Print Form | Reset | Calculate

X Do automatic calculations | Don't do any calculations

MISSOURI DEPARTMENT OF REVENUE **2011 FORM MO-1040P**

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

VENDOR CODE **006**

INSTRUCTIONS
- You must use the print button at the top of page to print form
- Don't forget to attach all required forms
- You can tab from one field to another or use the mouse to click in the field you want.
- You must use your mouse to click in the check box you want.
- If a field does not allow a negative number, and a negative number is entered, a zero will be displayed.
- Click on the gray boxes to view the instructions for that line.

SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST) (FIRST) M.I. JR, SR

SPOUSE'S (LAST) (FIRST) M.I. JR, SR

☐ ☐ DECEASED IN 2011

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.)

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE) | APT. NUMBER | COUNTY OF RESIDENCE SELECT COUNTY

CITY, TOWN, OR POST OFFICE | STATE | ZIP CODE

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2011.

AGE 62 THROUGH 64	AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF
☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE

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

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 | After School Retreat Fund | Organ Donor Program Fund

INCOME

		Yourself	Spouse	
1. **Federal Adjusted Gross Income** from your 2011 federal return (See worksheet on page 8.) Worksheet	1	00	00	Line 1
2. Any state income tax refund included in your 2011 federal adjusted income	2	– 00	– 00	Line 2
3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	0 00	0 00	

4. **TOTAL MISSOURI ADJUSTED GROSS INCOME** — Add both numbers on Line 3 and enter here. ..... 4 | 0 | 00

5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.) ..... 5 | 0 % | 0 % | Line 5

DEDUCTIONS AND TAXABLE INCOME

6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.
   - ☐ A. Single — $2,100 (See Box B before checking.)
   - ☐ B. Claimed as a dependent on another person's federal tax return — $0.00
   - ☐ C. Married filing joint federal & combined Missouri — $4,200
   - ☐ D. Married filing separate — $2,100
   - ☐ E. Married filing separate (spouse **NOT** filing) — $4,200
   - ☐ F. Head of household — $3,500
   - ☐ G. Qualifying widow(er) with dependent child — $3,500

   6 | 00 | Line 6

7. Tax from federal return (Do not enter amount from your Forms W-2 — **NOT** federal tax withheld.) 00 → Single—maximum of $5,000; Married filing combined—maximum of $10,000 ..... 7 | 00 | Line 7

CAUTION — See Page 6, Line 7.

8. Missouri Standard or Itemized Deduction

Taxpayers Under Age 65	
Single	$5,800
Married Filing Combined	$11,600
Married Filing Separate	$5,800
Head of Household	$8,500
Qualifying Widow(er)	$11,600

Taxpayers Age 65 or Older	
Single	$7,250
Married Filing Combined and **YOU** are Age 65 or Older	$12,750
Married Filing Combined and You and Your Spouse are **BOTH** Age 65 or Older	$13,900
Married Filing Separate	$6,950
Head of Household	$9,950
Qualifying Widow(er)	$12,750

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

If blind or claimed as a dependent, see your federal return or page 6 and 7 of the instructions.
If itemizing, see page 4 of the Form MO-1040P. ..... Itemized Worksheet 8 | 0 | 00 | Line 8

9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (**DO NOT INCLUDE YOURSELF OR SPOUSE.**) ☐ x $1,200 ..... 9 | 0 | 00 | Line 9

Do not include yourself or your spouse.

10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) Attach worksheet on page 3, a copy of federal return, Forms W-2P, and 1099-R. ..... Pension Exemption Wksht 10 | 0 | 00 | Line 10

11. Long-term care insurance deduction ..... Long Term Care Worksheet 11 | 0 | 00 | Line 11

12. **TOTAL DEDUCTIONS** — Add Lines 6 through 11. ..... 12 | 0 | 00

M1 13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here. ..... 13 | 0 | 00

Click Here

TAXES

14. Total Missouri taxable income amount from Line 13	14	0 . 00

		Yourself	Spouse
15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse.	15	0 . 00	0 . 00
16. Use the tax table on page 4 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse.	16	0 . 00	0 . 00

