



2019 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: 006. Department Use Only: [ ] [ ] [ ]

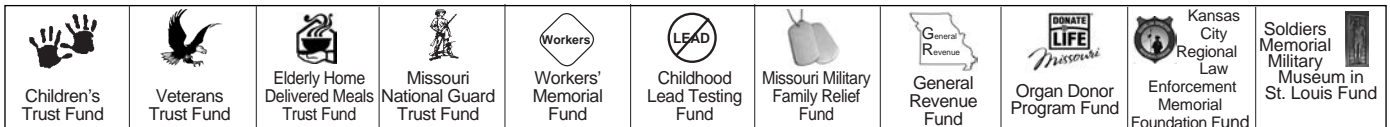
Filing Status: [ ] Single, [ ] Claimed as a Dependent, [ ] Married Filing Combined, [ ] Married Filing Separately, [ ] Head of Household, [ ] Qualifying Widow(er)

Age 62 through 64, Age 65 or Older, Blind, 100% Disabled, Non-Obligated Spouse. Yourself [ ] Spouse [ ]

Name: Social Security Number, Deceased in 2019, Spouse's Social Security Number, Deceased in 2019, First Name, M.I., Last Name, Suffix, Spouse's First Name, M.I., Spouse's Last Name, Suffix, In Care Of Name (Attorney, Executor, Personal Representative, etc.)

Address: Present Address (Include Apartment Number or Rural Route), City, Town, or Post Office, State, ZIP Code, County of Residence

You may contribute to any one or all of the trust funds on Line 21. See instructions for more trust fund information.



Income

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

Deductions and Taxable Income

- 6a. Tax from federal return. Do not enter federal income tax withheld. 6a  .00
- 6b. Federal tax percentage – Enter the percentage based on your Missouri  
Adjusted Gross Income, Line 4. Use the chart below to find your percentage. 6b  %
- Missouri Adjusted Gross Income Range, Line 4: Federal Tax Percentage:  
 \$25,000 or less . . . . . 35%  
 \$25,001 to \$50,000 . . . . . 25%  
 \$50,001 to \$100,000 . . . . . 15%  
 \$100,001 to \$125,000 . . . . . 5%  
 \$125,001 or more . . . . . 0%
- 6c. Federal income tax deduction – Multiply Line 6a by the percentage  
on Line 6b. Enter this amount not to exceed \$5,000 for an individual or  
\$10,000 for combined filers. . . . . 6c  .00

7. Missouri Standard or Itemized Deduction
- |                                    |                                                                               |
|------------------------------------|-------------------------------------------------------------------------------|
| <u>Taxpayers Under Age 65</u>      | <u>Taxpayers Age 65 or Older</u>                                              |
| • Single \$12,200                  | • Single . . . . . \$13,850                                                   |
| • Married Filing Combined \$24,400 | • Married Filing Combined and <b>YOU</b> are Age 65 or Older . . . . \$25,700 |
| • Married Filing Separate \$12,200 | • Married Filing Combined and You and Your Spouse are                         |
| • Head of Household \$18,350       | <b>BOTH</b> Age 65 or Older . . . . . \$27,000                                |
| • Qualifying Widow(er) \$24,400    | • Married Filing Separate . . . . . \$13,500                                  |
|                                    | • Head of Household . . . . . \$20,000                                        |
|                                    | • Qualifying Widow(er) . . . . . \$25,700                                     |

- If blind, or claimed as a dependent, or itemizing see federal return or page 7 of the  
instructions. . . . . 7  .00
8. Pension exemption (Complete worksheet on page 21 and 22 of the instructions.)  
Attach worksheet, federal return, and Form(s) 1099 . . . . . 8  .00
9. Long-term care insurance deduction . . . . . 9  .00
10. Total Deductions - Add Lines 6c through 9 . . . . . 10  .00

Taxes

11. Missouri Taxable Income - Subtract Line 10 from Line 4 and enter here . . . . . 11  .00
12. Multiply Line 11 by appropriate percentages on Lines 5Y  
and 5S . . . . . 12Y  .00 12S  .00



Taxes Cont.

13. Tax (See the tax chart on page 24 of the instructions) . . . . .   .   13S   .

14. Total Taxes - Add Line 13Y and 13S. . . . .   .

Payments and Credits

15. Missouri tax withheld - Attach Form(s) W-2 and 1099. . . . .   .

16. 2019 Missouri estimated tax payment(s) - Include overpayment from 2018 applied to 2019 . . . . .   .

