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MISSOURI DEPARTMENT OF REVENUE **2008 FORM MO-1040**

INDIVIDUAL INCOME TAX RETURN—LONG FORM

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2008, OR FISCAL YEAR BEGINNING Select Month 2008, ENDING Select Month Select Year

AMENDED RETURN — CHECK HERE ☐ SOFTWARE VENDOR CODE **006**

INSTRUCTIONS
- Enter numbers without decimals (integers)
- Don't forget to attach all required forms
- You can tab from one field to another or use the mouse to click in the field you want.
- Use the print button at the top of page to print form
- Click on the blue boxes to prepopulate an amount.
- Click on the gray boxes to view the instructions for that line.
- If a field does not allow a negative number, and a negative number is entered, a zero will be displayed.
- If you are using Adobe Reader, the data cannot be saved—you must print the forms, sign the forms and mail to the Department

NAME AND ADDRESS

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST) (FIRST) M.I. JR, SR ☐ DECEASED IN 2008

SPOUSE'S (LAST) (FIRST) M.I. JR, SR ☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)	COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.
	SELECT COUNTY	SELECT or TYPE SCHOO

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)	CITY, TOWN, OR POST OFFICE	STATE	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.) . Worksheet	1Y		00	1S		00	Line 1
2. Total additions (from Form MO-A, Part 1, Line 6) . . . . . MO-A	2Y	0	00	2S	0	00	Line 2
3. Total income — Add Lines 1 and 2.	3Y	0	00	3S	0	00	
4. Total subtractions (from Form MO-A, Part 1, Line 13) . . . . . MO-A	4Y	0	00	4S	0	00	Line 4
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	0	00	5S	0	00	
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	6	0	00				
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)	7Y	0	%	7S	0	%	Line 7

EXEMPTIONS AND DEDUCTIONS

8. Pension and Social Security/Social Security disability exemption (from Form MO-A, Part 3) . . . . . MO-A — 8: 0 00 — Line 8

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

   9: 00 — Line 9

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 — Line 10

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

12. Total tax from federal return — Add Lines 10 and 11. . . . . 12: 0 00

13. **Federal tax deduction — Enter amount from Line 12 not to exceed $5,000 for individual filer; $10,000 for combined filers.** . . . . . 13: 0 00 — Line 13

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, see your federal return or page 7. If itemizing, see Form MO-A, Part 2 . . . . . Itemized Deductions Worksheet — 14: 00 — Line 14

15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** . . . . . ☐ X $1,200 = . . — 15: 0 00 — Line 15

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: 0 00 — Line 16

Do not include yourself or spouse.

17. Long-term care insurance deduction . . . . . Long-term Care Worksheet — 17: 0 00 — Line 17

18. Health care sharing ministry deduction . . . . . 18: 00 — Line 18

19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18 . . . . . 19: 0 00

20. Subtotal — Subtract Line 19 from Line 6. . . . . 20: 0 00 — Line 20

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

MO 860-1094 (09-2008)

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TAX

	Yourself		Spouse		
24. Taxable income amount from Lines 23Y and 23S	24Y	0 00	24S	0 00	
25. Tax. (See tax table)	25Y	0 00	25S	0 00	Line 25
26. Resident credit — **Attach Form MO-CR and other states' income tax return(s).** MO-CR	26Y	0 00	26S	0 00	Line 26
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 MO-NRI	27Y	100 %	27S	100 %	Line 27
28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y	0 00	28S	0 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	Line 29
30. Subtotal — Add Lines 28 and 29.	30Y	0 00	30S	0 00	
31. Total Tax — Add Lines 30Y and 30S.	31	0 00			

PAYMENTS / CREDITS

32. MISSOURI tax withheld — **Attach Form W-2(s) and/or Form 1099(s).**	32	00	Line 32
33. 2008 Missouri estimated tax payments (include overpayment from 2007 applied to 2008)	33	00	Line 33
34. Missouri tax payments for nonresident partners or S corporation shareholders — **Attach Form MO-2NR.**	34	00	Line 34
35. Missouri tax payments for nonresident entertainers — **Attach Form MO-2ENT.**	35	00	Line 35
36. Amount paid with Missouri extension of time to file (Form MO-60)	36	00	Line 36
37. Miscellaneous tax credits (from Form MO-TC, Line 13) — **Attach Form MO-TC.** MO-TC	37	0 00	Line 37
38. Property tax credit — **Attach Form MO-PTS.** MO-PTS	38	0 00	Line 38
39. Total payments and credits — Add Lines 32 through 38.	39	0 00	

AMENDED RETURN

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

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

INDICATE REASON(S) FOR AMENDING.

