DRAFT

MISSOURI DEPARTMENT OF REVENUE

2010 FORM MO-1040A

INDIVIDUAL INCOME TAX RETURN SINGLE/MARRIED (ONE INCOME)

VENDOR CODE

2D 1040A TEST 3

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER
444-22-8888	

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

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

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)	COUNTY OF RESIDENCE
1234 Marrott Dr	Cole

CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE
Jefferson City	MO	65101

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		27,692 00
2. Any state income tax refund included in your 2010 federal adjusted gross income.	2	–	457 00
3. Total Missouri adjusted gross income — Subtract Line 2 from Line 1.	3	=	27,235 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		2,100 00
5. Tax from federal return **(Do not enter federal income tax withheld.)** — 5,762 → 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	+	5,000 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	+	10,850 00
7. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c **(Do not include yourself or your spouse.)** 1 x $1,200 =	7	+	1,200 00
8. Long-term care insurance deduction	8	+	1,000 00
9. Total Deductions — Add Lines 4 through 8.	9	=	15,000 00

TAX

10. Missouri Taxable Income — Subtract Line 9 from Line 3.	10		12,235 00
11. Tax — Use the tax table on the back of this form to figure the tax.	11		509 00

REFUND

12. Missouri tax withheld from your Forms W-2 and Form 1099. Attach copies of Forms W-2 and Form 1099.	12		1,497 00
13. Any Missouri estimated tax payments made for 2010	13		205 00
14. Total Payments — Add Lines 12 and 13.	14		1,702 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		1,193 00
16. Amount from Line 15 that you want applied to **your 2011 estimated tax**	16		250 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 50 00	40 00	30 00	50 00	40 00	30 00	20 00	10 00	20 00	0 1 10 00	0 4 10 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		633 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			111223344
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	DATE
	(202) 451-2088		

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	100	00
2. 2010 (FICA) — Social security $ _____ + Medicare $ _____			2	200	00
3. 2010 Railroad retirement tax — (Tier I and Tier II) $ _____ + Medicare $ _____			3	300	00
4. 2010 Self-employment tax — Amount from Federal Form 1040, Line 27			4	400	00
5. TOTAL — Add Lines 1 through 4.			5		00
6. State and local income taxes — See instructions on page 9.	6	500 00			
7. Earnings taxes included in Line 6 — See instructions on page 9.	7	75 00			
8. Net state income taxes — Subtract Line 7 from Line 6.			8	425	00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.			9	575	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	5,700	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	3,700	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	1,450	00
5. Add the amounts shown on Lines 1 through 5 and report the total here and on Form MO-1040A Line 6.	5	10,850	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.