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☒ Do automatic calculations ☐ Don't do any calculations

MISSOURI DEPARTMENT OF REVENUE **2003 FORM MO-1040**

INDIVIDUAL INCOME TAX RETURN—LONG FORM

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2003, OR FISCAL YEAR BEGINNING Select Month 2003, ENDING Select Month Select Year

AMENDED RETURN —CHECK HERE ☐ SOFTWARE VENDOR CODE (Assigned by DOR) **08**

NAME AND ADDRESS

SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST) (FIRST) M.I. JR, SR ☐ DECEASED IN 2003

SPOUSE'S (LAST) (FIRST) M.I. JR, SR ☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.) | COUNTY OF RESIDENCE SELECT COUNTY | SCHOOL DISTRICT NO. SELECT or TYPE SCHOOL DISTRICT

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE) | CITY, TOWN, OR POST OFFICE | STATE | ZIP CODE

INSTRUCTIONS
- Enter numbers without decimals (integers)
- 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.
- Use the print button at the top of page to print form
- Click on the red text for helpful hints or instructions
- Click on the blue boxes to prepopulate an amount.
- If a field does not allow a negative number, and a negative number is entered, a zero will be displayed.
- If you are using Adobe Reader, the data cannot be saved—you must print the forms, sign the forms and mail to the Department

You may contribute to any one or all of the trust funds on Line 44. See instructions for a description of each trust fund. Children's Veterans Elderly Home Delivered Meals Missouri National Guard General Revenue Workers' Memorial

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

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

INCOME

		Yourself		Spouse	
1. Federal adjusted gross income (See worksheet in the instructions.) . . . . . Worksheet	1Y		00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 5) . . . . . MO-A	2Y	0	00	2S	0 00
3. Total income — Add Lines 1 and 2.	3Y	0	00	3S	0 00
4. Total subtractions (from Form MO-A, Part 1, Line 11) . . . . . MO-A	4Y	0	00	4S	0 00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	0	00	5S	0 00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	6	0	00		
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Total of columns 7Y and 7S must equal 100%.)	7Y	0	%	7S	0 %

EXEMPTIONS AND DEDUCTIONS

8. Pension exemption (from Form MO-A, Part 3, Line 9) . . . . . MO-A — 8: 0 00

9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.
   - ☐ 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

   9: 00

10. Tax from federal return (**Do not enter amount from your Form W-2(s)—Do Not Enter Federal Tax Withheld.)**
    - Federal Form 1040, Line 54 minus Lines 42 and 63 minus Line 1a of child tax credit worksheet; or
    - Federal Form 1040A, Line 36 minus Line 41 minus Line 1a of child tax credit worksheet; or
    - Federal Form 1040EZ, Line 10 minus Line 8 minus Line 1a of child tax credit worksheet; or
    - Federal Telefile Tax Record, Line K(2) (second box) minus Line L 10: 00

11. Other tax from federal return — **Attach copy of your federal return (pages 1 and 2).** 11: 00

12. Total tax from federal return — Add Lines 10 and 11. . . . . 12: 0 00

13. **Federal tax deduction — Enter amount from Line 12 not to exceed $5,000 for individual filer; $10,000 for combined filers.** 13: 0 00

Itemized Deductions Worksheet

14. Missouri **STANDARD DEDUCTION OR ITEMIZED DEDUCTIONS** (See instructions.) 14: 0 00

15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** . . . . . ☐ X $1,200 = . . 15: 0 00

16. Number of **dependents** on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** ☐ X $1,000 = . . 16: 0 00

Do not include yourself or spouse.

17. Long-term care insurance deduction 17: 00

18. **Total deductions —** Add Lines 8, 9, 13, 14, 15, 16, and 17. . . . . 18: 0 00

19. **Subtotal —** Subtract Line 18 from Line 6. . . . . 19: 0 00

20. Multiply Line 19 by appropriate percentages (%) on Lines 7Y and 7S.	20Y	0	00	20S	0 00
21. Enterprise zone income modification	21Y		00	21S	00
22. Subtract Line 21 from Line 20. Enter here and on Line 23.	22Y	0	00	22S	0 00

For Privacy Notice, see the instructions.

