MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2200

Please place this label in the address area of your return. Do not use this label if it is incorrect. ▶

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of Revenue

MISSOURI
2008 Form MO-1040

File Electronically!

Last year, more than 1.6 million Missouri income tax returns were filed electronically. See page 2 for details.

Tax Deadline April 15

(For extensions, see page 4.)

Individual Income Tax Long Form

B-1040

Visit our web site at **www.dor.mo.gov/tax**

MO 860-1803 (09-2008)

ELECTRONIC FILING OPTIONS

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

1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **www.dor.mo.gov/tax**.

2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **www.dor.mo.gov/tax**.

Benefits of Electronic Filing

- ***Convenience:*** You can electronically file 24 hours a day, 7 days a week.
- ***Security:*** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- ***Accuracy:*** Electronic filed returns have up to 16 percent fewer errors than paper returns.
- ***Direct Deposit:*** You can have your refund direct deposited into your bank account.
- ***Proof of Filing:*** An acknowledgment is issued when your return is received and accepted.

Visit our web site at www.dor.mo.gov/tax

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

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

2-D Barcode Returns—If you plan on filing a paper return, you should consider 2-D barcode filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed in a fraction of the time it takes to process a traditional paper return. If you use software to prepare your return, check our web site for approved 2-D barcode software companies. Also, check out the department's fill-in forms that calculate and have a 2-D barcode. If your form has a 2-D barcode, the **REFUND** returns should be mailed to: **Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222** and returns with a balance due should be mailed to: **Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370**.

What's Inside

Page

Address Change 5
Adjusted Gross Income
  Federal 6
  Missouri 6
  Worksheet 6
Amended Return 4, 8, 9
Amount Due 10
Composite Return 5
Consumer's Use Tax 5
Credit Card Payment 10
Domicile 4
Deductions
  Personal Exemption 7
  Dependent 7
  Elderly Dependent 7
  Healthcare Sharing Ministry 8
  Federal Income Tax 7
  Itemized 7, 33
  Long-term Care Insurance 7–8
  Standard 7
Depreciation Adjustment 33
Disabled, 100 Percent 6
Enterprise or Rural Empowerment
  Zone Income Modification 8
Estimated Tax
  Declaration of 5
  Underpayment Penalty 10
Extension 4
Filing Requirements 3, 4
Filing Status 7
Fiscal Year Filers
  When to File 4
  Form MO-1040 Completion 5
Forms Ordering 3, 44
Income Tax
  Local Earnings 33
  Paid to Other States (Resident Credit
    or Missouri Income Percentage) 8
  Percentage (Resident Credit or
    Missouri Income Percentage) 8
  State 8, 33
Individual Medical Accounts 11, 12
Interest
  Exempt Federal Obligations 11
  State and Local Obligations 11
Internet Addresses 2, 3, 4, 5, 6, 8,
  10, 33, 44
Late Filing and Payment
  Additions 4
  Interest 4
  Payment Plan Request 4
  1040V 4, 10, 37
Lump Sum Distribution 8
Mailing Addresses 2, 4, 10, 11, 34
Military Personnel 5, 12
Missouri Taxpayer Bill of Rights 5
Missouri Withholding
  Form 1099 8
  Form W-2 . . . . . .8, 44
Modifications to Income 11, 12, 33
MOST, Missouri Higher Education Deposit
  Program, other qualified 529 plans . .11, 33
Name, Address, etc.
  Deceased Taxpayer 5
  Social Security Number 5
Net Operating Loss 11, 12
Non-obligated Spouse 6
Nonresident
  Definition 4
  Income Percentage 8
  Partner or S Corp Shareholder 8
Nonresident Alien 4, 5
Part-year Resident 5, 8
Pension Exemption 7, 33, 34
Property Tax Credit 8,34-36
Property Tax Credit Chart 39, 40, 41
Qualified Health Insurance Premium 33
  Worksheet 38
Railroad Retirement
  Benefits 12, 35
  Tax 33
  Tier I and Tier II 12, 33
Recapture Tax 8
Refund 10
Return Inquiry Web Site 4, 44
Resident (definition) 4
Resident Credit 8
Self-employment Tax 33
School District Numbers 42, 43
Signing Your Return 11
Tax Credits 8
Tax Computation Worksheet 38
Tax Table 38
Telephone Numbers for Assistance 44
Trust Funds 9, 10
When to File 4

Do You Have the Correct Tax Book?

Form MO-1040 is Missouri's long form. It is a universal form that can be used by anyone.

If you **do not** have any of the special filing situations described below and you choose to file a paper tax return, try filing a short form. The short forms are less complicated and provide only the necessary information for specific tax filing situations.

YOU MUST FILE FORM MO-1040 IF ONE OR MORE OF THE FOLLOWING APPLIES:

- You claim:
  a. A pension or social security/social security disability exemption and/or property tax credit and you also have other special filing situations. (If you do not have any other special filing situations described in this section, you can use Form MO-1040P—Short Form to file your taxes and claim the property tax credit/pension exemption.);
  b. Miscellaneous tax credits (taken on Form MO-TC); and/or
  c. A credit for payment made with the filing of a Form MO-60, Application for Extension of Time to File.
- You 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, and/or other qualified 529 plan;
  c. Interest on federal exempt obligations;
  d. Interest on state and local obligations;
  e. Capital gain exclusion;
  f. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, and/or other qualified 529 plan ;
  g. Enterprise zone or rural empowerment zone modification;
  h. Negative adjustments related to the bonus depreciation;
  i. Net operating loss carryback/carrry-forward; and/or
  j. Combat pay included in federal adjusted gross income.
- You or your spouse have income from another state.
- You are claiming a deduction for dependent(s) age 65 or older.
- You owe a penalty for underpayment of estimated tax.
- You are filing an amended return.
- You owe tax on a lump sum distribution included on Federal Form 1040, Line 44.
- You owe recapture tax on low income housing credit.
- You are a nonresident entertainer or a professional athlete.
- You are a fiscal year filer.
- You are nonresident military stationed in Missouri and you or your spouse earned non-military income while in Missouri.
- You claim a deduction for other federal tax (from Federal Form 1040, Lines 45, 47, and 59 and any recapture taxes included on Line 61).
- You claim a Healthcare Sharing Ministry deduction.

If you qualify to use a short form, visit **www.dor.mo.gov/tax** to select the easiest form.

To Obtain Forms:

- Access **www.dor.mo.gov/tax** or
- Call the Forms-by-Fax System at (573) 751-4800 from your **fax machine handset.** The system will take you through the steps to fax a copy of the forms you need.

If you need to obtain a federal form, you can access the IRS web site 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.

When To File

Calendar year taxpayers must file no later than **April 15, 2009**. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year.

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, 2009.

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 the return.

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

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our web site at **www.dor.mo.gov/tax.**

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

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent.

If you are unable to pay the tax owed in full on the due date, please visit the Department of Revenue's web site at **www.dor.mo.gov/tax/personal/individual/** for your payment options. If you are mailing a partial payment, please use the form MO-1040V found on page 37.

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 500
Jefferson City, MO 65106-0500.

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

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.

2-D barcode returns, see page 2.

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents columns 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

Report of Changes in Federal Taxable Income

When your federal taxable income or federal tax liability is changed as a result of an audit or notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department of Revenue properly within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination either from the Internal Revenue Service or the filing of the amended return. You will be subject to interest and additions to tax charges if you owe additional tax to Missouri.

Amended Return

To file an amended individual income tax return, use Form MO-1040. Check the box at the top of the form. Complete Forms MO-1040 and MO-A, pages 1 and 2, using corrected figures. **Attach all schedules along with a copy of your federal changes and your Federal Form 1040X.** If you are due a refund, mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. If you have an amount due, mail to Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

Fill-in Forms That Calculate

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

Missouri Return Inquiry

To check the status of your **current year return** 24 hours a day, please visit our web site: **www.dor.mo.gov/tax** or call our automated individual income tax inquiry line (866) 433-7259. Please note this is a toll-free call. 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.

For more information and examples (for residents, nonresidents, military personnel, and residents with other state income), visit **www.dor.mo.gov/tax**.

Resident

A resident is an individual who either 1) maintained a domicile in Missouri or 2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

Exception: An individual domiciled in Missouri who did not maintain permanent living quarters in Missouri and did maintain permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

Domicile: The place an individual intends to be his/her permanent home; a place that he/she intends to return to whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can have only one domicile at a time.

Nonresident

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages.

Nonresident Alien Special Filing Instructions

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040, Line 1 the amount from Federal Form 1040NR, Line 35 or Federal Form 1040NR-EZ, Line 10.

Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040.

If you marked Box 3 or 4 and did not claim your spouse as an exemption on Federal Form 1040NR, check Box D on Form MO-1040.

If you marked Box 3 or 4 and claimed your spouse as an exemption on Federal Form 1040NR, check Box E on Form MO-1040.

If you marked Box 5 on Federal Form 1040NR; or Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040.

Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return. For more detailed information, visit **www.dor.mo.gov/tax/personal**.

Federal Tax Deduction

Enter on Form MO-1040, Line 10 the amount from Federal Form 1040NR, Line 51 minus Line 42; or the amount from Federal Form 1040NR-EZ, Line 15.

Enter on Form MO-1040, Line 11 the amount from Federal Form 1040NR, Lines 42, 45, and 54.

Attach a complete copy of your federal return and all supporting documentation.

For all other lines of Form MO-1040, see instructions starting on this page.

Part-Year Resident

A part-year resident is treated as a nonresident. However, a part-year resident may determine tax as a resident for the entire year. A part-year resident may use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.

Military Personnel

The Servicemembers Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state.

Missouri Home of Record

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri.

Missouri Home of Record—Stationed Outside Missouri

If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri; you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. Complete Form MO-NRI and attach to Form MO-1040.

Note: If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri.

Missouri Home of Record—Stationed in Missouri

If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri.

Missouri Home of Record—Entering or Leaving the Military

If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

Non-Missouri Home of Record—Stationed in Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. Complete Form MO-NRI only if you or your spouse did not have income, other than military pay, of $600 or more earned in Missouri (a Missouri return is not required). However, income of $600 or more earned by you or your spouse in Missouri, other than military pay, is taxable to Missouri. The nonresident military pay should be subtracted from your federal adjusted gross income on Form MO-A, Part 1, Line 9, as a "Military (nonresident)." Form MO-NRI should also be completed and attached to Form MO-1040.

Other State Income

You must begin the Form MO-1040 with your total federal adjusted gross income, as reported on your federal return. Lines 1 through 25 of the return are computed as if you are a full-year resident. Tax (Line 25) is computed on all your income, and may then be reduced by a resident credit (Line 26), **or** by a Missouri income percentage (Line 27). The result is a prorated Missouri tax liability (Line 28) based only on the income earned in Missouri. See page 8, Lines 26 and 27.

Declaration of Estimated Tax

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri estimated tax is expected to be at least $100. If you are required to make estimated tax payments, you must do so by remitting your tax payment along with Form MO-1040ES, Estimated Tax Declaration for Individuals. Failure to file Form MO-1040ES and make timely payments will result in a penalty being charged on the underpaid amount.

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.

Composite Return

Businesses filing a composite return on behalf of their nonresident partners or shareholders should use Form MO-1040. Attach a schedule listing the name, address, identification number, and amount of each nonresident partner and/or shareholder's income from Missouri sources to Form MO-1040. Write "composite return" at the top of Form MO-1040. Refer to Missouri Regulation 12 CSR 10-2.190 for complete filing instructions.

Note: The tax rate for a composite return is 6 percent. For more information, visit **www.dor.mo.gov/tax/business/corporate/forms/composite.pdf**.

Consumer's Use Tax

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

When you purchase tangible personal property outside the state of Missouri totaling **more than $2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. You can download Form 4340, Consumer's Use Tax Return, at **www.dor.mo.gov/tax,** for more information. **The due date for Form 4340 is April 15, 2009.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights,* you can access our web site at **www.dor.mo.gov/tax/personal/pubs.htm**.

FORM MO-1040

Important: Complete your federal return first.

If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of Form MO-1040.

Information to Complete Form MO-1040

Name, Address, Etc.

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

If the taxpayer or spouse died in 2008, check the appropriate box and write the date of death after the decedent's first name in the name and address area of the return. If a refund is due to the deceased taxpayer, attach a copy of Federal Form 1310 and death certificate.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 42 and 43. (If you are a nonresident, you should enter 347 for the school district number and "NONR" for the county. If you were a part-year resident, enter the Missouri school district number and county in which you last resided.)

Age 62 Through 64

If you or your spouse were ages **62, 63, or 64 by December 31, 2008**, check the appropriate box as you may qualify for the social security deduction.

Age 65 or Older and/or Blind

If you or your spouse were age **65 or older** or **blind** and qualified for these deductions on your 2008 federal return, check the appropriate boxes.

100 Percent Disabled Person

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.

A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit. You may visit **www.dor.mo.gov/tax** to learn more about the property tax credit claim.

Non-obligated Spouse

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

Figure Your Missouri Adjusted Gross Income

Missouri requires the division of income between spouses. Taxpayers filing a combined return pay less tax by dividing the income between spouses and then determining the tax amount for each person's income.

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

Line 1 — Federal Adjusted Gross Income

If your filing status is **"married filing combined"** and both spouses are reporting income, use the worksheet below to split income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. For **all other filing statuses,** use the chart in the next column to determine your federal adjusted gross income.

If you include loss(es) of $1,000 or more on Line 1, you must attach a copy of Federal Form 1040 (pages 1 and 2).

Missouri Modifications

Before completing Lines 2, 3, and 4, read the Information to Complete Form MO-A, Part 1, page 11.

FEDERAL FORM	LINE
Federal Form 1040	Line 37
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Form 1040X	Line 1C

Line 2 — Total Additions

Enter the total additions amount from Form MO-A, Part 1, Line 6.

Line 4 — Total Subtractions

Enter the total subtractions amount from Form MO-A, Part 1, Line 13.

Line 7 — Income Percentages

To calculate your income percentage for Line 7, complete the chart below if both spouses have income:

Yourself
Line 5Y _____ divided by
Line 6 _____= _____

Spouse
Line 5S _____ divided by
Line 6 _____= _____

The total entered on Line 7 must equal 100 percent — round to the nearest percentage. (Example: 84.3% would be shown as 84%, and 97.5% would be shown as 98%.) Lines 7Y and 7S must equal 100%.

WORKSHEET FOR LINE 1 — Instructions for Completing the Adjusted Gross Income Worksheet

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

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2007 Missouri tax withheld, less each spouse's 2007 tax liability. The result should be each spouse's portion of the 2007 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-1040, Lines 1Y and 1S.

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

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

Note: If one spouse has negative income and the other spouse has positive income (example: your income is –$15,000 and your spouse's income is $30,000), enter 0% on Line 7Y and 100% on Line 7S. If nothing is entered, the department will consider this to be 100%.

