

Please place this label
in the address area
of your return. ►
Do not use this
label if it is incorrect.

MISSOURI

2009 Form MO-1040

File Electronically!

Last year, more than 1.7 million
Missouri income tax returns
were filed electronically.
See page 2 for details.

Tax Deadline April 15

(For extensions, see page 4.)

Individual Income Tax Long Form

B-1040

Visit our web site at www.dor.mo.gov/tax

ELECTRONIC FILING OPTIONS



Federal/State E-file: Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **www.dor.mo.gov/tax**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **www.dor.mo.gov/tax**.

Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 16 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at **www.dor.mo.gov/tax**

In addition to electronic filing information found on our web site, you can:

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

2-D Barcode Returns—If you plan on filing a paper return, you should consider 2-D barcode filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed in a fraction of the time it takes to process a traditional paper return. If you use software to prepare your return, check our web site for approved 2-D barcode software companies. Also, check out the Department's fill-in forms that calculate and have a 2-D barcode. If your form has a 2-D barcode, the **REFUND** returns should be mailed to: **Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222** and returns with a balance due should be mailed to: **Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370**.



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Do You Have the Correct Tax Book?

Form MO-1040 is Missouri's long form. It is a universal form that can be used by anyone. If you **do not** have any of the special filing situations described below and you choose to file a paper tax return, try filing a short form. The short forms are less complicated and provide only the necessary information for specific tax filing situations.

YOU MUST FILE FORM MO-1040 IF ONE OR MORE OF THE FOLLOWING APPLIES:

- You claim:
 - A pension or social security/social security disability exemption and/or property tax credit and you also have other special filing situations. (If you do not have any other special filing situations described in this section, you can use Form MO-1040P—Short Form to file your taxes and claim the property tax credit/pension exemption.);
 - Miscellaneous tax credits (taken on Form MO-TC); and/or
 - A credit for payment made with the filing of a Form MO-60, Application for Extension of Time to File.
- You have any of the following Missouri modifications:
 - Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - Nonqualified distribution received from the Missouri Savings for Tuition Program (MOST), Missouri Higher

Education Deposit Program, and/or other qualified 529 plan;

- Interest on federal exempt obligations;
 - Interest on state and local obligations;
 - Capital gain exclusion;
 - Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, and/or other qualified 529 plan ;
 - Enterprise zone or rural empowerment zone modification;
 - Negative adjustments related to the bonus depreciation;
 - Net operating loss carryback/carry-forward; or
 - Combat pay included in federal adjusted gross income.
- You or your spouse have income from another state.
 - You are claiming a deduction for dependent(s) age 65 or older.
 - You owe a penalty for underpayment of estimated tax.
 - You are filing an amended return.
 - You owe tax on a lump sum distribution included on Federal Form 1040, Line 44.
 - You owe recapture tax on low income housing credit.
 - You are a nonresident entertainer or a professional athlete.
 - You are a fiscal year filer.
 - You are nonresident military stationed in Missouri and you or your spouse earned non-military income while in Missouri.
 - You claim a deduction for other federal tax (from Federal Form 1040, Lines 45,

47, and 58 and any recapture taxes included on Line 60).

- You claim a Healthcare Sharing Ministry deduction.

If you qualify to use a short form, visit www.dor.mo.gov/tax to select the easiest form.

To Obtain Forms:

- Access www.dor.mo.gov/tax or
- Call the Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need.

If you need to obtain a federal form, you can access the IRS web site at www.irs.gov.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

FILING REQUIREMENTS

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard

deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

WHEN TO FILE

Calendar year taxpayers must file no later than **April 15, 2010**. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year.

EXTENSION OF TIME TO FILE

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you wish to file a Missouri extension, and do not expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until October 15, 2010.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

LATE FILING AND PAYMENT

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent.

If you are unable to pay the tax owed in full on the due date, please visit the Department of Revenue's web site at www.dor.mo.gov/tax/personal/individual/

for your payment options. If you are mailing a partial payment, please use the form MO-1040V found on page 38.

WHERE TO MAIL YOUR RETURN

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.**

2-D barcode returns, see page 2.

DOLLARS AND CENTS

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

*Example: Round \$32.49 down to \$32.00
Round \$32.50 up to \$33.00*

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

When your federal taxable income or federal tax liability is changed as a result of an audit or notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department of Revenue properly within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination either from the Internal Revenue Service or the filing of the amended return. You will be subject to interest and additions to tax charges if you owe additional tax to Missouri.

AMENDED RETURN

To file an amended individual income tax return, use Form MO-1040. Check the box at the top of the form. Complete Forms MO-1040 and MO-A, pages 1 and 2, using corrected figures. **Attach all schedules along with a copy of your federal changes and your Federal Form 1040X.** If you are due a refund, mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. If you have an amount due, mail to Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

FILL-IN FORMS THAT CALCULATE

Access www.dor.mo.gov/tax to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return. These forms contain a 2-D barcode at the top right portion of the form. This allows quicker processing of your return.

MISSOURI RETURN INQUIRY

To check the status of your **current year return** 24 hours a day, please visit our web site: www.dor.mo.gov/tax or call our automated individual income tax inquiry line (573) 526-8299. To obtain the status of your return, you must know the following information: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

RESIDENT

A resident is an individual who either 1) maintained a domicile in Missouri or 2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

Exception: An individual domiciled in Missouri who did not maintain permanent living quarters in Missouri and did maintain permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

Domicile: The place an individual intends to be his/her permanent home; a place that he/she intends to return to whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can have only one domicile at a time.

NONRESIDENT

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages.

NONRESIDENT ALIEN SPECIAL FILING INSTRUCTIONS

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040, Line 1 the amount from Federal Form 1040NR, Line 35 or Federal Form 1040NR-EZ, Line 10.

Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040.

If you marked Box 3 or 4 and did not claim your spouse as an exemption on Federal Form 1040NR, check Box D on Form MO-1040.

If you marked Box 3 or 4 and claimed your spouse as an exemption on Federal Form 1040NR, check Box E on Form MO-1040.

If you marked Box 5 on Federal Form 1040NR; or Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040.

Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return. For more detailed information, visit www.dor.mo.gov/tax/personal.

Federal Tax Deduction

Enter on Form MO-1040, Line 10 the amount from Federal Form 1040NR, Line 51 minus Line 42 minus Line 60 and any amounts from Forms 8801 and 8885 included on Line 64; or the amount from Federal Form 1040NR-EZ, Line 15.

Enter on Form MO-1040, Line 11 the amount from Federal Form 1040NR, Lines 42, 44, and 54.

Attach a complete copy of your federal return and all supporting documentation.

For all other lines of Form MO-1040, see instructions starting on this page.

PART-YEAR RESIDENT

A part-year resident is treated as a nonresident. However, a part-year resident may determine tax as a resident for the entire year. A part-year resident may use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.

MILITARY PERSONNEL

The Servicemembers Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state. The Military Spouses Residency Relief Act, effective for the 2009 tax year, prevents income earned by servicemember's spouses from being taxed by any state other than the state they declare as their state of residence.

Missouri Home of Record

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri.

Missouri Home of Record—Stationed Outside Missouri

If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri, you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. Complete Form MO-NRI and attach to Form MO-1040.

Note: If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri.

If you are the spouse of a military servicemember, are stationed outside of Missouri and Missouri is your state of residence, any income you earn is taxable to Missouri. If you earn more than \$1,200 you must file a Missouri return (Form MO-1040).

Missouri Home of Record—Stationed in Missouri

If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri.

Missouri Home of Record—Entering or Leaving the Military

If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

Non-Missouri Home of Record – Stationed in Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. If you are a servicemember and earned only military income while stationed in Missouri, complete a No Return Required-Military Online Form at the following address: <https://sa.dor.mo.gov/nri/>.

If you are a military servicemember and earned \$600 or more in Missouri in non-military income, this non-military income is taxable to Missouri and cannot be subtracted from your federal adjusted gross income on your Missouri return (Form MO-1040).

If you are the spouse of a military servicemember, are in Missouri because the military servicemember is stationed in Missouri on military orders, and your state of residence is another state, any income earned by you is not taxable to Missouri. However, if you earn more than \$600 you must file a Missouri return (Form MO-1040) and provide verification of your state of residence. Acceptable verification may include any of the following: a copy of your 2009 state income tax return filed in your state of residence, 2009 property tax receipts, current driver license, vehicle registration, or voter identification card. You must report the military pay of the servicemember and your income on Form MO-A, Part 1, Line 9, as a "Military (Nonresident)" subtraction to your federal adjusted gross income. For additional information, please visit <http://dor.mo.gov/tax/personal/military/>.

OTHER STATE INCOME

You must begin the Form MO-1040 with your total federal adjusted gross income, as reported on your federal return. Lines 1 through 25 of the return are computed as if you are a full-year resident. Tax (Line 25) is computed on all your income, and may then be reduced by a resident credit (Line 26), or by a Missouri income percentage (Line 27). The result is a prorated Missouri tax liability (Line 28) based only on the income earned in Missouri. See page 8, Lines 26 and 27.

DECLARATION OF ESTIMATED TAX

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri estimated tax is expected to be at least \$100. If you are required to make estimated tax payments, you must do so by remitting your tax payment along with Form MO-1040ES, Estimated Tax Declaration for Individuals.

ADDRESS CHANGE

You may obtain an official address change form to change your address with the Department by visiting our website: <http://dor.mo.gov/tax/personal/individual/forms/2009/>.

Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.** This will help forward any refund check or correspondence to your new address.

COMPOSITE RETURN

Businesses filing a composite return on behalf of their nonresident partners or shareholders should use Form MO-1040. Attach a schedule listing the name, address, identification number, and amount of each nonresident partner and/or shareholder's income from Missouri sources to Form MO-1040. Write "composite return" at the top of Form MO-1040. Refer to Missouri Regulation 12 CSR 10-2.190 for complete filing instructions.

Note: The tax rate for a composite return is 6 percent. For more information, visit www.dor.mo.gov/tax/business/scorp/forms/2009/composite.pdf.

CONSUMER'S USE TAX

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225%. Cities and counties may impose an additional local use tax. Use tax does not apply if the purchase is subject to Missouri sales tax or otherwise exempt. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. You can use the Form 4340, Consumer's Use Tax Return, located on page 37, or download a form at www.dor.mo.gov/tax. **The due date for Form 4340 is April 15, 2010.**

FORM MO-1040

Important: Complete your federal return first.

If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of Form MO-1040.

Information to Complete Form MO-1040

NAME, ADDRESS, ETC.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040 and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2009, check the appropriate box and write the date of death after the decedent's first name in the name and address area of the return. If a refund is due to the deceased taxpayer, attach a copy of Federal Form 1310 and death certificate.

If you are a nonresident, you should enter 347 for the school district number and "NONR" for the county. If you were a part-year resident, enter the Missouri school district number and county in which you last resided.

AGE 62 THROUGH 64

If you or your spouse were ages **62, 63, or 64 by December 31, 2009**, check the appropriate box as you may qualify for the social security deduction.

AGE 65 OR OLDER AND/OR BLIND

If you or your spouse were age **65 or older** or **blind** and qualified for these deductions on your 2009 federal return, check the appropriate boxes.

100 PERCENT DISABLED PERSON

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit. You may visit www.dor.mo.gov/tax to learn more about the property tax credit claim.

NON-OBLIGATED SPOUSE

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse.

The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Missouri requires the division of income between spouses. Taxpayers filing a combined return pay less tax by dividing the income between spouses and then determining the tax amount for each person's income.

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

If your filing status is **"married filing combined"** and both spouses are reporting income, use the worksheet below to split income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. For **all other filing statuses**, use the chart below to determine your federal adjusted gross income.

If you include loss(es) of \$1,000 or more on Line 1, you must attach a copy of Federal Form 1040 (pages 1 and 2).

| FEDERAL FORM | LINE |
|---------------------|---------|
| Federal Form 1040 | Line 37 |
| Federal Form 1040A | Line 21 |
| Federal Form 1040EZ | Line 4 |
| Federal Form 1040X | Line 1 |

Missouri Modifications

Before completing Lines 2, 3, and 4, read the Information to Complete Form MO-A, Part 1, page 11.

LINE 2 — TOTAL ADDITIONS

Enter the total additions amount from Form MO-A, Part 1, Line 6.

LINE 4 — TOTAL SUBTRACTIONS

Enter the total subtractions amount from Form MO-A, Part 1, Line 14.

LINE 7 — INCOME PERCENTAGES

To calculate your income percentage for Line 7, complete the chart below if both spouses have income:

| | |
|-----------------|------------|
| Yourself | |
| Line 5Y _____ | divided by |
| Line 6 _____ | = _____ |
| Spouse | |
| Line 5S _____ | divided by |
| Line 6 _____ | = _____ |

The total entered on Line 7 must equal 100 percent — round to the nearest percentage. (Example: 84.3% would be shown as 84%, and 97.5% would be shown as 98%.) Lines 7Y and 7S must equal 100%.

Note: If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 7Y and 100% on Line 7S. If nothing is entered, the department will consider this to be 100%.

WORKSHEET FOR LINE 1 — Instructions for Completing the Adjusted Gross Income Worksheet

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2008 Missouri tax withheld, less each spouse's 2008 tax liability. The result should be each spouse's portion of the 2008 refund. Taxable

social security benefits must be allocated by each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Lines 1Y and 1S.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

| Adjusted Gross Income Worksheet for Combined Return | | | | Y — Yourself | | S — Spouse | |
|---|---------------------------------------|--------------------------------------|-------------------------------------|--------------|----|------------|----|
| | Federal Form 1040EZ Line Number | Federal Form 1040A Line Number | Federal Form 1040 Line Number | | | | |
| 1. Wages, salaries, tips, etc. | 1 | 7 | 7 | | 00 | 1 | 00 |
| 2. Taxable interest income | 2 | 8a | 8a | | 00 | 2 | 00 |
| 3. Dividend income | none | 9a | 9a | | 00 | 3 | 00 |
| 4. State and local income tax refunds | none | none | 10 | | 00 | 4 | 00 |
| 5. Alimony received | none | none | 11 | | 00 | 5 | 00 |
| 6. Business income or (loss) | none | none | 12 | | 00 | 6 | 00 |
| 7. Capital gain or (loss) | none | 10 | 13 | | 00 | 7 | 00 |
| 8. Other gains or (losses) | none | none | 14 | | 00 | 8 | 00 |
| 9. Taxable IRA distributions | none | 11b | 15b | | 00 | 9 | 00 |
| 10. Taxable pensions and annuities | none | 12b | 16b | | 00 | 10 | 00 |
| 11. Rents, royalties, partnerships, S corporations, trusts, etc. ... | none | none | 17 | | 00 | 11 | 00 |
| 12. Farm income or (loss) | none | none | 18 | | 00 | 12 | 00 |
| 13. Unemployment compensation | 3 | 13 | 19 | | 00 | 13 | 00 |
| 14. Taxable social security benefits | none | 14b | 20b | | 00 | 14 | 00 |
| 15. Other income | none | none | 21 | | 00 | 15 | 00 |
| 16. Total (add Lines 1 through 15) | 4 | 15 | 22 | | 00 | 16 | 00 |
| 17. Less: federal adjustments to income | none | 20 | 36 | | 00 | 17 | 00 |
| 18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040 ... | 4 | 21 | 37 | | 00 | 18 | 00 |

FIGURE YOUR TAXABLE INCOME

LINE 8 — PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION

If you or your spouse received public or private pension, social security and/or social security disability, complete Form MO-A, Part 3. Enter the amount from Form MO-A, Part 3, Total Exemption on MO-1040, Line 8. **Attach a copy of your federal return (pages 1 and 2), Form 1099-R(s), Form W-2P(s), and/or Form SSA-1099(s). Failure to attach these copies will result in the disallowance of your pension exemption, social security exemption, and/or social security disability exemption.**

LINE 9 — FILING STATUS AND EXEMPTION AMOUNT

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

1. **Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked either box on Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.
If you checked Box B, enter "0".
2. **Box E** may be checked **only** if all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else. **Note:** You must attach a copy of your federal return to verify this filing status.

Only one box may be checked on Line 9, Boxes A through G.

Enter on Line 9 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040. Attach a copy of your federal return.

LINE 10 — TAX FROM FEDERAL RETURN

Use the chart below to locate your tax on your federal return.

Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

| Federal Form | Line Numbers |
|--------------|--|
| 1040 | Line 55 minus Lines 45, 63, 64a, 66, 67, and amounts from Forms 8801 and 8885 on Line 70 |
| 1040A | Line 35 minus Lines 40, 41a, 43 and any alternative minimum tax included on Line 28. |
| 1040EZ | Line 11 minus Line 8 and 9a. |
| 1040X | Line 8 minus Lines 13 and 14, except amounts from Forms 2439 and 4136. |

LINE 11 — OTHER FEDERAL TAX

Enter the total amount of Lines 45, 47, and 58 and any recapture taxes included on Line 60 from Federal Form 1040. Enter the amount of alternative minimum tax included on Line 28 of Federal Form 1040A. For amended returns enter the other taxes reported on Line 9 of Federal Form 1040X except: **do not include** self-employment tax, FICA tax, or railroad retirement tax on this line. **Attach a copy of your federal return (pages 1 and 2). Attach a copy of Federal Forms 4255, 8611, or 8828 if claiming recapture taxes.**

LINE 13 — FEDERAL INCOME TAX DEDUCTION

If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction may not exceed \$5,000. If you checked Box C on Line 9, your federal tax deduction may not exceed \$10,000.

LINE 14 — STANDARD OR ITEMIZED DEDUCTIONS

Standard Deductions: If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040, Line 14.

Use the chart below to determine your standard deduction if you or your spouse marked any of the boxes for: 65 or older, blind or claimed as a dependent. If you claimed an additional standard deduction on your federal return, you must complete Form MO-L on page 25, and attach a copy of your Federal Schedule L.

| Federal Form | Line Numbers |
|--------------|---------------------|
| 1040 | Line 40a |
| 1040A | Line 24a |
| 1040EZ | *See following note |
| 1040X | Line 2 |

***Note:** If you filed a Federal Form 1040EZ, and checked one or both boxes on Line 5, refer to the Standard Deduction Worksheet for Dependents. If you did not check either box on Federal Form 1040EZ, Line 5, enter \$5,700 if single or \$11,400 if married.

Itemized Deductions: If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Form MO-A, Part 2. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

LINE 15 AND 16 — TOTAL NUMBER OF DEPENDENTS

Do not include yourself or your spouse as dependents.

Line 15—Multiply by \$1,200 the total number of dependents you claimed on Line 6c of your federal return.

Line 16—Multiply by \$1,000 the total number of dependents you claimed on Line 15 that were age 65 or older by the last day of the taxable year. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

LINE 17 — LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for qualified long-term care insurance in 2009, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

LINE 18 — HEALTH CARE SHARING MINISTRY

If you made contributions to a qualifying health care sharing ministry, enter the amounts you paid in 2009. Do not include amounts excluded from your federal taxable income.

WORKSHEET FOR LONG-TERM CARE INSURANCE DEDUCTION

- Enter the amount paid for qualified long-term care insurance policy. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.
- Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- Enter the amount of qualified long-term care included on Line C. . . . D) \$ _____
- Subtract Line D from Line C. E) \$ _____
- Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ _____
- Subtract Line F from Line A. G) \$ _____
- Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040, Line 17

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

LINE 20 — SUBTOTAL

Subtract Line 19 from Line 6. If less than zero, enter "0". **Do not enter a negative amount.**

LINE 22 — ENTERPRISE ZONE INCOME OR RURAL EMPOWERMENT ZONE MODIFICATION

To claim the Enterprise Zone Income or Rural Empowerment Zone Modification, you must first receive notification of approval from the **Department of Economic Development**.

Enterprise Zone Income Modification: If you or your spouse have exempt income from a business facility located in an enterprise zone that has been approved by the Department of Economic Development, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 22.

Rural Empowerment Zone Modification: If you or your spouse have exempt income from a new business facility located within a rural empowerment zone that has been approved by the Department of Economic Development, enter the Missouri taxable income attributed to a new business facility in a rural empowerment zone. Enter on Line 22.

For additional information on either modification, you can access the web site at **www.ded.missouri.gov** or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

FIGURE YOUR TAX

LINE 25 — MISSOURI TAX

If your Missouri taxable income is less than \$9,000, use the tax table on page 26 to locate your tax. If greater than \$9,000, use the worksheet to calculate the tax.

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

LINES 26 AND 27 — RESIDENT CREDIT OR MISSOURI INCOME PERCENTAGE

Note: A taxpayer filing as a resident who paid taxes to another state or political subdivision may take a credit for tax paid by using Form MO-CR. A taxpayer filing as a nonresident may calculate their Missouri income percentage by using the Form MO-NRI. A Form MO-CR and a Form MO-NRI may not be used by the same taxpayer on Form MO-1040. (If filing a combined return, one spouse may use Form MO-NRI and the other spouse may elect to use Form MO-CR.) See Lines 26 and 27. Visit **www.dor.mo.gov/tax** for more information and examples.

Attach a copy of your other state's or political subdivision's return.

Line 26—Missouri Resident(s) You should take the resident credit (Form MO-CR) if:

- you are a full-year Missouri resident; and

- you paid income tax to other state(s) or political subdivisions.

Line 27—Nonresident(s) You should determine your Missouri income percentage (Form MO-NRI) if:

- you are a nonresident; and
- you had income from other state(s) or political subdivisions.

