Print Form | Reset | Calculate

☒ Do automatic calculations ☐ Don't do any calculations

MISSOURI DEPARTMENT OF REVENUE

Form MO-1040P

2019 Individual Income Tax Return and Property Tax Credit Claim/Pension Exemption - Short Form

(NOTE: For proper form functionality, utilize Internet Explorer browser and Adobe Reader for PDF viewer.)
INSTRUCTIONS
- You must use the print button at the top of page to print form
- Don't forget to attach all required forms
- You can tab from one field to another or use the mouse to click in the field you want.
- You must use your mouse to click in the check box you want.
- If a field does not allow a negative number, and a negative number is entered, a zero will be displayed.
- Click on the gray boxes to view the instructions for that line.

Print in BLACK ink only and DO NOT STAPLE.
For Privacy Notice, see Instructions.

Vendor Code	Department Use Only		
006			

Filing Status

☐ Single ☐ Claimed as a Dependent ☐ Married Filing Combined ☐ Married Filing Separately ☐ Head of Household ☐ Qualifying Widow(er)

Age 62 through 64	Age 65 or Older	Blind	100% Disabled	Non-Obligated Spouse
Yourself ☐ Spouse ☐	Yourself ☐ Spouse ☐	Yourself ☐ Spouse ☐	Yourself ☐ Spouse ☐	Yourself ☐ Spouse ☐

Name

Social Security Number ___ - ___ - ___ Deceased in 2019 ☐

Spouse's Social Security Number ___ - ___ - ___ Deceased in 2019 ☐

First Name | M.I. | Last Name | Suffix

Spouse's First Name | M.I. | Spouse's Last Name | Suffix

In Care Of Name (Attorney, Executor, Personal Representative, etc.)

Address

Present Address (Include Apartment Number or Rural Route)

City, Town, or Post Office | State | ZIP Code ___ - ___

County of Residence

SELECT COUNTY

You may contribute to any one or all of the trust funds on Line 21. See instructions for more trust fund information.

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	Kansas City Regional Law Enforcement Memorial Foundation Fund	Soldiers Memorial Military Museum in St. Louis Fund

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Income

	Yourself (Y)	Spouse (S)	
1. Federal adjusted gross income from federal return (see worksheet on page 8 of the instructions). **Worksheet**	1Y . 00	1S . 00	Line 1
2. Any state income tax refund included in federal adjusted gross income.	2Y . 00	2S . 00	Line 2
3. Missouri adjusted gross income - Subtract Line 2 from Line 1.	3Y 0 . 00	3S 0 . 00	
4. Total Missouri adjusted gross income - Add columns 3Y and 3S	4 0 . 00		
5. Income percentages - Divide columns 3Y and 3S by total on Line 4. (Must equal 100%).	5Y 0 %	5S 0 %	Line 5

Deductions and Taxable Income

6a. Tax from federal return. Do not enter federal income tax withheld. 6a . 00

6b. Federal tax percentage – Enter the percentage based on your Missouri Adjusted Gross Income, Line 4. Use the chart below to find your percentage. 6b %

Missouri Adjusted Gross Income Range, Line 4:	Federal Tax Percentage:
$25,000 or less	35%
$25,001 to $50,000	25%
$50,001 to $100,000	15%
$100,001 to $125,000	5%
$125,001 or more	0%

6c. Federal income tax deduction – Multiply Line 6a by the percentage on Line 6b. Enter this amount not to exceed $5,000 for an individual or $10,000 for combined filers. 6c 0 . 00 Line 6

7. Missouri Standard or Itemized Deduction

Taxpayers Under Age 65	
• Single	$12,200
• Married Filing Combined	$24,400
• Married Filing Separate	$12,200
• Head of Household	$18,350
• Qualifying Widow(er)	$24,400

Taxpayers Age 65 or Older	
• Single	$13,850
• Married Filing Combined and **YOU** are Age 65 or Older	$25,700
• Married Filing Combined and You and Your Spouse are **BOTH** Age 65 or Older	$27,000
• Married Filing Separate	$13,500
• Head of Household	$20,000
• Qualifying Widow(er)	$25,700

