

Missouri
Field 1040
Automated
Program
2011

Field 1040 Program

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- **Decision Flowchart**
- **Some Important Notes**

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Field 1040 Automated Program

Getting started:

- Decide why the taxpayer is in the office.

A: Tax Return Preparation – They desire our assistance in preparing and filing their return. If this is the case we will use the flow chart on the next page to decide what to do next. The flow chart will help us decide:

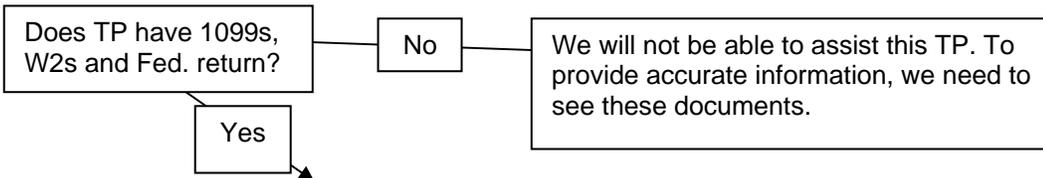
- 1 – ***IF*** we can help the taxpayer and,
- 2 – Which kind of program we will use to do so.

From here, go to next page and work through the flowchart.

B: Tax Assistance – They want to do it themselves and are just looking for information. If this is the case, you will not need this book. Answer the questions of the taxpayer or seek assistance within your office for the answers you need.

Please note- the following chart is for DOR use. It does not necessarily apply to non-DOR preparation.

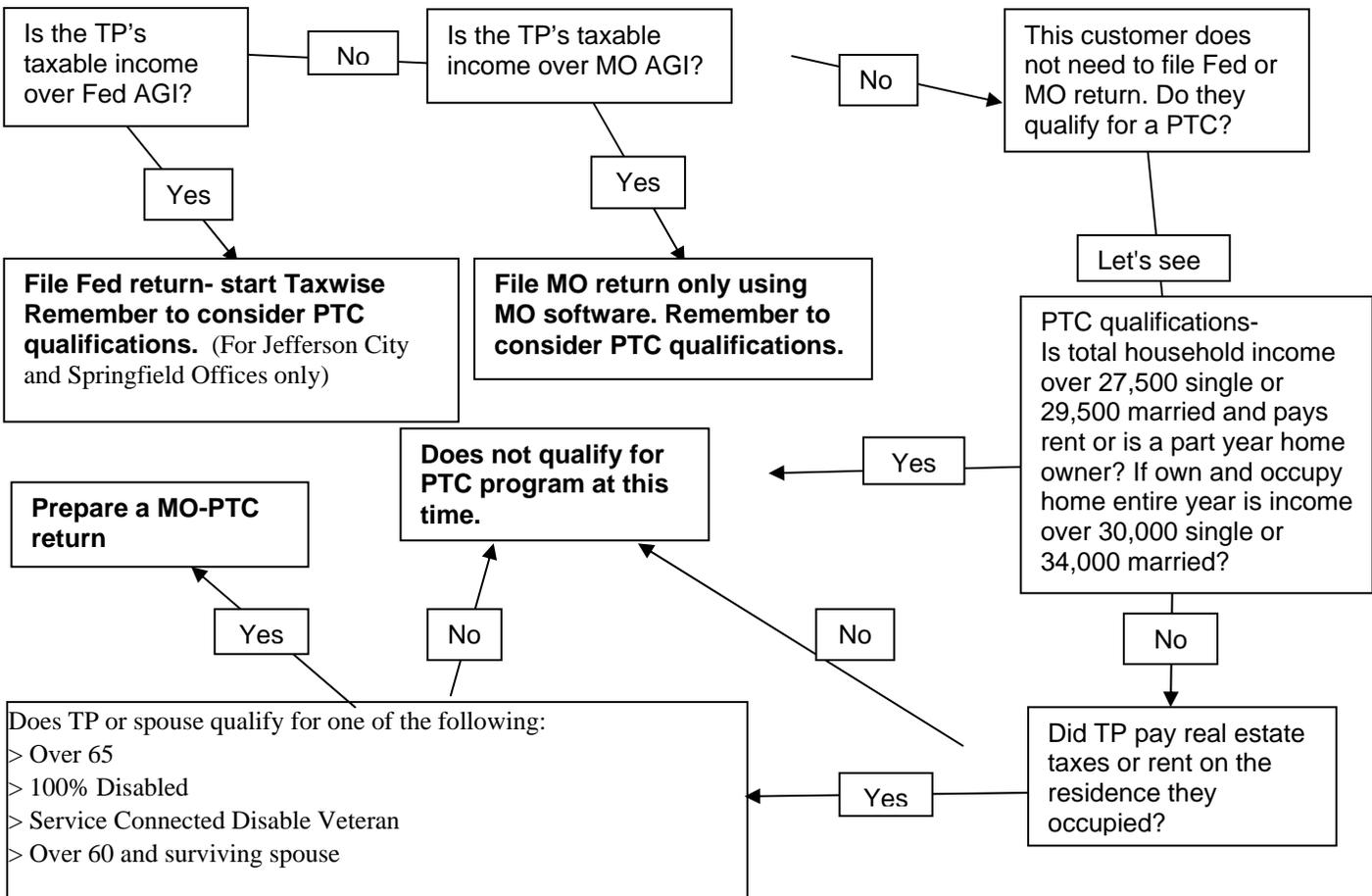
E-File or MO DOR software decision flowchart



What is the TP's taxable income?

| | Federal AGI | Missouri AGI |
|---------------------------------------|--------------------|---------------------|
| Single | 9500 | 7900 |
| Single & over 65 | 10950 | 9350 |
| Married filing jointly | 19000 | 1580 |
| Married filing jointly (1 over 65) | 20150 | 16950 |
| Married filing jointly (Both over 65) | 21300 | 18100 |
| Head of Household | 12200 | 12000 |
| Head of Household (over 65) | 13650 | 13450 |
| Married Filing Separate | 3700 | 2100 |

***Remember that you need to take Social Security into this equation. Use the Federal taxable social security worksheet to determine how much, if any, social security needs to be included in AGI.



- Some notes

At this time you should separate all income sources into two groups, one for Primary and one for Secondary. If any of the income is joint income between both taxpayers, it will need to be divided at this time.

If the income is to be divided equally between the Taxpayers there is an option in the system that will do this. To do this, use the Joint option in the first column when you input the income on the Income Input screen. This will divide the income equally between the Taxpayers. (We will discuss this again later.)

If the income is to be divided other than 50/50, use a calculator to calculate the amount for each Taxpayer.

Example: A couple has \$1000.00 in Interest from their bank account. The Primary TP has 75% ownership in that account and the Secondary TP has 25%. You will need to make two separate entries for this 1099 INT. One entry for the Primary with \$750.00 of Interest and one entry for the Secondary with \$250.00 of Interest.

We will touch on this some more in the Income Input section. Just be sure to put items that need to be split in a separate stack.

Please note- if you are not familiar with W-2's and 1099's, take the time to look over some examples that your supervisor can provide.

For ease of instruction, this manual has been created in the order that the screens appear in the program. After your initial training session, and as you become more familiar with the program, you may find it necessary to jump from one screen to another at times.