TAX

		Yourself		Spouse	
23. Taxable income amount from Lines 22Y and 22S	23Y	0	00	23S	0 00
24. TAX on Line 23 (See tax table on the back of Form MO-A.)	24Y	0	00	24S	0 00
25. Resident credit **(Attach Form MO-CR and other income tax return.) OR** MO-CR	25Y	0	00	25S	0 00
26. MO income percentage **(Attach Form MO-NRI & copy of federal return.)** Check correct box if you or your spouse is a professional entertainer or a member of professional athletic team. (Enter 100% unless you are attaching Form MO-NRI.) ☐ YOURSELF ☐ SPOUSE MO-NRI	26Y	100	%	26S	100 %
27. Balance (Resident — subtract Line 25 from Line 24 OR Missouri income percentage — multiply Line 24 by percentage on Line 26.)	27Y	0	00	27S	0 00
28. Other taxes (Check box and attach federal form indicated.) ☐ Lump sum distribution (Form 4972) ☐ Recapture of low income housing credit (Form 8611)	28Y		00	28S	00
29. SUBTOTAL — Add Lines 27 and 28.	29Y	0	00	29S	0 00

30. TOTAL TAX — Add Lines 29Y and 29S.	30	0 00

PAYMENTS / CREDITS

31. MISSOURI tax withheld — **Attach Form W-2(s) and/or Form 1099(s).**	31	00
32. 2003 Missouri estimated tax payments (include overpayment from 2002 applied to 2003)	32	00
33. Missouri tax withheld for nonresident partners or S corporation shareholders. **Attach Form MO-2NR.**	33	00
34. Missouri tax withheld for nonresident entertainers — **Attach Form MO-2ENT.**	34	00
35. Amount paid with Missouri extension of time to file (Form MO-60)	35	00
36. Miscellaneous tax credits (from Form MO-TC, Line 13) **Attach Form MO-TC.** MO-TC	36	0 00
37. Property tax credit — **Attach Form MO-PTS.** MO-PTS	37	0 00
38. Total payments and credits — Add Lines 31 through 37.	38	0 00

AMENDED RETURN

Skip Lines 39–41 if you are not filing an amended return.

39. Amount paid on original return	39	00
40. Overpayment as shown (or adjusted) on original return	40	00

INDICATE REASON(S) FOR AMENDING. M M D D Y Y

- ☐ A. Federal audit . . . Enter date of IRS report.
- ☐ B. Net operating loss carryback . . . Enter year of loss.
- ☐ C. Investment tax credit carryback . . . Enter year of credit.
- ☐ D. Correction other than A, B, or C . . . Enter date of federal amended return, if filed.

These fields are locked. To unlock them, Click on the "amended" check box on page 1 of this form (top left).

41. Amended Return — total payments and credits. Add Line 39 to Line 38 or subtract Line 40 from Line 38.	41	00

REFUND OR AMOUNT DUE

42. If Line 38, or if amended return, Line 41, is larger than Line 30, enter difference (amount of **OVERPAYMENT**) here.	42	0 00
43. Amount of Line 42 to be applied to your 2004 estimated tax	43	0 00

44. Enter the amount of your donation in the trust fund boxes to the right. 44

Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	General Revenue	Workers' Memorial
00	00	00	00	00	00

45. Overpayment to be refunded to you. Subtract Lines 43 and 44 from Line 42 and enter here. **Sign below** and mail return to: **DEPARTMENT OF REVENUE, P.O. BOX 3222, JEFFERSON CITY, MO 65105-3222.** **REFUND**	45	00
46. If Line 30 is larger than Line 38 or Line 41, enter the difference (amount of **UNDERPAYMENT**) here.	46	0 00
47. Underpayment of estimated tax penalty — **Attach Form MO-2210.** Enter penalty amount here.	47	00
48. Total amount due — Add Lines 46 and 47 and enter here. **Sign below** and mail return and payment to: **DEPARTMENT OF REVENUE, P.O. BOX 3370, JEFFERSON CITY, MO 65105-3370.** Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Director of Revenue. **AMOUNT YOU OWE**	48	0 00

The Department of Revenue may collect checks returned for insufficient or uncollected funds 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 **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

PAID PREPARER'S TELEPHONE

DOR ONLY S E U P F ☐ ☐ ☐ ☐ ☐

SIGNATURE	DATE	PAID PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
X			
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)	DAYTIME TELEPHONE	PAID PREPARER'S ADDRESS AND ZIP CODE	DATE

This form is available upon request in alternative accessible format(s).