Itemized Worksheet

If blind, or claimed as a dependent, or itemizing see federal return or page 7 of the instructions. 7 0 . 00 Line 7

8. Pension exemption (Complete worksheet on page 21 and 22 of the instructions.) Attach worksheet, federal return, and Form(s) 1099 **Pension Exemption Wksht** 8 0 . 00 Line 8

9. Long-term care insurance deduction **Long Term Care Worksheet** 9 0 . 00 Line 9

10. Total Deductions - Add Lines 6c through 9 10 0 . 00

Taxes

11. Missouri Taxable Income - Subtract Line 10 from Line 4 and enter here 11 0 . 00

12. Multiply Line 11 by appropriate percentages on Lines 5Y and 5S 12Y 0 . 00 12S 0 . 00

Taxes Cont.

13. Tax (See the tax chart on page 24 of the instructions) . . . . . 13Y 0 . 00 13S 0 . 00 **Line 13**

14. Total Taxes - Add Line 13Y and 13S. . . . . 14 0 . 00

Payments and Credits

15. Missouri tax withheld - Attach Form(s) W-2 and 1099. . . . . 15 . 00 **Line 15**

16. 2019 Missouri estimated tax payment(s) - Include overpayment from 2018 applied to 2019 . . . . 16 . 00 **Line 16**

17. Property Tax Credit (from **Form MO-PTS**, Line 14) - Attach completed Form MO-PTS **MO-PTS** . . . . . 17 0 . 00 **Line 17**

18. Total Payments and Credits - Add Lines 15, 16, and 17. . . . . 18 0 . 00

Refund

19. If Line 18 is larger than Line 14, enter the amount of OVERPAYMENT. If Line 18 is less than Line 14, enter the AMOUNT DUE on Line 24 . . . . . 19 0 . 00

20. Enter the amount from Line 19 you want applied to your 2020 estimated tax. . . . . 20 . 00 **Line 20**

21. Enter the amount of your donation in the trust fund boxes below. See instructions for trust fund codes.

21a. Children's Trust Fund . 00 21b. Veterans Trust Fund . 00 21c. Elderly Home Delivered Meals Trust Fund . 00 21d. Missouri National Guard Trust Fund . 00

21e. Workers' Memorial Fund . 00 21f. Childhood Lead Testing Fund . 00 21g. Missouri Military Family Relief Fund . 00 21h. General Revenue Fund . 00

21i. Organ Donor Program Fund . 00 21j. Kansas City Regional Law Enforcement Memorial Foundation Fund . 00 21k. Soldiers Memorial Military Museum in St. Louis Fund . 00

21l. Additional Fund Code Additional Fund Amount . 00 21m. Additional Fund Code Additional Fund Amount . 00

Line 21

Total Donation - Add amounts from Boxes 21a through 21m and enter here . . . . . 21 0 . 00 **21 Part 2**

22. Amount from Line 19 to be deposited into a Missouri 529 Education Savings Plan (MOST) account. Enter amount from **Form 5632**, Line E . . . . . **MOST** 22 0 . 00

23. **Refund** - Subtract Lines 20, 21, and 22 from Line 19 . . . . . 23 0 . 00 **Line 23**

a. Routing Number

b. Account

c. ☐ Checking ☐ Savings

Amount Due

24. **Amount Due** - If Line 18 is less than Line 14, enter the difference here. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically . . . . . 24 0 . 00 **Line 24**

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. By signing or entering my name in the "Signature" field(s) below, I am providing the Department of Revenue with my signature as required under **Section 143.561, RSMo.** Declaration of preparer (other than taxpayer) is based on all information of which he or she has 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.

