



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

**2014 FORM MO-1040P**

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2014 <input type="checkbox"/>	SOCIAL SECURITY NUMBER ____-____-____	SOFTWARE VENDOR CODE (Assigned by DOR) <b>000</b>
SPOUSE'S LAST NAME	SPOUSE'S FIRST NAME	SPOUSE'S MIDDLE INITIAL	SPOUSE'S DECEASED 2014 <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.**

<b>AGE 62 THROUGH 64</b>	<b>AGE 65 OR OLDER</b>	<b>BLIND</b>	<b>100% DISABLED</b>	<b>NON-OBLIGATED SPOUSE</b>
<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF
<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> 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	Organ Donor Program Fund

<b>INCOME</b>	<b>1. Federal Adjusted Gross Income</b> from your 2014 federal return (See worksheet on page 8.)	<b>Yourself</b>		<b>Spouse</b>	
	2. Any state income tax refund included in your 2014 federal adjusted gross income.	1Y	00	1S	00
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	2Y	-	2S	-
		3Y	=	3S	=

<b>INCOME</b>	4. <b>TOTAL MISSOURI ADJUSTED GROSS INCOME</b> — Add both numbers on Line 3 and enter here.	4	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.)	5Y	%
		5S	%


<b>DEDUCTIONS AND TAXABLE INCOME</b>	6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.																	
	<input type="checkbox"/> A. Single — <b>\$2,100 (See Box B before checking.)</b> <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — <b>\$4,200</b>																	
	<input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — <b>\$0.00</b> <input type="checkbox"/> F. Head of household — <b>\$3,500</b>																	
	<input type="checkbox"/> C. Married filing joint federal & combined Missouri — <b>\$4,200</b> <input type="checkbox"/> G. Qualifying widow(er) with dependent child — <b>\$3,500</b>	6		00														
	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																	
	<table style="width:100%;"> <tr> <td style="width:50%;"><b>Taxpayers Under Age 65</b></td> <td style="width:50%;"><b>Taxpayers Age 65 or Older</b></td> </tr> <tr> <td>Single ..... <b>\$6,200</b></td> <td>Single ..... <b>\$7,750</b></td> </tr> <tr> <td>Married Filing Combined ..... <b>\$12,400</b></td> <td>Married Filing Combined and YOU are Age 65 or Older ..... <b>\$13,600</b></td> </tr> <tr> <td>Married Filing Separate ..... <b>\$6,200</b></td> <td>Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older ..... <b>\$14,800</b></td> </tr> <tr> <td>Head of Household ..... <b>\$9,100</b></td> <td>Married Filing Separate ..... <b>\$7,400</b></td> </tr> <tr> <td>Qualifying Widow(er) ..... <b>\$12,400</b></td> <td>Head of Household ..... <b>\$10,650</b></td> </tr> <tr> <td></td> <td>Qualifying Widow(er) ..... <b>\$13,600</b></td> </tr> </table>	<b>Taxpayers Under Age 65</b>	<b>Taxpayers Age 65 or Older</b>	Single ..... <b>\$6,200</b>	Single ..... <b>\$7,750</b>	Married Filing Combined ..... <b>\$12,400</b>	Married Filing Combined and YOU are Age 65 or Older ..... <b>\$13,600</b>	Married Filing Separate ..... <b>\$6,200</b>	Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older ..... <b>\$14,800</b>	Head of Household ..... <b>\$9,100</b>	Married Filing Separate ..... <b>\$7,400</b>	Qualifying Widow(er) ..... <b>\$12,400</b>	Head of Household ..... <b>\$10,650</b>		Qualifying Widow(er) ..... <b>\$13,600</b>	8	+	00
	<b>Taxpayers Under Age 65</b>	<b>Taxpayers Age 65 or Older</b>																
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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. <b>TOTAL DEDUCTIONS</b> — Add Lines 6 through 11.	12	=	00															
13. <b>Missouri Taxable Income</b> — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.	13		00															

**CAUTION!**

See Page 6, Line 7.

