MISSOURI DEPARTMENT OF REVENUE 2009 FORM MO-1040P MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/ 002 PENSION EXEMPTION—SHORT FORM VENDOR CODE SPOUSE'S SOCIAL SECURITY NUMBER NAME (LAST) (FIRST) MI JR SE DECEASED IN 2009 SPOUSE'S (LAST) JR SI (FIRST) IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.) PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE) APT\_NUMBER | COUNTY OF RESIDENCE SCHOOL DISTRICT NO CITY, TOWN, OR POST OFFICE ZIP CODE STATE PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE. AGE 62 THROUGH 64 AGE 65 OR OLDER BLIND 100% DISABLED NON-OBLIGATED SPOUSE YOURSELF YOURSELF YOURSELF YOURSELF YOURSELF SPOUSE SPOUSE SPOUSE SPOUSE SPOUSE Children's Missouri You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the Veterans After Childhood Elderly Home Missouri Military School Delivered National Lead Family Testina instructions for a list of Trust Fund Codes. Yourself Spouse 1. Federal Adjusted Gross Income from your 2009 federal return 00 00 2. Any state income tax refund included in your 2009 federal income ..... 00 -00 NCOM 00 = 00 00 4. TOTAL MISSOURI ADJUSTED GROSS INCOME — Add both numbers on Line 3 and enter here. . . . . . 4 5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. 5 % % (The total of the two must equal 100%. Round to the nearest whole number.) 6. Mark your filing status box below and enter the appropriate exemption amount on Line 6. ☐ E. Married filing separate (spouse ☐ A. Single — \$2,100 (See Box B before checking.) NOT filing) — \$4,200 ☐ B. Claimed as a dependent on another person's federal tax return — **\$0.00** ☐ F. Head of household — \$3,500 ☐ G. Qualifying widow(er) with ☐ C. Married filing joint federal & combined Missouri — \$4,200 dependent child - \$3,500 00 6 ☐ D. Married filing separate — \$2,100 7. Tax from federal return (Do not Single—maximum of \$5,000: enter amount from your Form W-2(s)-Married filing combined—maximum 00 7 00 NOT federal tax withheld.) See Page 6, DEDUCTIONS AND TAXABLE INCOME Line 7. 8. Missouri standard or itemized deduction Taxpayers Under Age 65 Taxpayers Age 65 or Older If 65 or Single ......\$7,100 older Married Filing Combined ..... \$11,400 Married Filing Combined and YOU are Age and/or Married Filing Separate .......\$5,700 65 or Older ......\$12,500 blind the Married Filing Combined and You and Your appropriate boxes must Qualifying Widow(er) .....\$11,400 Spouse are **BOTH** Age 65 or Older . . . . . . . \$13,600 be checked above. If blind, claimed as a dependent, or if you claimed an additional standard deduction on your federal return, see Do not your federal return, page 6 of the instructions, or page 4 of the Form MO-1040P. If itemizing, see page 4 of include 00 the Form MO-1040P. 8 vourself or your 🌣 9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.) 00 spouse. 9

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10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) Attach worksheet

and enter here.

TOTAL DEDUCTIONS — Add Lines 6 through 11.
 Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income)

