

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

2014 TAX CHART

If Missouri taxable income from Form MO-1040A, Line 10, is less than \$9,000, use the chart 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 the Missouri taxable income is:	The tax is:
\$0 to \$99	\$0
At least \$100 but not over \$1,000	1½% of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 2½% of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 3½% of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 4½% of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 5½% of excess over \$8,000
Over \$9,000	\$315 plus 6% of excess over \$9,000

FIGURING TAX ON \$9,000 OR LESS

Example: If Line 10 is \$3,090, the tax would be computed as follows: \$60 + \$2.70 (3% of \$90) = \$62.70. The whole dollar amount to enter on Line 11 would be \$63.

FIGURING TAX OVER \$9,000

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

If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000.
Round to nearest whole dollar and enter on Form MO-1040A, Line 11.