START - Go to either the desktop or start menu and select (click on) the "Field 1040" program. This will bring up a new window similar to the one on the next page. You will start on the "**General**" tab. When you have the window open and on the proper page, you are ready to begin.

To move the curser from one field to another field in this program, you can push the Tab key or use the mouse. For ease of instruction, the Tab key will be used in this manual.

All Taxpayers will be referred to as "TP", a Social Security Number as "SSN".

For Missouri, the Primary and Secondary labels for Taxpayers must match the federal return. If they have a Federal return, be sure to list the names in the same order as they appear on the Federal Return.

If the Taxpayers are not required to file a Federal return then go by normal procedures for Missouri: The "Primary" taxpayer is the Husband if you are filing taxes for a couple.

The "Secondary" taxpayer would be the Spouse or Wife.

If the return is for one person, they are always considered the "Primary" taxpayer.

You may flip from page to page by using the mouse to click on the tab or using the Alt key plus the underlined number from the tab at the top of the screen windows.

At any time you may need to see how the return will look when it is finished. This is also the only way to see all of the figures on the return. Some figures will not be seen on the input screens, these may be seen on the **print preview**. Normally, you would go through all of the input screens before going to Print Preview. Follow the directions below to do this.

How to see the return on print preview:

- Click on Print at the top of the window.
- Select “All Forms” from the menu.
- This will bring up a new window with a preview of each page in the return. If a page does not have figures on it yet, it will not show up at this time.
- To see the page full size, click on the magnifying glass at the top of the window, or left click on the page you are looking at.
- You may use the forward and backward arrows to flip from page to page. (Top left corner)
- You will notice some numbers at the top of the screen. These represent the number of pages that will print and the page number you are currently on.
- If you are done with the return, you may select print at this time.
- When you are done reviewing, yet not ready to print, click “Close” to go back to the return input screens.

General

| | | | | | |
|-------------------|-------------|---------------|---------------|---------------------|-------------------|
| 7. Pension | 8. MO-PTC/S | 9. MO-CRP | 10. MO-NRI/CR | | |
| 1. General | 2. Income | 3. Deductions | 4. Taxes | 5. Payments/Credits | 6. Refund/Amt Due |

Enter SSN/FIN to Lookup:

| | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| Your Last Name | Your First Name | MI | Suffix | SSN |
| <input type="text"/> |
| Spouse's Last Name | Spouse's First Name | MI | Suffix | SSN |
| <input type="text"/> |
| In Care Of Name | | | | Dcd (YSB) |
| <input type="text"/> | | | | <input type="text"/> |
| Mail To Address | | | | County |
| <input type="text"/> | | | | <input type="text"/> |
| City | State | Zip Code | Telephone | |
| <input type="text"/> | MO | <input type="text"/> | <input type="text"/> | |

| |
|---------------------------------------|
| PostMark Date |
| <input type="text" value="12/19/11"/> |
| (MMDDYY) |
| Filing Status |
| <input type="text"/> |
| PTC Only |
| <input type="text" value="N"/> (YN) |
| Amended |
| <input type="text" value="N"/> (YN) |
| NRA |
| <input type="text" value="N"/> (YN) |
| Preparer ID |
| <input type="text" value="ENGELV"/> |

| | | | | |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Age 62 | Age 65 | Blind | 100% Disabled | Non-Obl Spouse |
| <input type="text"/> (YSB) |

General Page (Fig. 1)

1. Enter Primary TP's Last name, Tab to next field. Enter TP's First name, then Tab. Enter TP's MI (middle initial), then Tab. Enter TP's Suffix, i.e. Jr – junior, then Tab. Enter TP's SSN, then Tab.
2. Enter Secondary TP's Last name, then Tab. Enter TP's First name, then Tab. Enter TP's MI (middle initial). Enter TP's Suffix, i.e. Jr – junior. Enter TP's SSN.
3. Enter in the "In Care of" field the name of a representative, if they have one. Person should provide Power of Attorney if TP is not present.

***** NOTE***** For this program you will find letters associated with boxes.

They are: **Y**, **S** or **B**. They stand for:

Y- Yourself or Primary Taxpayer

S- Spouse or Secondary Taxpayer

B- Both Taxpayers

Please use the above list as reference for the input screens.

4. "Dcd" Enter the corresponding letter of the taxpayer who is deceased, if any.
5. Enter TP's address. Include any apartment number or other information on this line. This line will print exactly as entered, be sure all spaces are displayed.

6. Enter the county where the TP lives and the corresponding school code.
7. Enter City, State, and Zip Code. State will default to MO, but, if needed, it can be changed.
8. Enter the TP's phone number here, starting with area code. Dashes are not required.
9. Enter the appropriate letter in the box if either or both of the taxpayers is Age 62, Age 65, Blind, 100% Disabled, Non-Obligated Spouse.
10. Along the right side of the page there are some other boxes that need to be filled out.
Postmark Date- this box should default to today's date, if not key in today's date.
11. Filing Status- use the drop down to select the TP's filing status. Remember, it must match the Federal Return, if one is filed.
 - A- Single;
 - B- Claimed as dependent on another return
 - C- Married filing joint
 - D- Married filing Separate
 - E- Married filing Separate (spouse not filing)
 - F- Head of Household
 - G- Qualifying widow(er) with dependent child
12. PTC Only- if the return is a PTC only return, enter a Y here. (The program will default to a Y when started). If a 1040 needs to be filed please enter a N. When you chose the "Y" option, you will only have access to PTC related pages of the return.
13. Amended- this field should default to an N. If the return is to be amended, it must be for the current tax year only. Mark this field as a Y for amended returns.
14. NRA- if the TP qualifies as a Non Resident Alien, mark this as Y, the system should default to N.

Income Input

Income Input (Fig.2)

On this page you will enter any income or earnings for the Primary and Secondary Taxpayers.

- P/S - Input either P for Primary TP, or S for Secondary TP. You may also chose a J for the Joint option if the income is to be divided equally between the TPs.

Please note: If the income is to be divided other than 50/50, use a calculator to calculate the amount for each TP. You will then have to enter an amount for the primary and the secondary.

Example: A couple has \$1,000.00 in Interest from their bank account. The Primary TP has 75% ownership in that account and the Secondary TP has 25%. You will need to make two separate entries for this 1099 INT. Make one entry for the Primary with \$750.00 of Interest and one entry for the Secondary with \$250.00 of Interest.

- SSN- the correct SSN will be carried over from TP information page. Be sure to check it here to see if it is correct, if not be sure the P/S column is correct.
- State- In this column either type the state or use the drop down menu to choose the correct state listed on the W-2 or where income was earned or received. This is very important for correctness of return. This column will default to MO.
- Type- Use drop down menu to chose what kind of income you are entering. You may also type the first letter of the item and then use the up/down arrows on your keyboard. Be sure to notice the difference between Taxable and Non-Taxable. The program has also added a line for Public Pension, Military Pension, and Private Pension incomes, which are important when filing for the pension exemptions. (Military Pension must be entered as such to qualify for the exemption.) If there is an income item that you do not find a type for, use either Taxable

Other, or Non-Taxable Other. Adjustments to FAGI have two options: Additions to FAGI or Subtractions to FAGI.