Line 16

17. **TOTAL TAXES** — Add your tax and your spouse's tax from Line 16.	17	0 . 00

PAYMENTS/CREDITS

18. Missouri withholding for you and your spouse from your Forms W-2 and 1099. Attach copies of Forms W-2 and 1099.	18	. 00
19. Any Missouri estimated tax payments for 2011 (Be sure to include any amount of your 2010 overpayment credited to your 2011 Missouri tax return.)	19	. 00
20. **PROPERTY TAX CREDIT** — Enter amount from Form MO-PTS, Line 14. Attach Form MO-PTS. CAUTION! Attach Form MO-PTS. MO-PTS	20	0 . 00
21. **TOTAL PAYMENTS AND CREDITS** Add Lines 18, 19, and 20 and enter amount here.	21	0 . 00

Line 18 Line 19 Line 20

REFUND

22. If amount of **TOTAL PAYMENTS AND CREDITS** (Line 21) is larger than amount of **TOTAL TAXES** (Line 17), enter the difference here. You have overpaid. If not, enter the amount on Line 26.	22	0 . 00
23. Enter the amount from Line 22 you want applied to your 2012 estimated tax.	23	. 00

Line 23

24. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes........... 24.

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	After School Retreat Fund	Organ Donor Program Fund	Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)
. 00	. 00	. 00	. 00	. 00	. 00	. 00	. 00	. 00	. 00	. 00	. 00

Line 24

25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385. **REFUND**	25	0 . 00

Line 25

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below.

a. Routing Number ☐☐☐☐☐☐☐☐☐ b. Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ c. ☐ Checking ☐ Savings

AMOUNT DUE

26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395. **AMOUNT YOU OWE**	26	0 . 00

Line 26

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.

SIGNATURE

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

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. ☐ YES ☐ NO		E-MAIL ADDRESS	PREPARER'S PHONE NUMBER ( )
SIGNATURE X	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE (If filing combined both must sign)	DAYTIME TELEPHONE ( )	PREPARER'S ADDRESS AND ZIP CODE	DATE

Click here to finish

SECTION A

PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1	0 00			Line 1
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	0 00			
4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - $100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow - $85,000	4	85,000 00			Line 4
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter $0	5	0 00			Line 5
		Y - YOURSELF		S - SPOUSE	
6. Taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or 1040, Line 16b	6Y	00	6S	00	Line 6
7. Multiply Line 6 by 80%	7Y	0 00	7S	0 00	
8. Amount from Line 7 or $34,141 (maximum social security benefit), whichever is less.	8Y	0 00	8S	0 00	
9. Amount from Line 6 or $6,000, whichever is less	9Y	00	9S	00	
10. Amount from Line 8 or Line 9, whichever is greater	10Y	00	10S	00	
11. 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.	11Y	00	11S	00	Line 11
12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter $0	12Y	0 00	12S	0 00	
13. Add amounts on Lines 12Y and 12S	13	0 00			
14. Total public pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter $0	14	0 00			

SECTION B

PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1	0 00			
2. Taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2	00			Line 2
3. Subtract Line 2 from Line 1	3	0 00			
4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: $32,000; Single, Head of Household and Qualifying Widower: $25,000; Married Filing Separate: $16,000	4	25,000 00			
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0	5	0 00			
		Y - YOURSELF		S - SPOUSE	
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	Line 6
7. Amounts from Line 6Y and 6S or $6,000, whichever is less	7Y	00	7S	00	
8. Add Lines 7Y and 7S	8	0 00			
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0	9	0 00			

SECTION C

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.

1. Missouri adjusted gross income from Form MO-1040P, Line 4	1	0 00			
2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - $100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widower - $85,000	2	85,000 00			
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0	3	0 00			
		Y - YOURSELF		S - SPOUSE	
4. Taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	4Y	00	4S	00	Line 4
5. Taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or 1040, Line 20b.	5Y	00	5S	00	Line 5
6. Multiply Line 4 or Line 5 by 80%.	6Y	0 00	6S	0 00	
7. Add Lines 6Y and 6S	7	0 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	0 00			

