



Missouri Department of Revenue
**2018 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			

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 <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 2018
 Spouse's Social Security Number - - Deceased in 2018

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.)

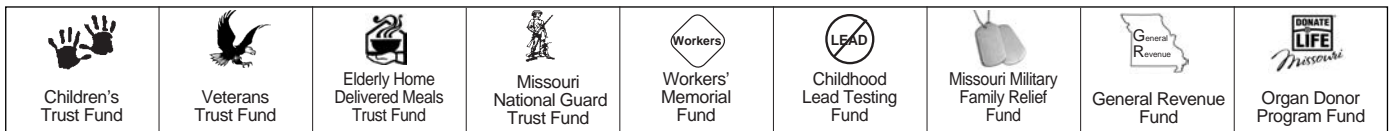
Address

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.



18335010001

Income

	Yourself (Y)		Spouse (S)			
1. Federal adjusted gross income from 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 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"/>	%

Deductions and Taxable Income

6. Tax from federal return. **Do not enter federal income tax withheld.**00 → Enter this amount on Line 6, not to exceed \$5,000 for an individual filer or \$10,000 for combined filers 6 .00

7. Missouri Standard or Itemized Deduction

<u>Taxpayers Under Age 65</u>	<u>Taxpayers Age 65 or Older</u>
• Single \$12,000	• Single \$13,600
• Married Filing Combined. \$24,000	• Married Filing Combined and YOU are Age 65 or Older \$25,300
• Married Filing Separate. \$12,000	• Married Filing Combined and You and Your Spouse are
• Head of Household \$18,000	BOTH Age 65 or Older. \$26,600
• Qualifying Widow(er). \$24,000	• Married Filing Separate \$13,300
	• Head of Household \$19,600
	• Qualifying Widow(er) \$25,300

If blind or claimed as a dependent, see federal return or pages 6 and 7. If itemizing, see pages 6 and 7 of the instructions. 7 .00

8. Pension exemption (Complete worksheet on page 19 and 20 of the instructions.)
Attach worksheet, federal return, Form(s) 1099-R 8 .00

9. Long-term care insurance deduction 9 .00

10. Total Deductions - Add Lines 6 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

13. Tax (See the tax chart on page 22 of the instructions) 13Y .00 13S .00

14. Total Taxes - Add Line 13Y and 13S 14 .00



Payments and Credits

- 15. Missouri tax withheld - Attach Form(s) W-2 and 1099. 15 . 00
- 16. 2018 Missouri estimated tax payment(s) - Include overpayment from 2017 applied to 2018 16 . 00
- 17. Property Tax Credit (from [Form MO-PTS](#), Line 14) - Attach Form MO-PTS 17 . 00
- 18. Total Payments and Credits - Add Lines 15, 16, and 17. 18 . 00
- 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 19 . 00
- 20. Enter the amount from Line 19 you want applied to your 2019 estimated tax. 20 . 00

Refund

- 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"/> . 00	21b. Veterans Trust Fund <input type="text"/> . 00	21c. Elderly Home Delivered Meals Trust Fund <input type="text"/> . 00
21d. Missouri National Guard Trust Fund <input type="text"/> . 00	21e. Workers' Memorial Fund <input type="text"/> . 00	21f. Childhood Lead Testing Fund <input type="text"/> . 00
21g. Missouri Military Family Relief Fund <input type="text"/> . 00	21h. General Revenue Fund <input type="text"/> . 00	21i. Organ Donor Program Fund <input type="text"/> . 00
21j. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> . 00	21k. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> . 00	
- Total Donation - Add amounts from Boxes 21a through 21k and enter here. 21 . 00
- 22. Amount from Line 19 to be deposited into a Missouri 529 Education Savings Plan (MOST) account. Enter amount from [Form 5632](#), Line E 22 . 00
- 23. **Refund** - Subtract Lines 20, 21, and 22 from Line 19. 23 . 00

Reserved

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 24 . 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. 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)