Signature

Signature	Date (MM/DD/YY)
Spouse's Signature (If filing combined, BOTH must sign)	Date (MM/DD/YY)
E-mail Address	Daytime Telephone
Preparer's Signature	Date (MM/DD/YY)
Preparer's FEIN, SSN, or PTIN	Preparer's Telephone
Preparer's Address	State / ZIP Code

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 . . . . . ☐ Yes ☐ No

Click here to finish

Department Use Only

☐ A ☐ FA ☐ E10 ☐ DE ☐ F

(Revised 12-2018)

Mail To:

Balance Due:
Missouri Department of Revenue
P.O. Box 3395
Jefferson City, MO 65105-3395

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 2800
Jefferson City, MO 65105-2800

Phone (Balance Due): (573) 751-7200
Phone (Refund or No Amount Due): (573) 751-3505
Fax: (573) 751-2195
E-mail: propertytaxcredit@dor.mo.gov

Visit **http://dor.mo.gov/personal/individual/** for additional information.

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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 0 . 00 Line 1
2. Taxable social security benefits from Federal Form 1040 or 1040-SR, Line 5b . . . . . 2 . 00
3. Subtract Line 2 from Line 1 . . . . . 3 0 . 00
4. Select the appropriate filing status and enter amount on Line 4.
   - Married Filing Combined (joint federal) - $100,000
   - Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000 . . . 4 85,000 . 00 Line 4
5. Subtract Line 4 from Line 3 and enter on Line 5.
   If Line 4 is greater than Line 3, enter $0 . . . . . 5 0 . 00 Line 5
6. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 4d . . . . . 6Y . 00 6S . 00 Line 6
7. Amount from Line 6 or $38,437 (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 0 . 00 8S 0 . 00 Line 8
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter $0. 9Y 0 . 00 9S 0 . 00
10. Add amounts on Lines 9Y and 9S . . . . . 10 0 . 00
11. Total public pension - Subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter $0. 11 0 . 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 0 . 00
2. Taxable social security benefits from Federal Form 1040 or 1040-SR, Line 5b . . . . . 2 . 00 Line 2
3. Subtract Line 2 from Line 1 . . . . . 3 0 . 00
4. Select the appropriate filing status and enter the amount on Line 4.
   - Married Filing Combined (joint federal) - $32,000
   - Single, Head of Household, and Qualifying Widow(er) - $25,000
   - Married Filing Separate - $16,000 . . . . . 4 25,000 . 00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0. . . . . 5 0 . 00
6. Taxable pension for each spouse from private sources from Federal Form 1040 or Federal Form 1040-SR, Line 4b and 4d 6Y . 00 6S . 00 Line 6
7. Amounts from Line 6Y and 6S or $6,000, whichever is less . . 7Y . 00 7S . 00
8. Add Lines 7Y and 7S. . . . . 8 0 . 00
9. Total private pension - Subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0 . . . 9 0 . 00

Section C

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 selected the 62 and older box on page 1 of Form MO-1040P. Age limit does not apply to social security disability deduction.

1. Missouri adjusted gross income from Form MO-1040P, Line 4. . . . . 1 0 . 00

2. Select the appropriate filing status and enter amount on Line 2.
   - Married Filing Combined (joint federal) - $100,000
   - Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000 . . . 2 85,000 . 00

3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0. . . . . 3 0 . 00

4. Taxable social security benefits for each spouse from Federal Form 1040 or 1040-SR, Line 5b. . . . . 4Y . 00 4S . 00 Line 4

5. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 5b. . . . . 5Y . 00 5S . 00 Line 5