The amount on Line 27 should be 100 percent unless you use Form MO-NRI and determine a lesser percentage. If you do not enter a percentage on Line 27, your tax will be based on all of your income, regardless of where it was earned.

Line 26 or 27—Part-year Resident(s) You may take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

Attach a copy of your other state or political subdivision's return.

LINE 29 — TAX ON LUMP SUM DISTRIBUTIONS AND RECAPTURE TAX ON MISSOURI LOW INCOME HOUSING CREDITS

Lump Sum Distributions. A taxpayer who receives a lump sum distribution may be required to file Federal Form 4972. Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10 percent of your federal tax liability on the distribution received in 2009.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent. For example, if your Federal Form 1040, Line 44 includes \$1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax on Form MO-1040, Line 29, would be \$100. Check the Lump Sum Distribution box on Line 29. **Attach a copy of Federal Form 4972.**

Recapture Tax. If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Attach a copy of your federal return (pages 1 and 2) and Federal Form 8611.**

FIGURE YOUR PAYMENTS AND CREDITS

LINE 32 — MISSOURI WITHHOLDING Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, other state's withholding, or**

payments submitted with Form MO-2NR or Form MO-2ENT. Attach a copy of all Forms W-2(s) and 1099(s). See Diagram 1 on page 44.

LINE 33 — ESTIMATED TAX PAYMENTS

Include any estimated tax payments made on your 2009 return and any overpayment applied from your 2008 Missouri return.

LINE 34 — NONRESIDENT PARTNER OR S CORPORATION SHAREHOLDER TAX WITHHELD

Include the payments from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Forms MO-2NR, Line 8. **Attach Form MO-2NR.**

LINE 35 — NONRESIDENT ENTERTAINER TAX WITHHOLDING

Include your share of the payments from gross earnings as a nonresident entertainer, as shown on Forms MO-2ENT, Line 6. Attach a schedule showing the date(s) and place(s) of the performance(s), the nonresident entertainer entity's name, and how your share of the amount paid was calculated. **Attach Form MO-2ENT.**

LINE 36 — EXTENSION OF TIME TO FILE

If you filed for an extension of time to file, enter on Line 36 the amount you paid to the Department of Revenue with Form MO-60.

LINE 37 — MISCELLANEOUS TAX CREDITS

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 13 on Form MO-1040, Line 37. **Attach Form MO-TC, along with any applicable schedules, certificates, and/or federal forms.** You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on the Form MO-TC, Miscellaneous Income Tax Credits, located in this book.

LINE 38 — PROPERTY TAX CREDIT

Complete Form MO-PTS to determine the amount of your property tax credit. See information to complete Form MO-PTS on pages 34-36.

LINE 40 — AMENDED RETURN ONLY: PAYMENT ON ORIGINAL RETURN

Enter any payment(s) applied to your original filed return including any penalties and/or interest.

LINE 41 — AMENDED RETURN ONLY: OVERPAYMENT ON ORIGINAL RETURN

Enter the overpayment claimed or adjusted on your original return including interest.

INDICATE THE REASON(S) FOR AMENDING YOUR RETURN:

Check the box(es) relating to why you are filing an amended return.

- Box A—Mark Box A (federal audit) if you have knowledge or have received a notice that your federal return you previously filed was incorrect, or if the Internal Revenue Service adjusted your original return. You must attach a copy of your amended federal return or a copy of your revenue agent's report. Enter the month, day, and year your audit was finalized.
- Box B—Mark Box B if you have a net operating loss carryback on your amended return. Indicate the year your loss occurred.
- Box C—Mark Box C if you have an investment tax carryback on your amended return. Indicate the year your credit occurred.
- Box D—Mark Box D if you are filing an amended Missouri return as a result of filing an amended federal return. Enter the month, day, and year you filed your amended federal return.

FIGURE YOUR REFUND OR AMOUNT DUE

LINE 43 — OVERPAYMENT

If Line 39 is larger than Line 31, or if filing an amended return, Line 42 is larger than Line 31, enter the difference (overpayment) on Line 43. All or a portion of an overpayment can be refunded to you.

LINE 44 — APPLY OVERPAYMENT TO NEXT YEAR'S TAXES

You may apply any portion of your refund to next year's taxes.

LINE 45 — TRUST FUNDS

You may donate part or all of your overpaid amount or contribute additional payments to any of the eight trust funds listed on Form MO-1040 and/or any two additional trust funds.



Children's Trust Fund —

Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free from child abuse and neglect. Rather than reacting to abuse after the fact, Children's Trust Fund provides funding for education, public awareness, training, and community-based prevention projects statewide that help support and strengthen families to prevent child abuse and neglect. Your contribution may be applied to the annual \$25 donation needed to acquire a one-year logo use authorization form, which is required to purchase the popular "prevent child abuse" license plate featuring the handprints logo. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147. (Minimum contribution: \$2, or \$4 if married filing combined)



Veterans Trust Fund —

The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality healthcare at its seven veterans homes and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, nursing care staff receive specialized training and assistance for the treatment of residents suffering from Alzheimer's, dementias, and other extraordinary ailments; and Veterans Service Officers and Assistants receive comprehensive training relating to veterans benefits. Contributions may be made at any time directly to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147 or call (573) 751-3779. (Minimum contribution: \$2, or \$4 if married filing combined)



Elderly Home Delivered Meals Trust Fund —

The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. More than 5.5 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Senior Services and Regulation, P.O. Box 570, 912 Wildwood Dr., Jefferson City, MO 65102, or call (573) 526-8567. (Minimum contribution: \$2, or \$4 if married filing combined)



Missouri National Guard Trust Fund —

The Missouri National Guard Trust Fund expands the capability to provide/coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Military Funeral Honors may be composed of "Two Member Detail" who may render honors, fold, and present the United States of America flag to primary next-of-kin, and sound Taps; "Four Member Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin; or "Veterans' Organization Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin. Contributions may be made at any time directly to Missouri National Guard Trust Fund, ATTN: JFMO-J1/SSH, 2302 Militia Drive, Jefferson City, MO 65101-1203 or call (573) 638-9663. (Minimum contribution: \$2, or \$4 if married filing combined)



Workers' Memorial Trust Fund —

The Workers' Memorial Fund has been established to create a permanent memorial for all workers who suffered a job related death or injuries that resulted in a permanent disability while on the job in Missouri. The memorial will be located on the grounds of the state capitol. Requests for information and contributions may be made at any time directly to Workers' Memorial Fund, ATTN: Office of Administration, 301 W. High St., Room 570, Jefferson City, MO 65101. (Minimum contribution: \$1, or \$2 if married filing combined)



Childhood Lead Testing Fund —

The Childhood Lead Testing Fund is used to support the administration of childhood lead programs, blood lead tests for uninsured children, educational materials, analysis of blood lead test reports and case management. Lead poisoning affects children regardless of race, economic status or where they live. Activities supported by this fund ensure that Missouri children at risk for lead poisoning are tested and receive appropriate follow-up activities to protect their health and well being from the harmful effects of lead. Requests for information and contributions may be made at any time directly to the Missouri Department of Health and Senior Services, Childhood Lead Testing Fund, PO Box 570, Jefferson City, MO 65102-0570. (Minimum contribution: \$1, or \$2 if married filing combined)



General Revenue Trust Fund —

Requests for information and contributions may be made at any time directly to General Revenue Fund, ATTN: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022. (Minimum contribution: \$1, or \$2 if married filing combined)



Missouri Military Family Relief Fund **Military Family Relief Fund** —

For more information, please contact: Missouri Military Family Relief Fund, 2302 Militia Drive, ATTN: JFMO-J1/SS, Jefferson City, MO 65201-1203. (Minimum contribution: \$1, or \$2 if married filing combined)



After-School Retreat Reading and Assessment Grant Program Fund —

The After-School Retreat Reading and Assessment Grant Program Fund has been established to fund the development of after school programs which are educational in nature, with an emphasis in reading and student reading assessment. The Department of Elementary and Secondary Education will establish a grant program to administer and distribute contributions. Direct contributions can be made by sending a check made payable to the Treasurer State of Missouri to: Director of Community Education, P.O. Box 480, Jefferson City, MO 65102. The contributor should note that the purpose of the check is for the After-School Retreat Reading and Assessment Program Fund.

Additional Trust Funds

If you choose to give to additional trust funds, enter the two-digit additional trust fund code in the spaces provided on Line 45. If you want to give to more than two additional trust funds, please submit a contribution directly to the fund. For additional information, see www.dor.mo.gov/tax.

Donations received from the following funds are designated specifically for Missouri residents.

Trust Funds

Codes

American Cancer Society High Plains Division, Inc., Fund01
American Diabetes Association Gateway Area Fund02
American Heart Association Fund03
American Lung Association of Missouri Fund04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund05
Arthritis Foundation Fund09
Breast Cancer Awareness Fund13
Cervical Cancer Fund12
March of Dimes Fund08
Muscular Dystrophy Association Fund07
National Multiple Sclerosis Society Fund10



American Cancer Society Heartland Division, Inc., Fund (01)

— For more information anytime, call toll free 1-800-ACS-2345 or visit www.cancer.org. Donations can be sent directly to the American Cancer Society at 1100 Pennsylvania Avenue, Kansas City, MO 64105. (Minimum irrevocable contribution: \$1, not to exceed \$200)



American Diabetes Association Gateway Area Fund (02)

— Requests for information may be made by calling 1-800-238-3594 or contacting Gateway Area Diabetes Association Fund, 10820 Sunset Office Drive, St. Louis, MO 63127. (Minimum irrevocable contribution: \$1, not to exceed \$200)



American Heart Association Fund (03)

— For more information, please contact: American Heart Association, 4643 Lindell Boulevard, St. Louis, MO 63108, or call (314) 367-3383. (Minimum irrevocable contribution: \$1, not to exceed \$200)



American Lung Association of Missouri Fund (04)

— For more information, please contact: American Lung Association Missouri Fund, 1118 Hampton Avenue, St. Louis, MO 63139-3196. (Minimum irrevocable contribution: \$1, not to exceed \$200)



ALS Lou Gehrig's Disease Association Fund (05)

— Call 1-888-873-8539 for patient services in Eastern Missouri and 1-800-878-2062 for patient services in Western Missouri. (Minimum irrevocable contribution: \$1, not to exceed \$200)



Arthritis Foundation Fund (09)

— Call 1-800-402-2491 and/or visit www.arthritis.org. Contributions can be made at any time directly to the Arthritis Foundation, 9433 Olive Blvd., Suite 100, St. Louis, MO 63132. (Minimum irrevocable contribution: \$1, not to exceed \$200)



Breast Cancer Awareness Fund (13)

— All funds raised are designated for the sole purpose of providing breast cancer services. For more information, please contact the Missouri Women's Council, 301 W. High, Jefferson City, MO 65101 or call 573-751-0810.



Cervical Cancer Prevention Program (12)

— For more information, contact the Missouri Department of Health and Senior Services, Show Me Healthy Women Program, P.O. Box 570, Jefferson City, MO 65102-0570 or call (573) 752-2845. www.dhss.mo.gov/BreastCervCancer/ (No minimum contribution; irrevocable trust fund)



March of Dimes Fund (08)

— Send requests for information and contributions directly to the Greater Missouri Chapter March of Dimes at 2001 S. Hanley Road, Suite 510, Brentwood, MO 63144. (Minimum irrevocable contribution: \$1, not to exceed \$200)



Muscular Dystrophy Association Fund (07)

— Requests for information and contributions may be made at any time directly to: MDA Missouri Divisional Office; 9200 Ward Parkway, Suite 350; Kansas City, MO 64114-3387; (816) 444-1554. (Minimum irrevocable contribution: \$1, not to exceed \$200)



National Multiple Sclerosis Society Fund (10)

— Call 1-800-FIGHT MS or visit our web site at www.nationalmssociety.org or contacting National Multiple Sclerosis Society Fund, 1867 Lackland Hill Parkway, St. Louis, MO 63146. (Minimum irrevocable contribution: \$1, not to exceed \$200)

LINE 46 — REFUND

Subtract Lines 44 and 45 from Line 43 and enter on Line 46.

Note: If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. Your property tax credit may be applied to any property tax or individual income tax liability pursuant to Section 143.782, RSMo. You will be notified if your refund is offset against any debt(s).

LINE 48 — UNDERPAYMENT OF ESTIMATED TAX PENALTY

If the total payments and credits amount on Line 39 less Line 36 or Line 42 less Line 36, is less than 90 percent (66-2/3 percent for farmers) of the amount on Line 31, or if your estimated tax payments were not paid timely, you may owe a penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals. See "To Obtain Forms" on page 3. If you owe a penalty, enter the penalty amount on Line 48. If you have an overpayment on Line 43, the Department of Revenue will reduce your overpayment by the amount of the penalty.

LINE 49 — AMOUNT DUE

Payments must be postmarked by April 15, 2010, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Department of Revenue. By submitting payment by check, you authorize the Department of Revenue to process the check electronically upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds. If you mail your payment after your return is filed, attach your payment to the Form MO-1040V found on page 38.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal/payonline.htm, or by calling (888) 929-0513. There will be a \$.60 fee per filing period/ transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo.gov/tax/personal/payonline.htm, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of the third party vendor which is a secure and confidential web site.

| Amount of Tax Paid | Convenience Fee |
|-----------------------|--------------------|
| \$0.00–\$33.00 | \$1.00 |
| \$33.01–\$100.00 | 3.00% |
| \$100.01–\$250.00 | 2.95% |
| \$250.01–\$500.00 | 2.85% |
| \$500.01–\$750.00 | 2.85% |
| \$750.01–\$1,000.00 | 2.80% |
| \$1,000.01–\$1,500.00 | 2.75% |
| \$1,500.01–\$2,000.00 | 2.70% |
| \$2,000.01 or more | 2.60% |

MAIL FORM MO-1040, ATTACHMENTS, AND PAYMENT (IF NECESSARY) TO:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue

P.O. Box 329

Jefferson City, MO 65107-0329.

2-D barcode returns, see page 2.

SIGN RETURN

You **must sign** Form MO-1040. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return. If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

FORM MO-A

Information to Complete Form MO-A

PART 1

MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Form MO-A, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2, 3, 4 and 5 **include income** that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 7, 8, 9, 10, 11, 12 and 13 **exclude income** that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, you have no modifications, enter on Form MO-1040, Lines 3 and 5, the same amount(s) entered on Form MO-1040, Line 1.

LINE 1 — INTEREST ON STATE AND LOCAL OBLIGATIONS

If you received income from an obligation of a state or political subdivision **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are more than \$500.

LINE 2 — PARTNERSHIP, FIDUCIARY, S CORPORATION, OTHER

Enter positive adjustments (additions) reported from partnerships, fiduciaries, S corporations, or other sources. The partnership, fiduciary, or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and attach a copy of the notification received.

Net Operating Loss — Carryback/Carry-forward: In the year of your net operating loss, enter on Form MO-A, Part 1, Line 2, as an addition modification, the amount of your eligible net operating loss to be carried back or carried forward from the loss year. Enter the sum of the current year's net operating loss (Federal Form 1045, Schedule A, Line 25) expressed as a positive number, plus any unused net operating losses from

prior years (Federal Form 1045, Schedule A, Line 24). If your net operating loss carries forward from the carryback year, enter as an addition modification the unused portion of your net operating loss, as computed on Federal Form 1045, Schedule B, Line 10, or Federal Form 1045, Line 10. Please attach Federal Form 1045, Schedules A and B, and/or the calculation of your net operating loss carryback/ carryforward.

Non-medical Withdrawal from Individual Medical Account (IMA): Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. These taxable monies are reported on the statement provided by the administrator of the IMA.

Non-qualified Withdrawal from Family Development Account: The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

LINE 3 — NONQUALIFIED DISTRIBUTION FROM A QUALIFIED 529 PLAN

Any distribution made by the Missouri Savings for Tuition Program (MOST), the 529 plan administered by the Missouri Higher Education Deposit Program, or any other qualified 529 plan, not used for qualified higher education expenses, must be added to the participant's (taxpayer who made contributions to the plan) federal adjusted gross income. The amount of the distribution that must be added includes contributions previously exempt from state tax and deductible earnings generated from the program (if the earnings are not already included in federal adjusted gross income). The participant is responsible for adding the nonqualified distribution amount to his/her federal adjusted gross income. If the participant is deceased, the beneficiary of the savings program must claim the nonqualified taxable distribution as an addition to federal adjusted gross income on the Missouri income tax return.

Note: For contributions made or earnings accrued in 2010, distributions made less than twelve months after the contribution or earnings must be added to federal adjusted gross income on your 2010 Missouri return.

LINE 4 — FOOD PANTRY CONTRIBUTIONS INCLUDED ON SCHEDULE A

If you are claiming the Food Pantry Tax Credit, (Form MO-FPT) and you included your donations as an itemized deduction on your federal schedule A, report the amount of your donations, as noted on Line 8a of Form MO-FPT.

LINE 5 — NONRESIDENT PROPERTY TAX

If you are a nonresident or part-year resident and you reported property taxes paid to another state or political subdivision on Line 9 of your federal Schedule A, you must report that

amount on Line 5 of Form MO-A, unless that state or political subdivision allows a subtraction to income for Missouri property taxes.

LINE 6 — TOTAL ADDITIONS

Add Lines 1 through 5. Enter the totals on Form MO-A, Part 1, Line 6 and on Form MO-1040, Line 2.

LINE 7 — INTEREST ON EXEMPT FEDERAL OBLIGATIONS

Interest from **direct obligations** of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds, and notes is exempt from state taxation under the laws of the United States. **Attach a detailed list or all Federal Form 1099(s).** Taxpayers who claim exclusion for interest from direct U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond". A general description such as "interest on U.S. obligation" or "U.S. Government securities" **is not acceptable.** (See Regulation 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) **Failure to identify the specific security will result in the disallowance of the deduction.**

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the direct U.S. Government obligations, as determined by the mutual fund. **Attach a copy of the year-end statement** received from the mutual fund showing either the amount of monies received or the percentage of funds received from direct U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. **Failure to attach the requested document will result in the disallowance of the deduction.**

To arrive at the amount of related expenses, you may use actual expenses or a reasonable estimate. In general, you should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If you fail to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if your records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total income}} \times \text{Expense items} = \text{Reduction to exempt income}$$

The principal expense item in this formula is interest expense; however, the Director of

Revenue may include other expense items because of their direct relationship to the production of exempt income. You may propose an alternative method provided that it properly reflects the amount of related expenses.

LINE 8 — STATE INCOME TAX REFUND

Enter the amount of any state income tax refund included in your federal adjusted gross income on Form MO-1040, Line 1 (from Federal Form 1040, Line 10). **Attach a copy of Federal Form 1040 (pages 1 and 2).**

LINE 9 — PARTNERSHIP, FIDUCIARY, S CORPORATION, RAILROAD RETIREMENT BENEFITS, OTHER

Enter negative adjustments (subtractions), reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 9 and attach a copy of the notification received. **Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.**

Railroad Retirement Benefits Administered by the Railroad Retirement Board, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability, and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation.

If you have other sources of negative adjustments, indicate the source on the line provided. Other sources of negative adjustments may be:

1. **Contributions into a Missouri Individual Medical Account (IMA).** Contributions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your Form W-2, Wage and Tax Statement. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.
2. **Additional Capital Gain Deduction Due to Difference in Basis.** If during the taxable year you realized a gain from the sale of property or other capital assets that had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long-term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50 percent of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after

December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.

3. **Accumulation Distribution.** If during 2009, you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.
4. **Capital Gain Exclusion on Sale of Low Income Housing.** If during 2009, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons or families having incomes of 60 percent or less of the median income, you may exclude 25 percent of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25 percent of the capital gain reported on your Federal Form 1040. **Attach a copy of your Federal Form 1040 (pages 1 and 2), Federal Form 4797, and an explanation.**
5. **Family Development Account.** A family development account holder may subtract the amount of annual deposits made to the account (not to exceed \$2,000). Approved withdrawals from the family development account are also exempt from state tax. Interest earned by a family development account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax. **Attach proper certification and a copy of your Form 1099.**
6. **Federally Taxable—Missouri Exempt Obligations.** The amount of any bond issued by the Missouri Higher Education Loan Authority (MOHELA) including interest or proceeds resulting from the sale of the bond is exempt from Missouri tax. If the amount is included in federal adjusted gross income, the amount can be subtracted for Missouri tax purposes pursuant to Section 173.440, RSMo.
7. **Military Income of Nonresident Military Personnel.** Enter the amount of any military income received by nonresident military personnel stationed in Missouri. The Civil Relief Act, H.R. 100, prohibits states from including the military income of a nonresident servicemember when determining the individual income tax rate for either the servicemember or the servicemember's spouse on a combined return. Nonresident active duty military servicemembers who are required to file a 2009 Missouri return may subtract

the military income received from their federal adjusted gross income. Nonresident servicemember's spouses, who are in Missouri due to military orders, and have declared another state as their state of residence, may subtract their income from their federal adjusted gross income.

Attach a copy of the Form W-2 reporting your military income.

