



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

**2009 FORM MO-1040P**

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2009 <input type="checkbox"/>	SOCIAL SECURITY NUMBER	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	SPOUSE'S FIRST NAME	SPOUSE'S MIDDLE INITIAL	SPOUSE'S DECEASED 2009 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER	002
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)			COUNTY OF RESIDENCE		SCHOOL DISTRICT NO. (PG. 30, 31)
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)		APT. NUMBER	CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE		

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

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

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the instructions for a list of Trust Fund Codes.



INCOME			<b>Yourself</b>	<b>Spouse</b>
	1. <b>Federal Adjusted Gross Income</b> from your 2009 federal return (See worksheet on page 8.)	1	00	00
	2. Any state income tax refund included in your 2009 federal income	2	-	00
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	=	00
4. <b>TOTAL MISSOURI ADJUSTED GROSS INCOME</b> — Add both numbers on Line 3 and enter here.	4		00	
5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5	%	%	
DEDUCTIONS AND TAXABLE INCOME	6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.	6		00
	<input type="checkbox"/> A. Single — <b>\$2,100</b> (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — <b>\$0.00</b> <input type="checkbox"/> C. Married filing joint federal & combined Missouri — <b>\$4,200</b> <input type="checkbox"/> D. Married filing separate — <b>\$2,100</b>			
	<input type="checkbox"/> E. Married filing separate (spouse NOT filing) — <b>\$4,200</b> <input type="checkbox"/> F. Head of household — <b>\$3,500</b> <input type="checkbox"/> G. Qualifying widow(er) with dependent child — <b>\$3,500</b>			
	7. Tax from federal return (Do not enter amount from your Form W-2(s) — NOT federal tax withheld.)	7	+	00
	8. Missouri Standard or Itemized Deduction			
	<b>Taxpayers Under Age 65</b> Single ..... \$5,700 Married Filing Combined ..... \$11,400 Married Filing Separate ..... \$5,700 Head of Household ..... \$8,350 Qualifying Widow(er) ..... \$11,400			
	<b>Taxpayers Age 65 or Older</b> Single ..... \$7,100 Married Filing Combined and YOU are Age 65 or Older ..... \$12,500 Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older ..... \$13,600 Married Filing Separate ..... \$6,800 Head of Household ..... \$9,750 Qualifying Widow(er) ..... \$12,500			
	If blind, claimed as a dependent, or if you claimed an additional standard deduction on your federal return, see your federal return, page 6 of the instructions, or page 4 of the Form MO-1040P. If itemizing, see page 4 of the Form MO-1040P.	8	+	00
	9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	9	+	00
	10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) <b>Attach worksheet on page 3, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s).</b>	10	+	00
	11. Long-term care insurance deduction	11	+	00
	12. <b>TOTAL DEDUCTIONS</b> — Add Lines 6 through 11.	12	=	00
	13. <b>Missouri Taxable Income</b> — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.	13		00

CAUTION!

See Page 6, Line 7.

If 65 or older and/or blind the appropriate boxes must be checked above.

Do not include yourself or your spouse.