- Amount- List the total amount of income listed on the document.
- SS WHeld- List the amount of Social Security withheld (if any). **Complete only if the TP is itemizing.**
- MCare WHeld- List the amount of Medicare withheld (if any). **Complete only if the TP is itemizing.**
- State WHeld- List the amount of State withholding (if any). **Only use this column if the State is MO.**
- Local WHeld- List the amount of LOCAL taxes (if any). **Only use this column if the City is Kansas City or St Louis.**

Repeat this for EACH income document. After all income is entered into the program, it will compute most of the return for you. Once all income has been entered, move to the **Deductions** tab.

If you are doing a PTC only return, you may be prompted as you leave the Income schedule if the income amounts are over the minimum filing requirements. If you need to complete a MO-1040, select yes. If not, select no and proceed.

The lower half of the screen is for items that end up on the MO-A Part 1, additions and subtractions. Items are entered in the same manner as above. When you select the “type”, you must remember that the program will only allow addition items in the addition column and subtraction items in the subtraction column. This change will help prevent data entry errors as in the past. The line for food pantry contributions must be accompanied by the form MO-FPC.

Please note that some items you select in the top grid will cause an automatic entry in the bottom grid. One example of this is “Refunds”. When you enter Refunds as an income item in the top grid, it will enter a refund subtraction in the lower grid for you.

NOTE: Nonresident active duty military service members who are required to file a 2008 Missouri return may subtract the military income received from their federal adjusted gross income. You will need to enter the income as “Military Nonresident” on the pull down menu in the type column.

Deductions

| 7. Pension | | 8. MO-PTC/S | | 9. MO-CRP | | 10. MO-NRI/CR | |
|---|------------------------------------|---------------------|---------------------------------------|--------------------------------|--|---------------|--------------------------------|
| 1. General | | 2. Income | | 3. Deductions | | 4. Taxes | |
| | | 5. Payments/Credits | | 6. Refund/Amt Due | | | |
| Federal Tax Deduction | | | | | | | |
| Pension Exemption (View Only): | <input type="text" value="0"/> | | | | | | |
| Federal Income Tax Liability: | <input type="text" value="0"/> | | | | | | |
| Other Federal Tax: | <input type="text" value="0"/> | | | | | | |
| Total Federal Tax: | <input type="text" value="0"/> | | | | | | |
| Federal Tax Deduction: | <input type="text" value="0"/> | | | | | | |
| Dependents | | | | | | | |
| Dependents: | <input type="text" value="0"/> | × \$1,200 = | <input type="text" value="0"/> | | | | |
| Dependents over 65: | <input type="text" value="0"/> | × \$1,000 = | <input type="text" value="0"/> | | | | |
| Other Deductions | | | | | | | |
| Long Term Care Deduction: | <input type="text" value="0"/> | | | | | | |
| Health Care Sharing Ministry Deduction: | <input type="text" value="0"/> | | | | | | |
| New Jobs Deduction: | <input type="text" value="0"/> | | | | | | |
| Enterprise Zone Mod. - Yourself: | <input type="text" value="0"/> | | | | | | |
| Enterprise Zone Mod. - Spouse: | <input type="text" value="0"/> | | | | | | |
| Standard/Itemized Deductions | | | | | | | |
| Standard Deduction: | <input type="text" value="0"/> | | | | | | |
| Total Federal Itemized Deductions: | <input type="text" value="0"/> | | | | | | |
| Soc. Security + Medicare: | <input type="text" value="0"/> | You | <input type="text" value="0"/> | Spouse | | | |
| RR Retirement tax (Net): | <input type="text" value="0"/> | | <input type="text" value="0"/> | | | | |
| SE Tax-Amt Fed 1040 L28: | <input type="text" value="0"/> | | | | | | |
| Total: | <input type="text" value="0"/> | | | | | | |
| State/Local Tax: | <input type="text" value="0"/> | | | | | | |
| Earnings Tax: | <input type="text" value="0"/> | | | | | | |
| Net State Inc. Tax: | <input type="text" value="0"/> | | | | | | |
| Total Itemized Deductions: | <input type="text" value="0"/> | | | | | | |
| Force Itemized Deductions: | <input type="checkbox" value="N"/> | | <input type="checkbox" value="(YN)"/> | | | | |
| Taxable Income: | | | | | | | |
| | <input type="text" value="0"/> | | Yourself: | <input type="text" value="0"/> | | Spouse: | <input type="text" value="0"/> |

Deductions (Fig. 3)

- Pension Exemption (view only) - this line shows if there is a pension exemption, and if so, how much it is. The pension exemption is figured by what type of income you entered on the previous page. Be sure that all pensions are labeled correctly for proper processing.
- Federal Income Tax Liability- enter the amount of found on the Federal Form.
- Other Federal Tax- enter any Other Federal Taxes from the Federal Form. **Do not include self-employment tax, FICA tax, or railroad retirement tax on this line.**
- The Total Federal Tax and the Federal Tax Deduction will be figured automatically.
- Dependents- enter on the first line the number of dependents that were claimed on the Federal 1040, Line 6c. On the second line enter the number of dependents that are over 65.
- Other Deductions- on these lines enter any applicable amounts for Long-term Care Insurance, Health Care Sharing Ministry Deduction, and Enterprise Zone Modification.
- New Jobs Deduction- a Form MO MJD must be completed by the taxpayer. The deduction is equal to \$10,000 for each new job created or \$20,000 for each new job created that paid at least 50 percent of all employees' health insurance premiums. Make sure qualifications are met on the MO NJD form.
- Standard Deduction- This line will be figured automatically. If Itemized Deductions are desired, fill out the section below this line.
- Itemized Deductions- enter the Itemized Deductions from the Federal return on this line.

- The Social Security and Medicare will be computed automatically from the Income schedule information.
- Railroad Retirement Tax- on this line: enter the appropriate amounts for Railroad Retirement. (If any)
- Self Employment- on this line: enter the amount from Federal Form 1040, Line 58.
- State/Local tax- on this line, enter the amount from Federal Schedule A, Line 5. New this year is the general sales tax deduction. If the TP checked Box 5b on Federal Schedule A, enter zero.
- KC/STL tax will figure from information you provided on the Income schedule.
- The Net State Income Tax and Total Itemized Deductions lines on the page will also figure automatically.
- Please note you can now “force” itemized deductions. This will take the itemized deductions over the standard deduction. ONLY use this option for absolutely necessary situations.
- The next boxes will show the taxable income as listed on the return.

Once this page is done, move on to the **Taxes** tab.

Taxes

| 7. Pension | | 8. MO-PTC/S | | 9. MO-CRP | | 10. MO-NRI/CR | |
|-----------------------------------|--|-----------------------------------|--------------------------------------|---------------------|--|-------------------|--|
| 1. General | | 2. Income | | 3. Deductions | | 4. Taxes | |
| | | | | 5. Payments/Credits | | 6. Refund/Amt Due | |
| Yourself | | | | Spouse | | | |
| Taxable Income: | <input type="text" value="0"/> | Taxable Income: | <input type="text" value="0"/> | | | | |
| Tax from Table: | <input type="text" value="0"/> | Tax from Table: | <input type="text" value="0"/> | | | | |
| Resident Credit: | <input type="text" value="0"/> | Resident Credit: | <input type="text" value="0"/> | | | | |
| NRI Percentage: | <input type="text" value="100.000"/> | NRI Percentage: | <input type="text" value="100.000"/> | | | | |
| Professional Entertainer/Athlete: | <input checked="" type="checkbox"/> (YN) | Professional Entertainer/Athlete: | <input type="checkbox"/> (YN) | | | | |
| Other Taxes: | <input type="text" value="0"/> | Other Taxes: | <input type="text" value="0"/> | | | | |
| Lump sum distribution: | <input type="checkbox"/> (YN) | Lump sum distribution: | <input type="checkbox"/> (YN) | | | | |
| Recapture of low income housing: | <input type="checkbox"/> (YN) | Recapture of low income housing: | <input type="checkbox"/> (YN) | | | | |
| Total: | <input type="text" value="0"/> | Total: | <input type="text" value="0"/> | | | | |

Taxes (Fig 4)

The instructions that follow only refer to one column on the page. If you are filing a joint return, you will need to repeat these steps for the spouse's column.

