

## Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

L  
A  
B  
E  
L  
  
H  
E  
R  
E

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning

, 2010, ending

, 20

OMB No. 1545-0074

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 14.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

Your social security number

Spouse's social security number

▲ Make sure the SSN(s) above and on line 6c are correct.

Checking a box below will not change your tax or refund.

## Presidential Election Campaign

► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) ►

☐ You☐ Spouse

## Filing Status

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ►4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ►5 ☐ Qualifying widow(er) with dependent child (see page 16)

Check only one box.

## Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse . . . . .

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see page 17)

				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ►

If more than four dependents, see page 17 and check here ► ☐

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

8a Taxable interest. Attach Schedule B if required . . . . .

b Tax-exempt interest. Do not include on line 8a . . . . .

8b

9a Ordinary dividends. Attach Schedule B if required . . . . .

b Qualified dividends (see page 22) . . . . .

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) . . . . .

11 Alimony received . . . . .

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐

14 Other gains or (losses). Attach Form 4797 . . . . .

15a IRA distributions . . . . .

15a

b Taxable amount (see page 24)

16a Pensions and annuities . . . . .

16a

b Taxable amount (see page 25)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F . . . . .

19 Unemployment compensation (see page 27) . . . . .

20a Social security benefits . . . . .

20a

b Taxable amount (see page 27)

21 Other income. List type and amount (see page 29) . . . . .

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ►

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

## Adjusted Gross Income

23 RESERVED (see page 29) . . . . .

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889 . . . . .

26 Moving expenses. Attach Form 3903 . . . . .

27 One-half of self-employment tax. Attach Schedule SE . . . . .

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

29 Self-employed health insurance deduction (see page 30)

30 Penalty on early withdrawal of savings . . . . .

31a Alimony paid b Recipient's SSN ►

32 IRA deduction (see page 31) . . . . .

33 Student loan interest deduction (see page 34) . . . . .

34 RESERVED (see page 35) . . . . .

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35 . . . . .

37 Subtract line 36 from line 22. This is your adjusted gross income ►

**Tax and Credits**

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> } <b>checked ▶ 39a</b> <input type="checkbox"/>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see page 35)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see page 37). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see page 40). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45 ▶	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 23	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit (see page 42)	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	<b>55</b>	

**Other Taxes**

<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59</b>	<b>a</b> <input type="checkbox"/> Form(s) W-2, box 9 <b>b</b> <input type="checkbox"/> Schedule H <b>c</b> <input type="checkbox"/> Form 5405, line 16	<b>59</b>	
<b>60</b>	Add lines 55 through 59. This is your <b>total tax</b> ▶	<b>60</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>61</b>	Federal income tax withheld from Forms W-2 and 1099	<b>61</b>	
<b>62</b>	2010 estimated tax payments and amount applied from 2009 return	<b>62</b>	
<b>63</b>	Making work pay credit. Attach Schedule M	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Form 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 14	<b>66</b>	
<b>67</b>	First-time homebuyer credit from Form 5405, line 10	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file (see page 72)	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld (see page 72)	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	<b>71</b>	
<b>72</b>	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b> ▶	<b>72</b>	

**Refund**

Direct deposit? See page 73 and fill in 74b, 74c, and 74d, or Form 8888.

<b>73</b>	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number	<b>c Type:</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2011 estimated tax</b> ▶	<b>75</b>	

**Amount You Owe**

<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 60. For details on how to pay, see page 74 ▶	<b>76</b>	
<b>77</b>	Estimated tax penalty (see page 74)	<b>77</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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**Sign Here**

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

**SCHEDULE M**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Making Work Pay Credit**

► **Attach to Form 1040A or 1040.**

► **See separate instructions.**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **166**

Your social security number



To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.



