



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

2008 FORM MO-1040P

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2008	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR) 000
SPOUSE'S LAST NAME		SPOUSE'S FIRST NAME		SPOUSE'S MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2008	SPOUSE'S SOCIAL SECURITY NUMBER		
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)					COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG. 30, 31)
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)					CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE			

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

AGE 62 THROUGH 64

☐ YOURSELF
☐ SPOUSE

AGE 65 OR OLDER

☐ YOURSELF
☐ SPOUSE

BLIND

☐ YOURSELF
☐ SPOUSE

100% DISABLED

☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF
☐ SPOUSE

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.



INCOME		Yourself		Spouse	
1.	Federal Adjusted Gross Income from your 2008 federal return (See worksheet on page 8.)	1	00	00	00
2.	Any state income tax refund included in your 2008 federal income	2	-	00	-
3.	Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	=	00	=
4.	TOTAL MISSOURI ADJUSTED GROSS INCOME — Add both numbers on Line 3 and enter here.	4	00		
5.	Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5	%	%	
6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.					
<input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500		6	00		
7. Tax from federal return (Do not enter amount from your Form W-2(s)—NOT federal tax withheld.)		7	00		
8. Missouri Standard or Itemized Deduction					
Taxpayers Under Age 65 Single \$5,450 Married Filing Combined \$10,900 Married Filing Separate \$5,450 Head of Household \$8,000 Qualifying Widow(er) \$10,900 Taxpayers Age 65 or Older Single \$6,800 Married Filing Combined and YOU are Age 65 or Older \$11,950 Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older \$13,000 Married Filing Separate \$6,500 Head of Household \$9,350 Qualifying Widow(er) \$11,950 If blind, claimed as a dependent, or if you claimed an additional standard deduction on your federal return, see your federal return, page 6 of the instructions, or page 4 of the Form MO-1040P. If itemizing, see page 4 of the Form MO-1040P.		8	+	00	
9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)		9	+	00	
10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) Attach worksheet on page 3, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s).		10	+	00	
11. Long-term care insurance deduction		11	+	00	
12. TOTAL DEDUCTIONS — Add Lines 6 through 11.		12	=	00	
13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.		13	00		



MO 860-2954 (10-2008)

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-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
		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
5. Enter your taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	5Y		00
6. Non taxable social security benefits , subtract Line 5 from Line 4.	6Y		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
8. Multiply Line 7 by 35%.	8Y		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
10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter \$0	10Y		00
11. Enter pension amount from Line 7 or \$6,000, whichever is less.	11Y		00
12. Enter Line 10 or Line 11, whichever is greater	12Y		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-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		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
7. Enter the amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y		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-1040P. Age limit does not apply to social security disability deduction.

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 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
5. Enter taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b.	5Y		00
6. Multiply Line 4 or Line 5 by 35%.	6Y		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-1040P, Line 10	TOTAL EXEMPTION		00
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- 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.

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.	8		00
9. Earnings taxes included in Line 8 — See instructions.	9		00
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.	11		00

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

If Line 15 is		Your tax is	If Line 15 is		Your tax is	If Line 15 is		Your tax is	If Line 15 is		Your tax is	If Line 15 is		Your tax is	If Line 15 is		Your tax is
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than				
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

**PLUS 6% of excess
over \$9,000**

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

☐ 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	\$ 6,800
	2	\$ 8,150
Married filing combined or Qualifying Widow(er)	1	\$11,950
	2	\$13,000
	3	\$14,050
	4	\$15,100
Note: See your federal return if you claimed an additional standard deduction.		
Married filing separate	1	\$ 6,500
	2	\$ 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	\$ 9,350
	2	\$10,700