
MISSOURI

Form MO-1040P

Property Tax Credit and
Pension Exemption
Short Form

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File Electronically

Electronic filing is fast and easy. Last year, 84 percent of Missouri Individual Income Tax Returns were filed electronically. See page 2 for details about how you can file electronically this year.

Tax Deadline is April 17. See page 4 for extensions.



Electronic Filing Options for Federal and State E-File - Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal and 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 websites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved providers can be found at <http://dor.mo.gov/personal/individual/>.
- 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 <http://dor.mo.gov/personal/individual/>.

Benefits of Electronic Filing

Convenience: You can electronically file 24 hours a day, 7 days a week. If you electronically file **DO NOT** mail a copy of your return.

Security: Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.

Accuracy: Electronically filed returns have fewer errors than paper returns.

Direct Deposit: You can have your refund directly deposited into your bank account.

Proof of Filing: An acknowledgment is issued when your return is received and accepted.

Assistance with Preparing Your Tax Return

There are a large number of volunteer groups around Missouri providing tax assistance to elderly or lower income taxpayers. To locate a volunteer group near you that offers return preparation assistance:

- Call 800-906-9887 or 888-227-7669; or
- visit <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>.

You will find a larger volume of volunteer centers open during the filing season, which is typically January through April.

2-D Barcode Returns - If you plan to file 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 with fewer errors compared to traditional paper returns. If you use software to prepare your return, check our website for approved 2-D barcode software companies. Also, check out the Department’s fill-in forms that calculate and have a 2-D barcode. You can have your refund directly deposited into your bank account when you use the Department’s fill-in forms.



If your form has a 2-D barcode, mail your return to the Department of Revenue address as indicated below:

Refund returns: P.O. Box 3385, Jefferson City, MO 65105-3385

Balance due returns: P.O. Box 3395, Jefferson City, MO 65105-3395

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Property Tax Credit Filers - Please Note

To claim the Property Tax Credit:

- The maximum income level for residents who own and occupy their home for the **entire year** is \$30,000 (after any exemptions).
- The maximum credit for residents who own and occupy their home is \$1,100. If you rent the maximum credit is \$750.

NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.

Failure to include required documentation or information may reduce or delay your refund.

Do You Have the Correct Tax Book?

You **may use** this tax book to file your 2017 Missouri individual income tax return to claim the property tax credit and pension exemption.

You **cannot use** this tax book if you:

- Have income from another state;
- Are filing an amended return;
- Have military pay;
- Have a net operating loss;
- Are a fiscal year filer;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, or other qualified 529 plans;
 - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, or other qualified 529 Plans;
 - d. Interest from federal exempt qualified obligations;
 - e. Interest from state and local obligations;
 - f. Capital gain exclusion;
 - g. Railroad retirement modifications;
 - h. Negative bonus depreciation adjustments;
 - i. Enterprise Zone or Rural Empowerment Zone Modification;
 - j. Are a nonresident alien;
 - k. Are a nonresident stationed in Missouri and you or your spouse earned nonmilitary income while in Missouri;
 - l. Qualified Health Insurance Premiums;

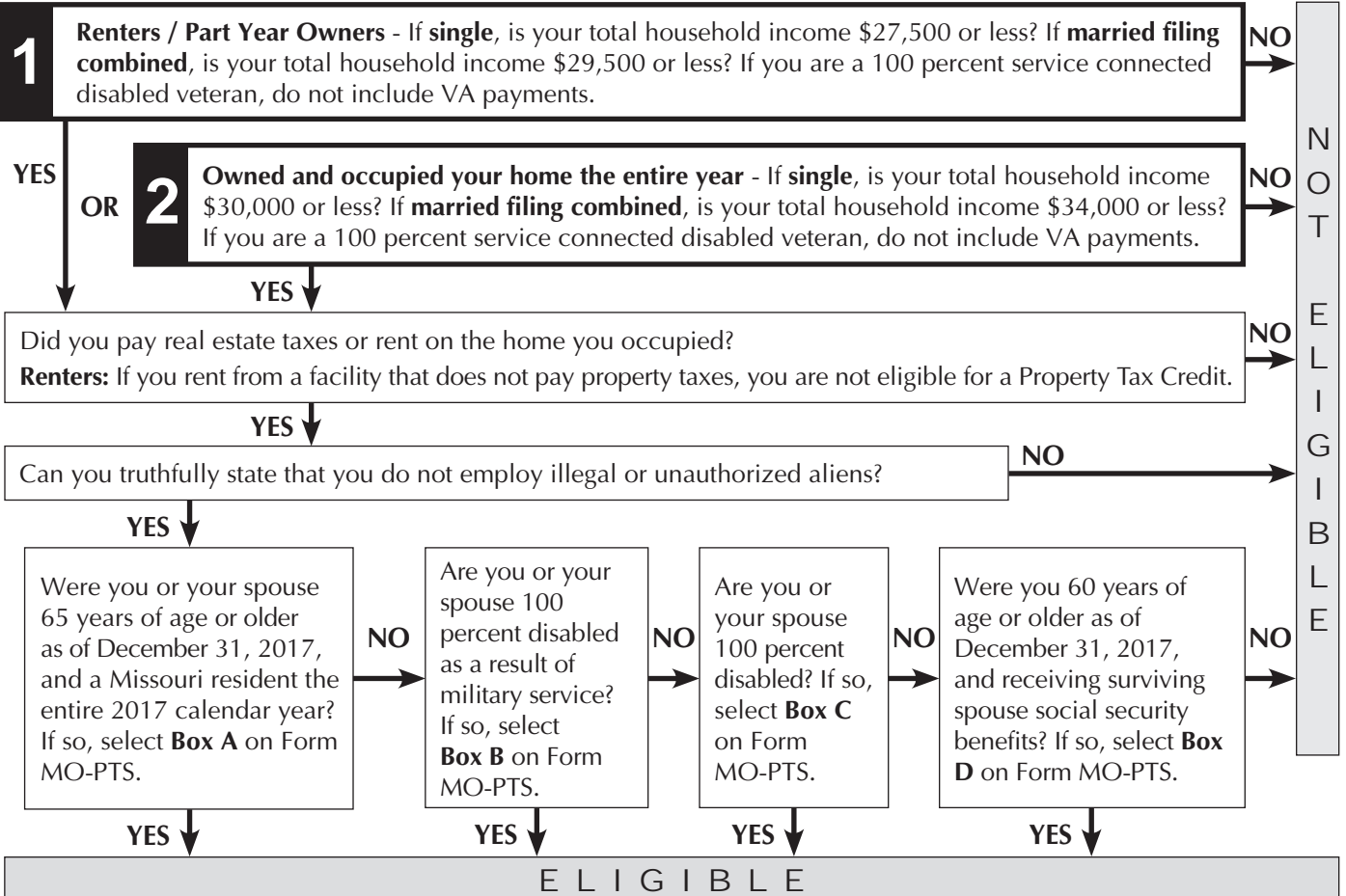
- m. Achieving a Better Life Experience Program (ABLE) modifications;
- n. Agriculture disaster relief income; or
- o. Employee Stock Ownership Plan (ESOP).
- If you claim:
 - a. Miscellaneous Tax Credits (Form MO-TC);
 - b. Credit made with the filing of an Application for Extension of Time to File (Form MO-60);
 - c. A deduction for other federal tax (from Federal Form 1040, Lines 45, 46, 48, 59, 60b, and any recapture taxes included on Line 63);
 - d. A deduction for dependents age 65 or older;
 - e. A healthcare sharing ministry deduction;
 - f. A bring jobs home deduction; or
 - g. Transportation Facilities deduction.
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 44; or
- Owe recapture tax on low income housing credit.

