

NACTP

Test 8

This is a single taxpayer who worked part of the year and ran a daycare out of her home the rest of the year. She is a widow with 1 child.

NACTP Forms: 1040, W2 (1), Schedule A, Schedule C, Schedule SE, 2441, Schedule EIC, 8283, 8812, 8829, 8867, 4562

MO Forms: MO-1040A-Itemizing (If MO-1040A is not supported, send as MO1040)

Trust Fund Contributions- \$5 Missouri Military Family Relief; \$10 – American Lung Association Fund

Taxpayer:

Baby Sitter

222 Nursery Lane

Jefferson City, MO 65105

County: COLE

SSN: 400-00-6108

DOB: 10/21/1964

Missouri resident

Filing Status: Qualifying Widow(er) Spouse DOD 06/10/2013

Dependent

John Doe SSN 600-00-2008 DOB 03/19/2004

Missouri refund on Debit Card

Daycare Provider for John:

Tiny Tots

222 Child Care Lane

Tillamook, OR 94141

EIN: 41-5555555

Amount paid: \$5000.00

TEST 8

W-2 Detail

SSN	Employer Name	Employer ID	Gross Wages	Fed W/H	State W/H	Social Security Tax	Medicare Tax	State
400-00-6108	Office Essentials	241524879	13,200	1,200	100	818	191	MO



MISSOURI INDIVIDUAL INCOME TAX RETURN

SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM

2014 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2014	SOCIAL SECURITY NUMBER ____-____-____		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2014	SPOUSE'S SOCIAL SECURITY NUMBER ____-____-____		000	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)								COUNTY OF RESIDENCE	
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)					CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE				

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.	AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE
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INCOME	1. Federal adjusted gross income from your 2014 federal return. (See page 6 of the instructions.)	1		00
	2. Any state income tax refund included in your 2014 federal adjusted gross income	2	-	00
	3. Total Missouri adjusted gross income — Subtract Line 2 from Line 1.	3	=	00

DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4.			
	<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <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 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse </div> <div style="width: 48%;"> <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 </div> </div>			
	5. Tax from federal return (Do not enter federal income tax withheld.) — Enter this amount on Line 5 or \$5,000, whichever is less. If married filing combined, enter this amount on Line 5 or \$10,000, whichever is less.			
	6. 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 back of form.			
	7. Number of dependents you claimed on your Federal Form 1040 or 1040A, Line 6c (Do not include yourself or your spouse.) x \$1,200 =			
	8. Long-term care insurance deduction			
9. Total Deductions — Add Lines 4 through 8.				
5	+	00		
6	+	00		
7	+	00		
8	+	00		
9	=	00		

TAX	10. Missouri Taxable Income — Subtract Line 9 from Line 3.	10		00
	11. Tax — Use the tax table on the back of this form to figure the tax.	11		00

REFUND	12. Missouri tax withheld from your Forms W-2 and Forms 1099. Attach copies of Forms W-2 and Forms 1099.				12		00
	13. Any Missouri estimated tax payments made for 2014 (include overpayment from 2013 applied to 2014).				13		00
	14. Total Payments — Add Lines 12 and 13.				14		00
	15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)				15		00
	16. Amount from Line 15 that you want applied to your 2015 estimated tax.				16		00
	17. Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes.				17		00

									Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)
00	00	00	00	00	00	00	00	00	00	00

AMOUNT DUE	18. REFUND - Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.	18		00
	19. AMOUNT DUE - If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. See instructions for Line 19.	19		00

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.

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.

SIGNATURE	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		E-MAIL ADDRESS		PREPARER'S PHONE () - - - -		
	SIGNATURE		DATE (MMDDYYYY)		PREPARER'S SIGNATURE		
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE () - - - -		PREPARER'S ADDRESS AND ZIP CODE		
				FEIN, SSN, OR PTIN		DATE (MMDDYYYY)	

Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return. (See the information on page 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

1. Total federal itemized deductions from Federal Form 1040, Line 40	1		00
2. 2014 Social security tax.	2		00
3. 2014 Railroad retirement tax — (Tier I and Tier II)	3		00
4. 2014 Medicare tax. See instructions on page 9.	4		00
5. 2014 Self-employment tax. See instructions on Page 9.	5		00
6. Total - Add Lines 1 through 5	6		00
7. State and local income taxes. From Federal Schedule A, Line 5 or see the worksheet below.	7		00
8. Earnings taxes included in Line 7. See instructions on Page 9.	8		00
9. Net state income taxes. Subtract Line 8 from Line 7 or enter Line 8 from worksheet below.	9		00
10. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 9 from Line 6. Enter here and on front of form, Line 6	10		00

Note: If Line 10 is less than your federal standard deduction, see information on pages 6 & 7.

Worksheet For Net State Income Taxes, Line 9 of Missouri Itemized Deductions

Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$305,050 if married filing combined or qualifying widow(er), \$279,650 if head of household, \$254,200 if single or claimed as a dependent, or \$152,525 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-9 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-9 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1		00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5.	4		00
5. Subtract Line 4 from Line 3.	5		00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7		00
8. Subtract Line 7 from Line 5. Enter here and on Missouri Itemized Deductions, Line 9, above.	8		00

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