

Test 11

These are Married Filing Joint Taxpayers

Forms: 1040, W2 (2), Sch A, Additional Medicare

MO Forms: MO-1040, MO-A (Itemizing with Worksheet)

Estimated tax payments, Fed tax deduction limited to \$10,000

Taxpayer:

Steve Smith
101 E 5th St
Jefferson City, MO 65105
SSN: 400-00-6111
DOB: 07/20/1970

County: COLE

Missouri Resident

Spouse:

Betsy Smith
SSN: 400-00-6121
DOB: 06/14/1972

Filing Status: Married Filing Joint

Balance Due

W-2 Detail Test 11

| SSN | Employer Name | Employer ID | Gross Wages | Fed W/H | State W/H | Social Security Tax | Medicare Tax | State |
|-----------|-----------------|-------------|-------------|---------|-----------|---------------------|--------------|-------|
| 400006111 | Investment Firm | 98-8574129 | 265,200 | 15,800 | 5,300 | 7,254 | 4,432 | MO |
| 400006121 | Engineers Inc | 58-2535417 | 120,300 | 6,900 | 2,925 | 7,254 | 1,744 | MO |
| | | | | | | | | |

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Adjusted Gross Income

23 Reserved

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Reserved

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

| | | | |
|------------|--|-----------|--|
| 38 | Amount from line 37 (adjusted gross income) | 38 | |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | |
| 41 | Subtract line 40 from line 38 | 41 | |
| 42 | Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions | 42 | |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | |
| 44 | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 44 | |
| 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| 46 | Excess advance premium tax credit repayment. Attach Form 8962 | 46 | |
| 47 | Add lines 44, 45, and 46 | 47 | |
| 48 | Foreign tax credit. Attach Form 1116 if required | 48 | |
| 49 | Credit for child and dependent care expenses. Attach Form 2441 | 49 | |
| 50 | Education credits from Form 8863, line 19 | 50 | |
| 51 | Retirement savings contributions credit. Attach Form 8880 | 51 | |
| 52 | Child tax credit. Attach Schedule 8812, if required | 52 | |
| 53 | Residential energy credit. Attach Form 5695 | 53 | |
| 54 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 54 | |
| 55 | Add lines 48 through 54. These are your total credits | 55 | |
| 56 | Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- | 56 | |

Other Taxes

| | | | |
|------------|---|------------|--|
| 57 | Self-employment tax. Attach Schedule SE | 57 | |
| 58 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 58 | |
| 59 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 59 | |
| 60a | Household employment taxes from Schedule H | 60a | |
| b | First-time homebuyer credit repayment. Attach Form 5405 if required | 60b | |
| 61 | Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/> | 61 | |
| 62 | Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) | 62 | |
| 63 | Add lines 56 through 62. This is your total tax | 63 | |

Payments

If you have a qualifying child, attach Schedule EIC.

| | | | |
|------------|---|------------|--|
| 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | |
| 65 | 2014 estimated tax payments and amount applied from 2013 return | 65 | |
| 66a | Earned income credit (EIC) | 66a | |
| b | Nontaxable combat pay election 66b | | |
| 67 | Additional child tax credit. Attach Schedule 8812 | 67 | |
| 68 | American opportunity credit from Form 8863, line 8 | 68 | |
| 69 | Net premium tax credit. Attach Form 8962 | 69 | |
| 70 | Amount paid with request for extension to file | 70 | |
| 71 | Excess social security and tier 1 RRTA tax withheld | 71 | |
| 72 | Credit for federal tax on fuels. Attach Form 4136 | 72 | |
| 73 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/> | 73 | |
| 74 | Add lines 64, 65, 66a, and 67 through 73. These are your total payments | 74 | |

Refund

Direct deposit? See instructions.

| | | | |
|------------|---|---|--|
| 75 | If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid | 75 | |
| 76a | Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 76a | |
| b | Routing number | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | |
| d | Account number | | |

Amount You Owe

| | | | |
|-----------|---|-----------|--|
| 77 | Amount of line 75 you want applied to your 2015 estimated tax ▶ | 77 | |
| 78 | Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶ | 78 | |
| 79 | Estimated tax penalty (see instructions) | 79 | |

