Print Form | Reset | Calculate

☒ Do automatic calculations ☐ Don't do any calculations

MISSOURI DEPARTMENT OF REVENUE **2005 FORM MO-1040**

INDIVIDUAL INCOME TAX RETURN—LONG FORM

INSTRUCTIONS
- Enter numbers without decimals (integers)
- Don't forget to attach all required forms
- You can tab from one field to another or use the mouse to click in the field you want.
- Use the print button at the top of page to print form
- Click on the red text for helpful hints or instructions
- Click on the blue boxes to prepopulate an amount.
- If a field does not allow a negative number, and a negative number is entered, a zero will be displayed.
- If you are using Adobe Reader, the data cannot be saved—you must print the forms, sign the forms and mail to the Department

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2005, OR FISCAL YEAR BEGINNING Select Month 2005, ENDING Select Month Select Year

AMENDED RETURN — CHECK HERE

SOFTWARE VENDOR CODE **006**

NAME AND ADDRESS

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST)	(FIRST)	M.I.	JR, SR	DECEASED IN 2005 ☐
SPOUSE'S (LAST)	(FIRST)	M.I.	JR, SR	☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)	COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.
	SELECT COUNTY	SELECT or TYPE 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 pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 44.

Children's | Veterans | Elderly Home Delivered Meals | Missouri National Guard | Workers' Memorial | Childhood Lead Testing

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.	AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF
	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE

INCOME

		Yourself		Spouse
1. Federal adjusted gross income from your 2005 federal return (See worksheet **Worksheet**	1Y	00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 4) **MO-A**	2Y	0 00	2S	0 00
3. Total income — Add Lines 1 and 2.	3Y	0 00	3S	0 00
4. Total subtractions (from Form MO-A, Part 1, Line 10) **MO-A**	4Y	0 00	4S	0 00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	0 00	5S	0 00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	6	0 00		
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Total of columns 7Y and 7S must equal 100%.)	7Y	0 %	7S	0 %

EXEMPTIONS AND DEDUCTIONS

MO-A

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

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

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

9: 00

10. Tax from federal return (**Do not enter amount from your Form W-2(s)—Do Not Enter Federal Tax Withheld.**)
- Federal Form 1040, Line 57 minus Lines 45 and 66a; 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 — 10: 00

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

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

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

14. Missouri standard deduction OR itemized deductions. Single — **$5,000;** Head of Household— **$7,300;** Married Filing Separate — **$5,000;** Married Filing a Combined Return or Qualifying Widow(er) — **$10,000;** If claimed as a dependent, age 65 or older, or blind, see your federal return or page 7. If itemizing, see Form MO-A, Part 2 **Itemized Deductions Worksheet** — 14: 0 00

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

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

Do not include yourself or spouse.

17. Long-term care insurance deduction — 17: 00

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

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

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

M1

TAX

			Yourself		Spouse
23.	Taxable income amount from Lines 22Y and 22S	23Y	0 00	23S	0 00
24.	Tax. (See tax table on the back of Form MO-A.)	24Y	0 00	24S	0 00
25.	Resident credit — **Attach Form MO-CR and other states' income tax return(s). OR** MO-CR	25Y	0 00	25S	0 00
26.	Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. **Attach Form MO-NRI and a copy of your federal return if less than 100%.** Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. ☐ YOURSELF ☐ SPOUSE MO-NRI	26Y	100 %	26S	100 %
27.	Balance — Subtract Line 25 from Line 24; OR Multiply Line 24 by percentage on Line 26.	27Y	0 00	27S	0 00
28.	Other taxes (Check box and attach federal form indicated.) ☐ Lump sum distribution (Form 4972) ☐ Recapture of low income housing credit (Form 8611)	28Y	00	28S	00
29.	Subtotal — Add Lines 27 and 28.	29Y	0 00	29S	0 00
30.	Total Tax — Add Lines 29Y and 29S.	30	0 00		

