

MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/PENSION EXEMPTION—SHORT FORM

2008 FORM MO-1040P

LAS	T NAME FIRST NAME			MIDDLE INITIAL DECEASED SOCIA		- I	JRITY NUMBER	SOFTWARE VENDOR CODE (Assigned by DOR)			
SPC	USE'S	LAST NAME	FIRST NAME		MIDDLE INITIAL	DECEASE 200		SPOUSE'S SOCIAL SECURITY NUMBER			
IN C	ARE OF	F NAME (ATTORNEY, EXECUTOR, P	ERSONAL REPRESENTATIVI	E, ETC.)	COUNTY OF RESIDEN	NCE		_	SCHOOL DISTRIC	T NO. (PG. 30, 31)	
PRE	SENT A	ADDRESS (INCLUDE APARTMENT N	O. OR RURAL ROUTE)		CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE						
			PLEASE CHECK T	HE APPROPRIATE BOXES TI	 HAT APPLY TO YO	OURSELF	OR YOUR S	POUSE.			
4	_	2 THROUGH 64 URSELF	BLED		BLIGATED SPO	USE					
[= ``	OUSE	YOURSELF SPOUSE	YOURSEI SPOUSE	LF	SPO					
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 instructions for a list of Trust Fund Codes. Children's Veterans Pelivered Meals Missouri National Meals Workers Memorial Guard								Missouri Military Family Relief	General Revenue	After School Retreat	
	1.	Federal Adjusted Gross	Income from your 2	2008 federal return			You	ırself	Spe	ouse	
		(See worksheet on page	8.)					00		00	
ME	2.	Any state income tax retur	id included in your 20	08 federal income		. 2 -	_	00	_	00	
INCOME	3.	Subtract Line 2 from Line	1. This is your Miss	ouri adjusted gross income.		. 3 =		00	=	00	
	4.	TOTAL MISSOURI ADJU	JSTED GROSS INC	OME — Add both numbers	on Line 3 and en	ter here.	4		00		
	5.	Income percentages — D	ivide Line 3 by Line 4	For both you and your spous to the nearest whole number	se.		5	%	%		
	6.	•	•	ne appropriate exemption an		<u> </u>	5	/6	/0	-	
		A. Single — \$2,100 B. Claimed as a der tax return — \$0.0 C. Married filing joint D. Married filing sep Tax from federal return (Denter amount from your Form	pendent on another pool of the	person's federal F Missouri — \$4,200 Single—maximu	. Married filing se NOT filing) — \$. Head of house i. Qualifying wido dependent child m of \$5,000; filing combined—	64,200 shold — \$ sw(er) wit d — \$3,5	\$3,500 h 00 6		00	CAUTIONI	
ш		NOT federal tax withheld.)			0,000			00		See Page 6, Line 7.	
DEDUCTIONS AND TAXABLE INCOMI	8.	Missouri Standard or Item Taxpayers Under Age & Single	55 \$5,450 \$10,900 \$5,450 \$8,000	Taxpayers Age 65 or Of Single	and YOU are Age and You and Your 65 or Older	\$11,9 \$13,0 \$6,5	950 900 900 850			If 65 or older and/or blind the appropriate boxes must be checked above.	
DEDUC		our federal return, page 6 o	of the instructions, or p	ed an additional standard ded page 4 of the Form MO-1040F	P. If itemizing, see	page 4 c	of the	+	00	Do not include yourself or	
	9.	Number of dependents for (DO NOT INCLUDE YOU			x \$1,200		9	+	00	your spouse.	
	10.			page 3 of Form MO-1040P.] W-2P(s), and/or Form 1099			<u>1</u> 0	+	00		
	11.				• ,				00		
		-		gh 11					00		
	13.			2 (Total Deductions) from Lin					00		

