





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

| <b>PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.</b>   |  |                        |    |                   |    |
|---|--|------------------------|----|-------------------|----|
| <b>SECTION A</b>  | 1. Missouri adjusted gross income from Form MO-1040P, Line 4. ....   | 1                      | 00 |                   |    |
|   | 2. <b>Taxable</b> 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 - \$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 |                   |    |
|   |  | <b>Y - YOURSELF</b>    |    | <b>S - SPOUSE</b> |    |
|   | 6. <b>Taxable</b> pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b. ....  | 6Y                     | 00 | 6S                | 00 |
|   | 7. Multiply Line 6 by 100%. ....   | 7Y                     | 00 | 7S                | 00 |
|   | 8. Amount from Line 7 or \$35,234 (maximum social security benefit), whichever is less. ....   | 8Y                     | 00 | 8S                | 00 |
|   | 9. Amount from Line 6 or \$6,000, whichever is less. ....  | 9Y                     | 00 | 9S                | 00 |
|   | 10. Amount from Line 8 or Line 9, whichever is greater. ....   | 10Y                    | 00 | 10S               | 00 |
|   | 11. 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. ....             | 11Y                    | 00 | 11S               | 00 |
|   | 12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0. ....   | 12Y                    | 00 | 12S               | 00 |
|   | 13. Add amounts on Lines 12Y and 12S. ....   | 13                     |    |                   | 00 |
| 14. <b>Total public pension</b> , subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0. ....   | 14   |                        |    | 00                |    |
| <b>PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, and 401(k) plans funded by a private source.</b>   |  |                        |    |                   |    |
| <b>SECTION B</b>  | 1. Missouri adjusted gross income from Form MO-1040P, Line 4. ....   | 1                      | 00 |                   |    |
|   | 2. <b>Taxable</b> 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 Widower: \$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 |                   |    |
|   |  | <b>Y - YOURSELF</b>    |    | <b>S - SPOUSE</b> |    |
|   | 6. <b>Taxable</b> pension for each spouse from <b>private sources</b> 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. <b>Total private pension</b> , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0. ....  | 9  |                        |    | 00                |    |
| <b>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.</b> |  |                        |    |                   |    |
| <b>SECTION C</b>  | 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<br>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 |                   |    |
|   |  | <b>Y - YOURSELF</b>    |    | <b>S - SPOUSE</b> |    |
|   | 4. <b>Taxable</b> social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b. ....  | 4Y                     | 00 | 4S                | 00 |
|   | 5. <b>Taxable</b> social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b. ....  | 5Y                     | 00 | 5S                | 00 |
|   | 6. Multiply Line 4 or Line 5 by 100%. ....   | 6Y                     | 00 | 6S                | 00 |
|   | 7. Add Lines 6Y and 6S. ....   | 7                      |    |                   | 00 |
| 8. <b>Total social security/social security disability</b> , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0. ....   | 8  |                        |    | 00                |    |
| <b>MILITARY PENSION CALCULATION</b>   |  |                        |    |                   |    |
| <b>SECTION D</b>  | 1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. ....  | 1                      | 00 |                   |    |
|   | 2. <b>Taxable</b> 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 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. <b>Total military pension</b> , multiply Line 5 by 45%. ....  | 6                      | 00 |                   |    |
| <b>TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION</b>  |  |                        |    |                   |    |
| <b>SECTION E</b>  | Add Line 14 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D).<br><b>Enter total amount here and on Form MO-1040P, Line 10.</b> ....   | <b>TOTAL EXEMPTION</b> |    | 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.

|   |    |  |    |
|---|----|--|----|
| 1. Total federal itemized deductions from Federal Form 1040, Line 40 .....  | 1  |  | 00 |
| 2. 2012 (FICA) — Yourself — Social security<br>\$ _____ + Medicare \$ _____ .....                                 | 2  |  | 00 |
| 3. 2012 (FICA) — Spouse — Social security<br>\$ _____ + Medicare \$ _____ .....                                   | 3  |  | 00 |
| 4. 2012 Railroad retirement tax — Yourself — (Tier I and Tier II)<br>\$ _____ + Medicare \$ _____ .....           | 4  |  | 00 |
| 5. 2012 Railroad retirement tax — Spouse — (Tier I and Tier II)<br>\$ _____ + Medicare \$ _____ .....             | 5  |  | 00 |
| 6. 2012 Self-employment tax — See instructions on page 11. ....   | 6  |  | 00 |
| 7. TOTAL — Add Lines 1 through 6. ....  | 7  |  | 00 |
| 8. State and local income taxes — See instructions. ....  | 8  |  | 00 |
| 9. Earnings taxes included in Line 8 — See instructions. ....   | 9  |  | 00 |
| 10. Net state income taxes — Subtract Line 9 from Line 8. ....  | 10 |  | 00 |
| 11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7.<br>Enter here and on Form MO-1040P, Line 8. .... | 11 |  | 00 |

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

## 2012 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         |

|                                  |   |                        |                |   |
|----------------------------------|---|------------------------|----------------|---|
| <b>FIGURING TAX OVER \$9,000</b> |   | <b>Yourself/Spouse</b> | <b>Example</b> |   |
|                                  | Missouri taxable income (Line 15) ..... | \$ _____               | \$ 12,000      | ← <b>If more than \$9,000, tax is \$315 PLUS 6 percent of excess over \$9,000.</b><br><small>Round to nearest whole dollar and enter on front of form, Line 16.</small> |
|                                  | 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       |   |
| <b>TOTAL MISSOURI TAX</b> .....  | <b>= \$ _____</b>                       | <b>= \$ 495</b>        |                |   |