Note: Use the Property Tax Credit Claim (Form MO-PTC) if you are not required to file an individual income tax return, but you are eligible to file for a Property Tax Credit.

Am I Eligible?

Use this diagram to determine if you or your spouse are eligible to claim the **Property Tax Credit (Circuit Breaker)**

Start diagram by choosing **Box 1** or **Box 2** and follow to conclusion.



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

To Obtain Forms

To use the Department's form selector visit our website at <http://dor.mo.gov/personal/individual/> to obtain specific tax forms.

If you need to obtain federal forms, you can go to the IRS website 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 Employee's Withholding Allowance Certificate (Form MO W-4) to "exempt" so your employer will not withhold Missouri tax. If you are a nonresident alien, visit <http://dor.mo.gov/personal/individual/> for more information.

When to File

The 2017 returns are due April 17, 2018.

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 a Form MO-60. An automatic extension of time to file will be granted until October 15, 2018.

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 return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent addition to tax will apply if the tax is not paid by the original return's due 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 website at <http://dor.mo.gov/personal/individual/>.

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

Note: If you file an extension, a 5 percent addition to tax charge will still apply if the tax is not paid by the original return's due date.

If you are unable to pay the tax owed in full on the due date, please visit <http://dor.mo.gov/personal/individual/> for your payment options.

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 2800
Jefferson City, MO 65105-2800

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

Department of Revenue
P.O. Box 3395
Jefferson City, MO 65105-3395

ALL 2-D barcode returns, see page 2.

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column 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*

Amended Return

You must use Form MO-1040 (long form) for the year being amended. See information on page 4 on how to obtain Form MO-1040 and instructions.

Fill-in Forms That Calculate

Visit <http://dor.mo.gov/personal/individual/> 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, visit <http://dor.mo.gov/personal/individual/> or call our automated individual income tax inquiry line at (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.

Address Change

If you move after filing your return, notify both the Post Office serving your old address and the **Department of Revenue** of your address change. 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. You may complete our online address change form at the following web address <http://dor.mo.gov/personal/individual/>.

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 percent. 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 on which tax was not paid to the seller exceed \$2,000 in a calendar year. You can use the Consumer's Use Tax Return (Form 4340) located on page 27. **The due date for Form 4340 is April 16, 2018.**

Taxpayer Bill of Rights

To obtain a copy of the Taxpayer Bill of Rights, go to our website at <http://dor.mo.gov/personal/individual/>.

Filing for Deceased Individuals

Any existing Power of Attorney (Form 2827) pending with the Department of Revenue is terminated when the death of the taxpayer is made known to the Department. A new Form 2827 or verification of personal representative is required after death of the taxpayer before any party may discuss the taxpayer's debt with the Department staff. If no personal representative was appointed, submit verification of the executor of the estate or distributee.

If an individual passed away in 2017, a claim may be filed by the surviving spouse if the filing status is “married filing combined” and all other qualifications are met. If there is no surviving spouse, the estate may file the claim.

A copy of the death certificate must be attached and if the check is to be issued in another name, a Federal Form 1310 must also accompany the claim. To obtain Federal Form 1310, visit www.irs.gov/formspubs.

Form MO-1040P

Information to Complete Form MO-1040P

Form MO-1040P is a short form for taxpayers who are required to file a Missouri Individual Income Tax Return and claiming a pension exemption or Property Tax Credit Claim.

Name, Address, Etc.

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 2017, select the appropriate box.

Age 62 Through 64

If you or your spouse were ages 62, 63, or 64 by December 31, 2017, select the appropriate box.

Age 65 or Older or Blind

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2017 federal return, select the appropriate boxes.

100 Percent Disabled Person

You may select 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.

Non-Obligated Spouse

You may select 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. Debts owed to the Internal Revenue Service (IRS) are **excluded** from the non-obligated spouse apportionment. The Department of Revenue cannot apportion the Property Tax Credit.

Line 1- Federal Adjusted Gross Income

If your filing status is “married filing combined,” and both spouses are reporting income, use the Worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse’s debts to Missouri.

For all other filing statuses, use the chart below.

Federal Form	Line
Federal Form 1040	Line 37
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Form 1040X	Line 1

Line 2 - State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). **Attach a copy of your federal return (pages 1 and 2).**

Line 5 - Income Percentages

Complete the chart below if both spouses have income:

Yourself	Line 3Y _____	divided by	_____
	Line 4 _____	=	_____
Spouse	Line 3S _____	divided by	_____
	Line 4 _____	=	_____

The total entered on Line 5 must equal 100 percent - round to the nearest whole number. **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 percent on Line 5Y and 100 percent on Line 5S.

Line 6 - Filing Status and Exemption Amount

Enter on Line 6 the amount of exemption claimed for your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

- Box B** must be selected if you are claimed as a dependent on another person’s federal tax return and you selected either box on Federal Form 1040EZ, Line 5; or you were not allowed to select Box 6a on Federal Forms 1040 or 1040A. **If you selected Box B, enter “0”.**
- Box E** may be selected **only if** all of the following apply: a) you selected 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. **Attach a copy of your federal return. Only one box may be selected on Line 6, Boxes A through G.**

Line 7 - Additional Personal Exemption

If your Missouri adjusted gross income (MO-1040P, Line 3Y or 3S) is less than \$20,000 and you claimed a personal exemption on Line 6, you qualify for an additional personal exemption of \$500. Enter \$500 on Line 7 for each qualifying taxpayer.

Note: If you selected Box B (claimed as a dependent on another person’s federal tax return) on Line 6, you do not qualify for this exemption.

Line 8 - Tax From Federal Return

Use the chart on page 7 to locate your tax on your federal return. **Do not enter your federal income tax withheld as shown on your Forms W-2 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". If you used a method other than the federal tax table to determine your federal tax, attach the appropriate schedule.

Federal Form	Line Numbers
1040	Line 56 minus Lines 45, 46, 66a, 68, 69, and any amount from Form 8885 on Line 73.
1040A	Line 37 minus Lines 29, 42a, 44, 45, and any alternative minimum tax included on Line 28.
1040EZ	Line 10 minus Line 8a.
1040X	Line 8 minus Lines 14 and 15, except amounts from Forms 2439 and 4136.

Note: At the time the Department printed their tax booklets, the Internal Revenue Service had not finalized the 2017 federal income tax forms.

Line 9 - Standard or Itemized Deduction

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-1040P, Line 9.

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.

Federal Form	Line
Federal Form 1040	Line 40
Federal Form 1040A	Line 24
Federal Form 1040EZ	*See following note
Federal Form 1040X	Line 2

***Note:** If you filed a Federal Form 1040EZ, and selected one or both boxes on Line 5, refer to the Federal Standard Deduction Worksheet for Dependents. If you did not select either box on Federal Form 1040EZ, Line 5, enter \$6,350 if single or \$12,700 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 page 21. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

Line 10 - Dependents

Do not include yourself or your spouse as dependents.

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

- You may claim a stillborn dependent deduction that occurred during the 2017 tax year. Select the box on Line 10, and include it in the total number of dependents. Attach a copy of the stillbirth certificate.

Attach a copy of your federal return (pages 1 and 2).

Line 11 - Pension and Social Security/Social Security Disability/Military Exemption

If you or your spouse received a public, private, or military pension, social security or social security disability,

complete page 19 and 20 to see how much of your pension may be tax free.

Attach a copy of your federal return (pages 1 and 2) and all Forms 1099, 1099-R, and W-2P.

Line 12 - Long-Term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2017, 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 a chronic health condition or physical disability, 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.

Worksheet for Long-Term Care Insurance Deduction

- A. 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.
- B. Enter the amount from Federal Schedule A, Line 4 B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included on Line C . . . D) \$ _____
- E. Subtract Line D from Line C E) \$ _____
- F. Subtract Line E from Line B.
If amount is less than zero, enter "0". F) \$ _____
- G. Subtract Line F from Line A G) \$ _____
- H. Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040P, Line 12.

