

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

2016 FORM MO-1040P

	00000-												_			
LAST NAME			FIRST NAME	FIRST NAME MIDDLE INITIAL DECEASED SOCIAL SECURITY NUMBER 2016					SOFTWARE /ENDOR CODE ssigned by DOR)							
SPO	SPOUSE'S LAST NAME			FIRST NAME		MIDDLE INITIAL DECEASED SPOUSE			SPOUSE'S SOCIAL SECURITY NUMBER				000			
IN C	ARE O	F NAME (ATTORNEY, EXECUTOR, P	ERSONAL R	EPRESENTATI	VE, ETC.)							cour	NTY OF	F RESIDENCE		
PRE	SENT A	ADDRESS (INCLUDE APARTMENT N	O. OR RURA	L ROUTE)				CITY	, TOWN, C	OR POST	T OFFICE, ST	TATE, AND ZIP C	ODE			
		PLEA	SE CHE	CK THE A	APPROPI	RIATE BOXI	ES THAT API	PLY TO	YOU	RSEL	F OR Y	OUR SPO	JSE.			
4	_	62 THROUGH 64	AGE 6	OR OLD		BLIND			0% DI	SABI		NOI	N-OE	BLIGATE	SP	OUSE
	_	URSELF OUSE	SPOL	RSELF JSE		☐ YOUR			YOURS SPOUS				OURS			
		y contribute to any one or a		44	6		Å	(Wo	rkers		(LEAD)			General		DONATE
tot	al am	ds that are listed to the right. Fount contributed on Line 24.	See the	Children's	Veterans	Elderly Home	Missouri National		Memorial		Childhood	Missouri Militar		General Rever	ue	Organ Donor
ins	truction	ons for a list of Trust Fund Co	des.	Trust Fund	Trust Fund	Delivered Meals Trust Fund	Guard Trust Fund	F	und	Lea	ad Testing Fund	Family Relief Fund				Program Fund
	1.	Federal Adjusted Gross	Income	from your	2016 fede	eral return			41/		Yourse	- 1	10	Sp	ous	- :
	2.	(See worksheet on page Any state income tax refu					ross income		. 1Y	_		00	+	i _		00
INCOME		•		•												
Š N	3.	Subtract Line 2 from Line	1. This	is your Mis	souri adju	isted gross inc	come		. 3Y	=		00	3S	=	Т	00
		TOTAL MISSOURI ADJU						and en	ter here	e	4		_	0	0	
	5.	Income percentages — D (The total of the two must									5Y	%	5S	9	6	
	6.	Mark your filing status bo	x below	and enter t	he approp	riate exemption	on amount on L	ine 6.							7	
ı		☐ A. Single — \$2,100	•			• /	E. Married	filing seing) — \$		(spou	ise					
ı		B. Claimed as a der tax return — \$0.0		on another	person's f		F. Head o	•	-	- \$3,5	00					
ı		C. Married filing joint	federal 8	combined	Missouri –	- \$4,200	G. Qualify									
ı		D. Married filing sep		\$2,100			•	dent chil		,500 .	6			00	4	CAUTION!
ш	7.	Tax from federal return (Denter amount from your Fo			:		Single—maximu Married filing co			num						
COM	_	NOT federal tax withheld.)					of \$10,000				7	+		00		See Page 6, Line 7.
Ĭ U	8.	Missouri Standard or Itemi Taxpayers Under Age 6	5			ayers Age 65										
ABLI		Single					ined and YOU a		\$7	,850						If 65 or older or
TAX		Married Filing Separate Head of Household		\$6,300	65 (or Older	ined and You a		\$13	,850						blind the appropriate
QN		Qualifying Widow(er)			Spo	ouse are BOTI	H Age 65 or Old	ler	\$15							boxes must be checked
DEDUCTIONS AND TAXABL					Head o	of Household.			\$10	,850						above.
TIO		If blind or claimed as a de	enendent	see vour	•)			,850						
םחכו		If itemizing, see page 18									8	+		0	0	Do not include
DE	9.	Number of dependents from Check box if claiming a						x \$1,20	0		9	+		0	0	yourself or your spouse.
	10.	Pension exemption (Com a copy of federal return,									10	+		0	0	
	11.	Long-term care insurance	e deduct	on							11	+		0	0	
	12.	TOTAL DEDUCTIONS -	– Add Lii	nes 6 throu	gh 11						12	=		0	0	
	13.	Missouri Taxable Incom						Missou	ri Incon	ne)	13			0	١٥	