17. Property Tax Credit (from [Form MO-PTS](#), Line 14) - Attach completed Form MO-PTS . . . . .   .

18. Total Payments and Credits - Add Lines 15, 16, and 17. . . . .   .

Refund

19. If Line 18 is larger than Line 14, enter the amount of OVERPAYMENT. If Line 18 is less than Line 14, enter the AMOUNT DUE on Line 24 . . . . .   .

20. Enter the amount from Line 19 you want applied to your 2020 estimated tax. . . . .   .

21. Enter the amount of your donation in the trust fund boxes below. See instructions for trust fund codes.

21a. Children's Trust Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21b. Veterans Trust Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21c. Elderly Home Delivered Meals Trust Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21d. Missouri National Guard Trust Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>
21e. Workers' Memorial Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21f. Childhood Lead Testing Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21g. Missouri Military Family Relief Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21h. General Revenue Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>
21i. Organ Donor Program Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21j. Kansas City Regional Law Enforcement Memorial Foundation Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21k. Soldiers Memorial Military Museum in St. Louis Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	
21l. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>	21m. Code <input type="text"/> Additional Fund Amount <input type="text"/> <input type="text"/> . <input type="text" value="00"/> <input type="text"/>		

Total Donation - Add amounts from Boxes 21a through 21m and enter here . . . . .   .

22. Amount from Line 19 to be deposited into a Missouri 529 Education Savings Plan (MOST) account. Enter amount from [Form 5632](#), Line E . . . . .   .

23. **Refund** - Subtract Lines 20, 21, and 22 from Line 19. . . . .   .

a. Routing Number

b. Account

c.  Checking  Savings

Amount Due

24. **Amount Due** - If Line 18 is less than Line 14, 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 . . . . .   .

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. By signing or entering my name in the "Signature" field(s) below, I am providing the Department of Revenue with my signature as required under [Section 143.561, RSMo](#). Declaration of preparer (other than taxpayer) is based on all information of which he or she has 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)
<input style="width: 100%;" type="text"/>	<input style="width: 25%;" type="text"/> <input style="width: 25%;" type="text"/> <input style="width: 25%;" type="text"/>
Spouse's Signature (If filing combined, BOTH must sign)	Date (MM/DD/YY)
<input style="width: 100%;" type="text"/>	<input style="width: 25%;" type="text"/> <input style="width: 25%;" type="text"/> <input style="width: 25%;" type="text"/>
E-mail Address	Daytime Telephone
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Preparer's Signature	Date (MM/DD/YY)
<input style="width: 100%;" type="text"/>	<input style="width: 25%;" type="text"/> <input style="width: 25%;" type="text"/> <input style="width: 25%;" type="text"/>
Preparer's FEIN, SSN, or PTIN	Preparer's Telephone
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Preparer's Address	State      ZIP Code
<input style="width: 100%;" type="text"/>	<input style="width: 25%;" type="text"/> <input style="width: 50%;" type="text"/>

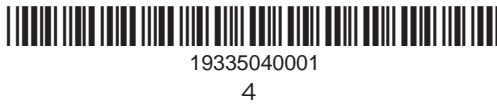
I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm . . . . .  Yes  No

Department Use Only					
<input type="checkbox"/> A	<input type="checkbox"/> FA	<input type="checkbox"/> E10	<input type="checkbox"/> DE	<input type="checkbox"/> F	<input style="width: 100%;" type="text"/>

(Revised 12-2018)

<b>Mail To:</b> Missouri Department of Revenue P.O. Box 3395 Jefferson City, MO 65105-3395	<b>Balance Due:</b> Missouri Department of Revenue P.O. Box 2800 Jefferson City, MO 65105-2800	<b>Refund or No Amount Due:</b> Missouri Department of Revenue P.O. Box 2800 Jefferson City, MO 65105-2800	<b>Phone (Balance Due):</b> (573) 751-7200 <b>Phone (Refund or No Amount Due):</b> (573) 751-3505 <b>Fax:</b> (573) 751-2195 <b>E-mail:</b> <a href="mailto:propertytaxcredit@dor.mo.gov">propertytaxcredit@dor.mo.gov</a>
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Visit <http://dor.mo.gov/personal/individual/> for additional information.



