



MISSOURI DEPARTMENT OF REVENUE **2016 FORM MO-1040**  
**INDIVIDUAL INCOME TAX RETURN—LONG FORM**

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2016, OR FISCAL YEAR BEGINNING  
 20 \_\_, ENDING 20 \_\_

**AMENDED RETURN - CHECK HERE**  **SOFTWARE VENDOR CODE** **006**

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 2016

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.) \_\_\_\_\_ COUNTY OF RESIDENCE \_\_\_\_\_

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

You may contribute to any one or all of the trust funds on Line 47. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 47.

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	Organ Donor Program Fund
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**PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2016.**

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

INCOME	Yourself		Spouse	
	Code	Amount	Code	Amount
1. Federal adjusted gross income from your 2016 federal return (See worksheet on page 6.) .....	1Y	00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 7) .....	2Y	00	2S	00
3. Total income — Add Lines 1 and 2 .....	3Y	00	3S	00
4. Total subtractions (from Form MO-A, Part 1, Line 17) .....	4Y	00	4S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3 .....	5Y	00	5S	00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S .....	6			00
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%) .....	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS	Amount		Code	Amount
	Code	Amount		
8. Pension and Social Security/Social Security Disability/Military exemption (from Form MO-A, Part 3, Section E.) ...	8			00
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. <input type="checkbox"/> A. Single — \$2,100 ( <b>See Box B before checking.</b> ) <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500 <input type="checkbox"/> D. Married filing separate — \$2,100	9			00
10. Tax from federal return ( <b>Do not enter federal income tax withheld.</b> ) <ul style="list-style-type: none"> <li>Federal Form 1040, Line 56 minus Lines 45, 46, 66a, 68, 69, and any amount from Form 8885 on Line 73.</li> <li>Federal Form 1040A, Line 37, minus Lines 29, 42a, 44, 45, and any alternative minimum tax included on Line 28</li> <li>Federal Form 1040EZ, Line 10 minus Line 8a.....</li> </ul>	10			00
11. Other tax from federal return — <b>Attach copy of your federal return (pages 1 and 2).</b> .....	11			00
12. Total tax from federal return — Add Lines 10 and 11 .....	12			00
13. <b>Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.</b> .....	13			00
14. Missouri standard deduction or itemized deductions. Single or Married Filing Separate — <b>\$6,300</b> ; Head of Household — <b>\$9,300</b> ; Married Filing a Combined Return or Qualifying Widow(er) — <b>\$12,600</b> ; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you are itemizing, see Form MO-A, Part 2. ....	14			00
15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c <input type="checkbox"/> Check box if claiming a stillborn child, see instructions on Page 7 .....	15			00
16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding ( <b>DO NOT INCLUDE YOURSELF OR SPOUSE.</b> ) .....	16			00
17. Long-term care insurance deduction.....	17			00
18. Health care sharing ministry deduction .....	18			00
19. Military income deduction.....	19			00
20. Bring jobs home deduction.....	20			00
21. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, 18, 19, and 20 .....	21			00
22. Subtotal — Subtract Line 21 from Line 6 .....	22			00
23. Multiply Line 22 by appropriate percentages (%) on Lines 7Y and 7S .....	23Y		23S	00
24. Enterprise zone or rural empowerment zone income modification .....	24Y		24S	00
25. Subtract Line 24 from Line 23. Enter here and on Line 26 .....	25Y		25S	00

**Do not include yourself or spouse.**





MISSOURI DEPARTMENT OF REVENUE  
**INDIVIDUAL INCOME TAX  
 ADJUSTMENTS**

**2016**  
 FORM  
**MO-A**

Attachment Sequence No. 1040-01

**ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL RETURN. See information beginning on page 11 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 PAGE 11).**

ADDITIONS	Y - YOURSELF		S - SPOUSE	
	Y	00	S	00
1. Interest on state and local obligations other than Missouri source .....	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description) _____	2Y	00	2S	00
3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) not used for qualified higher education expenses .....	3Y	00	3S	00
4. Food Pantry contributions included on Federal Schedule A .....	4Y	00	4S	00
5. Nonresident Property Tax .....	5Y	00	5S	00
6. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses .....	6Y	00	6S	00
7. TOTAL ADDITIONS — Add Lines 1 through 6. Enter here and on Form MO-1040, Line 2.....	7Y	00	7S	00
<b>SUBTRACTIONS</b>				
8. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). <b>Attach a detailed list or all Federal Forms 1099</b> .....	8Y	00	8S	00
9. Any state income tax refund included in federal adjusted gross income .....	9Y	00	9S	00
10. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> MO Public-Private Transportation Act <input type="checkbox"/> Other (description) _____ <b>Attach supporting documentation</b> .....	10Y	00	10S	00
11. Exempt contributions made to a qualified 529 plan (higher education savings program) .....	11Y	00	11S	00
12. Qualified Health Insurance Premiums. <b>Attach supporting documentation</b> .....	12Y	00	12S	00
13. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification.....	13Y	00	13S	00
14. Home Energy Audit Expenses .....	14Y	00	14S	00
15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE) .....	15Y	00	15S	00
16. Agriculture Disaster Relief .....	16Y	00	16S	00
17. TOTAL SUBTRACTIONS — Add Lines 8 through 16. Enter here and on Form MO-1040, Line 4. ....	17Y	00	17S	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 40.....	1	00
2. 2016 Social security tax — (Yourself) .....	2	00
3. 2016 Social security tax — (Spouse) .....	3	00
4. 2016 Railroad retirement tax — Tier I and Tier II (Yourself) .....	4	00
5. 2016 Railroad retirement tax — Tier I and Tier II (Spouse) .....	5	00
6. 2016 Medicare tax — Yourself and Spouse. See instructions on Page 35.....	6	00
7. 2016 Self-employment tax - See instructions on Page 35 .....	7	00
8. TOTAL — Add Lines 1 through 7.....	8	00
9. State and local income taxes — from Federal Schedule A, Line 5 or see the worksheet below.	9	00
10. Earnings taxes included in Line 9 .....	10	00
11. Net state income taxes — Subtract Line 10 from Line 9 or enter Line 8 from worksheet below.....	11	00
12. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14.....	12	00