8. **Build America Bonds and Recovery Zone Bonds Interest.** Enter any interest received from Build America or Recovery Zone Bonds, which is included in your federal adjusted gross income. Attach a copy of your Form 1099-INT or any other applicable documentation.
9. **Combat Pay Included in Federal Adjusted Gross Income Earned by Military Personnel with a Missouri Home of Record.** The IRS allows enlisted members, warrant officers and commissioned warrant officers to exclude their military pay received while serving in a combat zone, or while hospitalized as a result of injuries incurred while serving in a combat zone. The exclusion of combat pay received by a commissioned officer (other than a commissioned warrant officer) is limited to the highest rate of enlisted pay. Subtract all military income received while serving in a combat zone, which is included in Federal Adjusted Gross Income (FAGI) and is not otherwise excluded. In most cases combat pay is not included in Box 1, Wages, of Form W-2 and therefore is not included in FAGI. However if Box 1 includes combat pay, the portion consisting of combat pay may be taken as a subtraction for Missouri purposes.
EXAMPLE 1: A resident of Missouri, is an enlisted member of the military. He enters a combat zone in July and is there through December. He earns \$12,000 January through June, and earns \$20,000 July through December. Box 1 of his Form W-2 should only indicate the \$12,000 he received prior to entering the combat zone. He is **not** entitled to a subtraction, as his combat pay is not included in his FAGI.
EXAMPLE 2: A resident of Missouri, is a high-ranking commissioned officer. He enters a combat zone in July and is there through December. He earns \$50,000 January through June, and earns \$70,000 July through December. The IRS limits his exclusion to \$40,000, causing Box 1 of his Form W-2 to indicate \$80,000. He **is** entitled to a subtraction of \$30,000, which represents the portion of Box 1 of Form W-2 attributable to combat pay that is included in his FAGI.

Instructions continued on page 33

FORM MO-NFT, No Franchise Tax Due

Form MO-NFT is only for **corporations**. Complete Form MO-NFT and attach to your individual income tax return (Form MO-1040) if your **corporation's** assets or apportioned assets are \$1,000,000 or less and no corporation franchise tax is due. See "To Obtain Forms" on Page 3 for information on how to obtain Form MO-NFT. **Note:** If a corporation fails or neglects to file a Missouri corporation franchise tax report pursuant to Chapter 147, the Director of Revenue will notify the secretary of state to begin administrative dissolution proceedings.



INDIVIDUAL INCOME TAX RETURN—LONG FORM

2009 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2009, OR FISCAL YEAR BEGINNING

20 , ENDING

20

AMENDED RETURN — CHECK HERE

SOFTWARE
VENDOR CODE
(Assigned by DOR)
000

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2009

SPOUSE'S LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2009

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

SCHOOL DISTRICT NO. (PG 42-43)

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE

You may contribute to any one or all of the trust funds on Line 45. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 45.



Children's



Veterans

Elderly Home
Delivered
MealsMissouri
National
GuardWorkers'
MemorialChildhood
Lead
TestingMissouri
Military
Family
ReliefGeneral
RevenueAfter
School
Retreat

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2009.

AGE 62 THROUGH 64

☐ YOURSELF☐ SPOUSE

AGE 65 OR OLDER

☐ YOURSELF☐ SPOUSE

BLIND

☐ YOURSELF☐ SPOUSE

100% DISABLED

☐ YOURSELF☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF☐ SPOUSE

INCOME

1. Federal adjusted gross income from your 2009 federal return (See worksheet on page 6.)

2. Total additions (from Form MO-A, Part 1, Line 6)

3. Total income — Add Lines 1 and 2.

4. Total subtractions (from Form MO-A, Part 1, Line 14)

5. Missouri adjusted gross income — Subtract Line 4 from Line 3.

6. Total Missouri adjusted gross income — Add columns 5Y and 5S.

7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%.)

Yourself

Spouse

1Y

00

2Y

00

3Y

00

4Y

00

5Y

00

6

00

7Y

%

7S

%

EXEMPTIONS AND DEDUCTIONS

8. Pension and social security/social security disability exemption (from Form MO-A, Part 3)

9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.

- ☐ 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

10. Tax from federal return (Do not enter federal income tax withheld.)

- Federal Form 1040, Line 55 minus Lines 45, 63, 64a, 66, 67, and amounts from Forms 8801 and 8885 on Line 70
- Federal Form 1040A, Line 35 minus Lines 40, 41a, 43 and any alternative minimum tax included on Line 28
- Federal Form 1040EZ, Line 11 minus Line 8 and 9a

11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2).

12. Total tax from federal return — Add Lines 10 and 11.

13. Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.

14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — \$5,700; Head of Household — \$8,350; Married Filing a Combined Return or Qualifying Widow(er) — \$11,400; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you claimed an additional standard deduction or you are itemizing, see Form MO-A, Part 2, or Form MO-L

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

(DO NOT INCLUDE YOURSELF OR SPOUSE.)

16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.)

17. Long-term care insurance deduction

18. Health care sharing ministry deduction

19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18.

20. Subtotal — Subtract Line 19 from Line 6.

21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.

22. Enterprise zone or rural empowerment zone income modification

23. Subtract Line 22 from Line 21. Enter here and on Line 24.

8

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9

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10

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11

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12

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14

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18

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19

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20

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21Y

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22Y

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23Y

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21S

00

22S

00

23S

00

Do not
include
yourself
or
spouse.

| | | Yourself | | Spouse | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|----|--------|----|----|----|----|----|----|----|----|----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TAX | 24. Taxable income amount from Lines 23Y and 23S | 24Y | 00 | 24S | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 25. Tax. (See tax table on page 26 of the instructions.) | 25Y | 00 | 25S | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 26. Resident credit — Attach Form MO-CR and other states' income tax return(s). OR | 26Y | 00 | 26S | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%. Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE | 27Y | % | 27S | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27. | 28Y | 00 | 28S | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 29. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611) | 29Y | 00 | 29S | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 30. Subtotal — Add Lines 28 and 29. | 30Y | 00 | 30S | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 31. Total Tax — Add Lines 30Y and 30S. | 31 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PAYMENTS / CREDITS | 32. MISSOURI tax withheld — Attach Form W-2(s) and/or Form 1099(s). | 32 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 33. 2009 Missouri estimated tax payments (include overpayment from 2008 applied to 2009) | 33 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Form MO-2NR. | | 34 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35. Missouri tax payments for nonresident entertainers — Attach Form MO-2ENT. | | 35 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36. Amount paid with Missouri extension of time to file (Form MO-60) | | 36 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37. Miscellaneous tax credits (from Form MO-TC, Line 13) — Attach Form MO-TC. | | 37 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38. Property tax credit — Attach Form MO-PTS. | | 38 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39. Total payments and credits — Add Lines 32 through 38. | | 39 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AMENDED RETURN | Skip Lines 40–42 if you are not filing an amended return. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 40. Amount paid on original return | 40 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 41. Overpayment as shown (or adjusted) on original return | 41 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | INDICATE REASON(S) FOR AMENDING. <input type="checkbox"/> A. Federal audit Enter date of IRS report. <table border="1" style="display: inline-table; width: 100px; text-align: center;"> <tr><td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> <input type="checkbox"/> B. Net operating loss carryback Enter year of loss. <table border="1" style="display: inline-table; width: 100px; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> <input type="checkbox"/> C. Investment tax credit carryback Enter year of credit. <table border="1" style="display: inline-table; width: 100px; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> <input type="checkbox"/> D. Correction other than A, B, or C ... Enter date of federal amended return, if filed. <table border="1" style="display: inline-table; width: 100px; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> | | | | | M | M | D | D | Y | Y | | | | | | | | | | | | | | | | | | | | | | | |
| M | M | D | D | Y | Y | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39. | 42 | | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| REFUND OR AMOUNT DUE | 43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of OVERPAYMENT) here. | 43 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 44. Amount of Line 43 to be applied to your 2010 estimated tax | 44 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes. | 45 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | | | | | | | | | | | | | | | | | | | | | |
| | 46. Overpayment to be refunded to you. Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500. | 46 | | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here. | 47 | | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here. | 48 | | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 49. Total amount due — Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329. Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Department of Revenue. | 49 | | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check 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. <input type="checkbox"/> YES <input type="checkbox"/> NO E-MAIL ADDRESS _____ PREPARER'S TELEPHONE () _____ SIGNATURE _____ DATE _____ PREPARER'S SIGNATURE _____ FEIN, SSN, OR PTIN _____ SPOUSE'S SIGNATURE (If filing combined, BOTH must sign) _____ DAYTIME TELEPHONE () _____ PREPARER'S ADDRESS AND ZIP CODE _____ DATE _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2009
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL RETURN. See information beginning on page 11 to assist you in completing this form.

| | | | |
|--------------------|------------|---------|------------------------------|
| LAST NAME | FIRST NAME | INITIAL | SOCIAL SECURITY NO. |
| | | | _____ |
| SPOUSE'S LAST NAME | FIRST NAME | INITIAL | SPOUSE'S SOCIAL SECURITY NO. |
| | | | _____ |

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).

| ADDITIONS | Y—YOURSELF | | S—SPOUSE | |
|---|------------|----|----------|----|
| | | | | |
| 1. Interest on state and local obligations other than Missouri source. | 1Y | 00 | 1S | 00 |
| 2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description) _____ | 2Y | 00 | 2S | 00 |
| 3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) withdrawn early or not used for qualified higher education expenses. | 3Y | 00 | 3S | 00 |
| 4. Food Pantry contributions included on federal Schedule A. | 4Y | 00 | 4S | 00 |
| 5. Nonresident Property Tax. | 5Y | 00 | 5S | 00 |
| 6. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2. ... | 6Y | 00 | 6S | 00 |
| SUBTRACTIONS | | | | |
| 7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all federal Form 1099(s). | 7Y | 00 | 7S | 00 |
| 8. Any state income tax refund included in federal adjusted gross income. | 8Y | 00 | 8S | 00 |
| 9. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> MO Public-Private Transportation Act <input type="checkbox"/> Other (description) _____ Attach supporting documentation. ... | 9Y | 00 | 9S | 00 |
| 10. Exempt contributions made to a qualified 529 plan (higher education savings program) | 10Y | 00 | 10S | 00 |
| 11. Qualified Health Insurance Premiums. | 11Y | 00 | 11S | 00 |
| 12. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification. | 12Y | 00 | 12S | 00 |
| 13. Home Energy Audit Expenses. | 13Y | 00 | 13S | 00 |
| 14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4. ... | 14Y | 00 | 14S | 00 |

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. 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 40a. | 1 | 00 |
| 2. 2009 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____ | 2 | 00 |
| 3. 2009 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____ | 3 | 00 |
| 4. 2009 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ | 4 | 00 |
| 5. 2009 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ | 5 | 00 |
| 6. 2009 Self-employment tax — Amount from federal Form 1040, Line 27. | 6 | 00 |
| 7. TOTAL — Add Lines 1 through 6. | 7 | 00 |
| 8. State and local income taxes — See instructions on Page 33. | 8 | 00 |
| 9. Earnings taxes included in Line 8. | 9 | 00 |
| 10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below. | 10 | 00 |
| 11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14. | 11 | 00 |

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

| | | | |
|--|---|----|----|
| WORKSHEET FOR PART 2 — STATE AND LOCAL INCOME TAXES, LINE 10 | Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$166,800 (\$83,400 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-11 of federal Schedule A instructions). | | |
| | 1. Enter amount from federal Itemized Deduction Worksheet, Line 3 (See page A-11 of federal Schedule A instructions.) If \$0 or less, enter "0". | 1 | 00 |
| | 2. Enter amount from federal Itemized Deduction Worksheet, Line 11 (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 Form MO-A, Part 2, Line 10. | 8 | 00 | |

PART 3

IF YOU CLAIM A PENSION OR SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION, YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (PAGES 1 AND 2) AND 1099-R(S), AND/OR SSA-1099(S).

PUBLIC PENSION CALCULATION — Public pensions are pensions received from any federal, state, or local government.

| | | | | | | | |
|---|---|---------------------|--|-------------------|-----|----|----|
| SECTION A | 1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6 | 1 | | 00 | | | |
| | 2. Enter your 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 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 | | | |
| | | Y - YOURSELF | | S - SPOUSE | | | |
| | 6. 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) | 6Y | | 00 | 6S | | 00 |
| | 7. Multiply Line 6 by 50% | 7Y | | 00 | 7S | | 00 |
| | 8. If amount on Line 7 is greater than \$33,703 (maximum social security benefit) enter \$33,703. If amount on Line 7 is less than \$33,703, enter amount from Line 7 | 8Y | | 00 | 8S | | 00 |
| | 9. Enter the amount from Line 6 or \$6,000, whichever is less | 9Y | | 00 | 9S | | 00 |
| | 10. Enter the amount from Line 8 or Line 9, whichever is greater | 10Y | | 00 | 10S | | 00 |
| | 11. If you received taxable social security and are claiming a social security exemption, complete Lines 1 through 8 of Part 3 of the MO-A, Section C (social security or social security disability calculation) and enter the amount(s) from Line(s) 6y and 6s here. 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. Total Public Pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0 | 14 | | | | | 00 | |

PRIVATE PENSION CALCULATION — Private pensions are annuities, pensions, 401(K) plans, deferred compensation plans, self-employed retirement plans, and IRA's funded by a private source.

| | | | | | | | |
|--|--|---------------------|--|-------------------|----|----|----|
| SECTION B | 1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6 | 1 | | 00 | | | |
| | 2. Enter your 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 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 | | | |
| | | Y - YOURSELF | | S - SPOUSE | | | |
| | 6. 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. | 6Y | | 00 | 6S | | 00 |
| | 7. Enter the 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. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 | 9 | | | | | 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-1040. Age limit does not apply to social security disability deduction.

| | | | | | | | |
|---|--|---------------------|--|-------------------|----|----|----|
| SECTION C | 1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6 | 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 | | | |
| | | Y - YOURSELF | | S - SPOUSE | | | |
| | 4. Enter taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b | 4Y | | 00 | 4S | | 00 |
| | 5. Enter taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b | 5Y | | 00 | 5S | | 00 |
| | 6. Multiply Line 4 or Line 5 by 50% | 6Y | | 00 | 6S | | 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 | |

TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION

| | | | |
|--|----------------------------|--|----|
| Total Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Section A), Line 9 (Section B), and Line 8 (Section C) and enter here and on Form MO-1040, Line 8. | TOTAL EXEMPTION | | 00 |
|--|----------------------------|--|----|



INDIVIDUAL INCOME TAX RETURN—LONG FORM

2009 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2009, OR FISCAL YEAR BEGINNING

20 , ENDING

20

AMENDED RETURN — CHECK HERE

SOFTWARE
VENDOR CODE
(Assigned by DOR)
000

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED

2009

SPOUSE'S LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED

2009

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

SCHOOL DISTRICT NO. (PG 42-43)

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE

You may contribute to any one or all of the trust funds on Line 45. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 45.



Children's



Veterans

Elderly Home
Delivered
MealsMissouri
National
GuardWorkers'
MemorialChildhood
Lead
TestingMissouri
Military
Family
ReliefGeneral
RevenueAfter
School
Retreat

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2009.

AGE 62 THROUGH 64

☐ YOURSELF☐ SPOUSE

AGE 65 OR OLDER

☐ YOURSELF☐ SPOUSE

BLIND

☐ YOURSELF☐ SPOUSE

100% DISABLED

☐ YOURSELF☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF☐ SPOUSE

INCOME

1. Federal adjusted gross income from your 2009 federal return (See worksheet on page 6.)

2. Total additions (from Form MO-A, Part 1, Line 6)

3. Total income — Add Lines 1 and 2.

4. Total subtractions (from Form MO-A, Part 1, Line 14)

5. Missouri adjusted gross income — Subtract Line 4 from Line 3.

6. Total Missouri adjusted gross income — Add columns 5Y and 5S.

7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%.)

Yourself

Spouse

1Y

00

2Y

00

3Y

00

4Y

00

5Y

00

6

00

7Y

%

7S

%

EXEMPTIONS AND DEDUCTIONS

8. Pension and social security/social security disability exemption (from Form MO-A, Part 3)

9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.

- ☐ 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

10. Tax from federal return (Do not enter federal income tax withheld.)

- Federal Form 1040, Line 55 minus Lines 45, 63, 64a, 66, 67, and amounts from Forms 8801 and 8885 on Line 70
- Federal Form 1040A, Line 35 minus Lines 40, 41a, 43 and any alternative minimum tax included on Line 28
- Federal Form 1040EZ, Line 11 minus Line 8 and 9a

11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2).

12. Total tax from federal return — Add Lines 10 and 11.

13. Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.

14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — \$5,700; Head of Household — \$8,350; Married Filing a Combined Return or Qualifying Widow(er) — \$11,400; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you claimed an additional standard deduction or you are itemizing, see Form MO-A, Part 2, or Form MO-L

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

(DO NOT INCLUDE YOURSELF OR SPOUSE.)

16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.)

17. Long-term care insurance deduction

18. Health care sharing ministry deduction

19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18.

20. Subtotal — Subtract Line 19 from Line 6.

21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.

22. Enterprise zone or rural empowerment zone income modification

23. Subtract Line 22 from Line 21. Enter here and on Line 24.

8

00

9

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10

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11

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12

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13

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14

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15

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16

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17

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18

00

19

00

20

00

21Y

00

22Y

00

23Y

00

21S

00

22S

00

23S

00

Do not
include
yourself
or
spouse.

| | | Yourself | | Spouse | | | | | | | | | | | | | |
|---|---|--|--|--------|---------------------------------|----|---|---|---|---|---|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | |
| TAX | 24. Taxable income amount from Lines 23Y and 23S | 24Y | 00 | 24S | 00 | | | | | | | | | | | | |
| | 25. Tax. (See tax table on page 26 of the instructions.) | 25Y | 00 | 25S | 00 | | | | | | | | | | | | |
| | 26. Resident credit — Attach Form MO-CR and other states' income tax return(s). OR | 26Y | 00 | 26S | 00 | | | | | | | | | | | | |
| | 27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%. Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE | 27Y | % | 27S | % | | | | | | | | | | | | |
| | 28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27. | 28Y | 00 | 28S | 00 | | | | | | | | | | | | |
| | 29. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611) | 29Y | 00 | 29S | 00 | | | | | | | | | | | | |
| | 30. Subtotal — Add Lines 28 and 29. | 30Y | 00 | 30S | 00 | | | | | | | | | | | | |
| | 31. Total Tax — Add Lines 30Y and 30S. | 31 | | | 00 | | | | | | | | | | | | |
| | PAYMENTS / CREDITS | 32. MISSOURI tax withheld — Attach Form W-2(s) and/or Form 1099(s). | 32 | | | 00 | | | | | | | | | | | |
| | | 33. 2009 Missouri estimated tax payments (include overpayment from 2008 applied to 2009) | 33 | | | 00 | | | | | | | | | | | |
| 34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Form MO-2NR. | | 34 | | | 00 | | | | | | | | | | | | |
| 35. Missouri tax payments for nonresident entertainers — Attach Form MO-2ENT. | | 35 | | | 00 | | | | | | | | | | | | |
| 36. Amount paid with Missouri extension of time to file (Form MO-60) | | 36 | | | 00 | | | | | | | | | | | | |
| 37. Miscellaneous tax credits (from Form MO-TC, Line 13) — Attach Form MO-TC. | | 37 | | | 00 | | | | | | | | | | | | |
| 38. Property tax credit — Attach Form MO-PTS. | | 38 | | | 00 | | | | | | | | | | | | |
| 39. Total payments and credits — Add Lines 32 through 38. | | 39 | | | 00 | | | | | | | | | | | | |
| AMENDED RETURN | Skip Lines 40–42 if you are not filing an amended return. | | | | | | | | | | | | | | | | |
| | 40. Amount paid on original return | 40 | | | 00 | | | | | | | | | | | | |
| | 41. Overpayment as shown (or adjusted) on original return | 41 | | | 00 | | | | | | | | | | | | |
| | INDICATE REASON(S) FOR AMENDING. | | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> | | | M | M | D | D | Y | Y | | | | | | |
| | M | M | D | D | Y | Y | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | <input type="checkbox"/> A. Federal audit | | Enter date of IRS report. | | | | | | | | | | | | | | |
| | <input type="checkbox"/> B. Net operating loss carryback | | Enter year of loss. | | | | | | | | | | | | | | |
| | <input type="checkbox"/> C. Investment tax credit carryback | | Enter year of credit. | | | | | | | | | | | | | | |
| | <input type="checkbox"/> D. Correction other than A, B, or C | | Enter date of federal amended return, if filed. | | | | | | | | | | | | | | |
| 42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39. | 42 | | | 00 | | | | | | | | | | | | | |
| REFUND OR AMOUNT DUE | 43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of OVERPAYMENT) here. | 43 | | | 00 | | | | | | | | | | | | |
| | 44. Amount of Line 43 to be applied to your 2010 estimated tax | 44 | | | 00 | | | | | | | | | | | | |
| | 45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes. | 45 | 00 | 00 | 00 | | | | | | | | | | | | |
| | <div style="display: flex; justify-content: space-around; font-size: small;"> <div> Children's</div> <div> Veterans</div> <div> Elderly Home Delivered Meals</div> <div> Missouri National Guard</div> <div> Workers' Memorial</div> <div> Childhood Lead Testing</div> <div> Missouri Military Family Relief</div> <div> General Revenue</div> <div> After School Retreat</div> <div> Addl. Trust Fund Code (See Instr.)</div> <div> Addl. Trust Fund Code (See Instr.)</div> </div> | | | | | | | | | | | | | | | | |
| | 46. Overpayment to be refunded to you. Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500. | 46 | | | 00 | | | | | | | | | | | | |
| | 47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here. | 47 | | | 00 | | | | | | | | | | | | |
| | 48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here. | 48 | | | 00 | | | | | | | | | | | | |
| | 49. Total amount due — Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329. Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Department of Revenue. | 49 | | | 00 | | | | | | | | | | | | |
| | If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check 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. | | | | | | | | | | | | | | | | |
| SIGNATURE | 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 TELEPHONE | | | | | | | | | | | | |
| | SIGNATURE | | DATE | | PREPARER'S SIGNATURE | | | | | | | | | | | | |
| | SPOUSE'S SIGNATURE (If filing combined, BOTH must sign) | | DAYTIME TELEPHONE | | PREPARER'S ADDRESS AND ZIP CODE | | | | | | | | | | | | |
| | | | () | | DATE | | | | | | | | | | | | |