6. Amount from Line(s) 4Y or 5Y, and 4S or 5S . . . . . 6Y 0 . 00 6S 0 . 00

7. Add Lines 6Y and 6S. . . . . 7 0 . 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 0 . 00

Section D

Military Pension Calculation

1. Military retirement benefits included on Federal Form 1040 or 1040-SR, Line 4d . . . . . 1 . 00

2. Taxable public pension from Federal Form 1040 or 1040-SR, Line 4d. . . . . 2 . 00

3. Divide Line 1 by Line 2 (Round to whole number). . . . . 3 0 %

4. Multiply Line 3 by Line 11 of Section A . . . . . 4 0 . 00

5. Total military pension - Subtract Line 4 from Line 1 . . . . . 5 0 . 00

Section E

Total Pension and Social Security/Social Security Disability/Military Exemption

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 8 . . . . . 0 . 00

Back to MO-1040P, page 2

Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return. (See the information on page 7).
- Attach a copy of your Federal Form 1040 or 1040-SR (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 or 1040-SR, Line 9	1	.00	Line 1
2.	2019 Social security tax (Yourself)	2	.00	Line 2
3.	2019 Social security tax (Spouse)	3	.00	Line 3
4.	2019 Railroad retirement tax - Tier I and Tier II (Yourself)	4	.00	Line 4
5.	2019 Railroad retirement tax - Tier I and Tier II (Spouse)	5	.00	Line 5
6.	2019 Medicare tax (see instructions on pages 11 and 12)	6	.00	Line 6
7.	2019 Self-employment tax (see instructions on page 12)	7	.00	Line 7
8.	Total - Add Lines 1 through 7	8	0 .00	
9.	State and local income taxes (from Federal Schedule A, Line 5 or enter $0 if completing worksheet below)	9	.00	Line 9
10.	Earnings taxes included in Line 9 (see instructions on page 12)	10	.00	
11.	Net state income taxes. Subtract Line 10 from Line 9 or enter Line 7 from worksheet below	11	0 .00	Line 10
12.	Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 7	12	0 .00	Line 12

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

☐ Carry Amount to Line 7

Part 2 Worksheet - Net State Income Taxes, Line 11

Complete this worksheet only if your total state and local taxes included in your federal itemized deductions (Federal Schedule A, Line 5d) exceed $10,000 (or $5,000 for married filing separate filers).

1.	Enter the sum of your state and local taxes on Federal Form 1040 or 1040-SR, Schedule A, Line 5d	1	.00
2.	State and local income taxes from Federal Form 1040 or 1040-SR, Schedule A, Line 5a	2	.00
3.	Earnings taxes included on Federal Form 1040 or m 1040-SR, Schedule A, Line 5a	3	.00
4.	Subtract Line 3 from Line 2	4	0 .00
5.	Divide Line 4 by Line 1	5	%
6.	Enter $10,000 ($5,000 if married filing separately)	6	10,000 .00
7.	Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above	7	0 .00

Reset Worksheet ☐ Use data from worksheet

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2019 Tax Chart

To identify your tax, use your Missouri taxable income from Form MO-1040P, Line 12Y and 12S and the tax chart in Section A below. A separate tax must be computed for you and your spouse.

Calculate your Missouri tax using the online tax calculator at **http://dor.mo.gov/personal/individual** or by using the worksheet in Section B below. Round to the nearest whole dollar and enter on Form MO-1040P, Line 13Y and 13S.