**Worksheet For Part 2 - Net State Income Taxes, Line 11**

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

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

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

<b>SECTION A</b>		<b>PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.</b>				
<b>SECTION A</b>	1. Missouri adjusted gross income from Form MO-1040, Line 6 .....	1			00	
	2. <b>Taxable</b> social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b .....	2			00	
	3. Subtract Line 2 from Line 1 .....	3			00	
	4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 .....	4			00	
	5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0 .....	5			00	
			Y - YOURSELF		S - SPOUSE	
	6. <b>Taxable</b> pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b .....	6Y		00	6S	00
	7. Amount from Line 6 or \$36,976 (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. <b>Total public pension</b> , subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0 .....	11				00	
<b>SECTION B</b>		<b>PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.</b>				
<b>SECTION B</b>	1. Missouri adjusted gross income from Form MO-1040, Line 6 .....	1			00	
	2. <b>Taxable</b> social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b .....	2			00	
	3. Subtract Line 2 from Line 1 .....	3			00	
	4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widow(er): \$25,000; Married Filing Separate: \$16,000 .....	4			00	
	5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 .....	5			00	
			Y - YOURSELF		S - SPOUSE	
	6. <b>Taxable</b> pension for each spouse from <b>private sources</b> from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b. ....	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. <b>Total private pension</b> , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 .....	9				00	
<b>SECTION C</b>		<b>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-1040. Age limit does not apply to social security disability deduction.</b>				
<b>SECTION C</b>	1. Missouri adjusted gross income from Form MO-1040, Line 6 .....	1			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 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	
			Y - YOURSELF		S - SPOUSE	
	4. <b>Taxable</b> social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b .....	4Y		00	4S	00
	5. <b>Taxable</b> social security <b>disability</b> benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b. ....	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. <b>Total social security/social security disability</b> , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0 .....	8				00	
<b>SECTION D</b>		<b>MILITARY PENSION CALCULATION</b>				
<b>SECTION D</b>	1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b .....	1			00	
	2. <b>Taxable public pension</b> 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			%	
	4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0 .....	4			00	
	5. <b>Total military pension</b> , subtract Line 4 from Line 1 .....	5			00	
<b>SECTION E</b>		<b>TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION</b>				
	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-1040, Line 8. ....			<b>TOTAL EXEMPTION</b>	00	



MISSOURI DEPARTMENT OF REVENUE  
HOME ENERGY AUDIT EXPENSE

2016  
FORM  
MO-HEA

NAME OF TAXPAYER \_\_\_\_\_

ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

**QUALIFICATIONS**

Any taxpayer who paid an individual certified by the Division of Energy to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The subtraction may not exceed \$1,000, for a single taxpayer or \$2,000 for taxpayers filing combined returns. To qualify for the subtraction, you must have incurred expenses in the taxable year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

**INSTRUCTIONS - IN THE SPACES PROVIDED BELOW:**

- Report the name of the auditor who conducted the audit
- Report the auditor's certification number
- Summarize each of the auditor's recommendations
- Enter the amount paid for the audit on Line A
- Enter the total amount paid to implement the energy efficiency recommendations on Line B
- Enter the total amount paid for the audit and any implemented recommendations on Line C
- Attach applicable receipts
- Attach completed MO-HEA and receipts to Form MO-1040

NAME OF AUDITOR \_\_\_\_\_ AUDITOR CERTIFICATION NUMBER \_\_\_\_\_

**SUMMARY OF RECOMMENDATIONS**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

A. Amount paid for audit .....	A.	00
B. Amount paid to implement recommendations .....	B.	00
C. Total Paid - Add Lines A and B and enter here. Enter on Line C or \$1,000, whichever is less, on Line 14 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 14 between both taxpayers (not to exceed \$2,000).....	C.	00
D. Enter \$1,000 if a single filer or \$2,000 if filing a combined return .....	D.	00
E. Amount from Line C or Line D, whichever is less. Enter here and on Form MO-A, Line 14 If you are filing a combined return, you may split the amount reported on Line 14 between both spouses.....	E.	00

Form MO-HEA (Revised 12-2016)

**2016 TAX CHART**

If Missouri taxable income from Form MO-1040, Line 26, is less than \$9,000, use the chart to figure tax;  
if more than \$9,000, use worksheet below or use the online tax calculator at <http://dor.mo.gov/personal/individual/>.

If the Missouri taxable income is:	The tax is:
\$0 to \$99 .....	\$0
At least \$100 but not over \$1,000 .....	1½% of the Missouri taxable income
Over \$1,000 but not over \$2,000. ....	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000. ....	\$35 plus 2½% of excess over \$2,000
Over \$3,000 but not over \$4,000. ....	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000. ....	\$90 plus 3½% of excess over \$4,000
Over \$5,000 but not over \$6,000. ....	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000. ....	\$165 plus 4½% of excess over \$6,000
Over \$7,000 but not over \$8,000. ....	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000. ....	\$260 plus 5½% of excess over \$8,000
Over \$9,000. ....	\$315 plus 6% of excess over \$9,000

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

Example: If Line 26 is \$3,090, the tax would be computed as follows: \$60 + \$2.70 (3% of \$90) = \$62.70. The whole dollar amount to enter on Line 27 would be \$63.