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

Line 16 - Missouri Tax

Calculate your tax by using your taxable income from Form MO-1040P, Line 15Y and 15S, the Tax Rate Chart (page 22, Section A), and the Tax Calculation Worksheet (page 22, Section B). A separate tax must be computed for you and your spouse.

Line 18 - Missouri Withholding

Include only Missouri withholding as shown on your Forms W-2, 1099, or 1099-R. **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2 and 1099.** See Form W-2, Diagram 1, on page 22.

Line 19 - Estimated Tax Payments

Include any estimated tax payments made during 2017 and any overpayment applied from your 2016 Missouri return.

Line 20 - Property Tax Credit

Complete the Property Tax Credit Schedule (Form MO-PTS) to determine the amount of your property tax credit. See Information to Complete Form MO-PTS on pages 12 through 14.

Line 23 - Apply Overpayment to Next Year's Taxes

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

Line 24 - Trust Funds

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

Additional Funds: If you choose to give to any of the additional funds, enter the two-digit code (below) in the spaces provided on Line 24. If you want to give to more than two additional funds, please submit a contribution directly to the fund. For additional information visit <http://dor.mo.gov/personal/individual/>.

<u>Funds</u>	<u>Codes</u>
American Cancer Society Heartland Division, Inc., Fund	01
American Diabetes Association Gateway Area Fund	02
American Heart Association Fund	03
American Red Cross Trust Fund	15
Amyotrophic Lateral Sclerosis (ALS - Lou Gehrig's Disease) Fund	05
Arthritis Foundation Fund	09
Developmental Disabilities Waiting List Equity Trust Fund	16
Foster Care and Adoptive Parents Recruitment and Retention Fund	14

March of Dimes Fund	08
Missouri National Guard Foundation Fund	19
Muscular Dystrophy Association Fund	07
National Multiple Sclerosis Society Fund	10
Pediatric Cancer Research Trust Fund	18
Puppy Protection Trust Fund	17

The minimum contribution is \$2, or \$4 if married filing combined for the following funds: Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Trust Fund, Missouri National Guard Trust Fund, and Organ Donor Program Fund.

The minimum contribution is \$1, or \$2 if married filing combined for the following funds: Workers' Memorial Fund, Childhood Lead Testing Fund, Missouri Military Family Relief Fund, General Revenue Fund, Missouri National Guard Foundation Fund, Foster Care and Adoptive Parents Recruitment and Retention Fund, American Red Cross Trust Fund, Developmental Disabilities Waiting List Equity Trust Fund, Puppy Protection Trust Fund, and Pediatric Cancer Research Trust Fund.

The minimum contribution is \$1, not to exceed \$200, for the following irrevocable funds: American Cancer Society Heartland Division, Inc., Fund, American Diabetes Association Gateway Area Fund, American Heart Association Fund, ALS Lou Gehrig's Disease Fund, Arthritis Foundation Fund, March of Dimes Fund, Muscular Dystrophy Association Fund, and National Multiple Sclerosis Society Fund.

Splitting Your Income - Worksheet for Line 1

Missouri law requires a combined return for married couples 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 Forms W-2 and 1099. Or it may require 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 2016 Missouri tax withheld, less each spouse's 2016 tax liability. The result should be each spouse's portion of the 2016 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-1040P, 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	Federal Form	Federal Form	Federal Form	Y - Yourself		S - Spouse	
	1040EZ Line No.	1040A Line No.	1040 Line No.				
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-1040P.	4	21	37		00 18		00

Line 25 - Missouri 529 College Saving Plan Deposit

You can deposit all or a portion of your refund into a Missouri 529 College Savings Plan (MOST) account. To make this choice, there must be an open account and the total deposit must be a minimum of \$25. Please complete and attach Form 5632. For more information visit <http://dor.mo.gov/forms>.

Line 26 - Refund

Subtract Lines 23, 24, and 25 from Line 22 and enter on Line 26.

Note: If you have any other liability due to 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 credit 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 27 - Amount Due

If the amount due is greater than \$500, you may owe an underpayment of estimated tax penalty. Complete the Underpayment of Estimated Tax for Individuals (Form MO-2210). This form can be found on our website at <http://dor.mo.gov/personal/individual/>.

If you owe a penalty you cannot file a Property Tax Credit/Pension Exemption (Form MO-1040P). You must file an Individual Income Tax Return (Form MO-1040) and attach Form MO-2210.

Payments must be postmarked by April 17, 2018, 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 to process the check electronically upon receipt. **Do not postdate.** The Department 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 Individual Income Tax Payment Voucher (Form MO-1040V) found on page 28.

Electronic Bank Draft (E-Check): By entering your bank routing number and checking account number, you can pay online at <http://dor.mo.gov/personal/individual/> or by calling (888) 929-0513. There will be a convenience fee to use this service.

Credit Card: The Department accepts MasterCard, Discover, Visa, and American Express. To pay online visit our website at <http://dor.mo.gov/personal/payonline.php>, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

Amount of Tax Paid	Convenience Fee
\$0.00 - \$50.00	\$1.25
\$50.01 - \$75.00	\$1.75
\$75.01 - \$100.00	\$2.15
\$100.01 and up	2.15%

Note: The convenience fees for credit card transactions are 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 website and connecting to the website of the third party vendor which is a secure and confidential website.

Sign Return

You must sign Form MO-1040P. 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 the preparer's firm, indicate by selecting the "yes" box below the signature line.

Attachments

- **All Forms W-2 and 1099**
- **Copy of federal return, pages 1 and 2, and Federal Schedule A**
 - **if you itemized your deductions on Line 9, Missouri Itemized Deductions**
 - **if you have an entry on Line 12, Long-term Care Insurance Deduction**
- **A copy of paid Property Tax Receipt(s), rent receipts, or signed statement from your landlord if you claimed the Property Tax Credit on Line 20**
- **Documentation (a copy of Form SSA-1099, letter from Social Security Administration, letter from Department of Veterans Affairs) of the applicable qualification under which you are filing Form MO-PTS**
- **Federal Form 1310 and a copy of death certificate if filing for a deceased individual**

Mail Form MO-1040P

Attachments, and Payment (if necessary) To:

Refund or no amount due -

Department of Revenue, P.O. Box 2800,
Jefferson City, MO 65105-2800

Balance due -

Department of Revenue, P.O. Box 3395,
Jefferson City, MO 65105-3395

2-D barcode returns, see page 2.

Pension and Social Security/ Social Security Disability/Military

If you are claiming a pension, social security, social security disability or military exemption, you must attach a copy of your federal return (pages 1 and 2), your Forms 1099-R, and SSA-1099. 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-1040P, Line 4.

Line 2 - Taxable Social Security Benefits

Include the taxable 2017 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 2017 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 8 - Social Security or Social Security Disability Exemption

Include the amount from Lines 6Y and 6S from page 20, 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 (in the 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 8.

Private Pension Calculation

Line 2 - Taxable Social Security Benefits

Include the taxable 2017 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 2017 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 the 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.