	14.	Total Missouri taxable amount from Line 13	14				00				
		Y	ou/	rself			Spo	use	$\exists$		
ES	15.	Multiply Line 14 by the percentages you determined on Line 5.  Do this for you and your spouse			00			0	0		
TAXES	16.	Use the tax table on page 4 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse			00			0	0		
	17.	TOTAL TAXES — Add your tax and your spouse's tax from Line 16.	17				00				
		Missouri withholding for you and your spouse from your Forms W-2(s)	18				00				
PAYMENTS/CREDITS	19.	Any Missouri estimated tax payments for 2009 (Be sure to include any amount of your 2008 overpayment credited to your 2009 Missouri tax return.)		00							
PAYMEN	20.	20. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS.									
		TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here.	21				00				
Ω		If amount of <b>TOTAL PAYMENTS AND CREDITS</b> (Line 21) is larger than amount of <b>TOTAL TAXES</b> (Line 17), enter the difference here. You have <b>overpaid</b> .  If not, enter the amount on Line 26.	22				00				
S/REFUND		Enter the amount from Line 22 you want applied to <b>next year's</b> taxes.  You may donate part of   Workers'  Workers'	23	- General		► After	00 Addl. T	rust Addl. Trust			
PAYMENTS/REFUND		You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for		Revenue	7	School	Fund C (See In	ode Fund Code	е		
		each fund in the appropriate boxes.   24   00   00   00   00   00   00   00	0	00		00		00 0	0		
MAIL TO	25.	Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385	25				00				
MAII		If Line 21 is less than Line 17, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385 AMOUNT DUE					00				
	Und	ou pay by check, you authorize the Department of Revenue to process the check electronically. Any check return er penalties of perjury, I declare that I have examined this return, including accompanying schedules and statem true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he	ents	, and to th	e best	t of my kn	owled	lge and belie	ef		
	143 una	RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare un uthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement in thorize the Director of Revenue or delegate to discuss my	der p f I er	oenalties o	of perju	ury that I e					
TURE	retu	irn and attachments with the preparer or any member of preparer's firm.  YES NO		EI /IIIEII OTT	IONE III	, we can also the control of the con					
SIGNATURE	SIGN	ATURE DATE PREPARER'S SIGNATURE	1			FEIN, S	SSN, OF	PTIN			
	SPOU	DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE				DATE					

IF YOU CLAIM A PENSION OR SOCIAL SECURITY/SOCIAL SECURITY PAGE 3 DISABILITY EXEMPTION, YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (PAGES 1 AND 2) AND 1099-R(S), AND/OR SSA-1099(S).

	PU	BLIC PENSION CALCULATION — Public pensions are pensions received from any federal, sta	ate, o	or local govern	me	ent.		
	1.	Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4.	1					00
	2.	Enter your <b>taxable</b> social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2					00
	3.	Subtract Line 2 from Line 1.	3					00
	4.	Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow - \$85,000	4					00
	5	Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5					00
	0.	Substitute Entre 1 Horn Entre 9 and Gitter 61 Entre 5. In Entre 1 to greater than Entre 6, Gitter \$6.		Y - YOURSELF			S - SPOUSE	
4	6.	Enter taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or federal Form 1040, Line 16b (public pensions and pensions from other than private sources)	6Y		00	6S		00
ō	7.	Multiply Line 6 by 50%	7Y		00	7S		00
SECTION	8.	If amount on Line 7 is greater than \$33,703 (maximum social security benefit) enter \$33,703. If amount on Line 7 is less than \$33,703, enter amount from Line 7.	8Y		00	8S		00
တ	9.	Enter the amount from Line 6 or \$6,000, whichever is less	9Y		00	9S		00
	10.	Enter the amount from Line 8 or Line 9, whichever is greater	10Y		00	10S		00
		If you received taxable social security and are claiming a social security exemption, complete Lines 1 through 8 of Part 3 of the MO-A. Section C (social security or social security disability calculation) and enter the amount(s) from Line(s)	11Y		00	118		00
	12.	Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0	12Y		00	12S		00
	13.	Add amounts on Lines 12y and 12s	13					00
	14.	Total Public Pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0	14					00
	PF	IVATE PENSION CALCULATION — Private pensions are annuities, pensions, 401(K) p	lans	s, deferred co	mp	ens	ation plans	s,
	se	f-employed retirement plans, and IRA's funded by a private source.						
	1.	Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4	1					00
	2.	Enter your <b>taxable</b> social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2					00
		Subtract Line 2 from Line 1.	3					00
<b>m</b>	4.	Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of	,					00
	F	Household and Qualifying Widower: \$25,000; Married Filing Separate: \$16,000	4					00
ECTION	Э.	Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5		-		00	
SEC	6.	Enter <b>taxable</b> pension for each spouse from <b>private sources</b> from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b.	6Y	Y - YOURSELF	00	6S	S - SPOUSE	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
		Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0	9					00
	SC	OCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social set by December 31 and have marked the 62 and older box on page 1 of Form MO-1040P. Age limit does not	ecu					i
	1.	Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4.	1					00
	2.	Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000						
ပ		Single, Head of Household, Married Filing Separate, and Qualifying Widower - \$85,000	2					00
	3.	3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0		/ VOUDOE! 5			0.000005	00
SECTION				/ - YOURSELF	00	10	S - SPOUSE	100
2	4.	Enter taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b.	4Y		00			00
SE		<ol> <li>Enter taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b.</li> <li>Multiply Line 4 or Line 5 by 50%.</li> </ol>	5Y 6Y			5S 6S		00
			7		UU	०७		00
		Add Lines 6Y and 6S.  Total popular popular (applied popular) disphility subtreat Line 7 form Line 7 in greater than Line 7 enter \$0.	8					00
		Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0  DTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION	U					100
	Tot	al Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Section A),		TOTAL				
	Line	e 9 (Section B), and Line 8 (Section C) and enter here and on Form MO-1040P, Line 10		<b>EXEMPTION</b>				00