**FIGURING TAX  
OVER \$9,000**

	<u>Yoursel</u>	<u>Spouse</u>	<u>Example</u>
Missouri taxable income (Line 26) .....	\$ _____	\$ _____	\$ 12,000
Subtract \$9,000 .....	– \$ 9,000	– \$ 9,000	– \$ 9,000
Difference .....	= \$ _____	= \$ _____	= \$ 3,000
Multiply by 6%.....	x 6%	x 6%	x 6%
Tax on income over \$9,000 .....	= \$ _____	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000) .....	+ \$ 315	+ \$ 315	+ \$ 315
<b>TOTAL MISSOURI TAX .....</b>	<b>= \$ _____</b>	<b>= \$ _____</b>	<b>= \$ 495</b>

**If more than \$9,000,  
tax is \$315 PLUS  
6% of excess over  
\$9,000.**  
Round to nearest  
whole dollar and  
enter on Form  
MO-1040, Line 27.

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



Missouri Department of Revenue  
**2016 Credit for Income Taxes Paid To Other States  
 or Political Subdivisions**

Attachment Sequence No. 1040-03

Complete this form if you 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.

- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040.

Name	<input type="text"/>	Social Security Number	<input type="text"/>				
Spouse's Name	<input type="text"/>	Spouse's Social Security Number	<input type="text"/>				

Y - Yourself

S - Spouse

1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S) . .	<input type="text"/>	.00	<input type="text"/>	.00
2. Claimant's Missouri income tax (Form MO-1040, Line 27Y and 27S), . . . . .	<input type="text"/>	.00	<input type="text"/>	.00

Use two letter abbreviation for state or name of political subdivision.  
 See table on back for the two letter abbreviation,  
 or enter the name of the political subdivision here \_\_\_\_\_ . . . . .

State of:	<input type="text"/>	<input type="text"/>	State of:	<input type="text"/>	<input type="text"/>
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3. Wages and commissions . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
4. Other income (Describe nature _____ ) . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
5. Total - Add Lines 3 and 4 . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
6. Less, related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36) . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
7. Net amounts - Subtract Line 6 from Line 5 . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
8. Percentage of your income taxed - Divide Line 7 by Line 1 . . . . .	<input type="text"/>	%	<input type="text"/>	%
9. Maximum credit - Multiply Line 2 by percentage on Line 8 . . . . .	<input type="text"/>	.00	<input type="text"/>	.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. . . . .	<input type="text"/>	.00	<input type="text"/>	.00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 28Y or Line 28S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 . . . . .	<input type="text"/>	.00	<input type="text"/>	.00





Missouri Department of Revenue  
**2016 Credit for Income Taxes Paid To Other States  
 or Political Subdivisions**

Attachment Sequence No. 1040-03

Complete this form if you 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.

- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040.

Name	<input type="text"/>	Social Security Number	<input type="text"/>						
Spouse's Name	<input type="text"/>	Spouse's Social Security Number	<input type="text"/>						

Y - Yourself

S - Spouse

1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S) . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
2. Claimant's Missouri income tax (Form MO-1040, Line 27Y and 27S), . . . . .	<input type="text"/>	.00	<input type="text"/>	.00

Use two letter abbreviation for state or name of political subdivision.  
 See table on back for the two letter abbreviation,  
 or enter the name of the political subdivision here \_\_\_\_\_ . . . . .

State of:	<input type="text"/>	<input type="text"/>	State of:	<input type="text"/>	<input type="text"/>
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3. Wages and commissions . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
4. Other income (Describe nature _____ ) . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
5. Total - Add Lines 3 and 4 . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
6. Less, related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36) . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
7. Net amounts - Subtract Line 6 from Line 5 . . . . .	<input type="text"/>	.00	<input type="text"/>	.00
8. Percentage of your income taxed - Divide Line 7 by Line 1 . . . . .	<input type="text"/>	%	<input type="text"/>	%
9. Maximum credit - Multiply Line 2 by percentage on Line 8 . . . . .	<input type="text"/>	.00	<input type="text"/>	.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. . . . .	<input type="text"/>	.00	<input type="text"/>	.00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 28Y or Line 28S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 . . . . .	<input type="text"/>	.00	<input type="text"/>	.00



Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). A part-year resident may elect to use this form to determine his or her tax as if he or she were a resident for the entire taxable year. If you pay tax to more than one state, you must complete a separate Form MO-CR for each state.

Before you begin:

- Complete your Missouri return, Form MO-1040 (Lines 1–27).
- Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).

Line 1 - Enter the amount from Form MO-1040, Line 5Y and 5S.

Line 2 - Enter the amount from Form MO-1040, Line 27Y and 27S.

Lines 3 and 4 - Enter the total amount of wages, commissions, and other income you or your spouse received from the other state(s), as reported on the other state(s) return.

Line 5 - Add Lines 3 and 4; enter the total on Line 5.

Line 6 - Enter any federal adjustments from:  
 Federal Form 1040.....Line 36  
 Federal Form 1040A.....Line 20

Line 7 - Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 - Divide Line 7 by Line 1. If greater than 100 percent, enter 100 percent. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage. Enter percentage on Line 8.

