

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

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

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**.



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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/carry-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. 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 themselves.

WORKSHEET FOR LONG-TERM CARE INSURANCE DEDUCTION

- 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.
- Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- Enter the amount of qualified long-term care included on Line C. D) \$ _____
- Subtract Line D from Line C. E) \$ _____
- Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____
- Subtract Line F from Line A. G) \$ _____
- 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 com-

bined 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)*



Missouri Military Family Relief Fund **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., Fund01
- American Diabetes Association Gateway Area Fund02
- American Heart Association Fund03
- American Lung Association of Missouri Fund04
- Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund05
- Arthritis Foundation Fund09
- Breast Cancer Awareness Fund13
- Cervical Cancer Fund12
- March of Dimes Fund08
- Muscular Dystrophy Association Fund...07
- National Multiple Sclerosis Society Fund10


 **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.



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 section including Social Security Number, Spouse's Social Security Number, Last Name, First Name, M. Initial, Suffix, etc.

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.



PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2008.

Checkboxes for AGE 62 THROUGH 64, AGE 65 OR OLDER, BLIND, 100% DISABLED, NON-OBLIGATED SPOUSE

Income section table with columns for Yourself and Spouse, rows 1-7 for Federal adjusted gross income, total additions, total income, total subtractions, Missouri adjusted gross income, total Missouri adjusted gross income, and income percentages.

Exemptions and Deductions section table with rows 8-23 for Pension and social security exemption, filing status, tax from federal return, federal tax deduction, Missouri standard deduction, number of dependents, long-term care insurance deduction, health care sharing ministry deduction, total deductions, subtotal, enterprise zone or rural empowerment zone income modification, and subtract Line 22 from Line 21.

		Yourself		Spouse													
TAX	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. <input type="checkbox"/> YOURSELF <input type="checkbox"/> 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.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> 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. <input type="checkbox"/> A. Federal audit Enter date of IRS report. <input type="checkbox"/> B. Net operating loss carryback Enter year of loss. <input type="checkbox"/> C. Investment tax credit carryback Enter year of credit. <input type="checkbox"/> D. Correction other than A, B, or C ... Enter date of federal amended return, if filed.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>				M	M	D	D	Y	Y						
	M	M	D	D	Y	Y											
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.	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.	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.	49				00												
<p>AMOUNT YOU OWE</p> <p>If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.</p>																	
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. <input type="checkbox"/> YES <input type="checkbox"/> 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											



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. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> 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. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident) <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> 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) <input type="checkbox"/> 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

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).

PART 3

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 \$33,703 (maximum social security benefit), enter \$33,703. If amount on Line 8 is less than \$33,703, 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 Qualifying Widower: \$25,000; Married Filing Separate: \$16,000	4				00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5				00
		Y - YOURSELF		S - SPOUSE	
6. 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
--	------------------------	--	--	--	----



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 section including Social Security Number, Spouse's Social Security Number, Last Name, First Name, M. Initial, Suffix, etc.

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.



PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2008.

Checkboxes for AGE 62 THROUGH 64, AGE 65 OR OLDER, BLIND, 100% DISABLED, and NON-OBLIGATED SPOUSE.

Income section table with columns for Yourself and Spouse, rows 1-7 for Federal adjusted gross income, total additions, total income, total subtractions, Missouri adjusted gross income, total Missouri adjusted gross income, and income percentages.

Exemptions and Deductions section table with rows 8-23 for Pension and social security exemption, filing status, tax from federal return, other tax, federal tax deduction, Missouri standard deduction, number of dependents, long-term care insurance deduction, health care sharing ministry deduction, total deductions, subtotal, enterprise zone or rural empowerment zone income modification, and subtract Line 22 from Line 21.

		Yourself		Spouse																					
TAX	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. <input type="checkbox"/> YOURSELF <input type="checkbox"/> 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.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> 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. <input type="checkbox"/> A. Federal audit	Enter date of IRS report. M M D D Y Y																							
	<input type="checkbox"/> B. Net operating loss carryback	Enter year of loss.																							
<input type="checkbox"/> C. Investment tax credit carryback	Enter year of credit.																								
<input type="checkbox"/> 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.	45	00	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.	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.	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. <input type="checkbox"/> YES <input type="checkbox"/> 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				



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	
	Y	00	S	00
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. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> 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. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident) <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> 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) <input type="checkbox"/> 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	00
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

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).

