

## 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> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>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**

<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</b> Type: <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)
-----------------	-----------	--------------------------------------

**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.

**SCHEDULE A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see page A-1)	1		
2	Enter amount from Form 1040, line 38	2		
3	Multiply line 2 by 7.5% (.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
<b>Taxes You Paid</b>	5 State and local income taxes	5		
(See page A-2.)	6 Real estate taxes (see page A-3)	6		
	7 New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009)	7		
	8 Other taxes. List type and amount ▶	8		
	9 Add lines 5 through 8		9	
<b>Interest You Paid</b>	10 Home mortgage interest and points reported to you on Form 1098	10		
(See page A-4.)	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶	11		
<b>Note.</b>				
Your mortgage interest deduction may be limited (see page A-4).	12 Points not reported to you on Form 1098. See page A-4 for special rules	12		
	13 Mortgage insurance premiums (see page A-4)	13		
	14 Investment interest. Attach Form 4952 if required. (See page A-5.)	14		
	15 Add lines 10 through 14		15	
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-6	16		
If you made a gift and got a benefit for it, see page A-6.	17 Other than by cash or check. If any gift of \$250 or more, see page A-6. You <b>must</b> attach Form 8283 if over \$500	17		
	18 Carryover from prior year	18		
	19 Add lines 16 through 18		19	
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See page A-7.)		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-7.) ▶	21		
(See page A-7.)	22 Tax preparation fees	22		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24 Add lines 21 through 23	24		
	25 Enter amount from Form 1040, line 38	25		
	26 Multiply line 25 by 2% (.02)	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
<b>Other Miscellaneous Deductions</b>	28 Other—from list on page A-8. List type and amount ▶		28	
<b>Total Itemized Deductions</b>	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40		29	
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			



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.)

Yourself		Spouse	
1Y	00	1S	00
2Y	00	2S	00
3Y	00	3S	00
4Y	00	4S	00
5Y	00	5S	00
6			00
7Y	%	7S	%

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%)

**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.

☐ A. Single — \$2,100 (See Box B before checking.)

☐ E. Married filing separate (spouse

☐ B. Claimed as a dependent on another person's federal tax return — \$0.00

NOT filing) — \$4,200

☐ C. Married filing joint federal & combined Missouri — \$4,200

☐ F. Head of household — \$3,500

☐ D. Married filing separate — \$2,100

☐ G. Qualifying widow(er) with dependent child — \$3,500

9	00
---	----

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

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 — \$5,700; 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

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

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



		Yourself		Spouse													
<b>TAX</b>	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												
	<b>PAYMENTS / CREDITS</b>	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												
<b>AMENDED RETURN</b>	<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.		<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.														
42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39. ....	42			00													
<b>REFUND OR AMOUNT DUE</b>	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.	45	00	00	00												
	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).	49			00												
	Make payable to Missouri Department of Revenue. .... <b>AMOUNT YOU OWE</b>																
	<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>																
	<b>SIGNATURE</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.															
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		FEIN, SSN, OR PTIN												
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE														



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.**

### PART 3 - PENSION EXEMPTION

#### PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.

SECTION A	1. Missouri adjusted gross income from Form MO-1040, Line 6	1		00	
	2. <b>Taxable</b> social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2		00	
	3. Subtract Line 2 from Line 1	3		00	
	4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow - \$85,000	4		00	
	5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5		00	
		Y - YOURSELF		S - SPOUSE	
	6. Taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or 1040, Line 16b	6Y	00	6S	00
	7. Multiply Line 6 by 65%	7Y	00	7S	00
	8. Amount from Line 7 or \$33,703 (maximum social security benefit), whichever is less.	8Y	00	8S	00
	9. Amount from Line 6 or \$6,000, whichever is less	9Y	00	9S	00
	10. Amount from Line 8 or Line 9, whichever is greater	10Y	00	10S	00
	11. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6y and 6s. See instructions if Line 3 of Section C is more than \$0.	11Y	00	11S	00
	12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0	12Y	00	12S	00
	13. Add amounts on Lines 12y and 12s	13			00
14. <b>Total public pension</b> , subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0	14			00	

#### PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, and 401(k) plans funded by a private source.

SECTION B	1. Missouri adjusted gross income from Form MO-1040, Line 6	1		00	
	2. <b>Taxable</b> social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2		00	
	3. Subtract Line 2 from Line 1	3		00	
	4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widower: \$25,000; Married Filing Separate: \$16,000	4		00	
	5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5		00	
		Y - YOURSELF		S - SPOUSE	
	6. <b>Taxable</b> pension for each spouse from <b>private sources</b> from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b.	6Y	00	6S	00
	7. Amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y	00	7S	00
	8. Add Lines 7Y and 7S	8			00
9. <b>Total private pension</b> , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0	9			00	

#### SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction.

SECTION C	1. Missouri Adjusted Gross Income from Form MO-1040, Line 6	1		00	
	2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widower - \$85,000	2		00	
	3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0	3		00	
		Y - YOURSELF		S - SPOUSE	
	4. <b>Taxable</b> social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	4Y	00	4S	00
	5. <b>Taxable</b> social security <b>disability</b> benefits for each spouse from federal Form 1040A, Line 14b or 1040, Line 20b.	5Y	00	5S	00
	6. Multiply Line 4 or Line 5 by 65%.	6Y	00	6S	00
	7. Add Lines 6Y and 6S	7			00
8. <b>Total social security/social security disability</b> , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0.	8			00	

#### MILITARY PENSION CALCULATION

SECTION D	1. Military retirement benefits included on federal Form 1040A, Line 12b or federal Form 1040, Line 16b	1		00
	2. Taxable <b>public pension</b> from federal Form 1040A, Line 12b or federal Form 1040, Line 16b.	2		00
	3. Divide Line 1 by Line 2	3		%
	4. Multiply Line 3 by Line 14 of Section A. If you are not claiming a public pension exemption, enter \$0	4		00
	5. Subtract Line 4 from Line 1	5		00
	6. Total military pension, multiply Line 5 by 15%. If the amount is greater than Line 4, enter the amount from Line 4	6		00

#### TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION

SECTION E	Add Line 14 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040, Line 8.	TOTAL EXEMPTION	
-----------	--	--------------------	--





MISSOURI DEPARTMENT OF REVENUE  
**HOME ENERGY AUDIT EXPENSE**

**2010**  
FORM  
**MO-HEA**

NAME OF TAXPAYER

ADDRESS

CITY

STATE

ZIP

**QUALIFICATIONS**

Beginning January 1, 2010, any taxpayer who paid an individual certified by the Department of Natural Resources to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The maximum yearly subtraction may not exceed \$1,000, for a single taxpayer or a married couple filing a combined return. For all years in which you incur expenses, the maximum total subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

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

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

NAME OF AUDITOR

AUDITOR CERTIFICATION NUMBER

**SUMMARY OF RECOMMENDATIONS**

1.	
2.	
3.	
4.	
5.	
A. Amount paid for audit . . . . .	A. 00
B. Amount paid to implement recommendations . . . . .	B. 00
C. Total Paid - Add Lines A and B and enter here. Enter Line C or \$1,000, whichever is less, on Line 13 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers. . . .	C. 00

MO-HEA (08-2010)



MISSOURI DEPARTMENT OF REVENUE  
**HOME ENERGY AUDIT EXPENSE**

**2010**  
FORM  
**MO-HEA**

NAME OF TAXPAYER

ADDRESS

CITY

STATE

ZIP

**QUALIFICATIONS**

Beginning January 1, 2010, any taxpayer who paid an individual certified by the Department of Natural Resources to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The maximum yearly subtraction may not exceed \$1,000, for a single taxpayer or a married couple filing a combined return. For all years in which you incur expenses, the maximum total subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

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

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

NAME OF AUDITOR

AUDITOR CERTIFICATION NUMBER

**SUMMARY OF RECOMMENDATIONS**

1.	
2.	
3.	
4.	
5.	
A. Amount paid for audit . . . . .	A. 00
B. Amount paid to implement recommendations . . . . .	B. 00
C. Total Paid - Add Lines A and B and enter here. Enter Line C or \$1,000, whichever is less, on Line 13 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers. . . .	C. 00

MO-HEA (08-2010)