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

These fields are locked. To unlock them, Click on the "amended" check box on page 1 of this form (top left).

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	0 00	Line 43
44. Amount of Line 43 to be applied to your 2009 estimated tax	44	0 00	Line 44
45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.	45		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	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)
45 00	00	00	00	00	00	00	00	00	00	00

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

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

SIGNATURE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to $500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. ☐ YES ☐ NO

E-MAIL ADDRESS	PREPARER'S TELEPHONE

SIGNATURE	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN

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).

Click here to finish

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	Line 1
2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Net Operating Loss (Carryback/Carryforward); ☐ Other (description) _____	2Y	00	2S	00	Line 2
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	Line 3
4. Food Pantry contributions included on federal Schedule A	4Y	00	4S	00	Line 4
5. Nonresident Property Tax	5Y	00	5S	00	Line 5
6. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2.	6Y	0 00	6S	0 00	Line 6

Back to 1040 Page 1

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	Line 7
8. Any state income tax refund included in federal adjusted gross income	8Y	00	8S	00	Line 8
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	Line 9
10. Exempt contributions made to a qualified 529 plan (higher education savings program)	10Y	00	10S	00	Line 10
11. Qualified Health Insurance Premiums. Qualified Health Insurance Premiums Worksheet	11Y	0 00	11S	0 00	Line 11
12. Missouri depreciation adjustment (Section 143.121, RSMo) ☐ Sold or disposed property previously taken as addition modification	12Y	00	12S	00	Line 12
13. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11 and 12. Enter here and on Form MO-1040, Line 4.	13Y	0 00	13S	0 00	Line 13

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.

Back to 1040 Page 1

1. Total federal itemized deductions from federal Form 1040, Line 40	1	00	Line 1
2. 2008 (FICA) — yourself — Social security $ _____ + Medicare $ _____	2	0 00	Line 2
3. 2008 (FICA) — spouse — Social security $ _____ + Medicare $ _____	3	0 00	Line 3
4. 2008 Railroad retirement tax — yourself (Tier I and Tier II) $ _____ + Medicare $ _____	4	0 00	Line 4
5. 2008 Railroad retirement tax — spouse (Tier I and Tier II) $ _____ + Medicare $ _____	5	0 00	Line 5
6. 2008 Self-employment tax — Amount from federal Form 1040, Line 27	6	00	Line 6
7. TOTAL — Add Lines 1 through 6.	7	0 00	
8. State and local income taxes — **See the instructions.**			Line 8
9. Earnings taxes included in Line 8			Line 9
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.	10	0 00	
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	0 00	Line 11

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

☐ Carry amount to 1040 Line 14

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).

Reset Worksheet ☐ Use data from worksheet

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	0 00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	0 00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 10.	8	0 00

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Back to 1040 Page 1

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	Line 1
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				85,000	00	
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0.	3				0	00	
		Y - YOURSELF		S - SPOUSE			
4. Enter your total social security benefits from federal Form 1040A, Line 14a or federal Form 1040, Line 20a	4Y		00	4S		00	Line 4
5. Enter your **taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	5Y		00	5S		00	Line 5
6. **Non taxable social security benefits**, subtract Line 5 from Line 4.	6Y	0	00	6S	0	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	Line 7
8. Multiply Line 7 by 35%.	8Y	0	00	8S	0	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	0	00	9S	0	00	
10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter $0	10Y	0	00	10S	0	00	
11. Enter pension amount from Line 7 or $6,000, whichever is less.	11Y	0	00	11S	0	00	
12. Enter Line 10 or Line 11, whichever is greater	12Y	0	00	12S	0	00	
13. Add amounts on Lines 12Y and 12S.	13				0	00	
14. **Total public pension**, subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter $0	14				0	00	