Figure Your Taxable Income

Line 8 — Pension and Social Security/Social Security Disability Exemption

If you or your spouse received public or private pension, social security and/or social security disability, complete Form MO-A, Part 3. Enter the amount from Form MO-A, Part 3, Total Exemption on MO-1040, Line 8. **Attach a copy of your federal return (pages 1 and 2), Form 1099-R(s), Form W-2P(s), and/or Form SSA-1099(s). Failure to attach these copies will result in the disallowance of your pension exemption, social security exemption, and/or social security disability exemption.**

Line 9 — Filing Status and Exemption Amount

Check the box applicable to 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. **Note:** You must attach a copy of your federal return to verify this filing status.

Only one box may be checked on Line 9, Boxes A through G.

Enter on Line 9 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040. Attach a copy of your federal return.

Line 10 — 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 Form W-2(s) or federal return.

Federal Form	Line Numbers
1040	Line 56 minus Lines 45 and 64a
1040A	Line 35 minus Line 40a and any alternative minimum tax included on Line 28
1040EZ	Line 11 minus Line 8a
1040X	Line 8c minus Line 13c

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".

Line 11 — Other Federal Tax

Enter the total amount of Lines 45, 47, and 59 and any recapture taxes included on Line 61 from Federal Form 1040. Enter the amount of alternative minimum tax included on Line 28 of Federal Form 1040A. For amended returns enter the other taxes reported on Line 9c of Federal Form 1040X except: **do not include** self-employment tax, FICA tax, or railroad retirement tax on this line. **Attach a copy of your federal return (pages 1 and 2). Attach a copy of Federal Forms 4255, 8611, or 8828 if claiming recapture taxes.**

Line 13 — Federal Income Tax Deduction

If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction may not exceed $5,000. If you checked Box C on Line 9, your federal tax deduction may not exceed $10,000.

Line 14 — Standard or Itemized Deductions

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-1040, Line 14.

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

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

***Note:** If you filed a Federal Form 1040EZ, and checked one or both boxes on Line 5, refer to the Standard Deduction Worksheet for Dependents. If you did not check either box on Federal Form 1040EZ, Line 5, enter $5,450 if single or $10,900 if married.

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

Lines 15 and 16 — Total Number of Dependents

Do not include yourself or your spouse as dependents.

Line 15—Multiply by $1,200 the total number of dependents you claimed on Line 6c of your federal return.

Line 16—Multiply by $1,000 the total number of dependents you claimed on Line 15 that were age 65 or older by the last day of the taxable year. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

Line 17 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2008, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themself

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-1040, Line 17

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

without the help of another person. Complete the worksheet on page 7 only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

Line 18 — Health Care Sharing Ministry

If you made contributions to a qualifying health care sharing ministry, enter the amounts you paid in 2008. Do not include amounts excluded from your federal taxable income.

Line 20 — Subtotal

Subtract Line 19 from Line 6. If less than zero, enter "0". **Do not enter a negative amount.**

Line 22 — Enterprise Zone Income or Rural Empowerment Zone Modification

To claim the Enterprise Zone Income or Rural Empowerment Zone Modification, you must first receive notification of approval from the **Department of Economic Development.**

Enterprise Zone Income Modification: If you or your spouse have exempt income from a business facility located in an enterprise zone that has been approved by the Department of Economic Development, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 22.

Rural Empowerment Zone Modification: If you or your spouse have exempt income from a new business facility located within a rural empowerment zone that has been approved by the Department of Economic Development, enter the Missouri taxable income attributed to a new business facility in a rural empowerment zone. Enter on Line 22.

For additional information on either modification, you can access the web site at **www.ded.missouri.gov** or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

Figure Your Tax

Line 25 — Missouri Tax

If your Missouri taxable income is less than $9,000, use the tax table on page 38 to locate your tax. If greater than $9,000, use the worksheet to calculate the tax.

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

Lines 26 and 27 — Resident Credit or Missouri Income Percentage

Note: A taxpayer filing as a resident who paid taxes to another state or political subdivision may take a credit for tax paid by using Form MO-CR. A taxpayer filing as a nonresident may calculate their Missouri income percentage by using the Form MO-NRI. A Form MO-CR and a Form MO-NRI may not be used by the same taxpayer on Form MO-1040. (If filing a combined return, one spouse may use Form MO-NRI and the other spouse may elect to use Form MO-CR.) See Lines 26 and 27. Visit **www.dor.mo.gov/tax** for more information and examples.

Attach a copy of your other state's or political subdivision's return.

Line 26—Missouri Resident(s) You should take the resident credit (Form MO-CR) if:

- you are a full-year Missouri resident; and
- you paid income tax to other state(s) or political subdivisions.

Line 27—Nonresident(s) You should determine your Missouri income percentage (Form MO-NRI) if:

- you are a nonresident; and
- you had income from other state(s) or political subdivisions.

The amount on Line 27 should be 100 percent unless you use Form MO-NRI and determine a lesser percentage. If you do not enter a percentage on Line 27, your tax will be based on all of your income, regardless of where it was earned.

Line 26 or 27—Part-year Resident(s) You may take either the resident credit **or** the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

Attach a copy of your other state or political subdivision's return.

Line 29 — Tax on Lump Sum Distributions and Recapture Tax on Missouri Low Income Housing Credits

Lump Sum Distributions. A taxpayer who receives a lump sum distribution may be required to file Federal Form 4972. Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10 percent of your federal tax liability on the distribution received in 2008.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent. For example, if your Federal Form 1040, Line 44 includes $1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax on Form MO-1040, Line 29, would be $100. Check the Lump Sum Distribution box on Line 29. **Attach a copy of Federal Form 4972.**

Recapture Tax. If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Attach a copy of your federal return (pages 1 and 2) and Federal Form 8611.**

Figure Your Payments and Credits

Line 32 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, other state's withholding, or payments submitted with Form MO-2NR or Form MO-2ENT. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 1 on page 44.

Line 33 — Estimated Tax Payments

Include any estimated tax payments made on your 2008 return and any overpayment applied from your 2007 Missouri return.

Line 34 — Nonresident Partner or S Corporation Shareholder Tax Withheld

Include the payments from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Forms MO-2NR, Line 8. **Attach Form MO-2NR.**

Line 35 — Nonresident Entertainer Tax Withholding

Include your share of the payments from gross earnings as a nonresident entertainer, as shown on Forms MO-2ENT, Line 6. Attach a schedule showing the date(s) and place(s) of the performance(s), the nonresident entertainer entity's name, and how your share of the amount paid was calculated. **Attach Form MO-2ENT.**

Line 36 — Extension of Time to File

If you filed for an extension of time to file, enter on Line 36 the amount you paid to the Department of Revenue with Form MO-60.

Line 37 — Miscellaneous Tax Credits

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 13 on Form MO-1040, Line 37. **Attach Form MO-TC, along with any applicable schedules, certificates, and/or federal forms.** You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on the Form MO-TC, Miscellaneous Income Tax Credits, located in this book.

Line 38 — 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 34-36.

Line 40 — Amended Return Only: Payment on Original Return

Enter any payment(s) applied to your original filed return including any penalties and/or interest.

Line 41 — Amended Return Only: Overpayment on Original Return

Enter the overpayment claimed or adjusted on your original filed return including interest.

Indicate the Reason(s) for Amending Your Return:

Check the box(es) relating to why you are filing an amended return.

- Box A—Mark Box A (federal audit) if you have knowledge or have received a notice that your federal return you previously filed was incorrect, or if the Internal Revenue Service adjusted your original return. You must attach a copy of your amended federal return or a copy of your revenue agent's report. Enter the month, day, and year your audit was finalized.
- Box B—Mark Box B if you have a net operating loss carryback on your amended return. Indicate the year your loss occurred.
- Box C—Mark Box C if you have an investment tax carryback on your amended return. Indicate the year your credit occurred.
- Box D—Mark Box D if you are filing an amended Missouri return as a result of filing an amended federal return. Enter the month, day, and year you filed your amended federal return.

Figure Your Refund or Amount Due

Line 43 — Overpayment

If Line 39 is larger than Line 31, or if filing an amended return, Line 42 is larger than Line 31, enter the difference (overpayment) on Line 43. All or a portion of an overpayment can be refunded to you.

Line 44 — Apply Overpayment to Next Year's Taxes

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

Line 45 — Trust Funds

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

Children's Trust Fund — Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free from child abuse and neglect. Rather than reacting to abuse after the fact, Children's Trust Fund provides funding for education, public awareness, training, and community-based prevention projects statewide that help support and strengthen families to prevent child abuse and neglect. Your contribution may be applied to the annual $25 donation needed to acquire a one-year logo use authorization form, which is required to purchase the popular "prevent child abuse" license plate featuring the handprints logo. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147. *(Minimum contribution: $2, or $4 if married filing combined)*

Veterans Trust Fund — The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality healthcare at its seven veterans homes and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, nursing care staff receive specialized training and assistance for the treatment of residents suffering from Alzheimer's, dementias, and other extraordinary ailments; and Veterans Service Officers and Assistants receive comprehensive training relating to veterans benefits. Contributions may be made at any time directly to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147 or call (573) 751-3779. *(Minimum contribution: $2, or $4 if married filing combined)*

Elderly Home Delivered Meals Trust Fund — The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. More than 5.5 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Senior Services and Regulation, P.O. Box 570, 912 Wildwood Dr., Jefferson City, MO 65102, or call (573) 526-8567. *(Minimum contribution: $2, or $4 if married filing combined)*

Missouri National Guard Trust Fund — The Missouri National Guard Trust Fund expands the capability to provide/coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Military Funeral Honors may be composed of "Two Member Detail" who may render honors, fold, and present the United States of America flag to primary next-of-kin, and sound Taps; "Four Member Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin; or "Veterans' Organization Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin. Contributions may be made at any time directly to Missouri National Guard Trust Fund, ATTN: JFMO-J1/SSH, 2302 Militia Drive, Jefferson City, MO 65101-1203 or call (573) 638-9663. *(Minimum contribution: $2, or $4 if married filing combined)*

Workers' Memorial Trust Fund —The Workers' Memorial Fund has been established to create a permanent memorial for all workers who suffered a job related death or injuries that resulted in a permanent disability while on the job in Missouri. The memorial will be located on the grounds of the state capitol. Requests for information and contributions may be made at any time directly to Workers' Memorial Fund, ATTN: Office of Administration, 301 W. High St., Room 570, Jefferson City, MO 65101. *(Minimum contribution: $1, or $2 if married filing combined)*

Childhood Lead Testing Fund — The Childhood Lead Testing Fund is used to support the administration of childhood lead programs, blood lead tests for uninsured children, educational materials, analysis of blood lead test reports and case management. Lead poisoning affects children regardless of race, economic status or where they live. Activities supported by this fund ensure that Missouri children at risk for lead poisoning are tested and receive appropriate follow-up activities to protect their health and well being from the harmful effects of lead. Requests for information and contributions may be made at any time directly to the Missouri Department of Health and Senior Services, Childhood Lead Testing Fund, PO Box 570, Jefferson City, MO 65102-0570. *(Minimum contribution: $1, or $2 if married filing combined)*

General Revenue Trust Fund — Requests for information and contributions may be made at any time directly to General Revenue Fund, ATTN: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022. *(Minimum contribution: $1, or $2 if married filing combined)*

Military Family Relief Fund — For more information, please contact: Missouri Military Family Relief Fund, 2302 Militia Drive, ATTN: JFMO-J1/SS, Jefferson City, MO 65201-1203. *(Minimum contribution: $1, or $2 if married filing combined)*

After-School Retreat Reading and Assessment Grant Program Fund — The After-School Retreat Reading and Assessment Grant Program Fund has been established to fund the development of after school programs which are educational in nature, with an emphasis in reading and student reading assessment. The Department of Elementary and Secondary Education will establish a grant program to administer and distribute contributions. Direct contributions can be made by sending a check made payable to the Treasurer State of Missouri to: Director of Community Education, P.O. Box 480, Jefferson City, MO 65102. The contributor should note that the purpose of the check is for the After-School Retreat Reading and Assessment Program Fund.

Additional Trust Funds

If you choose to give to additional trust funds, enter the two-digit additional trust fund code in the spaces provided on Line 45. If you

want to give to more than two additional trust funds, please submit a contribution directly to the fund. For additional information, see **www.dor.mo.gov/tax**.

Donations received from the following funds are designated specifically for Missouri residents.

Trust Funds	***Codes***
American Cancer Society High Plains Division, Inc., Fund	*.01*
American Diabetes Association Gateway Area Fund	*.02*
American Heart Association Fund	*.03*
American Lung Association of Missouri Fund	*.04*
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund	*.05*
Arthritis Foundation Fund	*.09*
Breast Cancer Awareness Fund	*.13*
Cervical Cancer Fund	*.12*
March of Dimes Fund	*.08*
Muscular Dystrophy Association Fund	*.07*
National Multiple Sclerosis Society Fund	*.10*

American Cancer Society Heartland Division, Inc., Fund (01) — For more information anytime, call toll free 1-800-ACS-2345 or visit www.cancer.org. Donations can be sent directly to the American Cancer Society at 1100 Pennsylvania Avenue, Kansas City, MO 64105. *(Minimum irrevocable contribution: $1, not to exceed $200)*

American Diabetes Association Gateway Area Fund (02) — Requests for information may be made by calling 1-800-238-3594 or contacting Gateway Area Diabetes Association Fund, 10820 Sunset Office Drive, St. Louis, MO 63127. *(Minimum irrevocable contribution: $1, not to exceed $200)*

American Heart Association Fund (03) — For more information, please contact: American Heart Association, 4643 Lindell Boulevard, St. Louis, MO 63108, or call (314) 367-3383. *(Minimum irrevocable contribution: $1, not to exceed $200)*

American Lung Association of Missouri Fund (04) — For more information, please contact: American Lung Association Missouri Fund, 1118 Hampton Avenue, St. Louis, MO 63139-3196. *(Minimum irrevocable contribution: $1, not to exceed $200)*

ALS Lou Gehrig's Disease Fund (05) — Call 1-888-873-8539 for patient services in Eastern Missouri and 1-800-878-2062 for patient services in Western Missouri.

(Minimum irrevocable contribution: $1, not to exceed $200)

Arthritis Foundation Fund (09) — Call 1-800-402-2491 and/or visit www.arthritis.org. Contributions can be made at any time directly to the Arthritis Foundation, 9433 Olive Blvd., Suite 100, St. Louis, MO 63132. *(Minimum irrevocable contribution: $1, not to exceed $200)*

Breast Cancer Awareness Fund (13) -- All funds raised are designated for the sole purpose of providing breast cancer services. For more information, please contact the Missouri Women's Council, 301 W. High, Jefferson City, MO 65101 or call 573-751-0810.