**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 1040 or 1040-SR, Line 5b . . . . .	2		.00			
3. Subtract Line 2 from Line 1 . . . . .	3		.00			
4. Select the appropriate filing status and enter amount on Line 4. <ul style="list-style-type: none"> <li>• Married Filing Combined (joint federal) - \$100,000</li> <li>• Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . .</li> </ul>	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 1040 or Federal Form 1040-SR, Line 4d . . . . .	6Y		.00	6S		.00
7. Amount from Line 6 or \$38,437 (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 1040 or 1040-SR, Line 5b . . . . .	2		.00			
3. Subtract Line 2 from Line 1 . . . . .	3		.00			
4. Select the appropriate filing status and enter the amount on Line 4. <ul style="list-style-type: none"> <li>• Married Filing Combined (joint federal) - \$32,000</li> <li>• Single, Head of Household, and Qualifying Widow(er) - \$25,000</li> <li>• Married Filing Separate - \$16,000 . . . . .</li> </ul>	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 1040 or Federal Form 1040-SR, Line 4b and 4d	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 selected 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                                                                                       |    |    |     |
| • 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 1040 or 1040-SR, Line 5b. . . . .                                  | 4Y |    | .00 |
|                                                                                                                                             |    | 4S |     |
|                                                                                                                                             |    |    | .00 |
| 5. Taxable social security disability benefits for each spouse from<br>Federal Form 1040 or 1040-SR, Line 5b. . . . .                       | 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 1040 or 1040-SR, Line 4d . . . . . | 1 |  | .00 |
| 2. Taxable public pension from Federal Form 1040 or 1040-SR, Line 4d. . . . .               | 2 |  | .00 |
| 3. Divide Line 1 by Line 2 (Round to whole number). . . . .                                 | 3 |  | %   |
| 4. Multiply Line 3 by Line 11 of Section A . . . . .                                        | 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).<br>Enter total amount here and on Form MO-1040P, Line 8 . . . . . |  | .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 or 1040-SR (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 or 1040-SR, Line 9 . . . . .	1	<input type="text"/>	.00
2. 2019 Social security tax (Yourself) . . . . .	2	<input type="text"/>	.00
3. 2019 Social security tax (Spouse) . . . . .	3	<input type="text"/>	.00
4. 2019 Railroad retirement tax - Tier I and Tier II (Yourself) . . . . .	4	<input type="text"/>	.00
5. 2019 Railroad retirement tax - Tier I and Tier II (Spouse) . . . . .	5	<input type="text"/>	.00
6. 2019 Medicare tax (see instructions on pages 11 and 12) . . . . .	6	<input type="text"/>	.00
7. 2019 Self-employment tax (see instructions on page 12) . . . . .	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 enter \$0 if completing worksheet below) . . . . .	9	<input type="text"/>	.00
10. Earnings taxes included in Line 9 (see instructions on page 12) . . . . .	10	<input type="text"/>	.00
11. Net state income taxes. Subtract Line 10 from Line 9 or enter Line 7 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 7 . . . . .	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 total state and local taxes included in your federal itemized deductions (Federal Schedule A, Line 5d) exceed \$10,000 (or \$5,000 for married filing separate filers).**

Part 2 Worksheet - Net State Income Taxes, Line 11

1. Enter the sum of your state and local taxes on Federal Form 1040 or 1040-SR, Schedule A, Line 5d . . . . .	1	<input type="text"/>	.00
2. State and local income taxes from Federal Form 1040 or 1040-SR, Schedule A, Line 5a. . . . .	2	<input type="text"/>	.00
3. Earnings taxes included on Federal Form 1040 or m 1040-SR, Schedule A, Line 5a. . . . .	3	<input type="text"/>	.00
4. Subtract Line 3 from Line 2. . . . .	4	<input type="text"/>	.00
5. Divide Line 4 by Line 1. . . . .	5	<input type="text"/>	%
6. Enter \$10,000 (\$5,000 if married filing separately). . . . .	6	<input type="text"/>	.00
7. Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above. . . . .	7	<input type="text"/>	.00



## 2019 Tax Chart

To identify your tax, use your Missouri taxable income from Form MO-1040P, Line 12Y and 12S 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 13Y and 13S.