Line 9 - Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 - Enter your income tax liability as reported on the other state(s) income tax return. This is not income tax withheld. The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his or her own portion of the tax liability.

Line 11 - Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Line 28Y and 28S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due to Missouri on that part of your income.

**Two Letter Abbreviations for States**

AL - Alabama	GA - Georgia	MD - Maryland	NM - New Mexico	SD - South Dakota
AK - Alaska	HI - Hawaii	MA - Massachusetts	NY - New York	TN - Tennessee
AZ - Arizona	ID - Idaho	MI - Michigan	NC - North Carolina	TX - Texas
AR - Arkansas	IL - Illinois	MN - Minnesota	ND - North Dakota	UT - Utah
CA - California	IN - Indiana	MS - Mississippi	OH - Ohio	VT - Vermont
CO - Colorado	IA - Iowa	MT - Montana	OK - Oklahoma	VA - Virginia
CT - Connecticut	KS - Kansas	NE - Nebraska	OR - Oregon	WA - Washington
DC - District of Columbia	KY - Kentucky	NV - Nevada	PA - Pennsylvania	WV - West Virginia
DE - Delaware	LA - Louisiana	NH - New Hampshire	RI - Rhode Island	WI - Wisconsin
FL - Florida	ME - Maine	NJ - New Jersey	SC - South Carolina	WY - Wyoming





MISSOURI DEPARTMENT OF REVENUE  
**MISSOURI INCOME PERCENTAGE**

**2016**  
FORM  
**MO-NRI**

Attachment Sequence No. 1040-04  
**Attach Federal Return. See Instructions and Diagram on page 2 of Form MO-NRI.**

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

NAME (YOURSELF)		NAME (SPOUSE)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER
<input type="checkbox"/> <b>1. NONRESIDENT OF MISSOURI</b> What was your state of residence during 2016? _____		<input type="checkbox"/> <b>1. NONRESIDENT OF MISSOURI</b> What was your state of residence during 2016? _____	
<input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b> a. Indicate the date you were a Missouri resident in 2016.      Date From:      Date To: b. Indicate other state of residence and date you resided there.      Date From:      Date To:		<input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b> a. Indicate the date you were a Missouri resident in 2016.      Date From:      Date To: b. Indicate other state of residence and date you resided there.      Date From:      Date To:	

Based on the **Military Spouse's Residency Relief Act**, if you are the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, and Missouri is your state of residence, any income you earn is taxable to Missouri. **Do not complete Form MO-NRI.** You must report 100% on Line 29 of MO-1040.

<input type="checkbox"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.</b> <b>a. Missouri Home of Record</b> <input type="checkbox"/> I did not at any time during the 2016 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>b. Non-Missouri Home of Record</b> <input type="checkbox"/> I resided in Missouri during 2016 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.	<input type="checkbox"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.</b> <b>a. Missouri Home of Record</b> <input type="checkbox"/> I did not at any time during the 2016 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>b. Non-Missouri Home of Record</b> <input type="checkbox"/> I resided in Missouri during 2016 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.
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**PART B — WORKSHEET FOR MISSOURI SOURCE INCOME**

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		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).....	10	13	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	00	P	00
Q. Less: federal adjustments to income.....	20	36	Q	00	Q	00
R. <b>SUBTOTAL</b> (Line P – Line Q) If no modifications to income, <b>STOP and ENTER this amount on reverse side, Part C, Line 1.</b> .....	21	37	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2).....			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4).....			T	00	T	00
U. <b>MISSOURI INCOME</b> (Missouri sources). Line R plus Line S, minus Line T. <b>Enter this amount on reverse side, Part C, Line 1.</b> .....			U	00	U	00

**PART C — MISSOURI INCOME PERCENTAGE**

	Yourself or One Income Filer		Spouse (on a Combined Return)	
1. <b>Missouri income</b> — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.)	1	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	2	00	2	00
3. <b>MISSOURI INCOME PERCENTAGE</b> (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 29Y and 29S.	3	%	3	%

**INSTRUCTIONS**

**PART A, LINE 1: NONRESIDENTS OF MISSOURI** — If you are a Missouri nonresident and had Missouri source income, complete Part A, Line 1, Part B, and Part C. Attach a copy of your federal return and this form to your Missouri return.

**PART A, LINE 2: PART-YEAR RESIDENT** — If you were a Missouri part-year resident with Missouri source income and income from another state; you may use Form MO-NRI or Form MO-CR, whichever is to your benefit. When using Form MO-NRI, complete Part A, Line 2, Part B, and Part C. Missouri source income includes any income (pensions, annuities, etc.) that you received while living in Missouri. Attach a copy of your federal return and this form to your Missouri return.

