

MISSOURI

Form MO-1040P

Property Tax Credit/
Pension Exemption
Short Form

2
0
1
3



File Electronically

Electronic filing is fast and easy. Last year, 77 percent of Missouri Individual Income Tax Returns were filed electronically. See page 2 for details about how you can file electronically this year.

Tax Deadline is April 15. See page 4 for extensions.

Electronic Filing Options for Federal and State E-File - Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal and state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:



- 1) You can electronically file your federal and state returns online from websites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved providers can be found at <http://dor.mo.gov/personal/individual/>.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at <http://dor.mo.gov/personal/individual/>.

Benefits of Electronic Filing

Convenience: You can electronically file 24 hours a day, 7 days a week. If you electronically file **DO NOT** mail a copy of your return.

Security: Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.

Accuracy: Electronic filed returns have up to 13 percent fewer errors than paper returns.

Direct Deposit: You can have your refund directly deposited into your bank account.

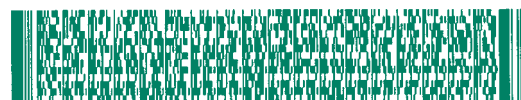
Proof of Filing: An acknowledgment is issued when your return is received and accepted.

Visit our website at <http://dor.mo.gov/personal/individual>

In addition to electronic filing information found on our website, you can:

- Use our fill-in forms that calculate
- Download Missouri and federal tax forms
- Get answers to frequently asked questions
- Pay your taxes online
- Get the status of your refund or balance due
- Get a copy of the Taxpayer Bill of Rights

2-D Barcode Returns - If you plan to file a paper return, you should consider 2-D barcode filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed with fewer errors compared to traditional paper returns. If you use software to prepare your return, check our website for approved 2-D barcode software companies. Also, check out the Department's fill-in forms that calculate and have a 2-D barcode. You can have your refund directly deposited into your bank account when you use the Department's fill-in forms. If your form has a 2-D barcode, the **REFUND** returns should be mailed to: **Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385** and returns with a **BALANCE DUE** should be mailed to: **Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395**.



Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

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PROPERTY TAX CREDIT FILERS

PLEASE NOTE!

- The maximum income level for residents who own and occupy their home for the **entire year** is \$30,000 (after any exemptions).
- The maximum income level for residents who rented or owned their home a portion of the year is \$27,500 (after any exemptions).
- The exemption for married filing combined is \$4,000 if you own and occupy your home the **entire year**. If you rent the exemption is \$2,000.
- The maximum credit for residents who own and occupy their home is \$1,100. If you rent the maximum credit is \$750.
- **If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**

Failure to include required documentation or information may reduce or delay your refund.

Do I Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2013 Missouri individual income tax return to claim the property tax credit and pension exemption.

You **CANNOT USE** this tax book if you:

- Have income from another state;
- Are filing an amended return;
- Have military pay that is not taxable;
- Have a net operating loss;
- Are a fiscal year filer;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, or other qualified 529 plans;

- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, or other qualified 529 Plans;
 - d. Interest from federal exempt qualified obligations;
 - e. Interest from state and local obligations;
 - f. Capital gain exclusion;
 - g. Railroad retirement modifications;
 - h. Negative bonus depreciation adjustments;
 - i. Enterprise Zone or Rural Empowerment Zone Modification;
 - j. Are a nonresident alien;
 - k. Are a nonresident stationed in Missouri and you or your spouse earned nonmilitary income while in Missouri; or
 - l. Qualified Health Insurance Premiums.
- Claim:
 - a. Miscellaneous tax credits (Form MO-TC);

- b. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
- c. A deduction for other federal tax (from Federal Form 1040, Lines 45, 47, 58, 59b, and any recapture taxes included on Line 61);
- d. A deduction for dependents age 65 or older; or
- e. A healthcare sharing ministry deduction or new jobs deduction.

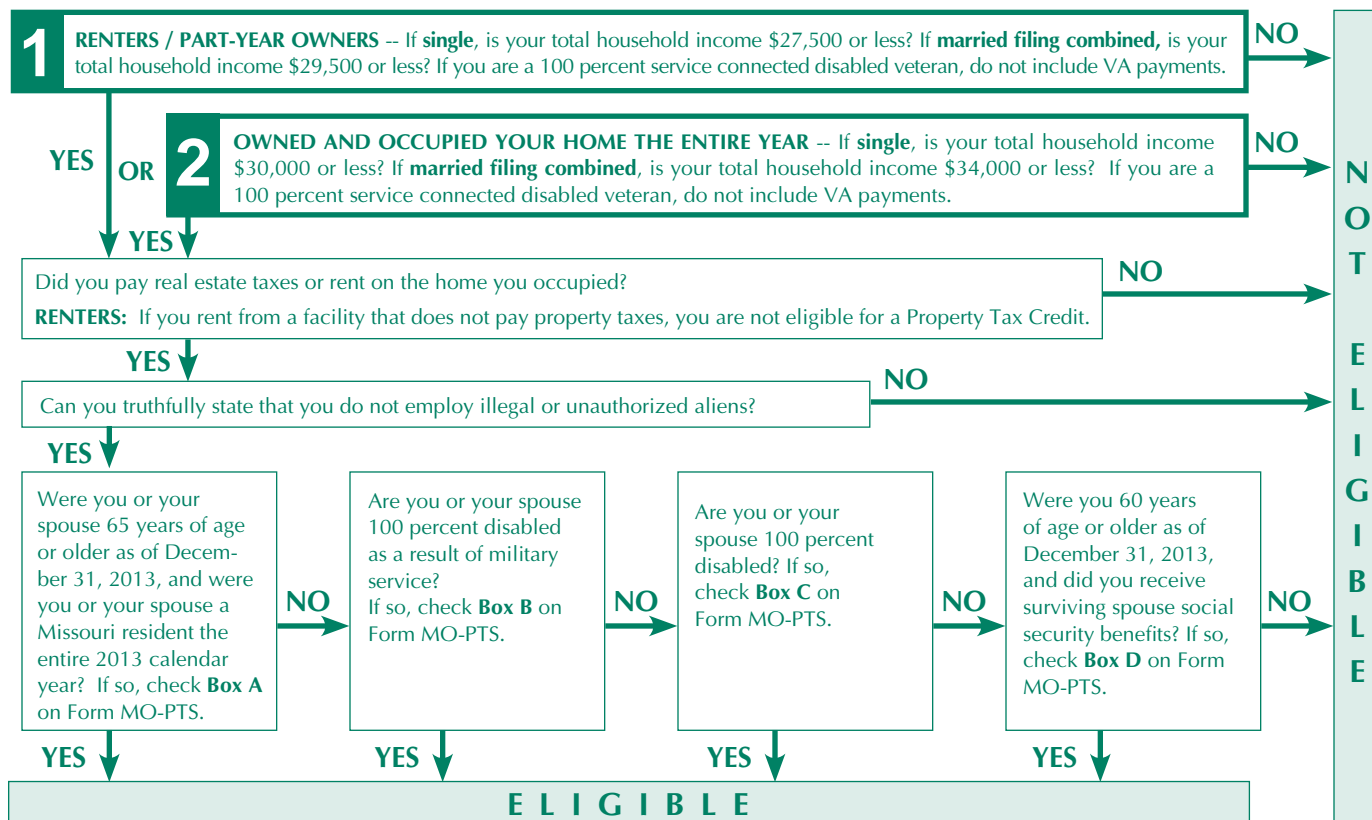
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 44; or
- Owe recapture tax on low income housing credit.

Note: Use Form MO-PTC if you are not required to file an individual income tax return, but you are eligible to file for a Property Tax Credit.

AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the
PROPERTY TAX CREDIT (CIRCUIT BREAKER)

START DIAGRAM BY CHOOSING BOX 1 OR BOX 2 AND FOLLOW TO CONCLUSION.



TO OBTAIN FORMS

To use the Department's form selector or to obtain specific tax forms, visit our website at <http://dor.mo.gov/personal/individual/>.

If you need to obtain federal forms, you can go to the IRS website at www.irs.gov.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

FILING REQUIREMENTS

You do not have to file a Missouri return if you are not required to file a federal return. If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or

- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax. If you are a nonresident alien, go to our website at <http://dor.mo.gov/personal/individual/> for information.

WHEN TO FILE

The 2013 returns are due April 15, 2014.

EXTENSION OF TIME TO FILE

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.

If you wish to file a Missouri extension, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for

Extension of Time to File. An automatic extension of time to file will be granted until October 15, 2014.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of return.

Remember: An extension of time to file does not extend the time to pay.

A 5 percent addition to tax will apply if the tax is not paid by the original return's due date.

LATE FILING AND PAYMENT

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's website at <http://dor.mo.gov/personal/individual/>. For timely filed returns, an addition to tax of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent addition to tax charge will still apply if the tax is not paid by the original return's due date.

If you are unable to pay the tax owed in full on the due date, please visit the Department of Revenue's website at <http://dor.mo.gov/personal/individual/> for your payment options.

WHERE TO MAIL YOUR RETURN

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 2800

Jefferson City, MO 65105-2800

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue
P.O. Box 3395

Jefferson City, MO 65105-3395

ALL 2-D barcode returns, see page 2.

DOLLARS AND CENTS

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

AMENDED RETURN

You must use Form MO-1040 (long form) for the year being amended.

See information on page 4 on how to obtain Form MO-1040 and instructions.

FILL-IN FORMS THAT CALCULATE

Go to <http://dor.mo.gov/personal/individual/> to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return. These forms contain a 2-D barcode at the top right portion of the form. This allows quicker processing of your return.

MISSOURI RETURN INQUIRY

To check the status of your **current year return** 24 hours a day, please visit our website: <http://dor.mo.gov/personal/individual/> or call our automated individual income tax inquiry line at (573) 526-8299. To obtain the status of your return, you must know the following information: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

ADDRESS CHANGE

If you move after filing your return, notify both the post office serving your old address and the **Department of Revenue** of your address change. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200**. This will help forward any refund check or correspondence to your new address. You may complete our online address change form at the following web address <http://dor.mo.gov/personal/individual/>.

CONSUMER'S USE TAX

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225 percent. Cities and counties may impose an additional local use tax. Use tax does not apply if the purchase is subject to Missouri sales tax or otherwise exempt. A purchaser is required to file a use tax return if the cumulative purchases on which tax was not paid to the seller exceed \$2,000 in a calendar year. You can use the Form 4340, Consumer's Use Tax Return located on page 27. **The due date for Form 4340 is April 15, 2014.**

TAXPAYER BILL OF RIGHTS

To obtain a copy of the Taxpayer Bill of Rights, go to our website at <http://dor.mo.gov/personal/individual/>.

