal return and federal Schedule L when you file.

YOUR NAME	YOUR SOCIAL SECURITY NO.
Johnny J Jones	4 0 0 0 0 6 1 0 4
SPOUSE'S NAME	SPOUSE'S SOCIAL SECURITY NO.
Renee R Jones	4 0 0 0 0 6 1 0 5

1. Enter the standard deduction for your filing status: • Single or Married Filing Separately - **$5,700** • Married Filing Combined or Qualifying Widow(er) - **$11,400** • Head of Household - **$8,350**	1.	11,400	00
2. If you are over 65 or blind, enter the amount reported on Line 5 of federal Schedule L	2.	1,100	00
3. Enter the amount of any net disaster loss included in your standard deduction and reported on Line 6 of federal Schedule L	3.	0	00
4. Enter the amount of state and local real estate taxes included in your standard deduction and reported on Line 9 of federal Schedule L.	4.	1,000	00
5. Enter the amount of any new motor vehicle taxes included in your standard deduction and reported on Line 20 of federal Schedule L.	5.	0	00
6. Add the amounts shown on Lines 1 through 5 and report the total here and on Form MO-1040 Line 14, Form MO-1040A Line 6, or Form MO-1040P Line 8.	**6.**	13,500	**00**

MO-L (07-2009)

MISSOURI DEPARTMENT OF REVENUE

INCREASE TO STANDARD DEDUCTION FOR CERTAIN FILERS

2009 FORM **MO-L**

You must complete this form if you are increasing your standard deduction by a net disaster loss, state or local real estate taxes, or new motor vehicle taxes. Be sure to attach your federal return and federal Schedule L when you file.

YOUR NAME	YOUR SOCIAL SECURITY NO.
Johnny J Jones	4 0 0 0 0 6 1 0 4
SPOUSE'S NAME	SPOUSE'S SOCIAL SECURITY NO.
Renee R Jones	4 0 0 0 0 6 1 0 5

1. Enter the standard deduction for your filing status: • Single or Married Filing Separately - **$5,700** • Married Filing Combined or Qualifying Widow(er) - **$11,400** • Head of Household - **$8,350**	1.	11,400	00
2. If you are over 65 or blind, enter the amount reported on Line 5 of federal Schedule L	2.	1,100	00
3. Enter the amount of any net disaster loss included in your standard deduction and reported on Line 6 of federal Schedule L	3.	0	00
4. Enter the amount of state and local real estate taxes included in your standard deduction and reported on Line 9 of federal Schedule L.	4.	1,000	00
5. Enter the amount of any new motor vehicle taxes included in your standard deduction and reported on Line 20 of federal Schedule L.	5.	0	00
6. Add the amounts shown on Lines 1 through 5 and report the total here and on Form MO-1040 Line 14, Form MO-1040A Line 6, or Form MO-1040P Line 8.	**6.**	13,500	**00**

MO-L (07-2009)

DRAFT

1040 2D Test 2

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX ADJUSTMENTS

2009 FORM MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. ATTACH YOUR FEDERAL RETURN. See information beginning on page 11 to assist you in completing this form.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
Jones	Johnny	J	4 0 0 0 0 6 1 0 4
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.
Jones	Renee	R	4 0 0 0 0 6 1 0 5

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).