Click here to finish

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX ADJUSTMENTS

2003 FORM **MO-A**

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. SEE INFORMATION BEGINNING ON PAGE 10 TO ASSIST YOU IN COMPLETING THIS FORM.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS.)

ADDITIONS		Y—YOURSELF			S—SPOUSE		
1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over $500)	1Y		00	1S		00
2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Net Operating Loss (Carryback/Carryforward); ☐ Other (description) _____	2Y		00	2S		00
3. Nonqualified distribution received from Missouri Savings for Tuition Program (MO$T) (distribution withdrawn early or distribution not used for qualified higher education expenses)	3Y		00	3S		00
4. Missouri depreciation adjustment (Section 143.121, RSMo)	4Y		00	4S		00
5. TOTAL ADDITIONS — Add Lines 1, 2, 3, and 4. Enter here and on Form MO-1040, Line 2.	5Y	0	00	5S	0	00

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SUBTRACTIONS						
6. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over $500). **Attach a detailed list or all Federal Form 1099(s).**	6Y		00	6S		00
7. Any state income tax refund included in federal adjusted gross income	7Y		00	7S		00
8. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Railroad retirement benefits; ☐ Other (description) _____ **Attach supporting documentation.**	8Y		00	8S		00
9. Exempt *contributions* made to the Missouri Savings for Tuition Program (MO$T) (maximum contribution subtraction is $8,000 per taxpayer)	9Y		00	9S		00
10. Missouri depreciation adjustment (Section 143.121, RSMo)	10Y		00	10S		00
11. TOTAL SUBTRACTIONS — Add Lines 6, 7, 8, 9, and 10. Enter here and on Form MO-1040, Line 4.	11Y	0	00	11S	0	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. 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 37				1	00
2. 2003 (FICA) — yourself — Social security $ _____ + Medicare $ _____				2	0 00
3. 2003 (FICA) — spouse — Social security $ _____ + Medicare $ _____				3	0 00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) $ _____ + Medicare $ _____				4	0 00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) $ _____ + Medicare $ _____				5	0 00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28				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	9		00		
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.				10	0 00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.				11	0 00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS. ☐ Carry amount to 1040 Line 14

WORKSHEET FOR PART 2 — STATE AND LOCAL INCOME TAXES, LINE 10

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than $139,500 ($69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

Reset Worksheet ☐ Use data from worksheet

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If $0 or less, enter "0".	1		00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3.	5	0	00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7	0	00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 10.	8	0	00

For Privacy Notice, see the instructions.

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PART 3 — PENSION EXEMPTION — A copy of your federal return (pages 1 and 2) and your Form 1099-R(s) must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R(s) will result in your exemption being disallowed.

1. Enter amount from Form MO-1040, Line 6.	1	0	00
2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b.	2		00
3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet.	3	0	00
4. Check the appropriate filing status and enter on Line 4 the amount indicated: ☐ A. Single, Head of household, Qualifying widow(er) — $25,000 ☐ B. Married filing combined — $32,000 ☐ C. Married filing separate — $16,000	4		00
If Line 3 is less than or equal to Line 4, enter "0" on Line 5. 5. Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0".) If Line 5 is greater than $6,000 ($12,000 if filing combined and both you and your spouse have pensions), **STOP**. You do not qualify for a pension exemption.	5	0	00

	Y—YOURSELF			S—SPOUSE		
6. Enter the total amount of taxable pension received in 2003 from Federal Form 1040A, Lines 11b and 12b or Federal Form 1040, Lines 15b and 16b. (Do not include social security benefits or railroad retirement benefits on this line. If you are 100 percent disabled, see instructions on page 12.)	6Y		00	6S		00
7. Enter on Line 7Y the amount from Line 6Y or $6,000, whichever is less. Enter on Line 7S the amount from Line 6S or $6,000, whichever is less.	7Y	0	00	7S	0	00

8. Subtotal — Add Lines 7Y and 7S. Enter the amount on Line 8.	8	0	00
9. Total Pension Exemption — Subtract Line 5 from Line 8. Enter here and on Form MO-1040, Line 8. Enter a "0" if the number is negative. **Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s).**	9	0	00