FILING FOR DECEASED INDIVIDUALS

Any existing POA pending with the Department of Revenue is terminated when the death of the taxpayer is made known to the Department. A new POA (Form 2827) is required after death of the taxpayer before any party may discuss the taxpayer's debt with the Department staff.

If an individual passed away in 2013, a claim may be filed by the surviving spouse if the filing status is "married filing combined" and all other qualifications are met. If there is no surviving spouse, the estate may file the claim.

A copy of the death certificate must be attached and if the check is to be issued in another name, a Federal Form 1310 must also accompany the claim. To obtain Federal Form 1310, see "To Obtain Forms" on page 4 or go to www.irs.gov/formspubs.

FORM MO-1040P

Information To Complete Form MO-1040P

Name, Address, Etc.

Print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2013, check the appropriate box.

AGE 62 THROUGH 64

If you or your spouse were ages 62, 63, or 64 by December 31, 2013, check the appropriate box.

65 OR OLDER, BLIND, 100 PERCENT DISABLED, NON-OBLIGATED SPOUSE

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2013 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted, or can be expected to last, for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the Internal Revenue Service (IRS) are **excluded** from the non-obligated spouse apportionment. The Department of Revenue cannot apportion the Property Tax Credit.

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

If your filing status is "married filing combined," and both spouses are reporting income, use the Worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse's debts to Missouri.

For all other filing statuses, use the chart below.

FEDERAL FORM	LINE NUMBERS
1040	Line 37
1040A	Line 21
1040EZ	Line 4
1040X	Line 1

LINE 2 — STATE INCOME TAX REFUND

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). **Attach a copy of your federal return (pages 1 and 2).**

LINE 5 — INCOME PERCENTAGES

Complete the chart below if both spouses have income:

Yourself

Line 3Y _____ divided by
Line 4 _____ = _____

Spouse

Line 3S _____ divided by
Line 4 _____ = _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (Example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0 percent on Line 5Y and 100 percent on Line 5S.

LINE 6 — FILING STATUS AND EXEMPTION AMOUNT

Enter on Line 6 the amount of exemption claimed for your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

- Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked either box on Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A. If you checked Box B, enter "0".
- Box E** may be checked **only if** all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else. **Attach a copy of your federal return. Only one box may be checked on Line 6, Boxes A through G.**

LINE 7 — TAX FROM FEDERAL RETURN

Use the chart below to locate your tax on your federal return. **Do not enter your federal income tax withheld as shown on your Forms W-2 or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0". If you used a method other than the federal tax table to determine your federal tax, attach the appropriate schedule.

FEDERAL FORM	LINE NUMBERS
1040	Line 55 minus Lines 45, 64a, 66, and amount from Form 8885 on Line 71.
1040A	Line 35 minus Lines 38a, 40, and any alternative minimum tax included on Line 28.
1040EZ	Line 10 minus Line 8a.
1040X	Line 8 minus Lines 13 and 14, except amounts from Forms 2439 and 4136.

Note: At the time the Department printed their tax booklets, the Internal Revenue Service had not finalized the federal income tax forms.

LINE 8 — STANDARD OR ITEMIZED DEDUCTION

Standard Deductions: If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040P, Line 8.

Use the chart below to determine your standard deduction if you or your spouse marked any of the boxes for: 65 or older, blind, or claimed as a dependent.

FEDERAL FORM	LINE NUMBERS
1040	Line 40
1040A	Line 24
1040EZ	*See following note
1040X	Line 2

***Note:** If you filed a Federal Form 1040EZ, and checked one or both boxes on Line 5, refer to the Federal Standard Deduction Worksheet for Dependents. If you did not check either box on Federal Form 1040EZ, Line 5, enter \$6,100 if single or \$12,200 if married.

Itemized Deductions: If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete page 18 or 22. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

LINE 9 — DEPENDENTS

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Attach a copy of your federal return (pages 1 and 2).

LINE 10 — PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

If you or your spouse received a public, private, or military pension, social security or social security disability, complete page 17 or 21 to see how much of your pension may be tax free.

Attach a copy of your federal return (pages 1 and 2) and all Forms 1099, 1099-R, and W-2P.

LINE 11 — LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for qualified long-term care insurance in 2013, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of a chronic health condition or physical disability, including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy and the policy is for at least 12 months coverage.

LINE 16 — MISSOURI TAX

If your Missouri taxable income is less than \$9,000, use the tax table on page 18 or 22 to determine your tax. If your Missouri taxable income is more than \$9,000, follow the example below the tax table to calculate the tax.

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

LINE 18 — MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Forms W-2, 1099, or 1099-R. **Do not include withholding for federal taxes, local taxes, city**

earnings taxes, or another state's withholding. Attach a copy of all Forms W-2 and 1099. See Form W-2 Diagram on page 14.

LINE 19 — ESTIMATED TAX PAYMENTS

Include any estimated tax payments made during 2013 and any overpayment applied from your 2012 Missouri return.

LINE 20 — PROPERTY TAX CREDIT

Complete Form MO-PTS to determine the amount of your property tax credit. See Information to Complete Form MO-PTS on pages 12-14.

LINE 23 — APPLY OVERPAYMENT TO NEXT YEAR'S TAXES

You may apply any portion of your refund to next year's taxes.

LINE 24 — TRUST FUNDS

You may donate part or all of your overpaid amount or contribute additional payments to any of the trust funds listed on Form MO-1040P and any two additional funds.

Additional Funds: If you choose to give to any of the additional funds, enter the two-digit code (see next page) in the spaces provided on Line 24. If you want to give to more than two additional funds, please submit a contribution directly to the fund. See <http://dor.mo.gov/personal/individual/> for additional information.

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).

Funds

	<u>Codes</u>
American Cancer Society	
Heartland Division, Inc., Fund	01
American Diabetes Association	
Gateway Area Fund	02
American Heart Association Fund	03
American Lung Association of	
Missouri Fund	04
American Red Cross Trust Fund	15
Amyotrophic Lateral Sclerosis (ALS	
Lou Gehrig's Disease) Fund	05
Arthritis Foundation Fund	09
Breast Cancer Awareness Fund	13
Developmental Disabilities Waiting	
List Equity Trust Fund	16
Foster Care and Adoptive Parents	
Recruitment and Retention Fund	14
March of Dimes Fund	08
Muscular Dystrophy Association Fund ...	07
National Multiple Sclerosis	
Society Fund	10
Puppy Protection Trust Fund	17
Pediatric Cancer Research Trust Fund ...	18

The minimum contribution is \$2, or \$4 if married filing combined for the following funds: Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Trust Fund, Missouri National Guard Trust Fund, and Organ Donor Program Fund.

Codes

The minimum contribution is \$1, or \$2 if married filing combined for the following funds: Workers' Memorial Fund, Childhood Lead Testing Fund, Missouri Military Family Relief Fund, General Revenue Fund, After-School Retreat Reading and Assessment Grant Program Fund, Breast Cancer Awareness Fund, Foster Care and Adoptive Parents Recruitment and Retention Fund, American Red Cross Trust Fund, Developmental Disabilities Waiting List Equity Trust Fund, Puppy Protection Trust Fund, and Pediatric Cancer Research Trust Fund.

The minimum contribution is \$1, not to exceed \$200, for the following irrevocable funds: American Cancer Society Heartland Division, Inc., Fund, American Diabetes Association Gateway Area Fund, American Heart Association Fund, American Lung Association of Missouri Fund, ALS Lou Gehrig's Disease Fund, Arthritis Foundation Fund, March of Dimes Fund, Muscular Dystrophy Association Fund, and National Multiple Sclerosis Society Fund.

LINE 25 — REFUND

Subtract Lines 23 and 24 from Line 22 and enter on Line 25. To receive your refund on a Visa debit card, select the debit card box on Line 25. For more information on Missouri's refund debit card, please visit our website at <http://dor.mo.gov/personal/>.

Note: If you have any other liability due the state of Missouri, such as child support payments, or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. Your property tax credit may be applied to any property tax credit or individual income tax liability pursuant to Section 143.782, RSMo. You will be notified if your refund is offset against any debt(s).

LINE 26 — AMOUNT DUE

If the amount due is greater than \$500, you may owe an underpayment of estimated tax penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals, that can be found on our website at <http://dor.mo.gov/personal/individual/>.

SPLITTING YOUR INCOME

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 2012 Missouri tax withheld, less each spouse's 2012 tax liability. The result should be each spouse's portion of

the 2012 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

If you owe a penalty you cannot file a Form MO-1040P. You must file a Form MO-1040 and attach Form MO-2210.

Payments must be postmarked by April 15, 2014, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Department of Revenue. By submitting payment by check, you authorize the Department of Revenue to process the check electronically upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

If you mail your payment after your return is filed, attach your payment to the Form MO-1040V found on page 28.

Electronic Bank Draft (E-Check): By entering your bank routing number and checking account number, you can pay online at <http://dor.mo.gov/personal/individual/> or by calling (888) 929-0513. There will be a convenience fee to use this service.

Credit Card: The Department accepts MasterCard, Discover, Visa, and American Express. You may pay online at <http://dor.mo.gov/personal/payonline.php>, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



Note: The convenience fees for credit card transactions are paid to the third party vendor, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's website and connecting to the website of the third party vendor which is a secure and confidential website.

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.00%
\$100.01–\$250.00	2.95%
\$250.01–\$500.00	2.85%
\$500.01–\$750.00	2.85%
\$750.01–\$1,000.00	2.80%
\$1,000.01–\$1,500.00	2.75%
\$1,500.01–\$2,000.00	2.70%
\$2,000.01 or more	2.60%

SIGN RETURN

You must sign Form MO-1040P. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer or any member of the preparer's firm, indicate by checking the "yes" box above the signature line.

ATTACHMENTS

- All Forms W-2 and 1099
- Copy of federal return, pages 1 and 2 and Federal Schedule A
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 11, Long-term Care Insurance Deduction
- A copy of paid Property Tax Receipt(s), rent receipts, or signed statement from your landlord if you claimed the Property Tax Credit on Line 20
- Documentation (a copy of Form SSA-1099, letter from Social Security Administration, letter from Department of Veterans Affairs) of the applicable qualification under which you are filing the Form MO-PTS
- Federal Form 1310 and a copy of death certificate if filing for a deceased individual

MAIL FORM MO-1040P, ATTACHMENTS, AND PAYMENT (IF NECESSARY) TO:

Refund or no amount due —
Department of Revenue,
P.O. Box 2800, Jefferson City, MO
65105-2800

Balance due —
Department of Revenue,
P.O. Box 3395, Jefferson City, MO
65105-3395

2-D barcode returns, see page 2.