SECTION D

MILITARY PENSION CALCULATION

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	0 %
4. Multiply Line 3 by Line 14 of Section A. If you are not claiming a public pension exemption, enter $0	4	0 00
5. Subtract Line 4 from Line 1	5	0 00
6. Total military pension, multiply Line 5 by 30%.	6	0 00

SECTION E

TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

Add Line 14 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040P, Line 10.	TOTAL EXEMPTION	0 00

Back to MO-1040P, page 1

MISSOURI ITEMIZED DEDUCTIONS

- **Complete this section only if you itemized deductions on your federal return. (See the information on pages 6 and 7.)**
- **Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

1. Total federal itemized deductions from Federal Form 1040, Line 40	1	00
2. 2011 (FICA) — Yourself — Social security $ ______ + Medicare $ ______	2	0 00
3. 2011 (FICA) — Spouse — Social security $ ______ + Medicare $ ______	3	0 00
4. 2011 Railroad retirement tax — Yourself — (Tier I and Tier II) $ ______ + Medicare $ ______	4	0 00
5. 2011 Railroad retirement tax — Spouse — (Tier I and Tier II) $ ______ + Medicare $ ______	5	0 00
6. 2011 Self-employment tax — See instructions.	6	00
7. TOTAL — Add Lines 1 through 6.	7	0 00
8. State and local income taxes — See instructions. . . . . 8 ______ 00		
9. Earnings taxes included in Line 8 — See instructions. . . . . 9 ______ 00		
10. Net state income taxes — Subtract Line 9 from Line 8.	10	0 00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8.	11	0 00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INF ☐ Carry amount to MO-1040P, Line 8

2011 TAX TABLE

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

If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is	If Line 15 is At least	But less than	Your tax is
0	100	$ 0	1,500	1,600	$ 26	3,000	3,100	$ 62	4,500	4,600	$109	6,000	6,100	$167	7,500	7,600	$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		315

FIGURING TAX OVER $9,000

	Yourself/Spouse	Example
Missouri taxable income (Line 15)	$ ______	$ 12,000
Subtract $9,000	– $ 9,000	– $ 9,000
Difference	= $ ______	= $ 3,000
Multiply by 6%..	x 6%	x 6%
Tax on income over $9,000	= $ ______	= $ 180
Add $315 (tax on first $9,000)	+ $ 315	+ $ 315
TOTAL MISSOURI TAX	= $ ______	= $ 495

If more than $9,000, tax is $315 PLUS 6 percent of excess over $9,000.

Round to nearest whole dollar and enter on front of form, Line 16.

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT

2011 FORM **MO-PTS**

Attachment Sequence No. 1040-07 and 1040P-01

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.

NAME

LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SOCIAL SECURITY NO.
			__ __ / __ __ / __ __ __ __	
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.
			__ __ / __ __ / __ __ __ __	

QUALIFICATIONS

You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim.

☐ A. 65 years of age or older **(Attach a copy of Form SSA-1099.)**

☐ B. 100% Disabled Veteran as a result of military service **(Attach a copy of the letter from Department of Veterans Affairs.)**

☐ C. 100% Disabled **(Attach a copy of the letter from Social Security Administration or Form SSA-1099.)**

☐ D. 60 years of age or older and received surviving spouse benefits **(Attach a copy of Form SSA-1099.)**

FILING STATUS ☐ Single ☐ Married — Filing Combined ☐ Married — Living Separate for Entire Year

If married filing combined, you must report both incomes.

Failure to provide the attachments listed below (rent receipt(s), tax receipt(s), Forms 1099, W-2, etc.) will result in denial or delay of your claim.