ADDITIONS		Y—YOURSELF			S—SPOUSE		
1. Interest on state and local obligations other than Missouri source	1Y		00	1S		00
2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Net Operating Loss (Carryback/Carryforward); ☐ Other (des ciption)	2Y		00	2S		00
3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) withdrawn early or not used for qualified higher education expenses	3Y		00	3S		00
4. Food Pantry contributions included on federal Schedule A	4Y		00	4S		00
5. Nonres dent Property Tax	5Y		00	5S		00
6. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2	6Y	0	00	6S	0	00
SUBTRACTIONS						
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over $500). **Attach a detailed list or all federal Form 1099(s).**	7Y		00	7S		00
8. Any state income tax refund included in federal adjusted gross income	8Y	184	00	8S	30	00
9. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Railroad retirement benefits; ☐ Net Operating Loss; ☐ Military (nonresident); ☐ Build America and Recovery Zone Bond Interest ☐ Combat pay included in federal adjusted gross income; ☐ MO Public-Private Transportation Act ☐ Other (description) **Attach supporting documentation**	9Y		00	9S		00
10. Exempt contributions made to a qualified 529 plan (higher education savings program)	10Y		00	10S		00
11. Qualified Health Insurance Premiums	11Y		00	11S		00
12. Missouri depreciation adjustment (Section 143.121, RSMo) ☐ Sold or disposed property previously taken as addition modification	12Y		00	12S		00
13. Home Energy Audit Ex pens es	13Y		00	13S		00
14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4.	14Y	184	00	14S	30	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. 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 40a			1		00
2. 2009 (FICA) — yourself — Social security $ + Medicare $			2	0	00
3. 2009 (FICA) — spouse — Social security $ + Medicare $			3	0	00
4. 2009 Railroad retirement tax — yourself (Tier I and Tier II) $ + Medicare $			4	0	00
5. 2009 Railroad retirement tax — spouse (Tier I and Tier II) $ + Medicare $			5	0	00
6. 2009 Self-employment tax — Amount from federal Form 1040, Line 27			6		00
7. TOTAL — Add Lines 1 through 6.			7	0	00
8. State and local income taxes — **See instructions on Page 33.**	8	00			
9. Earnings tax es inc luded in Line 8	9	00			
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.			10	0	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.			11	0	00

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

WORKSHEET FOR PART 2 — STATE AND LOCAL INCOME TAXES, LINE 10

Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than $159,950 ($79,975 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-10 of federal Schedule A instructions).

1. Enter amount from federal Itemized Deduction Worksheet, Line 3 (See page A-11 of federal Schedule A instructions.) If $0 or less, enter "0".	1	0	00
2. Enter amount from federal Itemized Deduction Worksheet, Line 11 (See federal Schedule A instructions.)	2	0	00
3. State and local income taxes from federal Form 1040, Schedule A, Line 5	3	0	00
4. Earnings taxes included on federal Form 1040, Schedule A, Line 5	4	0	00
5. Subtrac tLine 4 from Line 3.	5	0	00
6. Div ide Line 5 by Line 1.	6	0.00%	%
7. Multiply Line 2 by Line 6.	7	0	00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 10.	8	0	00

For Privacy Notice, see page 44 of the instructions.

DRAFT

1040 2D Test 2

PART 3

IF YOU CLAIM A PENSION OR SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION, YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (PAGES 1 AND 2) AND 1099-R(S), AND/OR SSA-1099(S).

PUBLIC PENSION CALCULATION — Public pensions are pensions received from any federal, state, or local government.

1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6	1					00
2. Enter your taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2					00
3. Subtract line 2 from line 1	3				0	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				0	00
		Y - YOURSELF		**S - SPOUSE**		
6. Enter taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or federal Form 1040, Line 16b (public pensions and pensions from other than private sources)	6Y		00	6S	0	00
7. Multiply Line 6 by 50%	7Y	0	00	7S	0	00
8. If amount on Line 7 is greater than $33,703 (maximum social security benefit) enter $33,703. If amount on Line 7 is less than $33,703, enter amount from Line 7	8Y	0	00	8S	0	00
9. Enter the amount from Line 6 or $6,000, whichever is less	9Y	0	00	9S	0	00
10. Enter the amount from Line 8 or Line 9, whichever is greater	10Y	0	00	10S	0	00
11. If you received taxable social security and are claiming a social security exemption, complete Lines 1 through 8 of the 3rd section of Part 3 of the MO-A (social security or social security disability exemption) and enter the amount(s) from Line(s) 6y and 6s here	11Y		00	11S	0	00
12. Subtract Line 11 from Line 10. If line 11 is greater than Line 10, enter $0	12Y		00	12S	0	00
13. Add amounts on Lines 12y and 12s	13				0	00
14. Total Public Pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter $0	14				0	00

PRIVATE PENSION CALCULATION — Private pensions are annuities, pensions, 401(K) plans, deferred compensation plans, self-employed retirement plans, and IRA's funded by a private source.