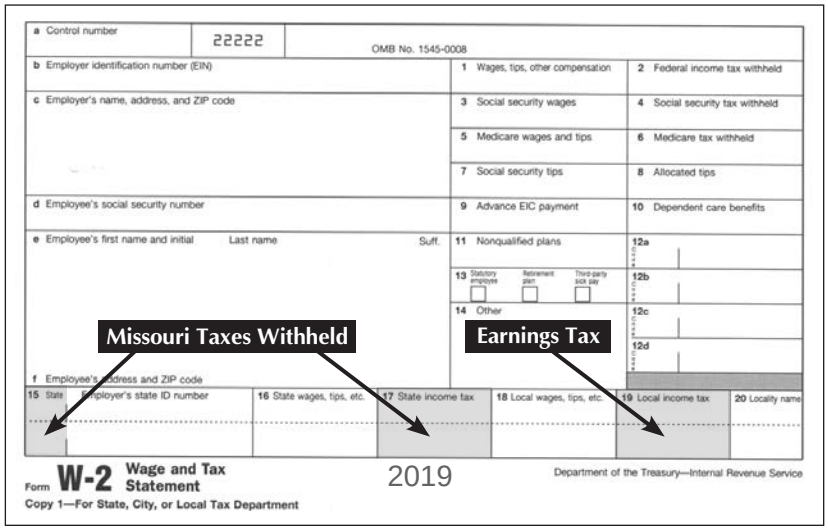
Section A — Tax Rate Chart

If the Missouri taxable income is:	The tax is:
$0 to $104	$0
At least $105 but not over $1,053	1.5% of the Missouri taxable income
Over $1,053 but not over $2,106	$16 plus 2% of excess over $1,053
Over $2,106 but not over $3,159	$37 plus 2.5% of excess over $2,106
Over $3,159 but not over $4,212	$63 plus 3% of excess over $3,159
Over $4,212 but not over $5,265	$95 plus 3.5% of excess over $4,212
Over $5,265 but not over $6,318	$132 plus 4% of excess over $5,265
Over $6,318 but not over $7,371	$174 plus 4.5% of excess over $6,318
Over $7,371 but not over $8,424	$221 plus 5% of excess over $7,371
Over $8,424	$274 plus 5.4% of excess over $8,424

Section B — Tax Calculation Worksheet

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040P, Line 12Y and 12S)	$ 0	0	$ 3,090	$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below $1,053 enter $0	- $ 0	0	- $ 2,106	$ 8,424
3. Difference - Subtract Line 2 from Line 1	= $ 0	0	= $ 984	$ 3,576
4. Enter the percent for your tax bracket (see Section A above)	X 0.0 %	0.0 %	X 2.5%	5.4%
5. Multiply Line 3 by the percent on Line 4	= $ 0	0	= $ 24.60	$ 193.10
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ $ 0	0	+ $ 37	$ 274
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040P, Line 13Y and 13S	= $ 0	0	= $ 62	$ 467
			($61.60 rounded to the nearest dollar)	($467.10 rounded to the nearest dollar)

Diagram 1: Form W-2



Form **MO-PTS**

MISSOURI DEPARTMENT OF REVENUE

2019 Property Tax Credit Schedule

Department Use Only (MM/DD/YY)

This form must be attached to Form MO-1040 or MO-1040P.

Social Security Number

Date of Birth (MM/DD/YYYY)

First Name | M.I. | Last Name

Spouse's Social Security Number

Spouse's Date of Birth (MM/DD/YYYY)

Spouse's First Name | M.I. | Last Name

Qualifications

Select only one qualification. Copies of letters, forms, etc., must be included with claim.

- ☐ A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1099.)
- ☐ B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.)
- ☐ C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1099.)
- ☐ D. 60 years of age or older and received surviving spouse benefits (Attach Form SSA-1099.)

Filing Status

Select only one filing status. **If married filing combined, you must report both incomes.**

☐ Single ☐ Married - Filing Combined ☐ Married - Living Separate for Entire Year

Failure to provide the required attachment(s) will result in the delay or denial of your return.

Income

1. Enter the amount of income from **Form MO-1040**, Line 6 or **Form MO-1040P**, Line 4 . . . . . 1 0 . 00
2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your **minor children** before any deductions and the amount of social security equivalent railroad retirement benefits. **Attach** Form(s) SSA-1099 or RRB-1099 (TIER I) . . . . . 2 . 00 Line 2
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from MO-A, Part 1, Line 8 (if filing Form MO-1040). **Attach** Form(s) W-2, 1099, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, etc . . . . . 3 . 00 Line 3
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 **MO-A**, Part 1, Line 10 . . . . . 4 . 00
5. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs (see instructions on page 12) . . . . . 5 . 00 Line 5

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For Privacy Notice, see Instructions.