FORM MO-1040P

	14.	Total Missouri taxable income amount from Line	13					00			
S	15.	Multiply Line 14 by the percentages you determine			ourse			Spo			
TAXES	16	Do this for you and your spouse							00		
	10.	Use the tax chart on page 18 or 22 of the instruct tax on amounts from Line 15 for you and your sp		16Y		00	16S		00		
	17.	TOTAL TAXES — Add your tax and your spouse	e's tax from Line 16		17			00			
S	18.	18. Missouri withholding for you and your spouse from your Forms W-2 and 1099. Attach copies of Forms W-2 and 1099									
S/CREDITS	19.	Any Missouri estimated tax payments for 2016 (lany amount of your 2015 overpayment credited to			19			00			
PAYMENTS/CR	20.	20. PROPERTY TAX CREDIT — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS. 20									
	21. TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here							00			
		If amount of TOTAL PAYMENTS AND CREDITS (Line 17), enter the difference here. You have ove			22			00			
		Enter the amount from Line 22 you want applied to	o your 2017 estimated tax		23			00	1		
REFUND		Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes. Output Children's Trust Fund Trust Fund Output Out	Elderly Home Delivered Meals Trust Fund Workers Memorial Fund OO OO OO	Childhood Lead Testing Fund	Relief Ge		Drigan Donor rogram Fund	Additional Fund Code (See Instr.	Fund Code		
		Amount from Line 22 to be deposited into a Misson Enter amount from Line E of Form 5632	ouri 529 College Savings Plan (MC	OST) account.	25	1991	1001	00			
	26. REFUND - Subtract Lines 23, 24, and 25 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800 26										
AMOUNT DUE		AMOUNT DUE - If Line 21 is less than Line 17, en Sign below and mail to: Department of Revenue See instructions for Line 27	e, P.O. Box 3395, Jefferson City	, MO 65105-3395.	27			00			
AMOL	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.										
	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.										
IATURE		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.							ER'S PHONE NUMBER		
SIGN	SIGN	NATURE	DATE (MMDDYYYY)	PREPARER'S SIGNATI	JRE		FEI	N, SSN, O	R PTIN		
	SPO	SPOUSE'S SIGNATURE (if filing combined BOTH must sign) DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE							DATE (MMDDYYYY)		
							_	//			

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

	PU	BLIC PENSION CALCULATION — Pensions received from any federal, state, or local governm	ent.			
	1.	Missouri adjusted gross income from 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 - \$100,000; Single, Head of				
⋖		Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000	4			00
N O	5.	Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5	Y - YOURSELF	S - SPOUSE	00
ECTION	6.	Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b	6Y	00 6		00
S	7.	Amount from Line 6 or \$36,976 (maximum social security benefit), whichever is less.	7Y	00 7	'S	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.		00 8	S	00
	9.	Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0	9Y	00 9	S	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
		VATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a p	rivat	te source.		
	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
ON B		Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widow(er): \$25,000; Married Filing Separate: \$16,000	4			00
E	5.	Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5			00
S	6.	Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal	0)/	Y - YOURSELF	S - SPOUSE	
	7	Form 1040, Lines 15b and 16b. Amounts from Line 6Y and 6S or \$6,000, whichever is less	6Y 7Y	00 6		00
			7 1	100 7	٥	
		Add Lines 7Y and 7S	8			00
		Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 CIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social s	9	itur ala alumatiana umaur		00
		ge by December 31 and have marked the 62 and older box on Form MO-1040P. Age limit does not apply to				
	1.	Missouri adjusted gross income from Form MO-1040P, Line 4	1			00
	2.	Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000				
ပ		Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000	2			00
<u>8</u>	3.	Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0	3	Y - YOURSELF	S - SPOUSE	00
SECTION	4.	Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y	00 4		00
တ	5.	Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b	5Y	00 5	S	00
	6.	Amount from Line(s) 4Y or 5Y, and 4S or 5S.	6Y	00 6	s	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
	MIL	ITARY PENSION CALCULATION				
	1.	Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	1			00
SECTION D	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			%
SEC.	4.	Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0	4			00
0,	5.	Total military pension Subtract Line 4 from Line 1	5			00
		TAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY				
SECTION E	DIS	ABILITY/MILITARY EXEMPTION				
CTIO		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 10		TOTAL EXEMPTION		00
SE		Lines total allibuint liere and on Form MO-1040F, Line 10.		EXEINIT HON		00