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2003 TAX TABLE

If Line 23 is At least	But less than	Your tax is	If Line 23 is At least	But less than	Your tax is	If Line 23 is At least	But less than	Your tax is	If Line 23 is At least	But less than	Your tax is	If Line 23 is At least	But less than	Your tax is	If Line 23 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

PLUS 6% of excess over $9,000

For assistance calculating your tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

MO 860-1881 (11-2003)

Tax on the first $9,000 of taxable income is $315. Tax on the income over $9,000 is calculated at 6 percent. Example: If Line 23 of the Missouri return is $12,000, then the Missouri tax is $315 + $180 (6 percent of $3,000) = $495.
NOTE: Make sure **$315** is included in your calculation of tax on taxable income over $9,000.

FIGURING TAX OVER $9,000

	Yourself	Spouse	Example
Missouri taxable income (Line 23)	$	$	$ 12,000
Subtract $9,000	– $ 9,000	– $ 9,000	– $ 9,000
Difference	= $	= $	= $ 3,000
Multiply by 6 percent	x 6%	x 6%	x 6%
Tax on income over $9,000	= $	= $	= $ 180
Add $315 (tax on first $9,000)	+ $ 315	+ $ 315	+ $ 315
TOTAL MISSOURI TAX	= $	= $	= $ 495

A separate tax must be computed for you and your spouse.

Reset Worksheet

This form is available upon request in alternative accessible format(s). TDD (800) 735-2966

MISSOURI DEPARTMENT OF REVENUE

CREDIT FOR INCOME TAXES PAID TO OTHER STATES OR POLITICAL SUBDIVISIONS

2003 FORM **MO-CR**

Attachment Sequence No. 1040-03 and 1040C-01

REVISED! Complete this form for you *and your spouse*, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Only residents of Missouri may use this form.
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME	YOUR SOCIAL SECURITY NO.	YOUR SPOUSE'S NAME	SPOUSE'S SOCIAL SECURITY NO.

	YOURSELF			SPOUSE	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)	0	00	1	0	00
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)	0	00	2	0	00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.	STATE OF:			STATE OF:	
3. Wages and commissions		00	3		00
4. Other (describe nature) _____		00	4		00
5. Total — Add Lines 3 and 4.	0	00	5	0	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33).		00	6		00
7. Net amounts — Subtract Line 6 from Line 5.	0	00	7	0	00
8. Percentage of your income taxed — Divide Line 7 by Line 1.	0	%	8	0	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	0	00	9	0	00
10. Income tax you paid to another state or political subdivision. **This is not tax withheld.** The income tax is reduced by all credits, except withholding and estimated tax.		00	10		00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.)	0	00	11	0	00

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.

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MISSOURI DEPARTMENT OF REVENUE

CREDIT FOR INCOME TAXES PAID TO OTHER STATES OR POLITICAL SUBDIVISIONS

2003 FORM MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

REVISED! Complete this form for you *and your spouse*, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Only residents of Missouri may use this form.
- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME	YOUR SOCIAL SECURITY NO.	YOUR SPOUSE'S NAME	SPOUSE'S SOCIAL SECURITY NO.

	YOURSELF			SPOUSE	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)	0	00	1	0	00
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)	0	00	2	0	00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.	STATE OF:			STATE OF:	
3. Wages and commissions		00	3		00
4. Other (describe nature) _____		00	4		00
5. Total — Add Lines 3 and 4.	0	00	5	0	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33).		00	6		00
7. Net amounts — Subtract Line 6 from Line 5.	0	00	7	0	00
8. Percentage of your income taxed — Divide Line 7 by Line 1.	0	%	8	0	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	0	00	9	0	00
10. Income tax you paid to another state or political subdivision. **This is not tax withheld.** The income tax is reduced by all credits, except withholding and estimated tax.		00	10		00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.)	0	00	11	0	00

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.

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MISSOURI DEPARTMENT OF REVENUE

MISSOURI INCOME PERCENTAGE

2003 FORM **MO-NRI**

Attachment Sequence No. 1040-04 and 1040C-02

Attach Federal Return.
See FAQs on Form MO-NRI, page 2.