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

| | | |
|-------------------|-------------|--|
| Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶ |
|-------------------|-------------|--|

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|---|------|---------------------|---|
| Your signature | Date | Your occupation | Daytime phone number |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

Paid Preparer Use Only

| | | | | |
|----------------------------|----------------------|------|---|--------------|
| Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | | | | Firm's EIN ▶ |
| Firm's address ▶ | | | | Phone no. |

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Itemized Deductions► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2014Attachment
Sequence No. **07**

Your social security number

| | | | | | |
|---|--|---|----|--|--|
| Caution. Do not include expenses reimbursed or paid by others. | | | | | |
| Medical and Dental Expenses | 1 Medical and dental expenses (see instructions) | 1 | | | |
| | 2 Enter amount from Form 1040, line 38 2 | 2 | | | |
| | 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead | 3 | | | |
| | 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | | |
| Taxes You Paid | 5 State and local a <input type="checkbox"/> Income taxes b <input type="checkbox"/> RESERVED | 5 | | | |
| | 6 Real estate taxes (see instructions) | 6 | | | |
| | 7 Personal property taxes | 7 | | | |
| | 8 Other taxes. List type and amount ► | 8 | | | |
| | 9 Add lines 5 through 8 | 9 | | | |
| | Interest You Paid | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | | |
| | | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 11 | | |
| | | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | | |
| | | 13 RESERVED | 13 | | |
| 14 Investment interest. Attach Form 4952 if required. (See instructions.) | | 14 | | | |
| 15 Add lines 10 through 14 | | 15 | | | |
| Gifts to Charity | | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | | |
| | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | | | |
| | 18 Carryover from prior year | 18 | | | |
| | 19 Add lines 16 through 18 | 19 | | | |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | 20 | | | |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► | 21 | | | |
| | 22 Tax preparation fees | 22 | | | |
| | 23 Other expenses—investment, safe deposit box, etc. List type and amount ► | 23 | | | |
| | 24 Add lines 21 through 23 | 24 | | | |
| | 25 Enter amount from Form 1040, line 38 25 | 25 | | | |
| | 26 Multiply line 25 by 2% (.02) | 26 | | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | 27 | | | |
| Other Miscellaneous Deductions | 28 Other—from list in instructions. List type and amount ► | 28 | | | |
| Total Itemized Deductions | 29 Is Form 1040, line 38, over \$152,525? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | 29 | | | |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | | |

Additional Medicare Tax

► If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-0074

2014
 Attachment
 Sequence No. **71**

Your social security number

Part I Additional Medicare Tax on Medicare Wages

| | | | | |
|---|---|---|--|--|
| 1 | Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 | 1 | | |
| 2 | Unreported tips from Form 4137, line 6 | 2 | | |
| 3 | Wages from Form 8919, line 6 | 3 | | |
| 4 | Add lines 1 through 3 | 4 | | |
| 5 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 5 | | |
| 6 | Subtract line 5 from line 4. If zero or less, enter -0- | 6 | | |
| 7 | Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II | 7 | | |

Part II Additional Medicare Tax on Self-Employment Income

| | | | | |
|----|---|----|--|--|
| 8 | Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.) | 8 | | |
| 9 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 9 | | |
| 10 | Enter the amount from line 4 | 10 | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | 11 | | |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | | |
| 13 | Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III | 13 | | |

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

| | | | | |
|----|---|----|--|--|
| 14 | Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) | 14 | | |
| 15 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 15 | | |
| 16 | Subtract line 15 from line 14. If zero or less, enter -0- | 16 | | |
| 17 | Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV | 17 | | |

Part IV Total Additional Medicare Tax

| | | | | |
|----|--|----|--|--|
| 18 | Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V | 18 | | |
|----|--|----|--|--|

Part V Withholding Reconciliation

| | | | | |
|----|--|----|--|--|
| 19 | Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 | 19 | | |
| 20 | Enter the amount from line 1 | 20 | | |
| 21 | Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | | |
| 22 | Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | |
| 23 | Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) | 23 | | |
| 24 | Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) | 24 | | |



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 style="text-align: center;">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)