PENSION AND SOCIAL SECURITY/ SOCIAL SECURITY DISABILITY/ MILITARY EXEMPTION

If you are claiming a pension, social security, social security disability or military exemption, you must attach a copy of your federal return (pages 1

and 2), your Forms 1099-R, and SSA-1099. Failure to provide this information will result in your exemption being disallowed.

PUBLIC PENSION CALCULATION

Public pensions are pensions received from any federal, state, or local government. If you have questions about whether your pension is a public or a private pension, contact your pension administrator.

LINE 1 — MISSOURI ADJUSTED GROSS INCOME

Include your Missouri adjusted gross income from Form MO-1040P, Line 4.

LINE 2 — TAXABLE SOCIAL SECURITY BENEFITS

Include the taxable 2013 social security benefits for each spouse. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

LINE 6 — TAXABLE PUBLIC PENSION

Include the taxable 2013 public pension for each spouse. This information can be found on:

- Federal Form 1040A—Line 12b
- Federal Form 1040—Line 16b

Do not include any payments from private pensions, social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement as taxable public pension).

LINE 10 — SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY EXEMPTION

Include the amount from Lines 6Y and 6S from page 17 or 21, Section C (social security or social security disability calculation), unless you are a single individual with income greater than \$85,000 or a married couple with income greater than \$100,000. For single individuals with income greater than \$85,000 enter the amount from Line 8 of Section C. For married couples with income greater than \$100,000, multiply Line 8 by the percentages on Line 3Y and 3S of the worksheet for

Lines 4 and 5 (bottom of page), and enter those amounts here. If you are not eligible for the social security or social security disability exemption, enter a \$0 on Line 10.

PRIVATE PENSION CALCULATION

LINE 2 — TAXABLE SOCIAL SECURITY BENEFITS

Include the taxable 2013 social security benefits. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

LINE 6 — TAXABLE PENSION

Include the taxable 2013 pension received from private sources for each spouse. This information can be found on:

- Federal Form 1040A - Lines 11b and 12b
- Federal Form 1040 - Lines 15b and 16b

Do not include any payments from public pensions, social security benefits, or railroad retirement payments on this line.

SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION

LINE 4 — TAXABLE SOCIAL SECURITY BENEFITS

To take the social security exemption, you must be age 62 or older. An individual that receives social security retirement benefits, partial benefits at age 62, full benefits at age 65 or older, or a disabled individual receiving social security disability income (SSDI), who reaches full retirement age during the taxable year and receives retirement benefits should include on Line 4, the amount of federal taxable benefits, which can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year. To determine each spouse's portion

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2013			• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION.
Box 1. Name BETTY TAXPAYER		Box 2. Beneficiary's Social Security Number 555-66-7777	
Box 3. Benefits Paid in 2013 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2013 NONE	Box 5. Net Benefits for 2013 (Box 3 minus box 4) \$8,400.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2013 \$8,400.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE	
*Includes: \$12.00 Paid in 2013 for 2012		Box 6. Voluntary Federal Income Tax Withheld NONE	
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555	
		Box 8. Claim Number (Use this number if you need to contact SSA.) 555-66-7777	

Form SSA-1099-SM (12-2013)

DO NOT RETURN THIS FORM TO SSA OR IRS

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of the taxable social security on Line 4, complete the worksheet for Lines 4 and 5.

portion of the taxable social security disability on Line 5, complete worksheet for Lines 4 and 5 (below).

LINE 5 — TAXABLE SOCIAL SECURITY DISABILITY BENEFITS

A disabled individual, receiving social security disability income (SSDI) for the entire taxable year should enter on **Line 5**, the amount of **federal taxable benefits**, which can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Taxable social security disability benefits must be allocated by each spouse's share of the benefits received for the year. To determine each spouse's

Note: A taxpayer filing single, head of household, qualifying widow(er), or married filing separate may not enter amounts on both Line 4, Taxable Social Security Benefits, and Line 5, Taxable Social Security Disability Benefits. Report only Social Security Benefits on Line 4 and Social Security Disability Benefits on Line 5. However, if you are married filing a combined return, one spouse may enter an amount on Line 4 and the other spouse may enter an amount on Line 5.

WORKSHEET FOR LINES 4 AND 5

- Total social security - Enter amount from: 1 _____
 - Federal Form 1040A, Line 14a
 - Federal Form 1040, Line 20a
- Enter each spouse's portion of the total social security 2Y _____ 2S _____
- Divide Line 2Y and 2S by Line 1 3Y _____% 3S _____%
- Taxable social security - Enter amount from: 4 _____
 - Federal Form 1040A, Line 14b
 - Federal Form 1040, Line 20b
- Multiply Line 4 by percentages on 3Y and 3S and enter 5Y _____ 5S _____
amounts here and on Lines 4 or 5 of page 17 or 21, Section C

MILITARY PENSION CALCULATION

A military pension is a pension received for your service in a branch of the armed services of the United States, including the Missouri Army Reserve and Missouri National Guard. You must reduce your military pension exemption by any portion of your military pension that is included in the calculation of your public pension exemption. Therefore, if you qualify for the public pension exemption, make sure you complete the Public Pension Calculation (Section A) before you calculate your military pension exemption.

LINE 1 — TAXABLE MILITARY RETIREMENT BENEFITS

Include your total military retirement benefits reported on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. If you are filing a combined return and both spouses had military retirement, combine those amounts on Line 1.

LINE 2 — TAXABLE PUBLIC PENSION

Include your total retirement benefits from public sources (including military) reported on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. If you are filing a combined return and both spouses had retirement benefits from public sources, combine those amounts on Line 2.

LINE 4 — MILITARY BENEFITS INCLUDED IN PUBLIC PENSION EXEMPTION

Multiply the percentage calculated on Line 3 by the total public pension amount reported on Line 13 of Section A. If you did not claim a public pension, enter \$0.

LINE 6 — TOTAL MILITARY PENSION

The maximum military exemption you may claim in 2013 is equal to 60 percent of your military pension. Multiply the amount on Line 5 by 60 percent.

MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Pages 6 and 7, Line 8.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Include your total federal itemized deductions from Federal Form 1040, Line 40, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.**

LINES 2 AND 3 — SOCIAL SECURITY TAX

Include the amount of the social security tax withheld from your Form(s) W-2. **This amount cannot exceed \$7,049.** Enter the total on Line 2. Repeat for your spouse and enter the total on Line 3.

LINES 4 AND 5 — RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier 1 and Tier II, during 2013. **This amount cannot exceed \$10,758** (Tier I maximum of \$7,049 and Tier II maximum of \$3,709). Enter the total on Line 4. Repeat for your spouse and enter the total on Line 5. **If you have both social security and Tier I railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form(s) W-2 less, either the amount entered on Federal Form 1040, Line 69, or, if only one employer, the amount refunded by the employer.**

LINE 6 — MEDICARE TAX

Include the total amount of Medicare tax for yourself and spouse (combined). If you are not subject to "additional Medicare tax" on your federal return, enter the amount from your Form(s) W-2. If you are subject to "additional Medicare tax" on your federal return, enter the amounts as

calculated below. You must attach a copy of Federal Form 8959.

- Wage Income: Form(s) W-2, Box 6, plus Line 7 of Federal Form 8959, minus Line 22 of Federal Form 8959;
- Railroad Retirement Compensation: Form(s) W-2, Box 14, plus Line 17 of Federal Form 8959, minus Line 23 of Federal Form 8959.

LINE 7 — SELF-EMPLOYMENT TAX

Include the amount from Federal Form 1040, Line 56 minus Line 27, plus Federal Form 8959, Line 13; or Federal Form 1040NR, Line 54 minus Line 27, plus Federal Form 8959, Line 13.

LINE 9 — STATE AND LOCAL INCOME TAXES

Include the amount of **income taxes** from Federal Form 1040, Schedule A, Line 5, or see the worksheet on page 18 or 22.

The amount you paid in state **income taxes** included in your federal itemized deductions, must be subtracted to determine Missouri itemized deductions.

LINE 10 — EARNINGS TAXES

If you entered an amount on Line 9 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 10 the amount of earnings taxes withheld shown on Forms W-2. See Diagram Page 14, Box 19.

LINE 12 — TOTAL ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see Pages 6 and 7, Line 8) you should take the standard deduction on the front of Form MO-1040P, Line 8, unless you were required to itemize your federal deductions. If you are required to itemize on the federal return, you must use the itemized amount from the itemized worksheet. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

FORM MO-PTS

Information to Complete Form MO-PTS

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040P and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040P, Line 1 through Line 19, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040P is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate Form MO-PTC. Do not include spouse name and social security number if you marked married filing separate.

(Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate Form MO-PTC, you cannot take the \$2,000 or \$4,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. See "Am I Eligible" chart on page 4. You must check a qualification box to be eligible for the credit. Check **only** one box. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification on Form MO-PTS.)

Helpful Hints

- If you are married and lived together for any part of the year, you **must** file married filing combined and include all household income.
- Please use the social security number of the person filing the claim.

LINE 2 — SOCIAL SECURITY BENEFITS

Enter the amount of nontaxable social security benefits you, your spouse, and your **minor children** received before any deductions and the amount of

social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Forms SSA-1099 and RRB-1099, total amount before deductions (if you did not include an amount on Federal Forms 1040 or 1040A).

Lump sum distributions from the Social Security Administration or other agencies must be claimed in the year in which they are received.

Attach a copy of Form(s) SSA-1099, RRB-1099, or SSI Statement.

Helpful Hint

Wait to file your return until you get your Form SSA-1099, received in January, 2014, that states what your benefits were for the entire 2013 year. See the sample Form SSA-1099 on page 10.

If you are receiving railroad retirement benefits, you should get two Forms. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier 1 benefits) on Line 2.

LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, dividends, rental income, or exempt interest income **not** included on Form MO-PTS, Line 1 (do not include amount of excludable costs of pensions or annuities.) See the following to determine the amount of your nontaxable pension or exempt interest:

- Forms 1099-R or W-2P— Total amount before deductions not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).
- Forms 1099-INT— Total amount not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).

If grants or long-term care benefits are made payable to the nursing facility, do not include as income or rent.

