

MISSOURI DEPARTMENT OF REVENUE **2014 FORM MO-1040P**  
**MISSOURI INDIVIDUAL INCOME TAX RETURN AND**  
**PROPERTY TAX CREDIT CLAIM/**  
**PENSION EXEMPTION—SHORT FORM** VENDOR CODE **006**

SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER	
NAME (LAST)	(FIRST)	M.I.	JR, SR
SPOUSE'S (LAST)	(FIRST)	M.I.	JR, SR
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.)			

DECEASED  
IN 2014

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)		APT. NUMBER	COUNTY OF RESIDENCE
CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	

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

<b>AGE 62 THROUGH 64</b>	<b>AGE 65 OR OLDER</b>	<b>BLIND</b>	<b>100% DISABLED</b>	<b>NON-OBLIGATED SPOUSE</b>
<input type="checkbox"/> YOURSELF	<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	<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 Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	DONATE LIFE Missouri Organ Donor Program Fund
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<b>INCOME</b>	1. <b>Federal Adjusted Gross Income</b> from your 2014 federal return (See worksheet on page 8.)		<b>1Y</b>		<b>00</b>		<b>1S</b>		<b>00</b>	
	2. Any state income tax refund included in your 2014 federal adjusted gross income.		<b>2Y</b>		<b>—</b>		<b>2S</b>		<b>—</b>	
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.		<b>3Y</b>		<b>=</b>		<b>3S</b>		<b>=</b>	
	4. <b>TOTAL MISSOURI ADJUSTED GROSS INCOME</b> — Add both numbers on Line 3 and enter here.		<b>4</b>		<b>00</b>					
	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.)		<b>5Y</b>		<b>%</b>		<b>5S</b>		<b>%</b>	











<b>DEDUCTIONS AND TAXABLE INCOME</b>	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 <b>NOT</b> filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500		<b>6</b>		<b>00</b>			
	7. Tax from federal return (Do not enter amount from your Forms W-2 — <b>NOT</b> federal tax withheld.)		<div style="border: 1px solid black; padding: 2px; display: inline-block;">00</div> Single—maximum of \$5,000; Married filing combined—maximum of \$10,000		<b>7</b>		<b>+</b>		<b>00</b>	
	8. Missouri Standard or Itemized Deduction									
	<b>Taxpayers Under Age 65</b> Single ..... \$6,200 Married Filing Combined ..... \$12,400 Married Filing Separate ..... \$6,200 Head of Household ..... \$9,100 Qualifying Widow(er) ..... \$12,400		<b>Taxpayers Age 65 or Older</b> Single ..... \$7,750 Married Filing Combined and <b>YOU</b> are Age 65 or Older ..... \$13,600 Married Filing Combined and You and Your Spouse are <b>BOTH</b> Age 65 or Older ..... \$14,800 Married Filing Separate ..... \$7,400 Head of Household ..... \$10,650 Qualifying Widow(er) ..... \$13,600							
	If blind or claimed as a dependent, see your federal return or page 6 and 7 of the instructions.									
	If itemizing, see page 18 or 22 of the instructions.				<b>8</b>		<b>+</b>		<b>00</b>	
	9. Number of dependents from Federal Form 1040 or 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)		<div style="border: 1px solid black; padding: 2px; display: inline-block;">  </div> x \$1,200		<b>9</b>		<b>+</b>		<b>00</b>	
	10. Pension exemption (Complete worksheet on page 17 or 21 of the instructions.) Attach worksheet, a copy of federal return, Forms W-2P and 1099-R.				<b>10</b>		<b>+</b>		<b>00</b>	
	11. Long-term care insurance deduction				<b>11</b>		<b>+</b>		<b>00</b>	
12. <b>TOTAL DEDUCTIONS</b> — Add Lines 6 through 11.				<b>12</b>		<b>=</b>		<b>00</b>		
13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.				<b>13</b>				<b>00</b>		



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

Do not include yourself or your spouse.