1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6	1				10,035	00
2. Enter your **taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2					00
3. Subtrac tLine 2 from Line 1.	3				10,035	00
4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: $32,000; Single, Head of Household and Qualifiying Widower: $25,000; Married Filing Separate: $16,000	4				32,000	00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0	5				0	00
		Y - YOURSELF		**S - SPOUSE**		
6. Enter **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	5,640	00	6S		00
7. Enter the amounts from Line 6Y and 6S or $6,000, whichever is less	7Y	5,640	00	7S		00
8. Add Lines 7Y and 7S	8				5,640	00
9. **Total private pension**, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0	9				5,640	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-1040. Age limit does not apply to social security disability deduction.

1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6	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				0	00
		Y - YOURSELF		**S - SPOUSE**		
4. Enter **taxable** social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	4Y		00	4S		00
5. Enter **taxable** social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	5Y	0	00	5S		00
6. Multiply Line 4 or Line 5 by 50%.	6Y		00	6S	0	00
7. Add Lines 6Y and 6S.	7				0	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				0	00

TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION

Total Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Public Pension Calculation), Line 9 (Private Pension Calculation), and Line 8 (Social Security Calculation) and enter here and on Form MO-1040, Line 8	**TOTAL EXEMPTION**	5,640	00

DRAFT

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT

2009 FORM **MO-PTS**

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

1040 2D Test 2

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

NAME

LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SOCIAL SECURITY NO.
Jones Jr.	Johnny	J.	01/15/1942	400006104
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.
Jones	Renee	R.	07/10/1948	400006105

QUALIFICATIONS

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

- ☒ A. 65 years of age or older **(Attach a copy of Form SSA-1099.)**
- ☐ B. 100% Disabled Veteran as a result of military service **(Attach a copy of the letter from Department of Veterans Affairs.)**
- ☐ C. 100% Disabled **(Attach a copy of the letter from Social Security Administration or Form SSA-1099.)**
- ☐ D. 60 years of age or older and received surviving spouse benefits **(Attach a copy of Form SSA-1099.)**

FILING STATUS ☐ Single ☒ Married — Filing Combined ☐ Married — **Living Separate for Entire Year** | **If married filing combined, you must report both incomes.**

Failure to provide the attachments listed below (rent receipt(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of your claim.

1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4.	1	10,035	00
2. Enter the amount of nontaxable social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. **Attach a copy of Form SSA-1099 and/or RRB-1099.**	2	14,660	00
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). **Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.**	3		00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9.**	4	0	00
5. Enter the amount of veteran's payments or benefits before any deductions. **Attach letter from Veterans Affairs.**	5	0	00
6. Enter the total amount received by you and/or your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). **Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.**	6	0	00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. **(Include capital loss from Federal Form 1040, Line 13.)**	7	0	00
8. **TOTAL** household income — Add Lines 1 through 7. Enter total here.	8	24,695	00
9. Mark the box that applies and enter the appropriate amount. ☐ a. Enter $0 if filing status is 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	- 4,000	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	20,695	00
11. If you owned your home, enter the total amount of property tax paid for your home less special assessments. **Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.**	11	1,700	00
12. If you rented your home, enter the amount from Form MO-CRP(s), Line 9. **Attach rent receipt(s) for each rent payment or a summary for the entire year; a statement from your landlord, or copies of cancelled checks (front and back) along with Form MO-CRP.**	12	0	00
13. Add Lines 11 and 12. If you rented your home, enter the total or $750, whichever is less. If you owned your home, enter the total or $1,100, whichever is less	13	1,100	00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 39-41 or MO-1040P, pages 27-29 to figure your Property Tax Credit. You **must use the chart** to see how much credit you are allowed. Note: Renters - maximum allowed is $750. Owners - maximum allowed is $1,100. Enter this amount on Form MO-1040, Line 38 OR Form MO-1040P, Line 20.	14	802	00

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

For Privacy Notice, see the instructions.