- The Taxable Income and Tax from Table lines will be figured automatically.
- Next, you will need to decide a course of action for the Taxpayer(s). If they lived and worked only in the state of Missouri for the entire tax year, skip to the line labeled Professional Entertainer/Athlete and continue from there.

If the Taxpayer was a part-year resident in the state of Missouri and paid taxes to another state, they may qualify to use a MO-CR. Otherwise, they should use the MO-NRI for the proper allocation of income received from a state other than Missouri.

- If TP qualifies for MO-CR form - go to that tab and fill it out now.
- If TP qualifies for MO-NRI - there will be a percentage shown on that line. This information is gathered from the Income schedule. The NRI information is shown on the CR/NRI tab. While the form figures automatically from the Income Input screen, the indicative information and Part A still need to be completed on the NRI tab.
- NOTE- if TP uses CR form, the NRI percentage will default to 100%. If there is a credit amount from the CR, the system will use that amount automatically. If for some reason it is decided that the Taxpayer does not qualify to use the CR, be sure to clear all information from that page.

- * Professional Entertainer, Lump Sum, and Recapture credit must all have either an N or Y in them.
- Enter any other taxes on the line provided.

Go to **Credits** tab.

Payments/Credits

| 7. Pension | 8. MO-PTC/S | 9. MO-CRP | 10. MO-NRI/CR | | |
|------------|-------------|---------------|---------------|----------------------------|-------------------|
| 1. General | 2. Income | 3. Deductions | 4. Taxes | 5. Payments/Credits | 6. Refund/Amt Due |

| Payments | | Credits | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------------------------|---|--------------------------------|----------|-------------|----------|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Mo Tax Withheld : | <input type="text" value="0"/> | Property Tax Credit: | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estimated Tax Payments: | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mo Tax Withheld - NonRes partners or S Corp Shareholders: | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mo Tax Withheld - NonRes Entertainer: | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Extension to file (MO-60): | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amended | | Miscellaneous Credits (MO-TC) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amt. Paid Orig. Return: | <input type="text"/> | <table border="1"> <thead> <tr> <th>Code</th> <th>Description</th> <th>Yourself</th> <th>Spouse</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> | | Code | Description | Yourself | Spouse | | | | | | | | | | | | | | | | | | | | | | | | |
| Code | Description | | | Yourself | Spouse | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Overpay Orig. Return: | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reason for Amending: | <input type="text"/> (ABCD) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Date of IRS Audit Report: | <input type="text"/> (MMDDYY) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Year of NDL Loss: | <input type="text"/> (YY) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Year of ITC Carryback: | <input type="text"/> (YY) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other-Fed Ret Date: | <input type="text"/> (MMDDYY) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Press F4 to leave grid.

Payments/Credits (Fig 5)

- The Missouri Tax Withheld will be figured automatically from the information you input on the Income tab.
- If the TP had any estimated payments, enter that amount here.
- Enter any applicable amounts on the next three lines.
- Amended section- you will not be able to make entries here unless you marked the Amended box with a Y on the **General** tab.
- Property Tax Credit- if the TP qualifies to file, this figure will be carried from the **MO-PTC/S** tab. Go to that tab and fill out the required information.
- Miscellaneous Credit section- only fill out this section if the TP qualifies for a MO-TC.

Refund / Amount Due

The screenshot shows a software interface for calculating tax refunds and amounts due. At the top, there are tabs for different tax categories: 7. Pension, 8. MO-PTC/S, 9. MO-CRP, 10. MO-NRI/CR, 1. General, 2. Income, 3. Deductions, 4. Taxes, 5. Payments/Credits, and 6. Refund/Amt Due. The '6. Refund/Amt Due' tab is active. The form is divided into several sections:

- Overpayment:** Includes fields for 'Amount of Overpayment' (0) and 'Amount to apply to Est. Tax' (0).
- Trust Funds:** A list of trust funds with corresponding amount fields: Children's Trust Fund (0), Veteran's Trust Fund (0), Elderly Home Delivered Meals (0), MO National Guard Trust Fund (0), Worker's Memorial Trust Fund (0), Childhood Lead Testing (0), MO Military Family Relief Fund (0), General Revenue (0), After School Retreat Fund (0), and Donate Life Trust Fund (0).
- Overpayment Continued:** A section for selecting additional trust funds. It includes the instruction 'Select Additional Trust Funds below by using arrow:' and two dropdown menus, both currently set to '00 No Trust Fund Selected', each with an associated amount field (0).
- Underpayment:** Includes fields for 'Amount of Underpayment' (0) and 'Underpay of Est. Tax Penalty' (0).
- Summary:** At the bottom, there are two fields: 'Amount to Refund' (0) and 'Amount Owed' (0).

Refund / Amount Due (Fig 6)

- If there is an overpayment on the return it will appear on the first line on this page.
- If the TP desires to apply any of the refund to next year's taxes, enter that amount on the next line.
- If the TP wishes to contribute any amount to the trust funds, enter that amount on the appropriate line. Remember that these amounts are either deducted from a refund or added to an amount due.
*****NOTE***** You will need to use the pull down menu to select the additional trust fund the TP wishes to contribute. If the TP wants to give to more than two Additional Trust Funds, the TP will need to submit a check directly to the fund. The amount donated to any Additional Trust Fund must be at least \$1, but no more than \$200 per fund.
- If the TP has an amount due that amount will appear on the right side of the screen.
- If there is a penalty due, enter that amount on the next line on the right side of the page.
- At the bottom of the page, there is a final total for both refund and amount due.

