



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.

<b>Age 62 through 64</b>	<b>Age 65 or Older</b>	<b>Blind</b>	<b>100% Disabled</b>	<b>Non-Obligated Spouse</b>
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 style="width: 100%;" type="text"/>	<input type="checkbox"/>	<input style="width: 100%;" type="text"/>	<input type="checkbox"/>
	First Name	M.I.	Last Name	Suffix
	<input style="width: 100%;" type="text"/>	<input type="checkbox"/>	<input style="width: 100%;" type="text"/>	<input type="checkbox"/>
	Spouse's First Name	M.I.	Spouse's Last Name	Suffix
<input style="width: 100%;" type="text"/>	<input type="checkbox"/>	<input style="width: 100%;" type="text"/>	<input type="checkbox"/>	
In Care Of Name (Attorney, Executor, Personal Representative, etc.)				
<input style="width: 100%;" type="text"/>				

Address	Present Address (Include Apartment Number or Rural Route)			
	<input style="width: 100%;" type="text"/>			
	City, Town, or Post Office	State	ZIP Code	
	<input style="width: 100%;" type="text"/>	<input type="checkbox"/>	<input style="width: 60px;" type="text"/>	-
County of Residence				
<input style="width: 100%;" 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
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	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 ( <b>See Box B before selecting.</b> )	<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 <b>YOU</b> are Age 65 or Older . . . . . \$13,950
• Married Filing Separate. . . . . \$6,350	• Married Filing Combined and You and Your Spouse are <b>BOTH</b> 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:** Balance Due:  
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](mailto:propertytaxcredit@dor.mo.gov)

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



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**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<br>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<br>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.<br>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
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- 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.

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).

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

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

**Missouri Taxes Withheld** (points to box 17)

**Earnings Tax** (points to box 19)

2017

Department of the Treasury—Internal Revenue Service

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

