### Deductions and Taxable Income

#### Federal Adjusted Gross Income

1. Federal Adjusted Gross Income from your 2011 federal return
   
   **(See worksheet on page 8.)**

2. Any state income tax refund included in your 2011 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.)

   - **Single**—maximum of **$5,000**; Married filing combined—maximum of **$10,000**

8. Missouri Standard or Itemized Deduction

   - **Taxpayers Under Age 65**
     - Single: **$5,800**
     - Married Filing Combined: **$11,600**
     - Married Filing Separate: **$5,800**
     - Head of Household: **$8,500**
     - Qualifying Widow(er): **$11,600**

   - **Taxpayers Age 65 or Older**
     - Single: **$7,250**
     - Married Filing Combined and YOU are Age 65 or Older: **$12,750**
     - Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older: **$13,900**
     - Married Filing Separate: **$6,950**
     - Head of Household: **$9,950**
     - Qualifying Widow(er): **$12,750**

   If blind or claimed as a dependent, see your federal return or pages 6 and 7 of the instructions. 

9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c 
   
   **(DO NOT INCLUDE YOURSELF OR SPOUSE.)**

   - **x $1,200**

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 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.

   **For Privacy Notice, see instructions.**

   **MO 860-2954 (12-2011)**

15. Multiply Line 14 by the percentages you determined on Line 5.  
Do this for you and your spouse.  

16. Use the tax table on page 4 of Form MO-1040P to figure the 
tax on amounts from Line 15 for you and your spouse.  

17. TOTAL TAXES — Add your tax and your spouse’s tax from Line 16.  

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 2011 (Be sure to include 
any amount of your 2010 overpayment credited to your 2011 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 2012 estimated tax.  

24. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.  

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.  

---

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.

---

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.

<table>
<thead>
<tr>
<th>SIGNATURE</th>
<th>E-MAIL ADDRESS</th>
<th>PREPARER’S PHONE NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES ☐ NO ☐</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SIGNATURE</th>
<th>DATE</th>
<th>PREPARER’S SIGNATURE</th>
<th>FEIN, SSN, OR PTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SPOUSE’S SIGNATURE</th>
<th>DAYTIME TELEPHONE</th>
<th>PREPARER’S ADDRESS AND ZIP CODE</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

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

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 Widower - $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

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. .................................................. 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 Widower - $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
4. Taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b. ................................................................. 4 00
5. Taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b. ................................................................. 5 00
6. Multiply Line 4 or Line 5 by 80% ........................................................................................................... 6 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

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 00
4. Multiply Line 3 by Line 14 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 30%. .................................................................................... 6 00

TOTAL PENSION AND SOCIAL SECURITY DISABILITY/MILITARY 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

MO 860-2954 (12-2011)
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.

1. Total federal itemized deductions from Federal Form 1040, Line 40 ...............

2. 2011 (FICA) — Yourself — Social security
   $ __________________________ + Medicare $ __________________________
   ...............

3. 2011 (FICA) — Spouse — Social security
   $ __________________________ + Medicare $ __________________________
   ...............

4. 2011 Railroad retirement tax — Yourself — (Tier I and Tier II)
   $ __________________________ + Medicare $ __________________________
   ...............

5. 2011 Railroad retirement tax — Spouse — (Tier I and Tier II)
   $ __________________________ + Medicare $ __________________________
   ...............

6. 2011 Self-employment tax — See instructions
   ...............

7. TOTAL — Add Lines 1 through 6
   ...............

8. State and local income taxes — See instructions
   ...............

9. Earnings taxes included in Line 8 — See instructions
   ...............

10. Net state income taxes — Subtract Line 9 from Line 8
   ...............

11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7.

   Enter here and on Form MO-1040P, Line 8
   ...............

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGES 6 & 7.

2011 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 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/.

FIGURING TAX OVER $9,000

| Missouri taxable income (Line 15) | $ | 12,000 |
| Subtract $9,000.................. | $ | 9,000 |
| Difference........................ | $ | 3,000 |
| Multiply by 6%.................... | x | 6% |
| Tax on income over $9,000......... | $ | 180 |
| Add $315 (tax on first $9,000).... | $ | 315 |
| TOTAL MISSOURI TAX............... | $ | 495 |

If more than $9,000, tax is $315 PLUS 6 percent of excess over $9,000.
Round to nearest whole dollar and enter on front of form, Line 16.

MO 860-2205 (12-2011)