



MISSOURI DEPARTMENT OF REVENUE **2004 FORM MO-1040**
INDIVIDUAL INCOME TAX RETURN—LONG FORM

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2004, OR FISCAL YEAR BEGINNING
2004, ENDING

AMENDED RETURN — CHECK HERE ☐ **SOFTWARE**
NAME AND ADDRESS **VENDOR CODE**
(Assigned by DOR)

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 2004

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

COUNTY OF RESIDENCE

SCHOOL DISTRICT NO.

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 44. See instructions
for a description of each trust fund, as well as trust fund codes to enter on Line 44.



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

AGE 65 OR OLDER

☐ YOURSELF
☐ SPOUSE

BLIND

☐ YOURSELF
☐ SPOUSE

100% DISABLED

☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF
☐ SPOUSE

INCOME

	Yourself		Spouse	
1. Federal adjusted gross income (See worksheet in instructions.)	1Y	00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 4)	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 10)	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. (Total of columns 7Y and 7S must equal 100%.)	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

8. Pension exemption (from Form MO-A, Part 3, Line 9)	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 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> 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 56 minus Lines 44 and 65a; or • Federal Form 1040A, Line 36 minus Line 41a and alternative minimum tax on Line 28; or • Federal Form 1040EZ, Line 10 minus Line 8a; 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	00
13. Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.	13	00
14. Missouri STANDARD DEDUCTION OR ITEMIZED DEDUCTIONS (See the instructions.)	14	00
15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	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 (DO NOT INCLUDE YOURSELF OR SPOUSE.)	16	00
17. Long-term care insurance deduction	17	00
18. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, and 17.	18	00
19. Subtotal — Subtract Line 18 from Line 6.	19	00
20. Multiply Line 19 by appropriate percentages (%) on Lines 7Y and 7S.	20Y	00
21. Enterprise zone or rural empowerment zone income modification	21Y	00
22. Subtract Line 21 from Line 20. Enter here and on Line 23.	22Y	00

Do not
include
yourself
or
spouse.

		Yourself		Spouse													
TAX	23. Taxable income amount from Lines 22Y and 22S	23Y	00	23S	00												
	24. TAX on Line 23 (See tax table on the back of Form MO-A.)	24Y	00	24S	00												
	25. Resident credit (Attach Form MO-CR and other income tax return.) OR	25Y	00	25S	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.) <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	26Y	%	26S	%												
	27. Balance (Resident — subtract Line 25 from Line 24 OR Missouri income percentage — multiply Line 24 by percentage on Line 26.)	27Y	00	27S	00												
	28. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611)	28Y	00	28S	00												
	29. SUBTOTAL — Add Lines 27 and 28.	29Y	00	29S	00												
	30. TOTAL TAX — Add Lines 29Y and 29S.	30			00												
	PAYMENTS / CREDITS	31. MISSOURI tax withheld — Attach Form W-2(s) and/or Form 1099(s).	31			00											
		32. 2004 Missouri estimated tax payments (include overpayment from 2003 applied to 2004)	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.		36			00												
37. Property tax credit — Attach Form MO-PTS.		37			00												
38. Total payments and credits — Add Lines 31 through 37.		38			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.		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>			M	M	D	D	Y	Y						
	M	M	D	D	Y	Y											
	<input type="checkbox"/> A. Federal audit Enter date of IRS report.																
	<input type="checkbox"/> B. Net operating loss carryback Enter year of loss.																
	<input type="checkbox"/> C. Investment tax credit carryback Enter year of credit.																
	<input type="checkbox"/> D. Correction other than A, B, or C ... Enter date of federal amended return, if filed.																
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			00												
	43. Amount of Line 42 to be applied to your 2005 estimated tax	43			00												
	44. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.	44	Children's 00	Veterans 00	Elderly Home Delivered Meals 00	Missouri National Guard 00	Workers' Memorial 00	Trust Fund Code (See Instructions) 00	Trust Fund Code (See Instructions) 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, PO 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				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, PO 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				00											
	The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.																
	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. <input type="checkbox"/> YES <input type="checkbox"/> NO		PAID PREPARER'S TELEPHONE		DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> U <input type="checkbox"/> P <input type="checkbox"/> F <input type="checkbox"/>											
SIGNATURE		DATE	PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN												
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE	PAID PREPARER'S ADDRESS AND ZIP CODE		DATE												



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

2004
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. SEE INSTRUCTIONS 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	
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. <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 Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program (distribution withdrawn early or distribution not used for qualified higher education expenses)	3Y	00	3S	00
4. TOTAL ADDITIONS — Add Lines 1, 2, and 3. Enter here and on Form MO-1040, Line 2.	4Y	00	4S	00
SUBTRACTIONS				
5. 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).	5Y	00	5S	00
6. Any state income tax refund included in federal adjusted gross income	6Y	00	6S	00
7. <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"/> Other (description) Attach supporting documentation.	7Y	00	7S	00
8. Exempt contributions made to the Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program (maximum subtraction is \$8,000 per individual)	8Y	00	8S	00
9. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification	9Y	00	9S	00
10. TOTAL SUBTRACTIONS — Add Lines 5, 6, 7, 8, and 9. Enter here and on Form MO-1040, Line 4.	10Y	00	10S	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 39	1	00
2. 2004 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2	00
3. 2004 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3	00
4. 2004 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	4	00
5. 2004 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	5	00
6. 2004 Self-employment tax — Amount from Federal Form 1040, Line 30	6	00
7. TOTAL — Add Lines 1 through 6.	7	00
8. State and local income taxes — (If you checked Federal Schedule A, Box 5B, general sales tax, enter zero and skip to Line 10.) See instructions on Page 12.	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	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

It is not necessary to complete the worksheet below if you chose to use state sales tax on Federal Schedule A, Line 5.

