



MISSOURI DEPARTMENT OF REVENUE  
**INDIVIDUAL INCOME TAX RETURN**  
**SHORT FORM**

**1995**  
 FORM  
**MO-1040A**

DLN

**IF MARRIED AND BOTH SPOUSES HAVE INCOME, DO NOT USE THIS FORM. INSTRUCTIONS ARE LOCATED ON THE BACK OF THIS FORM.**

FOR CALENDAR YEAR JAN. 1 - DEC. 31, 1995, OR FISCAL YEAR BEGINNING 1995, ENDING 19

**DOR ONLY**

PM

E

**NAME AND ADDRESS**

YOUR LAST NAME FIRST NAME INITIAL YOUR SOCIAL SECURITY NO. Check the appropriate box if you are a non-obligated spouse. (See Instructions)

SPOUSE'S LAST NAME PLACE LABEL HERE FIRST NAME INITIAL SPOUSE'S SOCIAL SECURITY NO.  YOURSELF  SPOUSE

IN CARE OF NAME (ATTORNEY, ACCOUNTANT, GUARDIAN, PERSONAL REPRESENTATIVE, ETC.) COUNTY OF RESIDENCE SCHOOL DIST. NO.

PRESENT ADDRESS (INCLUDE APARTMENT # OR RURAL ROUTE) CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

**ATTACH CHECK OR MONEY ORDER HERE**

**FILING STATUS**

**FILING STATUS AND EXEMPTION AMOUNT (CHECK ONLY ONE BOX ON LINES 1 THROUGH 6) (See instructions)**

1. Single - \$1,200 (See box 6 before checking)  3b. Married filing separate (spouse NOT filing) - \$2,400

2. Married filing joint federal and combined Missouri - \$2,400 (Only one spouse with income)  4. Head of household - \$2,000

Check which spouse had income:  Husband  Wife  5. Qualifying widow(er) with dependent child - \$2,000

3a. Married filing separate - \$1,200  6. Claimed as a dependent on another person's federal tax return - \$0.00

**ADDITIONAL INFORMATION (CHECK APPLICABLE BOXES)**

7. 65 or over - yourself  8. 65 or over - spouse

9. Blind - yourself  10. Blind - spouse

**INCOME AND TAX**

11. Federal adjusted gross income (From Federal Form 1040EZ, Line 4; Federal Form 1040A, Line 16 or Federal Form 1040, Line 31) ▶ 11. 00

12. Missouri STANDARD DEDUCTION (See instructions). Do not include federal personal exemption amount in this figure. ▶ 12. 00

13. Federal income tax (From Federal Form 1040EZ, subtract Line 8 from Line 10; Federal Form 1040A, subtract Line 29c from Line 25; or Federal Form 1040, subtract Line 57 from Line 46). ▶ 13a. 00 Enter amount from Line 13a not to exceed \$5,000 (\$10,000 for combined) ▶ 13. 00

14. Exemption amount checked on Lines 1 through 6 above ▶ 14. 00

15. Number of dependents (DO NOT INCLUDE YOURSELF OR SPOUSE) ▶ x 400 = (List first names) ▶ 15. 00

16. Total deductions - add Lines 12 through 15 ▶ 16. 00

17. Missouri taxable income - subtract Line 16 from Line 11 ▶ 17. 00

18. Tax on Line 17 (See tax table on reverse side) ▶ 18. 00

19. MISSOURI tax withheld as shown on your W-2 form(s). Forms must be attached. **DOR ONLY** ▶ 19. 00

20. 1995 Missouri estimated tax payments (include overpayment from 1994 credited to 1995) ▶ 20. 00

21. Total payments and credits - add Lines 19 and 20 ▶ 21. 00

**ATTACH COPY OF W-2 FORMS HERE**

**REFUND OR BALANCE DUE**

22. If Line 21 is larger than Line 18, enter difference (amount of OVERPAYMENT) here ▶ 22. 00

23. Amount of Line 22 to be applied to your 1996 estimated tax ▶ 23. 00

24. Amount of Line 22 to be contributed to trust funds

24a.  Children's Trust Fund ▶ 24a. 00

24b.  Veterans Trust Fund ▶ 24b. 00

24c.  Elderly Home Delivered Meals Trust Fund ▶ 24c. 00

24d.  United States Olympic Festival Trust Fund ▶ 24d. 00

25. Overpayment to be refunded to you. Subtract Lines 23, 24a, 24b, 24c and 24d from Line 22 and enter here. **REFUND** ▶ 25. 00  
 Mail return to: DEPARTMENT OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MO 65106-0500.

26. Total amount due. If Line 18 is larger than Line 21 enter difference here (U.S. Funds Only) **AMOUNT DUE** ▶ 26. 00  
 Write social security number(s) on check or money order and make payable to Missouri Director of Revenue.  
 Mail return to: DEPARTMENT OF REVENUE, P.O. BOX 329, JEFFERSON CITY, MO 65107-0329.