### Tax Rate Chart

Section A

<u>If the Missouri taxable income is:</u>	<u>The tax is:</u>
\$0 to \$104. . . . .	\$0
At least \$105 but not over \$1,053. . . . .	1.5% of the Missouri taxable income
Over \$1,053 but not over \$2,106 . . . . .	\$16 plus 2% of excess over \$1,053
Over \$2,106 but not over \$3,159 . . . . .	\$37 plus 2.5% of excess over \$2,106
Over \$3,159 but not over \$4,212 . . . . .	\$63 plus 3% of excess over \$3,159
Over \$4,212 but not over \$5,265 . . . . .	\$95 plus 3.5% of excess over \$4,212
Over \$5,265 but not over \$6,318 . . . . .	\$132 plus 4% of excess over \$5,265
Over \$6,318 but not over \$7,371 . . . . .	\$174 plus 4.5% of excess over \$6,318
Over \$7,371 but not over \$8,424 . . . . .	\$221 plus 5% of excess over \$7,371
Over \$8,424 . . . . .	\$274 plus 5.4% of excess over \$8,424

Section B

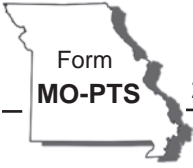
### Tax Calculation Worksheet

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040P, Line 12Y and 12S). . . . .	\$ _____	_____	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below \$1,053 enter \$0. . . . .	- \$ _____	_____	- \$ 2,106	\$ 8,424
3. Difference - Subtract Line 2 from Line 1 . . . . .	= \$ _____	_____	= \$ 984	\$ 3,576
4. Enter the percent for your tax bracket (see Section A above). . . . .	X _____ %	_____ %	% X 2.5%	_____ 5.4%
5. Multiply Line 3 by the percent on Line 4 . . . . .	= \$ _____	_____	= \$ 24.60	\$ 193.10
6. Enter the tax from your tax bracket - before applying the percent (see Section A above). . . . .	+ \$ _____	_____	+ \$ 37	\$ 274
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040P, Line 13Y and 13S. . . . .	= \$ _____	_____	= \$ 62	\$ 467
			(\$61.60 rounded to the nearest dollar)	(\$467.10 rounded to the nearest dollar)

Diagram 1: Form W-2

**W-2 Wage and Tax Statement**  
Form 2019 Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department





MISSOURI DEPARTMENT OF  
**REVENUE**  
2019 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 required attachment(s) will result in the delay or denial of your return.

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** Form(s) 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 on page 12) . . . . .  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 or 1040-SR) . . . . .  .
- 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** a completed Verification of Rent Paid ([Form 5674](#)). **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 39 or Form MO-1040P, Line 17 . . . . .  .

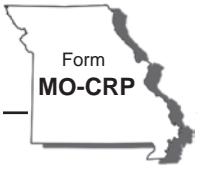
Department Use Only

A       K       R       U

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



19323020001



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

Three boxes for Social Security Number with dashes between them.

Spouse's Social Security Number

Three boxes for Spouse's Social Security Number with dashes between them.

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

Large empty box for explanation.

2. Name (First, Last)

Large empty box for Name (First, Last).

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

Large empty box for Physical Address of Rental Unit.

Apartment Number

Small empty box for Apartment Number.

City

Large empty box for City.

State

Small empty box for State.

ZIP Code

Large empty box for ZIP Code.

3. Landlord's Name (First, Last)

Large empty box for Landlord's Name (First, Last).

Landlord's Last 4 Digits of Social Security Number

Small empty box for Landlord's Last 4 Digits of Social Security Number.

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

Large empty box for Landlord's Federal Employee Identification Number (FEIN).

Landlord's Street Address (Must be completed)

Large empty box for Landlord's Street Address.

Apartment Number

Small empty box for Apartment Number.

City

Large empty box for City.

State

Small empty box for State.

ZIP Code

Large empty box for ZIP Code.

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

Large empty box for Landlord's Phone Number.

From:

Three boxes for From: (MM/DD/YY).

To:

Three boxes for To: (MM/DD/YY).

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

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). 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.

Box 6: Amount of rent paid.

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

Box 7: Percentage.

- A. Apartment, House, Mobile Home, or Duplex - 100%
B. Mobile Home Lot - 100%
C. Boarding Home or Residential Care - 50%
D. Skilled or Intermediate Care Nursing Home - 45%
E. Hotel - 100%; if meals are included - 50%

- F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
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:
1 (50%) 2 (33%) 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

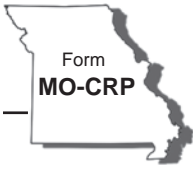
Box 8: Net rent paid.

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

Box 9: Amount after 20% multiplier.

For Privacy Notice, see instructions.





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Three boxes for Social Security Number with dashes between them.