Cervical Cancer Prevention Program (12) — For more information, contact the Missouri Department of Health and Senior Services, Show Me Healthy Women Program, P.O. Box 570, Jefferson City, MO 65102-0570 or call (573) 752-2845. www.dhss.mo.gov/BreastCervCancer/ *(No minimum contribution; irrevocable trust fund)*

March of Dimes Fund (08) — Send requests for information and contributions directly to the Greater Missouri Chapter March of Dimes at 2001 S. Hanley Road, Suite 510, Brentwood, MO 63144. *(Minimum irrevocable contribution: $1, not to exceed $200)*

Muscular Dystrophy Association Fund (07) — Requests for information and contributions may be made at any time directly to: MDA Missouri Divisional Office; 9200 Ward Parkway, Suite 350; Kansas City, MO 64114-3387; (816) 444-1554. *(Minimum irrevocable contribution: $1, not to exceed $200)*

National Multiple Sclerosis Society Fund (10) — Call 1-800-FIGHT MS or visit our web site at www.nationalmssociety.org or contacting National Multiple Sclerosis Society Fund, 1867 Lackland Hill Parkway, St. Louis, MO 63146. *(Minimum irrevocable contribution: $1, not to exceed $200)*

Line 46 — Refund

Subtract Lines 44 and 45 from Line 43 and enter on Line 46.

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 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 48 — Underpayment of Estimated Tax Penalty

If the total payments and credits amount on Line 39 less Line 36 or Line 42 less Line 36, is less than 90 percent (66-2/3 percent for farmers) of the amount on Line 31, or if your estimated tax payments were not paid timely, you may owe a penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals. See "To Obtain Forms" on page 3. If you owe a penalty, enter the penalty amount on Line 48. If you have an overpayment on Line 43, the Department of Revenue will reduce your overpayment by the amount of the penalty.

Line 49 — Amount Due

Payments must be postmarked by April 15, 2009, 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 37.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at **www.dor.mo.gov/tax/personal/payonline.htm,** or by calling (888) 929-0513. There will be a $.60 fee per filing period/ transaction to use this service.

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

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

Amount of Tax Paid	Convenience Fee
$0.00–$33.00	$1.00
$33.01–$100.00	3.00%
$100.01–$250.00	2.95%
$250.01–$500.00	2.85%
$500.01–$750.00	2.85%
$750.01–$1,000.00	2.80%
$1,000.01–$1,500.00	2.75%
$1,500.01–$2,000.00	2.70%
$2,000.01 or more	2.60%

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

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 500
Jefferson City, MO 65106-0500.

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

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.

2-D barcode returns, see page 2.

Sign Return

You **must sign** Form MO-1040. 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 your preparer's firm, indicate "yes" by checking the appropriate box.

FORM MO-A

Information to Complete Form MO-A

Part 1
Missouri Modifications to Federal Adjusted Gross Income

Form MO-A, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2, 3, 4 and 5 **include income** that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 7, 8, 9, 10, 11 and 12 **exclude income** that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, you have no modifications, enter on Form MO-1040, Lines 3 and 5, the same amount(s) entered on Form MO-1040, Line 1.

Line 1 — Interest on State and Local Obligations

If you received income from an obligation of a state or political subdivision **other than Missouri,** enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are more than $500.

Line 2 — Partnership, Fiduciary, S Corporation, Other

Enter positive adjustments (additions) reported from partnerships, fiduciaries, S corporations, or other sources. The partnership, fiduciary, or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and attach a copy of the notification received.

Net Operating Loss — Carryback/Carryforward: In the year of your net operating loss, enter on Form MO-A, Part 1, Line 2, as an addition modification, the amount of your eligible net operating loss to be carried back or carried forward from the loss year. Enter the sum of the current year's net operating loss (Federal Form 1045, Schedule A, Line 25) expressed as a positive number, plus any unused net operating losses from prior years (Federal Form 1045, Schedule A, Line 24). If your net operating loss carries forward from the carryback year, enter as an addition modification the unused portion of your net operating loss, as computed on Federal Form 1045, Schedule B, Line 10, or Federal Form 1045, Line 10. Please attach Federal Form 1045, Schedules A and B, and/or the calculation of your net operating loss carryback/carryforward.

Non-medical Withdrawal from Individual Medical Account (IMA): Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. These taxable monies are reported on the statement provided by the administrator of the IMA.

Non-qualified Withdrawal from Family Development Account: The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

Line 3 — Nonqualified Distribution from a Qualified 529 Plan

Any distribution made by the Missouri Savings for Tuition Program (MOST), the 529 plan administered by the Missouri Higher Education Deposit Program, or any other qualified 529 plan, not used for qualified higher education expenses, must be added to the participant's (taxpayer who made contributions to the plan) federal adjusted gross income. Early distributions (distributions not held for the minimum time established by the Missouri Higher Education Savings Program board) must be added to the participant's federal adjusted gross income. The amount of the distribution that must be added includes contributions previously exempt from state tax and deductible earnings generated from the program (if the earnings are not already included in federal adjusted gross income). The participant is responsible for adding the nonqualified distribution amount to his/her federal adjusted gross income. If the participant is deceased, the beneficiary of the savings program must claim the nonqualified taxable distribution as an addition to federal adjusted gross income on the Missouri income tax return.

Line 4 — Food Pantry Contributions included on Schedule A

If you are claiming the Food Pantry Tax Credit, (Form MO-FPT) and you included your donations as an itemized deduction on your federal schedule A, report the amount of your donations, as noted on Line 8a of Form MO-FPT.

Line 5 — Nonresident Property Tax

If you are a nonresident or part-year resident and you reported property taxes paid to another state or political subdivision on Line 9 of your federal Schedule A, you must report that amount on Line 5 of Form MO-A, unless that state or political subdivision allows a subtraction to income for Missouri property taxes.

Line 6 — Total Additions

Add Lines 1 through 5. Enter the totals on Form MO-A, Part 1, Line 6 and on Form MO-1040, Line 2.

Line 7 — Interest on Exempt Federal Obligations

Interest from **direct obligations** of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds, and notes is exempt from state taxation under the laws of the United States. **Attach a detailed list or all Federal Form 1099(s).** Taxpayers who claim exclusion for interest from direct U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond". A general description such as "interest on U.S. obligation" or "U.S. Government securities" **is not acceptable**. (See Regulation 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) **Failure to identify the specific security will result in the disallowance of the deduction.**

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the direct U.S. Government obligations, as determined by the mutual fund. **Attach a copy of the year-end statement** received from the mutual fund showing either the amount of monies received or the percentage of funds received from direct U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. **Failure to attach the requested document will result in the disallowance of the deduction.**

To arrive at the amount of related expenses, you may use actual expenses or a reasonable estimate. In general, you should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If you fail to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if your records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total income}} \times \text{Expense items} = \text{Reduction to exempt income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of

exempt income. You may propose an alternative method provided that it properly reflects the amount of related expenses.

Line 8 — State Income Tax Refund

Enter the amount of any state income tax refund included in your federal adjusted gross income on Form MO-1040, Line 1 (from Federal Form 1040, Line 10). **Attach a copy of Federal Form 1040 (pages 1 and 2).**

Line 9 — Partnership, Fiduciary, S Corporation, Railroad Retirement Benefits, Other

Enter negative adjustments (subtractions), reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 9 and attach a copy of the notification received. **Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.**

Railroad Retirement Benefits Administered by the Railroad Retirement Board, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability, and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation.

If you have other sources of negative adjustments, indicate the source on the line provided. Other sources of negative adjustments may be:

1. ***Contributions into a Missouri Individual Medical Account (IMA).*** Contributions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your Form W-2, Wage and Tax Statement. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.
2. ***Additional Capital Gain Deduction Due to Difference in Basis.*** If during the taxable year you realized a gain from the sale of property or other capital assets that had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long-term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50 percent of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.
3. ***Accumulation Distribution.*** If during 2008, you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.
4. ***Capital Gain Exclusion on Sale of Low Income Housing.*** If during 2008, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons or families having incomes of 60 percent or less of the median income, you may exclude 25 percent of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25 percent of the capital gain reported on your Federal Form 1040. **Attach a copy of your Federal Form 1040 (pages 1 and 2), Federal Form 4797, and an explanation.**
5. ***Family Development Account.*** A family development account holder may subtract the amount of annual deposits made to the account (not to exceed $2,000). Approved withdrawals from the family development account are also exempt from state tax. Interest earned by a family development account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax. **Attach proper certification and a copy of your Form 1099.**
6. ***Federally Taxable—Missouri Exempt Obligations.*** The amount of any bond issued by the Missouri Higher Education Loan Authority (MOHELA) including interest or proceeds resulting from the sale of the bond is exempt from Missouri tax. If the amount is included in federal adjusted gross income, the amount can be subtracted for Missouri tax purposes pursuant to Section 173.440, RSMo.
7. ***Military Income of Nonresident Military Personnel.*** Enter the amount of any military income received by nonresident military personnel stationed in Missouri. The Civil Relief Act, H.R. 100, prohibits states from including the military income of a nonresident service member when determining the individual income tax rate for either the service member or the service member's spouse on a combined return. Nonresident active duty military servicemembers who are required to file a 2008 Missouri return may subtract the military income received from their federal adjusted gross income.

   Attach a copy of the Form W-2 reporting your military income.
8. ***Combat Pay Included in Federal Adjusted Gross Income Earned by Military Personnel with a Missouri Home of Record.*** The IRS allows enlisted members, warrant officers and commissioned warrant officers to exclude their military pay received while serving in a combat zone, or while hospitalized as a result of injuries incurred while serving in a combat zone. The exclusion of combat pay received by a commissioned officer (other than a commissioned warrant officer) is limited to the highest rate of enlisted pay. Subtract all military income received while serving in a combat zone, which is included in Federal Adjusted Gross Income (FAGI) and is not otherwise excluded. In most cases combat pay is not included in Box 1, Wages, of Form W-2 and therefore is not included in FAGI. However if Box 1 includes combat pay, the portion consisting of combat pay may be taken as a subtraction for Missouri purposes.

   EXAMPLE 1: A resident of Missouri, is an enlisted member of the military. He enters a combat zone in July and is there through December. He earns $12,000 January through June, and earns $20,000 July through December. Box 1 of his Form W-2 should only indicate the $12,000 he received prior to entering the combat zone. He is **not** entitled to a subtraction, as his combat pay is not included in his FAGI.

   EXAMPLE 2: A resident of Missouri, is a high-ranking commissioned officer. He enters a combat zone in July and is there through December. He earns $50,000 January through June, and earns $70,000 July through December. The IRS limits his exclusion to $40,000, causing Box 1 of his Form W-2 to indicate $80,000. He **is** entitled to a subtraction of $30,000, which represents the portion of Box 1 of Form W-2 attributable to combat pay that is included in his FAGI.
9. ***Net Operating Loss:*** Any amount of net operating loss taken against federal taxable income but disallowed for Missouri income tax purposes after June 18, 2002, (when choosing the five year option at the federal level) may be carried

Instructions continued on page 33

FORM MO-NFT, No Franchise Tax Due

Form MO-NFT is only for **corporations**. Complete Form MO-NFT and attach to your individual income tax return (Form MO-1040) if your **corporation's** assets or apportioned assets are $1,000,000 or less and no corporation franchise tax is due. See "To Obtain Forms" on Page 3 for information on how to obtain Form MO-NFT. **Note:** If a corporation fails or neglects to file a Missouri corporation franchise tax report pursuant to Chapter 147, the Director of Revenue will notify the secretary of state to begin administrative dissolution proceedings.

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX RETURN—LONG FORM

2008 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2008, OR FISCAL YEAR BEGINNING 2008, ENDING 20

AMENDED RETURN — CHECK HERE ☐

SOFTWARE VENDOR CODE (Assigned by DOR) **000**

NAME AND ADDRESS

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER
___ ___ ___ - ___ ___ - ___ ___ ___ ___	___ ___ ___ - ___ ___ - ___ ___ ___ ___

LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2008 ☐
SPOUSE'S LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2008 ☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)	COUNTY OF RESIDENCE	SCHOOL DISTRICT NO. (PG 42-43)
PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)	CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE	

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, 2008.

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 2008 federal return (See worksheet on page 6.)	1Y	00	1S	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	00	3S	00
4. Total subtractions (from Form MO-A, Part 1, Line 13)	4Y	00	4S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	00	5S	00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	6	00		
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%.)	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

8. Pension and social security/social security disability exemption (from Form MO-A, Part 3) . . . 8 00

9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. 9 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 00

11. Other tax from federal return — **Attach copy of your federal return (pages 1 and 2).** 11 00

12. Total tax from federal return — Add Lines 10 and 11. . . . 12 00

13. **Federal tax deduction — Enter amount from Line 12 not to exceed $5,000 for individual filer; $10,000 for combined filers.** . . . 13 00

14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — **$5,450;** Head of Household— **$8,000;** Married Filing a Combined Return or Qualifying Widow(er) — **$10,900;** If you are age 65 or older, blind, claimed as a dependent, or if you claimed an additional standard deduction on your federal return, see your federal return or page 7. If itemizing, see Form MO-A, Part 2 . . . 14 00

15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** . . . ☐ X $1,200 = . . 15 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.)** ☐ X $1,000 = . . 16 00

Do not include yourself or spouse.

17. Long-term care insurance deduction . . . 17 00

18. Health care sharing ministry deduction . . . 18 00

19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18. . . . 19 00

20. Subtotal — Subtract Line 19 from Line 6. . . . 20 00

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

For Privacy Notice, see page 44 of the instructions.

TAX

	Yourself	Spouse
24. Taxable income amount from Lines 23Y and 23S	24Y 00	24S 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 00	26S 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 %	27S %
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 00	29S 00
30. Subtotal — Add Lines 28 and 29.	30Y 00	30S 00
31. Total Tax — Add Lines 30Y and 30S.	31 00	

PAYMENTS / CREDITS

32. MISSOURI tax withheld — **Attach Form W-2(s) and/or Form 1099(s).**	32	00
33. 2008 Missouri estimated tax payments (include overpayment from 2007 applied to 2008)	33	00
34. Missouri tax payments for nonresident partners or S corporation shareholders — **Attach Form MO-2NR.**	34	00
35. Missouri tax payments for nonresident entertainers — **Attach Form MO-2ENT.**	35	00
36. Amount paid with Missouri extension of time to file (Form MO-60)	36	00
37. Miscellaneous tax credits (from Form MO-TC, Line 13) — **Attach Form MO-TC.**	37	00
38. Property tax credit — **Attach Form MO-PTS.**	38	00
39. Total payments and credits — Add Lines 32 through 38.	39	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

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.

42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42	00

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	00
44. Amount of Line 43 to be applied to your 2009 estimated tax	44	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 500, Jefferson City, MO 65106-0500.** . . . **REFUND**	46	00
47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of **UNDERPAYMENT**) here.	47	00
48. Underpayment of estimated tax penalty — **Attach Form MO-2210.** Enter penalty amount here.	48	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 329, Jefferson City, MO 65107-0329.** 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	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check 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
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)	DAYTIME TELEPHONE ( )	PREPARER'S ADDRESS AND ZIP CODE	DATE

This form is available upon request in alternative accessible format(s).