**SIGN YOUR RETURN**

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 authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm.  YES  NO

YOUR SIGNATURE DATE PREPARER'S SIGNATURE FEIN OR SSN

SPOUSE'S SIGNATURE (If filing combined, BOTH must sign) DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE DATE

**1995 MISSOURI INDIVIDUAL INCOME TAX  
QUALIFICATIONS FOR FILING FORM MO-1040A SHORT FORM**

**YOU MAY USE THIS FORM IF:**

Your filing status is:

1. Single;
2. Head of Household;
3. Married Filing Separate;
4. Qualifying widow(er) with dependent child; or
5. Married filing combined but only one spouse had income.

**NOTE: Only one person's income may be reported on this form.**

**DO NOT USE THIS FORM IF:**

1. Both Husband and Wife had income in 1995.
2. You are a nonresident, part-year resident or resident with income from another state.
3. You are in the military and have military pay.
4. You have any of the following Missouri modifications:
  - a. Interest on state and local obligations
  - b. Positive or negative adjustments from Partnerships, Fiduciaries, S Corporations other sources

- c. Interest on exempt federal obligations
  - d. State income tax refund included in your Federal Adjusted Gross Income
  - e. Pension exemption
  - f. Capital gain exclusion.
5. You claim:
- a. Missouri itemized deductions instead of the standard deduction.
  - b. Miscellaneous tax credits (taken on Form MO-TC)
  - c. A Property Tax Credit
  - d. A credit for payment made with the filing of a Form MO-60, Application of Extension of Time to File.
6. You owe a penalty for underpayment of estimated tax.
7. You are filing an amended return.
8. You owe tax on a lump sum distribution reported on Line 39 of Federal Form 1040.
9. You owe recapture tax on low income housing credit.

**NOTE: Failure to follow the above guidelines for determining which form is appropriate for you may result in a greater tax liability than owed or delay processing of your return.**

**1995 MISSOURI INDIVIDUAL INCOME TAX  
FORM MO-1040A SHORT FORM LINE BY LINE INSTRUCTIONS**

**IMPORTANT:** Complete your federal return first. If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the return.

**NAME AND ADDRESS**

Use the label on the cover of the instruction book or postcard if all information is correct. If you did not receive a booklet or postcard with a label, or if the label is incorrect, print or type your name, address, and social security number(s) in the space provided. Enter your county of residence and the correct number of the public school district in which you reside. See school district list.

**NON-OBLIGATED SPOUSE**

**If you have any other liability due the State of Missouri, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. The Internal Revenue Service (IRS) is not a state agency and refunds may be intercepted by the IRS. If you are filing a combined return and the State of Missouri is seeking to use your spouse's state tax refund to offset his/her state liability, you are entitled to receive your portion of the combined return refund as a non-obligated spouse. Check the appropriate box if you are a non-obligated spouse and wish to receive your portion of the refund.**

**FILING STATUS**

**Lines 1-6 — Filing Status and Exemption Amount**

Check the box applicable to your filing status. Box 3B may be checked ONLY if all of the following apply: (1) you check box 3 (married filing separate return) on your federal return; (2) your spouse had no income and is not required to file a federal return; and (3) your spouse qualifies as an exemption on your return and was not a dependent of someone else. CAUTION: Box 6 must be checked if you are claimed as a dependent on another person's federal tax return and were not allowed to check box 6a on your Federal Form 1040 or 1040A, or you checked the "yes" box on Line 5 of the Federal Form 1040EZ. **Only one box may be checked on Lines 1 through 6.**

**Lines 7-10 — Age 65 or Over and/or Blind**

If either you or your spouse qualify for the 65 years of age or blind deduction on your federal return, the appropriate boxes must be checked in addition to one of the boxes checked on Lines 1 through 6.

**TAXABLE INCOME**

**Line 11 — Federal Adjusted Gross Income**

Enter on line 11 your federal adjusted gross income from Federal Form 1040EZ, Line 4, or Federal Form 1040A, Line 16, or Federal Form 1040, Line 31. This is your Missouri adjusted gross income. If you are including loss(es) of \$1,000 or more on this line, you are required to attach a copy of Pages 1 and 2 of your Federal Form 1040.

**Line 12 — Missouri Standard Deduction**

Enter on Line 12 the same amount you entered on Federal Form 1040A, Line 19, or Federal Form 1040, Line 34. **If you filed a Federal Form 1040EZ and checked "No" on Line 5, enter \$3,900 if single or \$6,550 if married filing joint on Federal Form 1040EZ. If you checked "Yes" on Line 5 of Federal Form 1040EZ, enter the amount of Line 5.** NOTE: If you were required to itemize deductions on your federal return, you must itemize deductions on your Missouri return and, accordingly, are not eligible to use this form. You must file a Missouri Form MO-1040 and MO-A.