FORM MO-1040P PAGE 4

## **MISSOURI ITEMIZED DEDUCTIONS** Complete this section only if you itemized deductions on your federal return. (See information on page 6.) Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A. 00 1. Total federal itemized deductions from Federal Form 1040, Line 40a ..... 2 00 2. 2009 (FICA) — yourself — Social security \$ \_\_ \_\_\_\_\_ + Medicare \$ + Medicare \$ 3. 2009 (FICA) — spouse — Social security \$ 3 00 4. 2009 Railroad retirement tax — yourself (Tier I and Tier II) \$ \_\_\_\_\_\_ + Medicare \$ 4 00 5. 2009 Railroad retirement tax — spouse (Tier I and Tier II) \$ \_\_\_\_\_\_ + Medicare \$ 5 00 00 00 7. TOTAL — Add Lines 1 through 6. 7 00 10. Net state income taxes — Subtract Line 9 from Line 8. 10 00

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

11

00

PLUS 6% of excess

over \$9,000

11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8. . . . . . . .

FORM MO-L			
You must complete this form if you are increasing your standard deduction by a net disaster loss taxes, or new motor vehicle taxes. Be sure to attach your federal return and federal Schedule L w	state hen y	or local real esta ou file.	ate
Enter the standard deduction for your filing status:     Single or Married Filing Separately - \$5,700     Married Filing Combined or Qualifying Widow(er) - \$11,400     Head of Household - \$8,350     Claimed as a dependent - enter amount from Line 4 of federal Schedule L.	. 1		00
2. If you are over 65 or blind, enter the amount reported on Line 5 of federal Schedule L	. 2		00
Enter the amount of any net disaster loss included in your standard deduction and reported on Line 6 of federal     Schedule L	. 3		00
Enter the amount of state and local real estate taxes included in your standard deduction and reported on Line 9     of federal Schedule L	. 4		00
Enter the amount of any new motor vehicle taxes included in your standard deduction and reported on Line 20 of federal Schedule L.	. 5		00
6. Add the amounts shown on Lines 1 through 5 and report the total here and on Form MO-1040P Line 8	. 6		00

2009 TAX TABLE																	
If Line 1	5 is		If Line 1	5 is		If Line 15 is			If Line 15 is			If Line 1	5 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
7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 -											9,000		315				

tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6%. Example: If Line 15 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6% of \$3,000) = \$495.

NOTE: Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.