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2009
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL RETURN. See information beginning on page 11 to assist you in completing this form.

| | | | |
|--------------------|------------|---------|------------------------------|
| LAST NAME | FIRST NAME | INITIAL | SOCIAL SECURITY NO. |
| | | | |
| SPOUSE'S LAST NAME | FIRST NAME | INITIAL | SPOUSE'S SOCIAL SECURITY NO. |
| | | | |

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).

| ADDITIONS | Y—YOURSELF | | S—SPOUSE | |
|--|------------|----|----------|----|
| | | | | |
| 1. Interest on state and local obligations other than Missouri source. | 1Y | 00 | 1S | 00 |
| 2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description) | 2Y | 00 | 2S | 00 |
| 3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) withdrawn early or not used for qualified higher education expenses. | 3Y | 00 | 3S | 00 |
| 4. Food Pantry contributions included on federal Schedule A | 4Y | 00 | 4S | 00 |
| 5. Nonresident Property Tax | 5Y | 00 | 5S | 00 |
| 6. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2. . . | 6Y | 00 | 6S | 00 |
| SUBTRACTIONS | | | | |
| 7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all federal Form 1099(s). | 7Y | 00 | 7S | 00 |
| 8. Any state income tax refund included in federal adjusted gross income | 8Y | 00 | 8S | 00 |
| 9. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> MO Public-Private Transportation Act <input type="checkbox"/> Other (description) Attach supporting documentation . . . | 9Y | 00 | 9S | 00 |
| 10. Exempt contributions made to a qualified 529 plan (higher education savings program) | 10Y | 00 | 10S | 00 |
| 11. Qualified Health Insurance Premiums. | 11Y | 00 | 11S | 00 |
| 12. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification. | 12Y | 00 | 12S | 00 |
| 13. Home Energy Audit Expenses | 13Y | 00 | 13S | 00 |
| 14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4. . | 14Y | 00 | 14S | 00 |

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. 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 40a | 1 | 00 |
| 2. 2009 (FICA) — yourself — Social security \$ + Medicare \$ | 2 | 00 |
| 3. 2009 (FICA) — spouse — Social security \$ + Medicare \$ | 3 | 00 |
| 4. 2009 Railroad retirement tax — yourself (Tier I and Tier II) \$ + Medicare \$ | 4 | 00 |
| 5. 2009 Railroad retirement tax — spouse (Tier I and Tier II) \$ + Medicare \$ | 5 | 00 |
| 6. 2009 Self-employment tax — Amount from federal Form 1040, Line 27 | 6 | 00 |
| 7. TOTAL — Add Lines 1 through 6. | 7 | 00 |
| 8. State and local income taxes — See instructions on Page 33. | 8 | 00 |
| 9. Earnings taxes included in Line 8 | 9 | 00 |
| 10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below. | 10 | 00 |
| 11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14. | 11 | 00 |

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

| WORKSHEET FOR PART 2 — STATE AND LOCAL INCOME TAXES, LINE 10 | Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$166,800 (\$83,400 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-11 of federal Schedule A instructions). | |
|--|---|----|
| | | |
| 1. Enter amount from federal Itemized Deduction Worksheet, Line 3 (See page A-11 of federal Schedule A instructions.) If \$0 or less, enter "0". | 1 | 00 |
| 2. Enter amount from federal Itemized Deduction Worksheet, Line 11 (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 Form MO-A, Part 2, Line 10. | 8 | 00 |

PART 3

IF YOU CLAIM A PENSION OR SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION, YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (PAGES 1 AND 2) AND 1099-R(S), AND/OR SSA-1099(S).

PUBLIC PENSION CALCULATION — Public pensions are pensions received from any federal, state, or local government.

| | | | | | | | |
|---|---|---------------------|--|-------------------|-----|----|----|
| SECTION A | 1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6 | 1 | | 00 | | | |
| | 2. Enter your 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 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 | | | |
| | | Y - YOURSELF | | S - SPOUSE | | | |
| | 6. 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) | 6Y | | 00 | 6S | | 00 |
| | 7. Multiply Line 6 by 50% | 7Y | | 00 | 7S | | 00 |
| | 8. If amount on Line 7 is greater than \$33,703 (maximum social security benefit) enter \$33,703. If amount on Line 7 is less than \$33,703, enter amount from Line 7 | 8Y | | 00 | 8S | | 00 |
| | 9. Enter the amount from Line 6 or \$6,000, whichever is less | 9Y | | 00 | 9S | | 00 |
| | 10. Enter the amount from Line 8 or Line 9, whichever is greater | 10Y | | 00 | 10S | | 00 |
| | 11. If you received taxable social security and are claiming a social security exemption, complete Lines 1 through 8 of Part 3 of the MO-A, Section C (social security or social security disability calculation) and enter the amount(s) from Line(s) 6y and 6s here. 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. Total Public Pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0 | 14 | | | | | 00 | |

PRIVATE PENSION CALCULATION — Private pensions are annuities, pensions, 401(K) plans, deferred compensation plans, self-employed retirement plans, and IRA's funded by a private source.

| | | | | | | | |
|--|--|---------------------|--|-------------------|----|----|----|
| SECTION B | 1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6 | 1 | | 00 | | | |
| | 2. Enter your 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 the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widow: \$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. 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. | 6Y | | 00 | 6S | | 00 |
| | 7. Enter the 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. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 | 9 | | | | | 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-1040. Age limit does not apply to social security disability deduction.

| | | | | | | | |
|---|--|---------------------|--|-------------------|----|----|----|
| SECTION C | 1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6 | 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 | | | |
| | | Y - YOURSELF | | S - SPOUSE | | | |
| | 4. Enter taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b | 4Y | | 00 | 4S | | 00 |
| | 5. Enter taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b | 5Y | | 00 | 5S | | 00 |
| | 6. Multiply Line 4 or Line 5 by 50% | 6Y | | 00 | 6S | | 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 | |

TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION

| | | | |
|--|----------------------------|--|----|
| Total Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Section A), Line 9 (Section B), and Line 8 (Section C) and enter here and on Form MO-1040, Line 8. | TOTAL EXEMPTION | | 00 |
|--|----------------------------|--|----|



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2009
FORM
MO-CR

Attachment Sequence No. 1040-03

Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040.

| | | | | | | | |
|---|--|--------------------------|--|--------------------|----|------------------------------|----|
| YOUR NAME | | YOUR SOCIAL SECURITY NO. | | YOUR SPOUSE'S NAME | | SPOUSE'S SOCIAL SECURITY NO. | |
| 1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S) | | | | YOURSELF | | SPOUSE | |
| | | | | 00 | 1 | | 00 |
| 2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and/or Line 25S) | | | | 00 | 2 | | 00 |
| USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back. | | | | STATE OF: | | STATE OF: | |
| 3. Wages and commissions | | | | 00 | 3 | | 00 |
| 4. Other (describe nature) | | | | 00 | 4 | | 00 |
| 5. Total — Add Lines 3 and 4. | | | | 00 | 5 | | 00 |
| 6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36) .. | | | | 00 | 6 | | 00 |
| 7. Net amounts — Subtract Line 6 from Line 5. | | | | 00 | 7 | | 00 |
| 8. Percentage of your income taxed — Divide Line 7 by Line 1. | | | | % | 8 | | % |
| 9. Maximum credit — Multiply Line 2 by percentage on Line 8. | | | | 00 | 9 | | 00 |
| 10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax. | | | | 00 | 10 | | 00 |
| 11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 | | | | 00 | 11 | | 00 |

MO 860-1095 (11-2009)

For Privacy Notice see the instructions



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2009
FORM
MO-CR

Attachment Sequence No. 1040-03

Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040.

| | | | | | | | |
|---|--|--------------------------|--|--------------------|----|------------------------------|----|
| YOUR NAME | | YOUR SOCIAL SECURITY NO. | | YOUR SPOUSE'S NAME | | SPOUSE'S SOCIAL SECURITY NO. | |
| 1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S) | | | | YOURSELF | | SPOUSE | |
| | | | | 00 | 1 | | 00 |
| 2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and/or Line 25S) | | | | 00 | 2 | | 00 |
| USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back. | | | | STATE OF: | | STATE OF: | |
| 3. Wages and commissions | | | | 00 | 3 | | 00 |
| 4. Other (describe nature) | | | | 00 | 4 | | 00 |
| 5. Total — Add Lines 3 and 4. | | | | 00 | 5 | | 00 |
| 6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36) .. | | | | 00 | 6 | | 00 |
| 7. Net amounts — Subtract Line 6 from Line 5. | | | | 00 | 7 | | 00 |
| 8. Percentage of your income taxed — Divide Line 7 by Line 1. | | | | % | 8 | | % |
| 9. Maximum credit — Multiply Line 2 by percentage on Line 8. | | | | 00 | 9 | | 00 |
| 10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax. | | | | 00 | 10 | | 00 |
| 11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 | | | | 00 | 11 | | 00 |

MO 860-1095 (11-2009)

For Privacy Notice see the instructions

INFORMATION TO COMPLETE FORM MO-CR

Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). A part-year resident may elect to use this form to determine his/her tax as if he/she were a resident for the entire taxable year. If you pay tax to more than one state, you must complete a separate Form MO-CR for each state.

Before you begin:

- **Complete your Missouri return, Form MO-1040 (Lines 1–25).**
- **Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).**

Line 1 — Enter the amount from Form MO-1040, Line 5Y and/or 5S.

Line 2 — Enter the amount from Form MO-1040, Line 25Y and/or 25S.

Lines 3 and 4 — Enter the total amount of wages, commissions, and other income you and/or your spouse received from the other state(s), as reported on the other state(s) return.

Line 5 — Add Lines 3 and 4; enter the total on Line 5.

Line 6 — Enter any federal adjustments from:
Federal Form 1040Line 36
Federal Form 1040ALine 20

Line 7 — Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. Round whole percent, such as 91% instead of 90.5%. If percentage is less than 0.5%, use exact percentage. Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 — Enter your income tax liability as reported on the other state(s) income tax return. This is **not income tax withheld**. The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his/her own portion of the tax liability.

Line 11 — Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Lines 26Y and 26S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income.

Two Letter Abbreviations for States

| | | | | | | | | |
|---------------|-------------------------|-------------|------------------|------------------|-------------------|-------------------|---------------|------------------|
| AL—Alabama | CT—Connecticut | HI—Hawaii | KY—Kentucky | MN—Minnesota | NJ—New Jersey | OK—Oklahoma | TN—Tennessee | WV—West Virginia |
| AK—Alaska | DC—District of Columbia | ID—Idaho | LA—Louisiana | MS—Mississippi | NM—New Mexico | OR—Oregon | TX—Texas | WI—Wisconsin |
| AZ—Arizona | | IL—Illinois | ME—Maine | MT—Montana | NY—New York | PA—Pennsylvania | UT—Utah | WY—Wyoming |
| AR—Arkansas | DE—Delaware | IN—Indiana | MD—Maryland | NE—Nebraska | NC—North Carolina | RI—Rhode Island | VT—Vermont | |
| CA—California | FL—Florida | IA—Iowa | MA—Massachusetts | NV—Nevada | ND—North Dakota | SC—South Carolina | VA—Virginia | |
| CO—Colorado | GA—Georgia | KS—Kansas | MI—Michigan | NH—New Hampshire | OH—Ohio | SD—South Dakota | WA—Washington | |

MO 860-1095 (11-2009)

This form is available upon request in alternative accessible format(s).

INFORMATION TO COMPLETE FORM MO-CR

Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). A part-year resident may elect to use this form to determine his/her tax as if he/she were a resident for the entire taxable year. If you pay tax to more than one state, you must complete a separate Form MO-CR for each state.

Before you begin:

- **Complete your Missouri return, Form MO-1040 (Lines 1–25).**
- **Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).**

Line 1 — Enter the amount from Form MO-1040, Line 5Y and/or 5S.

Line 2 — Enter the amount from Form MO-1040, Line 25Y and/or 25S.

Lines 3 and 4 — Enter the total amount of wages, commissions, and other income you and/or your spouse received from the other state(s), as reported on the other state(s) return.

Line 5 — Add Lines 3 and 4; enter the total on Line 5.

Line 6 — Enter any federal adjustments from:
Federal Form 1040Line 36
Federal Form 1040ALine 20

Line 7 — Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. Round whole percent, such as 91% instead of 90.5%. If percentage is less than 0.5%, use exact percentage. Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 — Enter your income tax liability as reported on the other state(s) income tax return. This is **not income tax withheld**. The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his/her own portion of the tax liability.

Line 11 — Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Lines 26Y and 26S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income.

Two Letter Abbreviations for States

| | | | | | | | | |
|---------------|-------------------------|-------------|------------------|------------------|-------------------|-------------------|---------------|------------------|
| AL—Alabama | CT—Connecticut | HI—Hawaii | KY—Kentucky | MN—Minnesota | NJ—New Jersey | OK—Oklahoma | TN—Tennessee | WV—West Virginia |
| AK—Alaska | DC—District of Columbia | ID—Idaho | LA—Louisiana | MS—Mississippi | NM—New Mexico | OR—Oregon | TX—Texas | WI—Wisconsin |
| AZ—Arizona | | IL—Illinois | ME—Maine | MT—Montana | NY—New York | PA—Pennsylvania | UT—Utah | WY—Wyoming |
| AR—Arkansas | DE—Delaware | IN—Indiana | MD—Maryland | NE—Nebraska | NC—North Carolina | RI—Rhode Island | VT—Vermont | |
| CA—California | FL—Florida | IA—Iowa | MA—Massachusetts | NV—Nevada | ND—North Dakota | SC—South Carolina | VA—Virginia | |
| CO—Colorado | GA—Georgia | KS—Kansas | MI—Michigan | NH—New Hampshire | OH—Ohio | SD—South Dakota | WA—Washington | |

MO 860-1095 (11-2009)

This form is available upon request in alternative accessible format(s).



MISSOURI DEPARTMENT OF REVENUE
**MISSOURI INCOME
PERCENTAGE**

2009
FORM
MO-NRI

Attachment Sequence No. 1040-04

**Attach Federal Return. See
Instructions and Diagram on page 2.**

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

| | | | |
|--|------------------------|--|------------------------|
| NAME (YOURSELF) | | NAME (SPOUSE) | |
| ADDRESS | | ADDRESS | |
| CITY, STATE, ZIP CODE | SOCIAL SECURITY NUMBER | CITY, STATE, ZIP CODE | SOCIAL SECURITY NUMBER |
| <input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2009? | | <input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2009? | |
| <input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT | | <input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT | |
| a. Indicate the date you were a Missouri resident in 2009. Date From: Date To: | | a. Indicate the date you were a Missouri resident in 2009. Date From: Date To: | |
| b. Indicate other state of residence and date you resided there. Date From: Date To: | | b. Indicate other state of residence and date you resided there. Date From: Date To: | |

Based on the **Military Spouse's Residency Relief Act**, if you are the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, and Missouri is your state of residence, any income you earn is taxable to Missouri.
Do not complete Form MO-NRI. You must report 100% on Line 27 of MO-1040.

| | |
|--|--|
| <input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage. | <input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage. |
| a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2009 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____. | a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2009 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____. |
| b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2009 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____. | b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2009 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____. |

PART B — WORKSHEET FOR MISSOURI SOURCE INCOME

| ADJUSTED GROSS INCOME COMPUTATIONS | FEDERAL FORM 1040A LINE NO. | FEDERAL FORM 1040 LINE NO. | YOURSELF OR ONE INCOME FILER | | SPOUSE (ON A COMBINED RETURN) | |
|--|---|--|---------------------------------|----|----------------------------------|----|
| | | | MISSOURI SOURCES | | MISSOURI SOURCES | |
| A. Wages, salaries, tips, etc. | 7 | 7 | A | 00 | A | 00 |
| B. Taxable interest income | 8a | 8a | B | 00 | B | 00 |
| C. Dividend income | 9a | 9a | C | 00 | C | 00 |
| D. State and local income tax refunds | none | 10 | D | 00 | D | 00 |
| E. Alimony received | none | 11 | E | 00 | E | 00 |
| F. Business income or (loss) | none | 12 | F | 00 | F | 00 |
| G. Capital gain or (loss) | 10 | 13 | G | 00 | G | 00 |
| H. Other gains or (losses) | none | 14 | H | 00 | H | 00 |
| I. Taxable IRA distributions | 11b | 15b | I | 00 | I | 00 |
| J. Taxable pensions and annuities | 12b | 16b | J | 00 | J | 00 |
| K. Rents, royalties, partnerships, S corporations, trusts, etc. | none | 17 | K | 00 | K | 00 |
| L. Farm income or (loss) | none | 18 | L | 00 | L | 00 |
| M. Unemployment compensation | 13 | 19 | M | 00 | M | 00 |
| N. Taxable social security benefits | 14b | 20b | N | 00 | N | 00 |
| O. Other income | none | 21 | O | 00 | O | 00 |
| P. Total — Add Lines A through O. | 15 | 22 | P | 00 | P | 00 |
| Q. Less: federal adjustments to income | 20 | 36 | Q | 00 | Q | 00 |
| R. SUBTOTAL (Line P — Line Q) If no modifications to income, STOP and ENTER this amount on reverse side, Part C, Line 1. . | 21 | 37 | R | 00 | R | 00 |
| S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2) | | | S | 00 | S | 00 |
| T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4) | | | T | 00 | T | 00 |
| U. MISSOURI INCOME (Missouri sources). Line R plus Line S, minus Line T. Enter this amount on reverse side, Part C, Line 1. . | | | U | 00 | U | 00 |

PART C — MISSOURI INCOME PERCENTAGE

| | Yourself or One Income Filer | | Spouse (on a Combined Return) |
|---|------------------------------|---|-------------------------------|
| 1. Missouri income — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.) | 00 | 1 | 00 |
| 2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return). | 00 | 2 | 00 |
| 3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 27Y and 27S. | % | 3 | % |

INSTRUCTIONS

PART A, LINE 1: NONRESIDENTS OF MISSOURI — If you are a Missouri nonresident and had Missouri source income, complete Part A, Line 1, Part B, and Part C. Attach a copy of your federal return and this form to your Missouri return.

PART A, LINE 2: PART-YEAR RESIDENT — If you were a Missouri part-year resident with Missouri source income and income from another state; you may use Form MO-NRI or Form MO-CR, whichever is to your benefit. When using Form MO-NRI, complete Part A, Line 2, Part B, and Part C. Missouri source income includes any income (pensions, annuities, etc.) that you received while living in Missouri. Attach a copy of your federal return and this form to your Missouri return.

PART A, LINE 3: MILITARY NONRESIDENT TAX STATUS —

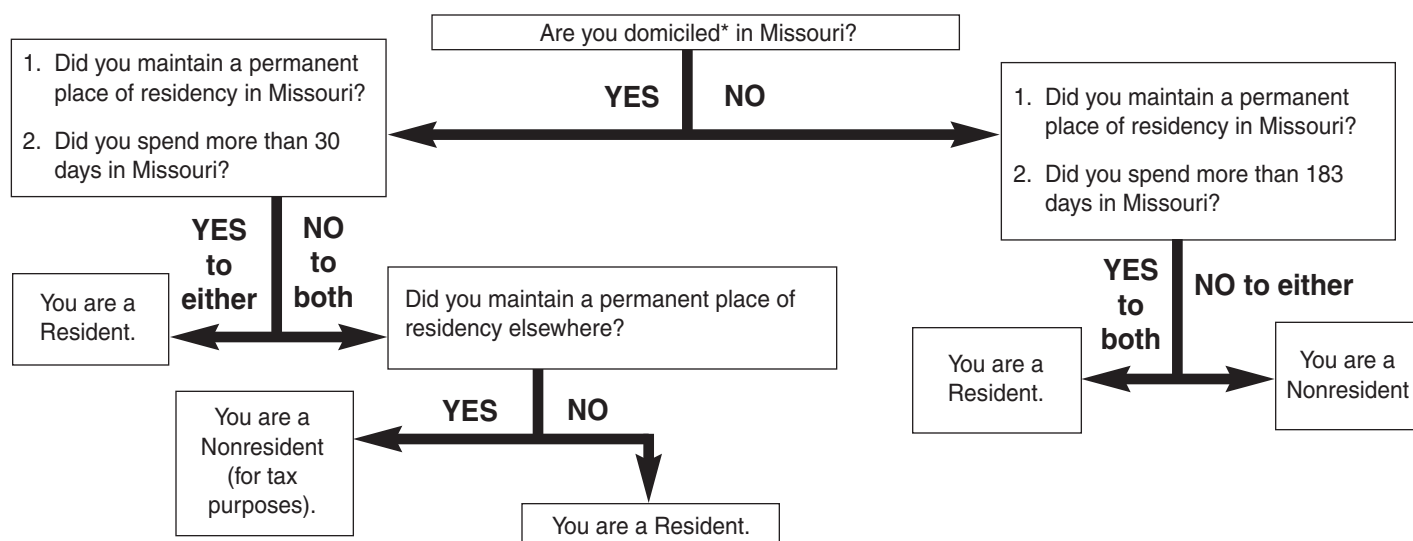
MISSOURI HOME OF RECORD — *If you have a Missouri home of record and you:*

- Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.
- Did have Missouri income other than military income, were in Missouri for more than 30 days and/or maintained a home in Missouri during the year you cannot use this form. You must file Form MO-1040 because 100% of your income is taxable, including your military income. **Do not complete this form.**
- Did not have Missouri income other than military income but spent more than 30 days in Missouri and/or maintained a home in Missouri during the year you must file Form MO-1040 because 100% of your income is taxable, including your military income. **Do not complete this form.**
- Are married to a Missouri resident, who is not in the military, but lives with you outside of Missouri on military orders, you may use Form MO-NRI to calculate your Missouri income percentage. However, any income earned by your spouse is taxable to Missouri. Your spouse is not eligible to complete Form MO-NRI.