PART 3

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 \$33,703 (maximum social security benefit), enter \$33,703. If amount on Line 8 is less than \$33,703, 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 Qualifying Widower: \$25,000; Married Filing Separate: \$16,000	4				00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5				00
		Y - YOURSELF		S - SPOUSE	
6. 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
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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.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S)				YOURSELF		SPOUSE	
				00	1	00	00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and/or Line 25S)				00	2	00	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	00
4. Other (describe nature)				00	4	00	00
5. Total — Add Lines 3 and 4.				00	5	00	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36). .				00	6	00	00
7. Net amounts — Subtract Line 6 from Line 5.				00	7	00	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	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	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	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.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S)				YOURSELF		SPOUSE	
				00	1	00	00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and/or Line 25S)				00	2	00	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	00
4. Other (describe nature)				00	4	00	00
5. Total — Add Lines 3 and 4.				00	5	00	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36). .				00	6	00	00
7. Net amounts — Subtract Line 6 from Line 5.				00	7	00	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	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	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	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 1040Line 36
Federal Form 1040ALine 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		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	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 1040Line 36
Federal Form 1040ALine 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		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	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
<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2008?		<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2008?	
<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT		<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT	
a. Indicate the date you were a Missouri resident in 2008. Date From: Date To:		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:		b. Indicate other state of residence and date you resided there. Date From: Date To:	
<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.		<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.	
a. Missouri Home of Record <input type="checkbox"/> 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 _____.		a. Missouri Home of Record <input type="checkbox"/> 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 <input type="checkbox"/> I resided in Missouri during 2008 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.		b. Non-Missouri Home of Record <input type="checkbox"/> 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		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		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

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:*

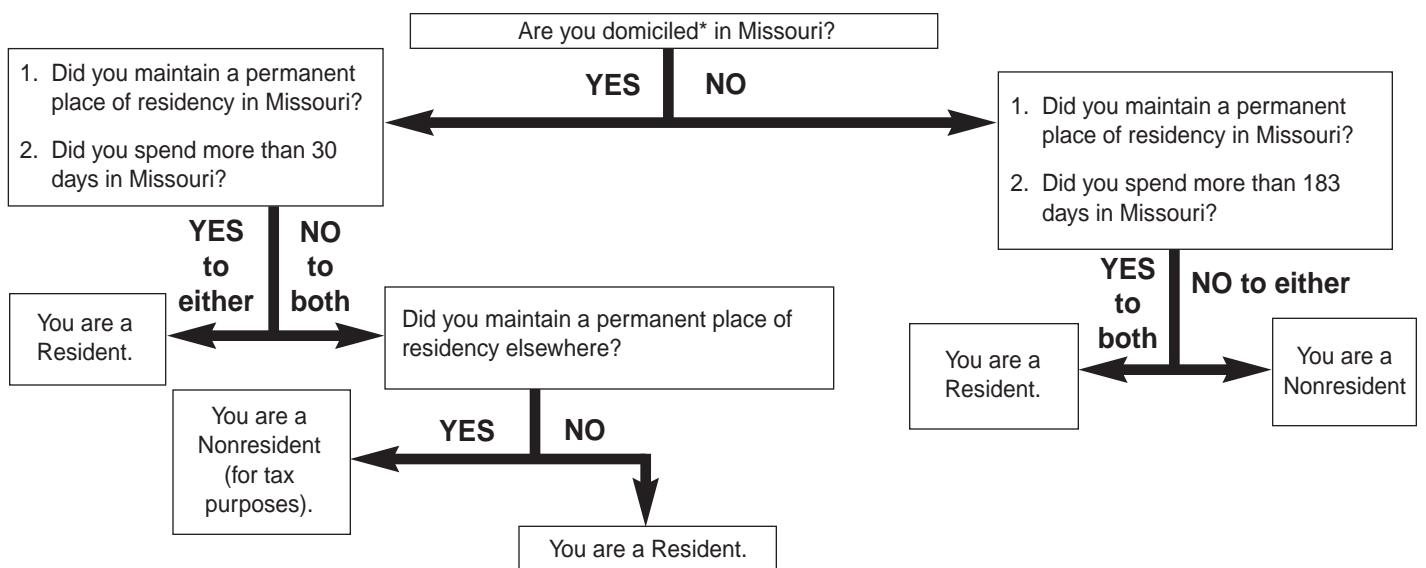
- a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, 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
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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
<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2008?		<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2008?	
<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT		<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT	
a. Indicate the date you were a Missouri resident in 2008. Date From: Date To:		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:		b. Indicate other state of residence and date you resided there. Date From: Date To:	
<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.		<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.	
a. Missouri Home of Record <input type="checkbox"/> 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 _____.		a. Missouri Home of Record <input type="checkbox"/> 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 <input type="checkbox"/> I resided in Missouri during 2008 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.		b. Non-Missouri Home of Record <input type="checkbox"/> 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		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		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