INSTRUCTIONS

PART A, LINE 1: NONRESIDENT OF MISSOURI — If you were a nonresident and had Missouri and other state income, complete Part A, Line 1 and Part B. Attach this form to your Missouri return.

PART A, LINE 2: PART-YEAR MISSOURI RESIDENT — If you were a part-year resident and had Missouri and other state income, you may complete Part A, Line 2 and Part B **or** Form MO-CR, whichever is to your benefit. Attach this form or Form MO-CR (and other state return) to your Missouri return. Missouri source income includes any income (pensions, annuities, etc.) that you received as a Missouri resident.

PART A, LINE 3: MILITARY/NONRESIDENT TAX STATUS — If your home of record is Missouri and: 1) you (and your spouse) did not have any Missouri income other than military income, 2) you were not in Missouri for more than 30 days, **and** 3) you did not maintain a home in Missouri during the year, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part B, Line 1.

If you are a military nonresident stationed in Missouri and neither you or your spouse had Missouri source income, complete Part A, Line 3. Then enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2. You are not required to file a Missouri return. Sign this form on the reverse side and send with your Leave and Earnings Statement (and all W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

If you are a military nonresident stationed in Missouri and you and/or your spouse had Missouri source income, complete Part A, Line 3 and Part B after completing Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14. **NOTE:** If you filed a joint federal return, you must file a combined Missouri return (even if only one spouse had income) and complete each column of Part B below. Do not combine Missouri source income for you and your spouse.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

YOUR LAST NAME	FIRST NAME	M. INITIAL	**SPOUSE'S** LAST NAME	FIRST NAME	M. INITIAL
ADDRESS			ADDRESS		
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER		CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	

☐ **1. NONRESIDENT OF MISSOURI**

What was your state of residence during 2003?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:
b. Indicate other state of residence and the date you resided there. _____	Date From:	Date To:

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.**

a. **Missouri Home of Record** ☐
I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____ _____.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2003 solely because I was stationed at _____ _____ on military orders, my home of record is in the state of _____.

☐ **1. NONRESIDENT OF MISSOURI**

What was your state of residence during 2003?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:
b. Indicate other state of residence and the date you resided there. _____	Date From:	Date To:

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.**

a. **Missouri Home of Record** ☐
I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____ _____.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2003 solely because I was stationed at _____ _____ on military orders, my home of record is in the state of _____.

PART B — MISSOURI INCOME PERCENTAGE — Complete only Part B if your income consists of wages or salaries and you had no adjustments on Federal Form 1040A, Line 20, or Federal Form 1040, Line 33. Otherwise, complete Part C first, then complete Part B.

MO-NRI Worksheet	Yourself or One Income Filer		Spouse (on a Combined Return)
1. **Missouri income** — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than $600.)	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S; Form MO-1040C, Line 3; or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	0 00	2	0 00
	Check boxes to carry amount to MO-1040C with values below		
3. **MISSOURI INCOME PERCENTAGE** (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 26Y and 26S, or Form MO-1040C, Line 16.	☐ CHECK to fill line 26Y 0 %	3	☐ CHECK to fill line 26S 0 %

For Privacy Notice, see the instructions.

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PART C — WORKSHEET FOR MISSOURI SOURCE INCOME

☐ Use worksheet values in NRI, Part B, line 1 **Reset**

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER — MISSOURI SOURCES		SPOUSE (ON A COMBINED RETURN) — MISSOURI SOURCES	
A. Wages, salaries, tips, etc.	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9a	9a	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	10a	13a	G	00	G	00
H. Other gains or (losses)	none	14	H	00	H	00
I. Taxable IRA distributions	11b	15b	I	00	I	00
J. Taxable pensions and annuities	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	K	00	K	00
L. Farm income or (loss)	none	18	L	00	L	00
M. Unemployment compensation	13	19	M	00	M	00
N. Taxable social security benefits	14b	20b	N	00	N	00
O. Other income	none	21	O	00	O	00
P. Total — Add Lines A through O.	15	22	P	0 00	P	0 00
Q. Less: federal adjustments to income	20	33	Q	00	Q	00
R. **SUBTOTAL** (Line P – Line Q) If no modifications to income, **STOP and ENTER this amount on reverse side, Part B, Line 1.**	21	34	R	0 00	R	0 00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S	0 00	S	0 00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4, or Form MO-1040C, Line 2)			T	00	T	00
U. **MISSOURI INCOME** (Missouri sources). Line R plus Line S, minus Line T. **Enter this amount on reverse side, Part B, Line 1.**			U	0 00	U	0 00