Pension Exemption Worksheet

| 1. General | | 2. Income | | 3. Deductions | | 4. Taxes | | 5. Payments/Credits | | 6. Refund/Amt Due | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----|--------------------------------|----------------------------|--------------------------------|--|--------------------------------------|--|---------------------|----------------------------------|-------------------|--------------------------------|--|----|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|----|--------------------------------|--|--|--|--|--|--|--|--|--|--|---------------------------------|----|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|----|--------------------------------|--|--|--|--|--|--|--|--|--|--|---|----|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|----------|--|--------|--|--|--|--|--|--|----|--------------------------------|----|--------------------------------|--|--|--|--|--|--|--|--|---------------------------|----|--------------------------------|----|--------------------------------|--|--|--|--|--|--|--|--|--|----|--------------------------------|----|--------------------------------|--|--|--|--|--|--|--|--|---|----|--------------------------------|----|--------------------------------|--|--|--|--|--|--|--|--|--|-----|--------------------------------|-----|--------------------------------|--|--|--|--|--|--|--|--|--|-----|--------------------------------|-----|--------------------------------|--|--|--|--|--|--|--|--|--|-----|--------------------------------|-----|--------------------------------|--|--|--|--|--|--|--|--|--------------------------------------|-----|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|-----|--------------------------------|--|--|--|--|--|--|--|--|--|--|
| 7. Pension | | | 8. MO-PTC/S | | | 9. MO-CRP | | | 10. MO-NRI/CR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pension and Social Security Deduction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A - Public Pension | | | B - Private Pension | | | C - Social Security Deduction | | | D - Military Pension Calc | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <tr> <td>1. Missouri Adjusted Gross Income from MO-1040, Line 6</td> <td>1.</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>2. Enter your taxable social security benefits</td> <td>2.</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>3. Subtract Line 2 from Line 1.</td> <td>3.</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>4. Select the appropriate filing status and enter amount on Line 4</td> <td>4.</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0</td> <td>5.</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2" style="text-align: center;">Yourself</td> <td colspan="2" style="text-align: center;">Spouse</td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>6. Enter taxable pension for each spouse from public sources</td> <td>6Y</td> <td><input type="text" value="0"/></td> <td>6S</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>7. Multiply Line 6 by 80%</td> <td>7Y</td> <td><input type="text" value="0"/></td> <td>7S</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>8. If Line 7 is greater than \$34,141, enter \$34,141. Otherwise enter Line 7 here</td> <td>8Y</td> <td><input type="text" value="0"/></td> <td>8S</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>9. Enter the amount from Line 6 or \$6,000, whichever is less</td> <td>9Y</td> <td><input type="text" value="0"/></td> <td>9S</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>10. Enter the amount from Line 8 or Line 9, whichever is greater</td> <td>10Y</td> <td><input type="text" value="0"/></td> <td>10S</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>11. Amount from "Social Security Deduction" (3rd section), lines 6Y and 6S</td> <td>11Y</td> <td><input type="text" value="0"/></td> <td>11S</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0</td> <td>12Y</td> <td><input type="text" value="0"/></td> <td>12S</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>13. Add amounts on Lines 12Y and 12S</td> <td>13.</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>14. Total public pension, subtract Line 5 from Line 13</td> <td>14.</td> <td><input type="text" value="0"/></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2"></td> </tr> </table> | | | | | | | | | | | | 1. Missouri Adjusted Gross Income from MO-1040, Line 6 | 1. | <input type="text" value="0"/> | | | | | | | | | | | 2. Enter your taxable social security benefits | 2. | <input type="text" value="0"/> | | | | | | | | | | | 3. Subtract Line 2 from Line 1. | 3. | <input type="text" value="0"/> | | | | | | | | | | | 4. Select the appropriate filing status and enter amount on Line 4 | 4. | <input type="text" value="0"/> | | | | | | | | | | | 5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 | 5. | <input type="text" value="0"/> | | | | | | | | | | | | | | | Yourself | | Spouse | | | | | | 6. Enter taxable pension for each spouse from public sources | 6Y | <input type="text" value="0"/> | 6S | <input type="text" value="0"/> | | | | | | | | | 7. Multiply Line 6 by 80% | 7Y | <input type="text" value="0"/> | 7S | <input type="text" value="0"/> | | | | | | | | | 8. If Line 7 is greater than \$34,141, enter \$34,141. Otherwise enter Line 7 here | 8Y | <input type="text" value="0"/> | 8S | <input type="text" value="0"/> | | | | | | | | | 9. Enter the amount from Line 6 or \$6,000, whichever is less | 9Y | <input type="text" value="0"/> | 9S | <input type="text" value="0"/> | | | | | | | | | 10. Enter the amount from Line 8 or Line 9, whichever is greater | 10Y | <input type="text" value="0"/> | 10S | <input type="text" value="0"/> | | | | | | | | | 11. Amount from "Social Security Deduction" (3rd section), lines 6Y and 6S | 11Y | <input type="text" value="0"/> | 11S | <input type="text" value="0"/> | | | | | | | | | 12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0 | 12Y | <input type="text" value="0"/> | 12S | <input type="text" value="0"/> | | | | | | | | | 13. Add amounts on Lines 12Y and 12S | 13. | <input type="text" value="0"/> | | | | | | | | | | | 14. Total public pension, subtract Line 5 from Line 13 | 14. | <input type="text" value="0"/> | | | | | | | | | | |
| 1. Missouri Adjusted Gross Income from MO-1040, Line 6 | 1. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Enter your taxable social security benefits | 2. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Subtract Line 2 from Line 1. | 3. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Select the appropriate filing status and enter amount on Line 4 | 4. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 | 5. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Yourself | | Spouse | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Enter taxable pension for each spouse from public sources | 6Y | <input type="text" value="0"/> | 6S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Multiply Line 6 by 80% | 7Y | <input type="text" value="0"/> | 7S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. If Line 7 is greater than \$34,141, enter \$34,141. Otherwise enter Line 7 here | 8Y | <input type="text" value="0"/> | 8S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9. Enter the amount from Line 6 or \$6,000, whichever is less | 9Y | <input type="text" value="0"/> | 9S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. Enter the amount from Line 8 or Line 9, whichever is greater | 10Y | <input type="text" value="0"/> | 10S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11. Amount from "Social Security Deduction" (3rd section), lines 6Y and 6S | 11Y | <input type="text" value="0"/> | 11S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0 | 12Y | <input type="text" value="0"/> | 12S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13. Add amounts on Lines 12Y and 12S | 13. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14. Total public pension, subtract Line 5 from Line 13 | 14. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Pension Exemption and Social Security / Social Security Disability Deduction: | | | | | | | | | | | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

(Fig. 7)

- This page is to figure the Public Pension Exemption amount.
- All calculations will be figured automatically.
- To be sure that all amounts are correct, tab through the Pension and Social Security Deduction Tabs.
- The Total Pension Exemption & Social Security / Social Security Disability Deduction is listed at the bottom of the page.

| | | | | | |
|---|-----------|-------------------------------------|-----------|--------------------------------|-------------------|
| 1. General | 2. Income | 3. Deductions | 4. Taxes | 5. Payments/Credits | 6. Refund/Amt Due |
| 7. Pension | | 8. MO-PTC/S | 9. MO-CRP | 10. MO-NRI/CR | |
| Pension and Social Security Deduction | | | | | |
| A - Public Pension | | B - Private Pension | | C - Social Security Deduction | |
| D - Military Pension Calc | | | | | |
| 1. Missouri Adjusted Gross Income from MO-1040, Line 6 | 1. | <input type="text" value="0"/> | | | |
| 2. Enter taxable social security benefits, Federal Form 1040A, Line 14b or Form 1040, Line 20b | 2. | <input type="text" value="0"/> | | | |
| 3. Subtract Line 2 from Line 1 | 3. | <input type="text" value="0"/> | | | |
| 4. Select the appropriate filing status and enter the amount on Line 4. Single - \$25,000; Married filing combined - \$32,000; Married Filing Separate - \$16,000 | 4. | <input type="text" value="16,000"/> | | | |
| 5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 | 5. | <input type="text" value="0"/> | | | |
| 6. Enter the taxable pension for each spouse that are from private sources | 6Y | <input type="text" value="0"/> | 6S | <input type="text" value="0"/> | |
| 7. Enter Line 6 or \$6,000, whichever is less | 7Y | <input type="text" value="0"/> | 7S | <input type="text" value="0"/> | |
| 8. Add Lines 7Y and 7S | 8. | <input type="text" value="0"/> | | | |
| 9. Total private pension Subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 | 9. | <input type="text" value="0"/> | | | |
| Total Pension Exemption and Social Security / Social Security Disability Deduction: <input type="text" value="0"/> | | | | | |