М	issouri	Itam	bosi	Dad	uction	10
IWI I			IZEO			

• Complete this section only if you itemized deductions on your federal return. (See the information on pages 6 and 7.)

12. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 8......

- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.							
1. Total federal itemized deductions from Federal Form 1040, Line 40	1 00						
2. 2016 Social security tax - (Yourself)	2 00						
3. 2016 Social security tax - (Spouse)	3 00						
4. 2016 Railroad retirement tax - Tier I and Tier II (Yourself)	4 00						
5. 2016 Railroad retirement tax - Tier I and Tier II (Spouse)	5 00						
6. 2016 Medicare tax	6 00						
7. 2016 Self-employment tax	7 00						
8. TOTAL - Add Lines 1 through 7	8 00						
9. State and local income taxes - from Federal Schedule A, Line 5, or see worksheet below 9							
10. Earnings taxes included in Line 9							
11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 8 from worksheet below	11 00						

Note: If Line 12 is less than your federal standard deduction, see information on pages 6 & 7.

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

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$311,300 if married filing combined or qualifying widow(er), \$285,350 if head of household, \$259,400 if single or claimed as a dependent, or \$155,650 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-13 of Federal Schedule A instructions).

Enter amount from Federal Itemized Deduction Worksheet, Line 3		
(See page A-13 of Federal Schedule A instructions.) If \$0 or less, enter "0"	1	00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3	5	00
6. Divide Line 5 by Line 1	6	%
7. Multiply Line 2 by Line 6		00
8. Subtract Line 7 from Line 5. Enter here and on Missouri Itemized Deductions, Line 11 above	8	00

2016 TAX CHART

If Missouri taxable income from Form-1040P, Line 15, is less than \$9,000, use the chart to figure tax; if more than \$9,000, use worksheet below or use the online tax calculator at http://dor.mo.gov/personal/individual/.

lf	the Missouri taxable income is:	The tax is:
\$0) to \$99	\$0
At	least \$100 but not over \$1,000	11/2% of the Missouri taxable income
0	ver \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
0	ver \$2,000 but not over \$3,000	\$35 plus 21/2% of excess over \$2,000
0	ver \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
0	ver \$4,000 but not over \$5,000	\$90 plus 31/2% of excess over \$4,000
0	ver \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
0	ver \$6,000 but not over \$7,000	\$165 plus 41/2% of excess over \$6,000
0	ver \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
0	ver \$8,000 but not over \$9,000	\$260 plus 51/2% of excess over \$8,000
0	ver \$9,000	\$315 plus 6% of excess over \$9,000

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

00

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

	Yourself	<u>Spouse</u>	Example	If more than \$9,000,
Missouri taxable income (Line 15) \$		\$ - \$ 9,000	- \$ 12,000 ←	
Subtract \$9,000 – \$ Difference = \$		= \$	- \$ 9,000 - = \$ 3,000	\$9,000. Round to nearest
Multiply by 6% x	6%	x 6%	x 6%	whole dollar and enter
Tax on income over \$9,000 = \$ Add \$315 (tax on first \$9,000) + \$		= \$ + \$ 315	- = \$ 180 + \$ 315	on Form MO-1040P, Line 16.
TOTAL MISSOURI TAX = \$		= \$	- = \$ 495	
A separate tax must				