PAYMENTS / CREDITS

31.	MISSOURI tax withheld — **Attach Form W-2(s) and/or Form 1099(s).**	31	00
32.	2005 Missouri estimated tax payments (include overpayment from 2004 applied to 2005)	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	0 00

AMENDED RETURN

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

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

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

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

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

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

REFUND OR AMOUNT DUE

42.	If Line 38, or if amended return, Line 41, is larger than Line 30, enter difference (amount of **OVERPAYMENT**) here.	42	0 00
43.	Amount of Line 42 to be applied to your 2006 estimated tax	43	0 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	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Additional Trust Fund Code (See Instr.)	Additional Trust Fund Code (See Instr.)
00	00	00	00	00	00	00	00

45.	Overpayment to be refunded to you. Subtract Lines 43 and 44 from Line 42 and enter here. **Sign below** and mail return to: **DEPARTMENT OF REVENUE, PO BOX 3222, JEFFERSON CITY, MO 65105-3222.** **REFUND**	45	0 00
46.	If Line 30 is larger than Line 38 or Line 41, enter the difference (amount of **UNDERPAYMENT**) here.	46	0 00
47.	Underpayment of estimated tax penalty — **Attach Form MO-2210.** Enter penalty amount here.	47	00
48.	Total amount due — Add Lines 46 and 47 and enter here. **Sign below** and mail return and payment to: **DEPARTMENT OF REVENUE, 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	0 00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

SIGNATURE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to $500 shall be imposed on any individual who files a frivolous return.

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. ☐ YES ☐ NO | PAID PREPARER'S TELEPHONE

SIGNATURE	DATE	PAID PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
X			

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

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

Click here to finish

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX ADJUSTMENTS

2005 FORM **MO-A**

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040.
ATTACH YOUR FEDERAL RETURN.
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 INSTRUCTIONS.)

ADDITIONS

		Y—YOURSELF		S—SPOUSE
1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over $500)	1Y	00	1S	00
2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Net Operating Loss (Carryback/Carryforward); ☐ Other (description) ____	2Y	00	2S	00
3. Nonqualified distribution received from Missouri Savings for Tuition Program (MO$T) 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	0 00	4S	0 00

SUBTRACTIONS

Back to 1040 Page 1

5. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over $500). **Attach a detailed list or all Federal Form 1099(s).**	5Y	00	5S	00
6. Any state income tax refund included in federal adjusted gross income	6Y	00	6S	00
7. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Railroad retirement benefits; ☐ Net Operating Loss; ☐ Military (nonresident); ☐ Combat pay included in federal adjusted gross income; ☐ Other (description) ____ **Attach supporting documentation.**	7Y	00	7S	00
8. Exempt *contributions* made to the Missouri Savings for Tuition Program (MO$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) ☐ 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	0 00	10S	0 00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 40			1	00
2. 2005 (FICA) — yourself — Social security $ ____ + Medicare $ ____			2	0 00
3. 2005 (FICA) — spouse — Social security $ ____ + Medicare $ ____			3	0 00
4. 2005 Railroad retirement tax — yourself (Tier I and Tier II) $ ____ + Medicare $ ____			4	0 00
5. 2005 Railroad retirement tax — spouse (Tier I and Tier II) $ ____ + Medicare $ ____			5	0 00
6. 2005 Self-employment tax — Amount from Federal Form 1040, Line 27			6	00
7. TOTAL — Add Lines 1 through 6.			7	0 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.**	8	00		
9. Earnings taxes included in Line 8	9	00		
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.			10	0 00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.			11	0 00

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

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 37 is more than $145,950 ($72,975 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

Reset Worksheet ☐ Use data from worksheet

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

For Privacy Notice, see instructions.

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

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

		Y—YOURSELF			S—SPOUSE	
6. Enter the total amount of taxable pension received in 2005 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	0	00	7S	0	00

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

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2005 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		
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
															9,000	**PLUS 6% of excess over $9,000**	315

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.

FIGURING TAX OVER $9,000

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

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

Reset Worksheet

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

MISSOURI DEPARTMENT OF REVENUE

CREDIT FOR INCOME TAXES PAID TO OTHER STATES OR POLITICAL SUBDIVISIONS

2005 FORM **MO-CR**

Attachment Sequence No. 1040-03

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.