Worksheet for Lines 4 and 5

1. Total social security - Enter amount from: . . 1) _____
 - Federal Form 1040A, Line 14a
 - Federal Form 1040, Line 20a
2. 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 _____ %		
4. Taxable social security Enter amount from: _____ 4) _____ <ul style="list-style-type: none">• Federal Form 1040A, Line 14b• Federal Form 1040, Line 20b		
5. Multiply Line 4 by percentages on 3Y and 3S and enter amounts here and on Lines 4 or 5 of Part 3 of the MO-A, Section C 5Y _____ 5S _____		
3. Divide Line 2Y and 2S by Line 1 3Y _____ % 3S _____ %
4. Taxable social security
Enter amount from: _____ 4) _____
 - Federal Form 1040A, Line 14b
 - Federal Form 1040, Line 20b
5. Multiply Line 4 by percentages on 3Y and 3S and enter amounts here and on Lines 4 or 5 of Part 3 of the MO-A, Section C 5Y _____ 5S _____

Note: A taxpayer filing single, head of household, qualifying widow(er), 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.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2017 • 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 000-00-0000
Box 3. Benefits Paid in 2017 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2017 NONE	Box 5. Net Benefits Repaid for 2017 (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 2017 \$8,400.00		
Box 6. Voluntary Federal Income Tax Withheld NONE		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555
*Includes: \$12.00 Paid in 2017 for 2016		Box 8. Claim Number (Use this number if you need to contact SSA) 000-00-0000

Form SSA-1099-SM (12-2017) DO NOT RETURN THIS FORM TO SSA OR IRS 0603554

Military Pension Calculation

A military pension is a pension received for your service in a branch of the armed services of the United States, including the Missouri Army Reserve and Missouri National Guard. You must reduce your military pension exemption by any portion of your military pension that is included in the calculation of your public pension exemption. Therefore, if you qualify for the public pension exemption, make sure you complete the Public Pension Calculation (Section A) before you calculate your military pension exemption.

Line 1 - Taxable Military Retirement Benefits

Include your total military retirement benefits reported on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. If you are filing a combined return and both spouses had military retirement, combine those amounts on Line 1.

Line 2 - Taxable Public Pension

Include your total retirement benefits from public sources (including military) reported on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. If you are filing a combined return and both spouses had retirement benefits from public sources, combine those amounts on Line 2.

Line 4 - Military Benefits Included in Public Pension Exemption

Multiply the percentage calculated on Line 3 by the total public pension amount reported on Line 11 of Section A. If you did not claim a public pension, enter \$0.

Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See page 7, Line 9. 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 40, 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.**

Line 2 and 3 - Social Security Tax

Include the amount of the social security tax withheld from your Form(s) W-2. **This amount cannot exceed \$7,886.** Enter the total on Line 2. Repeat for your spouse and enter the total on Line 3.

Line 4 and 5 - Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2017. **This amount cannot exceed \$12,517** (Tier I maximum of \$7,886 and Tier II maximum of \$4,631). Enter the total on Line 4. Repeat for your spouse and enter the total on Line 5. **If you have both social security and Tier I railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form(s) W-2 less, either the amount entered on Federal Form 1040, Line 71, or, if only one employer, the amount refunded by the employer.**

Line 6 - Medicare Tax

Include the total amount of Medicare tax for yourself and spouse (combined). If you are not subject to "additional Medicare tax" on your federal return, enter the amount from your Form(s) W-2. If you are subject to "additional Medicare tax" on your federal return, enter the amounts as calculated below. You must attach a copy of Federal Form 8959.

- Wage income: Form(s) W-2, Box 6, plus Line 7 of Federal Form 8959, minus Line 22 of Federal Form 8959;
- Railroad retirement compensation: Railroad retirement Medicare tax withheld on Form(s) W-2, Box 14, plus Line 17 of Federal Form 8959, minus Line 23 of Federal Form 8959.

Line 7 - Self-Employment Tax

Include the amount from Federal Form 1040, Line 57 minus Line 27, plus Federal Form 8959, Line 13; or Federal Form 1040NR, Line 55 minus Line 27, plus Federal Form 8959, Line 13.

Line 9 - State and Local Income Taxes

Include the amount of **income taxes** from Federal Form 1040, Schedule A, Line 5, or see the worksheet on page 21.

The amount you paid in state **income taxes** included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

Line 10 - Earnings Taxes

If you entered an amount on Line 9 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 10 the amount of earnings taxes withheld shown on Forms W-2. See page 22, Diagram 1, Box 19.

Line 12 - Total Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see page 7, Line 9) you should take the standard deduction on the front of Form MO-1040P, Line 9, unless you were required to itemize your federal deductions. If you are required to itemize on the federal return, you must use the itemized amount from the itemized worksheet. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

Form MO-PTS

Information to Complete Form MO-PTS

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

Important: You must complete Form MO-1040P, Line 1 through Line 19, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040P is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate **Form MO-PTC**. Do not include spouse name and social security number if you marked married filing separate. (**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

Select the applicable box to indicate under which qualification you are filing the Form MO-PTS. See "Am I Eligible" chart on page 4. You must select a qualification box to be eligible for the credit. Select **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 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.

Line 2 - Social Security Benefits

Enter the amount of nontaxable social security benefits you, your spouse, and your **minor children** received before any deductions and the 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
- Forms SSA-1099 and RRB-1099, total amount before deductions (if you did not include an amount on Federal Forms 1040 or 1040A).

Lump sum distributions from the Social Security Administration or other agencies must be claimed in the year in which they are received. **Attach Form(s) SSA-1099 or RRB-1099 (TIER I).**

Helpful Hints

- Wait to file your return until you receive your Form SSA-1099 in January 2018. This form will list your benefits for the entire 2017 year. See the sample Form SSA-1099 on page 11.
- If you are receiving railroad retirement benefits, you should receive two forms. Form RRB-1099R shows annuities and pensions. Form RRB-1099 shows 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, dividends, rental income, 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 nontaxable pension or exempt interest:

- Forms 1099-R or W-2P - Total amount before deductions not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).
- Forms 1099-INT - Total amount not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).

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

Line 4 - Railroad Retirement Benefits

Form MO-1040P does not have provisions for subtracting railroad retirement benefits from federal adjusted gross income. If you have railroad retirement benefits, you must file Form MO-1040. See page 4 for information on how to obtain forms.

Line 5 - Veteran Benefits

If a veteran is 100 percent disabled, **not due to military service**, payments and benefits are included in to property tax credit household income. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds. A letter from the Veterans Administration detailing the amount of your benefits needs to be attached to the Property Tax Credit Schedule (Form MO-PTS).

If a veteran is 100 percent disabled, **as a result of military service**, you are not required to include your veteran payments and benefits on Form MO-PTS. A letter from the Veterans Administration confirming the disability is 100 percent from military service needs to be attached to Form MO-PTS.

Note: To request a copy of the letter, call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse receiving social security and your spouse was 100 percent disabled, as a result of military service, all 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, your spouse, and 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). This includes any payments received from the government. Do not include the value of commodity foods, food stamps, or heating and cooling assistance.

Helpful Hints

- Supplemental Security Income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received either through a my Social Security account at www.socialsecurity.gov/myaccount, by calling 1-800-772-1213, or contacting your local Social Security office. 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.

Attach a letter from the Social Security Administration that includes the total amount of assistance received and Form 1099 from Employment Security, 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. 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 Deduction

If you are **Single or Married Living Separate**, enter \$0 on Line 9.

If you are **Married and Filing Combined**, see below to determine the amount to enter on Line 9.

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

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, you are **not eligible** for the credit. There is no need to complete and submit the Form MO-PTS.

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 to complete and submit Form MO-PTS.

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.

Line 11 - Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid for 2017 only, or \$1,100, whichever is less. **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 are not eligible for the credit.

Attach a copy of paid real estate tax receipt(s) from the county and city collectors office. Mortgage and financial institution statements are not acceptable.

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 Assessor's Certification must be attached with a copy of your paid personal or real property tax receipt.

Your county assessor will complete this form on your request. If you own a mobile home that is classified as real property, a Form 948 is not needed. In such cases, you can claim property tax for the mobile home and if applicable rent for the lot.

Helpful Hint

- Real estate tax paid for a **prior year cannot** be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.
Example: If you paid your 2016 real estate tax in calendar year 2017, you must file a 2016 Property Tax Credit Claim.
- If you own your home and other adults (other than spouse) live there and pay rent, the rent must be included in your federal adjusted gross income.