MILITARY NONRESIDENT STATIONED IN MISSOURI — *If you are a military nonresident, stationed in Missouri and you:*

- Earned non-military income while in Missouri**, you must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 9, as a "Military (nonresident) Subtraction".
- Only had military income while in Missouri**, you may complete a No Return Required-Military Online Form at the following address: <https://sa.dor.mo.gov/nri/>.

NOTE: IF YOU FILE A JOINT FEDERAL RETURN, YOU MUST FILE A COMBINED MISSOURI RETURN (REGARDLESS OF WHOM EARNED THE INCOME). COMPLETE EACH COLUMN OF PART B AND PART C OF THIS FORM. DO NOT COMBINE INCOMES FOR YOU AND YOUR SPOUSE.

Use this diagram to determine if you or your spouse are a RESIDENT OR NONRESIDENT

*Domicile (Home of Record) — The place an individual intends to be his/her permanent home; a place that he/she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can only have one domicile at a time.

Under penalties of perjury, I declare that I have examined this form 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.

| | | | |
|-----------|------|--------------------|------|
| SIGNATURE | DATE | SPOUSE'S SIGNATURE | DATE |
|-----------|------|--------------------|------|



MISSOURI DEPARTMENT OF REVENUE
**INCREASE TO STANDARD DEDUCTION
FOR CERTAIN FILERS**

2009
FORM
MO-L

You must complete Form MO-L if you are increasing your standard deduction by a net disaster loss, state or local real estate taxes, or new motor vehicle taxes. Be sure to attach your federal return and federal Schedule L when you file.

| | | | |
|--|--|------------------------------|----|
| YOUR NAME | | YOUR SOCIAL SECURITY NO. | |
| SPOUSE'S NAME | | SPOUSE'S SOCIAL SECURITY NO. | |
| 1. Enter the standard deduction for your filing status: • Single or Married Filing Separately - \$5,700 • Married Filing Combined or Qualifying Widow(er) - \$11,400 • Head of Household - \$8,350 • Claimed as a dependent - enter amount from Line 4 of federal Schedule L. . . . | | 1. | 00 |
| 2. If you are over 65 or blind, enter the amount reported on Line 5 of federal Schedule L. | | 2. | 00 |
| 3. Enter the amount of any net disaster loss included in your standard deduction and reported on Line 6 of federal Schedule L. | | 3. | 00 |
| 4. Enter the amount of state and local real estate taxes included in your standard deduction and reported on Line 9 of federal Schedule L. | | 4. | 00 |
| 5. Enter the amount of any new motor vehicle taxes included in your standard deduction and reported on Line 20 of federal Schedule L. | | 5. | 00 |
| 6. Add the amounts shown on Lines 1 through 5 and report the total here and on Form MO-1040 Line 14. | | 6. | 00 |



MISSOURI DEPARTMENT OF REVENUE
HOME ENERGY AUDIT EXPENSE

2009
FORM
MO-HEA

| | | | |
|--|------|---|-----|
| NAME OF TAXPAYER | | | |
| ADDRESS | CITY | STATE | ZIP |
| QUALIFICATIONS | | | |
| Beginning January 1, 2009, any taxpayer who paid an individual certified by the Department of Natural Resources to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The maximum yearly subtraction may not exceed \$1,000, for a single taxpayer or a married couple filing a combined return. For all years in which you incur expenses, the maximum total subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program. | | | |
| INSTRUCTIONS - IN THE SPACES PROVIDED BELOW: | | | |
| <ul style="list-style-type: none"> • Report the name of the auditor who conducted the audit • Summarize each of the auditor's recommendations • Enter the total amount paid to implement the energy efficiency recommendations on Line B • Attach applicable receipts | | <ul style="list-style-type: none"> • Report the auditor's certification number • Enter the amount paid for the audit on Line A • Enter the total amount paid for the audit and any implemented recommendations on Line C • Attach completed MO-HEA and receipts to Form MO-1040 | |
| NAME OF AUDITOR | | AUDITOR CERTIFICATION NUMBER | |
| SUMMARY OF RECOMMENDATIONS | | | |
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| A. Amount paid for audit | A. | | 00 |
| B. Amount paid to implement recommendations | B. | | 00 |
| C. Total Paid - Add Lines A and B and enter here. Enter Line C or \$1,000, whichever is less, on Line 13 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers. . . . | C. | | 00 |

2009 TAX TABLE

If Missouri taxable income from Form MO-1040, Line 24, 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 www.dor.mo.gov/tax

| If Line 24 is | | | If Line 24 is | | | If Line 24 is | | | If Line 24 is | | | If Line 24 is | | | If Line 24 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 |

| FIGURING TAX OVER \$9,000 | Yourself | | Spouse | | Example | | 9,000 | 315 |
|--|---|------------|------------|------------|------------|--|-------|-----|
| | Missouri taxable income (Line 24) | \$ _____ | \$ _____ | \$ _____ | \$ 12,000 | ← If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on Form 1040, Page 2, Line 25. | | |
| | Subtract \$9,000 | – \$ 9,000 | – \$ 9,000 | – \$ 9,000 | – \$ 9,000 | | | |
| | Difference | = \$ _____ | = \$ _____ | = \$ 3,000 | = \$ 3,000 | | | |
| | Multiply by 6% | x 6% | x 6% | x 6% | x 6% | | | |
| | Tax on income over \$9,000 | = \$ _____ | = \$ _____ | = \$ 180 | = \$ 180 | | | |
| | Add \$315 (tax on first \$9,000) | + \$ 315 | + \$ 315 | + \$ 315 | + \$ 315 | | | |
| | TOTAL MISSOURI TAX | = \$ _____ | = \$ _____ | = \$ 495 | = \$ 495 | | | |
| A separate tax must be computed for you and your spouse. | | | | | | | | |

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

QUALIFIED HEALTH INSURANCE PREMIUMS WORKSHEET FOR MO-A, LINE 11

Complete this worksheet if you included health insurance premiums paid as an itemized deduction or had health insurance premiums withheld from your social security benefits.

If you had premiums withheld from your social security benefits, complete Lines 1 through 4 to determine your taxable percentage of social security income and the corresponding taxable portion of your health insurance premiums included in your taxable income.

1. Enter amount from Line 14a (federal Form 1040A) or 20a (federal Form 1040). If \$0, skip to Line 6 and enter your total health insurance premiums paid. 1. _____
2. Enter amount from Line 14b (federal Form 1040A) or 20b (federal Form 1040). 2. _____
3. Divide Line 2 by Line 1 3. _____ %
4. Enter the health insurance premiums withheld from your social security income. 4Y. _____ 4S. _____
5. Multiply the amounts on Line 4Y and 4S by the percentage on Line 3. 5Y. _____ 5S. _____
6. Enter the total of all other health insurance premiums paid, which were not included in 4Y or 4S. 6Y. _____ 6S. _____
7. Add the amounts from Lines 5 and 6. If you itemized on your federal return and your federal itemized deductions included health insurance premiums as medical expenses, go on to Line 8. If not, enter amounts from 7Y and 7S on Line 11 of Form MO-A. 7Y. _____ 7S. _____
8. Add the amounts from 7Y and 7S. 8. _____
9. Divide Line 7Y and 7S by the total found on Line 8. 9Y. _____ 9S. _____
10. Enter the amount from Federal Schedule A, Line 1. 10. _____
11. Enter the amount from Schedule A, Line 4. 11. _____
12. Divide Line 11 by Line 10 (round to full percent). 12. _____
13. Multiply Line 8 by percent on Line 12. 13. _____
14. Subtract Line 13 from Line 8. 14. _____
15. Multiply Line 14 by the percentages found on Lines 9Y and 9S. Enter the amounts on Line 15Y and 15S of this worksheet on Line 11 of Form MO-A. 15Y. _____ 15S. _____

MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT

2009
FORM
MO-PTS

Attachment Sequence No. 1040-07 and 1040P-01

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.

| | | | | | | | | | |
|---|---|---|------------|--|---------|-----------|---|------------------------------|--|
| NAME | LAST NAME | | FIRST NAME | | INITIAL | BIRTHDATE | | SOCIAL SECURITY NO. | |
| | SPOUSE'S LAST NAME | | FIRST NAME | | INITIAL | BIRTHDATE | | SPOUSE'S SOCIAL SECURITY NO. | |
| QUALIFICATIONS | You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim. | | | | | | | | |
| | <div><input type="checkbox"/> A. 65 years of age or older (Attach a copy of Form SSA-1099.)</div> <div><input type="checkbox"/> B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.)</div> <div><input type="checkbox"/> C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)</div> <div><input type="checkbox"/> D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)</div> | | | | | | | | |
| FILING STATUS | | <input type="checkbox"/> Single <input type="checkbox"/> Married — Filing Combined <input type="checkbox"/> Married — Living Separate for Entire Year | | | | | If married filing combined, you must report both incomes. | | |
| Failure to provide the attachments listed below (rent receipt(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of your claim. | | | | | | | | | |
| 1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4. | | | | | | 1 | | 00 | |
| 2. Enter the amount of nontaxable social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. Attach a copy of Form SSA-1099 and/or RRB-1099. | | | | | | 2 | | 00 | |
| 3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc. | | | | | | 3 | | 00 | |
| 4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9. | | | | | | 4 | | 00 | |
| 5. Enter the amount of veteran's payments or benefits before any deductions. Attach letter from Veterans Affairs. | | | | | | 5 | | 00 | |
| 6. Enter the total amount received by you and/or your minor children from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable. | | | | | | 6 | | 00 | |
| 7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.) | | | | | | 7 | | 00 | |
| 8. TOTAL household income — Add Lines 1 through 7. Enter total here. | | | | | | 8 | | 00 | |
| 9. Mark the box that applies and enter the appropriate amount. <input type="checkbox"/> a. Enter \$0 if filing status is Single or Married Living Separate; If married and filing combined; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> c. Enter \$4,000 if you owned and occupied your home for the entire year; | | | | | | 9 | - | 00 | |
| 10. Net household income — Subtract Line 9 from Line 8 and enter the amount; mark the box that applies. <input type="checkbox"/> a. If you rented or did not own and occupy your home for the entire year, Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, STOP - no credit is allowed. Do not file this claim. <input type="checkbox"/> b. If you owned and occupied your home for the entire year, Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, STOP - no credit is allowed. Do not file this claim. | | | | | | 10 | | 00 | |
| 11. If you owned your home, enter the total amount of property tax paid for your home less special assessments. Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification. | | | | | | 11 | | 00 | |
| 12. If you rented your home, enter the amount from Form MO-CRP(s), Line 9. Attach rent receipt(s) for each rent payment or a summary for the entire year; a statement from your landlord, or copies of cancelled checks (front and back) along with Form MO-CRP. | | | | | | 12 | | 00 | |
| 13. Add Lines 11 and 12. If you rented your home, enter the total or \$750, whichever is less. If you owned your home, enter the total or \$1,100, whichever is less. | | | | | | 13 | | 00 | |
| 14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 39-41 or MO-1040P, pages 27-29 to figure your Property Tax Credit. You must use the chart to see how much credit you are allowed. Note: Renters - maximum allowed is \$750. Owners - maximum allowed is \$1,100. Enter this amount on Form MO-1040, Line 38 OR Form MO-1040P, Line 20. | | | | | | 14 | | 00 | |
| THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P. | | | | | | | | | |



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2009

2009
FORM
MO-CRP

**Failure to provide landlord
information will result in denial
or delay of your claim.**

| | | | | | | |
|---|-------------|---------------------------------|--|--|-------------|----|
| 1. SOCIAL SECURITY NUMBER | | SPOUSE'S SOCIAL SECURITY NUMBER | | ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN. | | |
| 2. NAME | | | 3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED) | | | |
| PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) | | APT. NUMBER | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) | | APT. NUMBER | |
| CITY, STATE, AND ZIP CODE | | | | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) () - - - - - | | |
| 5. RENTAL PERIOD DURING YEAR | FROM: MONTH | DAY | YEAR | TO: MONTH | DAY | |
| | | | 2009 | | 2009 | |
| 6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . | | | | | 6 | 00 |
| 7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. Additional persons sharing rent/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) | | | | | 7 | % |
| 8. Net rent paid — Multiply Line 6 by the percentage on Line 7. | | | | | 8 | 00 |
| 9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. | | | | | 9 | 00 |

MO 860-1089 (11-2009)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2009

2009
FORM
MO-CRP

**Failure to provide landlord
information will result in denial
or delay of your claim.**

| | | | | | | |
|---|-------------|---------------------------------|--|--|-------------|----|
| 1. SOCIAL SECURITY NUMBER | | SPOUSE'S SOCIAL SECURITY NUMBER | | ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN. | | |
| 2. NAME | | | 3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED) | | | |
| PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) | | APT. NUMBER | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) | | APT. NUMBER | |
| CITY, STATE, AND ZIP CODE | | | | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) () - - - - - | | |
| 5. RENTAL PERIOD DURING YEAR | FROM: MONTH | DAY | YEAR | TO: MONTH | DAY | |
| | | | 2009 | | 2009 | |
| 6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . | | | | | 6 | 00 |
| 7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. Additional persons sharing rent/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) | | | | | 7 | % |
| 8. Net rent paid — Multiply Line 6 by the percentage on Line 7. | | | | | 8 | 00 |
| 9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. | | | | | 9 | 00 |

MO 860-1089 (11-2009)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT

2009
FORM
MO-PTS

Attachment Sequence No. 1040-07 and 1040P-01

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.

| | | | | | |
|------|--------------------|------------|---------|----------------------------------|---|
| NAME | LAST NAME | FIRST NAME | INITIAL | BIRTHDATE _ _ / _ _ / _ _ _ _ | SOCIAL SECURITY NO. _ _ - _ _ - _ _ _ _ |
| | SPOUSE'S LAST NAME | FIRST NAME | INITIAL | BIRTHDATE _ _ / _ _ / _ _ _ _ | SPOUSE'S SOCIAL SECURITY NO. _ _ - _ _ - _ _ _ _ |

| | | |
|----------------|--|--|
| QUALIFICATIONS | You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim. | |
| | <input type="checkbox"/> A. 65 years of age or older (Attach a copy of Form SSA-1099.) <input type="checkbox"/> B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.) | <input type="checkbox"/> C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.) <input type="checkbox"/> D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.) |

| | | |
|---------------|---|---|
| FILING STATUS | <input type="checkbox"/> Single <input type="checkbox"/> Married — Filing Combined <input type="checkbox"/> Married — Living Separate for Entire Year | If married filing combined, you must report both incomes. |
|---------------|---|---|

**Failure to provide the attachments listed below
(rent receipt(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of your claim.**

| | | | |
|---|----|---|----|
| 1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4. | 1 | | 00 |
| 2. Enter the amount of nontaxable social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. Attach a copy of Form SSA-1099 and/or RRB-1099. | 2 | | 00 |
| 3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc. | 3 | | 00 |
| 4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9. | 4 | | 00 |
| 5. Enter the amount of veteran's payments or benefits before any deductions. Attach letter from Veterans Affairs. | 5 | | 00 |
| 6. Enter the total amount received by you and/or your minor children from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable. | 6 | | 00 |
| 7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.) | 7 | | 00 |
| 8. TOTAL household income — Add Lines 1 through 7. Enter total here. | 8 | | 00 |
| 9. Mark the box that applies and enter the appropriate amount. <input type="checkbox"/> a. Enter \$0 if filing status is Single or Married Living Separate; If married and filing combined; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> c. Enter \$4,000 if you owned and occupied your home for the entire year; | 9 | - | 00 |
| 10. Net household income — Subtract Line 9 from Line 8 and enter the amount; mark the box that applies. <input type="checkbox"/> a. If you rented or did not own and occupy your home for the entire year , Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, STOP - no credit is allowed. Do not file this claim. <input type="checkbox"/> b. If you owned and occupied your home for the entire year , Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, STOP - no credit is allowed. Do not file this claim. | 10 | | 00 |
| 11. If you owned your home, enter the total amount of property tax paid for your home less special assessments. Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification. | 11 | | 00 |
| 12. If you rented your home, enter the amount from Form MO-CRP(s), Line 9. Attach rent receipt(s) for each rent payment or a summary for the entire year; a statement from your landlord, or copies of cancelled checks (front and back) along with Form MO-CRP. | 12 | | 00 |
| 13. Add Lines 11 and 12. If you rented your home, enter the total or \$750, whichever is less. If you owned your home, enter the total or \$1,100, whichever is less. | 13 | | 00 |
| 14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 39-41 or MO-1040P, pages 27-29 to figure your Property Tax Credit. You must use the chart to see how much credit you are allowed. Note: Renters - maximum allowed is \$750. Owners - maximum allowed is \$1,100. Enter this amount on Form MO-1040, Line 38 OR Form MO-1040P, Line 20. | 14 | | 00 |

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2009

2009
FORM
MO-CRP

**Failure to provide landlord
information will result in denial
or delay of your claim.**

| | | | | | |
|---|-------------|---------------------------------|--|--|-------------|
| 1. SOCIAL SECURITY NUMBER | | SPOUSE'S SOCIAL SECURITY NUMBER | | ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN. | |
| 2. NAME | | | 3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED) | | |
| PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) | | APT. NUMBER | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) | | APT. NUMBER |
| CITY, STATE, AND ZIP CODE | | | | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) () - - - - - | |
| 5. RENTAL PERIOD DURING YEAR | FROM: MONTH | DAY | YEAR | TO: MONTH | DAY |
| | | | 2009 | | 2009 |
| 6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . | | | | | 6 00 |
| 7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. Additional persons sharing rent/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) | | | | | 7 % |
| 8. Net rent paid — Multiply Line 6 by the percentage on Line 7. | | | | | 8 00 |
| 9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. | | | | | 9 00 |

MO 860-1089 (11-2009)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2009

2009
FORM
MO-CRP

**Failure to provide landlord
information will result in denial
or delay of your claim.**

| | | | | | |
|---|-------------|---------------------------------|--|--|-------------|
| 1. SOCIAL SECURITY NUMBER | | SPOUSE'S SOCIAL SECURITY NUMBER | | ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN. | |
| 2. NAME | | | 3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED) | | |
| PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) | | APT. NUMBER | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) | | APT. NUMBER |
| CITY, STATE, AND ZIP CODE | | | | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) () - - - - - | |
| 5. RENTAL PERIOD DURING YEAR | FROM: MONTH | DAY | YEAR | TO: MONTH | DAY |
| | | | 2009 | | 2009 |
| 6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . | | | | | 6 00 |
| 7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. Additional persons sharing rent/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%) | | | | | 7 % |
| 8. Net rent paid — Multiply Line 6 by the percentage on Line 7. | | | | | 8 00 |
| 9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. | | | | | 9 00 |

MO 860-1089 (11-2009)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
**MISCELLANEOUS INCOME
TAX CREDITS**

2009
FORM
MO-TC

Attachment Sequence No. 1040-02, 1120-04,
1120S-02

| | | | |
|-----------------------------|--------------------|--|--|
| NAME (LAST, FIRST) | | SOCIAL SECURITY NUMBER/FEDERAL I.D. NUMBER | |
| SPOUSE'S NAME (LAST, FIRST) | | SPOUSE'S SOCIAL SECURITY NUMBER | |
| CORPORATION NAME | MO TAX I.D. NUMBER | CHARTER NUMBER | |

- Each credit will apply against your tax liability in the order they appear on the form.
- If you are claiming more than 10 credits, attach an additional sheet.
- If you are filing a combined return, both names must be on the certificate/form from the issuing agency.

USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120, MO-1120S, OR MO-1041. ATTACH TO FORM MO-1040, MO-1120, MO-1120S, OR MO-1041.

| | BENEFIT NUMBER (Assigned by DED only) | ALPHA CODE (3 Characters) from back | CREDIT NAME | | • YOURSELF (one income) • Corporation Income • Fiduciary | | • SPOUSE (on a combined return) • Corporation Franchise | |
|---|--|--|-------------|----|---|----------|---|----------|
| | | | | | Column 1 | Column 2 | Column 1 | Column 2 |
| 1. | | | | 1 | | 00 | | 00 |
| 2. | | | | 2 | | 00 | | 00 |
| 3. | | | | 3 | | 00 | | 00 |
| 4. | | | | 4 | | 00 | | 00 |
| 5. | | | | 5 | | 00 | | 00 |
| 6. | | | | 6 | | 00 | | 00 |
| 7. | | | | 7 | | 00 | | 00 |
| 8. | | | | 8 | | 00 | | 00 |
| 9. | | | | 9 | | 00 | | 00 |
| 10. | | | | 10 | | 00 | | 00 |
| 11. SUBTOTALS — add Lines 1 through 10. | | | | 11 | | 00 | | 00 |
| 12. Enter the amount of the tax liability from Form MO-1040, Line 30Y for yourself and Line 30S for your spouse, or from Form MO-1120, Line 13 plus Line 14 for income or Line 15 for franchise; Form MO-1120S, Line 15 for franchise tax; or Form MO-1041, Line 18. | | | | 12 | | 00 | | 00 |
| 13. Total Credits — add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1120S, Line 16; Form MO-1040, Line 37; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable. | | | | | 13 | | | 00 |

MO 860-2274 (11-2009)

For Privacy Notice, see the instructions.

