**Missouri Individual Income Tax Return and Property Tax Credit Claim/Pension Exemption—Short Form 2008**

**Instructions for a list of Trust Fund Codes.**

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.

### Taxable Income

1. **Federal Adjusted Gross Income** from your 2008 federal return

   (See worksheet on page 8.)

   - Yourself: 00
   - Spouse: 00

2. Any state income tax refund included in your 2008 federal income

   - Yourself: 00
   - Spouse: 00

3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.

   - Yourself: 00
   - Spouse: 00

4. **Total Missouri Adjusted Gross Income** — Add both numbers on Line 3 and enter here.

   - Yourself: 00
   - Spouse: 00

5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse.

   (The total of the two must equal 100%. Round to the nearest whole number.)

   - Yourself: %
   - Spouse: %

6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.

   - A. Single — $2,100 (See Box B before checking.)
   - B. Claimed as a dependent on another person’s federal tax return — $0.00
   - C. Married filing joint federal & combined Missouri — $4,200
   - D. Married filing separate — $2,100
   - E. Married filing separate (spouse NOT filing) — $4,200
   - F. Head of household — $3,500
   - G. Qualifying widow(er) with dependent child — $3,500

7. Tax from federal return (Do not enter amount from your Form W-2(s)—

   - NOT filing) —

   - Single — maximum of $5,000;
   - Married filing combined — maximum of $10,000, federal tax withheld.

   - Yourself: 00
   - Spouse: 00

8. Missouri Standard or Itemized Deduction

   **Taxpayers Under Age 65**
   - Single: $5,450
   - Married Filing Combined: $10,900
   - Head of Household: $8,000
   - Qualifying Widow(er): $10,900

   **Taxpayers Age 65 or Older**
   - Single: $6,800
   - Married Filing Combined and YOU are Age 65 or Older: $11,950
   - Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older: $13,000
   - Married Filing Separate: $6,500
   - Head of Household: $9,350
   - Qualifying Widow(er): $11,950

   If blind, claimed as a dependent, or if you claimed an additional standard deduction on your federal return, see your federal return, page 6 of the instructions, or page 4 of the Form MO-1040P. If itemizing, see page 4 of the Form MO-1040P.

   - Yourself: 00
   - Spouse: 00

9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c

   - (DO NOT INCLUDE YOURSELF OR SPOUSE.)

   - x $1,200

   - Yourself: 00
   - Spouse: 00

10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.)

    Attach worksheet on page 3, a copy of federal return, Form W-2P(s), 1099-R(s).

    - Yourself: 00
    - Spouse: 00

11. Long-term care insurance deduction

    - Yourself: 00
    - Spouse: 00

12. **Total Deductions** — Add Lines 6 through 11.

    - Yourself: 00
    - Spouse: 00

13. **Missouri Taxable Income** — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.

    - Yourself: 00
    - Spouse: 00

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**For Privacy Notice, see page 32 of the instructions.**
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.

23. Enter the amount from Line 22 you want applied to next year's taxes.

24. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for each fund in the appropriate boxes.

25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to $500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

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.

E-MAIL ADDRESS

SIGNATURE DATE PREPARER'S SIGNATURE FEIN, SSN, OR PTIN

PREPARER'S PHONE NUMBER

SPouse's SIGNATURE DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE DATE
### PUBLIC PENSION CALCULATION

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4 .
2. Subtract Line 2 from Line 1 .
3. Enter the amounts from Line 6Y and 6S or $6,000, whichever is less .
4. Enter taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or federal Form 1040, Line 16b (public pensions and pensions from other than private sources) .
5. Multiply Line 7 by 35% .
6. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter $0 .
7. Enter Line 10 or Line 11, whichever is greater .
8. Add amounts on Lines 12Y and 12S .
9. Total public pension, subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter $0 .

### PRIVATE PENSION CALCULATION

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4 .
2. Enter your taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b .
5. Enter taxable pension for each spouse from private sources from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b .
6. Enter the amounts from Line 6Y and 6S or $6,000, whichever is less .
7. Add Lines 7Y and 7S .
8. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0 .

### SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4 .
2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - $100,000 ; Single, Head of Household, Married Filing Separate, and Qualifying Widower - $85,000 .
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0 .
4. Enter taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b .
5. Multiply Line 4 or Line 5 by 35% .
6. Add Lines 6Y and 6S .
7. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter $0 .

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

Total Pension Exemption and Social Security/Social Security Disability Exemption. Add Line 14 (Public Pension Calculation), Line 9 (Private Pension Calculation), and Line 8 (Social Security Calculation) and enter here and on Form MO-1040P, Line 10...
## MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

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For assistance calculating your tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

### 2008 TAX TABLE

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### STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND

FORM MO-1040P, LINE 8

**Check the following boxes that apply to you and/or your spouse:**

**YOURSELF:**
- [ ] Age 65 or older
- [ ] Blind

**YOUR SPOUSE:**
- [ ] Age 65 or older
- [ ] Blind

**If your filing status is:**
- Single
- Marital filing combined or qualifying widow(er)
- Married filing separate
- Head of household

**AND the number in the box above is:**
- 1
- 2
- 3
- 4
- 5
- 6
- 7

**THEN enter on Form MO-1040P, Line 8:**
- $6,800
- $8,150
- $11,950
- $13,000
- $14,050
- $15,100
- $6,500
- $7,550
- $9,350
- $10,700

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

**Married filing separate:**
- 1
- 2

**Note:** If 3 or 4 boxes are checked, please see federal return. An example of this would be when a married individual filing separate can claim a spouse’s additional standard deduction if the spouse has no income and isn’t the dependent of another taxpayer.