MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX RETURN—LONG FORM

2008 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2008, OR FISCAL YEAR BEGINNING 2008, ENDING 20

AMENDED RETURN — CHECK HERE ☐

SOFTWARE VENDOR CODE (Assigned by DOR) **000**

NAME AND ADDRESS

SOCIAL SECURITY NUMBER ___ ___ ___ - ___ ___ - ___ ___ ___ ___	SPOUSE'S SOCIAL SECURITY NUMBER ___ ___ ___ - ___ ___ - ___ ___ ___ ___	

LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2008 ☐
SPOUSE'S LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2008 ☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)	COUNTY OF RESIDENCE	SCHOOL DISTRICT NO. (PG 42-43)
PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)	CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE	

You may contribute to any one or all of the trust funds on Line 45. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 45.

Children's · Veterans · Elderly Home Delivered Meals · Missouri National Guard · Workers' Memorial · Childhood Lead Testing · Missouri Military Family Relief · General Revenue · After School Retreat

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2008.

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

INCOME

		Yourself		Spouse	
1.	Federal adjusted gross income from your 2008 federal return (See worksheet on page 6.)	1Y	00	1S	00
2.	Total additions (from Form MO-A, Part 1, Line 6)	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 13)	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

8. Pension and social security/social security disability exemption (from Form MO-A, Part 3) 8 00

9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. 9 00

- ☐ 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

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 45 and 64a; or
- Federal Form 1040A, Line 35 minus Line 40a and alternative minimum tax on Line 28; or
- Federal Form 1040EZ, Line 11 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 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. Single or Married Filing Separate — **$5,450;** Head of Household— **$8,000;** Married Filing a Combined Return or Qualifying Widow(er) — **$10,900;** If you are age 65 or older, blind, claimed as a dependent, or if you claimed an additional standard deduction on your federal return, see your federal return or page 7. If itemizing, see Form MO-A, Part 2 . . . . . 14 00

15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** . . . . . ☐ X $1,200 = . . 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.)** ☐ X $1,000 = . . 16 00

Do not include yourself or spouse.

17. Long-term care insurance deduction 17 00

18. Health care sharing ministry deduction 18 00

19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18. . . . . 19 00

20. Subtotal — Subtract Line 19 from Line 6. . . . . 20 00

21.	Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.	21Y	00	21S	00
22.	Enterprise zone or rural empowerment zone income modification	22Y	00	22S	00
23.	Subtract Line 22 from Line 21. Enter here and on Line 24.	23Y	00	23S	00

For Privacy Notice, see page 44 of the instructions.

TAX

		Yourself		Spouse	
24.	Taxable income amount from Lines 23Y and 23S	24Y	00	24S	00
25.	Tax. (See tax table on page 38 of the instructions.)	25Y	00	25S	00
26.	Resident credit — **Attach Form MO-CR and other states' income tax return(s). OR**	26Y	00	26S	00
27.	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	27Y	%	27S	%
28.	Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y	00	28S	00
29.	Other taxes (Check box and attach federal form indicated.) ☐ Lump sum distribution (Form 4972) ☐ Recapture of low income housing credit (Form 8611)	29Y	00	29S	00
30.	Subtotal — Add Lines 28 and 29.	30Y	00	30S	00

31.	Total Tax — Add Lines 30Y and 30S.	31	00

PAYMENTS / CREDITS

32.	MISSOURI tax withheld — **Attach Form W-2(s) and/or Form 1099(s).**	32	00
33.	2008 Missouri estimated tax payments (include overpayment from 2007 applied to 2008)	33	00
34.	Missouri tax payments for nonresident partners or S corporation shareholders — **Attach Form MO-2NR.**	34	00
35.	Missouri tax payments for nonresident entertainers — **Attach Form MO-2ENT.**	35	00
36.	Amount paid with Missouri extension of time to file (Form MO-60)	36	00
37.	Miscellaneous tax credits (from Form MO-TC, Line 13) — **Attach Form MO-TC.**	37	00
38.	Property tax credit — **Attach Form MO-PTS.**	38	00
39.	Total payments and credits — Add Lines 32 through 38.	39	00

AMENDED RETURN

Skip Lines 40–42 if you are not filing an amended return.

40.	Amount paid on original return	40	00
41.	Overpayment as shown (or adjusted) on original return	41	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.

42.	Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42	00

REFUND OR AMOUNT DUE

43.	If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of **OVERPAYMENT**) here.	43	00
44.	Amount of Line 43 to be applied to your 2009 estimated tax	44	00

45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes. **45**

Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Missouri Military Family Relief	General Revenue	After School Retreat	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)
00	00	00	00	00	00	00	00	00	00	00

46.	Overpayment to be refunded to you. Subtract Lines 44 and 45 from Line 43 and enter here. **Sign below** and mail return to: **Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500.** **REFUND**	46	00
47.	If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of **UNDERPAYMENT**) here.	47	00
48.	Underpayment of estimated tax penalty — **Attach Form MO-2210.** Enter penalty amount here.	48	00
49.	Total amount due — Add Lines 47 and 48 and enter here. **Sign below** and mail return and payment to: **Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329.** 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 Department of Revenue. **AMOUNT YOU OWE**	49	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check 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 also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

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

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

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