

NACTP

Test 4

These are MFJ taxpayers & the taxpayer died during the year. They have investment & retirement income; spouse is blind and both TP & SP are eligible for the over 65 credit.

NACTP Forms: 1040, 1099R (2), 1099SSA (1), Schedule B, Schedule D, 8949

MO Forms: MO-1040, MO-A (public pension-primary and spouse; military pension-spouse; and social security deduction-spouse)

Taxpayer:

Passed Away

111 Main Street

Springfield, MO 65807

County: GREE (Greene)

Missouri Resident

SSN: 400-00-6104

DOB: 01/10/1940 (Senior Citizen)

DOD: 08/23/2014

Spouse:

Investor Widow(Blind)

SSN: 400-00-6114

DOB: 05-01-1940 (Senior Citizen)

Filing Status: Married Filing Joint

Refund by Direct Deposit

Bank of America/Savings Account

RTN 123456780

DAN 951ABD357



FOR CALENDAR YEAR JAN. 1–DEC. 31, 2014, OR FISCAL YEAR BEGINNING

20 , ENDING

20

AMENDED RETURN — CHECK HERE ☐SOFTWARE
VENDOR CODE
(Assigned by DOR)
000

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2014
☐

SPOUSE'S LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2014
☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE

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



PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2014.

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

	Yourself		Spouse	
1. Federal adjusted gross income from your 2014 federal return (See worksheet on page 6.) ...	1Y	00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 6)	2Y	00	2S	00
3. Total income — Add Lines 1 and 2.	3Y	00	3S	00
4. Total subtractions (from Form MO-A, Part 1, Line 14)	4Y	00	4S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	00	5S	00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	6		00	
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%.)	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

8. Pension and Social Security/Social Security Disability/Military exemption (from Form MO-A, Part 3, Section E.) ...	8	00
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> 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 56 minus Lines 45, 46, 66a, 68, and 69 • Federal Form 1040A, Line 37, minus Line 29, 42a, 44, 45, and any alternative minimum tax included on Line 28. • Federal Form 1040EZ, Line 10 minus Line 8a.	10	00
11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2).	11	00
12. Total tax from federal return — Add Lines 10 and 11.	12	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 — \$6,200; Head of Household — \$9,100; Married Filing a Combined Return or Qualifying Widow(er) — \$12,400; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you are itemizing, see Form MO-A, Part 2.	14	00
15. Number of dependents from Federal Form 1040 or 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.) X \$1,200 =	15	00
16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.) X \$1,000 =	16	00
17. Long-term care insurance deduction.	17	00
18. A. Health care sharing ministry deduction \$ B. New jobs 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
22. Enterprise zone or rural empowerment zone income modification.	22Y	00
23. Subtract Line 22 from Line 21. Enter here and on Line 24.	23Y	00

Do not
include
yourself
or
spouse.

		Yourself		Spouse		
TAX	24. Taxable income amount from Lines 23Y and 23S	24Y	00	24S	00	
	25. Tax (See tax table on page 25 of the instructions.)	25Y	00	25S	00	
	26. Resident credit — Attach Form MO-CR and other states' income tax return(s).	26Y	00	26S	00	
	27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%	27Y	%	27S	%	
	28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y	00	28S	00	
	29. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611)	29Y	00	29S	00	
	30. Subtotal — Add Lines 28 and 29.	30Y	00	30S	00	
	31. Total Tax — Add Lines 30Y and 30S.	31			00	
	PAYMENTS / CREDITS	32. MISSOURI tax withheld — Attach Forms W-2 and 1099.	32			00
		33. 2014 Missouri estimated tax payments (include overpayment from 2013 applied to 2014)	33			00
34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Forms MO-2NR and MO-NRP..		34			00	
35. Missouri tax payments for nonresident entertainers — Attach Form MO-2ENT.		35			00	
36. Amount paid with Missouri extension of time to file (Form MO-60)		36			00	
37. Miscellaneous tax credits (from Form MO-TC, Line 13) — Attach Form MO-TC.		37			00	
38. Property tax credit — Attach Form MO-PTS.		38			00	
39. Total payments and credits — Add Lines 32 through 38.		39			00	
Skip Lines 40–42 if you are not filing an amended return.						
AMENDED RETURN	40. Amount paid on original return	40			00	
	41. Overpayment as shown (or adjusted) on original return	41			00	
	INDICATE REASON FOR AMENDING.		M M D D Y Y			
	<input type="checkbox"/> A. Federal audit Enter date of IRS report.					
	<input type="checkbox"/> B. Net operating loss carryback Enter year of loss.					
<input type="checkbox"/> C. Investment tax credit carryback Enter year of credit.						
<input type="checkbox"/> D. Correction other than A, B, or C Enter date of federal amended return, if filed.						
REFUND	42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42			00	
	43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of OVERPAYMENT) here.	43			00	
	44. Amount of Line 43 to be applied to your 2015 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	<div style="display: flex; justify-content: space-around; font-size: small;"> <div> Children's Trust Fund</div> <div> Veterans Trust Fund</div> <div> Elderly Home Delivered Meals Trust Fund</div> <div> Missouri National Guard Trust Fund</div> <div> Workers' Memorial Fund</div> <div> Childhood Lead Testing Fund</div> <div> Missouri Military Family Relief Fund</div> <div> General Revenue Fund</div> <div> Organ Donor Program Fund</div> <div>Additional Fund Code (See Instr.)</div> <div>Additional Fund Code (See Instr.)</div> </div>	00	00	
	46. REFUND - Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500.	46			00	
AMOUNT DUE	47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here and go to instructions for Line 48.	47			00	
	48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.	48			00	
	49. AMOUNT DUE - Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329. See instructions for Line 49.	49			00	
	<p>If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.</p>					
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or 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 (MMDDYYYY) - / -	PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN	
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)	DAYTIME TELEPHONE () - - - -	PREPARER'S ADDRESS AND ZIP CODE		DATE (MMDDYYYY) - / -	

PART 3 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

SECTION A		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. Taxable 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(er) - \$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	
	6. Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b	Y - YOURSELF		S - SPOUSE		
		6Y		00	6S	00
	7. Amount from Line 6 or \$36,442 (maximum social security benefit), whichever is less	7Y		00	7S	00
	8. 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	8Y		00	8S	00
	9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0	9Y		00	9S	00
	10. Add amounts on Lines 9Y and 9S	10				00
11. Total public pension , subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0	11				00	
SECTION B		PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, 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. Taxable 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 Widow(er): \$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	
	6. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	Y - YOURSELF		S - SPOUSE		
		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. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0	9				00	
SECTION C		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 Widow(er) - \$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	
	4. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	Y - YOURSELF		S - SPOUSE		
		4Y		00	4S	00
	5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b.	5Y		00	5S	00
	6. Amount from Line(s) 4Y or 5Y, and 4S or 5S	6Y		00	6S	00
	7. Add Lines 6Y and 6S	7				00
8. Total social security/social security disability , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0	8				00	
SECTION D		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 public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b.	2			00	
	3. Divide Line 1 by Line 2 (Round to whole number)	3			%	
	4. Multiply Line 3 by Line 11 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 75%	6			00	
SECTION E		TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION				
SECTION E	Add Line 11 (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			00	