



MISSOURI DEPARTMENT OF REVENUE **2013 FORM MO-1040**  
**INDIVIDUAL INCOME TAX RETURN—LONG FORM**

FOR CALENDAR YEAR JAN. 1—DEC. 31, 2013, OR FISCAL YEAR BEGINNING  
 20 \_\_, ENDING 20 \_\_

**AMENDED RETURN** — CHECK HERE  SOFTWARE VENDOR CODE

**NAME AND ADDRESS**  
 SOCIAL SECURITY NUMBER  SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST) (FIRST) M.I. JR, SR  DECEASED IN 2013  
 SPOUSE'S (LAST) (FIRST) M.I. JR, SR

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  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.

Children's Trust Fund	Veterans Trust Fund	Elderly Home Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	After School Retreat Fund	DONATE LIFE Missouri Organ Donor Program Fund
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**PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2013.**

<b>AGE 62 THROUGH 64</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<b>AGE 65 OR OLDER</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<b>BLIND</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<b>100% DISABLED</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<b>NON-OBLIGATED SPOUSE</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE
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INCOME	Yourself				Spouse			
	1Y	2Y	3Y	4Y	5Y	6	7S	%
1. Federal adjusted gross income from your 2013 federal return (See worksheet on page 6.) .....	1Y	00	1S	00	00			
2. Total additions (from Form MO-A, Part 1, Line 6) .....	2Y	00	2S	00	00			
3. Total income — Add Lines 1 and 2. ....	3Y	00	3S	00	00			
4. Total subtractions (from Form MO-A, Part 1, Line 14) .....	4Y	00	4S	00	00			
5. Missouri adjusted gross income — Subtract Line 4 from Line 3. ....	5Y	00	5S	00	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 ( <b>See Box B before checking.</b> ) <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500 <input type="checkbox"/> D. Married filing separate — \$2,100	9		00			
	10. Tax from federal return ( <b>Do not enter federal income tax withheld.</b> ) • Federal Form 1040, Line 55 minus Lines 45, 64a, 66, and amount from Form 8885 on Line 71 • Federal Form 1040A, Line 35 minus Lines 38a and 40 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 — <b>Attach copy of your federal return (pages 1 and 2).</b> ....	11		00			
	12. Total tax from federal return — Add Lines 10 and 11. ....	12		00			
	13. <b>Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.</b> .....	13		00			
	14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — <b>\$6,100</b> ; Head of Household — <b>\$8,950</b> ; Married Filing a Combined Return or Qualifying Widow(er) — <b>\$12,200</b> ; 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 ( <b>DO NOT INCLUDE YOURSELF OR SPOUSE.</b> ) .....	15		00		<input type="checkbox"/> Do not include yourself or spouse.	
	16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding ( <b>DO NOT INCLUDE YOURSELF OR SPOUSE.</b> ) .....	16		00		<input type="checkbox"/>	
	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	21S		00
	22. Enterprise zone or rural empowerment zone income modification .....	22Y		00	22S		00
23. Subtract Line 22 from Line 21. Enter here and on Line 24. ....	23Y		00	23S		00	