**PART A, LINE 3: MILITARY NONRESIDENT TAX STATUS —**

**MISSOURI HOME OF RECORD** — *If you have a Missouri home of record and you:*

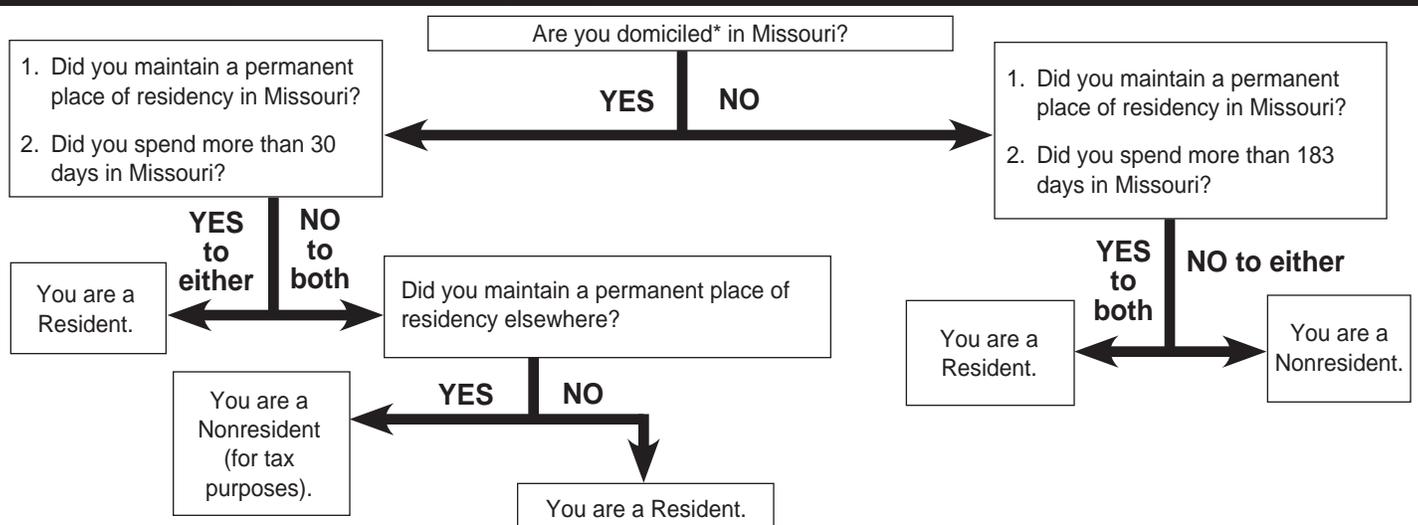
- a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.
- b) Did have Missouri income other than military income, were in Missouri for more than 30 days or maintained a home in Missouri during the year, you cannot use this form. You must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**
- c) Did not have Missouri income other than military income but spent more than 30 days in Missouri or maintained a home in Missouri during the year, you must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**
- d) Are married to a Missouri resident, who is not in the military, but lives with you outside of Missouri on military orders, you may use Form MO-NRI to calculate your Missouri income percentage. However, any income earned by your spouse is taxable to Missouri. Your spouse is not eligible to complete Form MO-NRI.

**MILITARY NONRESIDENT STATIONED IN MISSOURI** — *If you are a military nonresident, stationed in Missouri and you:*

- a) **Earned non-military income while in Missouri**, you must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 10, as a "Military (nonresident) Subtraction".
- b) **Only had military income while in Missouri, you may complete a No Return Required-Military Online Form at the following address:** <http://dor.mo.gov/personal/individual/>.

**NOTE: IF YOU FILE A JOINT FEDERAL RETURN, YOU MUST FILE A COMBINED MISSOURI RETURN (REGARDLESS OF WHOM EARNED THE INCOME). COMPLETE EACH COLUMN OF PART B AND PART C OF THIS FORM. DO NOT COMBINE INCOMES FOR YOU AND YOUR SPOUSE.**

**Use this diagram to determine if you or your spouse are a RESIDENT OR NONRESIDENT**



\*Domicile (Home of Record) — The place an individual intends to be his or her permanent home; a place that he or she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his or her permanent home there. An individual can only have one domicile at a time.

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
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Missouri Department of Revenue  
**2016 Miscellaneous Income Tax Credits**

Department Use Only (MM/DD/YY)

Attachment Sequence No. 1040-02 or 1120-03

Name (Last, First)

Spouse's Name (Last, First)

Corporation Name

Missouri Tax I.D. Number

Social Security Number

Spouse's Social Security Number

Charter Number

Federal Employer I.D. 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 additional MO-TC(s).
- If you are claiming a tax credit for both taxpayers on a combined return, both names must be on the certificate.
- 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, including the corporation's percentage of ownership, if applicable

	Benefit Number	Alpha Code (3 characters) from back	Credit Name Each credit will apply in the order they appear below	<ul style="list-style-type: none"> <li>• Yourself (one income)</li> <li>• Corporation Income</li> <li>• Fiduciary</li> </ul>		<ul style="list-style-type: none"> <li>• Spouse (on a combined return)</li> </ul>	
				Column 1	Column 2	Column 1	Column 2
1.				00		00	
2.				00		00	
3.				00		00	
4.				00		00	
5.				00		00	
6.				00		00	
7.				00		00	
8.				00		00	
9.				00		00	
10.				00		00	
11. Subtotals - add Lines 1 through 10. ....				00		00	
12. Enter the amount of the tax liability from Form MO-1040, Line 32Y for yourself and Line 32S for your spouse, or from Form MO-1120, Line 14 plus Line 15 for income or Form MO-1041, Line 18. ....				00		00	
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1040, Line 39; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable. ....				13.		00	

**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.
- Include a copy of your certificate or form from the issuing agency.

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.

I 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 also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

Use this form to claim income tax credits on Form MO-1040, MO-1120, or MO-1041. Attach to Form MO-1040, MO-1120, or MO-1041.