Instructions

- If you are filing an individual income tax return and you have only **one** income, use Column 1.
- If you are filing a combined return and **both** you and your spouse have income, use Column 1 for yourself and Column 2 for your spouse.
- If you are filing a fiduciary return, use Column 1.
- If you are filing a corporation income tax return, use Column 1. If you are filing a corporation franchise tax return, use Column 2.

- If you are a shareholder or partner and claiming a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership, including the corporation's percentage of ownership, if applicable.

Benefit Number:

Only the credits issued by the Department of Economic Development (DED) will have a benefit number. The number is located on your Certificate of Eligibility Schedule (Certificate).

Alpha Code:

This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.

I 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 also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following departments. Visit <http://www.dor.mo.gov/tax/taxcredit> for a description of each credit and more contact information for agencies administering each credit. *Approved by the Issuing Agency

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

P.O. BOX 118, JEFFERSON CITY, MO 65102-0118

<http://www.ded.missouri.gov>

| Alpha Code | Name of Credit and Phone Number | Attach to Form MO-TC |
|------------|--|-----------------------------------|
| BEC | Bond Enhancement — (573) 522-9062 | Certificate* |
| BFC | New or Expanded Business Facility — (573) 522-2790 | Schedule 150, Fed. K-1, Form 4354 |
| BJI | Brownfield "Jobs and Investment" — (573) 522-8004 | Certificate* |
| CBC | Community Bank Investment — (573) 522-8004 | Certificate* |
| DAL | Distressed Area Land Assemblage — (573) 522-8004 | Certificate* |
| DFH | Dry Fire Hydrant — (573) 751-4539 | Certificate* |
| DPC | Development Tax Credit — (573) 526-3285 | Certificate* |
| DTC | Demolition — (573) 522-8004 | Certificate* |
| EZC | Enterprise Zone — (573) 751-4539 | Schedule 250, Fed. K-1, Form 4354 |
| FDA | Family Development Account — (573) 526-5417 | Certificate* |
| FPC | Film Production — (573) 751-9048 | Certificate* |
| HPC | Historic Preservation — (573) 522-8004 | Certificate* |
| ISB | Small Business Investment (Capital) — (573) 522-2790 | Certificate* |
| MQJ | Missouri Quality Jobs — (573) 751-4539 | Certificate* |
| NAC | Neighborhood Assistance — (573) 751-4539 | Certificate* |
| NEC | New Enterprise Creation — (573) 522-2790 | Certificate* |
| NEZ | New Enhanced Enterprise Zone — (573) 751-4539 | Certificate* |
| NMC | New Market Tax Credit — (573) 522-8004 | Certificate* |
| RCC | Rebuilding Communities — (573) 526-3285 | Certificate* |
| RCN | Rebuilding Communities and Neighborhood Preservation Act — (573) 522-8004 | Certificate* |
| REC | Qualified Research Expense — (573) 526-0124 | Certificate* |
| RTC | Remediation — (573) 522-8004 | Certificate* |
| SBG | Small Business Guaranty Fees — (573) 751-9048 | Certificate* |
| SBI | Small Business Incubator — (573) 526-6708 | Certificate* |
| SCC | Missouri Business Modernization and Technology (Seed Capital) — (573) 522-2790 | Original Certificate* |
| TDC | Transportation Development — (573) 522-2629 | Certificate* |
| WGC | Wine and Grape Production — (573) 751-9048 | Certificate* |
| YOC | Youth Opportunities — (573) 526-5417 | Certificate* |

MISSOURI DEVELOPMENT FINANCE BOARD

P.O. BOX 567, JEFFERSON CITY, MO 65102-0567

<http://www.mdff.org> • (573) 751-8479

| Alpha Code | Name of Credit | Attach to Form MO-TC |
|------------|--|----------------------|
| BUC | Missouri Business Use Incentives for Large Scale Development (BUILD) | Certificate* |
| DRC | Development Reserve | Certificate* |
| EFC | Export Finance | Certificate* |
| IDC | Infrastructure Development | Certificate* |

MISSOURI DEVELOPMENT HOUSING COMMISSION

3435 BROADWAY, KANSAS CITY, MO 64111

<http://www.mhdc.com>

| Alpha Code | Name of Credit and Phone Number | Attach to Form MO-TC |
|------------|--|---|
| AHC | Affordable Housing Assistance — (816) 759-6662 | Certificate* |
| LHC | Missouri Low Income Housing — (816) 759-6668 | Eligibility Statement, Fed. K-1, 8609A, 8609 (first year) |

MISSOURI DEPARTMENT OF REVENUE

P.O. BOX 2200, JEFFERSON CITY, MO 65105-2200

<http://www.dor.mo.gov/tax> • (573) 526-8733 or (573) 751-4541

| Alpha Code | Name of Credit | Attach to Form MO-TC |
|------------|--|--|
| ATC | Special Needs Adoption | Form ATC |
| BFT | Bank Franchise Tax | Form INT-2, INT-2-1 |
| BTC | Bank Tax Credit for S Corporation Shareholders | Form BTC, and/or Form INT-3, 2823, INT-2, Fed. K-1 |
| CIC | Children In Crisis | Contribution Verification from Issuing Agency |
| DAC | Disabled Access | Federal Form 8826 and Form MO-8826 |
| DAT | Residential Dwelling Accessibility | Form MO-DAT |
| FPT | Food Pantry Tax | Form MO-FPT |
| SHC | Self-Employed Health Insurance | Form MO-SHC |
| SSC | Public Safety Officer Surviving Spouse | Form MO-SSC |

MISSOURI AGRICULTURAL AND SMALL BUSINESS DEVELOPMENT AUTHORITY

P.O. BOX 630, JEFFERSON CITY, MO 65102-0630

<http://www.mda.mo.gov> • (573) 751-2129

| Alpha Code | Name of Credit | Attach to Form MO-TC |
|------------|--|----------------------|
| APU | Agricultural Product Utilization Contributor | Certificate* |
| FFC | Family Farms Act | Certificate* |
| NGC | New Generation Cooperative Incentive | Certificate* |
| QBC | Qualified Beef | Certificate* |

MISSOURI DEPARTMENT OF NATURAL RESOURCES

JEFFERSON CITY, MO 65105

<http://www.dnr.missouri.gov>

| Alpha Code | Name of Credit and Phone Number | Attach to Form MO-TC |
|------------|--|----------------------|
| AFI | Alternative Fuel Infrastructure - (573) 751-2254 | Certificate* |
| CPC | Charcoal Producers — (573) 751-4817 | Certificate* |
| WEC | Processed Wood Energy — (573) 526-1723 | Certificate* |

MISSOURI DEPARTMENT OF SOCIAL SERVICES

JEFFERSON CITY, MO 65109

<http://www.dss.mo.gov/dbf/taxcredit/index.htm> • (573) 751-7533

| Alpha Code | Name of Credit | Attach to Form MO-TC |
|------------|--|----------------------|
| DVC | Shelter for Victims of Domestic Violence | Certificate* |
| MHC | Maternity Home | Certificate* |
| PRC | Pregnancy Resource | Certificate* |
| RTA | Residential Treatment Agency | Certificate* |

MISSOURI DEPARTMENT OF HEALTH DIVISION OF SENIOR SERVICES

P.O. BOX 570, JEFFERSON CITY, MO 65102-0570

<http://www.dhss.missouri.gov> • (800) 235-5503

| Alpha Code | Name of Credit | Attach to Form MO-TC |
|------------|--------------------|---|
| HCC | Health Care Access | Certificate * |
| SCT | Shared Care | Must Register Each Year With Division of Aging—Attach Form MO-SCC |

10. **Net Operating Loss:** Any amount of net operating loss taken against federal taxable income but disallowed for Missouri income tax purposes after June 18, 2002, (when choosing the five year option at the federal level) may be carried forward and taken against any income on the Missouri income tax return for a period of up to 20 years from the year of the initial loss. **Attach Federal Form 1045, Schedule A and B, and/or the calculation of your net operating loss carryback/carryforward.**

11. **Missouri Public-Private Transportation Act.** Enter any income received in connection with the Missouri Public-Private Transportation Act, which is included in your federal adjusted gross income.

12. **Condemnation of Property:** If you included in your Federal Adjusted Gross Income any gain recognized pursuant to Section 1033 of the IRC, arising from compulsory or involuntary conversion of property as a result of condemnation or the imminence thereof, you may exclude that gain from Missouri tax. **Attach a copy of your Federal Form 1040, Schedule D, and Federal Form 4797.**

LINE 10 — EXEMPT CONTRIBUTIONS MADE TO A QUALIFIED 529 PLAN

The state of Missouri allows a subtraction from federal adjusted gross income for the amount of annual contributions made to the Missouri Savings for Tuition Program (MOST), the 529 plan administered by the Missouri Higher Education Deposit Program, or any other qualified 529 plan. The maximum annual exempt contribution is \$8,000 for single individuals or \$16,000 for married couples filing a combined return. If you are a participant claiming a subtraction for a contribution made to the savings program, you must **attach your statement provided by the program manager.** The statement must be in the name of a plan participant (account owner) claiming the subtraction.

LINE 11 — QUALIFIED HEALTH INSURANCE PREMIUMS

Enter the amount you paid for health insurance premiums. Do not include any pre-tax premiums paid, any excluded from federal taxable income, or any long term care insurance premiums. Use worksheet on page 26 to determine your allowable subtraction.

LINE 12 — DEPRECIATION ADJUSTMENT

If you purchased an asset between July 1, 2002, and June 30, 2003, and you elected to use the 30 percent depreciation on your federal return, you may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Section 143.121, (RSMo). This amount is computed by figuring the allowable depreciation prior to the Job Creation and Worker Assistance Act less the depreciation taken on your federal return. If you have previously taken an addition modification for a qualifying property, but have sold or disposed of the property during the taxable year, check the box on

Line 12 and take a subtraction for the amount not previously recovered. More information and examples can be found on the department's web site at www.dor.mo.gov/tax.

LINE 13 — HOME ENERGY AUDIT EXPENSES

Enter the amount you paid for the costs incurred for a home energy audit or the implementation of any energy efficiency recommendations, to the extent the amounts paid were not subtracted from federal taxable income. The amount of the subtraction is limited to \$1,000 per taxpayer or taxpayers filing a combined return, not to exceed \$2,000 cumulatively. Please complete and attach Form MO-HEA found on page 25.

LINE 14 — TOTAL SUBTRACTIONS

Add Lines 7 through 13. Enter the total on Form MO-A, Part 1, Line 14 and on Form MO-1040, Line 4.

Note: Do not include income earned in other states on Line 14. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States or Political Subdivisions). See Form MO-1040, Line 26 or Line 27.

PART 2 MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 7, Line 14. You must itemize your Missouri deductions if you were required to itemize on your federal return.

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Include your total federal itemized deductions from Federal Form 1040, Line 40a, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

LINES 2 AND 3 — SOCIAL SECURITY TAX (FICA)

Social security tax is the amount in social security tax withheld box on your Form W-2(s). **This amount cannot exceed \$6,621.60.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

LINES 4 AND 5 — RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2009. **This amount cannot exceed \$9,710.60** (Tier I maximum of \$6,621.60 and Tier II maximum of \$3,089). Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form

W-2(s) less, either the amount entered on Federal Form 1040, Line 69, or, if only one employer, the amount refunded by the employer.

LINE 6 — SELF-EMPLOYMENT TAX

Include as your self-employment tax the amount from Federal Form 1040, Line 27.

LINE 8 — STATE AND LOCAL INCOME TAXES

Include the amount of **income taxes** from Federal Form 1040, Schedule A, Line 5. Do not include general **sales taxes** on Line 8. The amount you paid in state **income taxes** included in your federal itemized deductions, must be subtracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 37, is greater than \$166,800 (\$83,400 for married filing separate), skip Lines 8 and 9. Complete the Worksheet for Line 10 to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

For Lines 1 and 2 of the worksheet, you will need your Federal Itemized Deduction Worksheet found on page A-11 of the Federal Schedule A instructions.

LINE 9 — EARNINGS TAXES

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, Page 44, Box 19.

LINE 11 — TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see Page 7, Line 14), you should take the standard deduction on Form MO-1040, Line 14, unless you were required to itemize your federal deductions.

ADDITIONAL STANDARD DEDUCTION

If you increased your federal standard deduction by a net disaster loss, state or local real estate taxes, or new motor vehicle taxes, you must complete Form MO-L. See line by line instructions for Form MO-L on Page 25.

PART 3 PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION

If you are claiming a pension and/or social security/social security disability exemption, you must attach a copy of your federal return (pages 1 and 2), your Form 1099-R(s), and/or SSA-1099(s). Failure to provide this information will result in your exemption being disallowed.

PUBLIC PENSION CALCULATION

Public pensions are pensions received from any federal, state, or local government. If you have questions about whether your pension is a public or a private pension, contact your pension administrator.

LINE 1 — MISSOURI ADJUSTED GROSS INCOME

Include your Missouri adjusted gross income from Form MO-1040, Line 6

LINE 2 — TAXABLE SOCIAL SECURITY BENEFITS

Include the **taxable** 2009 social security benefits for each spouse. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

LINE 6 — TAXABLE PUBLIC PENSION

Include the taxable 2009 public pension for each spouse. This information can be found on:

- Federal Form 1040A—Line 12b
- Federal Form 1040—Line 16b

Do not include any payments from private pensions, social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement as taxable public pension.)

LINE 11 — SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY EXEMPTION

Include the amount from Lines 6Y and 6S from Part 3 of the MO-A, Section C (social security or social security disability calculation), unless you are a single individual with income greater than \$85,000 or a married couple with income greater than \$100,000. For single individuals with income greater than \$85,000 enter the amount from Line 8 of Section C. For married couples with income greater than \$100,000, multiply Line 8 by the percentages on Line 3Y and 3S of the worksheet for Lines 4 and 5 (next column), and enter those amounts here. If you are not eligible for the social security or social security disability exemption, enter a \$0 on Line 11.

PRIVATE PENSION CALCULATION

LINE 2 — TAXABLE SOCIAL SECURITY BENEFITS

Include the taxable 2009 social security benefits. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

LINE 6 — TAXABLE PENSION

Include the taxable 2009 pension received from private sources for each spouse. This information can be found on:

- Federal Form 1040A—Lines 11b and 12b
- Federal Form 1040—Lines 15b and 16b.

Do not include any payments from public pensions, social security benefits, or railroad retirement payments on this line.

SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION

LINE 4 — TAXABLE SOCIAL SECURITY BENEFITS

To take the social security exemption, you must be age 62 or older. An individual that receives social security retirement benefits, partial benefits at age 62, full benefits at age 65 or older, or a disabled individual receiving social security disability income (SSDI), who reaches full retirement age during the taxable year and receives retirement benefits should include on Line 4, the amount of federal taxable benefits, which can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year. To determine each spouse's portion of the taxable social security on Line 4, complete worksheet for Lines 4 and 5 (below).

LINE 5 — TAXABLE SOCIAL SECURITY DISABILITY BENEFITS

A disabled individual, receiving social security disability income (SSDI) for the entire taxable year should enter on **Line 5**, the amount of **federal taxable benefits**, which can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Taxable social security disability benefits must be allocated by each spouse's share of the benefits received for the year. To determine each spouse's portion of the taxable social security disability on Line 5, complete worksheet for Lines 4 and 5 (below).

Note: A taxpayer filing single, head of household, qualifying widower, or married filing separate may **not** enter amounts on both Line 4, Taxable Social Security Benefits, and Line 5, Taxable Social Security Disability Benefits. Report only Social Security Benefits on Line 4 and Social Security Disability Benefits on Line 5. However, if you are married filing a combined return, one spouse may enter an amount on Line 4 and the other spouse may enter an amount on Line 5.

Information to Complete Property Tax Credit Schedule

FORM MO-PTS

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040, Line 1 through Line 37, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate **Form MO-PTC**. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate **Form MO-PTC**, you cannot take the \$2,000 or \$4,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. You must check a qualification box to be eligible for the credit. Check **only one box**. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification on Form MO-PTS.)

Helpful Hints

- If you are legally married and living together, you must file married filing combined and include all household income.
- Please use the social security number of the person filing the claim.

WORKSHEET FOR LINES 4 AND 5

- Total social security - Enter amount from: 1 _____
 - Federal Form 1040A, Line 14a
 - Federal Form 1040, Line 20a
- Enter each spouse's portion of the total social security 2Y _____ 2S _____

| | Yourself | Spouse |
|------------------------------------|------------|------------|
| 3. Divide Line 2Y and 2S by Line 1 | 3Y _____ % | 3S _____ % |
- Taxable social security - Enter amount from: 4 _____
 - Federal Form 1040A, Line 14b
 - Federal Form 1040, Line 20b
- Multiply Line 4 by percentages on 3Y and 3S and enter 5Y _____ 5S _____
amounts here and on Lines 4 and/or 5 of Part 3 of the MO-A, Section C

LINE 2 — SOCIAL SECURITY BENEFITS

Enter the amount of nontaxable social security benefits before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

Helpful Hints

- Wait to file your return until you get your Form SSA-1099 received in January, 2010 that states what your benefits were for the entire 2009 year. See the diagram below.
- If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, rental income, dividends, or exempt interest income **not** included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See the following to determine the amount of your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).

- Form 1099-INT(s) — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 7.

If grants or long-term care benefits are made payable to the nursing facility do not include as income or rent.

LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter railroad retirement benefits **before deductions** for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 9. (**Attach a copy of your Form RRB-1099-R, if applicable.**) (Do not include social security equivalent railroad retirement included on Line 2.)

LINE 5 — VETERAN BENEFITS

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service. To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

LINE 6 — PUBLIC ASSISTANCE

Include the amount of public assistance, Supplemental Security Income (SSI), child support, unemployment compensation,

and Temporary Assistance payments received by you and/or your minor children. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA).

Helpful Hints

- Supplemental Security Income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Children's Division (CD) or Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received, and Employment Security 1099, if applicable.**

LINE 7 — NONBUSINESS LOSS(ES)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7 (as a positive amount). A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C are considered business losses and should not be included here.)

LINE 9 — FILING STATUS DEDUCTION

If you are single, enter "0". (If you are **married—living separate for entire year**, and you are filing **married filing separate** on Form MO-1040, enter "0".)

If your filing status is **Married and Filing Combined**, see below to determine the amount you will enter on Line 9.

- If you **OWNED** and **OCCUPIED** your home for the **ENTIRE YEAR**, enter \$4,000 on Line 9.
- If you **RENTED** or **did not** own your home for the **ENTIRE YEAR**, enter \$2,000 on Line 9.

Enter the amount that you determined on Line 9. Be sure to include both incomes on Lines 1–6.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

| | | | |
|---|---|---|--|
| 2009 | | • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION. | |
| Box 1. Name BETTY TAXPAYER | | Box 2. Beneficiary's Social Security Number 555-66-7777 | |
| Box 3. Benefits Paid in 2009 *\$8,400.00 | Box 4. Benefits Repaid to SSA in 2009 NONE | Box 5. Net Benefits for 2009 (Box 3 minus Box 4) \$8,400.00 | |
| DESCRIPTION OF AMOUNT IN BOX 3 | | DESCRIPTION OF AMOUNT IN BOX 4 | |
| Paid by check or direct deposit \$7,800.00 | | NONE | |
| Medicare premiums deducted from your benefit \$600.00 | | | |
| Total Additions \$8,400.00 | | | |
| Benefits for 2009 \$8,400.00 | | | |
| | | Box 6. Voluntary Federal Income Tax Withheld NONE | |
| | | Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555 | |
| | | Box 8. Claim Number (Use this number if you need to contact SSA) 555-66-7777 | |

*Includes: \$12.00 Paid in 2009 for 2008

LINE 10 — NET HOUSEHOLD INCOME

Subtract Line 9 from Line 8 and enter amount on Line 10. If you RENTED or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$27,500.

If the amount of your net household income on Line 10 is above \$27,500, and you are not eligible for the credit, there is no need in completing and submitting the form.

If you OWNED AND OCCUPIED your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$30,000. If the amount of your net household income on Line 10 is above \$30,000, you are not eligible for the credit. There is no need in completing and submitting the form.

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your **primary** residence that you occupy. Secondary homes don't apply.

If you submit more than one receipt for a city or county for your residence, please submit a letter of explanation.

If your home or farm has more than five acres or you own a mobile home and it is classified as personal property, a Form 948 Assessors Certification must be attached with a copy of your paid personal/real property tax receipt. If you own a mobile home and it is classified as real property, a Form 948 isn't needed. You can claim property tax and rent in such cases as a mobile home with pad/lot rent. A credit **will not** be allowed on vehicles and other items listed on the personal property tax receipt.

If you share a home, report only the portion of real estate tax that was actually paid by you.

LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2009. The Form MO-CRP is on the back of the Form MO-PTS.