You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

**Important:** Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

**1a** Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
- ☐ **No.** Enter your earned income (see instructions) . . . . . **1a**

**b** Nontaxable combat pay included on line 1a  
(see instructions) . . . . . **1b**

**2** Multiply line 1a by 6.2% (.062) . . . . . **2**

**3** Enter \$400 (\$800 if married filing jointly) . . . . . **3**

**4** Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) . . . . . **4**

**5** Enter the amount from Form 1040, line 38\*, or Form 1040A, line 22 . . . . . **5**

**6** Enter \$75,000 (\$150,000 if married filing jointly) . . . . . **6**

**7** Is the amount on line 5 more than the amount on line 6?

- ☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
- ☐ **Yes.** Subtract line 6 from line 5 . . . . . **7**

**8** Multiply line 7 by 2% (.02) . . . . . **8**

**9** Subtract line 8 from line 4. If zero or less, enter -0- . . . . . **9**

**10** Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

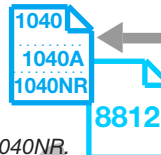
- ☐ **No.** Enter -0- on line 10 and go to line 11.
- ☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly) . . . . . **10**

**11 Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 . . . . . **11**

\*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

**Additional Child Tax Credit**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.



OMB No. 1545-0074

**2010**Attachment  
Sequence No. **47**

Your social security number

**Part I All Filers**

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48 . . . . . **2**
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit . . . . . **3**
- 4a** Earned income (see instructions on back) . . . . . **4a**
- b** Nontaxable combat pay (see instructions on back) . . . . . **4b**
- 5** Is the amount on line 4a more than \$3,000?  
☐ **No.** Leave line 5 blank and enter -0- on line 6.  
☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . **6**
- Next.** Do you have three or more qualifying children?  
☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.  
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part II Certain Filers Who Have Three or More Qualifying Children**

- 7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . . **7**
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.
- 1040A filers:** Enter -0-.
- 1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.
- 9** Add lines 7 and 8 . . . . . **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.
- 1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).
- 1040NR filers:** Enter the amount from Form 1040NR, line 64.
- 11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . . **11**
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**
- Next,** enter the **smaller** of line 3 or line 12 on line 13.

**Part III Additional Child Tax Credit**

- 13 This is your additional child tax credit**
- . . . . .
- 13**

Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 42, or  
Form 1040NR, line 62.



MISSOURI DEPARTMENT OF REVENUE **2010 FORM MO-1040**  
**INDIVIDUAL INCOME TAX RETURN—LONG FORM**

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2010, OR FISCAL YEAR BEGINNING

20 \_\_, ENDING

20 \_\_

**AMENDED RETURN — CHECK HERE**

SOFTWARE  
VENDOR CODE **002**

**NAME AND ADDRESS**

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST)

(FIRST)

M.I. JR, SR

☐ DECEASED  
IN 2010

SPOUSE'S (LAST)

(FIRST)

M.I. JR, SR

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 45. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 45.



**PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2010.**

**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**

1. Federal adjusted gross income from your 2010 federal return (See worksheet on page 6.)

2. Total additions (from Form MO-A, Part 1, Line 6)

3. Total income — Add Lines 1 and 2.

4. Total subtractions (from Form MO-A, Part 1, Line 14)

5. Missouri adjusted gross income — Subtract Line 4 from Line 3.

6. Total Missouri adjusted gross income — Add columns 5Y and 5S.

7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)

**Yourself**

**Spouse**

1Y

1S

2Y

2S

3Y

3S

4Y

4S

5Y

5S

6

7S

7Y

%

7S

%

**EXEMPTIONS AND DEDUCTIONS**

8. Pension and Social Security/Social Security disability exemption (from Form MO-A, Part 3)

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

10. Tax from federal return (**Do not enter federal income tax withheld.**)

• Federal Form 1040, Line 55 minus Lines 45, 63, 64a, 66, 67, and amounts from Forms 8801 and 8885 on Line 70

• Federal Form 1040A, Line 35 minus Line 40, 41a, 43, and any alternative minimum tax included on Line 28

• Federal Form 1040EZ, Line 11 minus Line 8 and 9a

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

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

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

14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — **\$5,700**; Head of Household — **\$8,400**; married Filing a Combined Return or Qualifying Widow(er) — **\$11,400**; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you claimed an additional standard deduction or you are itemizing, see Form MO-A, Part 2, or Form MO-L

15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c

(**DO NOT INCLUDE YOURSELF OR SPOUSE.**)

X \$1,200 =

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 =

17. Long-term care insurance deduction

18. Health care sharing ministry deduction

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

20. Subtotal — Subtract Line 19 from Line 6.

21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.