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Missouri Department of Revenue  
**2016 Miscellaneous Income Tax Credits**

Department Use Only (MM/DD/YY)

Attachment Sequence No. 1040-02 or 1120-03

Name (Last, First)

Spouse's Name (Last, First)

Corporation Name

Missouri Tax I.D. Number

Social Security Number

Spouse's Social Security Number

Charter Number

Federal Employer I.D. 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 additional MO-TC(s).
- If you are claiming a tax credit for both taxpayers on a combined return, both names must be on the certificate.
- 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, including the corporation's percentage of ownership, if applicable

	Benefit Number	Alpha Code (3 characters) from back	Credit Name Each credit will apply in the order they appear below	<ul style="list-style-type: none"> <li>• Yourself (one income)</li> <li>• Corporation Income</li> <li>• Fiduciary</li> </ul>		<ul style="list-style-type: none"> <li>• Spouse (on a combined return)</li> </ul>	
				Column 1	Column 2	Column 1	Column 2
1.				00		00	
2.				00		00	
3.				00		00	
4.				00		00	
5.				00		00	
6.				00		00	
7.				00		00	
8.				00		00	
9.				00		00	
10.				00		00	
11. Subtotals - add Lines 1 through 10. ....				00		00	
12. Enter the amount of the tax liability from Form MO-1040, Line 32Y for yourself and Line 32S for your spouse, or from Form MO-1120, Line 14 plus Line 15 for income or Form MO-1041, Line 18. ....				00		00	
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1040, Line 39; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable. ....				13.		00	

**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.
- Include a copy of your certificate or form from the issuing agency.

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.

I 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 also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

Use this form to claim income tax credits on Form MO-1040, MO-1120, or MO-1041. Attach to Form MO-1040, MO-1120, or MO-1041.



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Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following Departments. Visit <http://dor.mo.gov/taxcredit/> for a description of each credit and more contact information for agencies administering each credit.

### Missouri Department of Economic Development

P.O. Box 118, Jefferson City, MO 65102-0118  
<http://www.ded.mo.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AFI	Alternative Fuel Infrastructure — (573) 751-2254	Certificate*
BFC	New or Expanded Business Facility — (573) 526-5417	Schedule 150, Fed. K-1, Form 4354
BJI	Brownfield "Jobs and Investment" — (573) 522-8004	Certificate*
DAL	Distressed Area Land Assemblage — (573) 522-8004	Certificate*
DFH	Dry Fire Hydrant — (573) 751-9048	Certificate*
DPC	Development Tax Credit — (573) 526-3285	Certificate*
EZC	Enterprise Zone — (573) 526-5417	Schedule 250, Fed. K-1, Form 4354
FDA	Family Development Account — (573) 522-2629	Certificate*
FPC	Film Production — (573) 751-9048	Certificate*
HPC	Historic Preservation — (573) 522-8004	Certificate*
ISB	Small Business Investment (Capital) — (573) 526-5417	Certificate*
ICT	Innovation Campus Tax Credit — (573) 751-4539	Certificate*
MQJ	Missouri Quality Jobs — (573) 751-9048	Certificate*
MWC	Missouri Works Credit — (573) 522-9062	Certificate*
NAC	Neighborhood Assistance — (573) 522-2629	Certificate*
NEC	New Enterprise Creation — (573) 751-4539	Certificate*
NEZ	New Enhanced Enterprise Zone — (573) 522-4216	Certificate*
NMC	New Market Tax Credit — (573) 522-8004	Certificate*
RCC	Rebuilding Communities — (573) 526-3285	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act — (573) 522-8004	Certificate*
REC	Qualified Research Expense — (573) 526-0124	Certificate*
RTC	Remediation — (573) 522-8004	Certificate*
SBG	Small Business Guaranty Fees — (573) 751-9048	Certificate*
SBI	Small Business Incubator — (573) 526-6708	Certificate*
SEC	Sporting Event Credit — (573) 522-8006	Certificate*
SPC	Sporting Contribution Credit — (573) 522-8006	Certificate*
TDC	Transportation Development — (573) 522-2629	Certificate*
WEC	Processed Wood Energy — (573) 751-2254	Certificate*
WGC	Wine and Grape Production — (573) 751-9048	Certificate*
YOC	Youth Opportunities — (573) 522-2629	Certificate*

### Missouri Development Finance Board

P.O. Box 567, Jefferson City, MO 65102-0567  
<http://www.mdfb.org> • (573) 751-8479

Alpha Code	Name of Credit	Attach to Form MO-TC
BEC	Bond Enhancement	Certificate*
BUC	Missouri Business Use Incentives for Large Scale Development (BUILD)	Certificate*
DRC	Development Reserve Contribution Credit	Certificate*
EFC	Export Finance	Certificate*
IDC	Infrastructure Development	Certificate*

### Missouri Housing Development Commission

3435 Broadway, Kansas City, MO 64111  
<http://www.mhdc.com>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AHC	Affordable Housing Assistance — (816) 759-6600	Certificate*
LHC	Missouri Low Income Housing — (816) 759-6654	Eligibility Statement, Fed. K-1, 8609A, 8609 (first year)

### Missouri Department of Revenue

P.O. Box 2200, Jefferson City, MO 65105-2200  
<http://dor.mo.gov/> • (573) 751-3220 or (573) 751-4541

Alpha Code	Name of Credit	Attach to Form MO-TC
ATC	Special Needs Adoption	Form ATC, and Federal Form 8839
BFT	Bank Franchise Tax	Form INT-2, INT-2-1
BTC	Bank Tax Credit for S Corporation	Form BTC, and Form Shareholders INT-3, 2823, INT-2, Fed. K-1
CIC	Children in Crisis	Contribution Verification from Issuing Agency
CFC	Champion for Children	Contribution Verification from Issuing Agency
DAC	Disabled Access	Federal Form 8826 and Form MO-8826
DAT	Residential Dwelling Accessibility	Form MO-DAT
FPT	Food Pantry Tax	Form MO-FPT
SHC	Self-Employed Health Insurance	Form MO-SHC
SSC	Public Safety Officer Surviving Spouse	Form MO-SSC