Frequently Asked Questions

Back to MO-NRI

1. ***Who is considered a nonresident?*** A nonresident is an individual who does not meet the definition of a resident. A resident is an individual who either: 1) is domiciled in Missouri (maintained a permanent residence or place in Missouri that he/she plans on returning to whenever absent), or 2) is not domiciled in Missouri, but did have a permanent residence and spent more than 183 days of the taxable year in Missouri. (**Exception:** An individual, domiciled in Missouri, who did not maintain a permanent residence in Missouri, and did maintain a permanent residence elsewhere, and spends not more than 30 days of the year in Missouri is not a resident.) A **part-year resident** is treated the same way as a nonresident. **However**, a part-year resident also has the option of determining tax as a resident for the entire year and using Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions to take credit for taxes paid to another state. The choice to use Form MO-CR or Form MO-NRI is up to you, based on the one that provides the best benefit.
2. **What are the federal line references on the worksheet used for?** You must determine what portion of each line on the federal return is Missouri source income. The federal line references will help you find the information needed on Lines A through R. Attach a copy of your federal return for verification.
3. ***If I am stationed in Missouri for military orders, but my home of record is not Missouri, and my spouse had Missouri source income, is he/she required to complete the Form MO-NRI?*** Yes. Both of you need to complete Form MO-NRI and submit it with your Missouri return. If you had military income only, your Missouri income percentage would be 0% on Part B, Line 3. If your spouse's total income was Missouri source, 100% should be entered as the Missouri income percentage on Part B, Line 3. As a nonresident of Missouri, any income from a Missouri source (excluding military pay) is taxed by Missouri.
4. ***If I have a Missouri domicile and I am stationed outside of Missouri, but my spouse remained in Missouri, do I have to pay Missouri tax on my military income?*** Yes. Your military income and your spouse's income would be 100 percent taxable to Missouri.
5. ***If I have a Missouri domicile and I am stationed outside of Missouri, do I have to pay Missouri tax on my military income?*** No, provided you did not maintain a permanent place to live in Missouri **and** you maintained a place to live elsewhere **and** you spent not more than 30 days of the year in Missouri. Simply complete Part A and B of Form MO-NRI, sign, and submit to the department. A Missouri tax return is not required. However, if you had Missouri source income and/or taxes withheld from Missouri, you must file a return to pay your tax liability or claim a refund.
6. ***What is Missouri source income and how do I determine the Missouri source income for my spouse and myself?*** Missouri source income is the income earned in Missouri. It includes: 1) wages earned in Missouri; 2) interest, dividends, and pension income received during the time you/your spouse were a Missouri resident; 3) income from business, trade profession, or occupation carried on in Missouri; 4) income from real or tangible personal property in Missouri; and 5) winnings from a gaming/gambling activity. You should use the worksheet on page 8 of the Form MO-1040C book, or on page 6 of the Form MO-1040 book, to allocate your income between you and your spouse. You should determine what portion of each line on your federal income tax return is Missouri source income for yourself and your spouse and enter on the appropriate line on the worksheet above.

Under penalties of perjury, I declare that I have examined this form 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.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE

This form is available upon request in alternative accessible format(s).

MISSOURI DEPARTMENT OF REVENUE

MISCELLANEOUS INCOME TAX CREDITS

2003
FORM
MO-TC

Attachment Sequence No. 1040-02, 1120-04, 1120S-02, 1120A-01

NAME (LAST, FIRST)	SOCIAL SECURITY NUMBER/FEIN
SPOUSE'S NAME (LAST, FIRST)	SPOUSE'S SOCIAL SECURITY NUMBER/FEIN

CORPORATION NAME	MITS/MO I.D. NUMBER	CHARTER NUMBER

- **Each credit will apply against your tax liability in the order they appear on the form.**
- **If you are claiming more than 10 credits, attach an additional sheet.**
- **If you are filing a combined return, both names must be on the certificate/form from the issuing agency.**

USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120, MO-1120A, MO-1120S, OR MO-1041. ATTACH TO FORM MO-1040, MO-1120, MO-1120A, MO-1120S, OR MO-1041.