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX ADJUSTMENTS

2008 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.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

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 (reduced by related expenses if expenses were over $500)	1Y		00	1S		00
2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Net Operating Loss (Carryback/Carryforward); ☐ Other (description) _____	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. Nonresident 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		00	6S		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		00	8S		00
9. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Railroad retirement benefits; ☐ Net Operating Loss; ☐ Military (nonresident) ☐ Combat pay included in federal adjusted gross income; ☐ 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. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11 and 12. Enter here and on Form MO-1040, Line 4.	13Y		00	13S		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 40				1	00
2. 2008 (FICA) — yourself — Social security $ _____ + Medicare $ _____				2	00
3. 2008 (FICA) — spouse — Social security $ _____ + Medicare $ _____				3	00
4. 2008 Railroad retirement tax — yourself (Tier I and Tier II) $ _____ + Medicare $ _____				4	00
5. 2008 Railroad retirement tax — spouse (Tier I and Tier II) $ _____ + Medicare $ _____				5	00
6. 2008 Self-employment tax — Amount from federal Form 1040, Line 27				6	00
7. TOTAL — Add Lines 1 through 6.				7	00
8. State and local income taxes — **See instructions on Page 33.**	8		00		
9. Earnings taxes included 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	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.				11	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-10 of federal Schedule A instructions.) If $0 or less, enter "0".	1		00
2. Enter amount from federal Itemized Deduction Worksheet, Line 11 (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 Form MO-A, Part 2, Line 10.	8		00

For Privacy Notice, see page 44 of the instructions.

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, less taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	1					00
2. Select the appropriate filing status and enter amount on Line 2. Married filing combined — $100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widower — $85,000	2					00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0.	3					00
		Y - YOURSELF		**S - SPOUSE**		
4. Enter your total social security benefits from federal Form 1040A, Line 14a or federal Form 1040, Line 20a	4Y		00	4S		00
5. Enter your **taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	5Y		00	5S		00
6. **Non taxable social security benefits**, subtract Line 5 from Line 4.	6Y		00	6S		00
7. 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)	7Y		00	7S		00
8. Multiply Line 7 by 35%.	8Y		00	8S		00
9. If amount on Line 8 is greater than $26,220 (maximum social security benefit), enter $26,220. If amount on Line 8 is less than $26,220, enter amount from Line 8.	9Y		00	9S		00
10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter $0	10Y		00	10S		00
11. Enter pension amount from Line 7 or $6,000, whichever is less.	11Y		00	11S		00
12. Enter Line 10 or Line 11, whichever is greater	12Y		00	12S		00
13. Add amounts on Lines 12Y and 12S.	13					00
14. **Total public pension**, subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter $0	14					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					00
2. Enter your **taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2					00
3. Subtract Line 2 from Line 1.	3					00
4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: $32,000; Single, Head of Household and Qualifiying Widower: $25,000; Married Filing Separate: $16,000	4					00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0	5					00
		Y - YOURSELF		**S - SPOUSE**		
6. Enter **taxable** pension for each spouse from **private sources** from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b.	6Y		00	6S		00
7. Enter the amounts from Line 6Y and 6S or $6,000, whichever is less	7Y		00	7S		00
8. Add Lines 7Y and 7S	8					00
9. **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-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					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		00	5S		00
6. Multiply Line 4 or Line 5 by 35%.	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

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**		00

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX RETURN—LONG FORM

2008 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2008, OR FISCAL YEAR BEGINNING 2008, ENDING 20

AMENDED RETURN — CHECK HERE ☐

SOFTWARE VENDOR CODE (Assigned by DOR) **000**

NAME AND ADDRESS

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER
___ ___ ___ - ___ ___ - ___ ___ ___ ___	___ ___ ___ - ___ ___ - ___ ___ ___ ___

LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2008 ☐
SPOUSE'S LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2008 ☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)	COUNTY OF RESIDENCE	SCHOOL DISTRICT NO. (PG 42-43)
PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)	CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE	

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, 2008.

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 2008 federal return (See worksheet on page 6.)	1Y	00	1S	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	00	3S	00
4. Total subtractions (from Form MO-A, Part 1, Line 13)	4Y	00	4S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	00	5S	00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	6	00		
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%.)	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

8. Pension and social security/social security disability exemption (from Form MO-A, Part 3) . . . 8 00

9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. 9 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 00

11. Other tax from federal return — **Attach copy of your federal return (pages 1 and 2).** 11 00

12. Total tax from federal return — Add Lines 10 and 11. . . . 12 00

13. **Federal tax deduction — Enter amount from Line 12 not to exceed $5,000 for individual filer; $10,000 for combined filers.** . . . 13 00

14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — **$5,450;** Head of Household— **$8,000;** Married Filing a Combined Return or Qualifying Widow(er) — **$10,900;** If you are age 65 or older, blind, claimed as a dependent, or if you claimed an additional standard deduction on your federal return, see your federal return or page 7. If itemizing, see Form MO-A, Part 2 . . . 14 00

15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** . . . ☐ X $1,200 = . . 15 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.)** ☐ X $1,000 = . . 16 00

Do not include yourself or spouse.

17. Long-term care insurance deduction . . . 17 00

18. Health care sharing ministry deduction . . . 18 00

19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18. . . . 19 00

20. Subtotal — Subtract Line 19 from Line 6. . . . 20 00

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

For Privacy Notice, see page 44 of the instructions.

TAX

	Yourself	Spouse
24. Taxable income amount from Lines 23Y and 23S	24Y 00	24S 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 00	26S 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 %	27S %
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 00	29S 00
30. Subtotal — Add Lines 28 and 29.	30Y 00	30S 00
31. Total Tax — Add Lines 30Y and 30S.	31 00	

PAYMENTS / CREDITS

32. MISSOURI tax withheld — **Attach Form W-2(s) and/or Form 1099(s).**	32	00
33. 2008 Missouri estimated tax payments (include overpayment from 2007 applied to 2008)	33	00
34. Missouri tax payments for nonresident partners or S corporation shareholders — **Attach Form MO-2NR.**	34	00
35. Missouri tax payments for nonresident entertainers — **Attach Form MO-2ENT.**	35	00
36. Amount paid with Missouri extension of time to file (Form MO-60)	36	00
37. Miscellaneous tax credits (from Form MO-TC, Line 13) — **Attach Form MO-TC.**	37	00
38. Property tax credit — **Attach Form MO-PTS.**	38	00
39. Total payments and credits — Add Lines 32 through 38.	39	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

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.

42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42	00

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	00
44. Amount of Line 43 to be applied to your 2009 estimated tax	44	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 500, Jefferson City, MO 65106-0500.** . . . **REFUND**	46	00
47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of **UNDERPAYMENT**) here.	47	00
48. Underpayment of estimated tax penalty — **Attach Form MO-2210.** Enter penalty amount here.	48	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 329, Jefferson City, MO 65107-0329.** 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	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check 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
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)	DAYTIME TELEPHONE ( )	PREPARER'S ADDRESS AND ZIP CODE	DATE

This form is available upon request in alternative accessible format(s).

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX ADJUSTMENTS

2008 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.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

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 (reduced by related expenses if expenses were over $500)	1Y		00	1S		00
2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Net Operating Loss (Carryback/Carryforward); ☐ Other (description) _____	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. Nonresident 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		00	6S		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		00	8S		00
9. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Railroad retirement benefits; ☐ Net Operating Loss; ☐ Military (nonresident) ☐ Combat pay included in federal adjusted gross income; ☐ 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. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11 and 12. Enter here and on Form MO-1040, Line 4.	13Y		00	13S		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 40				1	00
2. 2008 (FICA) — yourself — Social security $ _____ + Medicare $ _____				2	00
3. 2008 (FICA) — spouse — Social security $ _____ + Medicare $ _____				3	00
4. 2008 Railroad retirement tax — yourself (Tier I and Tier II) $ _____ + Medicare $ _____				4	00
5. 2008 Railroad retirement tax — spouse (Tier I and Tier II) $ _____ + Medicare $ _____				5	00
6. 2008 Self-employment tax — Amount from federal Form 1040, Line 27				6	00
7. TOTAL — Add Lines 1 through 6.				7	00
8. State and local income taxes — **See instructions on Page 33.**	8		00		
9. Earnings taxes included 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	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.				11	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-10 of federal Schedule A instructions.) If $0 or less, enter "0".	1		00
2. Enter amount from federal Itemized Deduction Worksheet, Line 11 (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 Form MO-A, Part 2, Line 10.	8		00

For Privacy Notice, see page 44 of the instructions.

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, less taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	1					00
2. Select the appropriate filing status and enter amount on Line 2. Married filing combined — $100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widower — $85,000	2					00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0.	3					00
		Y - YOURSELF		**S - SPOUSE**		
4. Enter your total social security benefits from federal Form 1040A, Line 14a or federal Form 1040, Line 20a	4Y		00	4S		00
5. Enter your **taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	5Y		00	5S		00
6. **Non taxable social security benefits**, subtract Line 5 from Line 4.	6Y		00	6S		00
7. 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)	7Y		00	7S		00
8. Multiply Line 7 by 35%.	8Y		00	8S		00
9. If amount on Line 8 is greater than $26,220 (maximum social security benefit), enter $26,220. If amount on Line 8 is less than $26,220, enter amount from Line 8.	9Y		00	9S		00
10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter $0	10Y		00	10S		00
11. Enter pension amount from Line 7 or $6,000, whichever is less.	11Y		00	11S		00
12. Enter Line 10 or Line 11, whichever is greater	12Y		00	12S		00
13. Add amounts on Lines 12Y and 12S.	13					00
14. **Total public pension**, subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter $0	14					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					00
2. Enter your **taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2					00
3. Subtract Line 2 from Line 1.	3					00
4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: $32,000; Single, Head of Household and Qualifiying Widower: $25,000; Married Filing Separate: $16,000	4					00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0	5					00
		Y - YOURSELF		**S - SPOUSE**		
6. Enter **taxable** pension for each spouse from **private sources** from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b.	6Y		00	6S		00
7. Enter the amounts from Line 6Y and 6S or $6,000, whichever is less	7Y		00	7S		00
8. Add Lines 7Y and 7S	8					00
9. **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-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					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		00	5S		00
6. Multiply Line 4 or Line 5 by 35%.	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

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**		00

MISSOURI DEPARTMENT OF REVENUE

CREDIT FOR INCOME TAXES PAID TO OTHER STATES OR POLITICAL SUBDIVISIONS

2008 FORM **MO-CR**

Attachment Sequence No. 1040-03

Complete this form for you *and your spouse*, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040.

YOUR NAME	YOUR SOCIAL SECURITY NO.	YOUR SPOUSE'S NAME	SPOUSE'S SOCIAL SECURITY NO.

	YOURSELF		SPOUSE	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S)	00	1		00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and/or Line 25S)	00	2		00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.	STATE OF:		STATE OF:	
3. Wages and commissions	00	3		00
4. Other (describe nature) _____	00	4		00
5. Total — Add Lines 3 and 4.	00	5		00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36).	00	6		00
7. Net amounts — Subtract Line 6 from Line 5.	00	7		00
8. Percentage of your income taxed — Divide Line 7 by Line 1.	%	8		%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	00	9		00
10. Income tax you paid to another state or political subdivision. **This is not tax withheld.** The income tax is reduced by all credits, except withholding and estimated tax.	00	10		00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	00	11		00

MO 860-1095 (09-2008)

For Privacy Notice, see page 44 of the instructions.

MISSOURI DEPARTMENT OF REVENUE

CREDIT FOR INCOME TAXES PAID TO OTHER STATES OR POLITICAL SUBDIVISIONS

2008 FORM MO-CR

Attachment Sequence No. 1040-03

Complete this form for you *and your spouse*, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040.

YOUR NAME	YOUR SOCIAL SECURITY NO.	YOUR SPOUSE'S NAME	SPOUSE'S SOCIAL SECURITY NO.

	YOURSELF		SPOUSE	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S)	00	1		00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and/or Line 25S)	00	2		00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.	STATE OF:		STATE OF:	
3. Wages and commissions	00	3		00
4. Other (describe nature) _____	00	4		00
5. Total — Add Lines 3 and 4.	00	5		00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36).	00	6		00
7. Net amounts — Subtract Line 6 from Line 5.	00	7		00
8. Percentage of your income taxed — Divide Line 7 by Line 1.	%	8		%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	00	9		00
10. Income tax you paid to another state or political subdivision. **This is not tax withheld.** The income tax is reduced by all credits, except withholding and estimated tax.	00	10		00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	00	11		00

MO 860-1095 (09-2008)

For Privacy Notice, see page 44 of the instructions.

INFORMATION TO COMPLETE FORM MO-CR

Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). A part-year resident may elect to use this form to determine his/her tax as if he/she were a resident for the entire taxable year. If you pay tax to more than one state, you must complete a separate Form MO-CR for each state.

Before you begin:

- **Complete your Missouri return, Form MO-1040 (Lines 1–25).**
- **Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).**

Line 1 — Enter the amount from Form MO-1040, Line 5Y and/or 5S.

Line 2 — Enter the amount from Form MO-1040, Line 25Y and/or 25S.

Lines 3 and 4 — Enter the total amount of wages, commissions, and other income you and/or your spouse received from the other state(s), as reported on the other state(s) return.

Line 5 — Add Lines 3 and 4; enter the total on Line 5.

Line 6 — Enter any federal adjustments from:
Federal Form 1040 . . . . . .Line 36
Federal Form 1040A . . . . .Line 20

Line 7 — Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. Round whole percent, such as 91% instead of 90.5%. If percentage is less than 0.5%, use exact percentage. Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 — Enter your income tax liability as reported on the other state(s) income tax return. This is **not income tax withheld.** The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his/her own portion of the tax liability.

Line 11 — Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Lines 26Y and 26S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income.

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona	DE—Delaware	IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	FL—Florida	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	GA—Georgia	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado		KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

MO 860-1095 (09-2008)

This form is available upon request in alternative accessible format(s).

INFORMATION TO COMPLETE FORM MO-CR

Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). A part-year resident may elect to use this form to determine his/her tax as if he/she were a resident for the entire taxable year. If you pay tax to more than one state, you must complete a separate Form MO-CR for each state.

Before you begin:

- **Complete your Missouri return, Form MO-1040 (Lines 1–25).**
- **Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).**

Line 1 — Enter the amount from Form MO-1040, Line 5Y and/or 5S.

Line 2 — Enter the amount from Form MO-1040, Line 25Y and/or 25S.

Lines 3 and 4 — Enter the total amount of wages, commissions, and other income you and/or your spouse received from the other state(s), as reported on the other state(s) return.

Line 5 — Add Lines 3 and 4; enter the total on Line 5.

Line 6 — Enter any federal adjustments from:
Federal Form 1040 . . . . . .Line 36
Federal Form 1040A . . . . .Line 20

Line 7 — Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. Round whole percent, such as 91% instead of 90.5%. If percentage is less than 0.5%, use exact percentage. Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 — Enter your income tax liability as reported on the other state(s) income tax return. This is **not income tax withheld.** The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his/her own portion of the tax liability.

Line 11 — Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Lines 26Y and 26S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income.

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona	DE—Delaware	IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	FL—Florida	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	GA—Georgia	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado		KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

MO 860-1095 (09-2008)

This form is available upon request in alternative accessible format(s).