22. Enterprise zone or rural empowerment zone income modification

23. Subtract Line 22 from Line 21. Enter here and on Line 24.

**Do not include yourself or spouse.**



		Yourself		Spouse		
TAX	24. Taxable income amount from Lines 23Y and 23S .....	24Y	00	24S	00	
	25. Tax. (See tax table on page 26 of the instructions.) .....	25Y	00	25S	00	
	26. Resident credit — <b>Attach Form MO-CR and other states' income tax return(s). OR</b> .....	26Y	00	26S	00	
	27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. <b>Attach Form MO-NRI and a copy of your federal return if less than 100%.</b> Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. <input type="checkbox"/> YOURSELF <input type="checkbox"/> 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.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> 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 — <b>Attach Form W-2(s) and/or Form 1099(s).</b> .....	32			00
		33. 2010 Missouri estimated tax payments (include overpayment from 2009 applied to 2010) .....	33			00
34. Missouri tax payments for nonresident partners or S corporation shareholders — <b>Attach Form MO-2NR.</b> .....		34			00	
35. Missouri tax payments for nonresident entertainers — <b>Attach Form MO-2ENT.</b> .....		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) — <b>Attach Form MO-TC.</b> .....		37			00	
38. Property tax credit — <b>Attach Form MO-PTS.</b> .....		38			00	
39. Total payments and credits — Add Lines 32 through 38. ....		39			00	
AMENDED RETURN	<b>Skip Lines 40–42 if you are not filing an amended return.</b>					
	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			
	<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.					
	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 <b>OVERPAYMENT</b> ) here. ....		43		00
44. Amount of Line 43 to be applied to your 2010 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.		<div style="display: flex; justify-content: space-between; font-size: small;"> <div>Children's Trust Fund</div> <div>Veterans Trust Fund</div> <div>Elderly Home Delivered Meals Trust Fund</div> <div>Missouri National Guard Trust Fund</div> <div>Workers' Memorial Trust Fund</div> <div>LEAD Childhood Lead Testing Trust Fund</div> <div>Missouri Military Family Relief Trust Fund</div> <div>General Revenue Trust Fund</div> <div>After School Retreat Trust Fund</div> <div>Addl. Trust Fund Code (See Instr.)</div> <div>Addl. Trust Fund Code (See Instr.)</div> </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; margin-top: 5px;"> <span>45</span> <span>00</span> <span>00</span> <span>00</span> <span>00</span> <span>00</span> <span>00</span> <span>00</span> <span>00</span> <span>00</span> </div>				
46. Overpayment to be refunded to you. Subtract Lines 44 and 45 from Line 43 and enter here. <b>Sign below</b> and mail return to: <b>Department of Revenue, PO BOX 3222, JEFFERSON CITY, MO 65105-3222</b>		46		00		
47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of <b>UNDERPAYMENT</b> ) here. ....		47		00		
48. Underpayment of estimated tax penalty — <b>Attach Form MO-2210.</b> Enter penalty amount here. ....		48		00		
49. Total amount due — Add Lines 47 and 48 and enter here. <b>Sign below</b> and mail return and payment to: <b>Department of Revenue, PO BOX 3370, JEFFERSON CITY, MO 65105-3370.</b> 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. .... <b>AMOUNT YOU OWE</b>		49		00		
<b>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.</b>						
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.						
SIGNATURE		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		E-MAIL ADDRESS		PREPARER'S TELEPHONE
	SIGNATURE		DATE		PREPARER'S SIGNATURE	
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE		PREPARER'S ADDRESS AND ZIP CODE	
					FEIN, SSN, OR PTIN	



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

**2010**  
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		
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) withdrawn early or 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. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2. ...	6Y		00	6S	00

**SUBTRACTIONS**

7. 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 Form 1099(s).</b>	7Y		00	7S	00
8. Any state income tax refund included in federal adjusted gross income .....	8Y		00	8S	00
9. <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>	9Y		00	9S	00
10. Exempt contributions made to a qualified 529 plan (higher education savings program) .....	10Y		00	10S	00
11. Qualified Health Insurance Premiums. ....	11Y		00	11S	00
12. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification .....	12Y		00	12S	00
13. Home Energy Audit Expenses .....	13Y		00	13S	00
14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4.	14Y		00	14S	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. 2010 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2		00
3. 2010 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3		00
4. 2010 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	4		00
5. 2010 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____	5		00
6. 2010 Self-employment tax — Amount from federal Form 1040, Line 27 .....	6		00
7. TOTAL — Add Lines 1 through 6. ....	7		00
8. State and local income taxes — <b>See instructions on Page 33.</b> .....	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.**