	BENEFIT NUMBER (Assigned by DED only)	ALPHA CODE (3 Characters) from back	CREDIT NAME		• YOURSELF • one income • corporation income • fiduciary Column 1		• SPOUSE on a combined return • corporation franchise Column 2	
1.				1		00		00
2.				2		00		00
3.				3		00		00
4.				4		00		00
5.				5		00		00
6.				6		00		00
7.				7		00		00
8.				8		00		00
9.				9		00		00
10.				10		00		00
11. SUBTOTALS — add Lines 1 through 10.				11	0	00	0	00
12. Enter the amount of the tax liability from Form MO-1040, Line 29Y for yourself and Line 29S for your spouse, or from Form MO-1120, Line 13 plus Line 14 for income or Line 15 for franchise; Form MO-1120A, Line 6 for income or Line 10c for franchise; Form MO-1120S, Line 14 for franchise tax; or Form MO-1041, Line 17.				12	0	00	0	00
13. Total Credits — add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1120A, Line 12; Form MO-1120S, Line 15; Form MO-1040, Line 36; or Form MO-1041, Line 18.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.				13	0	00		

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MO 860-2274 (11-2003)

For Privacy Notice, see the Form MO-1040 instructions.

Instructions

If you are filing an individual income tax return and you have only **one** income, use Column 1.

If you are filing a combined return and **both** you and your spouse have income, use Column 1 for yourself and Column 2 for your spouse.

If you are filing a fiduciary return, use Column 1.

If you are filing a corporation income tax return, use Column 1. If you are filing a corporation franchise tax return, use Column 2.

If you are a shareholder or partner and claiming a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership.

Benefit Number:

Only the credits issued by the Department of Economic Development (DED) will have a benefit number. The number is located on your Certificate of Eligibility Schedule (Certificate).

Alpha Code:

This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT

2003 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 MM DD YY	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE MM DD YY	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 **(Attach a copy of the letter from Department of Veteran's 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 proper supporting documentation (lease agreement(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of your claim! ***Items listed below in color MUST be attached to claim if that line has an amount entered on it.***

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 social security benefits before any deductions and/or the amount of social security equivalent railroad retirement benefits. **Attach Form SSA-1099 and/or RRB-1099**	2		00
3. Enter the total amount of pensions, annuities, dividends, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 6 (if filing Form MO-1040). **Attach Forms W-2(s), 1099(s), 1099-R(s), 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 8.**	4		00
5. Enter the amount of veteran's payments or benefits before any deductions. **Attach letter from Veteran's Affairs.**	5		00
6. Enter the total amount received by you and/or your **minor children** from: public relief, public assistance, SSI, child support, or Temporary Assistance (TA) payments. **Attach letter from SSA, letter from Social Services, letter from DCSE, letter from DFS, if applicable.**	6		00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income here. **(Include capital loss from Federal Form 1040, Line 13a.)**	7		00
8. **TOTAL** household income — Add Lines 1 through 7. Enter total here.	8	0	00
9. Enter $2,000 if you are married and filing a combined claim with your spouse. Otherwise, enter "0".	9	0	00
10. Net household income — Subtract Line 9 from Line 8. **If the total is over $25,000, no credit or refund is allowed. Do not file this claim.**	10	0	00
11. If you owned your home, enter the total amount of real estate tax that you 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 your home, enter the amount from Form MO-CRP(s), Line 8 in the box to the right. **(If total yearly rent is more than Line 8, attach rent payment explanation.) Attach lease agreement(s), rent receipt(s), or statement from landlord, along with Form MO-CRP.** 0 00 **x 20% =**	12	0	00
13. Total tax and/or rent — Add Lines 11 and 12 and enter the total.	13	0	00
14. Apply Lines 10 and 13 to the chart in the instructions to figure your Property Tax Credit. You **must use the chart** to see how much refund you are allowed. Enter this amount on Form MO-1040, Line 37 OR Form MO-1040P, Line 20.	14	0	00

Go to MO-CRP

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

For Privacy Notice, see the instructions.