TAX	Yourself		Spouse										
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 — <b>Attach Form MO-CR and other states' income tax return(s).</b> .....	26Y	00	26S	00									
27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. <b>Attach Form MO-NRI and a copy of your federal return if less than 100%.</b> .....	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 — <b>Attach Forms W-2 and 1099.</b> .....	32	00										
	33. 2013 Missouri estimated tax payments (include overpayment from 2012 applied to 2013) .....	33	00										
	34. Missouri tax payments for nonresident partners or S corporation shareholders — <b>Attach Forms MO-2NR and MO-NRP.</b> .....	34	00										
	35. Missouri tax payments for nonresident entertainers — <b>Attach Form MO-2ENT.</b> .....	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) — <b>Attach Form MO-TC.</b> .....	37	00										
	38. Property tax credit — <b>Attach Form MO-PTS.</b> .....	38	00										
	39. Total payments and credits — Add Lines 32 through 38. ....	39		00									
AMENDED RETURN	<b>Skip Lines 40–42 if you are not filing an amended return.</b>												
	40. Amount paid on original return .....	40	00										
	41. Overpayment as shown (or adjusted) on original return .....	41	00										
	<b>INDICATE REASON FOR AMENDING.</b>	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.												
42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.....	42		00										
REFUND	43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of <b>OVERPAYMENT</b> ) here. ....	43	00										
	44. Amount of Line 43 to be applied to your 2013 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	00	00	00	00	00	00	00	00	00	00	00
46. <b>REFUND</b> - Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 3222, Jefferson City, MO 65105-3222. Check the box if you want your refund issued on a debit card. See instructions for Line 46. .... <input type="checkbox"/> <b>Debit Card</b>	46		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. <input type="checkbox"/> Checking <input type="checkbox"/> Savings										
AMOUNT DUE	47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of <b>UNDERPAYMENT</b> ) here and go to instructions for Line 48.....	47	00										
	48. Underpayment of estimated tax penalty — <b>Attach Form MO-2210.</b> Enter penalty amount here.....	48	00										
	49. <b>AMOUNT DUE</b> - Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 3370, Jefferson City, MO 65105-3370. See instructions for Line 49.....	49		00									
<b>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.</b>													
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)								

**PART 3 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION**

PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.													
<b>SECTION A</b>	1. Missouri adjusted gross income from Form MO-1040, Line 6 .....	1										00	
	2. <b>Taxable</b> social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b .....	2										00	
	3. Subtract Line 2 from Line 1 .....	3										00	
	4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 .....	4											00
	5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0 .....	5											00
			Y - YOURSELF				S - SPOUSE						
	6. <b>Taxable</b> pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b .....	6Y		00	6S								00
	7. Amount from Line 6 or \$35,939 (maximum social security benefit), whichever is less .....	7Y		00	7S								00
	8. Amount from Line 6 or \$6,000, whichever is less .....	8Y		00	8S								00
	9. Amount from Line 7 or Line 8, whichever is greater .....	9Y		00	9S								00
	10. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0 .....	10Y		00	10S								00
	11. Subtract Line 10 from Line 9. If Line 10 is greater than Line 9, enter \$0 .....	11Y		00	11S								00
	12. Add amounts on Lines 11Y and 11S .....	12											00
13. <b>Total public pension</b> , subtract Line 5, from Line 12. If Line 5 is greater than Line 12, enter \$0 .....	13											00	
PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, and 401(k) plans funded by a private source.													
<b>SECTION B</b>	1. Missouri adjusted gross income from Form MO-1040, Line 6 .....	1										00	
	2. <b>Taxable</b> social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b .....	2										00	
	3. Subtract Line 2 from Line 1 .....	3										00	
	4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widow(er): \$25,000; Married Filing Separate: \$16,000 .....	4											00
	5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 .....	5											00
			Y - YOURSELF				S - SPOUSE						
	6. <b>Taxable</b> pension for each spouse from <b>private sources</b> from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b. ....	6Y		00	6S								00
	7. Amounts from Line 6Y and 6S or \$6,000, whichever is less .....	7Y		00	7S								00
	8. Add Lines 7Y and 7S .....	8											00
9. <b>Total private pension</b> , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 .....	9											00	
SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction.													
<b>SECTION C</b>	1. Missouri adjusted gross income from Form MO-1040, Line 6 .....	1										00	
	2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 .....	2										00	
	3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 .....	3										00	
			Y - YOURSELF				S - SPOUSE						
	4. <b>Taxable</b> social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b .....	4Y		00	4S								00
	5. <b>Taxable</b> social security <b>disability</b> benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b .....	5Y		00	5S								00
	6. Amount from Line(s) 4Y or 5Y, and 4S or 5S. ....	6Y		00	6S								00
	7. Add Lines 6Y and 6S .....	7											00
8. <b>Total social security/social security disability</b> , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0. ....	8											00	
MILITARY PENSION CALCULATION													
<b>SECTION D</b>	1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b .....	1										00	
	2. <b>Taxable public pension</b> from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. ....	2										00	
	3. Divide Line 1 by Line 2 (Round to whole number) .....	3										%	
	4. Multiply Line 3 by Line 13 of Section A. If you are not claiming a public pension exemption, enter \$0 .....	4											00
	5. Subtract Line 4 from Line 1 .....	5											00
	6. <b>Total military pension</b> , multiply Line 5 by 60% .....	6											00
TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION													
<b>SECTION E</b>	Add Line 13 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040, Line 8. ....										<b>TOTAL EXEMPTION</b>	00	



