

MISSOURI DEPARTMENT OF REVENUE **2016 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	<input type="checkbox"/> DECEASED IN 2016		
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
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CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	<b>PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.</b> AGE 62 THROUGH 64    AGE 65 OR OLDER    BLIND    100% DISABLED    NON-OBLIGATED SPOUSE		
<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		<input type="checkbox"/> YOURSELF <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	Organ Donor Program Fund
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<b>INCOME</b>	1. <b>Federal Adjusted Gross Income</b> from your 2016 federal return (See worksheet on page 8.)	<b>Yourself</b>		<b>Spouse</b>	
		1Y	00	1S	00
	2. Any state income tax refund included in your 2016 federal adjusted gross income.	2Y	-	2S	-
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3Y	=	3S	=
	4. <b>TOTAL MISSOURI ADJUSTED GROSS INCOME</b> — Add both numbers on Line 3 and enter here.	4	00		

<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"/> 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	6			00	
	7. Tax from federal return (Do not enter amount from your Forms W-2 — NOT federal tax withheld.)	<input style="width: 50px;" type="text" value="00"/>	7			00
	8. Missouri Standard or Itemized Deduction					
	<b>Taxpayers Under Age 65</b> Single ..... \$6,300 Married Filing Combined ..... \$12,600 Married Filing Separate ..... \$6,300 Head of Household ..... \$9,300 Qualifying Widow(er) ..... \$12,600	<b>Taxpayers Age 65 or Older</b> Single ..... \$7,850 Married Filing Combined and YOU are Age 65 or Older ..... \$13,850 Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older ..... \$15,100 Married Filing Separate ..... \$7,550 Head of Household ..... \$10,850 Qualifying Widow(er) ..... \$13,850	8			00
	9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c		9	+		00
	10. Pension exemption (Complete worksheet on page 17 or 21 of the instructions.)		10	+		00
	11. Long-term care insurance deduction		11	+		00
	12. <b>TOTAL DEDUCTIONS</b> — 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

**CAUTION!**

See Page 6, Line 7.

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																																																	
			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Yourself</th> <th colspan="2" style="text-align: center;">Spouse</th> </tr> <tr> <td style="width: 25%;">15Y</td> <td style="width: 25%;"></td> <td style="width: 25%;">15S</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> </table>		Yourself		Spouse		15Y		15S			00		00																																				
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	15Y		15S																																																	
	00		00																																																	
15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse. ....																																																				
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. ....																																																				
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">16Y</td> <td style="width: 25%;"></td> <td style="width: 25%;">16S</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> </table>		16Y		16S			00		00																																									
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	00		00																																																	
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 2016 (Be sure to include any amount of your 2015 overpayment credited to your 2016 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																																													
	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 27. ....		22		00																																															
	23. Enter the amount from Line 22 you want applied to <b>your 2017 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																																															
			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Children's Trust Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Veterans Trust Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Elderly Home Delivered Meals Trust Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Missouri National Guard Trust Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Workers' Memorial Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Childhood Lead Testing Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Missouri Military Family Relief Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">General Revenue Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Organ Donor Program Fund</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Additional Fund Code (See Instr.)</td> <td style="width: 10%; text-align: center;"></td> <td style="width: 10%; text-align: center;">Additional Fund Code (See Instr.)</td> </tr> <tr> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> </table>			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		Organ Donor Program Fund		Additional Fund Code (See Instr.)		Additional Fund Code (See Instr.)		00		00		00		00		00		00		00		00		00		00		00	24		00	
		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		Organ Donor Program Fund		Additional Fund Code (See Instr.)		Additional Fund Code (See Instr.)																														
		00		00		00		00		00		00		00		00		00		00		00																														
25. Amount from Line 22 to be deposited into a Missouri 529 College Savings Plan (MOST) account. Enter amount from Line E of Form 5632. ....		25		00																																																
26. <b>REFUND</b> - Subtract Lines 23, 24, and 25 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> ....		26		00																																																
If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below.				c. <input type="checkbox"/> Checking <input type="checkbox"/> Savings																																																
a. Routing Number <input style="width: 100px;" type="text"/>		b. Account Number <input style="width: 150px;" type="text"/>																																																		
<b>AMOUNT DUE</b>	27. <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 27. ....		27		00																																															
	<b>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.</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																																															
	SPOUSE'S SIGNATURE (if filing combined <b>BOTH</b> must sign)		DAYTIME TELEPHONE		PREPARER'S ADDRESS AND ZIP CODE																																															