## FORM MO-1040P

<b>TAXES</b>	14. Total Missouri taxable income amount from Line 13. ....						14		00	
							<b>Yourself</b>		<b>Spouse</b>	
	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse. ....						15Y		00 15S	
	16. Use the tax chart on page 18 or 22 of the instructions to figure the tax on amounts from Line 15 for you and your spouse. ....						16Y		00 16S	
17. <b>TOTAL TAXES</b> — Add your tax and your spouse's tax from Line 16. ....						17		00		
<b>PAYMENTS/CREDITS</b>	18. Missouri withholding for you and your spouse from your Forms W-2 and 1099. <b>Attach copies of Forms W-2 and 1099.</b> .....						18		00	
	19. Any Missouri estimated tax payments for 2014 (Be sure to include any amount of your 2013 overpayment credited to your 2014 Missouri tax return.) .....						19		00	
	20. <b>PROPERTY TAX CREDIT</b> — Enter amount from Form MO-PTS, Line 14. <b>Attach Form MO-PTS.</b> .....						20		00	
	 Attach Form MO-PTS.									
	21. <b>TOTAL PAYMENTS AND CREDITS</b> Add Lines 18, 19, and 20 and enter amount here. ....						21		00	
<b>REFUND</b>	22. 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	
	23. Enter the amount from Line 22 you want applied to <b>your 2015 estimated tax</b> . ....						23		00	
	24. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes. ....						24		00	
	<div style="display: flex; justify-content: space-around; font-size: small;"> <div> Children's Trust Fund</div> <div> Veterans Trust Fund</div> <div> Elderly Home Delivered Meals Trust Fund</div> <div> Missouri National Guard Trust Fund</div> <div> Workers' Memorial Fund</div> <div> Childhood Lead Testing Fund</div> <div> Missouri Military Family Relief Fund</div> <div> General Revenue Fund</div> <div> Organ Donor Program Fund</div> <div>Additional Fund Code (See Instr.)</div> <div>Additional Fund Code (See Instr.)</div> </div>						00		00	
	25. <b>REFUND</b> - Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. <b>Sign below and mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.</b> .....						25		00	
If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below. a. Routing Number <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> b. Account Number <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> c. <input type="checkbox"/> Checking <input type="checkbox"/> Savings										
<b>AMOUNT DUE</b>	26. <b>AMOUNT DUE</b> - If Line 21 is less than Line 17, enter the difference here. You have an amount due. <b>Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.</b> See instructions for Line 26. ....						26		00	
	<b>If you pay by check, you authorize the Department of Revenue to process the check electronically.</b> <b>Any check returned unpaid may be presented again electronically.</b>									
<b>SIGNATURE</b>	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 or 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 PHONE NUMBER	
	SIGNATURE			DATE (MMDDYYYY)		PREPARER'S SIGNATURE			FEIN, SSN, OR PTIN	
	SPOUSE'S SIGNATURE (if filing combined <b>BOTH</b> must sign)			DAYTIME TELEPHONE		PREPARER'S ADDRESS AND ZIP CODE			DATE (MMDDYYYY)	

# PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.					
SECTION A	1. Missouri adjusted gross income from Form MO-1040P, Line 4.....	1		00	
	2. <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(er) - \$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	
		Y - YOURSELF		S - SPOUSE	
	6. <b>Taxable</b> pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b. ....	6Y		00 6S	00
	7. Amount from Line 6 or \$36,442 (maximum social security benefit), whichever is less. ....	7Y		00 7S	00
	8. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0.....	8Y		00 8S	00
	9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0. ....	9Y		00 9S	00
	10. Add amounts on Lines 9Y and 9S.....	10			00
11. <b>Total public pension</b> , subtract Line 5, from Line 10. If Line 5 is greater than Line 10, enter \$0.....	11			00	
PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.					
SECTION B	1. Missouri adjusted gross income from Form MO-1040P, Line 4. ....	1		00	
	2. <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 the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widow(er): \$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. <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		00 6S	00
	7. 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. <b>Total private pension</b> , 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 Form MO-1040P. Age limit does not apply to social security disability deduction.				
SECTION C	1. 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 Widow(er) - \$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. <b>Taxable</b> social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b. ....	4Y		00 4S	00
	5. <b>Taxable</b> social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b. ....	5Y		00 5S	00
	6. Amount from Line(s) 4Y or 5Y, and 4S or 5S.....	6Y		00 6S	00
	7. Add Lines 6Y and 6S.....	7			00
	8. <b>Total social security/social security disability</b> , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0. ....	8			00
	MILITARY PENSION CALCULATION				
SECTION D	1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. ....	1		00	
	2. <b>Taxable</b> public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. ....	2		00	
	3. Divide Line 1 by Line 2 (Round to whole number). ....	3		%	
	4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0. ....	4		00	
	5. Subtract Line 4 from Line 1.....	5		00	
	6. <b>Total military pension</b> , multiply Line 5 by 75%. ....	6		00	
TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION					
SECTION E	Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). <b>Enter total amount here and on Form MO-1040P, Line 10.</b> ....	<b>TOTAL EXEMPTION</b>		00	

## Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return. (See the information on pages 6 and 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

1. Total federal itemized deductions from Federal Form 1040, Line 40 .....	1		00
2. 2014 Social security tax - (Yourself) .....	2		00
3. 2014 Social security tax - (Spouse) .....	3		00
4. 2014 Railroad retirement tax - Tier I and Tier II (Yourself) .....	4		00
5. 2014 Railroad retirement tax - Tier I and Tier II (Spouse) .....	5		00
6. 2014 Medicare tax. ....	6		00
7. 2014 Self-employment tax. ....	7		00
8. TOTAL - Add Lines 1 through 7. ....	8		00
9. State and local income taxes - from Federal Schedule A, Line 5, or see worksheet below. ....	9		00
10. Earnings taxes included in Line 9. ....	10		00
11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 8 from worksheet below. ....	11		00
12. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 8. ....	12		00

Note: If Line 12 is less than your federal standard deduction, see information on pages 6 & 7.