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 36 is more than \$142,700 (\$71,350 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).

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	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 10.	8	00

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		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		00																																
4. Check the appropriate filing status and enter on Line 4 the amount indicated: <input type="checkbox"/> A. Single, Head of household, Qualifying widow(er) — \$25,000 <input type="checkbox"/> B. Married filing combined — \$32,000 <input type="checkbox"/> 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		00																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4" style="text-align: center;">Y—YOURSELF</th> <th colspan="4" style="text-align: center;">S—SPOUSE</th> </tr> <tr> <td style="width: 5%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: right;">00</td> <td style="width: 5%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: right;">00</td> </tr> <tr> <td style="text-align: center;">6Y</td> <td></td> <td></td> <td></td> <td style="text-align: center;">6S</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">7Y</td> <td></td> <td></td> <td style="text-align: right;">00</td> <td style="text-align: center;">7S</td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> </table>				Y—YOURSELF				S—SPOUSE							00				00	6Y				6S				7Y			00	7S			00
Y—YOURSELF				S—SPOUSE																															
			00				00																												
6Y				6S																															
7Y			00	7S			00																												
6. Enter the total amount of taxable pension received in 2004 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 5.)	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		00	7S			00																												
8. Subtotal — Add Lines 7Y and 7S.	8		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		00																																

2004 TAX TABLE

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

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

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.

PLUS 6% of excess 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	— \$ 9,000	
	Difference	= \$ _____	= \$ _____	= \$ _____	= \$ 3,000	
	Multiply by 6 percent	x 6%	x 6%	x 6%	x 6%	
	Tax on income over \$9,000	= \$ _____	= \$ _____	= \$ _____	= \$ 180	
	Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315	+ \$ 315	
	TOTAL MISSOURI TAX	= \$ _____	= \$ _____	= \$ _____	= \$ 495	

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



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2004
FORM
MO-CR

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

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.

- 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.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00		1 00	
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00		2 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.				00		5 00	
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 35). .				00		6 00	
7. Net amounts — Subtract Line 6 from Line 5.				00		7 00	
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%		8 %	
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00		9 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.) .				00		11 00	

MO 860-1095 (11-2004)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2004
FORM
MO-CR

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

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.

- 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.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00		1 00	
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00		2 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.				00		5 00	
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 35). .				00		6 00	
7. Net amounts — Subtract Line 6 from Line 5.				00		7 00	
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%		8 %	
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00		9 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.) .				00		11 00	

MO 860-1095 (11-2004)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
**MISSOURI INCOME
PERCENTAGE**

2004
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 earned non-military income while in Missouri, 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 earned non-military income while in Missouri, you must file a MO-1040. Complete Part A, Line 3 and Part B after completing Form MO-1040, Lines 1 through 24. **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 incomes 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 _____												
<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2004? _____	<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2004? _____												
<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table border="1" style="width:100%"><tr><td>a. Indicate the date you were a Missouri resident in 2004.</td><td>Date From: _____</td><td>Date To: _____</td></tr><tr><td>b. Indicate other state of residence and the date you resided there.</td><td>Date From: _____</td><td>Date To: _____</td></tr></table>	a. Indicate the date you were a Missouri resident in 2004.	Date From: _____	Date To: _____	b. Indicate other state of residence and the date you resided there.	Date From: _____	Date To: _____	<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table border="1" style="width:100%"><tr><td>a. Indicate the date you were a Missouri resident in 2004.</td><td>Date From: _____</td><td>Date To: _____</td></tr><tr><td>b. Indicate other state of residence and the date you resided there.</td><td>Date From: _____</td><td>Date To: _____</td></tr></table>	a. Indicate the date you were a Missouri resident in 2004.	Date From: _____	Date To: _____	b. Indicate other state of residence and the date you resided there.	Date From: _____	Date To: _____
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<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage. <table border="1" style="width:100%"><tr><td>a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2004 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 _____.</td></tr><tr><td>b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2004 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</td></tr></table>	a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2004 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 <input type="checkbox"/> I resided in Missouri during 2004 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.	<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage. <table border="1" style="width:100%"><tr><td>a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2004 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 _____.</td></tr><tr><td>b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2004 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</td></tr></table>	a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2004 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 <input type="checkbox"/> I resided in Missouri during 2004 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.								
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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 35. Otherwise, complete Part C first, then complete Part B.

	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).	00	2	00	
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.	%	3		%

PART C — 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	35	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	36	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, 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	00	U	00

Frequently Asked Questions

- 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 earned non-military income while in Missouri, 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 MO-1040 (you cannot use the MO-1040C if you have military and non-military income earned while in Missouri). You may subtract the military income from your federal adjusted gross income by completing the 1040 and MO-A. If you only earned military income while you were stationed in Missouri, your Missouri income percentage would be 0% on Part B, Line 3. If your spouse's total income was non-military income earned in Missouri, 100% should be entered as the Missouri income percentage on Part B, Line 3. As a nonresident of Missouri, any income earned while in Missouri (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% 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. Complete Form MO-NRI and attach it with your Form W-2(s) to your return.
- 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

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

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 2003 Missouri tax withheld, less each spouse's 2003 tax liability. The result should be each spouse's portion of the 2003 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	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	35		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	36		00	18	00