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

	YOURSELF		SPOUSE
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S)	0 00	1	0 00
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S)	0 00	2	0 00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.	STATE OF:		STATE OF:
3. Wages and commissions	00	3	00
4. Other (describe nature) ______________	00	4	00
5. Total — Add Lines 3 and 4.	0 00	5	0 00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36).	00	6	00
7. Net amounts — Subtract Line 6 from Line 5.	0 00	7	0 00
8. Percentage of your income taxed — Divide Line 7 by Line 1.	0 %	8	0 %
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	0 00	9	0 00
10. Income tax you paid to another state or political subdivision. **This is not tax withheld.** The income tax is reduced by all credits, except withholding and estimated tax.	00	10	00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	0 00	11	0 00

MO 860-1095 (11-2005)

For Privacy Notice, see the instructions.

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MISSOURI DEPARTMENT OF REVENUE

CREDIT FOR INCOME TAXES PAID TO OTHER STATES OR POLITICAL SUBDIVISIONS

2005 FORM MO-CR

Attachment Sequence No. 1040-03

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.

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

	YOURSELF		SPOUSE
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S)	0 00	1	0 00
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S)	0 00	2	0 00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.	STATE OF:		STATE OF:
3. Wages and commissions	00	3	00
4. Other (describe nature) ______________	00	4	00
5. Total — Add Lines 3 and 4.	0 00	5	0 00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 36).	00	6	00
7. Net amounts — Subtract Line 6 from Line 5.	0 00	7	0 00
8. Percentage of your income taxed — Divide Line 7 by Line 1.	0 %	8	0 %
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	0 00	9	0 00
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.	00	10	00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	0 00	11	0 00

MO 860-1095 (11-2005)

For Privacy Notice, see the instructions.

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MISSOURI DEPARTMENT OF REVENUE
MISSOURI INCOME PERCENTAGE

2005 FORM **MO-NRI**

Attachment Sequence No. 1040-04

Attach Federal Return. See Instructions and Diagram on page 2.

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

Yourself

☐ **1. NONRESIDENT OF MISSOURI** What was your state of residence during 2005?

☐ **2. PART-YEAR MISSOURI RESIDENT**

	Date From:	Date To:
a. Indicate the date you were a Missouri resident in 2005.		
b. Indicate other state of residence and date you resided there.		

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

a. **Missouri Home of Record** ☐
I did not at any time during the 2005 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of ______________________________.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2005 solely because I was stationed at ____________________ on military orders, my home of record is in the state of ______________________.

Spouse

☐ **1. NONRESIDENT OF MISSOURI** What was your state of residence during 2005?

☐ **2. PART-YEAR MISSOURI RESIDENT**

	Date From:	Date To:
a. Indicate the date you were a Missouri resident in 2005.		
b. Indicate other state of residence and date you resided there.		

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

a. **Missouri Home of Record** ☐
I did not at any time during the 2005 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of ______________________________.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2005 solely because I was stationed at ____________________ on military orders, my home of record is in the state of ______________________.

PART B — WORKSHEET FOR MISSOURI SOURCE INCOME

☐ Use worksheet values in NRI, Part C, Line 1 **Reset**

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.		YOURSELF OR ONE INCOME FILER — MISSOURI SOURCES		SPOUSE (ON A COMBINED RETURN) — MISSOURI SOURCES
A. Wages, salaries, tips, etc.	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9a	9a	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	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	0 00	P	0 00
Q. Less: federal adjustments to income	20	36	Q	00	Q	00
R. **SUBTOTAL** (Line P – Line Q) If no modifications to income, **STOP and ENTER this amount on reverse side, Part C, Line 1**.	21	37	R	0 00	R	0 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. **MISSOURI INCOME** (Missouri sources). Line R plus Line S, minus Line T. **Enter this amount on reverse side, Part C, Line 1.**			U	0 00	U	0 00

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For Privacy Notice, see the instructions.