A credit **will not** be allowed on vehicles and other items listed on the personal property tax receipt.

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

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

If you sold or purchased your home during the year, attach a copy of the seller's or buyer's agreement to your claim.

If you use your home for business purposes, the percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. If you need to use a Form 948 to calculate the amount of real estate tax, you must 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 used 15 percent of her house for her business. She will multiply \$500 by 85 percent and put this figure (\$425) on Form MO-PTS, Line 11.

Line 12 - Rent Your Home

Complete one Certification of Rent Paid (Form MO-CRP) for **each** rented home (including mobile home or lot) you occupied during 2017. The Form MO-CRP is on page 25 and 26 and instructions on this page.

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

Helpful Hints

If you receive low income housing assistance, the rent you claim may not exceed 40 percent of your income. Please claim only the amount of rent you pay or your refund will be delayed or denied.

Add the totals from Line 9 on all Forms MO-CRP completed, and enter the amount on Line 12, or \$750, whichever is less. Attach rent receipt(s) or a signed statement from your landlord for any rent you are claiming, along with Form MO-CRP. The rent receipt(s) or statement, must be signed by the landlord and include his or 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 a statement. A bank image is acceptable if it is identified to be from the banking institution.

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

To determine your credit, use the 2017 Property Tax Credit Chart on pages 29 through 31. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$1,200 in real estate tax and her total household income was \$15,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Even though Ruth paid \$1,200 in real estate tax, the maximum allowed credit is \$1,100. Ruth will use \$1,100 as tax paid and her total household income of \$15,000 to make the comparison. When using the chart, Ruth finds where \$15,000 and \$1,100 “meet” to figure her credit. The two numbers “meet” on the chart where the credit amount is \$1,059. Ruth will get a \$1,059 credit for the real estate tax she paid.

If you have the same address as your landlord, please verify the number of occupants and living units.

Line 13 - Total Real Estate Tax / Rent Paid

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13, or \$1,100, whichever is less.

Example: Ester owns her home for three months and pays \$100 in property taxes. For nine months she rents an apartment and pays \$4,000 in rent. The amount on Line 9 of the MO-CRP is \$800 (\$4,000 x 20%). Form MO-PTS, Line 11, is \$100; Line 12 is \$750; and Line 13 is \$850. The \$800 for rent is limited on Line 12 to \$750.

Line 14 - Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 29 through 31 to determine the amount of your property tax credit and enter amount on Line 14. 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

Form MO-CRP must be completed by taxpayers who rented their home and are submitting a Property Tax Credit Claim.

If you rent from a tax exempt facility, you do not qualify.

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 2017, use the applicable percentage on 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.

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 percent and enter the result on Line 9. Add the totals from Line 9 on **all** completed Forms MO-CRP and enter the amount on Line 12 of Form MO-PTS.

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.



Missouri Department of Revenue
**2017 Individual Income Tax Return
 and Property Tax Credit
 Claim/Pension Exemption - Short Form**

Print in BLACK ink only and DO NOT STAPLE.
 For Privacy Notice, see Instructions.

Vendor Code	Department Use Only		
0 0 0			

Select the appropriate boxes that apply.

Age 62 through 64	Age 65 or Older	Blind	100% Disabled	Non-Obligated Spouse
Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>

Name	Social Security Number	Deceased in 2017	Spouse's Social Security Number	Deceased in 2017
	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="checkbox"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="checkbox"/>
	First Name	M.I.	Last Name	Suffix
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Spouse's First Name	M.I.	Spouse's Last Name	Suffix
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
In Care Of Name (Attorney, Executor, Personal Representative, etc.)				
<input type="text"/>				

Address	Present Address (Include Apartment Number or Rural Route)			
	<input type="text"/>			
	City, Town, or Post Office	State	ZIP Code	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	- <input type="text"/>
County of Residence				
<input type="text"/>				

You may contribute to any one or all of the trust funds on Line 24. See instructions for more trust fund information.

Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	Organ Donor Program Fund



17335010001

	Yourself (Y)		Spouse (S)			
1. Federal adjusted gross income from your 2017 federal return (see worksheet on page 8 of the instructions)	1Y	<input type="text"/>	.00	1S	<input type="text"/>	.00
2. Any state income tax refund included in your 2017 federal adjusted gross income.	2Y	<input type="text"/>	.00	2S	<input type="text"/>	.00
3. Missouri adjusted gross income - Subtract Line 2 from Line 1.	3Y	<input type="text"/>	.00	3S	<input type="text"/>	.00
4. Total Missouri adjusted gross income - Add columns 3Y and 3S	4		<input type="text"/>			.00
5. Income percentages - Divide columns 3Y and 3S by total on Line 4. (Must equal 100%)	5Y	<input type="text"/>	%	5S	<input type="text"/>	%

6. Select your filing status box below. Enter the appropriate exemption amount on Line 6 6 .00

<input type="checkbox"/> A. Single - \$2,100 (See Box B before selecting.)	<input type="checkbox"/> D. Married Filing Separate - \$2,100
<input type="checkbox"/> B. Claimed as a Dependent on Another Person's Federal Tax Return - \$0.00	<input type="checkbox"/> E. Married Filing Separate (spouse NOT filing) - \$4,200
<input type="checkbox"/> C. Married Filing Combined (joint federal) - \$4,200	<input type="checkbox"/> F. Head of Household - \$3,500
	<input type="checkbox"/> G. Qualifying Widow(er) with Dependent Child - \$3,500

7. Additional Personal Exemption (see instructions on page 6) 7 .00

8. Tax from federal return. **Do not enter federal income tax withheld.**00 **→** Enter this amount on Line 8, not to exceed \$5,000 for an individual filer or \$10,000 for combined filers 8 .00

9. Missouri Standard or Itemized Deduction

<u>Taxpayers Under Age 65</u>	<u>Taxpayers Age 65 or Older</u>
• Single \$6,350	• Single \$7,900
• Married Filing Combined. \$12,700	• Married Filing Combined and YOU are Age 65 or Older \$13,950
• Married Filing Separate. \$6,350	• Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older. \$15,200
• Head of Household \$9,350	• Married Filing Separate \$7,600
• Qualifying Widow(er). \$12,700	• Head of Household \$10,900
	• Qualifying Widow(er) \$13,950

If you are blind or claimed as a dependent, see your federal return or page 7 of the instructions. If itemizing, see page 21 9 .00

10. Number of dependents (from Federal Form 1040 or 1040A Line 6c) x \$1,200 = 10 .00

Select box if claiming a stillborn child, see instructions on page 7.

11. Pension exemption (Complete worksheet on page 19 and 20 of the instructions.) Attach worksheet, federal return, Forms W-2P, and 1099-R. 11 .00

12. Long-term care insurance deduction 12 .00

13. Total Deductions - Add Lines 6 through 12 13 .00



Taxes

- 14. Missouri Taxable Income - Subtract Line 13 from Line 4 and enter here 14 .00
- 15. Multiply Line 14 by appropriate percentages on Lines 5Y and 5S 15Y .00 15S .00
- 16. Tax (See the tax chart on page 22 of the instructions) 16Y .00 16S .00
- 17. Total Taxes - Add Line 16Y and 16S 17 .00

Payments and Credits

- 18. Missouri tax withheld - Attach Forms W-2 and 1099 18 .00
- 19. 2017 Missouri estimated tax payments - Include overpayment from 2016 applied to 2017 19 .00
- 20. Property Tax Credit (from [Form MO-PTS](#), Line 14) - Attach Form-PTS 20 .00
- 21. Total Payments and Credits - Add Lines 18, 19, and 20. 21 .00

Refund

- 22. If Line 21 is larger than Line 17, enter the amount of OVERPAYMENT. If Line 21 is less than Line 17, enter the AMOUNT DUE on Line 27 22 .00
- 23. Enter the amount from Line 22 you want applied to your 2018 estimated tax. 23 .00
- 24. Enter the amount of your donation in the trust fund boxes below. See instructions for trust fund codes.