LINE 4 — RAILROAD RETIREMENT BENEFITS

Form MO-1040P does not have provisions for subtracting railroad retirement benefits from federal adjusted gross income. If you have railroad retirement benefits, you must file Form MO-1040. See page 4 for information on how to obtain forms.

LINE 5 — VETERAN BENEFITS

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service. To request a copy of the letter, call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all of the veteran payments and benefits must be included.

LINE 6 — PUBLIC ASSISTANCE

Include the amount of public assistance, supplemental security income (SSI), child support, unemployment compensation, and Temporary Assistance payments received by you, your spouse, and your **minor children**. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA). This includes any payments received from the government. Do not include the value of commodity foods, food stamps, or heating and cooling assistance.

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Children's Division (CD) or the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

Attach a copy of Forms SSA-1099, a letter from Social Security Administration, a letter from Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.

LINE 7 — NONBUSINESS LOSS(ES)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C, are considered business losses and should not be included here).

LINE 9 — FILING DEDUCTION

If you are **Single or Married Living Separate**, enter \$0 on Line 9.

If you are **Married and Filing Combined**, see below to determine the amount to enter on Line 9.

- If you **RENTED** or **did not** own your home for the **ENTIRE YEAR**, enter \$2,000 on Line 9.
- If you **OWNED** or **OCCUPIED** your home for the **ENTIRE YEAR**, enter \$4,000 on Line 9.

LINE 10 — NET HOUSEHOLD INCOME

Subtract Line 9 from Line 8 and enter amount on Line 10. If you **RENTED** or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$27,500. If the amount of your net household income on Line 10 is above \$27,500, you are not eligible for the credit. There is no need to complete and submit the Form MO-PTS.

If you **OWNED AND OCCUPIED** your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$30,000. If the amount of your net household income on Line 10 is above \$30,000, you are not eligible for the credit. There is no need to complete and submit Form MO-PTS.

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business.

LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid for 2013 only, or \$1,100, whichever is less. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your primary residence that you occupy. Secondary homes are not eligible for the credit.

Attach a copy of paid real estate tax receipt(s) from the county and city collectors office. Mortgage and financial institution statements are not acceptable.

If your home or farm has more than five acres or you own a mobile home and it is classified as personal property, a Form 948 Assessor's Certification must be attached with a copy of your paid personal or real property tax receipt.

Your county assessor will complete this form on your request. If you own a mobile home and it is classified

as real property, a Form 948 is not needed. In such cases, you can claim property tax for the mobile home and if applicable rent for the lot.

Helpful Hint

Real estate tax paid for a **prior year cannot** be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year. If you own your home and other adults (other than spouse) live there and pay rent, the rent must be included in your federal adjusted gross income.

A credit **will not** be allowed on vehicles and other items listed on the personal property tax receipt.

If you submit more than one receipt from a city or county for your residence, please submit a letter of explanation.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold or purchased your home during the year, attach a copy of the seller's or buyer's agreement to your claim.

If you use your home for business purposes, the percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. If you need to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948. **Example:** Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also used 15 percent of her house for her business. She will multiply \$500 by 85 percent and put this figure (\$425) on Form MO-PTS, Line 11.

LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home or lot) you occupied during 2013. The Form MO-CRP is on the back of the Form MO-PTS and instructions are on page 14.

If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.

Add the totals from Line 9 on all Forms MO-CRP completed, and enter the amount on Line 12, or \$750, whichever is less. Attach rent receipt(s) or a signed statement from your landlord for any rent you are claiming, along with Form MO-CRP. The rent receipt(s) or statement, must be signed by the landlord and include his or her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts or a statement.

Helpful Hint

If you receive low income housing assistance the rent you claim may not exceed 40 percent of your income. Please claim only the amount of rent you pay or your refund will be delayed or denied.

You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits. If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2013 Property Tax Credit Chart on pages 29 through 31. Lines are provided on the chart to help you figure this amount. Example: Ruth paid \$1,200 in real estate tax and her total household income was \$15,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Even though Ruth paid \$1,200 in real estate tax, she is only allowed to take a credit of \$1,100. Ruth will use \$1,100 as tax paid and her total household income of \$15,000 to make the comparison. When using the chart, Ruth finds where \$15,000 and \$1,100 "meet" to figure her credit. The two numbers "meet" on the chart where the credit amount is \$1,059. Ruth will get a \$1,059 credit for the real estate tax she paid.

If you have the same address as your landlord, please verify the number of occupants and living units.

LINE 13 — TOTAL REAL ESTATE TAX/RENT PAID

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13, or \$1,100, whichever is less. **Example:** Ester owns her home for three months and pays \$100 in property taxes. For nine months she rents an apartment and pays \$4,000 in rent. The amount on Line 9 of the MO-CRP is \$800 (\$4,000 x 20%). Form MO-PTS, Line 11, is \$100; Line 12 is \$750; and Line 13 is \$850. The \$800 for rent is limited on Line 12 to \$750.

LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 29-31 to determine the amount of your property tax credit and enter amount on Line 14. If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.782, RSMo. You will be notified if your credit is offset against any debts.

Information to Complete Form MO-CRP

If you rent from a tax exempt facility, you do not qualify.

STEP 1

Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. **Your claim may be delayed if you fail to enter all required information.**

STEP 2

Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of

your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for home-stead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization or agency.**

STEP 3

If you were a resident of a nursing home or boarding home during 2013, use the applicable percentage on Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share residence and each pay part of the rent, enter the total rent on Form MO-CRP, Line 6 and mark the appropriate percentage on box G of Line 7. the rent receipt is for the total rent amount, then the percentage on box G of the Form MO-CRP must be used to determine your credit.

STEP 4

Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8.

STEP 5

Multiply Line 8 by 20 percent and enter the result on Line 9. Add the totals from Line 9 on all completed Forms MO-CRP and enter the amount on Line 12 of MO-PTS.

Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

Diagram 1: Form W-2

a Control number		2222		OMB No. 1545-0008	
b Employer identification number (EIN)				1 Wages, tips, other compensation	
c Employer's name, address, and ZIP code				2 Federal income tax withheld	
d Employee's social security number				3 Social security wages	
e Employee's first name and initial		Last name		4 Social security tax withheld	
f Employee's address and ZIP code				5 Medicare wages and tips	
15 State wages, tips, etc.		16 State income tax		6 Medicare tax withheld	
17 Local wages, tips, etc.		18 Local income tax		7 Social security tips	
19 Local income tax		20 Locality name		8 Allocated tips	
10 Dependent care benefits		11 Nonqualified plans		9 Advance EIC payment	
12a		12b		10 Dependent care benefits	
12c		12d		11 Nonqualified plans	
12e		12f		12a	
12g		12h		12b	
12i		12j		12c	
12k		12l		12d	
12m		12n		12e	
12o		12p		12f	
12q		12r		12g	
12s		12t		12h	
12u		12v		12i	
12w		12x		12j	
12y		12z		12k	
12aa		12ab		12l	
12ac		12ad		12m	
12ae		12af		12n	
12ag		12ah		12o	
12ai		12aj		12p	
12ak		12al		12q	
12am		12an		12r	
12ao		12ap		12s	
12aq		12ar		12t	
12as		12at		12u	
12au		12av		12v	
12aw		12ax		12w	
12ay		12az		12x	
12ba		12bb		12y	
12bc		12bd		12z	
12be		12bf		13a	
12bg		12bh		13b	
12bi		12bj		13c	
12bk		12bl		13d	
12bm		12bn		13e	
12bo		12bp		13f	
12bq		12br		13g	
12bs		12bt		13h	
12bu		12bv		13i	
12bw		12bx		13j	
12by		12bz		13k	
12ca		12cb		13l	
12cc		12cd		13m	
12ce		12cf		13n	
12cg		12ch		13o	
12ci		12cj		13p	
12ck		12cl		13q	
12cm		12cn		13r	
12co		12cp		13s	
12cq		12cr		13t	
12cs		12ct		13u	
12cu		12cv		13v	
12cw		12cx		13w	
12cy		12cz		13x	
12da		12db		13y	
12dc		12dd		13z	
12de		12df		14a	
12dg		12dh		14b	
12di		12dj		14c	
12dk		12dl		14d	
12dm		12dn		14e	
12do		12dp		14f	
12dq		12dr		14g	
12ds		12dt		14h	
12du		12dv		14i	
12dw		12dx		14j	
12dy		12dz		14k	
12ea		12eb		14l	
12ec		12ed		14m	
12ee		12ef		14n	
12eg		12eh		14o	
12ei		12ej		14p	
12ek		12el		14q	
12em		12en		14r	
12eo		12ep		14s	
12eq		12er		14t	
12es		12et		14u	
12eu		12ev		14v	
12ew		12ex		14w	
12ey		12ez		14x	
12fa		12fb		14y	
12fc		12fd		14z	
12fe		12ff		15a	
12fg		12fh		15b	
12fi		12fj		15c	
12fk		12fl		15d	
12fm		12fn		15e	
12fo		12fp		15f	
12fq		12fr		15g	
12fs		12ft		15h	
12fu		12fv		15i	
12fw		12fx		15j	
12fy		12fz		15k	
12ga		12gb		15l	
12gc		12gd		15m	
12ge		12gf		15n	
12gg		12gh		15o	
12gi		12gj		15p	
12gk		12gl		15q	
12gm		12gn		15r	
12go		12gp		15s	
12gq		12gr		15t	
12gs		12gt		15u	
12gu		12gv		15v	
12gw		12gx		15w	
12gy		12gz		15x	
12ha		12hb		15y	
12hc		12hd		15z	
12he		12hf		16a	
12hg		12hh		16b	
12hi		12hj		16c	
12hk		12hl		16d	
12hm		12hn		16e	
12ho		12hp		16f	
12hq		12hr		16g	
12hs		12ht		16h	
12hu		12hv		16i	
12hw		12hx		16j	
12hy		12hz		16k	
12ia		12ib		16l	
12ic		12id		16m	
12ie		12if		16n	
12ig		12ih		16o	
12ii		12ij		16p	
12ik		12il		16q	
12im		12in		16r	
12io		12ip		16s	
12iq		12ir		16t	
12is		12it		16u	
12iu		12iv		16v	
12iw		12ix		16w	
12iy		12iz		16x	
12ja		12jb		16y	
12jc		12jd		16z	
12je		12jf		17a	
12jg		12jh		17b	
12ji		12jj		17c	
12jk		12jl		17d	
12jm		12jn		17e	
12jo		12jp		17f	
12jq		12jr		17g	
12js		12jt		17h	
12ju		12jv		17i	
12jw		12jx		17j	
12jy		12jz		17k	
12ka		12kb		17l	
12kc		12kd		17m	
12ke		12kf		17n	
12kg		12kh		17o	
12ki		12kj		17p	
12kk		12kl		17q	
12km		12kn		17r	
12ko		12kp		17s	
12kq		12kr		17t	
12ks		12kt		17u	
12ku		12kv		17v	
12kw		12kx		17w	
12ky		12kz		17x	
12la		12lb		17y	
12lc		12ld		17z	
12le		12lf		18a	
12lg		12lh		18b	
12li		12lj		18c	
12lk		12ll		18d	
12lm		12ln		18e	
12lo		12lp		18f	
12lq		12lr		18g	
12ls		12lt		18h	
12lu		12lv		18i	
12lw		12lx		18j	
12ly		12lz		18k	
12ma		12mb		18l	
12mc		12md		18m	
12me		12mf		18n	
12mg		12mh		18o	
12mi		12mj		18p	
12mk		12ml		18q	
12mm		12mn		18r	
12mo		12mp		18s	
12mq		12mr		18t	
12ms		12mt		18u	
12mu		12mv		18v	
12mw		12mx		18w	
12my		12mz		18x	
12na		12nb		18y	
12nc		12nd		18z	
12ne		12nf		19a	
12ng		12nh		19b	
12ni		12nj		19c	
12nk		12nl		19d	
12nm		12nn		19e	
12no		12np		19f	
12nq		12nr		19g	
12ns		12nt		19h	
12nu		12nv		19i	
12nw		12nx		19j	
12ny		12nz		19k	
12oa		12ob		19l	
12oc		12od		19m	
12oe		12of		19n	
12og		12oh		19o	
12oi		12oj		19p	
12ok		12ol		19q	
12om		12on		19r	
12oo		12op		19s	
12oq		12or		19t	
12os		12ot		19u	
12ou		12ov		19v	
12ow		12ox		19w	
12oy		12oz		19x	
12pa		12pb		19y	
12pc		12pd		19z	
12pe		12pf		20a	
12pg		12ph		20b	
12pi		12pj		20c	
12pk		12pl		20d	
12pm		12pn		20e	
12po		12pp		20f	
12pq		12pr		20g	
12ps		12pt		20h	
12pu		12pv		20i	
12pw		12px		20j	
12py		12pz		20k	
12qa		12qb		20l	
12qc		12qd		20m	
12qe		12qf		20n	
1					