Helpful Hints

- If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed.
- If you don't qualify for housing assistance, please send an explanation of how additional rent is being paid.

Helpful Hints

- If you rent from a facility that does not pay real estate taxes, you are not eligible for a Property Tax Credit.

You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Helpful Hint

The percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. Use Form 948 to calculate the amount of real estate tax. Subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15% of her house for her business. She will multiply \$500 by 85% and enter this figure (\$425) on Form MO-PTS, Line 11.

Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. The rent receipt(s), or statement must be signed by the landlord and include his/ her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts, or statement.

Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

LINE 13 — TOTAL REAL ESTATE TAX /RENT PAID

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13. **You can claim the amount of your real estate tax if you:**

- owned your home/mobile home;
- owned your home for part of the year and rented for part of the year;
- owned/rented a mobile home and pad.

The maximum amount allowed is \$1,100.

If you rented, the maximum amount allowed is \$750.

LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 39, 40 and 41 to determine the amount of your property tax credit. If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.782, RSMo. You will be notified if your credit is offset against any debts.

Information to Complete Form MO-CRP

STEP 1: Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. Your claim may be delayed if you fail to enter all required information.

STEP 2: Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

STEP 3: If you were a resident of a nursing home or boarding home during 2009, use the applicable percentage in Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, enter the total rent on Form MO-CRP, Line 6 and mark the appropriate percentage on box G of Line 7. If the rent receipt is for the total rent amount, then the percentage on box G of the Form MO-CRP must be used to determine your credit.

Additional persons sharing rent/percentage to be entered: (1 person—50%, 2 people—33%, 3 people—25%). If none of the reductions apply to you, enter 100 percent on Line 7.

STEP 4: Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8.

STEP 5: Multiply Line 8 by 20% and enter the result on Line 9. Add the totals from Line 9 on **all** completed Form MO-CRP(s) and enter the amount on Line 12 of MO-PTS.



MISSOURI DEPARTMENT OF REVENUE
**2009 INDIVIDUAL CONSUMER'S
USE TAX RETURN**

FORM
4340
REV. 09-2009

TAX PERIOD
Jan. – Dec. 09
(200912)

DUE DATE
04/15/2010

| | | | | | | |
|--|--|------------|----------|--|------------------------------|----------|
| LAST NAME | | FIRST NAME | | INITIAL | SOCIAL SECURITY NO. | |
| SPOUSE'S LAST NAME | | FIRST NAME | | INITIAL | SPOUSE'S SOCIAL SECURITY NO. | |
| ADDRESS | | | | TAXABLE PURCHASES | | TAX RATE |
| CITY | | STATE | ZIP CODE | A. | | 1. |
| | | | | B. | | 2. |
| I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. | | | | Total Individual Consumer's Use Tax Due (U.S. funds only) | | 3. |
| SIGNATURE(S) | | | DATE | DAYTIME TELEPHONE | | DOR ONLY |
| | | | | | | |

MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840. **DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.** 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.

MO 860-2442 (09-2009)

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

What is Consumer's Use Tax? Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax.

What is Taxable? If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri (unless the property is purchased for resale or otherwise exempt by statute). Also, a seller not engaged in business is not required to collect Missouri tax but the purchaser in these instances is responsible for remitting use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 2009, Mr. Smith purchased \$4,000 worth of merchandise from each company. Company X is registered with the Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax, and does not file a return with the state of Missouri.

Mr. Smith must file a consumer's use tax return indicating the amount of purchases (\$4,000) from Company Y and pay the use tax on those purchases applicable for Unionville, MO (\$4,000 x 4.225% = \$169). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

Purchases which may be subject to use tax include:

- Catalog purchases
- Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

Why am I required to file? When you make purchases on which the seller is not required to collect the tax you must pay the tax directly to the state of Missouri.

HOW TO FILE

Compile a list of purchases made during 2009 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2009 Individual Consumer's Use Tax Return. The due date for filing the return is April 15, 2010.

TAXABLE PURCHASES/TAX RATE

The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. The use tax rate for Missouri is 4.225% unless the city and/or county for your residential location has enacted a local option use tax, which will increase the tax rate. The correct use tax rate can be found at: <http://dor.mo.gov/tax/business/sales/rates/2009/>. Use the "USE RATE" column.

If the use tax rate is **greater than** 4.225%, enter your taxable purchases on Line A and the applicable tax rate.

If the use tax rate is 4.225%, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225%. You may be required to use both Lines A and B if you resided in different locations during 2009.

CONSUMER'S USE TAX

Multiply taxable purchases (Line(s) A and/or B) by the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE

Add Lines 1 and 2 and enter the amount on Line 3.

Make your remittance payable to Missouri Department of Revenue (U.S. funds only). Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return. Do not send cash. **You may not use your individual income tax refund to pay your use tax liability.**

Sign and date the return.

MAIL TO: Department of Revenue
P.O. Box 840
Jefferson City, MO 65105-0840

For questions regarding the Missouri consumer's use tax, please e-mail salesuse@dor.mo.gov or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

The use tax rates may be found on the internet at <http://dor.mo.gov/tax/business/sales/rates/2009/>. Use the "USE RATE" column to ensure correct rates.



MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX PAYMENT VOUCHER INSTRUCTIONS**What Is Form MO-1040V and Why Should I Use It?**

Form MO-1040V, Individual Income Tax Payment Voucher, is the voucher you send with your payment when you have an amount due on your income tax return. It is similar to vouchers returned with loan, utility, and credit card payments. Form MO-1040V ensures that your payment will be processed more efficiently and accurately. In addition, Form MO-1040V allows you to file your completed income tax return and send your payment at a later date. **Your income tax return and payment are due no later than April 15, 2010.**

When Should I Use Form MO-1040V?

If you have an amount due on an electronically filed return, or do not submit payment in full when you file your income tax return, send Form MO-1040V with your payment.

How Do I Fill In the Payment Voucher?

Complete the name(s) and address block. Use the label from the front cover of your book if the address information on the label is correct.

Line 1 — Enter your social security number (SSN) on Line 1. If you are filing a combined return, enter on Line 1 the first SSN as shown on your return.

Line 2 — Enter the first four letters of your last name on Line 2. See examples.

| NAME | ENTER | |
|--------------------|-------|---|
| John Brown | BROW | } Please use capital letters as shown. |
| Juan De Jesus | DEJE | |
| Joan A. Lee | LEE | |
| Jean McCarthy | MCCA | |
| John O'Neill | ONEI | |
| Pedro Torres-Lopez | TORR | |

Line 3 — If you are filing a combined return, enter on Line 3 your spouse's SSN.

Line 4 — Enter the first four letters of your spouse's last name on Line 4. See examples for Line 2, above.

Line 5 — Enter the amount of your payment in whole dollars on Line 5.

How Do I Make My Payment?

- Make your check or money order payable to the "Missouri Department of Revenue." Do not send cash (U.S. funds only). Do not postdate your check; it will be cashed upon receipt. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.
- Write your name, address, SSN, daytime telephone number, and "2009 MO Income Tax" on your check or money order.
- Detach the payment voucher at the perforation, and mail with your payment.
- **Please mail your Form MO-1040V and payment to:**

**Missouri Department of Revenue
P.O. Box 371
Jefferson City, MO 65105-0371**

Please print as shown below in black or dark blue ink. Do not use red ink or pencil.

| | | | |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
|---|---|---|---|

| | | | |
|---|---|---|---|
| A | B | C | D |
|---|---|---|---|

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
PAYMENT VOUCHER**

**2009
FORM
MO-1040V**

PLEASE PRINT. MAKE CHECK PAYABLE TO MISSOURI DEPARTMENT OF REVENUE. MAIL FORM MO-1040V AND PAYMENT TO THE MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 371, JEFFERSON CITY, MO 65105-0371.

NAME

SPOUSE'S NAME

STREET ADDRESS

CITY

STATE

ZIP CODE

FULL PAYMENT OF TAXES MUST BE SUBMITTED BY APRIL 15, 2010 TO AVOID INTEREST AND ADDITIONS TO TAX FOR FAILURE TO PAY. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

• PLEASE SEND CHECK OR MONEY ORDER (U.S. FUNDS ONLY)

1. Social security number *
2. Name control *
3. Spouse's social security number *
4. Spouse's name control *
5. Amount of payment (U.S. funds only) \$

DOR USE ONLY

- A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____
- C. Find where these two numbers “meet” below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2009 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX PAID

| | | FROM | | | | | FROM | | | | | FROM | | | |
|--------|--------|---|------|------|------|------|------|-----|-----|-----|-----|------|-----|-----|-----|
| | | 1076 | 1051 | 1026 | 1001 | 976 | 951 | 926 | 901 | 876 | 851 | 826 | 801 | 776 | 751 |
| | | TO | | | | | TO | | | | | TO | | | |
| | | 1100 | 1075 | 1050 | 1025 | 1000 | 975 | 950 | 925 | 900 | 875 | 850 | 825 | 800 | 775 |
| FROM | TO | Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100. | | | | | | | | | | | | | |
| 1 | 14,300 | | | | | | | | | | | | | | |
| 14,301 | 14,600 | 1078 | 1053 | 1028 | 1003 | 978 | 953 | 928 | 903 | 878 | 853 | 828 | 803 | 778 | 753 |
| 14,601 | 14,900 | 1069 | 1044 | 1019 | 994 | 969 | 944 | 919 | 894 | 869 | 844 | 819 | 794 | 769 | 744 |
| 14,901 | 15,200 | 1059 | 1034 | 1009 | 984 | 959 | 934 | 909 | 884 | 859 | 834 | 809 | 784 | 759 | 734 |
| 15,201 | 15,500 | 1049 | 1024 | 999 | 974 | 949 | 924 | 899 | 874 | 849 | 824 | 799 | 774 | 749 | 724 |
| 15,501 | 15,800 | 1039 | 1014 | 989 | 964 | 939 | 914 | 889 | 864 | 839 | 814 | 789 | 764 | 739 | 714 |
| 15,801 | 16,100 | 1028 | 1003 | 978 | 953 | 928 | 903 | 878 | 853 | 828 | 803 | 778 | 753 | 728 | 703 |
| 16,101 | 16,400 | 1016 | 991 | 966 | 941 | 916 | 891 | 866 | 841 | 816 | 791 | 766 | 741 | 716 | 691 |
| 16,401 | 16,700 | 1005 | 980 | 955 | 930 | 905 | 880 | 855 | 830 | 805 | 780 | 755 | 730 | 705 | 680 |
| 16,701 | 17,000 | 993 | 968 | 943 | 918 | 893 | 868 | 843 | 818 | 793 | 768 | 743 | 718 | 693 | 668 |
| 17,001 | 17,300 | 980 | 955 | 930 | 905 | 880 | 855 | 830 | 805 | 780 | 755 | 730 | 705 | 680 | 655 |
| 17,301 | 17,600 | 968 | 943 | 918 | 893 | 868 | 843 | 818 | 793 | 768 | 743 | 718 | 693 | 668 | 643 |
| 17,601 | 17,900 | 954 | 929 | 904 | 879 | 854 | 829 | 804 | 779 | 754 | 729 | 704 | 679 | 654 | 629 |
| 17,901 | 18,200 | 941 | 916 | 891 | 866 | 841 | 816 | 791 | 766 | 741 | 716 | 691 | 666 | 641 | 616 |
| 18,201 | 18,500 | 927 | 902 | 877 | 852 | 827 | 802 | 777 | 752 | 727 | 702 | 677 | 652 | 627 | 602 |
| 18,501 | 18,800 | 913 | 888 | 863 | 838 | 813 | 788 | 763 | 738 | 713 | 688 | 663 | 638 | 613 | 588 |
| 18,801 | 19,100 | 898 | 873 | 848 | 823 | 798 | 773 | 748 | 723 | 698 | 673 | 648 | 623 | 598 | 573 |
| 19,101 | 19,400 | 883 | 858 | 833 | 808 | 783 | 758 | 733 | 708 | 683 | 658 | 633 | 608 | 583 | 558 |
| 19,401 | 19,700 | 868 | 843 | 818 | 793 | 768 | 743 | 718 | 693 | 668 | 643 | 618 | 593 | 568 | 543 |
| 19,701 | 20,000 | 852 | 827 | 802 | 777 | 752 | 727 | 702 | 677 | 652 | 627 | 602 | 577 | 552 | 527 |
| 20,001 | 20,300 | 836 | 811 | 786 | 761 | 736 | 711 | 686 | 661 | 636 | 611 | 586 | 561 | 536 | 511 |
| 20,301 | 20,600 | 819 | 794 | 769 | 744 | 719 | 694 | 669 | 644 | 619 | 594 | 569 | 544 | 519 | 494 |
| 20,601 | 20,900 | 802 | 777 | 752 | 727 | 702 | 677 | 652 | 627 | 602 | 577 | 552 | 527 | 502 | 477 |
| 20,901 | 21,200 | 785 | 760 | 735 | 710 | 685 | 660 | 635 | 610 | 585 | 560 | 535 | 510 | 485 | 460 |
| 21,201 | 21,500 | 767 | 742 | 717 | 692 | 667 | 642 | 617 | 592 | 567 | 542 | 517 | 492 | 467 | 442 |
| 21,501 | 21,800 | 749 | 724 | 699 | 674 | 649 | 624 | 599 | 574 | 549 | 524 | 499 | 474 | 449 | 424 |
| 21,801 | 22,100 | 731 | 706 | 681 | 656 | 631 | 606 | 581 | 556 | 531 | 506 | 481 | 456 | 431 | 406 |
| 22,101 | 22,400 | 712 | 687 | 662 | 637 | 612 | 587 | 562 | 537 | 512 | 487 | 462 | 437 | 412 | 387 |
| 22,401 | 22,700 | 693 | 668 | 643 | 618 | 593 | 568 | 543 | 518 | 493 | 468 | 443 | 418 | 393 | 368 |
| 22,701 | 23,000 | 673 | 648 | 623 | 598 | 573 | 548 | 523 | 498 | 473 | 448 | 423 | 398 | 373 | 348 |
| 23,001 | 23,300 | 653 | 628 | 603 | 578 | 553 | 528 | 503 | 478 | 453 | 428 | 403 | 378 | 353 | 328 |
| 23,301 | 23,600 | 633 | 608 | 583 | 558 | 533 | 508 | 483 | 458 | 433 | 408 | 383 | 358 | 333 | 308 |
| 23,601 | 23,900 | 613 | 588 | 563 | 538 | 513 | 488 | 463 | 438 | 413 | 388 | 363 | 338 | 313 | 288 |
| 23,901 | 24,200 | 591 | 566 | 541 | 516 | 491 | 466 | 441 | 416 | 391 | 366 | 341 | 316 | 291 | 266 |
| 24,201 | 24,500 | 570 | 545 | 520 | 495 | 470 | 445 | 420 | 395 | 370 | 345 | 320 | 295 | 270 | 245 |
| 24,501 | 24,800 | 548 | 523 | 498 | 473 | 448 | 423 | 398 | 373 | 348 | 323 | 298 | 273 | 248 | 223 |
| 24,801 | 25,100 | 526 | 501 | 476 | 451 | 426 | 401 | 376 | 351 | 326 | 301 | 276 | 251 | 226 | 201 |
| 25,101 | 25,400 | 504 | 479 | 454 | 429 | 404 | 379 | 354 | 329 | 304 | 279 | 254 | 229 | 204 | 179 |
| 25,401 | 25,700 | 481 | 456 | 431 | 406 | 381 | 356 | 331 | 306 | 281 | 256 | 231 | 206 | 181 | 156 |
| 25,701 | 26,000 | 457 | 432 | 407 | 382 | 357 | 332 | 307 | 282 | 257 | 232 | 207 | 182 | 157 | 132 |
| 26,001 | 26,300 | 434 | 409 | 384 | 359 | 334 | 309 | 284 | 259 | 234 | 209 | 184 | 159 | 134 | 109 |
| 26,301 | 26,600 | 410 | 385 | 360 | 335 | 310 | 285 | 260 | 235 | 210 | 185 | 160 | 135 | 110 | 85 |
| 26,601 | 26,900 | 385 | 360 | 335 | 310 | 285 | 260 | 235 | 210 | 185 | 160 | 135 | 110 | 85 | 60 |
| 26,901 | 27,200 | 361 | 336 | 311 | 286 | 261 | 236 | 211 | 186 | 161 | 136 | 111 | 86 | 61 | 36 |
| 27,201 | 27,500 | 335 | 310 | 285 | 260 | 235 | 210 | 185 | 160 | 135 | 110 | 85 | 60 | 35 | 10 |
| 27,501 | 27,800 | 310 | 285 | 260 | 235 | 210 | 185 | 160 | 135 | 110 | 85 | 60 | 35 | 10 | |
| 27,801 | 28,100 | 284 | 259 | 234 | 209 | 184 | 159 | 134 | 109 | 84 | 59 | 34 | 9 | | |
| 28,101 | 28,400 | 258 | 233 | 208 | 183 | 158 | 133 | 108 | 83 | 58 | 33 | 8 | | | |
| 28,401 | 28,700 | 231 | 206 | 181 | 156 | 131 | 106 | 81 | 56 | 31 | 6 | | | | |
| 28,701 | 29,000 | 204 | 179 | 154 | 129 | 104 | 79 | 54 | 29 | 4 | | | | | |
| 29,001 | 29,300 | 177 | 152 | 127 | 102 | 77 | 52 | 27 | 2 | | | | | | |
| 29,301 | 29,600 | 149 | 124 | 99 | 74 | 49 | 24 | | | | | | | | |
| 29,601 | 29,900 | 121 | 96 | 71 | 46 | 21 | | | | | | | | | |
| 29,901 | 30,000 | 95 | 70 | 45 | 20 | | | | | | | | | | |

- A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____
- C. Find where these two numbers “meet” below to figure your credit amount. Enter on Form MO-PTS, Line 14.