2009 FORM **MO-PTS**  Attachment Sequence No. 1040-07 and 1040P-01

	THIS FORM MUST BE ATTACHED TO F	ORM MO-	1040 <u>OR</u> FORM	I MO-10	40P.
NAME	LAST NAME FIRST NAME	BIRTHDATE / /	SOCIAL SE	CURITY NO.	
Ž	SPOUSE'S LAST NAME FIRST NAME	INITIAL	BIRTHDATE / /	SPOUSE'S	SOCIAL SECURITY NO.
S	You must check a qualification to be eligible for a credit. Check only	one. Copies	of letters, forms, etc.,	must be in	cluded with claim.
QUALIFICATIONS	A. 65 years of age or older (Attach a copy of Form SSA-1099.)		sabled (Attach a copy Administration or Fo		
QUALIFI	B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.)		of age or older and rece enefits (Attach a copy		
FIL	FILING STATUS Single Married — Filing Combined Married	d — Living Sep	arate for Entire Year	If married you must re	d filing combined, eport both incomes.
	Failure to provide the attac (rent receipt(s), tax receipt(s), 1099(s), W-2(s), etc			your claim	ı.
1	1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-104	OP, Line 4		1	00
2	<ol> <li>Enter the amount of nontaxable social security benefits received by you and before any deductions and/or the amount of social security equivalent railrox Attach a copy of Form SSA-1099 and/or RRB-1099.</li> </ol>	ad retirement be	nefits.	2	00
3	<ol> <li>Enter the total amount of pensions, annuities, dividends, rental income, or in Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form M Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.</li> </ol>	O-1040). Attacl		3	00
	<ol> <li>Enter the amount of railroad retirement benefits (not included in Line 2) before Attach Form RRB/1099-R (Tier II). If filling Form MO-1040, refer to Form II.</li> </ol>			4	00
5	<ol> <li>Enter the amount of veteran's payments or benefits before any deductions.</li> <li>Attach letter from Veterans Affairs.</li> </ol>			5	00
6	<ol> <li>Enter the total amount received by you and/or your minor children from: pu or Temporary Assistance payments (TA and/or TANF). Attach a copy of Fo Social Security Administration and/or Social Services that includes the and Employment Security 1099, if applicable.</li> </ol>	rm SSA-1099(s) total amount of	, a letter from the assistance received	6	00
7	<ol> <li>Enter the amount of nonbusiness loss(es). You must include nonbusiness l (as a positive amount) here. (Include capital loss from Federal Form 104)</li> </ol>	osses in your ho	usehold income	7	00
	8. <b>TOTAL</b> household income — Add Lines 1 through 7. Enter total here			8	00
9	<ul> <li>9. Mark the box that applies and enter the appropriate amount.</li> <li>□ a. Enter \$0 if filing status is Single or Married Living Separate;</li> <li>If married and filing combined;</li> <li>□ b. Enter \$2,000 if you rented or did not own your home for the entire you</li> <li>□ c. Enter \$4,000 if you owned and occupied your home for the entire year</li> </ul>			9 -	00
10	<ol> <li>Net household income — Subtract Line 9 from Line 8 and enter the amount;</li> <li>a. If you rented or did not own and occupy your home for the entir</li> <li>If the total is greater than \$27,500, STOP - no credit is allowed. Do not file</li> <li>b. If you owned and occupied your home for the entire year, Line</li> <li>If the total is greater than \$30,000, STOP - no credit is allowed. Do not file</li> </ol>	re year, Line 10 or this claim. 10 cannot excee	cannot exceed \$27,500. d \$30,000.	10	00
11.	If you owned your home, enter the total amount of property tax paid for your Attach a copy of PAID real estate tax receipt(s). If your home is on mor mobile home, attach Form 948, Assessor's Certification.	e than five acre	es or you own a	11	00
12	<ol><li>If you rented your home, enter the amount from Form MO-CRP(s), Line 9. Attacor a summary for the entire year; a statement from your landlord, or copied.</li></ol>	ch rent receipt(sies of cancelled	s) for each rent paymen checks (front and back		
	along with Form MO-CRP. NOTE: If you rent from a facility that does not eligible for a Property Tax Credit.			12	00
	3. Add Lines 11 and 12. If you rented your home, enter the total or \$750, which enter the total or \$1,100, whichever is less.			13	00
14	4. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 39 to figure your Property Tax Credit. You must use the chart to see how much Note: Renters - maximum allowed is \$750. Owners - maximum allowed is \$ Enter this amount on Form MO-1040, Line 38 OR Form MO-1040P, Line 20	ch credit you are 1,100.	allowed.	14	00
	THIS FORM MUST BE ATTACHED TO FO	ORM MO-104	0 OR FORM MO-1	040P.	