24a. Children's Trust Fund <input type="text"/> .00	24b. Veterans Trust Fund <input type="text"/> .00	24c. Elderly Home Delivered Meals Trust Fund <input type="text"/> .00
24d. Missouri National Guard Trust Fund <input type="text"/> .00	24e. Workers' Memorial Fund <input type="text"/> .00	24f. Childhood Lead Testing Fund <input type="text"/> .00
24g. Missouri Military Family Relief Fund <input type="text"/> .00	24h. General Revenue Fund <input type="text"/> .00	24i. Organ Donor Program Fund <input type="text"/> .00
24j. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> .00	24k. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> .00	
- Total Donation - Add amounts from Boxes 24a through 24k and enter here 24 .00
- 25. Amount from Line 22 to be deposited into a Missouri 529 College Savings Plan (MOST) account. Enter amount from [Form 5632](#), Line E 25 .00



Refund (cont.)

26. Refund - Subtract Lines 23, 24, and 25 from Line 22

26 [] [] . 00

Reserved

Amount Due

27. Amount Due - If Line 21 is less than Line 17, enter the difference here. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically

27 [] [] . 00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in [Chapter 143, RSMo](#), a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit, or abatement if I employ such aliens.

Signature

Signature

[]

Date (MM/DD/YY)

[] [] []

Spouse's Signature (If filing combined, BOTH must sign)

[]

Date (MM/DD/YY)

[] [] []

E-mail Address

[]

Daytime Telephone

[]

Preparer's Signature

[]

Date (MM/DD/YY)

[] [] []

Preparer's FEIN, SSN, or PTIN

[]

Preparer's Telephone

[]

Preparer's Address

[]

State

ZIP Code

[] []

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 Yes No

Department Use Only

A FA E10 DE F

[] []

(Revised 12-2017)

Mail To: Missouri Department of Revenue
P.O. Box 3395
Jefferson City, MO 65105-3395

Refund or No Amount Due: Missouri Department of Revenue
P.O. Box 2800
Jefferson City, MO 65105-2800

Phone (Balance Due): (573) 751-7200
Phone (Refund or No Amount Due): (573) 751-3505
Fax: (573) 751-2195
E-mail: propertytaxcredit@dor.mo.gov

Visit <http://dor.mo.gov/personal/individual/> for additional information.



17335040001

Public Pension Calculation - Pensions received from any federal, state, or local government.

Section A

1. Missouri adjusted gross income from Form MO-1040P, Line 4.	1		.00			
2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2		.00			
3. Subtract Line 2 from Line 1	3		.00			
4. Select the appropriate filing status and enter amount on Line 4. • Married Filing Combined (joint federal) - \$100,000 • Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . .	4		.00			
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5		.00			
6. Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b.	6Y		.00	6S		.00
7. Amount from Line 6 or \$37,089 (maximum social security benefit), whichever is less	7Y		.00	7S		.00
8. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0	8Y		.00	8S		.00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0.	9Y		.00	9S		.00
10. Add amounts on Lines 9Y and 9S.	10		.00			
11. Total public pension - Subtract Line 5, from Line 10. If Line 5 is greater than Line 10, enter \$0. .	11		.00			

Private Pension Calculation - Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

Section B

1. Missouri adjusted gross income from Form MO-1040P, Line 4.	1		.00			
2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	2		.00			
3. Subtract Line 2 from Line 1	3		.00			
4. Select the appropriate filing status and enter the amount on Line 4. • Married Filing Combined (joint federal) - \$32,000 • Single, Head of Household and Qualifying Widow(er) - \$25,000 • Married Filing Separate - \$16,000	4		.00			
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0.	5		.00			
6. 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. 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-1040P. Age limit does not apply to social security disability deduction.

Section C

- | | | | |
|---|----|--|-----|
| 1. Missouri adjusted gross income from Form MO-1040P, Line 4. | 1 | | .00 |
| 2. Select the appropriate filing status and enter amount on Line 2. | | | |
| • Married Filing Combined (joint federal) - \$100,000 | | | .00 |
| • Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . . | 2 | | .00 |
| 3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0. | 3 | | .00 |
| 4. Taxable social security benefits for each spouse from
Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . | 4Y | | .00 |
| | 4S | | .00 |
| 5. Taxable social security disability benefits for each spouse from
Federal Form 1040A, Line 14b or 1040, Line 20b. | 5Y | | .00 |
| | 5S | | .00 |
| 6. Amount from Line(s) 4Y or 5Y, and 4S or 5S | 6Y | | .00 |
| | 6S | | .00 |
| 7. Add Lines 6Y and 6S. | 7 | | .00 |
| 8. Total social security/social security disability - Subtract Line 3 from Line 7.
If Line 3 is greater than Line 7, enter \$0 | 8 | | .00 |

Military Pension Calculation

Section D

- | | | | |
|---|---|--|-----|
| 1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. | 1 | | .00 |
| 2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b . . | 2 | | .00 |
| 3. Divide Line 1 by Line 2 (Round to whole number). | 3 | | % |
| 4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0 | 4 | | .00 |
| 5. Total military pension - Subtract Line 4 from Line 1 | 5 | | .00 |

Total Pension and Social Security/Social Security Disability/Military Exemption

Section E

Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 5 (Section D).
Enter total amount here and on Form MO-1040P, Line 11

		.00
--	--	-----



- Complete this section only if you itemized deductions on your federal return. (See the information on page 7).
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to “additional Medicare tax”, attach a copy of Federal Form 8959.

Missouri Itemized Deductions

1. Total federal itemized deductions from Federal Form 1040, Line 40	1	<input type="text"/>	.00
2. 2017 Social Security tax (Yourself)	2	<input type="text"/>	.00
3. 2017 Social Security tax (Spouse).	3	<input type="text"/>	.00
4. 2017 Railroad retirement tax - Tier I and Tier II (Yourself)	4	<input type="text"/>	.00
5. 2017 Railroad retirement tax - Tier I and Tier II (Spouse)	5	<input type="text"/>	.00
6. 2017 Medicare tax	6	<input type="text"/>	.00
7. 2017 Self-employment tax	7	<input type="text"/>	.00
8. Total - Add Lines 1 through 7	8	<input type="text"/>	.00
9. State and local income taxes. From Federal Schedule A, Line 5 or see the worksheet below	9	<input type="text"/>	.00
10. Earnings taxes included in Line 9	10	<input type="text"/>	.00
11. Net state income taxes. Subtract Line 10 from Line 9 or enter Line 8 from worksheet below.	11	<input type="text"/>	.00
12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 9	12	<input type="text"/>	.00

Note: If Line 12 is less than your federal standard deduction, see information on page 7.

Worksheet for Net State Income Taxes,
Line 11 of Missouri Itemized Deductions

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$313,800 if married filing combined or qualifying widow(er), \$287,650 if head of household, \$261,500 if single or claimed as a dependent, or \$156,900 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach your Federal Itemized Deduction Worksheet (page A-12 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3. (See page A-12 of Federal Schedule A instructions). If \$0 or less, enter "0"	1	<input type="text"/>	.00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9. (See Federal Schedule A instructions)	2	<input type="text"/>	.00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5.	3	<input type="text"/>	.00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	<input type="text"/>	.00
5. Subtract Line 4 from Line 3	5	<input type="text"/>	.00
6. Divide Line 5 by Line 1	6	<input type="text"/>	%
7. Multiply Line 2 by Line 6	7	<input type="text"/>	.00
8. Subtract Line 7 from Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above.	8	<input type="text"/>	.00



2017 Tax Chart

To identify your tax, use your Missouri taxable income from Form MO-1040P, Line 15Y and 15S and the tax chart in Section A below. A separate tax must be computed for you and your spouse.