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

| | | FROM | | | | | FROM | | | | | FROM | | | |
|--------|--------|---|-----|-----|-----|-----|------|-----|-----|-----|-----|------|-----|-----|-----|
| | | 726 | 701 | 676 | 651 | 626 | 601 | 576 | 551 | 526 | 501 | 476 | 451 | 426 | 401 |
| | | TO | | | | | TO | | | | | TO | | | |
| | | 750 | 725 | 700 | 675 | 650 | 625 | 600 | 575 | 550 | 525 | 500 | 475 | 450 | 425 |
| FROM | TO | Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100 or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13). | | | | | | | | | | | | | |
| 1 | 14,300 | | | | | | | | | | | | | | |
| 14,301 | 14,600 | 728 | 703 | 678 | 653 | 628 | 603 | 578 | 553 | 528 | 503 | 478 | 453 | 428 | 403 |
| 14,601 | 14,900 | 719 | 694 | 669 | 644 | 619 | 594 | 569 | 544 | 519 | 494 | 469 | 444 | 419 | 394 |
| 14,901 | 15,200 | 709 | 684 | 659 | 634 | 609 | 584 | 559 | 534 | 509 | 484 | 459 | 434 | 409 | 384 |
| 15,201 | 15,500 | 699 | 674 | 649 | 624 | 599 | 574 | 549 | 524 | 499 | 474 | 449 | 424 | 399 | 374 |
| 15,501 | 15,800 | 689 | 664 | 639 | 614 | 589 | 564 | 539 | 514 | 489 | 464 | 439 | 414 | 389 | 364 |
| 15,801 | 16,100 | 678 | 653 | 628 | 603 | 578 | 553 | 528 | 503 | 478 | 453 | 428 | 403 | 378 | 353 |
| 16,101 | 16,400 | 666 | 641 | 616 | 591 | 566 | 541 | 516 | 491 | 466 | 441 | 416 | 391 | 366 | 341 |
| 16,401 | 16,700 | 655 | 630 | 605 | 580 | 555 | 530 | 505 | 480 | 455 | 430 | 405 | 380 | 355 | 330 |
| 16,701 | 17,000 | 643 | 618 | 593 | 568 | 543 | 518 | 493 | 468 | 443 | 418 | 393 | 368 | 343 | 318 |
| 17,001 | 17,300 | 630 | 605 | 580 | 555 | 530 | 505 | 480 | 455 | 430 | 405 | 380 | 355 | 330 | 305 |
| 17,301 | 17,600 | 618 | 593 | 568 | 543 | 518 | 493 | 468 | 443 | 418 | 393 | 368 | 343 | 318 | 293 |
| 17,601 | 17,900 | 604 | 579 | 554 | 529 | 504 | 479 | 454 | 429 | 404 | 379 | 354 | 329 | 304 | 279 |
| 17,901 | 18,200 | 591 | 566 | 541 | 516 | 491 | 466 | 441 | 416 | 391 | 366 | 341 | 316 | 291 | 266 |
| 18,201 | 18,500 | 577 | 552 | 527 | 502 | 477 | 452 | 427 | 402 | 377 | 352 | 327 | 302 | 277 | 252 |
| 18,501 | 18,800 | 563 | 538 | 513 | 488 | 463 | 438 | 413 | 388 | 363 | 338 | 313 | 288 | 263 | 238 |
| 18,801 | 19,100 | 548 | 523 | 498 | 473 | 448 | 423 | 398 | 373 | 348 | 323 | 298 | 273 | 248 | 223 |
| 19,101 | 19,400 | 533 | 508 | 483 | 458 | 433 | 408 | 383 | 358 | 333 | 308 | 283 | 258 | 233 | 208 |
| 19,401 | 19,700 | 518 | 493 | 468 | 443 | 418 | 393 | 368 | 343 | 318 | 293 | 268 | 243 | 218 | 193 |
| 19,701 | 20,000 | 502 | 477 | 452 | 427 | 402 | 377 | 352 | 327 | 302 | 277 | 252 | 227 | 202 | 177 |
| 20,001 | 20,300 | 486 | 461 | 436 | 411 | 386 | 361 | 336 | 311 | 286 | 261 | 236 | 211 | 186 | 161 |
| 20,301 | 20,600 | 469 | 444 | 419 | 394 | 369 | 344 | 319 | 294 | 269 | 244 | 219 | 194 | 169 | 144 |
| 20,601 | 20,900 | 452 | 427 | 402 | 377 | 352 | 327 | 302 | 277 | 252 | 227 | 202 | 177 | 152 | 127 |
| 20,901 | 21,200 | 435 | 410 | 385 | 360 | 335 | 310 | 285 | 260 | 235 | 210 | 185 | 160 | 135 | 110 |
| 21,201 | 21,500 | 417 | 392 | 367 | 342 | 317 | 292 | 267 | 242 | 217 | 192 | 167 | 142 | 117 | 92 |
| 21,501 | 21,800 | 399 | 374 | 349 | 324 | 299 | 274 | 249 | 224 | 199 | 174 | 149 | 124 | 99 | 74 |
| 21,801 | 22,100 | 381 | 356 | 331 | 306 | 281 | 256 | 231 | 206 | 181 | 156 | 131 | 106 | 81 | 56 |
| 22,101 | 22,400 | 362 | 337 | 312 | 287 | 262 | 237 | 212 | 187 | 162 | 137 | 112 | 87 | 62 | 37 |
| 22,401 | 22,700 | 343 | 318 | 293 | 268 | 243 | 218 | 193 | 168 | 143 | 118 | 93 | 68 | 43 | 18 |
| 22,701 | 23,000 | 323 | 298 | 273 | 248 | 223 | 198 | 173 | 148 | 123 | 98 | 73 | 48 | 23 | |
| 23,001 | 23,300 | 303 | 278 | 253 | 228 | 203 | 178 | 153 | 128 | 103 | 78 | 53 | 28 | 3 | |
| 23,301 | 23,600 | 283 | 258 | 233 | 208 | 183 | 158 | 133 | 108 | 83 | 58 | 33 | 8 | | |
| 23,601 | 23,900 | 263 | 238 | 213 | 188 | 163 | 138 | 113 | 88 | 63 | 38 | 13 | | | |
| 23,901 | 24,200 | 241 | 216 | 191 | 166 | 141 | 116 | 91 | 66 | 41 | 16 | | | | |
| 24,201 | 24,500 | 220 | 195 | 170 | 145 | 120 | 95 | 70 | 45 | 20 | | | | | |
| 24,501 | 24,800 | 198 | 173 | 148 | 123 | 98 | 73 | 48 | 23 | | | | | | |
| 24,801 | 25,100 | 176 | 151 | 126 | 101 | 76 | 51 | 26 | 1 | | | | | | |
| 25,101 | 25,400 | 154 | 129 | 104 | 79 | 54 | 29 | 4 | | | | | | | |
| 25,401 | 25,700 | 131 | 106 | 81 | 56 | 31 | 6 | | | | | | | | |
| 25,701 | 26,000 | 107 | 82 | 57 | 32 | 7 | | | | | | | | | |
| 26,001 | 26,300 | 84 | 59 | 34 | 9 | | | | | | | | | | |
| 26,301 | 26,600 | 60 | 35 | 10 | | | | | | | | | | | |
| 26,601 | 26,900 | 35 | 10 | | | | | | | | | | | | |
| 26,901 | 27,200 | 11 | | | | | | | | | | | | | |
| 27,201 | 27,500 | | | | | | | | | | | | | | |
| 27,501 | 27,800 | | | | | | | | | | | | | | |
| 27,801 | 28,100 | | | | | | | | | | | | | | |
| 28,101 | 28,400 | | | | | | | | | | | | | | |
| 28,401 | 28,700 | | | | | | | | | | | | | | |
| 28,701 | 29,000 | | | | | | | | | | | | | | |
| 29,001 | 29,300 | | | | | | | | | | | | | | |
| 29,301 | 29,600 | | | | | | | | | | | | | | |
| 29,601 | 29,900 | | | | | | | | | | | | | | |
| 29,901 | 30,000 | | | | | | | | | | | | | | |

EXAMPLE:
If Line 10 is \$23,980 and Line 13 of Form MO-PTS is \$525, then the tax credit would be \$16.

- A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____
- C. Find where these two numbers “meet” below to figure your credit amount. Enter on Form MO-PTS, Line 14.

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

| | | FROM | | | | | FROM | | | | | FROM | | | | | |
|--------|--------|---|-----|-----|-----|-----|------|-----|-----|-----|-----|------|-----|-----|----|----|----|
| | | 376 | 351 | 326 | 301 | 276 | 251 | 226 | 201 | 176 | 151 | 126 | 101 | 76 | 51 | 26 | 1 |
| | | TO | | | | | TO | | | | | TO | | | | | |
| | | 400 | 375 | 350 | 325 | 300 | 275 | 250 | 225 | 200 | 175 | 150 | 125 | 100 | 75 | 50 | 25 |
| FROM | TO | Refund is the actual total amount of allowable real estate tax paid, not to exceed \$1,100 or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13). | | | | | | | | | | | | | | | |
| 1 | 14,300 | | | | | | | | | | | | | | | | |
| 14,301 | 14,600 | 378 | 353 | 328 | 303 | 278 | 253 | 228 | 203 | 178 | 153 | 128 | 103 | 78 | 53 | 28 | 3 |
| 14,601 | 14,900 | 369 | 344 | 319 | 294 | 269 | 244 | 219 | 194 | 169 | 144 | 119 | 94 | 69 | 44 | 19 | |
| 14,901 | 15,200 | 359 | 334 | 309 | 284 | 259 | 234 | 209 | 184 | 159 | 134 | 109 | 84 | 59 | 34 | 9 | |
| 15,201 | 15,500 | 349 | 324 | 299 | 274 | 249 | 224 | 199 | 174 | 149 | 124 | 99 | 74 | 49 | 24 | | |
| 15,501 | 15,800 | 339 | 314 | 289 | 264 | 239 | 214 | 189 | 164 | 139 | 114 | 89 | 64 | 39 | 14 | | |
| 15,801 | 16,100 | 328 | 303 | 278 | 253 | 228 | 203 | 178 | 153 | 128 | 103 | 78 | 53 | 28 | 3 | | |
| 16,101 | 16,400 | 316 | 291 | 266 | 241 | 216 | 191 | 166 | 141 | 116 | 91 | 66 | 41 | 16 | | | |
| 16,401 | 16,700 | 305 | 280 | 255 | 230 | 205 | 180 | 155 | 130 | 105 | 80 | 55 | 30 | 5 | | | |
| 16,701 | 17,000 | 293 | 268 | 243 | 218 | 193 | 168 | 143 | 118 | 93 | 68 | 43 | 18 | | | | |
| 17,001 | 17,300 | 280 | 255 | 230 | 205 | 180 | 155 | 130 | 105 | 80 | 55 | 30 | 5 | | | | |
| 17,301 | 17,600 | 268 | 243 | 218 | 193 | 168 | 143 | 118 | 93 | 68 | 43 | 18 | | | | | |
| 17,601 | 17,900 | 254 | 229 | 204 | 179 | 154 | 129 | 104 | 79 | 54 | 29 | 4 | | | | | |
| 17,901 | 18,200 | 241 | 216 | 191 | 166 | 141 | 116 | 91 | 66 | 41 | 16 | | | | | | |
| 18,201 | 18,500 | 227 | 202 | 177 | 152 | 127 | 102 | 77 | 52 | 27 | 2 | | | | | | |
| 18,501 | 18,800 | 213 | 188 | 163 | 138 | 113 | 88 | 63 | 38 | 13 | | | | | | | |
| 18,801 | 19,100 | 198 | 173 | 148 | 123 | 98 | 73 | 48 | 23 | | | | | | | | |
| 19,101 | 19,400 | 183 | 158 | 133 | 108 | 83 | 58 | 33 | 8 | | | | | | | | |
| 19,401 | 19,700 | 168 | 143 | 118 | 93 | 68 | 43 | 18 | | | | | | | | | |
| 19,701 | 20,000 | 152 | 127 | 102 | 77 | 52 | 27 | 2 | | | | | | | | | |
| 20,001 | 20,300 | 136 | 111 | 86 | 61 | 36 | 11 | | | | | | | | | | |
| 20,301 | 20,600 | 119 | 94 | 69 | 44 | 19 | | | | | | | | | | | |
| 20,601 | 20,900 | 102 | 77 | 52 | 27 | 2 | | | | | | | | | | | |
| 20,901 | 21,200 | 85 | 60 | 35 | 10 | | | | | | | | | | | | |
| 21,201 | 21,500 | 67 | 42 | 17 | | | | | | | | | | | | | |
| 21,501 | 21,800 | 49 | 24 | | | | | | | | | | | | | | |
| 21,801 | 22,100 | 31 | 6 | | | | | | | | | | | | | | |
| 22,101 | 22,400 | 12 | | | | | | | | | | | | | | | |
| 22,401 | 22,700 | | | | | | | | | | | | | | | | |
| 22,701 | 23,000 | | | | | | | | | | | | | | | | |
| 23,001 | 23,300 | | | | | | | | | | | | | | | | |
| 23,301 | 23,600 | | | | | | | | | | | | | | | | |
| 23,601 | 23,900 | | | | | | | | | | | | | | | | |
| 23,901 | 24,200 | | | | | | | | | | | | | | | | |
| 24,201 | 24,500 | | | | | | | | | | | | | | | | |
| 24,501 | 24,800 | | | | | | | | | | | | | | | | |
| 24,801 | 25,100 | | | | | | | | | | | | | | | | |
| 25,101 | 25,400 | | | | | | | | | | | | | | | | |
| 25,401 | 25,700 | | | | | | | | | | | | | | | | |
| 25,701 | 26,000 | | | | | | | | | | | | | | | | |
| 26,001 | 26,300 | | | | | | | | | | | | | | | | |
| 26,301 | 26,600 | | | | | | | | | | | | | | | | |
| 26,601 | 26,900 | | | | | | | | | | | | | | | | |
| 26,901 | 27,200 | | | | | | | | | | | | | | | | |
| 27,201 | 27,500 | | | | | | | | | | | | | | | | |
| 27,501 | 27,800 | | | | | | | | | | | | | | | | |
| 27,801 | 28,100 | | | | | | | | | | | | | | | | |
| 28,101 | 28,400 | | | | | | | | | | | | | | | | |
| 28,401 | 28,700 | | | | | | | | | | | | | | | | |
| 28,701 | 29,000 | | | | | | | | | | | | | | | | |
| 29,001 | 29,300 | | | | | | | | | | | | | | | | |
| 29,301 | 29,600 | | | | | | | | | | | | | | | | |
| 29,601 | 29,900 | | | | | | | | | | | | | | | | |
| 29,901 | 30,000 | | | | | | | | | | | | | | | | |

This area indicates no credit is allowable.

EXAMPLE:
If Line 10 is \$19,360 and Line 13 of Form MO-PTS is \$225, then the tax credit would be \$8.

2009 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in a military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

| NAME | NUMBER | NAME | NUMBER | NAME | NUMBER | NAME | NUMBER | NAME | NUMBER |
|--------------------------------|--------|------------------------------|--------|------------------------------|--------|-----------------------------|--------|-----------------------------|--------|
| Adair Co. R-I (Novinger) . . . | 365 | Cainsville R-I | 058 | Dallas Co. R-I (Buffalo) . . | 112 | Gasconade Co. R-I | | Hurley R-I | 214 |
| Adair Co. R-II (Brashear) . . | 045 | Calhoun R-VIII | 059 | Davis R-XII | 113 | (Hermann) | 197 | Iberia R-V | 215 |
| Adrian R-III | 001 | Callao C-8 | 061 | Delta C-7 (Deering) | 385 | Gasconade Co. R-II | | Independence 30 | 217 |
| Advance R-IV | 002 | Camdenton R-III | 062 | Delta R-V | 116 | (Owensville) | 376 | Iron Co. C-4 (Viburnum) . | 218 |
| Aftton 101 | 003 | Cameron R-I | 063 | Dent-Phelps R-III | | Gideon 37 | 165 | Jackson R-II | 219 |
| Albany R-III | 004 | Campbell R-II | 064 | (RFD, Salem) | 117 | Gilliam C-4 | 166 | Jasper Co. R-V | 222 |
| Altenburg 48 | 005 | Canton R-V | 065 | DeSoto 73 | 114 | Gilman City R-IV | 167 | Jefferson C-123 | |
| Alton R-IV | 006 | Cape Girardeau 63 | 066 | Dexter R-XI | 118 | Glenwood R-VIII | 169 | (Nodaway Co.) | 223 |
| Appleton City R-II | 008 | Carl Junction R-I | 067 | Diamond R-IV | 119 | Golden City R-III | 171 | Jefferson City | 224 |
| Arcadia Valley R-II | | Carrollton R-VII | 068 | Dixon R-I | 120 | Gorin R-III | 172 | Jefferson Co. R-VII | |
| (Ironton) | 009 | Carthage R-IX | 069 | Doniphan R-I | 121 | Grain Valley R-V | 173 | (RFD, Festus) | 225 |
| Archie R-V | 010 | Caruthersville 18 | 070 | Dora R-III | 122 | Grandview C-4 | | Jennings | 227 |
| Ash Grove R-IV | 011 | Cassville R-IV | 071 | Drexel R-IV | 123 | (Jackson Co.) | 174 | Johnson Co. R-VII | 571 |
| Atlanta C-3 | 012 | Center 58 | | Dunklin R-V | | Grandview R-II | | Joplin R-VIII | 228 |
| Aurora R-VIII | 013 | (Jackson County) | 074 | (Jefferson Co.) | 124 | (Jefferson Co.) | 175 | Junction Hill C-12 | 229 |
| Ava R-I | 014 | Centerville R-I | 077 | East Buchanan Co. C-I | | Green City R-I | 177 | Kansas City 33 | 231 |
| Avenue City R-IX | 015 | Central R-III (Park Hills) . | 480 | (Gower) | 125 | Green Forest R-II | 178 | Kearney R-I | 232 |
| Avilla R-XIII | 016 | Centralia R-VI | 079 | East Carter Co. R-II | | Green Ridge R-VIII | 179 | Kelso C-7 | 233 |
| Bakersfield R-IV | 017 | Chadwick R-I | 080 | (Ellsinore) | 126 | Greenfield R-IV | 180 | Kennett 39 | 234 |
| Ballard R-II | 018 | Chaffee R-II | 081 | East Lynne 40 | 127 | Greenville R-II | 181 | Keytesville R-III | 235 |
| Bayless | 019 | Charleston R-I | 083 | East Newton Co. R-VI . . . | 128 | Grundy Co. R-V (Galt) . . | 182 | King City R-I | 236 |
| Bell City R-II | 020 | Chilhowee R-IV | 084 | East Prairie R-II | 129 | Hale R-I | 184 | Kingston K-14 | |
| Bellevue R-III | 022 | Chillicothe R-II | 085 | El Dorado Springs R-II . . . | 131 | Halfway R-III | 185 | (Washington Co.) | 237 |
| Belton 124 | 023 | Clark Co. R-I (Kahoka) . . | 230 | Eldon R-I | 132 | Hallsville R-IV | 186 | Kingston 42 (Caldwell | |
| Bernie R-XIII | 025 | Clarksburg C-2 | 087 | Elsberry R-II | 134 | Hallsville R-IV | 186 | Co.) | 238 |
| Bevier C-4 | 026 | Clarkton C-4 | 088 | Eminence R-I | 135 | Hamilton R-II | 187 | Kingsville R-I | 239 |
| Billings R-IV | 029 | Clayton | 089 | Everton R-III | 137 | Hancock Place | 188 | Kirbyville R-VI | 240 |
| Bismarck R-V | 030 | Clearwater R-I | 090 | Excelsior Springs 40 | 138 | Hannibal 60 | 189 | Kirkwood R-III | 241 |
| Blackwater R-II | 031 | Clever R-V | 091 | Exeter R-VI | 139 | Hardeman R-X | 190 | Kirkwood R-VII | 242 |
| Blair Oaks | 097 | Climax Springs R-IV | 092 | Fair Grove R-X | 140 | Hardin-Central C-2 | 191 | Knob Noster R-VIII | 244 |
| Blountfield R-XIV | 033 | Clinton | 093 | Fair Play R-II | 141 | Harrisburg R-VIII | 192 | Knox Co. R-I (Edina) . . . | 245 |
| Blue Eye R-V | 034 | Clinton Co. R-III | | Fairfax R-III | 142 | Harrisonville R-IX | 193 | Laclede Co. C-5 | |
| Blue Springs R-IV | 035 | (Plattsburg) | 397 | Fairview R-XI | 144 | Hartville R-II | 194 | (RFD, Lebanon) | 247 |
| Bolivar R-I | 037 | Cole Camp R-I | 096 | Farmington R-VII | 146 | Hayti R-II | 195 | Laclede Co. R-I (Conway) . | 102 |
| Boncl R-X | 038 | Cole Co. R-I | | Fayette R-III | 147 | Hazelwood | 196 | Ladue (St. Louis Co.) . . . | 248 |
| Boonville R-I | 039 | (Russellville) | 432 | Ferguson-Florissant R-II . . | 148 | Henry Co. R-I (Windsor) . | 553 | Lafayette Co. C-1 | |
| Bosworth R-V | 040 | Cole Co. R-V (Eugene) . . . | 136 | Festus R-VI | 149 | Hermitage R-IV | 198 | (Higginsville) | 249 |
| Bowling Green R-I | 042 | Columbia 93 | 098 | Fordland R-III | 151 | Hickman Mills C-1 | 200 | Lakeland R-III | |
| Bradleyville R-I | 043 | Community R-VI | 099 | Forsyth R-III | 152 | Hickory Co. R-I | | (Deepwater) | 251 |
| Branson R-IV | 044 | Concordia R-II | 101 | Fort Osage R-I (Route 2, | | (Urbana) | 201 | Lamar R-I | 252 |
| Braymer C-4 | 046 | Cooper Co. R-IV | | Independence) | 153 | Higbee R-VIII | 202 | LaMonte R-IV | 253 |
| Breckenridge R-I | 047 | (Bunceton) | 054 | Fort Zumwalt R-II | 154 | High Point R-III | 203 | LaPlata R-II | 285 |
| Brentwood | 048 | Cooter R-IV | 103 | Fox C-6 (Arnold) | 155 | Hillsboro R-III | 204 | Laquey R-V | 254 |
| Bronaugh R-VII | 049 | Couch R-I | 104 | Francis-Howell R-III | 156 | Holcomb R-III | 205 | Laredo R-VII | 255 |
| Brookfield R-III | 050 | Cowgill R-VI | 105 | Franklin Co. R-II | | Holden R-III | 206 | Lathrop R-II | 257 |
| Brunswick R-II | 052 | Craig R-III | 106 | (RFD, New Haven) | 157 | Holliday C-2 | 207 | Lawson R-XIV | 258 |
| Buchanan Co. R-IV | | Crane R-III | 107 | Fredericktown R-I | 158 | Hollister R-V | 208 | Lebanon R-III | 260 |
| (DeKalb) | 115 | Crawford Co. R-I | | Fulton 58 | 159 | Houston R-I | 209 | Lee's Summit R-VII | 261 |
| Bucklin R-II | 053 | (Bourbon) | 041 | Gainesville R-V | 160 | Howard Co. R-II | | Leesville R-IX | 262 |
| Bunker R-III | 055 | Crawford Co. R-II (Cuba) . | 108 | Gallena R-II | 161 | (Glasgow) | 168 | Leeton R-X | 263 |
| Butler R-V | 056 | Crocker R-II | 109 | Gallatin R-V | 162 | Howell Valley R-I | 210 | | |
| Cabool R-IV | 057 | Crystal City 47 | 110 | Gasconade C-4 (Falcon) . . | 163 | Hudson R-IX | 211 | | |
| | | Dadeville R-II | 111 | | | Humansville R-IV | 212 | | |
| | | | | | | Hume R-VIII | 213 | | |

Missouri Department of Revenue Tax Assistance Centers

Public hours Monday through Friday at the offices listed below are:

January through April

7:30 a.m. to 5:30 p.m.

May through December

8:00 a.m. to 5:00 p.m.

Individuals with speech or hearing impairments may use TDD(800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Joplin

1110 East 7th St., Suite 400
(417) 629-3070

Springfield

149 Park Central Square,
Room 313
(417) 895-6474

St. Joseph

525 Jules, Room 314
(816) 387-2230

Jefferson City

301 W. High St., Room 330
(573) 751-7191

Kansas City

615 East 13th St., Room 127
(816) 889-2920

St. Louis

3256 Laclede Station Rd.,
Suite 101
(314) 877-0177

Other Important Phone Numbers

| | |
|--|----------------|
| Automated IVR Refund/Balance Due Inquiry | (573) 526-8299 |
| Electronic Filing Information | (573) 751-3930 |
| Forms-by-Fax | (573) 751-4800 |
| General Inquiry Line | (573) 751-3505 |

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax.

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.mo.gov/tax/personal/pubs.htm.

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Diagram 1: Form W-2

Form W-2 Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2009

Department of the Treasury—Internal Revenue Service

Missouri Taxes Withheld

Earnings Tax