

MISSOURI DEPARTMENT OF REVENUE **2008 FORM MO-1040P**
MISSOURI INDIVIDUAL INCOME TAX RETURN AND
PROPERTY TAX CREDIT CLAIM/
PENSION EXEMPTION—SHORT FORM VENDOR CODE **002**

SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER	
NAME (LAST)	(FIRST)	M.I.	JR, SR
<input type="checkbox"/> DECEASED IN 2008			
SPOUSE'S (LAST)	(FIRST)	M.I.	JR, SR
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.)			

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)	COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.
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CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	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			
			<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF
			<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> 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.

Children's
 Veterans
 Elderly Home Delivered Meals
 Missouri National Guard
 Workers Memorial
 Childhood Lead Testing
 Missouri Military Family Relief
 General Revenue
 After School Retreat

INCOME	Yourself		Spouse	
	1	2	3	4
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"/> E. Married filing separate (spouse NOT filing) — \$4,200
<input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00	<input type="checkbox"/> F. Head of household — \$3,500
<input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200	<input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500
<input type="checkbox"/> D. Married filing separate — \$2,100	

7. Tax from federal return (Do not enter amount from your Form W-2(s)— **NOT** federal tax withheld.) → Single—maximum of \$5,000; Married filing combined—maximum of \$10,000

DEDUCTIONS AND TAXABLE INCOME	Yourself		Spouse															
	6	7	8	9														
6. Missouri standard or itemized deduction	6		00															
<table style="width:100%; font-size: small;"> <tr> <td>Taxpayers Under Age 65</td> <td>Taxpayers Age 65 or Older</td> </tr> <tr> <td>Single \$5,450</td> <td>Single \$6,800</td> </tr> <tr> <td>Married Filing Combined \$10,900</td> <td>Married Filing Combined and YOU are Age 65 or Older \$11,950</td> </tr> <tr> <td>Married Filing Separate \$5,450</td> <td>Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older \$13,000</td> </tr> <tr> <td>Head of Household \$8,000</td> <td>Married Filing Separate \$6,500</td> </tr> <tr> <td>Qualifying Widow(er) \$10,900</td> <td>Head of Household \$9,350</td> </tr> <tr> <td></td> <td>Qualifying Widow(er) \$11,950</td> </tr> </table>	Taxpayers Under Age 65	Taxpayers Age 65 or Older	Single \$5,450	Single \$6,800	Married Filing Combined \$10,900	Married Filing Combined and YOU are Age 65 or Older \$11,950	Married Filing Separate \$5,450	Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older \$13,000	Head of Household \$8,000	Married Filing Separate \$6,500	Qualifying Widow(er) \$10,900	Head of Household \$9,350		Qualifying Widow(er) \$11,950	7	+	00	
Taxpayers Under Age 65	Taxpayers Age 65 or Older																	
Single \$5,450	Single \$6,800																	
Married Filing Combined \$10,900	Married Filing Combined and YOU are Age 65 or Older \$11,950																	
Married Filing Separate \$5,450	Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older \$13,000																	
Head of Household \$8,000	Married Filing Separate \$6,500																	
Qualifying Widow(er) \$10,900	Head of Household \$9,350																	
	Qualifying Widow(er) \$11,950																	
8. 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.) <input type="checkbox"/> x \$1,200	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
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CAUTION!

See Page 6, Line 7.

If 65 or older and/or blind the appropriate boxes must be checked above.

Do not include yourself or your spouse.

TAXES	14. Total Missouri taxable amount from Line 13		14	00								
	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse.		Yourself		Spouse							
			15	00	00							
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.		16	00	00								
17. TOTAL TAXES — Add your tax and your spouse's tax from Line 16.		17	00									
PAYMENTS/CREDITS	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).		18	00								
	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.)		19	00								
	20. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS.		20	00								
	21. TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here.		21	00								
PAYMENTS/REFUND	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.		22	00								
	23. Enter the amount from Line 22 you want applied to next year's taxes		23	00								
	24. 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 each fund in the appropriate boxes.		24	00	00	00	00	00	00	00	00	00
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. REFUND		25	00								
	26. 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		26	00								
<p>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.</p> <p>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.</p>												
SIGNATURE	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 PHONE NUMBER							
	SIGNATURE	DATE	PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN							
	SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE		DATE							

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	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-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	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-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	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-1040P, Line 10.	TOTAL EXEMPTION				00
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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.

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 THE INSTRUCTIONS.

2008 TAX TABLE

If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 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, 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.

9,000 315
PLUS 6% of excess over \$9,000

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

MO 860-1881 (09-2008)

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

Enter the number of boxes checked to the left:

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
Married filing separate	1	\$ 6,500
	2	\$ 7,550
Head of household	1	\$ 9,350
	2	\$10,700

Note: See your federal return if you claimed an additional standard deduction.

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.



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 or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . .					6	00
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 or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . .					6	00
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	%
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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

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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 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-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
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 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 page 4 of Form MO-1040P, Itemized Deductions, Line 10.	8	00

WORKSHEET FOR LONG-TERM CARE INSURANCE DEDUCTION

- A. Enter the amount paid for qualified long-term care insurance policy. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B.
If not, 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. **If amount is less than zero, enter "0".** F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____

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