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

<b>PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.</b>					
<b>SECTION A</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 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		
		<b>Y - YOURSELF</b>	<b>S - SPOUSE</b>		
	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 \$36,976 (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	
<b>PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.</b>					
<b>SECTION B</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		
		<b>Y - YOURSELF</b>	<b>S - SPOUSE</b>		
	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	
<b>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.</b>					
<b>SECTION C</b>	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		
		<b>Y - YOURSELF</b>	<b>S - SPOUSE</b>		
	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	
<b>MILITARY PENSION CALCULATION</b>					
<b>SECTION D</b>	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. <b>Total military pension</b> , Total military pension, subtract Line 4 from Line 1.....	5	00		
<b>TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION</b>					
<b>SECTION E</b>	Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 5 (Section D). Enter total amount here and on Form MO-1040P, Line 10.....	<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. 2016 Social security tax - (Yourself) . . . . .	2		00
3. 2016 Social security tax - (Spouse) . . . . .	3		00
4. 2016 Railroad retirement tax - Tier I and Tier II (Yourself) . . . . .	4		00
5. 2016 Railroad retirement tax - Tier I and Tier II (Spouse) . . . . .	5		00
6. 2016 Medicare tax . . . . .	6		00
7. 2016 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 \$311,300 if married filing combined or qualifying widow(er), \$285,350 if head of household, \$259,400 if single or claimed as a dependent, or \$155,650 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-13 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-13 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

**2016 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**

	<u>Yoursell</u>	<u>Spouse</u>	<u>Example</u>
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
<b>TOTAL MISSOURI TAX . . . . .</b>	<b>= \$ _____</b>	<b>= \$ _____</b>	<b>= \$ 495</b>

**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**

<b>2016</b> FORM <b>MO-PTS</b>	Attachment Sequence No. 1040-07 and 1040P-01

NAME	<b>THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.</b>					
	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.	

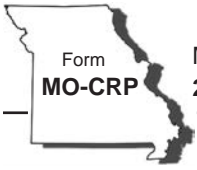
QUALIFICATIONS	<b>You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim.</b>					
	<input type="checkbox"/> A. 65 years of age or older (You must be a full year resident. Attach a copy of Form SSA-1099.)		<input type="checkbox"/> 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.)			

<b>FILING STATUS</b>	<input type="checkbox"/> Single	<input type="checkbox"/> Married — Filing Combined	<input type="checkbox"/> Married — Living Separate for Entire Year	If married filing combined, you must report both incomes.
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**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 8 (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 10.....	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 40 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
2016 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number (SSN) [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] Spouse's SSN [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Are you related to your landlord? [ ] Yes [ ] No If yes, explain [ ]

2. Name [ ]

Physical Address of Rental Unit (P.O. Box Not Allowed) [ ] Apartment Number [ ]

City [ ] State [ ] [ ] ZIP Code [ ] [ ] [ ] [ ] [ ] [ ]

3. Landlord's Name [ ]

Landlord's Last 4 Digits of Social Security Number [ ] [ ] [ ] [ ] or Landlord's Federal Employee Identification Number (FEIN) [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Landlord's Street Address (Must be completed) [ ] Apartment Number [ ]

City [ ] State [ ] [ ] ZIP Code [ ] [ ] [ ] [ ] [ ] [ ]

4. Landlord's Phone Number (Must be completed) [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

5. Rental Period During Year From: (MM/DD/YY) [ ] [ ] [ ] [ ] To: (MM/DD/YY) [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit. . . . . 6. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] . 00

7. Select the appropriate box below and enter the corresponding percentage on Line 7. . . . . 7. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] . %

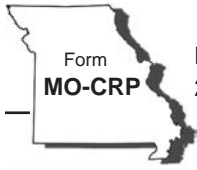
- [ ] A. Apartment, House, Mobile Home, or Duplex - 100%
[ ] B. Mobile Home Lot - 100%
[ ] C. Boarding Home or Residential Care - 50%
[ ] D. Skilled or Intermediate Care Nursing Home - 45%
[ ] E. Hotel, if meals are included, enter - 50%; Otherwise, enter - 100%
[ ] F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
[ ] G. Shared Residence - If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional persons sharing rent:
[ ] 1 (50%) [ ] 2 (33%) [ ] 3 (25%)

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







Missouri Department of Revenue  
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Are you related to your landlord?  Yes  No If yes, explain

2. Name

Physical Address of Rental Unit (P.O. Box Not Allowed)  Apartment Number

City  State  ZIP Code

3. Landlord's Name

Landlord's Last 4 Digits of Social Security Number  or Landlord's Federal Employee Identification Number (FEIN)

Landlord's Street Address (Must be completed)  Apartment Number

City  State  ZIP Code

4. Landlord's Phone Number (Must be completed)

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6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit. . . . . 6.  .00