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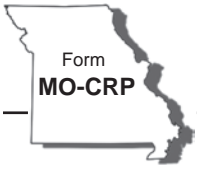
Box 8: Net rent paid.

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Box 9: Amount after 20% multiplier.

For Privacy Notice, see instructions.





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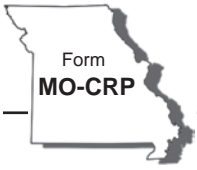
Box 8: Net rent paid.

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Box 9: 20% of net rent paid.

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Box 6: Amount of rent paid (MM/DD/YY) with .00.

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

Box 7: Percentage with % sign.

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

B. Mobile Home Lot - 100%

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Three boxes for Shared Residence: 1 (50%), 2 (33%), 3 (25%).

8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

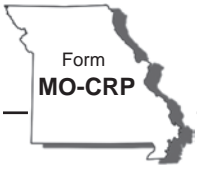
Box 8: Net rent paid with .00.

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

Box 9: Amount with .00.

For Privacy Notice, see instructions.





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8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

Box 8: Net rent paid.

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

Box 9: 20% of net rent paid.

For Privacy Notice, see instructions.



### Worksheet for Line 1 - Instructions for Completing the Adjusted Gross Income Worksheet

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 Form(s) W-2 and Miscellaneous Income (Federal Form) 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 2018 Missouri tax withheld, less each spouse's 2018 tax liability. The result should be each spouse's portion of the 2018 refund. Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year.

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

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

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040 or Federal Form 1040-SR	Y - Yourself		S - Spouse
1. Wages, salaries, tips, etc.	1	00	1	00
2. Taxable interest income	2b	00	2	00
3. Dividend income	3b	00	3	00
4. State and local income tax refunds (from Schedule 1, Part 1)	1	00	4	00
5. Alimony received (from Schedule 1, Part 1)	2a	00	5	00
6. Business income or loss (from Schedule 1, Part 1)	3	00	6	00
7. Capital gain or loss	6	00	7	00
8. Other gains or losses (from Schedule 1, Part 1)	4	00	8	00
9. Taxable IRA distributions	4b	00	9	00
10. Taxable pensions and annuities	4d	00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc. (from Schedule 1, Part 1)	5	00	11	00
12. Farm income or loss (from Schedule 1, Part 1)	6	00	12	00
13. Unemployment compensation (from Schedule 1, Part 1)	7	00	13	00
14. Taxable social security benefits	5b	00	14	00
15. Other income (from Schedule 1, Part 1)	8	00	15	00
16. Total (add Lines 1 through 15)		00	16	00
17. Less: federal adjustments to income (from Schedule 1, Part 2)	22	00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, <a href="#">Form MO-1040P</a>	8b	00	18	00



**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 9.

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



Department Use Only  
(MM/DD/YY)

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Taxpayer

Social Security Number

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

Spouse's Social Security Number

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

First Name

--

M.I.

--

Last Name

--

Suffix

--

Spouse's First Name

--

M.I.

--

Spouse's Last Name

--

Suffix

--

Requirements

If you want to deposit your refund as a contribution to one or more Missouri MOST 529 Education Savings Plan accounts:

- You must have an open Missouri MOST 529 Education Savings Plan account that is administered by the Missouri Education Savings Program. See the contact information below.
- Your total deposit must be at least \$25.
- If your overpayment is adjusted and the amount you requested to deposit exceeds your available refund, the Department will cancel your deposit and issue a refund to you.
- If your refund is offset to pay another debt, the Department will cancel your deposit.

529 Account

Enter the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)

A) Account Number

	-	
--	---	--

A) Amount

	.	00
--	---	----

B) Account Number

	-	
--	---	--

B) Amount

	.	00
--	---	----

C) Account Number

	-	
--	---	--

C) Amount

	.	00
--	---	----

D) Account Number

	-	
--	---	--

D) Amount

	.	00
--	---	----

Total Deposit

Add the amounts from Line A through Line D and enter the total deposit amount here and on Form MO-1040, Line 45; Form MO-1040A, Line 16; or Form MO-1040P, Line 22.

	.	00
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**Contact Information**

MOST-Missouri's 529 Education Savings Plan  
<https://www.missourimost.org>

**Telephone:** (888) 414-6678  
**E-mail:** [most529@missourimost.org](mailto:most529@missourimost.org)

If you wish to deposit all or a portion of your refund into a Missouri MOST 529 Education Savings Plan, you must include this form with your Missouri Individual Income Tax Return.