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

2013 FORM MO-1040P

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2013 <input type="checkbox"/>	SOCIAL SECURITY NUMBER ____ - ____ - ____	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2013 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER ____ - ____ - ____	000
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)					COUNTY OF RESIDENCE
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)			APT. NUMBER	CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE	

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

AGE 62 THROUGH 64

- ☐ YOURSELF
☐ SPOUSE

AGE 65 OR OLDER

- ☐ YOURSELF
☐ SPOUSE

BLIND

- ☐ YOURSELF
☐ SPOUSE

100% DISABLED

- ☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

- ☐ YOURSELF
☐ SPOUSE

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the instructions for a list of Trust Fund Codes.



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



After School Retreat Fund



Organ Donor Program Fund

INCOME	1. Federal Adjusted Gross Income from your 2013 federal return (See worksheet on page 8.)	1Y	00	1S	00
	2. Any state income tax refund included in your 2013 federal adjusted gross income.	2Y	-	2S	-
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3Y	=	3S	=
	4. TOTAL MISSOURI ADJUSTED GROSS INCOME — Add both numbers on Line 3 and enter here.	4			00
DEDUCTIONS AND TAXABLE INCOME	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.)	5Y	%	5S	%
	6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.	6			00
	<input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100				
	<input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500				
	7. Tax from federal return (Do not enter amount from your Forms W-2 — NOT federal tax withheld.)	7	+		00
	8. Missouri Standard or Itemized Deduction				
	Taxpayers Under Age 65 Single \$6,100 Married Filing Combined \$12,200 Married Filing Separate \$6,100 Head of Household \$8,950 Qualifying Widow(er) \$12,200				
	Taxpayers Age 65 or Older Single \$7,600 Married Filing Combined and YOU are Age 65 or Older \$13,400 Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older \$14,600 Married Filing Separate \$7,300 Head of Household \$10,450 Qualifying Widow(er) \$13,400				
	9. Number of dependents from Federal Form 1040 or 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	9	+		00
	10. Pension exemption (Complete worksheet on page 17 or 21 of the instructions.) Attach worksheet, a copy of federal return, Forms W-2P and 1099-R.	10	+		00
11. Long-term care insurance deduction	11	+		00	
12. TOTAL DEDUCTIONS — Add Lines 6 through 11.	12	=		00	
13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.	13			00	



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

Do not include yourself or your spouse.

TAXES	14. Total Missouri taxable income amount from Line 13.		14		00	
	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse.		Yourself		Spouse	
			15Y	00	15S	00
	16. Use the tax table 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	00
17. TOTAL TAXES — Add your tax and your spouse's tax from Line 16.			17	00		
PAYMENTS/CREDITS	18. Missouri withholding for you and your spouse from your Forms W-2 and 1099. Attach copies of Forms W-2 and 1099.		18		00	
	19. Any Missouri estimated tax payments for 2013 (Be sure to include any amount of your 2012 overpayment credited to your 2013 Missouri tax return.)		19		00	
	20. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS.		20		00	
	21. TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here.		21		00	
REFUND	22. If amount of TOTAL PAYMENTS AND CREDITS (Line 21) is larger than amount of TOTAL TAXES (Line 17), enter the difference here. You have overpaid . If not, enter the amount on Line 26.		22		00	
	23. Enter the amount from Line 22 you want applied to your 2014 estimated tax		23		00	
	24. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.		<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <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> After School Retreat Fund </div> <div> Organ Donor Program Fund </div> <div> Additional Fund Code (See Instr.) </div> <div> Additional Fund Code (See Instr.) </div> </div>		24. 00 00 00 00 00 00 00 00 00 00 00 00	
	25. REFUND - Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800. Check the box if you want your refund issued on a debit card. See instructions for Line 25... <input type="checkbox"/> Debit Card		25		00	
AMOUNT DUE	26. AMOUNT DUE - If Line 21 is less than Line 17, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395. See instructions for Line 26.		26		00	
	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.					
SIGNATURE	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 BOTH must sign)		DAYTIME TELEPHONE		PREPARER'S ADDRESS AND ZIP CODE	
				FEIN, SSN, OR PTIN		
				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. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	2			00				
	3. Subtract Line 2 from Line 1.	3			00				
	4. Select the appropriate filing status and enter 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. Taxable 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 \$35,939 (maximum social security benefit), whichever is less.	7Y		00	7S	00			
	8. Amount from Line 6 or \$6,000, whichever is less.	8Y		00	8S	00			
	9. Amount from Line 7 or Line 8, whichever is greater.	9Y		00	9S	00			
	10. 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.	10Y		00	10S	00			
	11. Subtract Line 10 from Line 9. If Line 10 is greater than Line 9, enter \$0.	11Y		00	11S	00			
	12. Add amounts on Lines 11Y and 11S.	12				00			
13. Total public pension , subtract Line 5, from Line 12. If Line 5 is greater than Line 12, enter \$0.	13				00				
PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, 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. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	2			00				
	3. Subtract Line 2 from Line 1.	3			00				
	4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying 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. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	6Y		00	6S	00			
	7. Amounts from Line 6Y and 6S or \$6,000, whichever is less.	7Y		00	7S	00			
	8. Add Lines 7Y and 7S.	8				00			
9. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0.	9				00				
SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on 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. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	4Y		00	4S	00			
	5. Taxable 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. Total social security/social security disability , 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. Taxable 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 13 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. Total military pension , multiply Line 5 by 60%.	6			00				
TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION									
SECTION E	Add Line 13 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040P, Line 10.	TOTAL EXEMPTION			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. 2013 Social security tax - (Yourself)	2		00
3. 2013 Social security tax - (Spouse)	3		00
4. 2013 Railroad retirement tax - Tier I and Tier II (Yourself)	4		00
5. 2013 Railroad retirement tax - Tier I and Tier II (Spouse)	5		00
6. 2013 Medicare tax	6		00
7. 2013 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 \$300,000 if married filing combined or qualifying widow(er), \$275,000 if head of household, \$250,000 if single or claimed as a dependent, or \$150,000 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-12 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-12 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

2013 Tax Table

If Missouri taxable income from Form MO-1040P, Line 15, is less than \$9,000, use the table 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 Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX
OVER \$9,000

Yourself/Spouse			Example			<p>If more than \$9,000, tax is \$315 PLUS 6 percent of excess over \$9,000.</p> <p>Round to nearest whole dollar and enter on front of form, Line 16.</p>
Missouri taxable income (Line 15)	\$		\$	12,000		
Subtract \$9,000	-	\$ 9,000	-	\$ 9,000		
Difference	=	\$	=	\$ 3,000		
Multiply by 6%	x	6%	x	6%		
Tax on income over \$9,000	=	\$	=	\$ 180		
Add \$315 (tax on first \$9,000)	+	\$ 315	+	\$ 315		
TOTAL MISSOURI TAX	=	\$	=	\$ 495		



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

2013 FORM MO-1040P

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2013 <input type="checkbox"/>	SOCIAL SECURITY NUMBER	SOFTWARE VENDOR CODE (Assigned by DOR) <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">000</div>
SPOUSE'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2013 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)					COUNTY OF RESIDENCE
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)			APT. NUMBER	CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE	

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

AGE 62 THROUGH 64

- ☐ YOURSELF
☐ SPOUSE

AGE 65 OR OLDER

- ☐ YOURSELF
☐ SPOUSE

BLIND

- ☐ YOURSELF
☐ SPOUSE

100% DISABLED

- ☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

- ☐ YOURSELF
☐ SPOUSE

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the instructions for a list of Trust Fund Codes.