### Missouri Agricultural and Small Business Development Authority

P.O. Box 630, Jefferson City, MO 65102-0630  
<http://www.mda.mo.gov> • (573) 751-2129

Alpha Code	Name of Credit	Attach to Form MO-TC
APU	Agricultural Product Utilization Contributor	Certificate*
FFC	Family Farms Act	Certificate*
NGC	New Generation Cooperative Incentive	Certificate*
QBC	Qualified Beef	Certificate*

### Missouri Department of Natural Resources

Jefferson City, MO 65105  
<http://www.dnr.mo.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
CPC	Charcoal Producers — (573) 751-4817	Certificate*

### Missouri Department of Social Services

Jefferson City, MO 65109  
<http://www.dss.mo.gov/dfas/taxcredit/index.htm> • (573) 751-7533

Alpha Code	Name of Credit	Attach to Form MO-TC
DDC	Developmental Disability Care Provider	Certificate*
DVC	Shelter for Victims of Domestic Violence	Certificate*
MHC	Maternity Home	Certificate*
PRC	Pregnancy Resource	Certificate*
RTA	Residential Treatment Agency	Certificate*

### Missouri Department of Health Division of Senior Services

P.O. Box 570, Jefferson City, MO 65102-0570  
<http://www.dhss.mo.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
SCT	Shared Care — (573) 751-4842	Must Register Each Year With Division of Senior and Disability Services — Attach Form MO-SCC

\* Must be approved by the issuing agency

Individuals with speech or hearing impairments may call TTY (800) 735-2966 or fax (573) 526-1881.



## WORKSHEET FOR LINE 1 — Instructions for Completing the Adjusted Gross Income Worksheet

Missouri law requires a combined return for married couples filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Forms W-2 and 1099. Or it may require allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2015 Missouri tax withheld, less each spouse's 2015 tax liability. The result should be each spouse's portion of the 2015 refund. Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year.

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

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

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line No.	Federal Form 1040A Line No.	Federal Form 1040 Line No.	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	10	13		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		00	16	00
17. Less: federal adjustments to income.....	none	20	36		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	37		00	18	00



MISSOURI DEPARTMENT OF REVENUE  
**PROPERTY TAX CREDIT SCHEDULE**

<b>2016</b> FORM <b>MO-PTS</b>	Attachment Sequence No. 1040-07 and 1040P-01

NAME	<b>THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.</b>				
	LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY)	SOCIAL SECURITY NO.
	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY)	SPOUSE'S SOCIAL SECURITY NO.

QUALIFICATIONS	<b>You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim.</b>	
	<input type="checkbox"/> A. 65 years of age or older (You must be a full year resident. Attach a copy of Form SSA-1099.)	<input type="checkbox"/> C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)
	<input type="checkbox"/> B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.)	<input type="checkbox"/> D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)

<b>FILING STATUS</b>	<input type="checkbox"/> Single <input type="checkbox"/> Married — Filing Combined <input type="checkbox"/> Married — Living Separate for Entire Year	If married filing combined, you must report both incomes.
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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		00
2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your <b>minor children</b> before any deductions and the amount of social security equivalent railroad retirement benefits. <b>ATTACH</b> a copy of Form(s) SSA-1099, RRB-1099, or SSI statement.....	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 8 (if filing Form MO-1040). <b>ATTACH</b> 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. <b>ATTACH</b> Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 10.....	4		00
5. Enter the amount of veterans payments or benefits before any deductions. <b>ATTACH</b> letter from Veterans Affairs.....	5		00
6. Enter the total amount received by you, your spouse, and your <b>minor children</b> from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). <b>ATTACH</b> 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 loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.).....	7		00
8. <b>TOTAL</b> household income — Add Lines 1 through 7. Enter total here.....	8		00
9. <b>MARK THE BOX THAT APPLIES</b> and enter the appropriate amount. <input type="checkbox"/> a. Enter \$0 if <b>Single or Married Living Separate</b> ; <b>If Married and Filing Combined</b> ; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> 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; <b>MARK THE BOX THAT APPLIES</b> . <input type="checkbox"/> a. <b>If you rented or did not own and occupy your home for the entire year</b> , Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, <b>STOP - no credit is allowed. Do not file this claim.</b> <input type="checkbox"/> b. <b>If you owned and occupied your home for the entire year</b> , Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, <b>STOP - no credit is allowed. Do not file this claim.</b> .....	10		00
11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, or \$1,100, whichever is less. <b>ATTACH</b> a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, <b>ATTACH</b> Form 948, Assessor's Certification.....	11		00
12. If you rented, enter the total amount from Form(s) MO-CRP, Line 9, or \$750, whichever is less. <b>ATTACH</b> rent receipts or a signed statement from your landlord. <b>NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.</b> .....	12		00
13. Enter the total of Lines 11 and 12, 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 <b>must use the chart</b> to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 40 or Form MO-1040P, Line 20.....	14		00

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











## WORKSHEET FOR LONG-TERM CARE INSURANCE DEDUCTION

- A. Enter the amount paid for qualified long-term care insurance policy . . . . . A) \$ \_\_\_\_\_  
 If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.
- B. Enter the amount from Federal Schedule A, Line 4 . . . . . B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1 . . . . . C) \$ \_\_\_\_\_
- D. Enter the amount of qualified long-term care included on Line C . . . . . D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C . . . . . E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0"** . . . . . F) \$ \_\_\_\_\_
- G. Subtract Line F from Line A . . . . . G) \$ \_\_\_\_\_
- H. Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040, Line 17
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**

## QUALIFIED HEALTH INSURANCE PREMIUMS WORKSHEET FOR MO-A, LINE 12

Complete this worksheet and attach it, along with proof of premiums paid, to Form MO-1040 if you included health insurance premiums paid as an itemized deduction or had health insurance premiums withheld from your social security benefits.