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

1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6	1				0	00	
2. Enter your **taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2					00	Line 2
3. Subtract Line 2 from Line 1.	3				0	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				25,000	00	
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0	5				0	00	
		Y - YOURSELF		S - SPOUSE			
6. Enter **taxable** pension for each spouse from **private sources** from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b.	6Y		00	6S		00	Line 6
7. Enter the amounts from Line 6Y and 6S or $6,000, whichever is less	7Y	0	00	7S	0	00	
8. Add Lines 7Y and 7S	8				0	00	
9. **Total private pension**, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0	9				0	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				0	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				85,000	00	
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0	3				0	00	
		Y - YOURSELF		S - SPOUSE			
4. Enter **taxable** social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	4Y		00	4S		00	Line 4
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	Line 5
6. Multiply Line 4 or Line 5 by 35%.	6Y	0	00	6S	0	00	
7. Add Lines 6Y and 6S.	7				0	00	
8. **Total social security/social security disability**, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter $0.	8				0	00	

TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION

Total Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Public Pension Calculation), Line 9 (Private Pension Calculation), and Line 8 (Social Security Calculation) and enter here and on Form MO-1040, Line 8.	TOTAL EXEMPTION	0	00

Back to MO-1040, page 1

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)	0	00	1	0	00	Line 1
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and/or Line 25S)	0	00	2	0	00	Line 2
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	Line 3
4. Other (describe nature) _____		00	4		00	Line 4
5. Total — Add Lines 3 and 4.	0	00	5	0	00	Line 5
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36).		00	6		00	Line 6
7. Net amounts — Subtract Line 6 from Line 5.	0	00	7	0	00	Line 7
8. Percentage of your income taxed — Divide Line 7 by Line 1.	0	%	8	0	%	Line 8
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	0	00	9	0	00	Line 9
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	Line 10
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	0	00	11	0	00	Line 11

MO 860-1095 (09-2008)

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Back to MO-1040, page 2

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)	0	00	1	0	00	Line 1
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and/or Line 25S)	0	00	2	0	00	Line 2
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	Line 3
4. Other (describe nature) _____		00	4		00	Line 4
5. Total — Add Lines 3 and 4.	0	00	5	0	00	Line 5
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36).		00	6		00	Line 6
7. Net amounts — Subtract Line 6 from Line 5.	0	00	7	0	00	Line 7
8. Percentage of your income taxed — Divide Line 7 by Line 1.	0	%	8	0	%	Line 8
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	0	00	9	0	00	Line 9
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	Line 10
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	0	00	11	0	00	Line 11

MO 860-1095 (09-2008)

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Back to MO-1040, page 2

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 _____.

Line 1

Line 2

Line 3

☐ Use worksheet values in NRI, Part C, Line 1 Reset

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	0 00	P	0 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	0 00	R	0 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	0 00	U	0 00

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PART C — MISSOURI INCOME PERCENTAGE

MO-NRI Worksheet

	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).	0 00	2	0 00
	Check boxes to carry amount to MO-1040 with values below		
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.	☐ CHECK to fill Line 27Y 0 %	3	☐ CHECK to fill Line 27S 0 %