TAXES	14. Total Missouri taxable amount from Line 13 .....	14		00																						
	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse. ....	15	<b>Yourself</b>	<b>Spouse</b>																						
	16. Use the tax table on page 4 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse. ....	16	00	00																						
17. <b>TOTAL TAXES</b> — Add your tax and your spouse's tax from Line 16. ....		17		00																						
PAYMENTS/CREDITS	18. Missouri withholding for you and your spouse from your Forms W-2(s) and 1099(s). <b>Attach copies of Forms W-2(s) and 1099(s).</b> .....	18		00																						
	19. Any Missouri estimated tax payments for 2009 (Be sure to include any amount of your 2008 overpayment credited to your 2009 Missouri tax return.) .....	19		00																						
	20. <b>PROPERTY TAX CREDIT</b> — Enter amount from Form MO-PTS, Line 14. <b>Attach Form MO-PTS.</b> .....	20		00																						
	21. <b>TOTAL PAYMENTS AND CREDITS</b> Add Lines 18, 19, and 20 and enter amount here. ....	21		00																						
PAYMENTS/REFUND	22. If amount of <b>TOTAL PAYMENTS AND CREDITS</b> (Line 21) is larger than amount of <b>TOTAL TAXES</b> (Line 17), enter the difference here. You have <b>overpaid</b> . If not, enter the amount on Line 26. ....	22		00																						
	23. Enter the amount from Line 22 you want applied to <b>next year's taxes</b> . ....	23		00																						
	24. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for each fund in the appropriate boxes.	24	<table border="1" style="width:100%; text-align: center; font-size: small;"> <tr> <td> Children's</td> <td> Veterans</td> <td> Elderly Home Delivered Meals</td> <td> Missouri National Guard</td> <td> Workers' Memorial</td> <td> Childhood Lead Testing</td> <td> Missouri Military Family Relief</td> <td> General Revenue</td> <td> After School Retreat</td> <td>Adtl. Trust Fund Code (See Instr.)</td> <td>Adtl. Trust Fund Code (See Instr.)</td> </tr> <tr> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> </tr> </table>	Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Missouri Military Family Relief	General Revenue	After School Retreat	Adtl. Trust Fund Code (See Instr.)	Adtl. Trust Fund Code (See Instr.)	00	00	00	00	00	00	00	00	00	00	00	
Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Missouri Military Family Relief	General Revenue	After School Retreat	Adtl. Trust Fund Code (See Instr.)	Adtl. Trust Fund Code (See Instr.)																
00	00	00	00	00	00	00	00	00	00	00																
25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. <b>Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.</b> .... <b>REFUND</b>	25			00																						
26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. <b>Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.</b> .... <b>AMOUNT DUE</b>	26			00																						
<p><b>If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.</b></p>																										
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.																									
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		E-MAIL ADDRESS																							
	PREPARER'S PHONE NUMBER		( )																							
	SIGNATURE		DATE																							
SIGNATURE		DATE																								
SPOUSE'S SIGNATURE		DAYTIME TELEPHONE																								
SPOUSE'S SIGNATURE		DATE																								
SPOUSE'S SIGNATURE		PREPARER'S ADDRESS AND ZIP CODE																								
SPOUSE'S SIGNATURE		DATE																								

**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-1040P, Line 4 . . . . .	1			00	
2. Enter your <b>taxable</b> social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b . . . . .	2			00	
3. Subtract Line 2 from Line 1 . . . . .	3			00	
4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow - \$85,000 . . . . .	4			00	
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0 . . . . .	5			00	
		<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
6. 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-1040P, Line 4 . . . . .	1			00	
2. Enter your <b>taxable</b> social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b . . . . .	2			00	
3. Subtract Line 2 from Line 1 . . . . .	3			00	
4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widower: \$25,000; Married Filing Separate: \$16,000 . . . . .	4			00	
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 . . . . .	5			00	
		<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
6. Enter <b>taxable</b> pension for each spouse from <b>private sources</b> from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b. . . . .	6Y		00	6S	00
7. 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. <b>Total private pension</b> , 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-1040P. Age limit does not apply to social security disability deduction.**

**SECTION C**

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4 . . . . .	1			00	
2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widower - \$85,000 . . . . .	2			00	
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 . . . . .	3			00	
		<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
4. Enter <b>taxable</b> social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b . . . . .	4Y		00	4S	00
5. Enter <b>taxable</b> social security <b>disability</b> 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. <b>Total social security/social security disability</b> , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0 . . . . .	8				00

**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-1040P, Line 10 . . . . .	<b>TOTAL EXEMPTION</b>			00
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## MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See information on page 6.)
- 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. ....	8		00
9. Earnings taxes included in Line 8 — See instructions. ....	9		00
10. Net state income taxes — Subtract Line 9 from Line 8. ....	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8. ....	11		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.**

## FORM MO-L

**You must complete this form 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.**

1. Enter the standard deduction for your filing status: <ul style="list-style-type: none"> <li>• Single or Married Filing Separately - <b>\$5,700</b></li> <li>• Married Filing Combined or Qualifying Widow(er) - <b>\$11,400</b></li> <li>• Head of Household - <b>\$8,350</b></li> <li>• Claimed as a dependent - enter amount from Line 4 of federal Schedule L. ....</li> </ul>	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-1040P Line 8. ....	6		00

## 2009 TAX TABLE

If Line 15 is		Your tax is	If Line 15 is		Your tax is	If Line 15 is		Your tax is	If Line 15 is		Your tax is	If Line 15 is		Your tax is	If Line 15 is		Your tax is
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
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
															9,000		315

For assistance calculating your tax, go to [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) and select the Tax Calculator.

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

**PLUS 6% of excess over \$9,000**

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