If you had premiums withheld from your social security benefits, complete Lines 1 through 4 to determine your taxable percentage of social security income and the corresponding taxable portion of your health insurance premiums included in your taxable income.

- |   |                 |               |
|---|-----------------|---------------|
| 1. Enter the amount from Federal Form 1040A, Line 14a, or Federal Form 1040, Line 20a. If \$0, skip to Line 6 and enter your total health insurance premiums paid. . . . .  | 1. _____        |               |
| 2. Enter amount from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b. . . . .   | 2. _____        |               |
| 3. Divide Line 2 by Line 1. . . . .   | 3. _____%       |               |
|   | <b>Yourself</b> | <b>Spouse</b> |
| 4. Enter the health insurance premiums withheld from your social security income. . . . . 4Y. _____   | 4Y. _____       | 4S. _____     |
| 5. Multiply the amounts on Line 4Y and 4S by the percentage on Line 3. . . . . 5Y. _____  | 5Y. _____       | 5S. _____     |
| 6. Enter the total of all other health insurance premiums paid, which were not included on 4Y or 4S. . . . . 6Y. _____  | 6Y. _____       | 6S. _____     |
| 7. Add the amounts from Lines 5 and 6. . . . . 7Y. _____  | 7Y. _____       | 7S. _____     |
| 8. Add the amounts from Lines 7Y and 7S. . . . . 8Y. _____  | 8Y. _____       |               |
| 9. Divide Line 7Y and 7S by the total found on Line 8. If you itemized on your federal return and your federal itemized deductions included health insurance premiums as medical expenses, go to Line 10. If not, go to Line 15. . . . . 9Y. _____% | 9Y. _____%      | 9S. _____%    |
| 10. Enter the amount from Federal Schedule A, Line 1. . . . . 10. _____   | 10. _____       |               |
| 11. Enter the amount from Federal Schedule A, Line 4. . . . . 11. _____   | 11. _____       |               |
| 12. Divide Line 11 by Line 10 (round to full percent). . . . . 12. _____%   | 12. _____%      |               |
| 13. Multiply Line 8 by percent on Line 12. . . . . 13. _____  | 13. _____       |               |
| 14. Subtract Line 13 from Line 8. . . . . 14. _____   | 14. _____       |               |
| 15. Enter your federal taxable income from Federal Form 1040A, Line 27, or Federal Form 1040, Line 43. . . . . 15. _____  | 15. _____       |               |
| 16. If you itemized on your federal return and completed Lines 10 through 14 above, enter the amount from Line 14 or Line 15, whichever is less. If not, enter the amount from Line 8 or Line 15, whichever is less. . . . . 16. _____              | 16. _____       |               |
| 17. Multiply Line 16 by the percentage on Line 9Y and Line 9S. Enter the amounts on Line 17Y and 17S of this worksheet on Line 12 of Form MO-A. . . . . 17Y. _____  | 17Y. _____      | 17S. _____    |



Missouri Department of Revenue  
**2016 MOST - Missouri's 529 College Savings Plan**  
**Direct Deposit Form - Individual Income Tax**

<b>Taxpayer</b>	Last Name	First Name	Social Security Number
	Spouse's Last Name	Spouse's First Name	Spouse's Social Security Number

<b>Requirements</b>	<p>If you want to deposit your refund as a contribution to one or more Missouri MOST 529 College Savings Plan accounts:</p> <ul style="list-style-type: none"> <li>You must have an open Missouri MOST 529 College Savings Plan account that is administered by the Missouri Higher Education Savings Program. See the contact information below.</li> <li>Your total deposit must be at least \$25.</li> <li>If your overpayment is adjusted and the amount you requested to deposit exceeds your available refund, the Department will cancel your deposit and issue a refund to you.</li> <li>If your refund is offset to pay another debt, the Department will cancel your deposit.</li> </ul>
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<b>Instructions</b>	<ul style="list-style-type: none"> <li>Provide your name and social security number. If you are married and filing a combined return, also provide your spouse's name and social security number.</li> <li>Enter below the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)</li> <li>Add the amounts from Lines A through D and enter the "Total Deposit" below and on your Missouri Individual Income Tax Return.</li> </ul>
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<b>529 Account</b>	A) Account Number	A) Amount
	_____ - _____	.00
	B) Account Number	B) Amount
	_____ - _____	.00
	C) Account Number	C) Amount
_____ - _____	.00	
D) Account Number	D) Amount	
_____ - _____	.00	
Enter the Total Deposit amount on Form MO-1040, Line 48; Form MO-1040A, Line 18; or Form MO-1040P, Line 25.		E) Total Deposit
		.00

<b>Contact Information</b>	<p>MOST-Missouri's 529 College Savings Plan  <a href="https://www.missourimost.org">https://www.missourimost.org</a>          Telephone: (888) 414-6678</p>	<p>E-mail: <a href="mailto:most529@missourimost.org">most529@missourimost.org</a></p>
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If you wish to deposit all or a portion of your refund into a Missouri MOST 529 College Savings Plan, you must include this form with your Missouri Individual Income Tax Return.