Income (continued)

6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). **Attach** a letter from the Social Security Administration that includes the total amount of assistance received and Form 1099 from Employment Security, if applicable . . . . . 6 _____ . 00 Line 6

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 or 1040-SR) . . . . . 7 _____ . 00 Line 7

8. Total household income - Add Lines 1 through 7 and enter the total here . . . . . 8 0 . 00

9. Enter the appropriate amount from the options below . . . . . 9 0 . 00 Line 9
   - **Single** or **Married Living Separate** - Enter $0
   - Married and Filing Combined - **rented** or **did not** own your home for the entire year - Enter $2,000
   - Married and Filing Combined - **owned** and **occupied** your home for the entire year - Enter $4,000

   ☐ Check if you owned and occupied your home for the entire year

10. Net household income - Subtract Line 9 from Line 8 and enter the amount here . . . . . 10 0 . 00 Line 10
    - If you rented or did not own and occupy your home for the entire year and Line 10 is greater than $27,500, you are **not eligible** to file this claim.
    - If you owned and occupied your home for the entire year and Line 10 is greater than $30,000, you are **not eligible** to file this claim.

Real Estate or Rent

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. **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** the Assessor's Certification (**Form 948**) . . . . . 11 _____ . 00 Line 11

12. If you rented, enter the total amount from Certification of Rent Paid (Form(s) MO-CRP), Line 9 or $750, whichever is less. **Attach** a completed Verification of Rent Paid (**Form 5674**). **Note**: If you rent from a facility that does not pay property tax, you are **not eligible** for a Property Tax Credit . . . . . 12 0 . 00 Line 12

Go to MO-CRP

Credit

13. Enter the total of Lines 11 and 12, or $1,100, whichever is less . . . . . 13 0 . 00 Line 13

14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 49-51 or MO-1040P, pages 29-31 to figure your Property Tax Credit. You **must** use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 39 or Form MO-1040P, Line 17 . . . . . 14 0 . 00 Line 14

Back to MO-1040, page 3

Department Use Only

☐ A ☐ K ☐ R ☐ U

This form must be attached to Form MO-1040 or Form MO-1040P.

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For Privacy Notice CLICK HERE

MISSOURI DEPARTMENT OF REVENUE

Form **MO-CRP**

2019 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 ___ - ___ - ___ Spouse's Social Security Number ___ - ___ - ___

☐ Select this box if related to your landlord. If so, explain. ___ Line 1

2. Name (First, Last)

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

City State ZIP Code

3. Landlord's Name (First, Last)

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

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) ___ ___ 2019 To: (MM/DD/YY) ___ ___ 2019

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). 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 Line 6

7. Select the appropriate box below and enter the corresponding percentage on Line 7 . . . . . 7 ___ % Line 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 - 100%; if meals are included - 50%

☐ 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 0 . 00 Line 8

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 0 . 00 Line 9

Back to MO-PTS

For Privacy Notice, see instructions.

Taxation Division

Attach to Form MO-PTC or MO-PTS and mail to the Missouri Department of Revenue.

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For Privacy Notice CLICK HERE

MISSOURI DEPARTMENT OF REVENUE

Form **MO-CRP**

2019 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 ___ - ___ - ___ Spouse's Social Security Number ___ - ___ - ___

☐ Select this box if related to your landlord. If so, explain. ___ Line 1

2. Name (First, Last)

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

City State ZIP Code

3. Landlord's Name (First, Last)

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

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) ___ ___ 2019 To: (MM/DD/YY) ___ ___ 2019

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). 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 Line 6

7. Select the appropriate box below and enter the corresponding percentage on Line 7 . . . . . 7 ___ % Line 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 - 100%; if meals are included - 50% ☐

☐ 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 0 . 00 Line 8

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 0 . 00 Line 9

Back to MO-PTS

For Privacy Notice, see instructions.

Taxation Division

Attach to Form MO-PTC or MO-PTS and mail to the Missouri Department of Revenue.