MISSOURI DEPARTMENT OF REVENUE  
**PROPERTY TAX CREDIT**

**2013**  
FORM  
**MO-PTS**

Attachment Sequence No. 1040-07 and 1040P-01

**THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.**

<b>NAME</b>	LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY) _ / _ / _ _	SOCIAL SECURITY NO. _ - - - -
	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY) _ / _ / _ _	SPOUSE'S SOCIAL SECURITY NO. _ - - - -

**You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim.**

<b>QUALIFICATIONS</b>	<input type="checkbox"/> A. 65 years of age or older (Attach a copy of Form SSA-1099.)	<input type="checkbox"/> C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)
	<input type="checkbox"/> B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.)	<input type="checkbox"/> D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)

**FILING STATUS**     Single     Married — Filing Combined     Married — Living Separate for Entire Year    **If married filing combined, you must report both incomes.**

**Failure to provide the attachments listed below (rent receipt(s), tax receipt(s), Forms 1099, W-2, etc.) will result in denial or delay of your claim.**

1. Enter the amount of income from Form MO-1040, Line 6, or Form MO-1040P, Line 4. ....	1		00
2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your <b>minor children</b> before any deductions and the amount of social security equivalent railroad retirement benefits. <b>ATTACH</b> a copy of Form(s) SSA-1099, RRB-1099, or SSI statement. ....	2		00
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). <b>ATTACH</b> Forms W-2, 1099, 1099-R, 1099-DIV, 1099-INT, 1099-MISC, etc. ....	3		00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. <b>ATTACH</b> Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9. ....	4		00
5. Enter the amount of veterans payments or benefits before any deductions. <b>ATTACH</b> letter from Veterans Affairs. ....	5		00
6. Enter the total amount received by you, your spouse, and your <b>minor children</b> from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). <b>ATTACH</b> a copy of Forms SSA-1099, a letter from the Social Security Administration and Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable. ....	6		00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. <b>(Include capital loss from Federal Form 1040, Line 13.)</b> ....	7		00
8. <b>TOTAL</b> household income — Add Lines 1 through 7. Enter total here. ....	8		00
9. <b>MARK THE BOX THAT APPLIES</b> and enter the appropriate amount. <input type="checkbox"/> a. Enter \$0 if filing status is <b>SINGLE</b> or <b>MARRIED LIVING SEPARATE</b> ; <b>IF MARRIED AND FILING COMBINED</b> ; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> c. Enter \$4,000 if you owned and occupied your home for the entire year;.....	9	-	00
10. Net household income — Subtract Line 9 from Line 8 and enter the amount; <b>MARK THE BOX THAT APPLIES</b> . <input type="checkbox"/> a. <b>If you rented or did not own and occupy your home for the entire year</b> , Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, <b>STOP - no credit is allowed. Do not file this claim.</b> <input type="checkbox"/> b. <b>If you owned and occupied your home for the entire year</b> , Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, <b>STOP - no credit is allowed. Do not file this claim.</b> .....	10		00
11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, or \$1,100, whichever is less. <b>ATTACH</b> a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, <b>ATTACH</b> Form 948, Assessor's Certification. ....	11		00
12. If you rented, enter the total amount from Form(s) MO-CRP, Line 9, or \$750, whichever is less. <b>ATTACH</b> rent receipts or a signed statement from your landlord. <b>NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.</b> .....	12		00
13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less. ....	13		00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 41-43 or MO-1040P, pages 29-31 to figure your Property Tax Credit. You <b>must use the chart</b> to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 38 or Form MO-1040P, Line 20. ....	14		00

**THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.**