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



After School Retreat Fund



Organ Donor Program Fund

INCOME	1. Federal Adjusted Gross Income from your 2013 federal return (See worksheet on page 8.)	1Y	00	1S	00
	2. Any state income tax refund included in your 2013 federal adjusted gross income.	2Y	-	2S	-
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3Y	=	3S	=
	4. TOTAL MISSOURI ADJUSTED GROSS INCOME — Add both numbers on Line 3 and enter here.	4			00
DEDUCTIONS AND TAXABLE INCOME	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.)	5Y	%	5S	%
	6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.	6			00
	<input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100				
	<input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500				
	7. Tax from federal return (Do not enter amount from your Forms W-2 — NOT federal tax withheld.)	7	+		00
	8. Missouri Standard or Itemized Deduction				
	Taxpayers Under Age 65 Single \$6,100 Married Filing Combined \$12,200 Married Filing Separate \$6,100 Head of Household \$8,950 Qualifying Widow(er) \$12,200				
	Taxpayers Age 65 or Older Single \$7,600 Married Filing Combined and YOU are Age 65 or Older \$13,400 Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older \$14,600 Married Filing Separate \$7,300 Head of Household \$10,450 Qualifying Widow(er) \$13,400				
	9. Number of dependents from Federal Form 1040 or 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	9	+		00
	10. Pension exemption (Complete worksheet on page 17 or 21 of the instructions.) Attach worksheet, a copy of federal return, Forms W-2P and 1099-R.	10	+		00
11. Long-term care insurance deduction	11	+		00	
12. TOTAL DEDUCTIONS — Add Lines 6 through 11.	12	=		00	
13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.	13			00	



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

Do not include yourself or your spouse.

TAXES	14. Total Missouri taxable income amount from Line 13.		14		00	
	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse.		Yourself		Spouse	
			15Y	00	15S	00
	16. Use the tax table 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	00
17. TOTAL TAXES — Add your tax and your spouse's tax from Line 16.			17	00		
PAYMENTS/CREDITS	18. Missouri withholding for you and your spouse from your Forms W-2 and 1099. Attach copies of Forms W-2 and 1099.		18		00	
	19. Any Missouri estimated tax payments for 2013 (Be sure to include any amount of your 2012 overpayment credited to your 2013 Missouri tax return.)		19		00	
	20. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS.		20		00	
	21. TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here.		21		00	
REFUND	22. If amount of TOTAL PAYMENTS AND CREDITS (Line 21) is larger than amount of TOTAL TAXES (Line 17), enter the difference here. You have overpaid . If not, enter the amount on Line 26.		22		00	
	23. Enter the amount from Line 22 you want applied to your 2014 estimated tax		23		00	
	24. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.		<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <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> After School Retreat Fund </div> <div> Organ Donor Program Fund </div> <div> Additional Fund Code (See Instr.) </div> <div> Additional Fund Code (See Instr.) </div> </div>		24. 00 00 00 00 00 00 00 00 00 00 00 00	
	25. REFUND - Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800. Check the box if you want your refund issued on a debit card. See instructions for Line 25... <input type="checkbox"/> Debit Card		25		00	
AMOUNT DUE	26. AMOUNT DUE - If Line 21 is less than Line 17, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395. See instructions for Line 26.		26		00	
	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.					
SIGNATURE	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 BOTH must sign)		DAYTIME TELEPHONE		PREPARER'S ADDRESS AND ZIP CODE	
				FEIN, SSN, OR PTIN		
				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. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	2			00				
	3. Subtract Line 2 from Line 1.	3			00				
	4. Select the appropriate filing status and enter 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. Taxable 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 \$35,939 (maximum social security benefit), whichever is less.	7Y		00	7S	00			
	8. Amount from Line 6 or \$6,000, whichever is less.	8Y		00	8S	00			
	9. Amount from Line 7 or Line 8, whichever is greater.	9Y		00	9S	00			
	10. 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.	10Y		00	10S	00			
	11. Subtract Line 10 from Line 9. If Line 10 is greater than Line 9, enter \$0.	11Y		00	11S	00			
	12. Add amounts on Lines 11Y and 11S.	12				00			
13. Total public pension , subtract Line 5, from Line 12. If Line 5 is greater than Line 12, enter \$0.	13				00				
PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, 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. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	2			00				
	3. Subtract Line 2 from Line 1.	3			00				
	4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying 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. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	6Y		00	6S	00			
	7. Amounts from Line 6Y and 6S or \$6,000, whichever is less.	7Y		00	7S	00			
	8. Add Lines 7Y and 7S.	8				00			
9. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0.	9				00				
SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on 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. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	4Y		00	4S	00			
	5. Taxable 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. Total social security/social security disability , 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. Taxable 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 13 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. Total military pension , multiply Line 5 by 60%.	6			00				
TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION									
SECTION E	Add Line 13 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040P, Line 10.	TOTAL EXEMPTION			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. 2013 Social security tax - (Yourself)	2		00
3. 2013 Social security tax - (Spouse)	3		00
4. 2013 Railroad retirement tax - Tier I and Tier II (Yourself)	4		00
5. 2013 Railroad retirement tax - Tier I and Tier II (Spouse)	5		00
6. 2013 Medicare tax	6		00
7. 2013 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 Tax, Line 11

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$300,000 if married filing combined or qualifying widow(er), \$275,000 if head of household, \$250,000 if single or claimed as a dependent, or \$150,000 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-12 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-12 of Federal Schedule A instructions.) If \$0 or less, enter "0"	1		00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 11 (See Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3.	5		00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7		00
8. Subtract Line 7 from Line 5. Enter here and on Missouri Itemized Deductions, Line 11 above	8		00

2013 Tax Table

If Missouri taxable income from Form MO-1040P, Line 15, is less than \$9,000, use the table 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 Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX
OVER \$9,000

Yourself/Spouse		Example		<p>If more than \$9,000, tax is \$315 PLUS 6 percent of excess over \$9,000.</p> <p>Round to nearest whole dollar and enter on front of form, Line 16.</p>
Missouri taxable income (Line 15)	\$ 12,000	\$ 12,000		
Subtract \$9,000	– \$ 9,000	– \$ 9,000		
Difference	= \$ 3,000	= \$ 3,000		
Multiply by 6%	x 6%	x 6%		
Tax on income over \$9,000	= \$ 180	= \$ 180		
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315		
TOTAL MISSOURI TAX	= \$ 495	= \$ 495		



MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT

2013 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.
				/ /	- -
NAME	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 minor children before any deductions and the amount of social security equivalent railroad retirement benefits. ATTACH a copy of Forms SSA-1099, RRB-1099, and 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). ATTACH 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. ATTACH Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9.....	4		00
5. Enter the amount of veterans payments or benefits before any deductions. ATTACH letter from Veterans Affairs.....	5		00
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 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. TOTAL household income — Add Lines 1 through 7. Enter total here.....	8		00
9. MARK THE BOX THAT APPLIES and enter the appropriate amount. <input type="checkbox"/> a. Enter \$0 if Single or Married Living Separate ; If Married and Filing Combined ; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> c. Enter \$4,000 if you owned and occupied your home for the entire year;.....	9	-	00
10. Net household income — Subtract Line 9 from Line 8 and enter the amount; MARK THE BOX THAT APPLIES . <input type="checkbox"/> a. If you rented or did not own and occupy your home for the entire year , Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, STOP - no credit is allowed. Do not file this claim. <input type="checkbox"/> b. If you owned and occupied your home for the entire year , Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, STOP - no credit is allowed. Do not file this claim.	10		00
11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, 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 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. ATTACH rent receipts or a signed statement from your landlord. NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.	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 must use the chart 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 2013

2013
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? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME _____			3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED) _____		
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) _____		APT. NUMBER _____	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) _____		APT. NUMBER _____
CITY, STATE, AND ZIP CODE _____				4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (____) _____ - _____	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH _____ DAY _____ YEAR 2013		TO: MONTH _____ DAY _____ YEAR 2013		
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 cancelled 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.					00
7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives or friends (OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18), check the appropriate box and enter percentage. Additional persons sharing rent/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%).....					%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7.					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.....					00

For Privacy Notice, see instructions.

MO-CRP (12-2013)



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2013

2013
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? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME _____			3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED) _____		
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) _____		APT. NUMBER _____	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) _____		APT. NUMBER _____
CITY, STATE, AND ZIP CODE _____				4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (____) _____ - _____	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH _____ DAY _____ YEAR 2013		TO: MONTH _____ DAY _____ YEAR 2013		
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 cancelled 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.					00
7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives or friends (OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18), check the appropriate box and enter percentage. Additional persons sharing rent/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%).....					%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7.					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.....					00

For Privacy Notice, see instructions.

MO -CRP (Revised 12-2013)



MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT

2013
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 minor children before any deductions and the amount of social security equivalent railroad retirement benefits. ATTACH a copy of Forms SSA-1099, RRB-1099, and 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). ATTACH 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. ATTACH Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9.....	4		00
5. Enter the amount of veterans payments or benefits before any deductions. ATTACH letter from Veterans Affairs.....	5		00
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 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. TOTAL household income — Add Lines 1 through 7. Enter total here.....	8		00
9. MARK THE BOX THAT APPLIES and enter the appropriate amount. <input type="checkbox"/> a. Enter \$0 if Single or Married Living Separate ; If Married and Filing Combined ; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> c. Enter \$4,000 if you owned and occupied your home for the entire year;.....	9	-	00
10. Net household income — Subtract Line 9 from Line 8 and enter the amount; MARK THE BOX THAT APPLIES . <input type="checkbox"/> a. If you rented or did not own and occupy your home for the entire year , Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, STOP - no credit is allowed. Do not file this claim. <input type="checkbox"/> b. If you owned and occupied your home for the entire year , Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, STOP - no credit is allowed. Do not file this claim.	10		00
11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, 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 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. ATTACH rent receipts or a signed statement from your landlord. NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.	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 must use the chart 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 2013

2013
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? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME _____			3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED) _____		
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) _____		APT. NUMBER _____	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) _____		APT. NUMBER _____
CITY, STATE, AND ZIP CODE _____				4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (____) _____ - _____	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH _____ DAY _____ YEAR 2013		TO: MONTH _____ DAY _____ YEAR 2013		
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 cancelled 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. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives or friends (OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18), check the appropriate box and enter percentage. Additional persons sharing rent/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%).....					7 %
8. Net rent paid — Multiply Line 6 by the percentage on Line 7.					8 00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.....					9 00

For Privacy Notice, see instructions.

MO-CRP (12-2013)



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2013

2013
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? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME _____			3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED) _____		
PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) _____		APT. NUMBER _____	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) _____		APT. NUMBER _____
CITY, STATE, AND ZIP CODE _____				4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (____) _____ - _____	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH _____ DAY _____ YEAR 2013		TO: MONTH _____ DAY _____ YEAR 2013		
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 cancelled 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. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives or friends (OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18), check the appropriate box and enter percentage. Additional persons sharing rent/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%).....					7 %
8. Net rent paid — Multiply Line 6 by the percentage on Line 7.					8 00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.....					9 00

For Privacy Notice, see instructions.