19315010001

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MISSOURI DEPARTMENT OF REVENUE

Form **MO-CRP**

2019 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 ___ - ___ - ___ Spouse's Social Security Number ___ - ___ - ___

☐ Select this box if related to your landlord. If so, explain. ___ Line 1

2. Name (First, Last)

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

City State ZIP Code

3. Landlord's Name (First, Last)

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

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) ___ ___ 2019 To: (MM/DD/YY) ___ ___ 2019

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). 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 Line 6

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

☐ A. Apartment, House, Mobile Home, or Duplex - 100%

☐ B. Mobile Home Lot - 100%

☐ C. Boarding Home or Residential Care - 50%

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Worksheet for Line 1 - Instructions for Completing the Adjusted Gross Income Worksheet

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 Form(s) W-2 and Miscellaneous Income (Federal Form) 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 2018 Missouri tax withheld, less each spouse's 2018 tax liability. The result should be each spouse's portion of the 2018 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-1040, 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 1040 or Federal Form 1040-SR	Y - Yourself			S - Spouse	
1. Wages, salaries, tips, etc.	1		00	1		00
2. Taxable interest income	2b		00	2		00
3. Dividend income	3b		00	3		00
4. State and local income tax refunds (from Schedule 1, Part 1)	1		00	4		00
5. Alimony received (from Schedule 1, Part 1)	2a		00	5		00
6. Business income or loss (from Schedule 1, Part 1)	3		00	6		00
7. Capital gain or loss	6		00	7		00
8. Other gains or losses (from Schedule 1, Part 1)	4		00	8		00
9. Taxable IRA distributions	4b		00	9		00
10. Taxable pensions and annuities	4d		00	10		00
11. Rents, royalties, partnerships, S corporations, trusts, etc. (from Schedule 1, Part 1)	5		00	11		00
12. Farm income or loss (from Schedule 1, Part 1)	6		00	12		00
13. Unemployment compensation (from Schedule 1, Part 1)	7		00	13		00
14. Taxable social security benefits	5b		00	14		00
15. Other income (from Schedule 1, Part 1)	8		00	15		00
16. Total (add Lines 1 through 15)		0	00	16	0	00
17. Less: federal adjustments to income (from Schedule 1, Part 2)	22		00	17		00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, **Form MO-1040P**	8b	0	00	18	0	00

☐ Use results from this worksheet in MO-1040P, Line 1. **Reset**

Back to MO-1040P, page 2

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) $ 0

F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) $ 0

G. Subtract Line F from Line A . . . . . G) $ 0

H. Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040P, Line 9.

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

Back to MO-1040P, page 2

MISSOURI DEPARTMENT OF REVENUE

Form 5632

2019 MOST - Missouri's 529 Education Savings Plan Direct Deposit Form - Individual Income Tax

Department Use Only (MM/DD/YY)

Taxpayer

Social Security Number

Spouse's Social Security Number

First Name | M.I. | Last Name | Suffix

Spouse's First Name | M.I. | Spouse's Last Name | Suffix

Requirements

If you want to deposit your refund as a contribution to one or more Missouri MOST 529 Education Savings Plan accounts:

- You must have an open Missouri MOST 529 Education Savings Plan account that is administered by the Missouri Education Savings Program. See the contact information below.
- Your total deposit must be at least $25.
- 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.
- If your refund is offset to pay another debt, the Department will cancel your deposit.

529 Account

Enter 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.)

A) Account Number — A) Amount .00

B) Account Number — B) Amount .00

C) Account Number — C) Amount .00

D) Account Number — D) Amount .00

Add the amounts from Line A through Line D and enter the total deposit amount here and on Form MO-1040, Line 45; Form MO-1040A, Line 16; or Form MO-1040P, Line 22.

Total Deposit $0 .00

Back to MO-1040P, page 3

Contact Information

MOST-Missouri's 529 Education Savings Plan
https://www.missourimost.org

Telephone: (888) 414-6678
E-mail: most529@missourimost.org

If you wish to deposit all or a portion of your refund into a Missouri MOST 529 Education Savings Plan, you must include this form with your Missouri Individual Income Tax Return.