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:*

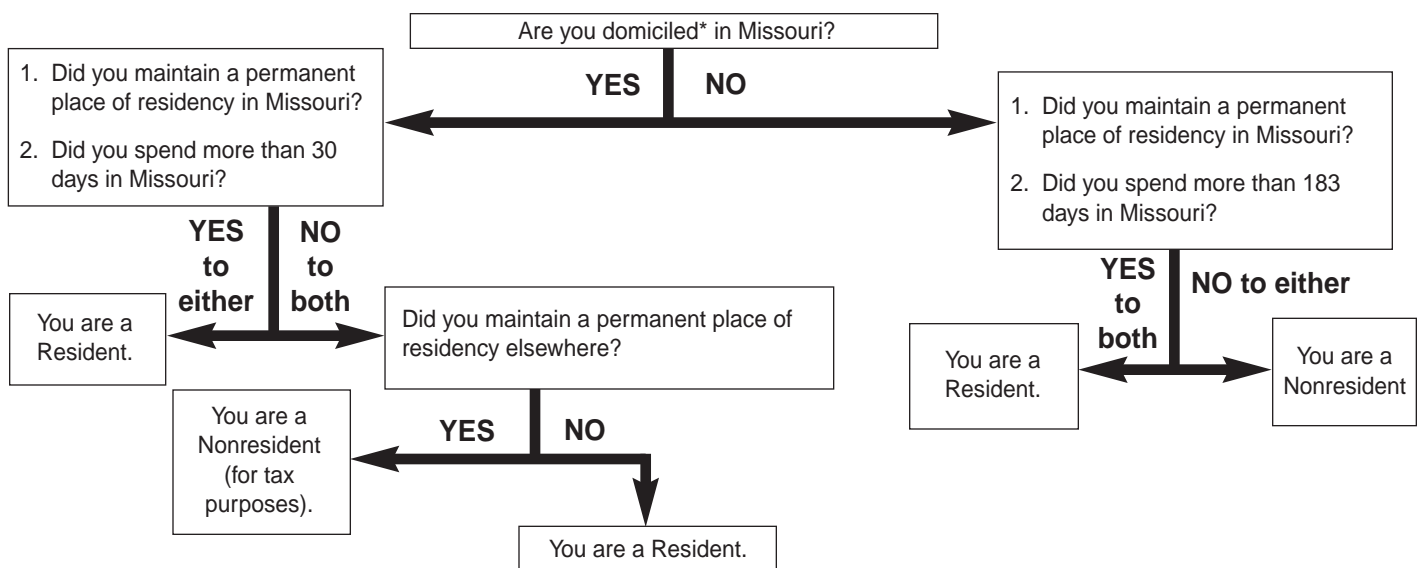
- a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, 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
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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. <input type="checkbox"/> a. Enter \$0 if filing status is Single or Married Living Separate; If married and filing combined; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> 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. <input type="checkbox"/> 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. <input type="checkbox"/> 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.



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? <input type="checkbox"/> YES <input type="checkbox"/> 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	TO: MONTH	DAY	YEAR
			2008			2008
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for 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. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> 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: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 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? <input type="checkbox"/> YES <input type="checkbox"/> 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	TO: MONTH	DAY	YEAR
			2008			2008
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for 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. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> 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: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 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)

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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.				
	<input type="checkbox"/> A. 65 years of age or older (Attach a copy of Form SSA-1099.)	<input type="checkbox"/> C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)			
	<input type="checkbox"/> B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.)	<input type="checkbox"/> D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)			