**Line 13 — Federal Income Tax**

Enter on Line 13a the federal income tax from your 1995 Federal Form 1040EZ, subtract Line 8 from Line 10, or Federal Form 1040A, subtract Line 29c from Line 25 or Federal Form 1040, subtract Line 57 from Line 46. **DO NOT ENTER THE AMOUNT SHOWN ON YOUR W-2 FORMS.** If a negative amount is calculated on your federal return, enter zero. The federal tax deduction is limited to \$5,000 (\$10,000 for taxpayers filing a combined return). **You are considered to be filing a combined return only if you checked Filing Status Box 2 (Married and filing a combined Missouri return). If you checked Filing Status Box 1, 3a, 3b, 4, 5 or 6, your federal tax deduction is limited to \$5,000.** If Line 13a is \$5,000 or less (\$10,000 or less on a combined return), enter the amount from Line 13a on Line 13. If Line 13a exceeds \$5,000, enter \$5,000 on Line 13. If you are filing a **combined return** and Line 13a exceeds \$10,000, enter \$10,000 on Line 13.

**Line 14 — Exemption Amount**

Enter on Line 14 the amount of exemption claimed for your filing status on Lines 1-6. If you checked box 6 (claimed as a dependent on another person's federal tax return), enter zero.

**Line 15 — Number of Dependents**

Enter the number of dependents (DO NOT INCLUDE YOURSELF OR YOUR SPOUSE) claimed on your Federal Form 1040 or 1040A, Line 6c, in the box on line 15. Multiply this number by \$400 and enter the total on Line 15. List the first names of dependents you are claiming in the box provided. If you filed Federal Form 1040EZ, enter zero.

**Line 16 — Total Deductions**

Add Lines 12 through 15. Enter the total on Line 16.

**Line 17 — Taxable Income**

Subtract Line 16 from Line 11. Enter the difference on Line 17. If Line 17 is less than zero, enter zero. Do not enter a negative number.

**TAX AND WITHHOLDING**

**Line 18 — Missouri Tax**

Determine your tax from the tax table below. Enter the result on Line 18.

**Line 19 — Missouri Income Tax Withheld**

Enter on Line 19 the total amount of Missouri income tax withheld as shown on your Wage and Tax Statement(s) (W-2). The W-2 form(s) must be attached to your return.

**Line 20 — Missouri Estimated Tax Payments**

Enter on Line 20 the amount of payments you have made to your 1995 estimated tax account. This includes the amount of any 1994 estimated tax that was credited to your 1995 estimated tax account, plus all estimated tax payments made for the 1995 tax year.

**Line 21 — Total Payments and Credits**

Add Lines 19 and 20. Enter the total on Line 21.

**REFUND OR AMOUNT DUE**

**Line 22 — Overpayment**

If Line 21 is larger than Line 18, enter the difference (overpayment) here. However, if Line 18 is larger than Line 21, enter the difference

(underpayment) on Line 26 below. All or a portion of an overpayment can be refunded to you.

**Line 23 — Estimated Tax Carry Forward**

If you wish to have all or a portion of your 1995 overpayment on Line 22 credited to your 1996 estimated tax account, enter the amount on Line 23.

**Line 24 — Trust Fund Contributions**

Enter on Lines 24a, 24b, 24c and 24d any portion of your overpayment you wish to contribute to the Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Trust Fund and United States Olympic Festival '94 Trust Fund. If you file a balance due return and wish to contribute to the Children's Trust Fund, Veterans Trust Fund, or Elderly Home Delivered Meals Trust Fund, enter the amount on Line 24a, 24b or 24c and attach a SEPARATE CHECK for this amount. The amount contributed must be \$2.00 or more for each Trust Fund.

**Line 25 — Refund Amount**

Subtract Lines 23, 24a, 24b, 24c, and 24d from Line 22. This is the amount of your expected refund. Errors on your return and incomplete returns (e.g., missing W-2s, etc.) will cause delays in processing refunds. Please mail your return to the address listed on Line 25 of the return.

**Line 26 — Amount Due**

If Line 18 is larger than Line 21, enter the amount of Line 18, less Line 21, on Line 26. Enclose a check or money order for the total amount payable to the **Missouri Director of Revenue**. Write your social security number on your check or money order (U.S. Funds Only). **DO NOT SEND CASH OR STAMPS**. Please mail your return to the address listed on Line 26 of the return.

**1995 TAX TABLE**

If Line 17 is			If Line 17 is			If Line 17 is			If Line 17 is			If Line 17 is			If Line 17 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax 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

Round To The Nearest Whole Dollar

Example — If Line 17 is \$12,000, the tax would be computed as follows: \$315 + \$180 (6% of \$3,000) = \$495

9,000 315  
 PLUS 6% of excess over \$9,000