DRAFT

MISSOURI DEPARTMENT OF REVENUE

2010 FORM MO-1040A

INDIVIDUAL INCOME TAX RETURN SINGLE/MARRIED (ONE INCOME)

VENDOR CODE

2D 1040A TEST 2

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER
333-99-2525	

NAME (LAST)	(FIRST)	M.I. JR, SR	DECEASED IN 2010
Allen	Aaron	M	☐
SPOUSE'S (LAST)	(FIRST)	M.I. JR, SR	☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.): Eric Armbruster Pers Rep

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)	COUNTY OF RESIDENCE
234 S Main	Phelps

CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE
Rolla	MO	65401

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF
☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE

INCOME

1. Federal adjusted gross income from your 2010 Federal Forms 1040—Line 37; 1040A—Line 21; or 1040EZ—Line 4.	1	4,927	00
2. Any state income tax refund included in your 2010 federal adjusted gross income.	2	–	00
3. Total Missouri adjusted gross income — Subtract Line 2 from Line 1.	3	= 4,927	00

DEDUCTIONS

4. Mark your filing status box below and enter the appropriate exemption amount on Line 4.

- ☐ A. Single — **$2,100 (See Box B before checking.)**
- ☒ B. Claimed as a dependent on another person's federal tax return — **$0.00**
- ☐ C. Married filing joint federal & combined Missouri — **$4,200** Check which spouse had income: ☐ Yourself ☐ Spouse
- ☐ D. Married filing separate — **$2,100**
- ☐ E. Married filing separate (spouse NOT filing) — **$4,200**
- ☐ F. Head of household — **$3,500**
- ☐ G. Qualifying widow(er) with dependent child — **$3,500**

4			00
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.	5	+	00
6. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate— **$5,700;** Head of Household — **$8,400;** Married Filing a Combined Return or Qualifying Widow(er) — **$11,400**. If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you claimed an additional standard deduction or you are itemizing, see back of form.	6	+ 5,227	00
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 =	7	+	00
8. Long-term care insurance deduction ☐	8	+	00
9. Total Deductions — Add Lines 4 through 8.	9	= 5,227	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 Form 1099. Attach copies of Forms W-2 and Form 1099.	12	14	00
13. Any Missouri estimated tax payments made for 2010	13		00
14. Total Payments — Add Lines 12 and 13.	14	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	14	00
16. Amount from Line 15 that you want applied to **your 2011 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.

Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Trust Fund	Childhood Lead Testing Trust Fund	Missouri Military Family Relief Trust Fund	General Revenue Trust Fund	After School Retreat Trust Fund	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)
17 00	00	00	00	00	00	00	00	00	00	00

18. 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 3222, Jefferson City, MO 65105-3222.** **REFUND**	18	14	00

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below.

a. Routing Number ☐☐☐☐☐☐☐☐☐ b. Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ c. ☐ Checking ☐ Savings

AMOUNT DUE

19. 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 3370, Jefferson City, MO 65105-3370.** **AMOUNT YOU OWE**	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.

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/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. ☒ YES ☐ NO

E-MAIL ADDRESS	PREPARER'S PHONE

SIGNATURE	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
X			33389898
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	DATE
	(908) 178-2538		

For Privacy Notice, see instructions.

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.**

1. Total federal itemized deductions from Federal Form 1040, Line 40			1		00
2. 2010 (FICA) — Social security $ _____ + Medicare $ _____			2		00
3. 2010 Railroad retirement tax — (Tier I and Tier II) $ _____ + Medicare $ _____			3		00
4. 2010 Self-employment tax — Amount from Federal Form 1040, Line 27			4		00
5. TOTAL — Add Lines 1 through 4.			5		00
6. State and local income taxes — See instructions on page 9.	6	00			
7. Earnings taxes included in Line 6 — See instructions on page 9.	7	00			
8. Net state income taxes — Subtract Line 7 from Line 6.			8		00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.			9		00

NOTE: IF LINE 9 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

FORM MO-L

You must complete this form if you are increasing your standard deduction by a net disaster loss, and/or new motor vehicle taxes, or new motor vehicle taxes. Be sure to attach your federal return and federal Schedule L when you file.

1. Enter the standard deduction for your filing status: • Single or Married Filing Separately - **$5,700** • Married Filing Combined or Qualifying Widow(er) - **$11,400** • Head of Household - **$8,400** • Claimed as a dependent - enter amount from Line 4 of federal Schedule L.	1		00
2. If you are over 65 or blind, enter the amount reported on Line 5 of federal Schedule L.	2		00
3. Enter the amount of any net disaster loss included in your standard deduction and reported on Line 6 of federal Schedule L.	3		00
4. Enter the amount of any new motor vehicle taxes included in your standard deduction and reported on Line 17 of federal Schedule L.	4		00
5. Add the amounts shown on Lines 1 through 5 and report the total here and on Form MO-1040A Line 6.	5		00

Draft Subject to change

2010 TAX TABLE

If Missouri taxable income from Form MO-1040A, Line 10, is less than $9,000, use the table to figure tax; if more than $9,000, use worksheet below or use the online tax calculator at http://dor.mo.gov/personal/individual/.

If Line 10 is At least	But less than	Your tax is	If Line 10 is At least	But less than	Your tax is	If Line 10 is At least	But less than	Your tax is	If Line 10 is At least	But less than	Your tax is	If Line 10 is At least	But less than	Your tax is	If Line 10 is At least	But less than	Your tax is
0	100	$ 0	1,500	1,600	$ 26	3,000	3,100	$ 62	4,500	4,600	$109	6,000	6,100	$167	7,500	7,600	$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		315

FIGURING TAX OVER $9,000

		Yourself/Spouse		Example
Missouri taxable income (Line 10)	$	_____	$	12,000
Subtract $9,000	– $	9,000	– $	9,000
Difference	= $	_____	= $	3,000
Multiply by 6%	x	6%	x	6%
Tax on income over $9,000	= $	_____	= $	180
Add $315 (tax on first $9,000)	+ $	315	+ $	315
TOTAL MISSOURI TAX	= $	_____	= $	495

If more than $9,000, tax is $315 PLUS 6 percent of excess over $9,000.

Round to nearest whole dollar and enter on front of form, Line 11.