Mail To: Missouri Department of Revenue P.O. Box 3395 Jefferson City, MO 65105-3395	Balance Due: Missouri Department of Revenue P.O. Box 2800 Jefferson City, MO 65105-2800	Refund or No Amount Due: Missouri Department of Revenue P.O. Box 2800 Jefferson City, MO 65105-2800
Visit http://dor.mo.gov/personal/individual/ for additional information.		
Phone (Balance Due): (573) 751-7200 Phone (Refund or No Amount Due): (573) 751-3505 Fax: (573) 522-1721 E-mail: propertytaxcredit@dor.mo.gov		



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, 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"> • 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 1040, Line 4b	6Y		.00	6S		.00
7. Amount from Line 6 or \$37,720 (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, 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"> • 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 1040, Line 4b	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.
<ul style="list-style-type: none"> • 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
Federal Form 1040, Line 5b | 4Y | | .00 | 4S | | .00 |
| 5. Taxable social security disability benefits for each spouse from
Federal Form 1040, 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.
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, Line 4b | 1 | | .00 |
| 2. Taxable public pension from Federal Form 1040, Line 4b | 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 8

	.00
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- 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.
- 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 8	1	<input type="text"/>	.00
2. 2018 Social Security tax (Yourself)	2	<input type="text"/>	.00
3. 2018 Social Security tax (Spouse).	3	<input type="text"/>	.00
4. 2018 Railroad retirement tax - Tier I and Tier II (Yourself)	4	<input type="text"/>	.00
5. 2018 Railroad retirement tax - Tier I and Tier II (Spouse)	5	<input type="text"/>	.00
6. 2018 Medicare tax (see instructions on page 11)	6	<input type="text"/>	.00
7. 2018 Self-employment tax (see instructions on page 11)	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 (see instructions on page 11) . . .	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 pages 6 and 7.

Part 2 Worksheet - Net State Income Taxes, Line 11

Complete this worksheet only if your total state and local taxes included in your federal itemized deductions (Federal Schedule A, Line 5d) exceeds \$10,000 (or \$5,000 for married filing separate filers).

1. Enter the sum of your state and local taxes on Federal Form 1040, Schedule A, Line 5d.	1	<input type="text"/>	.00
2. State and local income taxes from Federal Form 1040, Schedule A, Line 5a.	2	<input type="text"/>	.00
3. Earnings taxes included on Federal Form 1040, 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



2018 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 \$102.	\$0
At least \$103 but not over \$1,028.	1½% of the Missouri taxable income
Over \$1,028 but not over \$2,056	\$15 plus 2% of excess over \$1,028
Over \$2,056 but not over \$3,084	\$36 plus 2½% of excess over \$2,056
Over \$3,084 but not over \$4,113	\$62 plus 3% of excess over \$3,084
Over \$4,113 but not over \$5,141	\$93 plus 3½% of excess over \$4,113
Over \$5,141 but not over \$6,169	\$129 plus 4% of excess over \$5,141
Over \$6,169 but not over \$7,197	\$170 plus 4½% of excess over \$6,169
Over \$7,197 but not over \$8,225	\$216 plus 5% of excess over \$7,197
Over \$8,225 but not over \$9,253	\$267 plus 5½% of excess over \$8,225
Over \$9,253	\$324 plus 5.9% of excess over \$9,253

Tax Calculation Worksheet

Section B

	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 \$1,028 enter \$0.	- \$ _____	_____	- \$ 3,084	\$ 9,253
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 6	\$ 2,747
4. Enter the percent for your tax bracket (see Section A above).	X _____ %	_____ %	X 3%	5.9%
5. Multiply Line 3 by the percent on Line 4	= \$ _____	_____	= \$.18	\$ 162.07
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 62	\$ 324
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040P, Line 13Y and 13S.	= \$ _____	_____	= \$ 62	\$ 486
			(\$62.18 rounded to the nearest dollar)	(\$486.07 rounded to the nearest dollar)

Diagram 1: Form W-2

W-2 Wage and Tax Statement
2018
Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