INSTRUCTIONS

Back to MO-1040, page 2

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.**

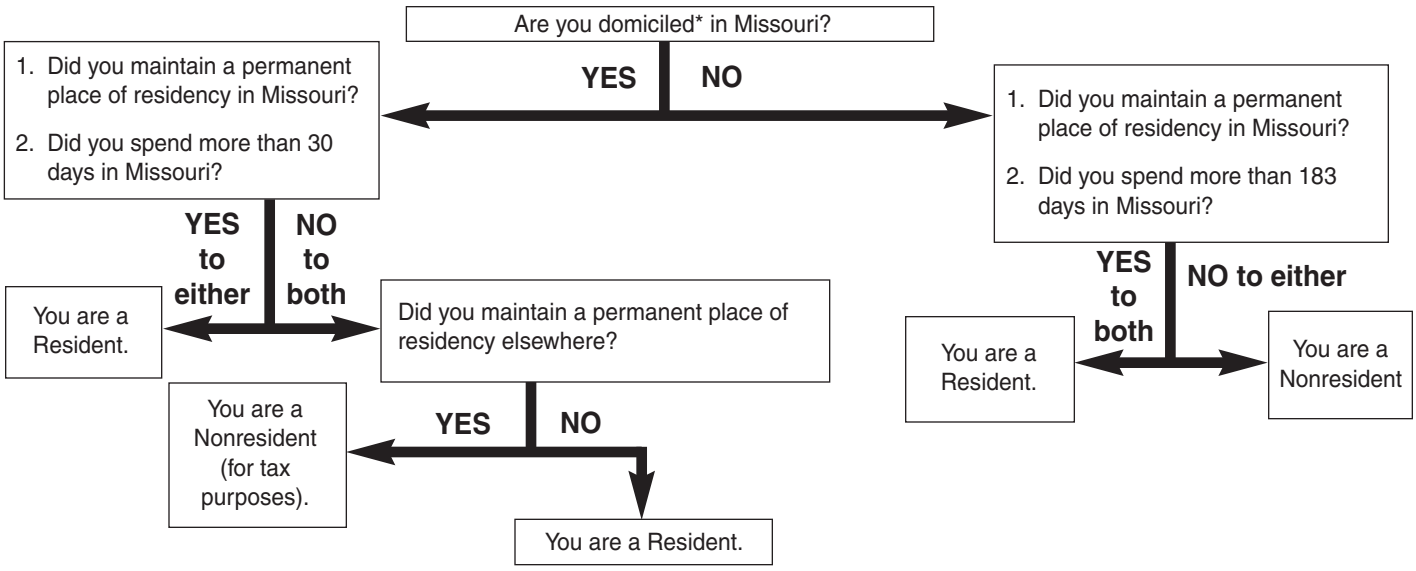
MILITARY NONRESIDENT STATIONED IN MISSOURI — ***If you are a military nonresident, stationed in Missouri and you and/or your spouse:***

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).

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.

Reset

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	0	00	16	0	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	0	00	18	0	00

☐ Carry amounts to MO-1040, Line 1Y and 1S.

2008 TAX TABLE

Back to MO-1040, page 1

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

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

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

9,000 315

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.

Reset Worksheet

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	0	00	0	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	0	00	0	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			0	00	

MO 860-2274 (8-2008)

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Back to MO-1040, page 2

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.

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	0	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	Line 2
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	Line 3
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	Line 4
5. Enter the amount of veteran's payments or benefits before any deductions. **Attach letter from Veterans Affairs.**	5		00	Line 5
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	Line 6
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	Line 7
8. **TOTAL** household income — Add Lines 1 through 7. Enter total here.	8	0	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	Line 9
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	0	00	Line 10
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	Line 11
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	Go to MO-CRP 0	00	Line 12
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	0	00	Line 13
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	0	00	Line 14

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

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2008

2008 FORM **MO-CRP**

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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.	Line 1
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	Line 6
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	%	Line 7
8. Net rent paid — Multiply Line 6 by the percentage on Line 7.	8	0 00	Line 8
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	0 00	Line 9

MO 860-1089 (09-2008)

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Back to MO-PTS

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MO 860-1089 (09-2008)

For Privacy Notice Click Here

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

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MO 860-1089 (09-2008)

For Privacy Notice Click Here

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

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MO 860-1089 (09-2008)

For Privacy Notice Click Here

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

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MO 860-1089 (09-2008)

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Back to MO-PTS

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, you are eligible for the full amount paid as shown on Line A.

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) $ 0

F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** ..... F) $ 0

G. Subtract Line F from Line A. ..... G) $ 0

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

Back to MO-1040, page 1

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.

		Yourself		Spouse
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.	0		
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.	0	5S.	0
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.	0	7S.	0
8. Add the amounts from 7Y and 7S.	8.	0		
9. Divide Line 7Y and 7S by the total found on Line 8.	9Y.	0	9S.	0
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.	0		
13. Multiply Line 8 by percent on Line 12.	13.	0		
14. Subtract Line 13 from Line 8.	14.	0		
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.	0	15S.	0

Back to MOA, Line 11