MO -CRP (Revised 12-2013)



**MISSOURI DEPARTMENT OF REVENUE
2013 INDIVIDUAL CONSUMER'S USE
TAX RETURN**

FORM 4340 REV. (12-2013)			TAX PERIOD Jan. – Dec. 13 (201312)		DUE DATE 04/15/2014		1. MISSOURI TAX ID NUMBER (LEAVE BLANK IF YOU DO NOT HAVE ONE) _____				
2. LAST NAME		FIRST NAME		M.I.	SSN		STREET ADDRESS		CITY	STATE	ZIP
3. SPOUSE'S LAST NAME		FIRST NAME		M.I.	SPOUSE SSN		STREET ADDRESS		CITY	STATE	ZIP
4. STREET ADDRESS			CITY			ZIP	5. INSIDE CITY LIMITS	6. CITY/COUNTY CODE(S)	7. TAXABLE PURCHASES	8. TAX RATE	9. AMOUNT OF TAX
							<input type="checkbox"/> Yes				
							<input type="checkbox"/> Yes				
							<input type="checkbox"/> Yes				
							<input type="checkbox"/> Yes				
15. PROVIDE A DESCRIPTION OF PURCHASES YOU MADE							TOTAL TAXABLE PURCHASES	10.	TOTAL TAX DUE	11.	
16. ONE TIME PURCHASE <input type="checkbox"/> I EXPECT TO MAKE FUTURE TAXABLE PURCHASES. <input type="checkbox"/> (SEE INSTRUCTIONS)								INTEREST FOR LATE PAYMENT	12.		
								ADDITIONS TO TAX	13.		
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.								PAY THIS AMOUNT (U.S. funds only)	14.		
17. SIGNATURE(S)				DATE (MMDDYYYY)		DAYTIME TELEPHONE		DOR ONLY			
				__/__/____		(____) ____-____					

MAKE CHECK PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840. **DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.** 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.

**MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS**

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

Individual Consumer's Use Tax Return (Form 4340)

WHAT IS CONSUMER'S USE TAX?

Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Please refer to the Department's website for additional information: <http://dor.mo.gov/personal/consumer>.

TAXABLE PURCHASES

Compile a list of all purchases you made during the calendar year and didn't previously pay Missouri sales or use tax. You can find this information from invoices, bills, credit card statements, and cancelled checks. Examples are purchases you made from the Internet, catalogues, food purchases, TV or telephone marketing, goods from foreign countries, and aircraft. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due.

DUE DATE

The due date each year is April 15. When the due date falls on a Saturday, Sunday, or a legal holiday, the return and payment are considered timely if made on the next business day.

LINE BY LINE INSTRUCTIONS

1. Enter your Missouri Tax ID Number. If you do not have a number, leave blank.
2. Enter your full name, Social Security Number, and complete address.
3. Enter your spouse's full name, Social Security Number, and complete address.
4. List each address in which you made purchases subject to Missouri consumer's use tax. Typically, this is your home address.
5. Check the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the city and county code for your address. These codes can be found at <http://dor.mo.gov/business/sales/rates>.
7. Enter the taxable purchases for each reporting location during the tax period. Enter zero if you made no taxable purchases at a location during the tax period.
8. Enter the tax rate found at <http://dor.mo.gov/business/sales/rates>. Select the use tax rate where you reside unless you are storing, using, or

consuming tangible personal property at a different location.

For qualifying food purchases you will use the food use tax rate. For aircraft purchases the tax rate is calculated based on where the aircraft is hangared.

9. Enter the amount of tax by multiplying taxable purchases times the tax rate.
10. Enter total taxable purchases.
11. Enter total tax due.
12. Enter interest for late payment. The interest rate is subject to change each year. Refer to the Department's website <http://dor.mo.gov/calculators/interest/> to calculate the amount of interest due.
13. Enter the amount of additions to tax. The rate is 5% per month of total tax due, not to exceed 25%. Refer to the Department's website at <http://dor.mo.gov/calculators/interest/> to calculate the amount of additions due.
14. Enter the sum of Lines 11 through 13.
15. Enter a description of the purchases you made subject to use tax.
16. Check one of the blanks. If you indicate one time purchase, you will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department unless you have ongoing purchases.

If you expect to make future taxable purchases, the Department will issue a Missouri Tax ID number and request you complete a Missouri Tax Registration Application (Form 2643). Following the registration process you will receive a preprinted Consumer's Use Tax Return (Form 53-C) to complete each year by April 15, unless you indicate a different filing frequency on your registration application.
17. Sign, date, and enter your daytime telephone number.

Do not send cash. You may not use your individual income tax refund to pay your use tax liability.

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

MAIL TO: Missouri Department of Revenue
PO Box 840
Jefferson City, MO 65105-0840

If you require additional information regarding consumer's use tax, please e-mail salesuse@dor.mo.gov or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

The use tax rates may be found on the internet at <http://dor.mo.gov/business/sales/rates/2013/>. Use the "USE RATE" column to ensure correct rates.

FINAL CHECKLIST BEFORE MAILING YOUR CLAIM

Failure to include required documentation or information may reduce or delay your refund.

NOTE: Be sure you and your spouse are eligible to claim the property tax credit.

Please read instructions if you have any doubt about what is required.

- ☐ **If you are age 65 or older:** Attach a copy of your Form SSA-1099 and RRB-1099.
- ☐ **If you are 100 Percent Disabled Veteran:** Attach a copy of the letter received from the Department of Veterans Affairs that states you are 100 percent disabled as a result of military service, or references the Missouri Property Tax Credit. You can call the Department of Veterans Affairs at (800) 827-1000 to request the letter.
- ☐ **If you are 100 Percent Disabled:** Attach a copy of the letter from the Social Security Administration, Form SSA-1099, or SSI Statement.
- ☐ **If you are 60 years of age or older and received surviving spouse benefits:** Attach a copy of Form SSA-1099.
- ☐ **If the Form MO-1040P and Form MO-PTS is being filed on behalf of a claimant,** a statement to that effect from the claimant's legal guardian (or Power of Attorney) must be attached.
- ☐ **If you owned and occupied your home:** Attach a copy of your **paid** 2013 real estate tax receipt(s).
- ☐ **If you owned and occupied your home and more than five acres:** Attach a copy of your **paid** 2013 real estate tax receipt(s) **and** a Form 948, Assessor's Certification.
- ☐ **If you owned and occupied a mobile home:** Attach a copy of your **paid** 2013 personal property or real estate tax receipt(s) **and** a Form 948, Assessor's Certification.

NOTE: Copies of cancelled checks and mortgage statements are not acceptable for your real estate tax receipt.

- ☐ **If you rent your home:** Fill out the 2013 Form MO-CRP, Certification of Rent Paid. (Attach a copy of the rent receipt(s) or a signed statement from your landlord to Form MO-CRP).

NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.

- ☐ Sign Form MO-1040P. (Both spouses must sign if filing a combined claim.)
- ☐ Attach your Forms MO-1040P, MO-PTS, and supporting documentation and mail to:

If a refund is due or no amount is due: Department of Revenue P.O. Box 2800 Jefferson City, MO 65105-2800	If you have a balance due: Department of Revenue P.O. Box 3395 Jefferson City, MO 65105-3395	If you filed a 2-D barcode and a refund is due: Department of Revenue P.O. Box 3385 Jefferson City, MO 65105-3385	If you filed a 2-D barcode and have a balance due: Department of Revenue P.O. Box 3395 Jefferson City, MO 65105-3395
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MISSOURI DEPARTMENT OF REVENUE INDIVIDUAL INCOME TAX PAYMENT VOUCHER

**2013
FORM
MO-1040V**

PLEASE PRINT. MAKE CHECK PAYABLE TO MISSOURI DEPARTMENT OF REVENUE. MAIL FORM MO-1040V AND PAYMENT TO THE MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 371, JEFFERSON CITY, MO 65105-0371.

NAME		
SPOUSE'S NAME		
STREET ADDRESS		
CITY	STATE	ZIP CODE

FULL PAYMENT OF TAXES MUST BE SUBMITTED BY APRIL 15, 2014 TO AVOID INTEREST AND ADDITION TO TAX FOR FAILURE TO PAY. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

• PLEASE SEND CHECK OR MONEY ORDER (U.S. FUNDS ONLY)

1. Social security number	*	
2. Name control	*	
3. Spouse's social security number	*	
4. Spouse's name control	*	
5. Amount of payment (U.S. funds only)	\$	

Do not mail a copy of your previously filed return

DOR USE ONLY

- A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____
- C. Find where these two numbers “meet” below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2013 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX PAID