FILING STATUS	<input type="checkbox"/> Single	<input type="checkbox"/> Married — Filing Combined	<input type="checkbox"/> Married — Living Separate for Entire Year	If married filing combined, you must report both incomes.
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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. <input type="checkbox"/> a. Enter \$0 if filing status is Single or Married Living Separate; If married and filing combined; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> 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. <input type="checkbox"/> 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. <input type="checkbox"/> b. If you owned and occupied your home for the entire year, Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, STOP - no credit is allowed. Do not file this claim.	10		00
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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

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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? <input type="checkbox"/> YES <input type="checkbox"/> 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	TO: MONTH	DAY	YEAR
			2008			2008
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for 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. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> 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: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 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? <input type="checkbox"/> YES <input type="checkbox"/> 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	TO: MONTH	DAY	YEAR
			2008			2008
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for 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. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> 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: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 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	MITTS/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	• SPOUSE on a combined return • corporation franchise	DOR USE ONLY
					Column 1	Column 2	
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 respect 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

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 deduc-

tions, 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 $\$31,000 \times 61\%$, which equals \$18,910. To determine the wife's percentage of the taxable social security benefits, take $\$31,000 \times 39\%$, 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.

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.

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 BETTY TAXPAYER		Box 2. Beneficiary's Social Security Number 555-66-7777	
Box 3. Benefits Paid in 2008 \$3,400.00	Box 4. Benefits Repaid to SSA in 2008 NONE	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$3,400.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit \$7,800.00		NONE	
Medicare premiums deducted from your benefit \$800.00			
Total Additions \$3,400.00			
Benefits for 2007 \$3,400.00			
		Box 6. Voluntary Federal Income Tax Withheld NONE	
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555	
*Excludes: \$12.00 Paid for 2008 for 2007		Box 8. Claim Number (see the reverse side for contact info) 555-66-7777	
Form SSA-1099-SEI (10-2008) DO NOT RETURN THIS FORM TO SSA OR IRS 090804			

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 portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

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	} Please use capital letters as shown.
John Brown	BROW	
Juan De Jesus	DEJE	
Joan A. Lee	LEE	
Jean McCarthy	MCCA	
John O'Neill	ONEI	
Pedro Torres-Lopez	TORR	

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
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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	*	<input type="text"/>
2. Name control	*	<input type="text"/>
3. Spouse's social security number	*	<input type="text"/>
4. Spouse's name control	*	<input type="text"/>
5. Amount of payment (U.S. funds only)	\$	<input type="text"/> .00

DOR USE ONLY

*	<input type="text"/>
*	<input type="text"/>

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			If Line 24 is			If Line 24 is			If Line 24 is			If Line 24 is			If Line 24 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax 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)	\$	_____	\$	_____	\$
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. _____ %
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	1078	1053	1028	1003	978	953	928	903	878	853	828	803	778	753	
14,301	14,600	1069	1044	1019	994	969	944	919	894	869	844	819	794	769	744	
14,601	14,900	1059	1034	1009	984	959	934	909	884	859	834	809	784	759	734	
14,901	15,200	1049	1024	999	974	949	924	899	874	849	824	799	774	749	724	
15,201	15,500	1039	1014	989	964	939	914	889	864	839	814	789	764	739	714	
15,501	15,800	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.

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

- 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:

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

Missouri Department of Revenue Tax Assistance Centers

Public hours Monday through Friday at the offices listed below are:

January through April

7:30 a.m. to 5:30 p.m.

May through December

8:00 a.m. to 5:00 p.m.

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

Joplin

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

Springfield

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

St. Joseph

525 Jules, Room 314
(816) 387-2230

Jefferson City

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

Kansas City

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

St. Louis

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

Other Important Phone Numbers

Automated IVR Refund/Balance Due Inquiry	(573) 526-8299
Electronic Filing Information	(573) 751-3505
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

The diagram shows a Form W-2 Wage and Tax Statement for 2008. The form is divided into several sections. At the top, there is a control number '22222' and OMB No. 1545-0008. The main body of the form contains boxes for employer information (b, c, d, f), employee information (e), and various tax withholdings (1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12a, 12b, 12c, 12d, 13, 14, 15, 16, 17, 18, 19, 20). The year '2008' is printed in the center. At the bottom, there is a label 'Form W-2 Wage and Tax Statement' and 'Department of the Treasury—Internal Revenue Service'. Three blue arrows point to specific boxes: one to box 17 (State income tax) labeled 'Missouri Taxes Withheld', one to box 19 (Local income tax) labeled 'Earnings Tax', and one to the year '2008'.