Service Control of the Control of th	
	MISSOURI DEPARTMENT OF REVENUE
No.	MISSOURI DEPARTMENT OF REVENUE CERTIFICATION OF RENT PAID FOR 2009

2009 FORM MO-CRP Failure to provide landlord information will result in denial or delay of your claim.

'day	Timine OLIIIII	OAHON OF THE	מואווווו	1 011 200	9	IVI	J-CHP	or delay of	טטע וכ	ir Ciaiiii.		
1.	SOCIAL SECURITY NUME	BER	SPOUSE'S SC	OCIAL SECURITY	NUMBER		ARE YOU R IF YES, EXF	RELATED TO YOUR LA PLAIN.	NDLORD'	? YES N	10	
2.	NAME				3. LANDLORD'S	ORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)						
PH	YSICAL ADDRESS OF REM	NTAL UNIT (P.O. BOX NOT A	ALLOWED)	APT. NUMBER	R LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)							
CIT	TY, STATE, AND ZIP CODE							4. LANDLORD'S P	HONE NU	JMBER (MUST BE	COMPLET	ED)
5.	RENTAL PERIOD DURING YEAR	FROM: MONTH	<u> </u>	PAY —	YEAR <b>2009</b>		TO: MC	НТИС ——	DA	<u> </u>	200	
6.	or copies of cancelle	paid. Attach rent receip ed checks (front and ba from a facility that doe	ack). If receiv	ing housing a	ıssistance, enter	r the a	mount of r	ent YOU paid ´	6			00
7.	A. APARTMEN B. MOBILE HO C. BOARDING D. SKILLED OF E. HOTEL If me F. LOW INCOM G. SHARED RI or children	te box and enter the cor IT, HOUSE, MOBILE HO DME LOT — 100% HOME / RESIDENTIAL R INTERMEDIATE CAP eals are included, enter ME HOUSING — 100% ESIDENCE — If you show In under 18), check the all persons sharing rent/	OME, OR DUF CARE — 50° RE NURSING — 50°; Othe (Rent cannot ared your rent appropriate box	PLEX — 100%  HOME — 45% erwise, enter - exceed 40% with relatives x and enter pe	6  100%  of total househ and/or friends (dercentage.	other t	than your s	<b>spouse</b> ☐ 3 (25%)	7			%
8.	Net rent paid — Mult	tiply Line 6 by the perce	ntage on Line	7					8			00
		%. Enter amount here a							9			00
MO	860-1089 (02-2010)		For	r Privacy No	tice, see the in	struc	ctions.					

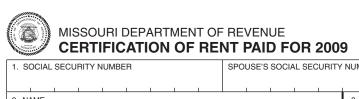
MISSOURI DEPARTMENT OF CERTIFICATION OF REI		9 N	2009 FORM 10-CRP	informatio	o provide landlord tion will result in denial of your claim.					
1. SOCIAL SECURITY NUMBER	NDLORD?	YES N	10							
2. NAME	NUST BE	COMPLETED)								
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT A	(MUST BE	COMPLETED)	APT. NUMBER							
CITY, STATE, AND ZIP CODE	1			4. <b>LANDLORD'S</b> PH	HONE NUI	MBER (MUST BE	COMPLETED)			
5. RENTAL PERIOD FROM: MONTH DURING YEAR	DAY	YEAR <b>2009</b>	TO: MON	гн <u>—</u>	DAY	_	YEAR <b>2009</b>			
Enter your gross rent paid. Attach rent receipt or copies of cancelled checks (front and ba NOTE: If you rent from a facility that does	ck). If receiving housing a	ssistance, enter the	amount of ren	YOU paid	6		00			
7. Check the appropriate box and enter the cord A. APARTMENT, HOUSE, MOBILE HO B. MOBILE HOME LOT — 100% C. BOARDING HOME / RESIDENTIAL D. SKILLED OR INTERMEDIATE CAR E. HOTEL If meals are included, entered. F. LOW INCOME HOUSING — 100% ( G. SHARED RESIDENCE — If you sha	OME, OR DUPLEX — 100%  CARE — 50%  E NURSING HOME — 45%  — 50%; Otherwise, enter – (Rent cannot exceed 40% ared your rent with relatives	- - 100% of total household and/or friends (othe	•	ouse						
or children under 18), check the a <u>Additional</u> persons sharing rent/p			2 (33%)	3 (25%)	7		%			
8. Net rent paid — Multiply Line 6 by the percer	ntage on Line 7				8		00			
9. Multiply Line 8 by 20%. Enter amount here a	nd on Line 10 of Form MO-I	PTC or Line 12 of Fo	orm MO-PTS		9		00			