MISSOURI DEPARTMENT OF REVENUE

MISSOURI INCOME PERCENTAGE

2008 FORM **MO-NRI**

Attachment Sequence No. 1040-04

Attach Federal Return. See Instructions and Diagram on page 2.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

NAME (**YOURSELF**)		NAME (**SPOUSE**)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER

☐ **1. NONRESIDENT OF MISSOURI** What was your state of residence during 2008?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. Indicate the date you were a Missouri resident in 2008.	Date From:	Date To:
b. Indicate other state of residence and date you resided there.	Date From:	Date To:

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.**

a. **Missouri Home of Record** ☐
I did not at any time during the 2008 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2008 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.

☐ **1. NONRESIDENT OF MISSOURI** What was your state of residence during 2008?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. Indicate the date you were a Missouri resident in 2008.	Date From:	Date To:
b. Indicate other state of residence and date you resided there.	Date From:	Date To:

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.**

a. **Missouri Home of Record** ☐
I did not at any time during the 2008 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2008 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.

PART B — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER — MISSOURI SOURCES			SPOUSE (ON A COMBINED RETURN) — MISSOURI SOURCES		
A. Wages, salaries, tips, etc.	7	7	A		00	A		00
B. Taxable interest income	8a	8a	B		00	B		00
C. Dividend income	9a	9a	C		00	C		00
D. State and local income tax refunds	none	10	D		00	D		00
E. Alimony received	none	11	E		00	E		00
F. Business income or (loss)	none	12	F		00	F		00
G. Capital gain or (loss)	10	13	G		00	G		00
H. Other gains or (losses)	none	14	H		00	H		00
I. Taxable IRA distributions	11b	15b	I		00	I		00
J. Taxable pensions and annuities	12b	16b	J		00	J		00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	K		00	K		00
L. Farm income or (loss)	none	18	L		00	L		00
M. Unemployment compensation	13	19	M		00	M		00
N. Taxable social security benefits	14b	20b	N		00	N		00
O. Other income	none	21	O		00	O		00
P. Total — Add Lines A through O.	15	22	P		00	P		00
Q. Less: federal adjustments to income	20	36	Q		00	Q		00
R. **SUBTOTAL** (Line P – Line Q) If no modifications to income, **STOP and ENTER this amount on reverse side, Part C, Line 1.**	21	37	R		00	R		00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S		00	S		00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4)			T		00	T		00
U. **MISSOURI INCOME** (Missouri sources). Line R plus Line S, minus Line T. **Enter this amount on reverse side, Part C, Line 1.**			U		00	U		00

For Privacy Notice, see page 44 of the instructions.

PART C — MISSOURI INCOME PERCENTAGE

	Yourself or One Income Filer		Spouse (on a Combined Return)
1. **Missouri income** — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than $600.)	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00	2	00
3. **MISSOURI INCOME PERCENTAGE** (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 27Y and 27S.	%	3	%

INSTRUCTIONS

PART A, LINE 1: NONRESIDENTS OF MISSOURI — If you are a Missouri nonresident and had Missouri source income, complete Part A, Line 1, Part B, and Part C. Attach a copy of your federal return and this form to your Missouri return.

PART A, LINE 2: PART-YEAR RESIDENT — If you were a Missouri part-year resident with Missouri source income and income from another state; you may use Form MO-NRI or Form MO-CR, whichever is to your benefit. When using Form MO-NRI, complete Part A, Line 2, Part B, and Part C. Missouri source income includes any income (pensions, annuities, etc.) that you received while living in Missouri.

PART A, LINE 3: MILITARY NONRESIDENT TAX STATUS —

MISSOURI HOME OF RECORD — ***If you have a Missouri home of record and you and/or your spouse:***

a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.

b) Did have Missouri income other than military income, were in Missouri for more than 30 days and/or maintained a home in Missouri during the year you cannot use this form. You must file Form MO-1040 because 100% of your income is taxable, including your military income. **Do not complete this form.**

c) Did not have Missouri income other than military income but spent more than 30 days in Missouri and/or maintained a home in Missouri during the year you must file Form MO-1040 because 100% of your income is taxable, including your military income. **Do not complete this form.**

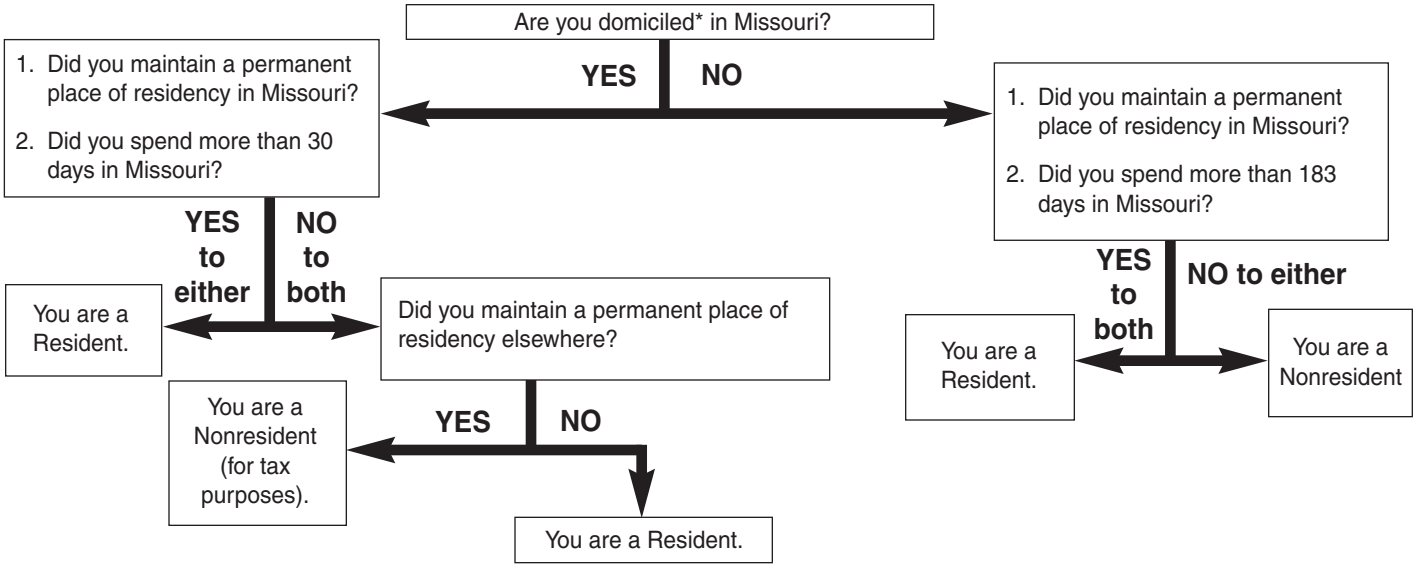
MILITARY NONRESIDENT STATIONED IN MISSOURI — ***If you are a military nonresident, stationed in Missouri and you and/or your spouse:***

a) ***Earned non-military income while in Missouri,*** you must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 9, as a "Military (nonresident) Subtraction".

b) ***Did not earn non-military income while in Missouri,*** complete Part A, Line 3, enter "0" on Part C, Line 1, and your federal adjusted gross income on Part C, Line 2. You are not required to file a Missouri return. Sign this form below and send with your Leave and Earnings Statement (and all Form W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

NOTE: IF YOU FILE A JOINT FEDERAL RETURN, YOU MUST FILE A COMBINED MISSOURI RETURN (REGARDLESS OF WHOM EARNED THE INCOME). COMPLETE EACH COLUMN OF PART B AND PART C OF THIS FORM. DO NOT COMBINE INCOMES FOR YOU AND YOUR SPOUSE.

Use this diagram to determine if you or your spouse are a RESIDENT OR NONRESIDENT



*Domicile (Home of Record) — The place an individual intends to be his/her permanent home; a place that he/she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can only have one domicile at a time.

Under penalties of perjury, I declare that I have examined this form 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.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE

This form is available upon request in alternative accessible format(s).

MISSOURI DEPARTMENT OF REVENUE

MISSOURI INCOME PERCENTAGE

2008 FORM **MO-NRI**

Attachment Sequence No. 1040-04

Attach Federal Return. See Instructions and Diagram on page 2.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

NAME (**YOURSELF**)		NAME (**SPOUSE**)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER

☐ **1. NONRESIDENT OF MISSOURI** What was your state of residence during 2008?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. Indicate the date you were a Missouri resident in 2008.	Date From:	Date To:
b. Indicate other state of residence and date you resided there.	Date From:	Date To:

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.**

a. **Missouri Home of Record** ☐
I did not at any time during the 2008 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2008 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.

☐ **1. NONRESIDENT OF MISSOURI** What was your state of residence during 2008?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. Indicate the date you were a Missouri resident in 2008.	Date From:	Date To:
b. Indicate other state of residence and date you resided there.	Date From:	Date To:

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.**

a. **Missouri Home of Record** ☐
I did not at any time during the 2008 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2008 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.

PART B — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER — MISSOURI SOURCES			SPOUSE (ON A COMBINED RETURN) — MISSOURI SOURCES		
A. Wages, salaries, tips, etc.	7	7	A		00	A		00
B. Taxable interest income	8a	8a	B		00	B		00
C. Dividend income	9a	9a	C		00	C		00
D. State and local income tax refunds	none	10	D		00	D		00
E. Alimony received	none	11	E		00	E		00
F. Business income or (loss)	none	12	F		00	F		00
G. Capital gain or (loss)	10	13	G		00	G		00
H. Other gains or (losses)	none	14	H		00	H		00
I. Taxable IRA distributions	11b	15b	I		00	I		00
J. Taxable pensions and annuities	12b	16b	J		00	J		00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	K		00	K		00
L. Farm income or (loss)	none	18	L		00	L		00
M. Unemployment compensation	13	19	M		00	M		00
N. Taxable social security benefits	14b	20b	N		00	N		00
O. Other income	none	21	O		00	O		00
P. Total — Add Lines A through O.	15	22	P		00	P		00
Q. Less: federal adjustments to income	20	36	Q		00	Q		00
R. **SUBTOTAL** (Line P – Line Q) If no modifications to income, **STOP and ENTER this amount on reverse side, Part C, Line 1.**	21	37	R		00	R		00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S		00	S		00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4)			T		00	T		00
U. **MISSOURI INCOME** (Missouri sources). Line R plus Line S, minus Line T. **Enter this amount on reverse side, Part C, Line 1.**			U		00	U		00

For Privacy Notice, see page 44 of the instructions.

PART C — MISSOURI INCOME PERCENTAGE

	Yourself or One Income Filer		Spouse (on a Combined Return)
1. **Missouri income** — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than $600.)	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00	2	00
3. **MISSOURI INCOME PERCENTAGE** (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 27Y and 27S.	%	3	%

INSTRUCTIONS

PART A, LINE 1: NONRESIDENTS OF MISSOURI — If you are a Missouri nonresident and had Missouri source income, complete Part A, Line 1, Part B, and Part C. Attach a copy of your federal return and this form to your Missouri return.

PART A, LINE 2: PART-YEAR RESIDENT — If you were a Missouri part-year resident with Missouri source income and income from another state; you may use Form MO-NRI or Form MO-CR, whichever is to your benefit. When using Form MO-NRI, complete Part A, Line 2, Part B, and Part C. Missouri source income includes any income (pensions, annuities, etc.) that you received while living in Missouri.

PART A, LINE 3: MILITARY NONRESIDENT TAX STATUS —

MISSOURI HOME OF RECORD — ***If you have a Missouri home of record and you and/or your spouse:***

a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.

b) Did have Missouri income other than military income, were in Missouri for more than 30 days and/or maintained a home in Missouri during the year you cannot use this form. You must file Form MO-1040 because 100% of your income is taxable, including your military income. **Do not complete this form.**

c) Did not have Missouri income other than military income but spent more than 30 days in Missouri and/or maintained a home in Missouri during the year you must file Form MO-1040 because 100% of your income is taxable, including your military income. **Do not complete this form.**

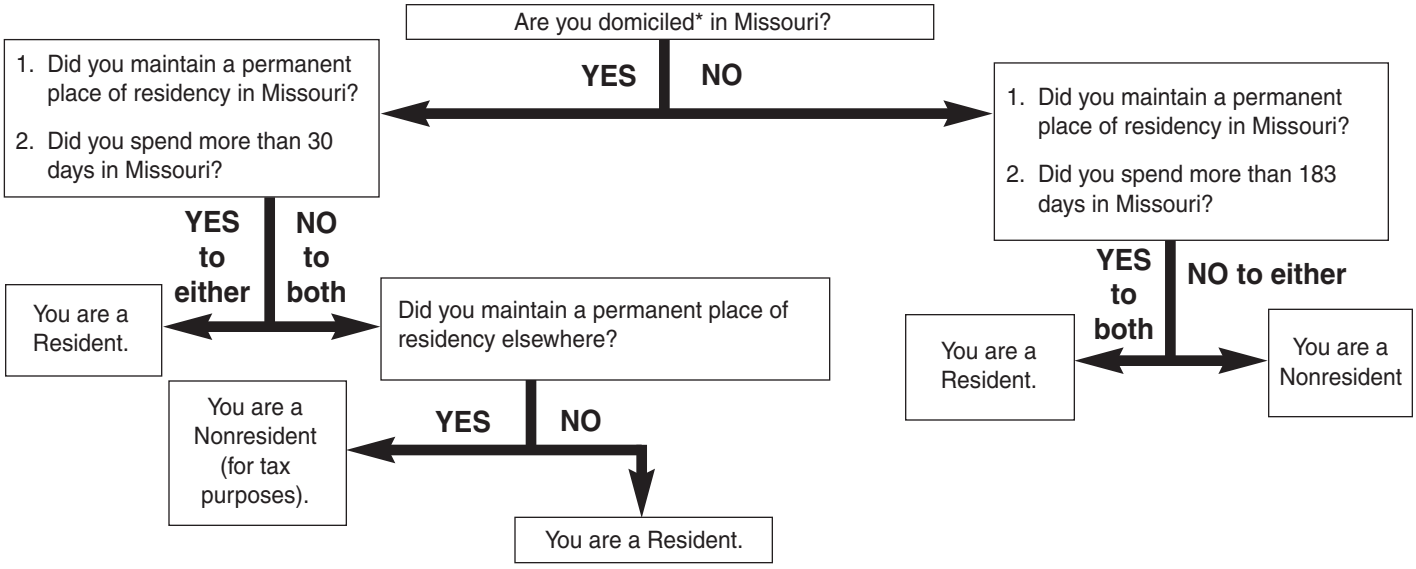
MILITARY NONRESIDENT STATIONED IN MISSOURI — ***If you are a military nonresident, stationed in Missouri and you and/or your spouse:***

a) ***Earned non-military income while in Missouri,*** you must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 9, as a "Military (nonresident) Subtraction".

b) ***Did not earn non-military income while in Missouri,*** complete Part A, Line 3, enter "0" on Part C, Line 1, and your federal adjusted gross income on Part C, Line 2. You are not required to file a Missouri return. Sign this form below and send with your Leave and Earnings Statement (and all Form W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

NOTE: IF YOU FILE A JOINT FEDERAL RETURN, YOU MUST FILE A COMBINED MISSOURI RETURN (REGARDLESS OF WHOM EARNED THE INCOME). COMPLETE EACH COLUMN OF PART B AND PART C OF THIS FORM. DO NOT COMBINE INCOMES FOR YOU AND YOUR SPOUSE.