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PART C — MISSOURI INCOME PERCENTAGE

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

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.

PART A, LINE 3: MILITARY NONRESIDENT TAX STATUS —

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

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 and/or maintained a home in Missouri during the year you cannot use this form. You must file Form MO-1040 because 100% 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 and/or maintained a home in Missouri during the year you must file Form MO-1040 because 100% of your income is taxable, including your military income. **Do not complete this form.**

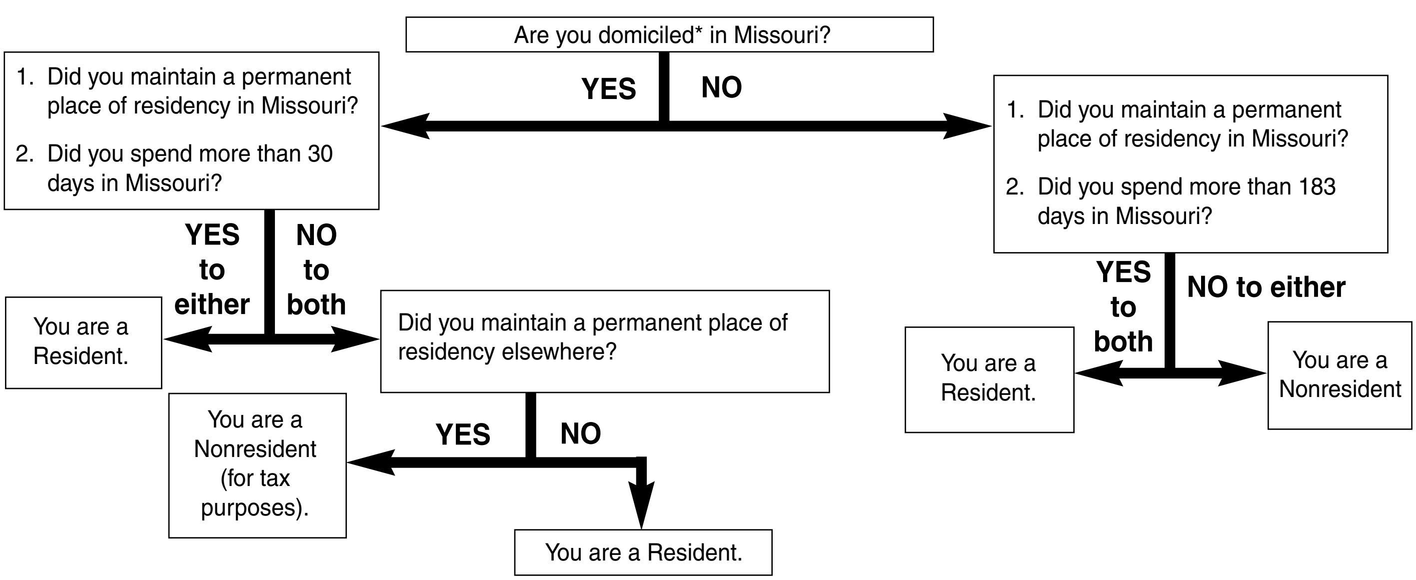
MILITARY NONRESIDENT STATIONED IN MISSOURI — ***If you are a military nonresident, stationed in Missouri and you and/or your spouse:***

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 7, as a "Military (nonresident) Subtraction".

b) ***Did not earn non-military income while in Missouri,*** complete Part A, Line 3, enter "0" on Part C, Line 1, and your federal adjusted gross income on Part C, Line 2. You are not required to file a Missouri return. Sign this form below and send with your Leave and Earnings Statement (and all Form W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

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/her permanent home; a place that he/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/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

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

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

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

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 2004 Missouri tax withheld, less each spouse's 2004 tax liability. The result should be each spouse's portion of the 2004 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, Lines 1Y and 1S.

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

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself			S — Spouse	
1. Wages, salaries, tips, etc.	1	7	7		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	0	00	16	0	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	0	00	18	0	00

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