Calculate your Missouri tax using the online tax calculator at <http://dor.mo.gov/personal/individual> or by using the worksheet in Section B below. Round to the nearest whole dollar and enter on Form MO-1040P, Line 16Y and 16S.

Tax Rate Chart

Section A

<u>If the Missouri taxable income is:</u>	<u>The tax is:</u>
\$0 to \$100	\$0
At least \$101 but not over \$1,008	1½% of the Missouri taxable income
Over \$1,008 but not over \$2,016	\$15 plus 2% of excess over \$1,008
Over \$2,016 but not over \$3,024	\$35 plus 2½% of excess over \$2,016
Over \$3,024 but not over \$4,032	\$60 plus 3% of excess over \$3,024
Over \$4,032 but not over \$5,040	\$90 plus 3½% of excess over \$4,032
Over \$5,040 but not over \$6,048	\$125 plus 4% of excess over \$5,040
Over \$6,048 but not over \$7,056	\$165 plus 4½% of excess over \$6,048
Over \$7,056 but not over \$8,064	\$210 plus 5% of excess over \$7,056
Over \$8,064 but not over \$9,072	\$260 plus 5½% of excess over \$8,064
Over \$9,072	\$315 plus 6% of excess over \$9,072

Tax Calculation Worksheet

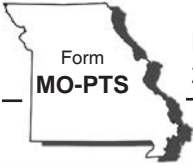
Section B

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040P, Line 15Y and 15S)	\$ _____	_____	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above)	- \$ _____	_____	- \$ 3,024	\$ 9,072
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 66	\$ 2,928
4. Enter the percent for your tax bracket (see Section A above)	X _____ %	_____ %	X 3%	_____ 6%
5. Multiply Line 3 by the percent on Line 4	= \$ _____	_____	= \$ 1.98	\$ 175.68
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 60	\$ 315
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040P, Line 16Y and 16S	= \$ _____	_____	= \$ 62	\$ 491
			(\$61.98 rounded to the nearest dollar)	(\$490.68 rounded to the nearest dollar)

Diagram 1: Form W-2

W-2 Wage and Tax Statement
 Form Copy 1—For State, City, or Local Tax Department
 2017
 Department of the Treasury—Internal Revenue Service





Missouri Department of Revenue
2017 Property Tax Credit Schedule

Department Use Only (MM/DD/YY)

This form must be attached to Form MO-1040 or MO-1040P.

Social Security Number

- -

Date of Birth (MM/DD/YYYY)

First Name

M.I.

Last Name

Spouse's Social Security Number

- -

Spouse's Date of Birth (MM/DD/YYYY)

Spouse's First Name

M.I.

Last Name

Qualifications

Select only one qualification. Copies of letters, forms, etc., must be included with claim.

- A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1099.)
- B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.)
- C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1099.)
- D. 60 years of age or older and received surviving spouse benefits (Attach Form SSA-1099.)

Filing Status

Select only one filing status. **If married filing combined, you must report both incomes.**

- Single
- Married - Filing Combined
- Married - Living Separate for Entire Year

Failure to provide the following attachments will result in denial or delay of your claim:
 rent receipt(s), Verification of Rent Paid (Form 5674) or a **signed** landlord statement, Form(s) 1099, W-2, etc.

Income

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, your spouse, and your **minor children** before any deductions and the amount of social security equivalent railroad retirement benefits. **Attach** Form(s) SSA-1099 or RRB-1099 (TIER I) 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 MO-A, Part 1, Line 8 (if filing Form MO-1040). **Attach** Forms W-2, 1099, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, 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 **MO-A**, Part 1, Line 10 4 . 00
5. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs (see instructions) 5 . 00



For Privacy Notice, see Instructions.

Income (continued)

- 6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). **Attach** a letter from the Social Security Administration that includes the total amount of assistance received and Form 1099 from Employment Security, if applicable
- 7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.)
- 8. Total household income - Add Lines 1 through 7 and enter the total here
- 9. Enter the appropriate amount from the options below.
 - **Single or Married Living Separate** - Enter \$0
 - Married and Filing Combined - **rented** or **did not** own your home for the entire year - Enter \$2,000
 - Married and Filing Combined - **owned** and **occupied** your home for the entire year - Enter \$4,000
- 10. Net household income - Subtract Line 9 from Line 8 and enter the amount here
 - If you rented or did not own and occupy your home for the entire year and Line 10 is greater than \$27,500, you are **not eligible** to file this claim.
 - If you owned and occupied your home for the entire year and Line 10 is greater than \$30,000, you are **not eligible** to file this claim.

Real Estate or Rent

- 11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, or \$1,100, whichever is less. **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** the Assessor's Certification (**Form 948**)
- 12. If you rented, enter the total amount from Certification of Rent Paid (Form(s) MO-CRP), Line 9 or \$750, whichever is less. **Attach** rent receipts or a signed statement from your landlord. **Note:** If you rent from a facility that does not pay property tax, you are **not eligible** for a Property Tax Credit

Credit

- 13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less
- 14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 49-51 or MO-1040P, pages 29-31 to figure your Property Tax Credit. You **must** use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 41 or Form MO-1040P, Line 20

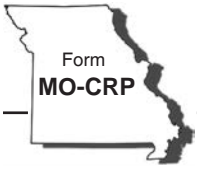
Department Use Only

A K R U

This form must be attached to Form MO-1040 or Form MO-1040P.



17323020001



Missouri Department of Revenue
2017 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number

[] - [] - []

Spouse's Social Security Number

[] - [] - []

Select this box if related to your landlord. If so, explain.

[]

2. Name (First, Last)

[]

Physical Address of Rental Unit (P.O. Box Not Allowed)

[]

Apartment Number

[]

City

[]

State

[]

ZIP Code

[]

3. Landlord's Name (First, Last)

[]

Landlord's Last 4 Digits of Social Security Number

[]

Landlord's Federal Employee Identification Number (FEIN) - if applicable

[]

Landlord's Street Address (Must be completed)

[]

Apartment Number

[]

City

[]

State

[]

ZIP Code

[]

4. Landlord's Phone Number (Must be completed)

[]

From:

[] [] []

To:

[] [] []

5. Rental Period During Year (MM/DD/YY)

[] [] []

(MM/DD/YY)

[] [] []

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. **Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit**

6 [] . 00

7. Select the appropriate box below and enter the corresponding percentage on Line 7

7 [] %

A. Apartment, House, Mobile Home, or Duplex - 100%

F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)

B. Mobile Home Lot - 100%

G. Shared Residence - If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional persons sharing rent:

C. Boarding Home or Residential Care - 50%

1 (50%) 2 (33%) 3 (25%)

D. Skilled or Intermediate Care Nursing Home - 45%

E. Hotel - 100%; if meals are included - 50%

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

For Privacy Notice, see instructions.

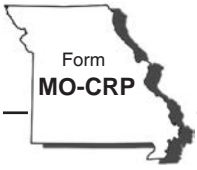
Form MO-CRP (Revised 12-2017)

Taxation Division

Attach to Form MO-PTC or MO-PTS and mail to the Missouri Department of Revenue.



17315010001



Missouri Department of Revenue
2017 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number

[] - [] - []

Spouse's Social Security Number

[] - [] - []

Select this box if related to your landlord. If so, explain.