1. Enter the amount of income from Form MO-1040, Line 6, or Form MO-1040P, Line 4.	1	0	00
2. Enter the amount of nontaxable social security benefits received by you and your minor children before any deductions and the amount of social security equivalent railroad retirement benefits. **Attach a copy of Form SSA-1099 and RRB-1099.**	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 Form MO-A, Part 1, Line 7 (if filing Form MO-1040). **Attach Forms W-2, 1099, 1099-R, 1099-DIV, 1099-INT, 1099-MISC, 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 Form MO-A, Part 1, Line 9.**	4		00
5. Enter the amount of veteran's payments or benefits before any deductions. **Attach letter from Veterans Affairs.**	5		00
6. Enter the total amount received by you and your minor children from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). **Attach a copy of Forms SSA-1099, a letter from the Social Security Administration and Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.**	6		00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. **(Include capital loss from Federal Form 1040, Line 13.)**	7		00
8. **TOTAL** household income — Add Lines 1 through 7. Enter total here.	8	0	00
9. Mark the box that applies and enter the appropriate amount. ☐ a. Enter $0 if filing status is Single or Married Living Separate; **If married and filing combined;** ☐ b. Enter $2,000 if you rented or did not own your home for the entire year; ☐ c. Enter $4,000 if you owned and occupied your home for the entire year;	9		00
10. Net household income — Subtract Line 9 from Line 8 and enter the amount; mark the box that applies. ☐ a. **If you rented or did not own and occupy your home for the entire year**, Line 10 cannot exceed $27,500. If the total is greater than $27,500, **STOP - no credit is allowed. Do not file this claim.** ☐ b. **If you owned and occupied your home for the entire year**, Line 10 cannot exceed $30,000. If the total is greater than $30,000, **STOP - no credit is allowed. Do not file this claim.**	10	0	00
11. If you owned your home, enter the total amount of property tax paid for your home less special assessments. **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 Form 948, Assessor's Certification.**	11		00
12. If you rented, enter amount from Form MO-CRP, Line 9. Attach rent receipts or a 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.**	12	0	00
13. Add Lines 11 and 12. If you rented your home, enter the total or $750, whichever is less. If you owned your home, enter the total or $1,100, whichever is less.	13		00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 41-43 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. Note: Renters - maximum allowed is $750. Owners - maximum allowed is $1,100. Enter this amount on Form MO-1040, Line 38 or Form MO-1040P, Line 20.	14		00

Line 2 Line 3 Line 4 Line 5 Line 6 Line 7 Line 9 Line 10 Line 11 Line 12 Line 13 Line 14

Go to MO-CRP

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.

Click Here

Back to MO-1040P, page 2

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2011

2011 FORM **MO-CRP**

FAILURE TO PROVIDE LANDLORD INFORMATION WILL RESULT IN DENIAL OR DELAY OF YOUR CLAIM.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**	
PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)** / APT. NUMBER	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)** / APT. NUMBER	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __	

Line 1

5. **RENTAL PERIOD DURING YEAR**	FROM: MONTH — DAY — YEAR **2011**	TO: MONTH — DAY — YEAR **2011**

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 cancelled 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 Line 6

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — **100%** ☐
   - ☐ 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)**, check the appropriate box and enter percentage.

   Additional **persons sharing rent/percentage to be entered:** ☐ **1 (50%)** ☐ **2 (33%)** ☐ **3 (25%)**......... 7 | % Line 7

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. .... 8 | 0 .00 Line 8

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 | 0 .00 Line 9

Click Here

MO 860-1089 (12-2011)

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2011

2011 FORM **MO-CRP**

FAILURE TO PROVIDE LANDLORD INFORMATION WILL RESULT IN DENIAL OR DELAY OF YOUR CLAIM.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**	
PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)** / APT. NUMBER	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)** / APT. NUMBER	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __	

Line 1

5. **RENTAL PERIOD DURING YEAR**	FROM: MONTH — DAY — YEAR **2011**	TO: MONTH — DAY — YEAR **2011**

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 cancelled 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 Line 6

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — **100%** ☐
   - ☐ 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)**, check the appropriate box and enter percentage.

   Additional **persons sharing rent/percentage to be entered:** ☐ **1 (50%)** ☐ **2 (33%)** ☐ **3 (25%)**......... 7 | % Line 7

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. .... 8 | 0 .00 Line 8

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 | 0 .00 Line 9

Click Here

MO 860-1089 (12-2011)

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2011

2011 FORM **MO-CRP**

FAILURE TO PROVIDE LANDLORD INFORMATION WILL RESULT IN DENIAL OR DELAY OF YOUR CLAIM.