(Fig. 8)

- This page is to calculate the Private Pension Exemption. This page is for information only; the fields cannot be changed from here. The information comes directly from the **Income** tab.
- The Total Pension Exemption & Social Security / Social Security Disability Deduction is listed at the bottom of the page.

| 1. General | 2. Income | 3. Deductions | 4. Taxes | 5. Payments/Credits | 6. Refund/Amt Due | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------|--------------------------------|----------|--------------------------------|-------------------|--|----|--------------------------------|--|--|---|----|--------------------------------|--|--|---|----|--------------------------------|--|--|--|--|--|----------|--------|---|----|--------------------------------|----|--------------------------------|--|----|--------------------------------|----|--------------------------------|-----------------------------------|----|--------------------------------|----|--------------------------------|------------------------|----|--------------------------------|--|--|---|----|--------------------------------|--|--|--|--|--|--|--|--|
| Z. Pension | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. MD-PTC/S | | 9. MD-CRP | | 10. MD-NRI/CR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pension and Social Security Deduction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A - Public Pension | | B - Private Pension | | C - Social Security Deduction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D - Military Pension Calc | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <tr> <td>1. Missouri Adjusted Gross Income from MD-1040, Line 6</td> <td>1.</td> <td><input type="text" value="0"/></td> <td></td> <td></td> </tr> <tr> <td>2. Select the appropriate filing status and enter the amount on Line 2.</td> <td>2.</td> <td><input type="text" value="0"/></td> <td></td> <td></td> </tr> <tr> <td>3. Subtract Line 2 from Line 1. If Line 2 is greater than Line 1, enter \$0</td> <td>3.</td> <td><input type="text" value="0"/></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Yourself</td> <td>Spouse</td> </tr> <tr> <td>4. Enter taxable social security benefits for each spouse</td> <td>4Y</td> <td><input type="text" value="0"/></td> <td>4S</td> <td><input type="text" value="0"/></td> </tr> <tr> <td>5. Enter taxable social security disability benefits for each spouse</td> <td>5Y</td> <td><input type="text" value="0"/></td> <td>5S</td> <td><input type="text" value="0"/></td> </tr> <tr> <td>6. Multiply Lines 4Y or 5Y by 80%</td> <td>6Y</td> <td><input type="text" value="0"/></td> <td>6S</td> <td><input type="text" value="0"/></td> </tr> <tr> <td>7. Add Lines 6Y and 6S</td> <td>7.</td> <td><input type="text" value="0"/></td> <td></td> <td></td> </tr> <tr> <td>8. Total social security/social security disability</td> <td>8.</td> <td><input type="text" value="0"/></td> <td></td> <td></td> </tr> <tr> <td colspan="6">Subtract Line 3 from Line 7. If Line 7 is greater than Line 8, enter \$0</td> </tr> </table> | | | | | | 1. Missouri Adjusted Gross Income from MD-1040, Line 6 | 1. | <input type="text" value="0"/> | | | 2. Select the appropriate filing status and enter the amount on Line 2. | 2. | <input type="text" value="0"/> | | | 3. Subtract Line 2 from Line 1. If Line 2 is greater than Line 1, enter \$0 | 3. | <input type="text" value="0"/> | | | | | | Yourself | Spouse | 4. Enter taxable social security benefits for each spouse | 4Y | <input type="text" value="0"/> | 4S | <input type="text" value="0"/> | 5. Enter taxable social security disability benefits for each spouse | 5Y | <input type="text" value="0"/> | 5S | <input type="text" value="0"/> | 6. Multiply Lines 4Y or 5Y by 80% | 6Y | <input type="text" value="0"/> | 6S | <input type="text" value="0"/> | 7. Add Lines 6Y and 6S | 7. | <input type="text" value="0"/> | | | 8. Total social security/social security disability | 8. | <input type="text" value="0"/> | | | Subtract Line 3 from Line 7. If Line 7 is greater than Line 8, enter \$0 | | | | | |
| 1. Missouri Adjusted Gross Income from MD-1040, Line 6 | 1. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Select the appropriate filing status and enter the amount on Line 2. | 2. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Subtract Line 2 from Line 1. If Line 2 is greater than Line 1, enter \$0 | 3. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Yourself | Spouse | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Enter taxable social security benefits for each spouse | 4Y | <input type="text" value="0"/> | 4S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Enter taxable social security disability benefits for each spouse | 5Y | <input type="text" value="0"/> | 5S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Multiply Lines 4Y or 5Y by 80% | 6Y | <input type="text" value="0"/> | 6S | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Add Lines 6Y and 6S | 7. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. Total social security/social security disability | 8. | <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtract Line 3 from Line 7. If Line 7 is greater than Line 8, enter \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Pension Exemption and Social Security / Social Security Disability Deduction: <input type="text" value="0"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

(Fig. 9)

- This page is used to calculate the Social Security or Social Security Disability Deduction. This page is for information only; the fields cannot be changed from here. If there is a change that needs to be done, it must be made from the **Income** tab.
- The Total Pension Exemption & Social Security / Social Security Disability Deduction is listed at the bottom of the page.

The screenshot shows a tax software interface with a main menu at the top containing tabs for 1. General, 2. Income, 3. Deductions, 4. Taxes, 5. Payments/Credits, and 6. Refund/Amt Due. Below this is a sub-menu for 'Z. Pension' with tabs for 8. MO-PTC/S, 9. MO-CRP, and 10. MO-NRI/CR. The main area is titled 'Pension and Social Security Deduction' and contains four sub-tabs: A - Public Pension, B - Private Pension, C - Social Security Deduction, and D - Military Pension Calc. The 'D - Military Pension Calc' tab is active and displays a calculation form with six numbered steps, each with a corresponding input field. Step 1 is highlighted in blue. At the bottom, there is a field for 'Total Pension Exemption and Social Security / Social Security Disability Deduction'.

| Step | Description | Input Field |
|---|---|----------------------------------|
| 1. | Military retirement benefits included on federal Form 1040A, Line 12b or 1040, Line 16b: | <input type="text" value="0"/> |
| 2. | Taxable public from federal Form 1040A, Line 12b or federal Form 1040, Line 16b: | <input type="text" value="0"/> |
| 3. | Divide Line 1 by Line 2: | <input type="text" value="0 %"/> |
| 4. | Multiply Line 3 by Line 14 of Section A. If you are not claiming a Public Pension Exemption, enter \$0: | <input type="text" value="0"/> |
| 5. | Subtract Line 4 from Line 1: | <input type="text" value="0"/> |
| 6. | Multiply Line 5 by 30%: | <input type="text" value="0"/> |
| Total Pension Exemption and Social Security / Social Security Disability Deduction: | | <input type="text" value="0"/> |

(Fig. 10)

- This page is to figure the **Military Pension Exemption** amount.
- All calculations will be figured automatically. In order for the exemption amounts to be figured correctly you *must* enter all military pension income as military pension on the income tab.
- To be sure that all amounts are correct, tab through the Pension and Social Security Deduction Tabs.
- The Total Pension Exemption & Social Security / Social Security Disability Deduction is listed at the bottom of the page.