	14.	Total Missouri taxable a	amount from	Line 13				<u>.</u> .		14			00		
(ES	15.	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse									rself	00	Spo	ouse	00
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		_	00
	17.	TOTAL TAXES — Add	your tax and	your spouse	e's tax from	Line 16				17			00		
	18.	18. Missouri withholding for you and your spouse from your Forms W-2(s) and 1099(s). Attach copies of Forms W-2(s) and 1099(s).													
PAYMENTS/CREDITS	19. Any Missouri estimated tax payments for 2008 (Be sure to include any amount of your 2007 overpayment credited to your 2008 Missouri tax return.)												00		
PAYME	20.	PROPERTY TAX CREI Line 14. Attach Form				PTS,	CAUTION! F	Attach		20			00	-	
	21. TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here.												00		
	22. If amount of TOTAL PAYMENTS AND CREDITS (Line 21) is larger than amount of TOTAL TAXES (Line 17), enter the difference here. You have overpaid. If not, enter the amount on Line 26.												00		
QND	23. Enter the amount from Line 22 you want applied to next year's taxes								23			00			
PAYMENTS/REFUND		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 each fund in the	Children's	Veterans (Elderly Home Delivered Meals		Workers' Memoria		na l	Missouri Military Family Relief	General Revenue	*	After School Retreat (See I	Code F	ddl. Trust und Code See Instr.)
	25.	Subtract Lines 23 and 2	24 from Line	22 and enter	here. This	is your ref	und. Sign be	low and	<u>: </u>			I			;00
MAIL TO	mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800												00		
		ou pay by check, you auth									unpaid ma	y be pres		n electr	onically.
	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.														
JRE	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's									PR	REPARER'S PI	HONE NUMBE	ER		
SIGNATUR	firm.	IATURE	Y	′ES ∐ NO	DATE		PREPARER	'S SIGNATUR	E	()		FEIN, SSN, C	R PTIN	
SIGI															
	SPOU	SPOUSE'S SIGNATURE DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE								DE			DATE		

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).

PU	BLIC PENSION CALCULATION — Public pensions are pensions received from any federal, sta	ate, (or local governm	ent.			
1.	Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4, 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	
		4)/	Y - YOURSELF	40	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,	7Y	00	7S		00	
	Line 16b (public pensions and pensions from other than private sources)	8Y				\vdash	
8.	Multiply Line 7 by 35%.	81	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	98		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.	and the second s	13				00	
	Total public pension , subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter \$0	14				00	
	VATE PENSION CALCULATION — Private pensions are annuities, pensions, 401(K)	plai	ns, deferred co	npe	nsation pla	ns,	
sel	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 taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2	0				
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	Y - YOURSELF		S - SPOUSE	00	
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 00	6S	3-37003E	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	
	CIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social so						
age	by December 31 and have marked the 62 and older box on page 1 of Form MO-1040P. Age limit does not a	apply	to social security o	lisabi	lity deduction		
1.	Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4	1				00	
	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	Y - YOURSELF	l	S - SPOUSE	00	
4.	Enter taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b.	4Y	i i	48	0 0,0002	00	
	Enter taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal						
	Form 1040, Line 20b	5Y		5S		00	
	Multiply Line 4 or Line 5 by 35%.	6Y 7	00	6S		00	
	Add Lines 6Y and 6S.						
	Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0 TAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION	8				00	
	I Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Public Pension Calculation),		TOTAL				
	9 (Private Pension Calculation), and Line 8 (Social Security Calculation) and enter here and on Form MO-1040P, Line 10		EXEMPTION			00	

PAGE 4 FORM MO-1040P

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 40 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 00 00 8. State and local income taxes — See instructions. 10. Net state income taxes — Subtract Line 9 from Line 8. 10 00 11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P. Line 8.

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

2008 TAX TABLE																	
If Line 1	If Line 15 is If Line 15 is If Line 15 is			5 is	If Line 15 is				If Line 1	5 is	If Line 15 is		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
For assistance calculating your Tax on the first \$0,000 of taxable income is \$315. Tax on the income over										9,000		315					

For assistance calculating your tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

MO 860-1881 (09-2008)

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 15 + 180 (6% of 3,000) = 495.

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

11

00

PLUS 6% of excess

over \$9,000

STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND										
FORM MO-1040P, LINE 8										
Check the following boxes that apply to you and/or your spouse: YOURSELF: ☐ Age 65 or older ☐ Blind YOUR SPOUSE: ☐ Age 65 or older ☐ Blind Age 65 or older ☐ Blind										
If your filing status is:	AND the number in the box above is:	THEN enter on Form MO-1040P, Line 8:								
Single	1 2	\$ 6,800 \$ 8,150								
Married filing combined or Qualifying Widow(er)	1 2 3 4	\$11,950 \$13,000 \$14,050 \$15,100								
Note: See your federal return if you claimed an additional standard deduction.										
Married filing separate	1 2	\$ 6,500 \$ 7,550								
Note: If 3 or 4 boxes are checked, please see federal return. An example of this would be when a married individual filing separate can claim a spouse's additional standard deduction if the spouse has no income and isn't the dependent of another taxpayer.										
Head of household	1 2	\$ 9,350 \$10,700								