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. ....	<b>Yourself</b>		<b>Spouse</b>										
		15Y	00	15S	00									
16. Use the tax chart 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. <b>TOTAL TAXES</b> — 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. <b>Attach copies of Forms W-2 and 1099.</b> ....	18		00										
	19. Any Missouri estimated tax payments for 2014 (Be sure to include any amount of your 2013 overpayment credited to your 2014 Missouri tax return.) ....	19		00										
	20. <b>PROPERTY TAX CREDIT</b> — Enter amount from Form MO-PTS, Line 14. <b>Attach Form MO-PTS.</b> ....	20		Attach Form MO-PTS.	00									
	21. <b>TOTAL PAYMENTS AND CREDITS</b> Add Lines 18, 19, and 20 and enter amount here. ....	21			00									
REFUND	22. If amount of <b>TOTAL PAYMENTS AND CREDITS</b> (Line 21) is larger than amount of <b>TOTAL TAXES</b> (Line 17), enter the difference here. You have <b>overpaid</b> . If not, enter the amount on Line 26. ....	22		00										
	23. Enter the amount from Line 22 you want applied to <b>your 2015 estimated tax</b> . ....	23		00										
	24. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.	:00	:00	:00	:00	:00	:00	:00	:00	:00	:00	:00	:00	:00
25. <b>REFUND</b> - Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. <b>Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.</b> ....		25		00										
AMOUNT DUE	26. <b>AMOUNT DUE</b> - If Line 21 is less than Line 17, enter the difference here. You have an amount due. <b>Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.</b> See instructions for Line 26. ....		26		00									
	<b>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.</b>													
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	FEIN, SSN, OR PTIN									
	SPOUSE'S SIGNATURE (if filing combined <b>BOTH</b> must sign)		DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	DATE (MMDDYYYY)									

**PART 3 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION**

<b>SECTION A</b>		<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(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. <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. Amount from Line 6 or \$36,442 (maximum social security benefit), whichever is less. ....	7Y		00	7S	00
	8. 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 .....	8Y		00	8S	00
	9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0 .....	9Y		00	9S	00
	10. Add amounts on Lines 9Y and 9S.....	10				00
11. <b>Total public pension</b> , subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0.....	11				00	
<b>SECTION B</b>		<b>PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, 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 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. <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>SECTION C</b>		<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 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. <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 <b>disability</b> 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. <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>SECTION D</b>		<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 public pension</b> 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 11 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 75%.....	6			00	
<b>SECTION E</b>		<b>TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION</b>				
	Add Line 11 (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.....		<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.
- 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. 2014 Social security tax - (Yourself)	2		00
3. 2014 Social security tax - (Spouse)	3		00
4. 2014 Railroad retirement tax - Tier I and Tier II (Yourself)	4		00
5. 2014 Railroad retirement tax - Tier I and Tier II (Spouse)	5		00
6. 2014 Medicare tax	6		00
7. 2014 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 \$305,050 if married filing combined or qualifying widow(er), \$279,650 if head of household, \$254,200 if single or claimed as a dependent, or \$152,525 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-9 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-9 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

**2014 TAX CHART**

If Missouri taxable income from Form-1040P, Line 15, is less than \$9,000, use the chart 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 the Missouri taxable income is:	The tax is:
\$0 to \$99	\$0
At least \$100 but not over \$1,000	1½% of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 2½% of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 3½% of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 4½% of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 5½% of excess over \$8,000
Over \$9,000	\$315 plus 6% of excess over \$9,000

**FIGURING TAX ON \$9,000 OR LESS**

Example: If Line 15 is \$3,090, the tax would be computed as follows: \$60 + \$2.70 (3% of \$90) = \$62.70. The whole dollar amount to enter on Line 16 would be \$63.

**FIGURING TAX OVER \$9,000**

	<u>Yoursel</u>	<u>Spouse</u>	<u>Example</u>
Missouri taxable income (Line 15).....	\$ _____	\$ _____	\$ 12,000
Subtract \$9,000 .....	– \$ 9,000	– \$ 9,000	– \$ 9,000
Difference .....	= \$ _____	= \$ _____	= \$ 3,000
Multiply by 6%.....	x 6%	x 6%	x 6%
Tax on income over \$9,000 .....	= \$ _____	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000) .....	+ \$ 315	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX .....	= \$ _____	= \$ _____	= \$ 495

If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000.  
Round to nearest whole dollar and enter on Form MO-1040P, Line 16.

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