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

**2010 FORM MO-1040P**

**In Care of Name (Attorney, Executor, Personal Representative, Etc.)**

**Present Address (Include Apartment No. or Rural Route)**

**Apt. Number**

**City, Town, or Post Office, State, and Zip Code**

**Software Vendor Code**

**Assigned by DOR**

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

<table>
<thead>
<tr>
<th>Age 62 Through 64</th>
<th>Age 65 or Older</th>
<th>Blind</th>
<th>100% Disabled</th>
<th>Non-Obligated Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image1" alt="Box A" /></td>
<td><img src="image2" alt="Box B" /></td>
<td><img src="image3" alt="Box C" /></td>
<td><img src="image4" alt="Box D" /></td>
<td><img src="image5" alt="Box E" /></td>
</tr>
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</table>

**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.**

### INCOME

1. **Federal Adjusted Gross Income** from your 2010 federal return
   (See worksheet on page 8.)
   
2. Any state income tax refund included in your 2010 federal adjusted gross income.
   
3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.
   
4. **TOTAL MISSOURI ADJUSTED GROSS INCOME** — Add both numbers on Line 3 and enter here.
   
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.)
   
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 Forms W-2 — NOT federal tax withheld.)

8. **Missouri Standard or Itemized Deduction**

   **Taxpayers Under Age 65**
   
   - Single: $5,700
   - Married Filing Combined: $11,400
   - Married Filing Separate: $5,700
   - Head of Household: $8,400
   - Qualifying Widow(er): $11,400

   **Taxpayers Age 65 or Older**
   
   - Single: $7,100
   - Married Filing Combined: $12,500
   - Married Filing Separate: $6,800
   - Head of Household: $12,500
   - Qualifying Widow(er): $13,600

   If blind, claimed as a dependent, or if you claimed an additional standard deduction on your federal return, see your federal return, pages 6 and 7 of the instructions, or page 4 of the Form MO-1040P. If itemizing, see page 4 of the Form MO-1040P.

9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c
   (DO NOT INCLUDE YOURSELF OR SPOUSE.)
   
10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P)
    Attach worksheet on page 3, a copy of federal return, Forms W-2P, and/or Forms 1099-R.

11. Long-term care insurance deduction

12. **TOTAL DEDUCTIONS** — Add Lines 6 through 11.

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

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**For Privacy Notice, see instructions.**
PAYMENTS/CR EDITS

18. Missouri withholding for you and your spouse from your Forms W-2 and 1099.
   Attach copies of Forms W-2 and 1099.
   
19. Any Missouri estimated tax payments for 2010 (Be sure to include any amount of your 2009 overpayment credited to your 2010 Missouri tax return.)
   
20. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS.
   
21. TOTAL PAYMENTS AND CREDITS
   Add Lines 18, 19, and 20 and enter amount here.
   
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.
   
23. Enter the amount from Line 22 you want applied to your 2011 estimated tax.
   
24. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund.

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/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

PREPARER’S PHONE NUMBER

SPouse’S SIGNATURE

DAYTIME TELEPHONE

PREPARER’S ADDRESS AND ZIP CODE

DATE

REFUND

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.

AMOUNT YOU OWE

PREPARER’S SIGNATURE FEIN, SSN, OR PTIN

PREPARER’S ADDRESS AND ZIP CODE

DATE
**PUBLIC PENSION CALCULATION** — Pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040P, Line 4  
2. **Taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b  
3. Subtract Line 2 from Line 1  
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 Widower - $85,000  
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter $0  
6. **Taxable** pension for each spouse from public sources from federal Form 1040A, Line 12b or 1040, Line 16b  
7. Multiply Line 6 by 65%  
8. Amount from Line 7 or $33,703 (maximum social security benefit), whichever is less  
9. Amount from Line 6 or $6,000, whichever is less  
10. Amount from Line 8 or Line 9, whichever is greater  
11. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s)  
12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter $0  
13. Add amounts on Lines 12y and 12a  
14. **Total public pension**, subtract Line 5 from Line 13. If Line 5 is greater than Line 13, enter $0  

**PRIVATE PENSION CALCULATION** — Annuities, pensions, IRA’s, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040P, Line 4  
2. **Taxable** social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b  
3. Subtract Line 2 from Line 1  
4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - $32,000; Single, Head of Household and Qualifying Widower: $25,000; Married Filing Separate: $16,000  
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0  
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.  
7. Amounts from Line 6y and 6s or $6,000, whichever is less  
8. Add Lines 7y and 7s  
9. **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** — 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 page 1 of Form MO-1040P. Age limit does not apply to social security disability deduction.

1. Missouri adjusted gross income from Form MO-1040P, Line 4  
2. Select the appropriate filing status and enter 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. **Taxable** social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b  
5. **Taxable** social security disability benefits for each spouse from federal Form 1040A, Line 14b or 1040, Line 20b.  
6. Multiply Line 4 or Line 5 by 65%  
7. Add Lines 6y and 6s  
8. **Total social security/social security disability**, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter $0  

**MILITARY PENSION CALCULATION**

1. Military retirement benefits included on federal Form 1040A, Line 12b or federal Form 1040, Line 16b  
2. **Taxable** public pension from federal Form 1040A, Line 12b or federal Form 1040, Line 16b.  
3. Divide Line 1 by Line 2 (Round to whole number)  
4. Multiply Line 3 by Line 14 of Section A. If you are not claiming a public pension exemption, enter $0  
5. Subtract Line 4 from Line 1  
6. **Total military pension**, multiply Line 5 by 15%  

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

Add Line 14 (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 information on pages 6 and 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

<table>
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<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
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<tr>
<td>1</td>
<td>Total federal itemized deductions from Federal Form 1040, Line 40</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>2010 (FICA) — yourself — Social security $ + Medicare $</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>2010 (FICA) — spouse — Social security $ + Medicare $</td>
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</tr>
<tr>
<td>4</td>
<td>2010 Railroad retirement tax — yourself (Tier I and Tier II) $ + Medicare $</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>2010 Railroad retirement tax — spouse (Tier I and Tier II) $ + Medicare $</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>2010 Self-employment tax — Amount from Federal Form 1040, Line 27</td>
<td></td>
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<tr>
<td>7</td>
<td>TOTAL — Add Lines 1 through 6.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>State and local income taxes — See instructions.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Earnings taxes included in Line 8 — See instructions.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Net state income taxes — Subtract Line 9 from Line 8.</td>
<td></td>
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<tr>
<td>11</td>
<td>MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8.</td>
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**NOTE:** If Line 11 is less than your Federal standard deduction, see information on pages 6 and 7.

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### 2010 TAX TABLE

<table>
<thead>
<tr>
<th>If Line 15 is</th>
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**For assistance calculating your tax, go to http://dor.mo.gov/personal/individual.**

**Tax on the first $9,000 of taxable income is $315. Tax on the income over $9,000 is calculated at 6%. Example: If Line 15 of the Missouri return is $12,000, then the Missouri tax is $315 + $180 (6% of $3,000) = $495.**

**NOTE:** Make sure $315 is included in your calculation of tax on taxable income over $9,000.