

NACTP

Test 5

These are MFJ taxpayers with 3 children: 1 in college. They itemize, have 2 W2s & farm income. They also paid \$400 in estimated payments.

NACTP Forms: 1040, W2 (1) regular military & combat pay, W2(2) civilian employment, Schedule A, Schedule F, Schedule SE, 8812, 8863, 2106

MO Forms: MO-1040, MO-A (Subtractions and Itemizing), MO-HEA, MO-TC

\$6,900 Combat Pay included in FAGI; contributions to 529 plan

If supporting MO-TC, Champion for Children Tax Credit certification PDF must be included as a binary attachment.

Taxpayer:

Traveling Salesman

230 County Rd

Freeburg, MO 65075

County: OSAG (Osage)

SSN: 400-00-6105

DOB: 09/15/1964

Spouse:

Misses Farmer

SSN: 400-00-6115

DOB: 08/22/1964

Missouri Residents

Filing Status: Married Filing Joint

Dependents:

Mary Grass	<i>SSN</i>	600-00-2005	<i>DOB</i>	01/15/2000
David Grass	<i>SSN</i>	600-00-3005	<i>DOB</i>	06/15/1997
Angela Grass	<i>SSN</i>	600-00-4005	<i>DOB</i>	07/15/1994 (college student)

Refund by Paper Check

W-2 Detail Test 5

SSN	Employer Name	Employer ID	Gross Wages	Fed W/H	State W/H	Social Security Tax	Medicare Tax	State
400006105	123 Sales	48-1645696	23,300	2910	481	1,445	338	MO
400006105	U.S Military		27,265	1335	199	1,690	395	MO



INDIVIDUAL INCOME TAX RETURN—LONG FORM

2014 FORM MO-1040

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	Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	DONATE LIFE Missouri Organ Donor Program Fund	Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)
	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) - / -								



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

2014
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL RETURN. See information beginning on page 11 to assist you in completing this form.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).

ADDITIONS	Y - YOURSELF		S - SPOUSE	
1. Interest on state and local obligations other than Missouri source	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	00	2S	00
3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) not used for qualified higher education expenses	3Y	00	3S	00
4. Food Pantry contributions included on Federal Schedule A	4Y	00	4S	00
5. Nonresident Property Tax	5Y	00	5S	00
6. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2.....	6Y	00	6S	00
SUBTRACTIONS				
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Forms 1099...	7Y	00	7S	00
8. Any state income tax refund included in federal adjusted gross income	8Y	00	8S	00
9. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> MO Public-Private Transportation Act <input type="checkbox"/> Other (description) Attach supporting documentation.....	9Y	00	9S	00
10. Exempt contributions made to a qualified 529 plan (higher education savings program)	10Y	00	10S	00
11. Qualified Health Insurance Premiums. Attach supporting documentation.....	11Y	00	11S	00
12. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification	12Y	00	12S	00
13. Home Energy Audit Expenses	13Y	00	13S	00
14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4.....	14Y	00	14S	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 40	1	00
2. 2014 Social security tax — (Yourself)	2	00
3. 2014 Social security tax — (Spouse)	3	00
4. 2014 Railroad retirement tax — Tier I and Tier II (Yourself)	4	00
5. 2014 Railroad retirement tax — Tier I and Tier II (Spouse)	5	00
6. 2014 Medicare tax — Yourself and Spouse. See instructions on Page 35.....	6	00
7. 2014 Self-employment tax - See instructions on Page 35	7	00
8. TOTAL — Add Lines 1 through 7.....	8	00
9. State and local income taxes — from Federal Schedule A, Line 5 or see the worksheet below.	9	00
10. Earnings taxes included in Line 9	10	00
11. Net state income taxes — Subtract Line 10 from Line 9 or enter Line 8 from worksheet below.....	11	00
12. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14	12	00

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

Worksheet For Part 2 - Net State Income Taxes, Line 11	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 Form MO-A, Part 2, Line 11.....	8 00	

For Privacy Notice, see instructions.

Form MO-A (Revised 12-2014)



MISSOURI DEPARTMENT OF REVENUE
HOME ENERGY AUDIT EXPENSE

2014
FORM
MO-HEA

NAME OF TAXPAYER

ADDRESS

CITY

STATE

ZIP

QUALIFICATIONS

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

INSTRUCTIONS - IN THE SPACES PROVIDED BELOW:

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

NAME OF AUDITOR

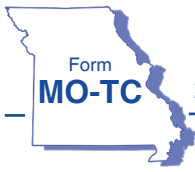
AUDITOR CERTIFICATION NUMBER

SUMMARY OF RECOMMENDATIONS

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

Form MO-HEA (Revised 12-2014)