Back to MO-1040

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2003

2003 FORM **MO-CRP**

- **Read instructions.**
- **Print or type.**

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. LAST NAME FIRST NAME M INITIAL	3. LANDLORD'S NAME, SOCIAL SECURITY NO.	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH DAY YEAR	TO: MONTH DAY YEAR

6. Enter your gross rent paid. **Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid.** . . . . . 6 ____ 00

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 residence with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage.
     Additional **persons sharing residence/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) 7 ____ %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10. . . . . 8 0 00

MO 860-1089 (11-2003)

For Privacy Notice, see the instructions.

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MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2003

2003 FORM MO-CRP

- Read instructions.
- Print or type.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. LAST NAME FIRST NAME M INITIAL	3. LANDLORD'S NAME, SOCIAL SECURITY NO.	
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH DAY YEAR	TO: MONTH DAY YEAR

6. Enter your gross rent paid. Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid. . . . . 6 ____ 00

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 residence with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage.
     Additional persons sharing residence/percentage to be entered: ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) 7 ____ %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10. . . . . 8 0 00

MO 860-1089 (11-2003)

For Privacy Notice, see the instructions.

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MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2003

2003 FORM **MO-CRP**

- **Read instructions.**
- **Print or type.**

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. LAST NAME FIRST NAME M INITIAL	3. LANDLORD'S NAME, SOCIAL SECURITY NO.	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH DAY YEAR	TO: MONTH DAY YEAR

6. Enter your gross rent paid. **Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid.**	6	00
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 residence with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage. ***Additional*** **persons sharing residence/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)	7	%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10.	8	0 00

MO 860-1089 (11-2003)

For Privacy Notice, see the instructions.

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MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2003

2003 FORM MO-CRP

- Read instructions.
- Print or type.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. LAST NAME FIRST NAME M INITIAL	3. LANDLORD'S NAME, SOCIAL SECURITY NO.	
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH DAY YEAR	TO: MONTH DAY YEAR

6. Enter your gross rent paid. Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid.	6	00
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 residence with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. Additional persons sharing residence/percentage to be entered: ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)	7	%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10.	8	0 00

MO 860-1089 (11-2003)

For Privacy Notice, see the instructions.

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MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2003

2003 FORM **MO-CRP**

- **Read instructions.**
- **Print or type.**

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. LAST NAME / FIRST NAME / M INITIAL	3. LANDLORD'S NAME, SOCIAL SECURITY NO.	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH DAY YEAR	TO: MONTH DAY YEAR

6. Enter your gross rent paid. **Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid.**	6		00
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 residence with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage. ***Additional*** **persons sharing residence/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)	7		%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10.	8	0	00

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For Privacy Notice, see the instructions.

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Use this worksheet to help you determine the correct amount to be entered on Form MO-1040, Lines 1Y and 1S.

Click the button on the worksheet to prepopulate the amounts on Form MO-1040, Lines 1Y and 1S.

WORKSHEET FOR FORM MO-1040, LINE 1

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Instructions for Completing the Adjusted Gross Income Worksheet

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 2002 Missouri tax withheld, less each spouse's 2002 tax liability. The result should be each spouse's portion of the 2002 refund. Taxable social security benefits must be allocated between 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, Line 1.

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		00	1		00
2. Taxable interest income	2	8a	8a		00	2		00
3. Dividend income	none	9a	9a		00	3		00
4. State and local income tax refunds	none	none	10		00	4		00
5. Alimony received	none	none	11		00	5		00
6. Business income or (loss)	none	none	12		00	6		00
7. Capital gain or (loss)	none	10a	13a		00	7		00
8. Other gains or (losses)	none	none	14		00	8		00
9. Taxable IRA distributions	none	11b	15b		00	9		00
10. Taxable pensions and annuities	none	12b	16b		00	10		00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11		00
12. Farm income or (loss)	none	none	18		00	12		00
13. Unemployment compensation	3	13	19		00	13		00
14. Taxable social security benefits	none	14b	20b		00	14		00
15. Other income	none	none	21		00	15		00
16. Total (add Lines 1 through 15)	4	15	22	0	00	16	0	00
17. Less: federal adjustments to income	none	20	33		00	17		00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	4	21	34	0	00	18	0	00

☐ Carry amounts to MO-1040, Line 1Y and 1S.