Service Control of the Control of th	
	MISSOURI DEPARTMENT OF REVENUE
No.	MISSOURI DEPARTMENT OF REVENUE CERTIFICATION OF RENT PAID FOR 2009

2009 FORM MO-CRP Failure to provide landlord information will result in denial or delay of your claim.

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1.	SOCIAL SECURITY NUME	BER	SPOUSE'S SC	OCIAL SECURITY	NUMBER		ARE YOU R IF YES, EXF	RELATED TO YOUR LA PLAIN.	NDLORD'	? YES N	10	
2.	NAME				3. LANDLORD'S	ORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)						
PH	YSICAL ADDRESS OF REM	NTAL UNIT (P.O. BOX NOT A	ALLOWED)	APT. NUMBER	R LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)							
CIT	TY, STATE, AND ZIP CODE							4. LANDLORD'S P	HONE NU	JMBER (MUST BE	COMPLET	ED)
5.	RENTAL PERIOD DURING YEAR	FROM: MONTH	<u> </u>	PAY —	YEAR <b>2009</b>		TO: MC	НТИС ——	DA	<u> </u>	200	
6.	or copies of cancelle	paid. Attach rent receip ed checks (front and ba from a facility that doe	ack). If receiv	ing housing a	ıssistance, enter	r the a	mount of r	ent YOU paid ´	6			00
7.	A. APARTMEN B. MOBILE HO C. BOARDING D. SKILLED OF E. HOTEL If me F. LOW INCOM G. SHARED RI or children	te box and enter the cor IT, HOUSE, MOBILE HO DME LOT — 100% HOME / RESIDENTIAL R INTERMEDIATE CAP eals are included, enter ME HOUSING — 100% ESIDENCE — If you show In under 18), check the all persons sharing rent/	OME, OR DUF CARE — 50° RE NURSING — 50°; Othe (Rent cannot ared your rent appropriate box	PLEX — 100%  HOME — 45% erwise, enter - exceed 40% with relatives x and enter pe	6  100%  of total househ and/or friends (dercentage.	other t	than your s	<b>spouse</b> ☐ 3 (25%)	7			%
8.	Net rent paid — Mult	tiply Line 6 by the perce	ntage on Line	7					8			00
		%. Enter amount here a							9			00
MO	860-1089 (02-2010)		For	r Privacy No	tice, see the in	struc	ctions.					

MISSOURI DEPARTMENT OF CERTIFICATION OF REI		9 N	2009 FORM 10-CRP	informatio	o provide landlord tion will result in denial of your claim.					
1. SOCIAL SECURITY NUMBER	NDLORD?	YES N	10							
2. NAME	NUST BE	COMPLETED)								
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT A	(MUST BE	COMPLETED)	APT. NUMBER							
CITY, STATE, AND ZIP CODE	1			4. <b>LANDLORD'S</b> PH	HONE NUI	MBER (MUST BE	COMPLETED)			
5. RENTAL PERIOD FROM: MONTH DURING YEAR	DAY	YEAR <b>2009</b>	TO: MON	гн <u>—</u>	DAY	_	YEAR <b>2009</b>			
Enter your gross rent paid. Attach rent receipt or copies of cancelled checks (front and ba NOTE: If you rent from a facility that does	ck). If receiving housing a	ssistance, enter the	amount of ren	YOU paid	6		00			
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or children under 18), check the a <u>Additional</u> persons sharing rent/p			2 (33%)	3 (25%)	7		%			
8. Net rent paid — Multiply Line 6 by the percer	ntage on Line 7				8		00			
9. Multiply Line 8 by 20%. Enter amount here a	nd on Line 10 of Form MO-I	PTC or Line 12 of Fo	orm MO-PTS		9		00			