DRAFT



Missouri Department of Revenue
2014 Miscellaneous Income Tax Credits

Department Use Only
(MM/DD/YY)

Attachment Sequence No. 1120-04 and 1120S-02

Name (Last, First)		Social Security Number													
Spouse's Name (Last, First)		Spouse's Social Security Number													
Corporation Name		Charter Number													
Missouri Tax I.D. Number															
		Federal Employer I.D. Number													

- Each credit will apply against your tax liability in the order they appear on the form.
- If you are claiming more than 10 credits, attach additional MO-TC(s).
- If you are claiming a tax credit for both taxpayers on a combined return, both names must be on the certificate.
- If you are a shareholder or partner and claiming a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership, including the corporation's percentage of ownership, if applicable

Benefit Number	Alpha Code (3 characters) from back	Credit Name Each credit will apply in the order they appear below	• Yourself (one income) • Corporation Income • Fiduciary		• Spouse (on a combined return) • Corporation Franchise	
			Column 1	Column 2	Column 1	Column 2
1.			1.	00		00
2.			2.	00		00
3.			3.	00		00
4.			4.	00		00
5.			5.	00		00
6.			6.	00		00
7.			7.	00		00
8.			8.	00		00
9.			9.	00		00
10.			10.	00		00
11. Subtotals — add Lines 1 through 10.			11.	00		00
12. Enter the amount of the tax liability from Form MO-1040, Line 30Y for yourself and Line 30S for your spouse, or from Form MO-1120, Line 14 plus Line 15 for income or Line 16 for franchise; Form MO-1120S, Line 15 for franchise tax; or Form MO-1041, Line 18.			12.	00		00
13. Total Credits — add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 18; Form MO-1120S, Line 16; Form MO-1040, Line 37; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.			13.			00

Instructions

- If you are filing an individual income tax return and you have only one income, use Column 1.
- If you are filing a combined return and both you and your spouse have income, use Column 1 for yourself and Column 2 for your spouse.
- If you are filing a fiduciary return, use Column 1.
- If you are filing a corporation income tax return, use Column 1. If you are filing a corporation franchise tax return, use Column 2.
- Include a copy of your certificate or form from the issuing agency.

Benefit Number — The number is located on your Certificate of Eligibility Schedule (Certificate).

Alpha Code — This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.

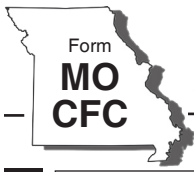
I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

Form MO-TC (Revised 12-2014)

Use this form to claim income or franchise tax credits on Form MO-1040, MO-1120, MO-1120s, or MO-1041. Attach to Form MO-1040, MO-1120, MO-1120s, or MO-1041.



14306010001



Missouri Department of Revenue
Champion for Children Tax Credit

Taxpayer	Name of Taxpayer		Spouse (If Applicable)	
	Social Security, Federal Employer I.D., or Missouri Tax I.D. Number		Spouse Social Security, Federal Employer I.D., or Missouri Tax I.D. Number	
	Taxpayer Address		City	State Zip Code

Qualified Agency	Agency Name		
	Address		
	City	State	Zip Code

Contributions	The above taxpayer has made the following contributions:		
	Date	Contribution Amount (minimum amount \$100)	Tax Credit (50%)
	____/____/____		
	____/____/____		
	____/____/____		
	____/____/____		
	____/____/____		
	____/____/____		
Agency Type	<input type="checkbox"/> CASA (Court Appointed Special Advocate)		
	<input type="checkbox"/> Child Advocacy Centers		
Tax Type	<input type="checkbox"/> Crisis Care Centers		
	<input type="checkbox"/> Individual		
Signature	<input type="checkbox"/> Corporation		
	<input type="checkbox"/> Other _____		

The current tax period begins ____/____/____ and ends ____/____/____. We are submitting this claim for the purpose of establishing the taxpayer's eligibility for the tax credit pursuant to Section 135.341, RSMo, and said taxpayer is entitled to a tax credit of 50% of the contribution. Champion for Children tax credits are subject to available funding. If claims exceed the funding, the redemption of the credit will be prorated to the extent funds are available.

Signature	I certify this claim to be true and accurate.	
	Signature of Qualified Agency Director	
	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
	Signature of Taxpayer	Signature of Spouse (If Applicable)
	Printed Name of Taxpayer	Printed Name of Spouse (If Applicable)
E-mail Address		

Form MO-CFC (Revised 08-2013)

Mail to: Taxation Division
P.O. Box 27
Jefferson City, MO 65105-0027

Phone: (573) 526-8733
Fax: (573) 751-7744
E-mail: income@dor.mo.gov

Visit <http://dor.mo.gov/taxcredit/cfc.php>
for additional information.