Use this diagram to determine if you or your spouse are a RESIDENT OR NONRESIDENT



*Domicile (Home of Record) — The place an individual intends to be his/her permanent home; a place that he/she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can only have one domicile at a time.

Under penalties of perjury, I declare that I have examined this form 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.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE

This form is available upon request in alternative accessible format(s).

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT

2008 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	SOCIAL SECURITY NO.
			__ / __ / __ __ __ __	
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.
			__ / __ / __ __ __ __	

QUALIFICATIONS

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

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

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

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

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

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

If married filing combined, you must report both incomes.

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

1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4.	1		00
2. Enter the amount of nontaxable social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. **Attach a copy of Form SSA-1099 and/or RRB-1099.**	2		00
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). **Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.**	3		00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9.**	4		00
5. Enter the amount of veteran's payments or benefits before any deductions. **Attach letter from Veterans Affairs.**	5		00
6. Enter the total amount received by you and/or your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). **Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.**	6		00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. **(Include capital loss from Federal Form 1040, Line 13.)**	7		00
8. **TOTAL** household income — Add Lines 1 through 7. Enter total here.	8		00
9. 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	-	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. **Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.**	11		00
12. If you rented your home, enter the amount from Form MO-CRP(s), Line 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		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		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		00

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

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2008

2008 FORM **MO-CRP**

• **Read instructions.** • **Print or type.**

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)**	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** ( )	

5. RENTAL PERIOD DURING YEAR	FROM: MONTH — DAY — YEAR **2008**	TO: MONTH — DAY — YEAR **2008**

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid.** . .	6		00
7. Check the appropriate box and enter the corresponding percentage on Line 7. ☐ 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 and/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

MO 860-1089 (09-2008)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2008

2008 FORM MO-CRP

• Read instructions. • Print or type.

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)**	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** ( )	

5. RENTAL PERIOD DURING YEAR	FROM: MONTH — DAY — YEAR **2008**	TO: MONTH — DAY — YEAR **2008**

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid.** . .	6		00
7. Check the appropriate box and enter the corresponding percentage on Line 7. ☐ 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 and/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

MO 860-1089 (09-2008)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT

2008 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	SOCIAL SECURITY NO.
			__ / __ / __ __ __ __	
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.
			__ / __ / __ __ __ __	

QUALIFICATIONS

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

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

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

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

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

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

If married filing combined, you must report both incomes.

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

1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4.	1		00
2. Enter the amount of nontaxable social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. **Attach a copy of Form SSA-1099 and/or RRB-1099.**	2		00
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). **Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.**	3		00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9.**	4		00
5. Enter the amount of veteran's payments or benefits before any deductions. **Attach letter from Veterans Affairs.**	5		00
6. Enter the total amount received by you and/or your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). **Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.**	6		00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. **(Include capital loss from Federal Form 1040, Line 13.)**	7		00
8. **TOTAL** household income — Add Lines 1 through 7. Enter total here.	8		00
9. 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	-	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. **Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.**	11		00
12. If you rented your home, enter the amount from Form MO-CRP(s), Line 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		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		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		00

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

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2008

2008 FORM **MO-CRP**

• **Read instructions.** • **Print or type.**

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)**	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** ( )	

5. RENTAL PERIOD DURING YEAR	FROM: MONTH — DAY — YEAR **2008**	TO: MONTH — DAY — YEAR **2008**

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid.** . .	6		00
7. Check the appropriate box and enter the corresponding percentage on Line 7. ☐ 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 and/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

MO 860-1089 (09-2008)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2008

2008 FORM MO-CRP

• Read instructions. • Print or type.

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)**	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** ( )	

5. RENTAL PERIOD DURING YEAR	FROM: MONTH — DAY — YEAR **2008**	TO: MONTH — DAY — YEAR **2008**

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid.** . .	6		00
7. Check the appropriate box and enter the corresponding percentage on Line 7. ☐ 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 and/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

MO 860-1089 (09-2008)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

MISCELLANEOUS INCOME TAX CREDITS

2008 FORM **MO-TC**

Attachment Sequence No. 1040-02, 1120-04, 1120S-02

NAME (LAST, FIRST)	SOCIAL SECURITY NUMBER/FEIN
SPOUSE'S NAME (LAST, FIRST)	SPOUSE'S SOCIAL SECURITY NUMBER/FEIN

CORPORATION NAME	MITS/MO I.D. NUMBER	CHARTER NUMBER

- **Each credit will apply against your tax liability in the order they appear on the form.**
- **If you are claiming more than 10 credits, attach an additional sheet.**
- **If you are filing a combined return, both names must be on the certificate/form from the issuing agency.**

USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120, MO-1120S, OR MO-1041. ATTACH TO FORM MO-1040, MO-1120, MO-1120S, OR MO-1041.

	BENEFIT NUMBER (Assigned by DED only)	ALPHA CODE (3 Characters) from back	CREDIT NAME		• YOURSELF • one income • corporation income • fiduciary Column 1		• SPOUSE on a combined return • corporation franchise Column 2		DOR USE ONLY
1.				1		00		00	
2.				2		00		00	
3.				3		00		00	
4.				4		00		00	
5.				5		00		00	
6.				6		00		00	
7.				7		00		00	
8.				8		00		00	
9.				9		00		00	
10.				10		00		00	
11. SUBTOTALS — add Lines 1 through 10.				11		00		00	
12. Enter the amount of the tax liability from Form MO-1040, Line 30Y for yourself and Line 30S for your spouse, or from Form MO-1120, Line 13 plus Line 14 for income or Line 15 for franchise; Form MO-1120S, Line 15 for franchise tax; or Form MO-1041, Line 18.				12		00		00	
13. Total Credits — add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1120S, Line 16; Form MO-1040, Line 37; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.				13				00	

MO 860-2274 (8-2008)

For Privacy Notice, see the instructions.

Instructions

- If you are filing an individual income tax return and you have only **one** income, use Column 1.
- If you are filing a combined return and **both** you and your spouse have income, use Column 1 for yourself and Column 2 for your spouse.
- If you are filing a fiduciary return, use Column 1.
- If you are filing a corporation income tax return, use Column 1. If you are filing a corporation franchise tax return, use Column 2.
- If you are a shareholder or partner and claiming a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership, including the corporation's percentage of ownership, if applicable.

Benefit Number:
Only the credits issued by the Department of Economic Development (DED) will have a benefit number. The number is located on your Certificate of Eligibility Schedule (Certificate).

Alpha Code:
This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.

I 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 also declare that if I am a business entity, I participate in a federal work authorization program with repsect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following departments. Visit **http://www.dor.mo.gov/tax/taxcredit** for a description of each credit and more contact information for agencies administering each credit. *Approved by the Issuing Agency

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

P.O. BOX 118, JEFFERSON CITY, MO 65102-0118
http://www.ded.missouri.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
BEC	Bond Enhancement — (573) 522-9062	Certificate*
BFC	New or Expanded Business Facility — (573) 522-2790	Schedule 150, Fed. K-1, Form 4354
BJI	Brownfield "Jobs and Investment" — (573) 522-8004	Certificate*
CBC	Community Bank Investment — (573) 522-8004	Certificate*
DAL	Distressed Area Land Assemblage — (573) 522-8006	Certificate*
DFH	Dry Fire Hydrant — (573) 751-9748	Certificate*
DPC	Development Tax Credit — (573) 526-3285	Certificate*
DTC	Demolition — (573) 522-8004	Certificate*
EZC	Enterprise Zone — (573) 751-4539	Schedule 250, Fed. K-1, Form 4354
FDA	Family Development Account — (573) 526-5417	Certificate*
FPC	Film Production — (573) 751-9048	Certificate*
HPC	Historic Preservation — (573) 522-8004	Certificate*
ISB	Small Business Investment (Capital) — (573) 522-2790	Certificate*
MQJ	Missouri Quality Jobs — (573) 751-4539	Certificate*
NAC	Neighborhood Assistance — (573) 751-4539	Certificate*
NEC	New Enterprise Creation — (573) 522-2790	Certificate*
NEZ	New Enhanced Enterprise Zone — (573) 751-4539	Certificate*
NMC	New Market Tax Credit — (573) 522-8004	Certificate*
RCC	Rebuilding Communities — (573) 526-3285	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act — (573) 522-8004	Certificate*
REC	Qualified Research Expense — (573) 526-0124	Certificate*
RTC	Remediation — (573) 522-8004	Certificate*
SBG	Small Business Guaranty Fees — (573) 751-9048	Certificate*
SBI	Small Business Incubator — (573) 526-6708	Certificate*
SCC	Missouri Business Modernization and Technology (Seed Capital) — (573) 522-2790	Original Certificate*
TDC	Transportation Development — (573) 522-2629	Certificate*
WGC	Wine and Grape Production — (573) 751-9048	Certificate*
YOC	Youth Opportunities — (573) 526-5417	Certificate*

MISSOURI DEVELOPMENT FINANCE BOARD

P.O. BOX 567, JEFFERSON CITY, MO 65102-0567
http://www.mdfb.org • (573) 751-8479

Alpha Code	Name of Credit	Attach to Form MO-TC
BUC	Missouri Business Use Incentives for Large Scale Development (BUILD)	Certificate*
DRC	Development Reserve	Certificate*
EFC	Export Finance	Certificate*
IDC	Infrastructure Development	Certificate*

MISSOURI DEVELOPMENT HOUSING COMMISSION

3435 BROADWAY, KANSAS CITY, MO 64111
http://www.mhdc.com

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AHC	Affordable Housing Assistance — (816) 759-6662	Certificate*
LHC	Missouri Low Income Housing — (816) 759-6668	Eligibility Statement, Fed. K-1, 8609A, 8609 (first year)

MISSOURI DEPARTMENT OF REVENUE

P.O. BOX 2200, JEFFERSON CITY, MO 65105-2200
http://www.dor.mo.gov/tax • (573) 526-8733 or (573) 751-4541

Alpha Code	Name of Credit	Attach to Form MO-TC
ATC	Special Needs Adoption	Form ATC
BFT	Bank Franchise Tax	Form INT-2, INT-2-1
BTC	Bank Tax Credit for S Corporation Shareholders	Form BTC, and/or Form INT-3, 2823, INT-2, Fed. K-1
CIC	Children In Crisis	Contribution Verification from Issuing Agency
DAC	Disabled Access	Federal Form 8826 and Form MO-8826
DAT	Residential Dwelling Accessibility	Form MO-DAT
FPT	Food Pantry Tax	Form MO-FPT
SHC	Self-Employed Health Insurance	Form MO-SHC
SSC	Public Safety Officer Surviving Spouse	Form MO-SSC

MISSOURI AGRICULTURAL AND SMALL BUSINESS DEVELOPMENT AUTHORITY

P.O. BOX 630, JEFFERSON CITY, MO 65102-0630
http://www.mda.mo.gov • (573) 751-2129

Alpha Code	Name of Credit	Attach to Form MO-TC
APU	Agricultural Product Utilization Contributor	Certificate*
FFC	Family Farms Act	Certificate*
NGC	New Generation Cooperative Incentive	Certificate*

MISSOURI DEPARTMENT OF NATURAL RESOURCES

JEFFERSON CITY, MO 65105
http://www.dnr.missouri.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
CPC	Charcoal Producers — (573) 751-4817	Certificate*
WEC	Processed Wood Energy — (573) 526-1723	Certificate*

MISSOURI DEPARTMENT OF SOCIAL SERVICES

JEFFERSON CITY, MO 65109
http://www.dss.mo.gov/dbf/taxcredit/index.htm • (573) 751-7533

Alpha Code	Name of Credit	Attach to Form MO-TC
DVC	Shelter for Victims of Domestic Violence	Certificate*
MHC	Maternity Home	Certificate*
PRC	Pregnancy Resource	Certificate*
RTA	Residential Treatment Agency	Certificate*

MISSOURI DEPARTMENT OF HEALTH DIVISION OF SENIOR SERVICES

P.O. BOX 570, JEFFERSON CITY, MO 65102-0570
http://www.dhss.missouri.gov • (800) 235-5503

Alpha Code	Name of Credit	Attach to Form MO-TC
HCC	Health Care Access	Certificate *
SCT	Shared Care	Must Register Each Year With Division of Aging—Attach Form MO-SCC

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

forward and taken against any income on the Missouri income tax return for a period of up to 20 years from the year of the initial loss. **Attach Federal Form 1045, Schedule A and B, and/or the calculation of your net operating loss carryback/carryforward.**

10. **Condemnation of Property:** If you included in your Federal Adjusted Gross Income any gain recognized pursuant to Section 1033 of the IRC, arising from compulsory or involuntary conversion of property as a result of condemnation or the imminence thereof, you may exclude that gain from Missouri tax. **Attach a copy of your Federal Form 1040, Schedule D, and Federal Form 4797.**

Line 10 — Exempt Contributions Made to a Qualified 529 Plan

The state of Missouri allows a subtraction from federal adjusted gross income for the amount of annual contributions made to the Missouri Savings for Tuition Program (MOST), the 529 plan administered by the Missouri Higher Education Deposit Program, or any other qualified 529 plan. The maximum annual exempt contribution is $8,000 for single individuals or $16,000 for married couples filing a combined return. If you are a participant claiming a subtraction for a contribution made to the savings program, you must **attach your statement provided by the program manager**. The statement must be in the name of a plan participant (account owner) claiming the subtraction.

Line 11 — Qualified Health Insurance Premiums

Enter the amount you paid for health insurance premiums. Do not include any pre-tax premiums paid, any excluded from federal taxable income, or any long term care insurance premiums. Use worksheet on page 38 to determine your allowable subtraction.

Line 12 — Depreciation Adjustment

If you purchased an asset between July 1, 2002, and June 30, 2003, and you elected to use the 30 percent depreciation on your federal return, you may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Section 143.121, (RSMo). This amount is computed by figuring the allowable depreciation prior to the Job Creation and Worker Assistance Act less the depreciation taken on your federal return. If you have previously taken an addition modification for a qualifying property, but have sold or disposed of the property during the taxable year, check the box on Line 12 and take a subtraction for the amount not previously recovered. More information and examples can be found on the department's web site at **www.dor.mo.gov/tax**.

Line 13 — Total Subtractions

Add Lines 7 through 12. Enter the total on Form MO-A, Part 1, Line 13 and on Form MO-1040, Line 4.

Note: Do not include income earned in other states on Line 13. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States or Political Subdivisions). See Form MO-1040, Line 26 or Line 27.

Part 2
Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 7, Line 14.