[]

2. Name (First, Last)

[]

Physical Address of Rental Unit (P.O. Box Not Allowed)

[]

Apartment Number

[]

City

[]

State

[]

ZIP Code

[]

3. Landlord's Name (First, Last)

[]

Landlord's Last 4 Digits of Social Security Number

[]

Landlord's Federal Employee Identification Number (FEIN) - if applicable

[]

Landlord's Street Address (Must be completed)

[]

Apartment Number

[]

City

[]

State

[]

ZIP Code

[]

4. Landlord's Phone Number (Must be completed)

[]

From:

[] [] []

To:

[] [] []

5. Rental Period During Year (MM/DD/YY)

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. **Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit**

6 [] .00

7. Select the appropriate box below and enter the corresponding percentage on Line 7

7 [] %

A. Apartment, House, Mobile Home, or Duplex - 100%

F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)

B. Mobile Home Lot - 100%

G. Shared Residence - If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional persons sharing rent:

C. Boarding Home or Residential Care - 50%

1 (50%) 2 (33%) 3 (25%)

D. Skilled or Intermediate Care Nursing Home - 45%

E. Hotel - 100%; if meals are included - 50%

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

For Privacy Notice, see instructions.

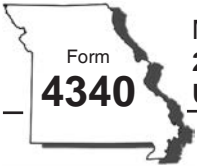
Form MO-CRP (Revised 12-2017)

Taxation Division

Attach to Form MO-PTC or MO-PTS and mail to the Missouri Department of Revenue.



17315010001



Missouri Department of Revenue
**2017 Individual Consumer's
 Use Tax Return**

Due Date: 04/16/2018

Department Use Only
 (MM/DD/YY)

--	--	--	--	--	--

Reporting Period
 (MM/YY)

1	2	1	7
---	---	---	---

Missouri Tax I.D.
 Number

--	--	--	--	--	--	--	--

2. Last Name				First Name				M.I.	SSN			
Street Address				City				State		Zip		
3. Spouse's Last Name				First Name				M.I.	Spouse SSN			
Street Address				City				State		Zip		
4. Street Address			City			Zip	5. Inside City Limits	6. City/County Code(s)	7. Taxable Purchases	8. Tax Rate	9. Amount of Tax	
							<input type="checkbox"/> Yes					
							<input type="checkbox"/> Yes					
							<input type="checkbox"/> Yes					
15. Provide a description of purchases you made								10. Total Purchases		11. Total Due		
								Interest For Late Payment		12.		
16. <input type="checkbox"/> One time purchase <input type="checkbox"/> I expect to make future taxable purchases. (see instructions)								Additions To Tax		13.		
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.								Pay This Amount (U.S. Funds Only)		14.		
17. Signature(s)				Date (MM/DD/YYYY)		Daytime Telephone		DOR ONLY				
				___/___/___		(____)____-____						

Make check payable to the address listed below. Do not send cash. You may not use your individual income tax refund to pay your use tax liability. 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.

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.

Instructions

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. 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. 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. Please refer to the Department's website for additional information: <http://dor.mo.gov/personal/consumer>.

Taxable Purchases - Compile a list of all purchases you made during the calendar year and didn't previously pay Missouri sales or use tax. You can find this information from invoices, bills, credit card statements, and canceled checks. Examples are purchases you made from the Internet, catalogs, food purchases, TV, or telephone marketing, goods from foreign countries, and aircraft. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due.

Due Date - The due date each year is April 15. When the due date falls on a Saturday, Sunday, or a legal holiday, the return and payment are considered timely if made on the next business day.

Line by Line Instructions

1. Enter your Missouri Tax ID Number. If you do not have a number, leave blank.
2. Enter your full name, Social Security Number, and complete address.
3. Enter your spouse's full name, Social Security Number, and complete address.
4. List each address where the property purchased is stored, used, or consumed.

5. Select the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the jurisdiction code for your address. These codes can be found at <http://dor.mo.gov/business/sales/rates>.
7. Enter the taxable purchases for each reporting location during the tax period. Enter zero if you made no taxable purchases at a location during the tax period.
8. Enter the tax rate found at <http://dor.mo.gov/business/sales/rates>. Select the use tax rate where you reside unless you are storing, using, or consuming tangible personal property at a different location. For qualifying food purchases you will use the food use tax rate. For aircraft purchases the tax rate is calculated based on where the aircraft is hangared.
9. Enter the amount of tax by multiplying taxable purchases times the tax rate.
10. Enter total taxable purchases.
11. Enter total tax due.
12. Enter interest for late payment. The interest rate is subject to change each year. Refer to the Department's website <http://dor.mo.gov/calculators/interest/> to calculate the amount of interest due.
13. Enter the amount of additions to tax. The rate is 5 percent per month of total tax due, not to exceed 25 percent. Refer to the Department's website at <http://dor.mo.gov/calculators/interest/> to calculate the amount of additions due.
14. Enter the sum of Lines 11 through 13.
15. Enter a description of the purchases you made subject to use tax.
16. Select one of the blanks. You will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department. If you have ongoing purchases, you will receive a preprinted Consumer's Use Tax Return (**Form 53-C**) to complete each year by April 15, unless you request a different filing frequency.
17. Sign, date, and enter your daytime telephone number.

The use tax rates may be found on the Internet at: <http://dor.mo.gov/business/sales/rates/2017/>.

Mail to: Taxation Division
 P.O. Box 840
 Jefferson City, MO 65105-0840

Phone: (573) 751-2836
Fax: (573) 526-1881
TTY: (800) 735-2966
E-mail: salesuse@dor.mo.gov

Form 4340 (Revised 01-2018)



17021010001



Missouri Department of Revenue
2017 Individual Income Tax Payment Voucher

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 do not make the payment with 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. 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 17, 2018.

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. DO NOT use Form MO-1040V for making extension payments. Please use Form MO-60, or visit our website to pay online.

How Do I Fill In the Payment Voucher?

Complete the name(s) and address block.

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.

Table with 2 columns: Name, Enter. Examples: John Brown (BROW), Juan De Jesus (DEJE), Joan A. Lee (LEE), Jean McCarthy (MCCA), John O'Neill (ONEI), Pedro Torres-Lopez (TORR). Includes instruction: Please use capital letters as shown.

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 post-date 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 "2017 MO Income Tax" on your check or money order.
Detach the payment voucher at the perforation, and mail with your payment. Do not mail a copy of your previously filed return.
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.

Grid for printing: 1 2 3 4 and 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
2017 Individual Income Tax
Payment Voucher (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.

Form fields for Name, Spouse's Name, Street Address, City, State, ZIP Code, and a note: Full payment of taxes must be submitted by April 17, 2018 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.

Social Security Number [] - [] - []

Name Control []

Spouse's Social Security Number [] - [] - []

Spouse's Name Control []

Amount of Payment (U.S. funds only) \$ [] . []



17347010001

Department Use Only [] . []

Department 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.

2017 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 (Form MO-PTS, Line 13).														
		NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.														
1	14,300	1078	1053	1028	1003	978	953	928	903	878	853	828	803	778	753	
14,301	14,600	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). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.														
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															

This area indicates no credit is allowable.

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

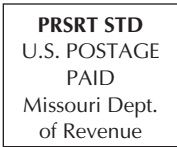
A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

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). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.															
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																

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

This area indicates no credit is allowable.



Visit our website at <http://dor.mo.gov/personal/individual>

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

- Use our fill-in forms that calculate
- Download Missouri and federal tax forms
- Get answers to frequently asked questions
- Pay your taxes online
- Get the status of your refund or balance due
- Get a copy of the Taxpayer Bill of Rights

Important Phone Numbers

General Inquiry Line(573) 751-3505
Automated Refund, Balance Due, and 1099G Inquiry(573) 526-8299
Electronic Filing Information(573) 751-3505

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

Download forms, check the status of your return, or obtain a copy of the Taxpayer Bill of Rights on our website at:

<http://dor.mo.gov/personal/individual/>