The screenshot shows a software interface for the MO-PTC/S form. At the top, there are tabs for '1. General', '2. Income', '3. Deductions', '4. Taxes', '5. Payments/Credits', and '6. Refund/Amt Due'. Below these are sub-tabs for 'Z. Pension', '8. MO-PTC/S', '9. MO-CRP', and '10. MO-NRI/CR'. The main form area is divided into several sections:

- Year of Birth:** Primary Taxpayer: (YY) Secondary Taxpayer: (YY)
- PTC Qualification:** A. Age 65 or older B. 100% Disabled Vet. (ABCD) C. 100% Disabled D. Over 60 & Surv. Spouse
- PTC Filing Status:** 1. Single 2. Married - Combined (123) 3. Married - Living Separate for Entire Year
- Household Income:** From Income Worksheet: 0 Filing Status, Deduction: (ABC) 0 Enter A if filing status is Single or Married Living Separate Enter B for married combined and you rented or did not own your home the entire year Enter C for married combined and you owned and occupied your home for the entire year Net Household Income: (AB) 0 Enter A if you rented or didn't own/occupy your home for the entire year net income cannot exceed \$27,500 Enter B if you owned/occupied your home or rented mobile home lot net income cannot exceed \$30,000
- Real Estate Tax/Rent Paid:** Real Estate Tax: 0 Total of MO-CRPs: 0 x 20%= 0 Total Tax and/or Rent: 0
- Property Tax Credit:** 0

MO- PTC/S (Fig. 11)

- On the first line enter the TP's birth year. You only need to enter the last two digits of the year. Repeat for Secondary TP (if any).
- Choose the qualification status for the PTC- A, B, C, or D.
- Choose the Filing Status – 1, 2, or 3.
- Household Income should be carried over from the **Income** tab.
- Choose the correct filing status to choose which married filing joint deduction the taxpayer will receive if any. – Enter A, B, or C.
- Choose the correct net household income level – Enter A or B.
- Real Estate-if the TP owns their home, paid the real estate tax, and has their paid receipt, enter the total on this line.
- If the TP rents, go to the **MO-CRP** tab and complete that page. The total will then be carried back for you.
- At the bottom of this page, you will see the allowed Property Tax Credit. This amount will be carried back to the MO-1040 (if applicable)

MO-CRP

| 1. General | 2. Income | 3. Deductions | 4. Taxes | 5. Payments/Credits | 6. Refund/Amt Due |
|------------|-------------|------------------|---------------|---------------------|-------------------|
| 7. Pension | 8. MO-PTC/S | 9. MO-CRP | 10. MO-NRI/CR | | |
| | ADDRESS | CITY | STATE | ZIP | LL NAME |
| MO-CRP1 | | | | | |
| MO-CRP2 | | | | | |
| MO-CRP3 | | | | | |
| MO-CRP4 | | | | | |
| | | | | | |
| TOTAL: | | | | | |

Press F4 to leave grid.

MO-CRP (Fig 12)

- Be sure to fill out ALL columns that apply. To navigate this form, you may “tab” across the page.
- Please note that there are only 5 lines on this MO-CRP. If a Taxpayer has more than 5 rental units where they lived during the year, you must do this return on paper.
- **Address-** In this column, enter the street address of the rental unit. (Not necessarily where they live currently) This address CANNOT be a P O Box. The address must be a physical address.
- **City, State, Zip-** Enter the City, State, and Zip Code of the rental unit listed in the previous column.

MO-CRP Con't.

| | LL NAME | LL SSN/FEIN | LL ADDRESS | LL CITY |
|---------|---------|-------------|------------|---------|
| MO-CRP1 | | | | |
| MO-CRP2 | | | | |
| MO-CRP3 | | | | |
| MO-CRP4 | | | | |
| TOTAL: | | | | |

Press F4 to leave grid.

MO-CRP Con't. (Fig 12A)

- **LL Name & SSN-** In these columns, enter the landlord's name and Social Security Number or FEIN if a business or rental management company.
- **LL Address, City, State, Zip-** In these columns enter the landlord's address, city, state, & zip.
- **LL Phone-** In this column enter the landlord's telephone number including area code.

MO-CRP Con't.

| | LL STATE | LL ZIP | LL PHONE | RELATED TO LL | XTRA RES | FROM | TO | AMOU |
|---------|----------|--------|----------|--------------------------|----------|------|----|------|
| MO-CRP1 | | | | <input type="checkbox"/> | | | | |
| MO-CRP2 | | | | <input type="checkbox"/> | | | | |
| MO-CRP3 | | | | <input type="checkbox"/> | | | | |
| MO-CRP4 | | | | <input type="checkbox"/> | | | | |
| | | | | <input type="checkbox"/> | | | | |
| TOTAL: | | | | <input type="checkbox"/> | | | | |

Press F4 to leave grid.

MO-CRP con't. (Fig 12B)

- **LL Phone-** In this column enter the landlord's telephone number including area code.
- **Related To LL-** Mark this box if the Taxpayer is related to the landlord.
- **XTRA Res-** In this column, list the number of people who reside in the rental unit other than the taxpayer(s) filing the return. If there are people sharing this rental unit, other than a married couple or minor dependent children, you must declare it a *shared home* (G) in the **TYPE** column.
- **From-** In this column, list the date that they moved into this rental unit. The date must be entered in six digits. (MMDDYY). You do not need spaces or dashes between the numbers. Please list these in chronological order, oldest on the first line. These dates are usually the first day of a month.
- **TO-** In this column enter the date when they moved out of the rental unit. The date must be entered in six digits. (MMDDYY). You do not need spaces or dashes between the numbers. These dates are usually the last day of the month. Please remember that there are not 30 days in February! The month end date must be correct.

MO-CRP Con't.

| 1. General | | 2. Income | | 3. Deductions | | 4. Taxes | | 5. Payments/Credits | | 6. Refund/Amt Due | |
|------------|----------|-------------|----|---------------|------|---------------|-----|---------------------|--|-------------------|--|
| 7. Pension | | 8. MO-PTC/S | | 9. MO-CRP | | 10. MO-NRI/CR | | | | | |
| | XTRA RES | FROM | TO | AMOUNT | TYPE | % | NET | | | | |
| MO-CRP1 | | | | | | | | | | | |
| MO-CRP2 | | | | | | | | | | | |
| MO-CRP3 | | | | | | | | | | | |
| MO-CRP4 | | | | | | | | | | | |
| TOTAL: | | | | | | | | | | | |

Press F4 to leave grid.

MO-CRP Con't. (Fig 12C)

- **Amount-** Enter the total gross rent paid for the time at the apartment from the documentation provided to you by the TP. The rent amount must be from an approved document. Those include rental receipts with landlord information, rent statement from landlord with landlord information, and canceled checks including the back that shows the landlord cashed it. If canceled checks are used, there must be a canceled check for each month at the rental unit. Money Order stubs are not valid proof of rent paid.
- **Type-** Choose the appropriate type of rental unit. There is a drop down menu available for this column.
- **%-** After you complete the above line, the MO-CRP will fill in the rest of the information for you and carry it back to the PTC/S for you. If you chose G, Shared Home, you must fill in the percentage representative of the number of people who lived there. Example- 4 persons living there- % = 25%, 3 persons living there, % = 33 %.
- **Net-** This line is figured automatically. After you are done with the CRP, use F4 to return to the PTC.