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

Line 1— Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 40, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Social security tax is the amount in social security tax withheld box on your Form W-2(s). **This amount cannot exceed $6,324.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2008. **This amount cannot exceed $9,284.** (Tier I maximum of $6,324 and Tier II maximum of $2,960.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 65, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-Employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27.

Line 8 — State and Local Income Taxes

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

If your federal adjusted gross income from Federal Form 1040, Line 37, is greater than $159,950 ($79,975 for married filing separate), skip Lines 8 and 9. Complete the Worksheet for Line 10 to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

For Lines 1 and 2 of the worksheet, you will need your Federal Itemized Deduction Worksheet found on page A-10 of the Federal Schedule A instructions.

Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, Page 44, Box 19.

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 7, Line 14), you should take the standard deduction on Form MO-1040, Line 14, unless you were required to itemize your federal deductions.

Part 3
Pension and Social Security/Social Security Disability Exemption

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

Public Pension Calculation

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

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

Include your Missouri adjusted gross income from Form MO-1040, Line 6, less your taxable social security benefits. Your taxable social security benefits can be found on:

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

Line 4 — Total Social Security Benefits

Include the total 2008 social security benefits for each spouse. This information can be found on:

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

Line 5 — Taxable Social Security Benefits

Include the taxable 2008 social security

benefits for each spouse. This information can be found on:

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

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

Example:

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

Line 7 — Taxable Public Pension

Include the taxable 2008 public pension for each spouse. This information can be found on:

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

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

Private Pension Calculation

Line 2 — Taxable Social Security Benefits

Include the taxable 2008 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 2008 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 are included in Box 5 of Form SSA-1099, and reported as taxable social security on their federal return. This information can be found on:

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

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

Line 5 — Taxable Social Security Disability Benefits

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 are included in Box 5 of Form SSA-1099, and reported as taxable social security on their federal return. This information can be found on:

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

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

Note: A taxpayer filing single, head of household, qualifying widower, 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.

Information to Complete Property Tax Credit Schedule

FORM MO-PTS

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

Important: You must complete Form MO-1040, Line 1 through Line 37, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate **Form MO-PTC**. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate **Form MO-PTC**, you cannot take the $2,000 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. You must check a qualification box to be eligible for the credit. Check **only** one box. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification on Form MO-PTS.)

Helpful Hints

- If you are legally married and living together, 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 before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

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

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

Helpful Hints

- Wait to file your return until you get your Form SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2009 that states what your benefits were for the entire 2008 year. See the diagram on page 35.
- If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

Line 3 — Exempt Interest and Pension Income

Enter the amount of pensions, annuities, rental income, dividends, 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 pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Form 1099-INT(s) — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 7.

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

Enter railroad retirement benefits **before deductions** for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 9. **(Attach a copy of your Form RRB-1099-R, if applicable.)** (Do not include social security equivalent railroad retirement included on Line 2.)

Line 5 — Veteran Benefits

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

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

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

Line 6 — Public Assistance

Include the amount of public assistance, Supplemental Security Income (SSI), child support, unemployment compensation, and Temporary Assistance payments received by you and/or your minor children. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA).

This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received, and Employment Security 1099, if applicable.**

Helpful Hints

- Supplemental Security Income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Children's Division (CD) or 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.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2008 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	555-66-7777

Box 3. Benefits Paid in 2008	Box 4. Benefits Repaid to SSA in 2008	Box 5. Net Benefits for 2008 *(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 2007	$8,400.00

*Includes: $12.00 Paid in 2008 for 2007

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.)*

555-66-7777

Form **SSA-1099-SM** (10-2008)) **DO NOT RETURN THIS FORM TO SSA OR IRS** 0603554

Line 7 — Nonbusiness Loss(es)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7 (as a positive amount). A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C are considered business losses and should not be included here.)

Line 9 — Filing Status Deduction

If you are single, enter "0". (If you are **married—living separate for entire year,** and you are filing married filing separate on Form MO-1040, enter "0".)

If your filing status is **Married and Filing Combined**, see below to determine the amount you will enter on Line 9.

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

Enter the amount that you determined on Line 9. Be sure to include both incomes on Lines 1–6.

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, and you are not eligible for the credit, there is no need in completing and submitting the form.

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 in completing and submitting the form.

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

Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your **primary** residence that you occupy. Secondary homes don't apply.

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

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

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

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

Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2008. The Form MO-CRP is on the back of the Form MO-PTS.

Helpful Hint

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

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

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 Hints

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

Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. The rent receipt(s), or statement must be signed by the landlord and include his/ 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 statement.

Helpful Hints

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

Line 13 — Total Real Estate Tax /Rent Paid

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13. **If you rented, the maximum amount allowed is $750. If you owned your home, the maximum amount allowed is $1,100.**

Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 39, 40 and 41 to determine the amount of your property tax credit. If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.782, RSMo. You will be notified if your credit is offset against any debts.

Information to Complete Form MO-CRP

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

Step 2: Enter on Line 6 the gross rent paid. Exclude rent paid for any portionof 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.**

Step 3: If you were a resident of a nursing home or boarding home during 2008, use the applicable percentage in Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, enter the total rent on Form MO-CRP, Line 6 and mark the appropriate percentage on box G of Line 7. If 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.

Additional persons sharing rent/ percentage to be entered: (1 person—50%, 2 people—33%, 3 people — 25%). If none of the reductions apply to you, enter 100 percent on Line 7.

Step 4: Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8.

Step 5: Multiply Line 8 by 20% and enter the result on Line 9. Add the totals from Line 9 on **all** completed Form MO-CRP(s) and enter the amount on Line 12 of MO-PTS.

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX PAYMENT VOUCHER INSTRUCTIONS

What Is Form MO-1040V and Why Should I Use It?
Form MO-1040V, Individual Income Tax Payment Voucher, is the voucher you send with your payment when you have an amount due on your income tax return. It is similar to vouchers returned with loan, utility, and credit card payments. Form MO-1040V ensures that your payment will be processed more efficiently and accurately. In addition, Form MO-1040V allows you to file your completed income tax return and send your payment at a later date. **Your income tax return and payment are due no later than April 15, 2009.**

When Should I Use Form MO-1040V?
If you have an amount due on an electronically filed return, or do not submit payment in full when you file your income tax return, send Form MO-1040V with your payment.

How Do I Fill In the Payment Voucher?
Complete the name(s) and address block. Use the label from the front cover of your book if the address information on the label is correct.

Line 1 — Enter your social security number (SSN) on Line 1. If you are filing a combined return, enter on Line 1 the first SSN as shown on your return.

Line 2 — Enter the first four letters of your last name on Line 2. See examples.

NAME	ENTER
John Brown	BROW
Juan De Jesus	DEJE
Joan A. Lee	LEE
Jean McCarthy	MCCA
John O'Neill	ONEI
Pedro Torres-Lopez	TORR

Please use capital letters as shown.

Line 3 — If you are filing a combined return, enter on Line 3 your spouse's SSN.

Line 4 — Enter the first four letters of your spouse's last name on Line 4. See examples for Line 2, above.

Line 5 — Enter the amount of your payment in whole dollars on Line 5.

How Do I Make My Payment?

- Make your check or money order payable to the "Missouri Department of Revenue." Do not send cash (U.S. funds only). Do not postdate your check; it will be cashed upon receipt. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.
- Write your name, address, SSN, daytime telephone number, and "2008 MO Income Tax" on your check or money order.
- Detach the payment voucher at the perforation, and mail with your payment.
- **Please mail your Form MO-1040V and payment to:**
  Missouri Department of Revenue
  P.O. Box 371
  Jefferson City, MO 65105-0371

Please print as shown below in black or dark blue ink. Do not use red ink or pencil.

1	2	3	4

A	B	C	D

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.

MO 860-2715 (09-2008)

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX PAYMENT VOUCHER

2008 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, 2009 TO AVOID INTEREST AND ADDITIONS TO TAX FOR FAILURE TO PAY. 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.

• 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

DOR USE ONLY *

*

MO 860-2715 (09-2008)

2008 TAX TABLE

If Missouri taxable income from Form MO-1040, Line 24, 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 www.dor.mo.gov/tax

If Line 24 is At least	But less than	Your tax is	If Line 24 is At least	But less than	Your tax is	If Line 24 is At least	But less than	Your tax is	If Line 24 is At least	But less than	Your tax is	If Line 24 is At least	But less than	Your tax is	If Line 24 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 24)	$ _____	$ _____	$ 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

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

Round to nearest whole dollar and enter on Form 1040, Page 2, Line 25.

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

QUALIFIED HEALTH INSURANCE PREMIUMS WORKSHEET FOR MO-A, LINE 11

Complete this worksheet if you included health insurance premiums paid as an itemized deduction or had health insurance premiums withheld from your social security benefits.

If you had premiums withheld from your social security benefits, complete Lines 1 through 4 to determine your taxable percentage of social security income and the corresponding taxable portion of your health insurance premiums included in your taxable income.

1. Enter amount from Line 14a (federal Form 1040A) or 20a (federal Form 1040). If $0, skip to Line 6 and enter your total health insurance premiums paid. 1. _____
2. Enter amount from Line 14b (federal Form 1040A) or 20b (federal Form 1040). 2. _____
3. Divide Line 2 by Line 1 3. _____ %

	Yourself	Spouse
4. Enter the health insurance premiums withheld from your social security income.	4Y. _____	4S. _____
5. Multiply the amounts on Line 4Y and 4S by the percentage on Line 3.	5Y. _____	5S. _____
6. Enter the total of all other health insurance premiums paid, which were not included in 4Y or 4S.	6Y. _____	6S. _____
7. Add the amounts from Lines 5 and 6. If you itemized on your federal return and your federal itemized deductions included health insurance premiums as medical expenses, go on to Line 8. If not, enter amounts from 7Y and 7S on Line 11 of Form MO-A.	7Y. _____	7S. _____
8. Add the amounts from 7Y and 7S.	8. _____	
9. Divide Line 7Y and 7S by the total found on Line 8.	9Y. _____	9S. _____
10. Enter the amount from Federal Schedule A, Line 1.	10. _____	
11. Enter the amount from Schedule A, Line 4.	11. _____	
12. Divide Line 11 by Line 10 (round to full percent).	12. _____	
13. Multiply Line 8 by percent on Line 12.	13. _____	
14. Subtract Line 13 from Line 8.	14. _____	
15 . Multiply Line 14 by the percentages found on Lines 9Y and 9S. Enter the amounts on Line 15Y and 15S of this worksheet on Line 11 of Form MO-A.	15Y. _____	15S. _____

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.

2008 PROPERTY TAX CREDIT CHART

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

		FROM					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 or rent credit equivalent not to exceed $750 (Form MO-PTS, Line 13).													
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).													
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.

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).															
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																

This area indicates no credit is allowable.

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

2008 Missouri School District Numbers

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

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

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

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

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.
- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

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

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

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

NAME	NUMBER
Adair Co. R-I (Novinger)	365
Adair Co. R-II (Brashear)	045
Adrian R-III	001
Advance R-IV	002
Affton 101	003
Albany R-III	004
Altenburg 48	005
Alton R-IV	006
Appleton City R-II	008
Arcadia Valley R-II (Ironton)	009
Archie R-V	010
Ash Grove R-IV	011
Atlanta C-3	012
Aurora R-VIII	013
Ava R-I	014
Avenue City R-IX	015
Avilla R-XIII	016
Bakersfield R-IV	017
Ballard R-II	018
Bayless	019
Bell City R-II	020
Belleview R-III	022
Belton 124	023
Bernie R-XIII	025
Bevier C-4	026
Billings R-IV	029
Bismarck R-V	030
Blackwater R-II	031
Blair Oaks	097
Bloomfield R-XIV	033
Blue Eye R-V	034
Blue Springs R-IV	035
Bolivar R-I	037
Boncl R-X	038
Boonville R-I	039
Bosworth R-V	040
Bowling Green R-I	042
Bradleyville R-I	043
Branson R-IV	044
Braymer C-4	046
Breckenridge R-I	047
Brentwood	048
Bronaugh R-VII	049
Brookfield R-III	050
Brunswick R-II	052
Buchanan Co. R-IV (DeKalb)	115
Bucklin R-II	053
Bunker R-III	055
Butler R-V	056
Cabool R-IV	057
Cainsville R-I	058
Calhoun R-VIII	059
Callao C-8	061
Camdenton R-III	062
Cameron R-I	063
Campbell R-II	064
Canton R-V	065
Cape Girardeau 63	066
Carl Junction R-I	067
Carrollton R-VII	068
Carthage R-IX	069
Caruthersville 18	070
Cassville R-IV	071
Center 58 (Jackson County)	074
Centerville R-I	077
Central R-III (Park Hills)	480
Centralia R-VI	079
Chadwick R-I	080
Chaffee R-II	081
Charleston R-I	083
Chilhowee R-IV	084
Chillicothe R-II	085
Clark Co. R-I (Kahoka)	230
Clarksburg C-2	087
Clarkton C-4	088
Clayton	089
Clearwater R-I	090
Clever R-V	091
Climax Springs R-IV	092
Clinton	093
Clinton Co. R-III (Plattsburg)	397
Cole Camp R-I	096
Cole Co. R-I (Russellville)	432
Cole Co. R-V (Eugene)	136
Columbia 93	098
Community R-VI	099
Concordia R-II	101
Cooper Co. R-IV (Bunceton)	054
Cooter R-IV	103
Couch R-I	104
Cowgill R-VI	105
Craig R-III	106
Crane R-III	107
Crawford Co. R-I (Bourbon)	041
Crawford Co. R-II (Cuba)	108
Crocker R-II	109
Crystal City 47	110
Dadeville R-II	111
Dallas Co. R-I (Buffalo)	112
Davis R-XII	113
Delta C-7 (Deering)	385
Delta R-V	116
Dent-Phelps R-III (RFD, Salem)	117
DeSoto 73	114
Dexter R-XI	118
Diamond R-IV	119
Dixon R-I	120
Doniphan R-I	121
Dora R-III	122
Drexel R-IV	123
Dunklin R-V (Jefferson Co.)	124
East Buchanan Co. C-I (Gower)	125
East Carter Co. R-II (Ellsinore)	126
East Lynne 40	127
East Newton Co. R-VI	128
East Prairie R-II	129
El Dorado Springs R-II	131
Eldon R-I	132
Elsberry R-II	134
Eminence R-I	135
Everton R-III	137
Excelsior Springs 40	138
Exeter R-VI	139
Fair Grove R-X	140
Fair Play R-II	141
Fairfax R-III	142
Fairview R-XI	144
Farmington R-VII	146
Fayette R-III	147
Ferguson–Florissant R-II	148
Festus R-VI	149
Fordland R-III	151
Forsyth R-III	152
Fort Osage R-I (Route 2, Independence)	153
Fort Zumwalt R-II	154
Fox C-6 (Arnold)	155
Francis–Howell R-III	156
Franklin Co. R-II (RFD, New Haven)	157
Fredericktown R-I	158
Fulton 58	159
Gainesville R-V	160
Galena R-II	161
Gallatin R-V	162
Gasconade C-4 (Falcon)	163
Gasconade Co. R-I (Hermann)	197
Gasconade Co. R-II (Owensville)	376
Gideon 37	165
Gilliam C-4	166
Gilman City R-IV	167
Glenwood R-VIII	169
Golden City R-III	171
Gorin R-III	172
Grain Valley R-V	173
Grandview C-4 (Jackson Co.)	174
Grandview R-II (Jefferson Co.)	175
Green City R-I	177
Green Forest R-II	178
Green Ridge R-VIII	179
Greenfield R-IV	180
Greenville R-II	181
Grundy Co. R-V (Galt)	182
Hale R-I	184
Halfway R-III	185
Hallsville R-IV	186
Hamilton R-II	187
Hancock Place	188
Hannibal 60	189
Hardeman R-X	190
Hardin-Central C-2	191
Harrisburg R-VIII	192
Harrisonville R-IX	193
Hartville R-II	194
Hayti R-II	195
Hazelwood	196
Henry Co. R-I (Windsor)	553
Hermitage R-IV	198
Hickman Mills C-1	200
Hickory Co. R-I (Urbana)	201
Higbee R-VIII	202
High Point R-III	203
Hillsboro R-III	204
Holcomb R-III	205
Holden R-III	206
Holliday C-2	207
Hollister R-V	208
Houston R-I	209
Howard Co. R-II (Glasgow)	168
Howell Valley R-I	210
Hudson R-IX	211
Humansville R-IV	212
Hume R-VIII	213
Hurley R-I	214
Iberia R-V	215
Independence 30	217
Iron Co. C-4 (Viburnum)	218
Jackson R-II	219
Jasper Co. R-V	222
Jefferson C-123 (Nodaway Co.)	223
Jefferson City	224
Jefferson Co. R-VII (RFD, Festus)	225
Jennings	227
Johnson Co. R-VII	571
Joplin R-VIII	228
Junction Hill C-12	229
Kansas City 33	231
Kearney R-I	232
Kelso C-7	233
Kennett 39	234
Keytesville R-III	235
King City R-I	236
Kingston K-14 (Washington Co.)	237
Kingston 42 (Caldwell Co.)	238
Kingsville R-I	239
Kirbyville R-VI	240
Kirksville R-III	241
Kirkwood R-VII	242
Knob Noster R-VIII	244
Knox Co. R-I (Edina)	245
Laclede Co. C-5 (RFD, Lebanon)	247
Laclede Co. R-I (Conway)	102
Ladue (St. Louis Co.)	248
Lafayette Co. C-1 (Higginsville)	249
Lakeland R-III (Deepwater)	251
Lamar R-I	252
LaMonte R-IV	253
LaPlata R-II	285
Laquey R-V	254
Laredo R-VII	255
Lathrop R-II	257
Lawson R-XIV	258
Lebanon R-III	260
Lee's Summit R-VII	261
Leesville R-IX	262
Leeton R-X	263