## Worksheet For Net State Income Taxes of Missouri Itemized Deductions, Line 11

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$305,050 if married filing combined or qualifying widow(er), \$279,650 if head of household, \$254,200 if single or claimed as a dependent, or \$152,525 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-9 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-9 of Federal Schedule A instructions.) If \$0 or less, enter "0". ....	1		00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (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 Missouri Itemized Deductions, Line 11 above. ....	8		00

## 2014 TAX CHART

If Missouri taxable income from Form-1040P, Line 15, is less than \$9,000, use the chart to figure tax;  
if more than \$9,000, use worksheet below or use the online tax calculator at <http://dor.mo.gov/personal/individual/>.

If the Missouri taxable income is:	The tax is:
\$0 to \$99 .....	\$0
At least \$100 but not over \$1,000 .....	1½% of the Missouri taxable income
Over \$1,000 but not over \$2,000 .....	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000 .....	\$35 plus 2½% of excess over \$2,000
Over \$3,000 but not over \$4,000 .....	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000 .....	\$90 plus 3½% of excess over \$4,000
Over \$5,000 but not over \$6,000 .....	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000 .....	\$165 plus 4½% of excess over \$6,000
Over \$7,000 but not over \$8,000 .....	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000 .....	\$260 plus 5½% of excess over \$8,000
Over \$9,000 .....	\$315 plus 6% of excess over \$9,000

FIGURING TAX  
ON \$9,000 OR LESS

Example: If Line 15 is \$3,090, the tax would be computed as follows: \$60 + \$2.70 (3% of \$90) = \$62.70. The whole dollar amount to enter on Line 16 would be \$63.

FIGURING TAX  
OVER \$9,000

	Yoursself	Spouse	Example
Missouri taxable income (Line 15) .....	\$	\$	\$ 12,000
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 MO-1040P,  
Line 16.

A separate tax must be computed for you and your spouse.



MISSOURI DEPARTMENT OF REVENUE  
**PROPERTY TAX CREDIT SCHEDULE**

**2014**  
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 (MM/DD/YYYY)	SOCIAL SECURITY NO.
				____/____/____	____-____-____
	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY)	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** ☐ 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), Forms 1099, W-2, 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, your spouse, and your <b>minor children</b> before any deductions and the amount of social security equivalent railroad retirement benefits. <b>ATTACH</b> a copy of Form(s) SSA-1099, RRB-1099, or SSI statement. ....	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). <b>ATTACH</b> Forms W-2, 1099, 1099-R, 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. <b>ATTACH</b> 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 veterans payments or benefits before any deductions. <b>ATTACH</b> letter from Veterans Affairs. ....	5		00
6. Enter the total amount received by you, your spouse, and your <b>minor children</b> from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). <b>ATTACH</b> a copy of Forms SSA-1099, a letter from the Social Security Administration and 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 loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.) ....	7		00
8. <b>TOTAL</b> household income — Add Lines 1 through 7. Enter total here. ....	8		00
9. <b>MARK THE BOX THAT APPLIES</b> and enter the appropriate amount. <input type="checkbox"/> a. Enter \$0 if <b>Single or Married Living Separate</b> ; <b>If Married and Filing Combined</b> ; <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; <b>MARK THE BOX THAT APPLIES</b> . <input type="checkbox"/> a. <b>If you rented or did not own and occupy your home for the entire year</b> , Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, <b>STOP - no credit is allowed. Do not file this claim.</b> <input type="checkbox"/> b. <b>If you owned and occupied your home for the entire year</b> , Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, <b>STOP - no credit is allowed. Do not file this claim.</b> ....	10		00
11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, or \$1,100, whichever is less. <b>ATTACH</b> a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, <b>ATTACH</b> Form 948, Assessor's Certification. ....	11		00
12. If you rented, enter the total amount from Form(s) MO-CRP, Line 9, or \$750, whichever is less. <b>ATTACH</b> rent receipts or a signed statement from your landlord. <b>NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.</b> ....	12		00
13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less. ....	13		00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 41-43 or MO-1040P, pages 29-31 to figure your Property Tax Credit. You <b>must use the chart</b> to see how much credit you are allowed. 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 2014**2014  
FORM  
MO-CRP

**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? IF YES, EXPLAIN.										<input type="checkbox"/> YES <input type="checkbox"/> NO									
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Form MO-CRP (Revised 12-2014)

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

Missouri law requires a combined return for married couples 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 Forms W-2 and 1099. Or it may require 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 2013 Missouri tax withheld, less each spouse's 2013 tax liability. The result should be each spouse's portion of

the 2013 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 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) \$ \_\_\_\_\_
- H. Enter Line G (or Line A if you did not have to complete  
Lines B through G) on Form MO-1040P, Line 11

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