2009 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 RE IF YES, EXPL	LATED TO YOUR LAI AIN.	NDLOR	D? YES NO	)
2. NAME		3. LANDLORD'S NAME	E, LAST 4 DIGIT	S OF SSN, OR FEIN <b>(I</b>	MUST B	BE COMPLETED)	
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT A	APT. NUMBER	LANDLORD'S ADDI	RESS, CITY, ST	ATE, AND ZIP CODE	(MUST	BE COMPLETED)	APT. NUMBER
CITY, STATE, AND ZIP CODE		-		4. <b>LANDLORD'S</b> PI	HONE N	NUMBER (MUST BE C	COMPLETED)
5. RENTAL PERIOD FROM: MONTH DURING YEAR	DAY	YEAR <b>2009</b>	TO: MOI	NTH	D	AY	YEAR <b>2009</b>
Enter your gross rent paid. Attach rent receipt or copies of cancelled checks (front and ba NOTE: If you rent from a facility that does	ick). If receiving housing a	ssistance, enter the a	amount of re	nt YOU paid	6		00
7. Check the appropriate box and enter the cor  A. APARTMENT, HOUSE, MOBILE HO  B. MOBILE HOME LOT — 100%  C. BOARDING HOME / RESIDENTIAL  D. SKILLED OR INTERMEDIATE CAR  E. HOTEL If meals are included, enter  F. LOW INCOME HOUSING — 100% (  G. SHARED RESIDENCE — If you sha or children under 18), check the a Additional persons sharing rent/s	DME, OR DUPLEX — 100%  CARE — 50%  E NURSING HOME — 45%  — 50%; Otherwise, enter – (Rent cannot exceed 40% ared your rent with relatives ppropriate box and enter pe	o – 100% of total household in and/or friends (other roentage.	than your s	pouse 3 (25%)	7		%
8. Net rent paid — Multiply Line 6 by the percei	ntage on Line 7				8		00
9. Multiply Line 8 by 20%. Enter amount here a	-				9		00

MO 860-1089 (02-2010)

For Privacy Notice, see the instructions.

## **WORKSHEET FOR FORM MO-1040P, LINE 1**

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 2008 Missouri tax withheld, less each spouse's 2008 tax liability. The result should be each spouse's portion of the 2008 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-1040P, 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	1	00	1	00
2. Taxable interest income	2	8a	8a	2	00	2	00
3. Dividend income	none	9a	9a	3	00	3	00
4. State and local income tax refunds	none	none	10	4	00	4	00
5. Alimony received	none	none	11	5	00	5	00
6. Business income or (loss)	none	none	12	6	00	6	00
7. Capital gain or (loss)	none	10	13	7	00	7	00
8. Other gains or (losses)	none	none	14	8	00	8	00
9. Taxable IRA distributions	none	11b	15b	9	00	9	00
10. Taxable pensions and annuities	none	12b	16b	10	00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc	none	none	17	11	00	11	00
12. Farm income or (loss)	none	none	18	12	00	12	00
13. Unemployment compensation	3	13	19	13	00	13	00
14. Taxable social security benefits	none	14b	20b	14	00	14	00
15. Other income	none	none	21	15	00	15	00
16. Total (add Lines 1 through 15)	4	15	22	16	00	16	00
17. Less: federal adjustments to income	none	20	36	17	00	17	00
18. Federal adjusted gross income (Line 16 less Line 17)							
Enter amounts here and on Line 1 of Form MO-1040P	4	21	37	18	00	18	00

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 married filing separate). If your federal adjusted gross income is less than or equal to these amounts, d Attach a copy of your federal Itemized Deduction Worksheet (Page A-11 of federal Schedule A instructions	more the one of the on	nan \$166,800 (\$83,400 if omplete this worksheet.
Enter amount from federal Itemized Deduction Worksheet, Line 3     (See page A-11 of federal Schedule A instructions.) If \$0 or less, enter "0"	. 1	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 page 4 of Form MO-1040P, Itemized Deductions, Line 10	. 8	00

A. Enter the amount paid for qualified long-term care insurance policy	A) \$
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.	
B. Enter the amount from Federal Schedule A, Line 4	B) \$
C. Enter the amount from Federal Schedule A, Line 1	C) \$
D. Enter the amount of qualified long-term care included on Line C	D) \$
E. Subtract Line D from Line C	E) \$
F. Subtract Line E from Line B. <b>If amount is less than zero, enter "0"</b>	F) \$
G. Subtract Line F from Line A	G) \$