MO-NRI

| | | | | | |
|------------|-------------|---------------|----------------------|---------------------|-------------------|
| 1. General | 2. Income | 3. Deductions | 4. Taxes | 5. Payments/Credits | 6. Refund/Amt Due |
| 7. Pension | 8. MO-PTC/S | 9. MO-CRP | 10. MO-NRI/CR | | |

| | | | | | | | | | | | | | | | | | | | |
|---|----------------------|--------|--------------|--------------|---|--|---|--|---|--|----------|--------|---|----------------------|--|----------------------|--|----------------------|---|
| MO-NRI | MO-CR | | | | | | | | | | | | | | | | | | |
| <p>NONRESIDENT OF MISSOURI</p> <p>State of Residence: Yourself <input type="text"/> Spouse <input type="text"/></p> <hr/> <p>PART-YEAR MISSOURI RESIDENT</p> <table style="width:100%;"> <tr> <td style="width:50%; text-align: center;">Yourself</td> <td style="width:50%; text-align: center;">Spouse</td> </tr> <tr> <td style="text-align: center;">From To</td> <td style="text-align: center;">From To</td> </tr> <tr> <td colspan="2">Dates you were Missouri resident: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></td> </tr> <tr> <td colspan="2">Dates you were resident in other state: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></td> </tr> <tr> <td colspan="2">Other state of residence: <input type="text"/> <input type="text"/></td> </tr> </table> <hr/> <p>MILITARY/NONRESIDENT TAX STATUS</p> <table style="width:100%;"> <tr> <td style="width:50%; text-align: center;">Yourself</td> <td style="width:50%; text-align: center;">Spouse</td> </tr> <tr> <td>State that was permanent place of abode: <input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Stationed in Missouri at: <input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Home of record in state of: <input type="text"/></td> <td><input type="text"/></td> </tr> </table> | Yourself | Spouse | From To | From To | Dates you were Missouri resident: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | Dates you were resident in other state: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | Other state of residence: <input type="text"/> <input type="text"/> | | Yourself | Spouse | State that was permanent place of abode: <input type="text"/> | <input type="text"/> | Stationed in Missouri at: <input type="text"/> | <input type="text"/> | Home of record in state of: <input type="text"/> | <input type="text"/> | <p>MO-NRI</p> <p>Yourself</p> <p>MO Income: <input type="text" value="0"/></p> <p>Total AGI: <input type="text" value="0"/></p> <p>NRI %: <input type="text" value="100.000"/></p> <p>Reduction: <input type="text" value="0"/></p> <hr/> <p>Spouse:</p> <p>MO Income: <input type="text" value="0"/></p> <p>Total AGI: <input type="text" value="0"/></p> <p>NRI %: <input type="text" value="100.000"/></p> <p>Reduction: <input type="text" value="0"/></p> |
| Yourself | Spouse | | | | | | | | | | | | | | | | | | |
| From To | From To | | | | | | | | | | | | | | | | | | |
| Dates you were Missouri resident: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| Dates you were resident in other state: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| Other state of residence: <input type="text"/> <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| Yourself | Spouse | | | | | | | | | | | | | | | | | | |
| State that was permanent place of abode: <input type="text"/> | <input type="text"/> | | | | | | | | | | | | | | | | | | |
| Stationed in Missouri at: <input type="text"/> | <input type="text"/> | | | | | | | | | | | | | | | | | | |
| Home of record in state of: <input type="text"/> | <input type="text"/> | | | | | | | | | | | | | | | | | | |

MO-NRI (Fig 13)

The column to the right is figured automatically from the information you submitted on the Income tab. If this looks incorrect, refer to the Income tab to check for discrepancies.

In the left hand column choose either a Nonresident, Part-Year resident, or Military/Nonresident section and complete the fields in that section. **REMEMBER**, only one section needs to be completed. These will print on the return when finished.

MO-CR

MO-CR (Fig. 14)

This form is only used if the Taxpayer has income from another state and filed a return with that state. They must have a completed copy of the other state return with them at the time of processing.

- MO-CR1 and MO- CR2 is to be completed for Primary and MO-CR3 and MO- CR4 is for spouse.
- **State-** on the first line enter the state where the TP lived. (Two letters- i.e.- Missouri, MO)
- **Taxpayer-** on the second line specify which TP the CR is for, either Y or S.
- **MO AGI** -will fill in automatically.
- **MO Income Tax-** will fill in automatically.
- **Net Wages** -Enter the Net wages earned in that state. This is the amount of wages/earnings from the state listed.
- **% Taxed by other state-** will fill in automatically.
- **Maximum Credit-** will fill in automatically.
- **Taxes paid other state- enter** the total tax paid to the other state. You will have to look at the completed other state's return to get this number.
- **Credit-** the total will be figured and carried back to the 1040 for you.

From here go back to the Taxes tab and continue.

Printing instructions-

In order to print you should first preview the return to be sure it is correct. Select **PRINT** at the top left of the window. Select **ALL FORMS**.

The screenshot shows a software window titled "Field 1040 Print" with a blue title bar. At the top, there are "Print" and "Close" buttons. Below the title bar is a navigation toolbar with a magnifying glass icon and a page indicator "1/4". The main area displays a tax form for "INDIVIDUAL INCOME TAX RETURN - LONG FORM" for the year 2011. The form includes sections for "PERSONAL AND ADDRESS INFORMATION", "INCOME", "DEDUCTIONS AND CREDITS", and "TOTAL TAX". At the bottom of the window, there is a navigation instruction: "Navigation: CTRL and: PGUP=Previous Page, PGDN=Next Page, HOME=1st Page, END = Last Page, Arrow to scroll window, + to zoom in, - to zoom out". Below this, a message states: "If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below." This is followed by three input fields: "a. Routing Number:", "b. Account Number:", and "c. Checking: Savings:".

A new window will open up with the pages of the return that will be printed. To enlarge the r

A new window will open up with the pages of the return that will be printed. To enlarge the page so you can read it, left click on the page or click on the magnifying glass at the top left of the page. Use the arrows to move from page to page if needed. If you need to return to the return, select "Close".

If you are ready to print, select "Print".

You will then see a new print window similar to the one below, depending on your computer. In this window, make sure the correct printer is selected and then select the number of copies you want the printer to print. Click OK, or hit Enter.



The return(s) that print will have a 2-D barcode in the top right corner. Remember you should not write on the return other than a signature. Also, do not staple or write in the 2-D barcode area. The return will not process through the scanning machines if this happens.

Please inform the taxpayer there are specific P.O. Boxes where the taxpayer's 2-D bar return is to be mailed **and that all supporting documentation must be attached**. Failure to mail the returns to these specific P.O. Boxes or failure to attach supporting documentation will delay processing time or cause the return/credit claim to be denied.

All 2D returns should be addressed to Missouri Department of Revenue. Depending on whether the return results in a refund or balance due, mail to:

Refunds (Including PTC's): Missouri Department of Revenue - P.O. Box 3222, Jefferson City, MO 65105-3222

Balance Due: Missouri Department of Revenue - P.O. Box 3370, Jefferson City, MO 65105-3370