MISSOURI DEPARTMENT OF REVENUE  
**MISSOURI INCOME  
PERCENTAGE**

**2010**  
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
<input type="checkbox"/> <b>1. NONRESIDENT OF MISSOURI</b> What was your state of residence during 2010?		<input type="checkbox"/> <b>1. NONRESIDENT OF MISSOURI</b> What was your state of residence during 2010?	
<input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b>		<input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b>	
a. Indicate the date you were a Missouri resident in 2010. Date From: Date To:		a. Indicate the date you were a Missouri resident in 2010. Date From: Date To:	
b. Indicate other state of residence and date you resided there. 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 27 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>	<input type="checkbox"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.</b>
a. <b>Missouri Home of Record</b> <input type="checkbox"/> I did not at any time during the 2010 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 _____.	a. <b>Missouri Home of Record</b> <input type="checkbox"/> I did not at any time during the 2010 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 2010 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.	b. <b>Non-Missouri Home of Record</b> <input type="checkbox"/> I resided in Missouri during 2010 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.

**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 27Y and 27S.	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 —**

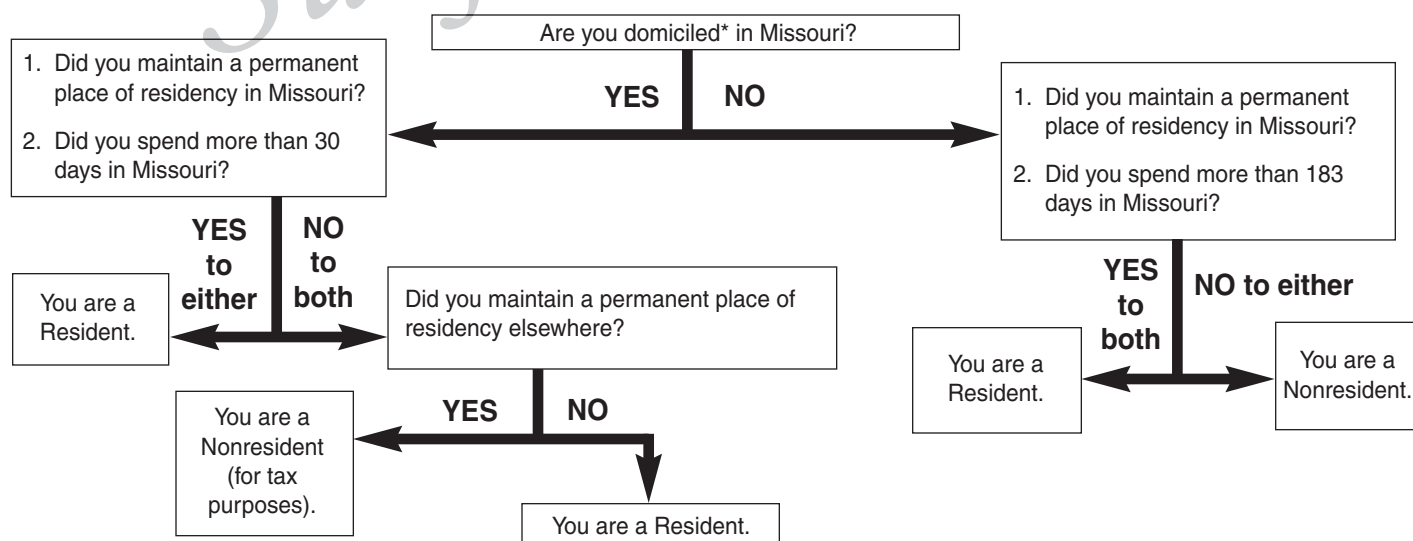
**MISSOURI HOME OF RECORD** — *If you have a Missouri home of record and you:*

- 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.
- 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.**
- 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.**
- 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:*

- 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 9, as a "Military (nonresident) Subtraction".
- Only had military income while in Missouri**, you may complete a No Return Required-Military Online Form at the following address: <https://dory.dor.mo.gov/dor/tax/nri/default.aspx>.

**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