		FROM					FROM					FROM				
		1076	1051	1026	1001	976	951	926	901	876	851	826	801	776	751	
		TO					TO					TO				
		1100	1075	1050	1025	1000	975	950	925	900	875	850	825	800	775	
FROM	TO	Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100 (Form MO-PTS, Line 13).														
1	14,300	NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.														
14,301	14,600	1078	1053	1028	1003	978	953	928	903	878	853	828	803	778	753	
14,601	14,900	1069	1044	1019	994	969	944	919	894	869	844	819	794	769	744	
14,901	15,200	1059	1034	1009	984	959	934	909	884	859	834	809	784	759	734	
15,201	15,500	1049	1024	999	974	949	924	899	874	849	824	799	774	749	724	
15,501	15,800	1039	1014	989	964	939	914	889	864	839	814	789	764	739	714	
15,801	16,100	1028	1003	978	953	928	903	878	853	828	803	778	753	728	703	
16,101	16,400	1016	991	966	941	916	891	866	841	816	791	766	741	716	691	
16,401	16,700	1005	980	955	930	905	880	855	830	805	780	755	730	705	680	
16,701	17,000	993	968	943	918	893	868	843	818	793	768	743	718	693	668	
17,001	17,300	980	955	930	905	880	855	830	805	780	755	730	705	680	655	
17,301	17,600	968	943	918	893	868	843	818	793	768	743	718	693	668	643	
17,601	17,900	954	929	904	879	854	829	804	779	754	729	704	679	654	629	
17,901	18,200	941	916	891	866	841	816	791	766	741	716	691	666	641	616	
18,201	18,500	927	902	877	852	827	802	777	752	727	702	677	652	627	602	
18,501	18,800	913	888	863	838	813	788	763	738	713	688	663	638	613	588	
18,801	19,100	898	873	848	823	798	773	748	723	698	673	648	623	598	573	
19,101	19,400	883	858	833	808	783	758	733	708	683	658	633	608	583	558	
19,401	19,700	868	843	818	793	768	743	718	693	668	643	618	593	568	543	
19,701	20,000	852	827	802	777	752	727	702	677	652	627	602	577	552	527	
20,001	20,300	836	811	786	761	736	711	686	661	636	611	586	561	536	511	
20,301	20,600	819	794	769	744	719	694	669	644	619	594	569	544	519	494	
20,601	20,900	802	777	752	727	702	677	652	627	602	577	552	527	502	477	
20,901	21,200	785	760	735	710	685	660	635	610	585	560	535	510	485	460	
21,201	21,500	767	742	717	692	667	642	617	592	567	542	517	492	467	442	
21,501	21,800	749	724	699	674	649	624	599	574	549	524	499	474	449	424	
21,801	22,100	731	706	681	656	631	606	581	556	531	506	481	456	431	406	
22,101	22,400	712	687	662	637	612	587	562	537	512	487	462	437	412	387	
22,401	22,700	693	668	643	618	593	568	543	518	493	468	443	418	393	368	
22,701	23,000	673	648	623	598	573	548	523	498	473	448	423	398	373	348	
23,001	23,300	653	628	603	578	553	528	503	478	453	428	403	378	353	328	
23,301	23,600	633	608	583	558	533	508	483	458	433	408	383	358	333	308	
23,601	23,900	613	588	563	538	513	488	463	438	413	388	363	338	313	288	
23,901	24,200	591	566	541	516	491	466	441	416	391	366	341	316	291	266	
24,201	24,500	570	545	520	495	470	445	420	395	370	345	320	295	270	245	
24,501	24,800	548	523	498	473	448	423	398	373	348	323	298	273	248	223	
24,801	25,100	526	501	476	451	426	401	376	351	326	301	276	251	226	201	
25,101	25,400	504	479	454	429	404	379	354	329	304	279	254	229	204	179	
25,401	25,700	481	456	431	406	381	356	331	306	281	256	231	206	181	156	
25,701	26,000	457	432	407	382	357	332	307	282	257	232	207	182	157	132	
26,001	26,300	434	409	384	359	334	309	284	259	234	209	184	159	134	109	
26,301	26,600	410	385	360	335	310	285	260	235	210	185	160	135	110	85	
26,601	26,900	385	360	335	310	285	260	235	210	185	160	135	110	85	60	
26,901	27,200	361	336	311	286	261	236	211	186	161	136	111	86	61	36	
27,201	27,500	335	310	285	260	235	210	185	160	135	110	85	60	35	10	
27,501	27,800	310	285	260	235	210	185	160	135	110	85	60	35	10		
27,801	28,100	284	259	234	209	184	159	134	109	84	59	34	9			
28,101	28,400	258	233	208	183	158	133	108	83	58	33	8				
28,401	28,700	231	206	181	156	131	106	81	56	31	6					
28,701	29,000	204	179	154	129	104	79	54	29	4						
29,001	29,300	177	152	127	102	77	52	27	2							
29,301	29,600	149	124	99	74	49	24									
29,601	29,900	121	96	71	46	21										
29,901	30,000	95	70	45	20											

- A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____
- C. Find where these two numbers “meet” below to figure your credit amount. Enter on Form MO-PTS, Line 14.

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM				FROM				FROM					
		726	701	676	651	626	601	576	551	526	501	476	451	426	401
		TO				TO				TO					
		750	725	700	675	650	625	600	575	550	525	500	475	450	425
FROM	TO	Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100 or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.													
1	14,300														
14,301	14,600	728	703	678	653	628	603	578	553	528	503	478	453	428	403
14,601	14,900	719	694	669	644	619	594	569	544	519	494	469	444	419	394
14,901	15,200	709	684	659	634	609	584	559	534	509	484	459	434	409	384
15,201	15,500	699	674	649	624	599	574	549	524	499	474	449	424	399	374
15,501	15,800	689	664	639	614	589	564	539	514	489	464	439	414	389	364
15,801	16,100	678	653	628	603	578	553	528	503	478	453	428	403	378	353
16,101	16,400	666	641	616	591	566	541	516	491	466	441	416	391	366	341
16,401	16,700	655	630	605	580	555	530	505	480	455	430	405	380	355	330
16,701	17,000	643	618	593	568	543	518	493	468	443	418	393	368	343	318
17,001	17,300	630	605	580	555	530	505	480	455	430	405	380	355	330	305
17,301	17,600	618	593	568	543	518	493	468	443	418	393	368	343	318	293
17,601	17,900	604	579	554	529	504	479	454	429	404	379	354	329	304	279
17,901	18,200	591	566	541	516	491	466	441	416	391	366	341	316	291	266
18,201	18,500	577	552	527	502	477	452	427	402	377	352	327	302	277	252
18,501	18,800	563	538	513	488	463	438	413	388	363	338	313	288	263	238
18,801	19,100	548	523	498	473	448	423	398	373	348	323	298	273	248	223
19,101	19,400	533	508	483	458	433	408	383	358	333	308	283	258	233	208
19,401	19,700	518	493	468	443	418	393	368	343	318	293	268	243	218	193
19,701	20,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177
20,001	20,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161
20,301	20,600	469	444	419	394	369	344	319	294	269	244	219	194	169	144
20,601	20,900	452	427	402	377	352	327	302	277	252	227	202	177	152	127
20,901	21,200	435	410	385	360	335	310	285	260	235	210	185	160	135	110
21,201	21,500	417	392	367	342	317	292	267	242	217	192	167	142	117	92
21,501	21,800	399	374	349	324	299	274	249	224	199	174	149	124	99	74
21,801	22,100	381	356	331	306	281	256	231	206	181	156	131	106	81	56
22,101	22,400	362	337	312	287	262	237	212	187	162	137	112	87	62	37
22,401	22,700	343	318	293	268	243	218	193	168	143	118	93	68	43	18
22,701	23,000	323	298	273	248	223	198	173	148	123	98	73	48	23	
23,001	23,300	303	278	253	228	203	178	153	128	103	78	53	28	3	
23,301	23,600	283	258	233	208	183	158	133	108	83	58	33	8		
23,601	23,900	263	238	213	188	163	138	113	88	63	38	13			
23,901	24,200	241	216	191	166	141	116	91	66	41	16				
24,201	24,500	220	195	170	145	120	95	70	45	20					
24,501	24,800	198	173	148	123	98	73	48	23						
24,801	25,100	176	151	126	101	76	51	26	1						
25,101	25,400	154	129	104	79	54	29	4							
25,401	25,700	131	106	81	56	31	6								
25,701	26,000	107	82	57	32	7									
26,001	26,300	84	59	34	9										
26,301	26,600	60	35	10											
26,601	26,900	35	10												
26,901	27,200	11													
27,201	27,500														
27,501	27,800														
27,801	28,100														
28,101	28,400														
28,401	28,700														
28,701	29,000														
29,001	29,300														
29,301	29,600														
29,601	29,900														
29,901	30,000														

This area indicates no credit is allowable.

EXAMPLE:
If Line 10 is \$23,980 and Line 13 of Form MO-PTS is \$525, then the tax credit would be \$16.

- A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____
- C. Find where these two numbers “meet” below to figure your credit amount. Enter on Form MO-PTS, Line 14.

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM						FROM						FROM					
		376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1		
		TO						TO						TO					
		400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25		
FROM	TO	Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100 or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.																	
14,301	14,600	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3		
14,601	14,900	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19			
14,901	15,200	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9			
15,201	15,500	349	324	299	274	249	224	199	174	149	124	99	74	49	24				
15,501	15,800	339	314	289	264	239	214	189	164	139	114	89	64	39	14				
15,801	16,100	328	303	278	253	228	203	178	153	128	103	78	53	28	3				
16,101	16,400	316	291	266	241	216	191	166	141	116	91	66	41	16					
16,401	16,700	305	280	255	230	205	180	155	130	105	80	55	30	5					
16,701	17,000	293	268	243	218	193	168	143	118	93	68	43	18						
17,001	17,300	280	255	230	205	180	155	130	105	80	55	30	5						
17,301	17,600	268	243	218	193	168	143	118	93	68	43	18							
17,601	17,900	254	229	204	179	154	129	104	79	54	29	4							
17,901	18,200	241	216	191	166	141	116	91	66	41	16								
18,201	18,500	227	202	177	152	127	102	77	52	27	2								
18,501	18,800	213	188	163	138	113	88	63	38	13									
18,801	19,100	198	173	148	123	98	73	48	23										
19,101	19,400	183	158	133	108	83	58	33	8										
19,401	19,700	168	143	118	93	68	43	18											
19,701	20,000	152	127	102	77	52	27	2											
20,001	20,300	136	111	86	61	36	11												
20,301	20,600	119	94	69	44	19													
20,601	20,900	102	77	52	27	2													
20,901	21,200	85	60	35	10														
21,201	21,500	67	42	17															
21,501	21,800	49	24																
21,801	22,100	31	6																
22,101	22,400	12																	
22,401	22,700																		
22,701	23,000																		
23,001	23,300																		
23,301	23,600																		
23,601	23,900																		
23,901	24,200																		
24,201	24,500																		
24,501	24,800																		
24,801	25,100																		
25,101	25,400																		
25,401	25,700																		
25,701	26,000																		
26,001	26,300																		
26,301	26,600																		
26,601	26,900																		
26,901	27,200																		
27,201	27,500																		
27,501	27,800																		
27,801	28,100																		
28,101	28,400																		
28,401	28,700																		
28,701	29,000																		
29,001	29,300																		
29,301	29,600																		
29,601	29,900																		
29,901	30,000																		

EXAMPLE:
If Line 10 is \$19,360 and Line 13 of Form MO-PTS is \$225, then the tax credit would be \$8.

This area indicates no credit is allowable.

EXAMPLE:
If Line 10 is \$19,360 and Line 13 of Form MO-PTS is \$225, then the tax credit would be \$8.

This area indicates no credit is allowable.



OTHER IMPORTANT PHONE NUMBERS

- General Inquiry Line**(573) 751-3505
- Automated Refund/Balance Due/1099G Inquiry**(573) 526-8299
- Electronic Filing Information**(573) 751-3505

Download forms, check the status of your return, or obtain a copy of the Taxpayer Bill of Rights on our website at:
<http://dor.mo.gov/personal/individual/>.