NAME	NUMBER
Leopold R-III	264
Lesterville R-IV	265
Lewis Co. C-1 (Ewing)	266
Lexington R-V	267
Liberal R-II	268
Liberty 53	269
Licking R-VIII	271
Lincoln R-II	272
Lindbergh R-VIII	273
Linn Co. R-I (Purdin)	572
Livingston Co. R-III (Chula)	275
Lockwood R-I	276
Logan-Rogersville R-VIII	277
Lone Jack C-6	278
Lonedell R-XIV	279
Louisiana R-II	280
Luray 33	281
Lutie R-VI	282
Macks Creek R-V	283
Macon Co. R-I (Macon)	284
Macon Co. R-IV (New Cambria)	286
Madison C-3	287
Malden R-I	288
Malta Bend R-V	289
Manes R-V	290
Mansfield R-IV	291
Maplewood-Richmond Heights	292
Marceline R-V	293
Maries Co. R-I (Vienna)	524
Maries Co. R-II (Belle-Bland)	021
Marion C. Early R-V (Morrisville)	294
Marion Co. R-II	295
Marionville R-IX	296
Mark Twain R-VIII	297
Marquand-Zion R-VI	298
Marshall	299
Marshfield R-I	300
Maryville R-II	302
Maysville R-I	303
McDonald Co. R-I (Anderson)	304
Meadow Heights R-II	305
Meadville R-IV	306
Mehlville R-IX	307
Meramec Valley R-III	308
Mexico 59	310
Miami R-I (Bates Co.)	311
Miami R-I (Saline Co.)	312
Mid-Buchanan Co. R-V (Faucett)	313
Middle Grove C-1	314
Midway R-I	316
Milan C-2	317
Miller R-II	318
Miller Co. R-III (Tuscumbia)	511
Mirabile C-1	319
Missouri City 56	320
Moberly	321
Monett R-I	322
Moniteau Co. C-I (Jamestown)	221
Moniteau Co. R-I (California)	060
Moniteau Co. R-V (Latham)	256
Moniteau Co. R-VI (Tipton)	507
Monroe City R-I	323
Montgomery Co. R-II (Montgomery City)	324
Montrose R-XIV	325
Morgan Co. R-I (Stover)	491
Morgan Co. R-II (Versailles)	523
Mound City R-II	327
Mountain Grove R-III	328
Mountain View-Birch Tree R-III	329
Mt. Vernon R-V	330
Naylor R-II	331
Neelyville R-IV	332
Nell Holcomb R-IV	333
Neosho R-V	334
Nevada R-V	335
New Bloomfield R-III	336
New Franklin R-I	337
New Haven (Franklin Co.)	338
New Madrid Co. R-I	340
New York R-IV	341
Newburg R-II	342
Newtown-Harris R-III	343
Niangua R-V	344
Nixa R-II	345
Nodaway-Holt R-VII (Graham)	346
Nonresident	347
Norborne R-VIII	348
Normandy	349
North Andrew Co. R-VI (Rosendale)	350
North Callaway R-I (Kingdom City)	351
North Daviess R-III	220
North Harrison R-III (Eagleville)	353
North Kansas City 74	354
North Mercer Co. R-III (Mercer)	355
North Nodaway Co. R-VI (Hopkins)	356
North Pemiscot Co. R-I (Wardell)	357
North Platte Co. R-I (Dearborn)	358
North St. Francois Co. R-I (Bonne Terre)	352
North Shelby	449
North Wood R-IV	359
Northeast Nodaway Co. R-V (Ravenwood)	360
Northeast Randolph Co. R-IV (Cairo)	361
Northeast Vernon Co. R-I (Walker)	526
Northwest R-I (High Ridge)	362
Northwestern R-I (Mendon)	363
Norwood R-I	364
Oak Grove R-VI	366
Oak Hill R-I	367
Oak Ridge R-VI	368
Odessa R-VII	369
Oran R-III	370
Orearville R-IV	371
Oregon-Howell R-III	246
Orrick R-XI	372
Osage Co. R-I (Chamois)	082
Osage Co. R-II (Linn)	274
Osage Co. R-III (Westphalia)	544
Osborn R-O	373
Osceola	374
Otterville R-VI	375
Ozark R-VI	377
Palmyra R-I	378
Paris R-II	379
Park Hill	380
Parkway C-2	381
Pattonsburg R-II	382
Pattonville R-III	383
Pemiscot Co. R-III (RFD, Caruthersville)	386
Pemiscot Co. Special School Dist.	576
Perry Co. 32	387
Pettis Co. R-V (Hughesville)	389
Pettis Co. R-XII (RFD, Sedalia)	390
Phelps Co. R-III (Edgar Springs)	130
Pierce City R-VI	391
Pike Co. R-III (Clarksville)	392
Pilot Grove C-4	393
Plainview R-VIII	394
Plato R-V	395
Platte Co. R-III (Platte City)	396
Pleasant Hill R-III	398
Pleasant Hope R-VI	399
Pleasant View R-VI	400
Polo R-VII	401
Poplar Bluff R-I	402
Portageville	574
Potosi R-III	403
Prairie Home R-V	404
Princeton R-V	405
Purdy R-II	406
Putnam Co R-1	516
Puxico R-VIII	407
Ralls Co. R-II (Center)	408
Raymondville R-VII	410
Raymore-Peculiar R-II	411
Raytown C-2	412
Reeds Spring R-IV	413
Renick R-V	414
Republic R-III (Republic)	415
Revere C-3	416
Rich Hill R-IV	417
Richards R-V	418
Richland R-I (Stoddard Co.)	419
Richland R-IV	420
Richmond R-XVI	421
Richwoods R-VII	422
Ridgeway R-V	423
Ripley Co. R-III (Gatewood)	164
Ripley Co. R-IV (RFD, Doniphan)	424
Risco R-II	425
Ritenour	426
Riverview Gardens	427
Rock Port R-II	428
Rockwood R-VI	429
Rolla 31	430
Roscoe C-I	431
Salem R-80	434
Salisbury R-IV	435
Santa Fe R-X (Alma)	250
Sarcoxie R-II	436
Savannah R-III	437
School of the Osage R-II	439
Schuyler Co. R-I	440
Scotland Co. R-I (Memphis)	441
Scott City R-I	573
Scott Co. Central (Sikeston)	443
Scott Co. R-IV (Benton)	442
Sedalia 200	444
Senath Hornesville C-8	445
Seneca R-VII	446
Seymour R-II	447
Shawnee R-III	448
Shelby Co. R-IV (Shelbina)	450
Sheldon R-VIII	451
Shell Knob 78	452
Sherwood Cass R-VIII (Creighton)	453
Sikeston R-6	454
Silex R-I	455
Skyline R-II	456
Slater	457
Smithton R-VI	458
Smithville R-II	459
South Callaway R-II (Mokane)	460
South Harrison Co. R-II (Bethany)	461
South Holt Co. R-I (Oregon)	462
South Iron Co. R-I (Annapolis)	463
South Nodaway Co. R-IV (Barnard)	464
South Pemiscot Co. R-V (Steele)	465
Southern Boone Co. R-I	466
Southern Reynolds Co. R-II	467
Southland C-9 (Cardwell)	468
Southwest Livingston Co. R-I	469
Southwest R-V (Barry Co.)	470
Sparta R-III	471
Special School District of St. Louis Co.	577
Spickard R-II	472
Spokane R-VII	473
Spring Bluff R-XV	474
Springfield R-XII	475
St. Charles Co. R-V (Orchard Farm)	477
St. Charles R-VI	476
St. Clair R-XIII	478
St. Elizabeth R-IV	479
St. James R-I	481
St. Joseph	482
St. Louis City	483
Stanberry R-II	484
Ste. Genevieve Co. R-II	485
Steelville R-III	486
Stet R-XV	487
Stewartsville C-2	488
Stockton R-I	489
Stoutland R-II	490
Strafford R-VI	492
Strain-Japan R-XVI	575
Strasburg C-3	494
Sturgeon R-V	495
Success R-VI	496
Sullivan	497
Summersville R-II	498
Sunrise R-IX	499
Swedeborg R-III	500
Sweet Springs R-VII	501
Taneyville R-II	502
Tarkio R-I	503
Thayer R-II	504
Thornfield R-I	505
Tina-Avalon R-II	506
Trenton R-IX	508
Tri-County R-VII (Jamesport)	509
Troy R-III	510
Twin Rivers R-X (Broseley)	512
Union R-XI (Franklin Co.)	514
Union Star R-II	515
University City	517
Valley Park	518
Valley R-VI (Caledonia)	519
Van Buren R-1	520
Van-Far R-I	521
Verona R-VII	522
Walnut Grove R-V	527
Warren Co. R-III (Warrenton)	529
Warrensburg R-VI	528
Warsaw R-IX	530
Washington	531
Waynesville R-VI	532
Weaubleau R-III	533
Webb City R-VII	534
Webster Groves	535
Wellington-Napoleon R-IX	536
Wellston	537
Wellsville-Middletown R-I	538
Wentzville R-IV	539
West Nodaway Co. R-I (Burlington Junction)	540
West Plains R-VII	541
West Platte Co. R-II (Weston)	542
West St. Francois Co. R-IV (Leadwood)	570
Westran R-I	545
Westview C-6	546
Wheatland R-II	547
Wheaton R-III	548
Willard R-II	550
Willow Springs R-IV	551
Windsor C-1 (Jefferson Co.)	552
Winfield R-IV	554
Winona R-III	555
Winston R-VI	556
Woodland R-IV	557
Worth Co. R-III	558
Wright City R-II	559
Wyaconda C-1	560
Zalma R-V	561

Missouri Department of Revenue Tax Assistance Centers

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

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

Jefferson City
301 W. High St., Room 330
(573) 751-7191

Joplin
1110 East 7th St., Suite 400
(417) 629-3070

Kansas City
615 East 13th St., Room 127
(816) 889-2920

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

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

St. Joseph
525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Automated IVR Refund/Balance Due Inquiry (Toll Free)	(866) 433-7259
Electronic Filing Information	(573) 751-3930
Forms-by-Fax	(573) 751-4800
General Inquiry Line	(573) 751-3505

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: **taxsuggest@dor.mo.gov**

Federal Privacy Notice

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

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

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and 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.

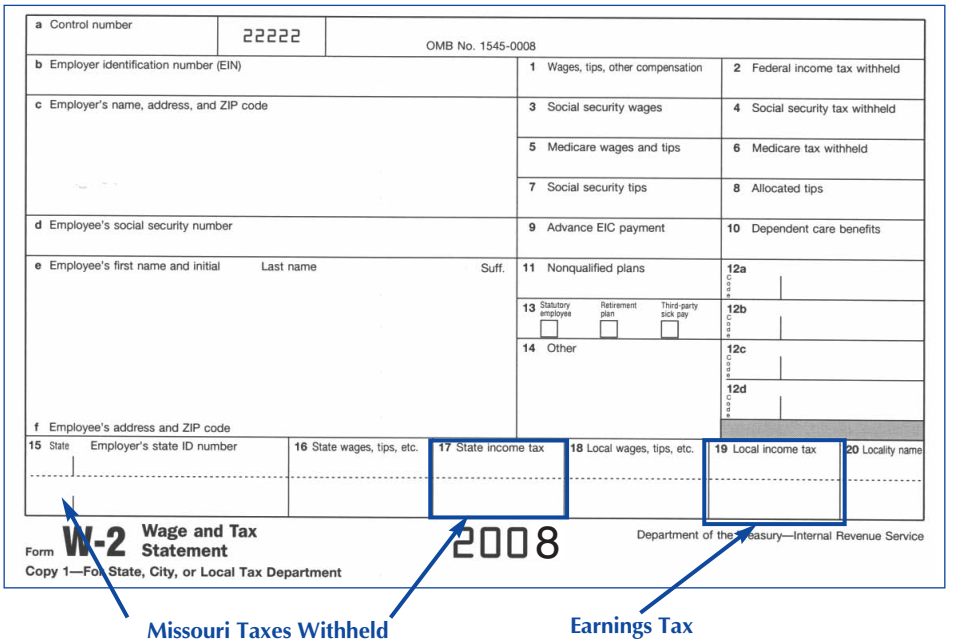



Diagram 1: Form W-2