7. Select the appropriate box below and enter the corresponding percentage on Line 7. . . . . 7.  %

- A. Apartment, House, Mobile Home, or Duplex - 100%
- B. Mobile Home Lot - 100%
- C. Boarding Home or Residential Care - 50%
- D. Skilled or Intermediate Care Nursing Home - 45%
- E. Hotel, if meals are included, enter - 50%; Otherwise, enter - 100%
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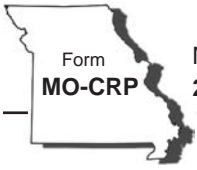
For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2016)



16315010001





Missouri Department of Revenue  
**2016 Certification of Rent Paid**

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1. Social Security Number (SSN) [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] Spouse's SSN [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Are you related to your landlord?  Yes  No If yes, explain [ ]

2. Name [ ]  
Physical Address of Rental Unit (P.O. Box Not Allowed) [ ] Apartment Number [ ]  
City [ ] State [ ][ ] ZIP Code [ ][ ][ ][ ][ ][ ]

3. Landlord's Name [ ]  
Landlord's Last 4 Digits of Social Security Number [ ][ ][ ][ ] or Landlord's Federal Employee Identification Number (FEIN) [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]  
Landlord's Street Address (Must be completed) [ ] Apartment Number [ ]  
City [ ] State [ ][ ] ZIP Code [ ][ ][ ][ ][ ][ ]

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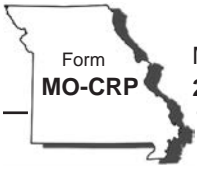
7. Select the appropriate box below and enter the corresponding percentage on Line 7. . . . . 7. [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] %

- A. Apartment, House, Mobile Home, or Duplex - 100%
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- C. Boarding Home or Residential Care - 50%
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- E. Hotel, if meals are included, enter - 50%; Otherwise, enter - 100%
- F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
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Missouri Department of Revenue  
**2016 Certification of Rent Paid**

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Are you related to your landlord?  Yes  No If yes, explain

2. Name

Physical Address of Rental Unit (P.O. Box Not Allowed)  Apartment Number

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3. Landlord's Name

Landlord's Last 4 Digits of Social Security Number  or Landlord's Federal Employee Identification Number (FEIN)

Landlord's Street Address (Must be completed)  Apartment Number

City  State  ZIP Code

4. Landlord's Phone Number (Must be completed)

5. Rental Period During Year From: (MM/DD/YY)  To: (MM/DD/YY)

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7. Select the appropriate box below and enter the corresponding percentage on Line 7. . . . . 7.  %

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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

For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2016)



# 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 2015 Missouri tax withheld, less each spouse's 2015 tax liability. The result should be each spouse's portion of the 2015 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).**



Missouri Department of Revenue  
**2016 MOST - Missouri's 529 College Savings Plan**  
**Direct Deposit Form - Individual Income Tax**

<b>Taxpayer</b>	Last Name	First Name	Social Security Number
	Spouse's Last Name	Spouse's First Name	Spouse's Social Security Number

<b>Requirements</b>	<p>If you want to deposit your refund as a contribution to one or more Missouri MOST 529 College Savings Plan accounts:</p> <ul style="list-style-type: none"> <li>You must have an open Missouri MOST 529 College Savings Plan account that is administered by the Missouri Higher Education Savings Program. See the contact information below.</li> <li>Your total deposit must be at least \$25.</li> <li>If your overpayment is adjusted and the amount you requested to deposit exceeds your available refund, the Department will cancel your deposit and issue a refund to you.</li> <li>If your refund is offset to pay another debt, the Department will cancel your deposit.</li> </ul>
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<b>Instructions</b>	<ul style="list-style-type: none"> <li>Provide your name and social security number. If you are married and filing a combined return, also provide your spouse's name and social security number.</li> <li>Enter below the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)</li> <li>Add the amounts from Lines A through D and enter the "Total Deposit" below and on your Missouri Individual Income Tax Return.</li> </ul>
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<b>529 Account</b>	A) Account Number	A) Amount
	_____ - _____	.00
	B) Account Number	B) Amount
	_____ - _____	.00
	C) Account Number	C) Amount
_____ - _____	.00	
D) Account Number	D) Amount	
_____ - _____	.00	
Enter the Total Deposit amount on Form MO-1040, Line 48; Form MO-1040A, Line 18; or Form MO-1040P, Line 25.		E) Total Deposit
		.00

<b>Contact Information</b>	<p>MOST-Missouri's 529 College Savings Plan  <a href="https://www.missourimost.org">https://www.missourimost.org</a>          Telephone: (888) 414-6678</p>	<p>E-mail: <a href="mailto:most529@missourimost.org">most529@missourimost.org</a></p>
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If you wish to deposit all or a portion of your refund into a Missouri MOST 529 College Savings Plan, you must include this form with your Missouri Individual Income Tax Return.