1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN. **Line 1**

2. NAME

3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**

PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)** | APT. NUMBER

LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)** | APT. NUMBER

CITY, STATE, AND ZIP CODE

4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __

5. **RENTAL PERIOD DURING YEAR** FROM: MONTH — DAY — YEAR **2011** TO: MONTH — DAY — YEAR **2011**

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 cancelled 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 **Line 6**

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — **100%** ☐
   - ☐ 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)**, check the appropriate box and enter percentage.

   Additional **persons sharing rent/percentage to be entered:** ☐ **1 (50%)** ☐ **2 (33%)** ☐ **3 (25%)**......... 7 | % **Line 7**

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. .... 8 | 0 | 00 **Line 8**

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 | 0 | 00 **Line 9**

Click Here

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2011

2011 FORM **MO-CRP**

FAILURE TO PROVIDE LANDLORD INFORMATION WILL RESULT IN DENIAL OR DELAY OF YOUR CLAIM.

1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN. **Line 1**

2. NAME

3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**

PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)** | APT. NUMBER

LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)** | APT. NUMBER

CITY, STATE, AND ZIP CODE

4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __

5. **RENTAL PERIOD DURING YEAR** FROM: MONTH — DAY — YEAR **2011** TO: MONTH — DAY — YEAR **2011**

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 cancelled 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 **Line 6**

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — **100%** ☐
   - ☐ 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)**, check the appropriate box and enter percentage.

   Additional **persons sharing rent/percentage to be entered:** ☐ **1 (50%)** ☐ **2 (33%)** ☐ **3 (25%)**......... 7 | % **Line 7**

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. .... 8 | 0 | 00 **Line 8**

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 | 0 | 00 **Line 9**

Click Here

MO 860-1089 (12-2011)

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2011

2011
FORM
MO-CRP

FAILURE TO PROVIDE LANDLORD INFORMATION WILL RESULT IN DENIAL OR DELAY OF YOUR CLAIM.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.

Line 1

2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**
PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)** / APT. NUMBER	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)** / APT. NUMBER
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __

5. **RENTAL PERIOD DURING YEAR**	FROM: MONTH — DAY — YEAR **2011**	TO: MONTH — DAY — YEAR **2011**

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 cancelled 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 Line 6

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — **100%** ☐
   - ☐ 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)**, check the appropriate box and enter percentage.

   ***Additional* persons sharing rent/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)........ 7 | % Line 7

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. .... 8 | 0 | 00 Line 8

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 | 0 | 00 Line 9

Click Here

MO 860-1089 (12-2011)

Go To Form MO-PTC

Back to MO-1040P, page 1

☐ Use results from this worksheet in MO-1040P, Line 1. Reset

WORKSHEET FOR LINE 1, MO-1040P

Missouri law requires a combined return for spouses 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 W-2s and 1099s. Or it may require more calculating by 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 2010 Missouri tax withheld, less each spouse's 2010 tax liability. The result should be each spouse's portion of the 2010 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 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number		Y — Yourself			S — Spouse	
1. Wages, salaries, tips, etc.	1	7	7	1		00	1		00
2. Taxable interest income	2	8a	8a	2		00	2		00
3. Dividend income	none	9a	9a	3		00	3		00
4. State and local income tax refunds	none	none	10	4		00	4		00
5. Alimony received	none	none	11	5		00	5		00
6. Business income or (loss)	none	none	12	6		00	6		00
7. Capital gain or (loss)	none	10	13	7		00	7		00
8. Other gains or (losses)	none	none	14	8		00	8		00
9. Taxable IRA distributions	none	11b	15b	9		00	9		00
10. Taxable pensions and annuities	none	12b	16b	10		00	10		00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17	11		00	11		00
12. Farm income or (loss)	none	none	18	12		00	12		00
13. Unemployment compensation	3	13	19	13		00	13		00
14. Taxable social security benefits	none	14b	20b	14		00	14		00
15. Other income	none	none	21	15		00	15		00
16. Total (add Lines 1 through 15)	4	15	22	16	0	00	16	0	00
17. Less: federal adjustments to income	none	20	36	17		00	17		00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Line 1 of Form MO-1040P	4	21	37	18	0	00	18	0	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) $	0
F.	Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . . F) $	0
G.	Subtract Line F from Line A. . . . . G) $	0
H.	Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040P, Line 11	

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

Back to MO-1040P, page 1