

MISSOURI DEPARTMENT OF REVENUE **2004 FORM MO-1040C**  
**RESIDENTS/NONRESIDENTS WITH OTHER STATE INCOME**  
**AND ACTIVE DUTY MILITARY**  
**— SHORT FORM**

VENDOR CODE (Assigned by DOR) **02**

SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER	
NAME (LAST)	(FIRST)	M.I.	JR, SR
<input type="checkbox"/> DECEASED IN 2004			
SPOUSE'S (LAST)	(FIRST)	M.I.	JR, SR
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)			
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)		COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.
CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.
		<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE
		<input type="checkbox"/> AGE 65 OR OLDER	<input type="checkbox"/> BLIND
		<input type="checkbox"/> 100% DISABLED	<input type="checkbox"/> NON-OBLIGATED SPOUSE

INCOME	Yourself		Spouse	
	1. Federal adjusted gross income from your 2004 federal return (See worksheet.)	1	00	00
2. Any state income tax refund included in your 2004 federal income	2	00	00	00
3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.	3	00	00	00
4. <b>Total Missouri Adjusted Gross Income</b> — Add both numbers on Line 3.	4		00	00
5. <b>Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (Both must equal 100%.)</b>	5	%	%	

DEDUCTIONS	Yourself		Spouse	
	6. Mark your filing status box below. Enter the appropriate exemption amount (from box checked) on Line 6. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) w/dep. child — \$3,500	6		00
7. Tax from federal return. (Do not enter amount from Form W-2(s)—NOT federal tax withheld). <input type="text" value="00"/> Single—max. of \$5,000; <input type="text" value="00"/> Married—max. of \$10,000	7		00	00
8. Missouri standard deduction or itemized deductions. Single — \$4,850; Head of Household— \$7,150; Married Filing Separate — \$4,850; Married Filing a Combined Return or Qualifying Widow(er) — \$9,700; If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.	8		00	00
9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. (Do not include yourself or your spouse.) <input type="text" value=""/> x \$1,200 =	9		00	00
10. Long-term care insurance deduction	10		00	00
11. <b>Total Deductions</b> — Add Lines 6 through 10.	11		00	00
12. <b>Taxable Income</b> — Subtract Line 11 from Line 4.	12		00	00

TAXES	Yourself		Spouse	
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.	13	00	00
14. Use table on back to figure tax on amounts from Line 13 for you and your spouse	14	00	00	00
15. Resident credit (Attach Form MO-CR and other state's returns.) OR	15	00	00	00
16. Missouri income percentage (Attach Form MO-NRI and federal return.)	16	%	%	
17. <b>Balance (Resident)</b> — Subtract Line 15 from Line 14) OR (Missouri Income Percentage — Multiply Line 14 by Line 16.)	17	00	00	00
18. <b>Total Taxes.</b> Add your tax and your spouse's tax from Line 17.	18		00	00

PAYMENTS/REFUND	Yourself		Spouse	
	19. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s)	19	00	00
20. Any Missouri estimated tax payments you made for 2004	20	00	00	00
21. <b>Total Payments</b> — Add Lines 19 and 20.	21	00	00	00
22. If Line 21 (Total Payments) is more than Line 18 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 21 is less than Line 18, skip to Line 26.)	22	00	00	00
23. Amount from Line 22 that you want applied to next year's taxes.	23	00	00	00

24. Enter the amount of your donation in the trust fund boxes to the right.	24	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
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MAIL TO	Yourself		Spouse	
	25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. <b>REFUND</b>	25	00	00
26. If Line 21 is less than Line 18, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. <b>AMOUNT YOU OWE</b>	26	00	00	00

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.

**DOR ONLY**  **S**  **E**  **P**  **F**

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 PAID PREPARER'S PHONE

SIGNATURE	DATE	PAID PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PAID PREPARER'S ADDRESS AND ZIP CODE	DATE

# MISSOURI ITEMIZED DEDUCTIONS

- **Complete this section only if you itemized deductions on your federal return. (See the instructions.)**
- **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 39 .....	<b>1</b>		00
2. 2004 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____ .....	<b>2</b>		00
3. 2004 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____ .....	<b>3</b>		00
4. 2004 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	<b>4</b>		00
5. 2004 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	<b>5</b>		00
6. 2004 Self-employment tax — Amount from Federal Form 1040, Line 30 .....	<b>6</b>		00
7. TOTAL — Add Lines 1 through 6. ....	<b>7</b>		00
8. State and local income taxes — See instructions. ....	<b>8</b>	00	
9. Earnings taxes included in Line 8 — See instructions. ....	<b>9</b>	00	
10. Net state income taxes. Subtract Line 9 from Line 8, or enter Line 8 from the worksheet in the instructions. ....	<b>10</b>		00
11. MISSOURI ITEMIZED DEDUCTIONS. Subtract Line 10 from Line 7. Enter here and on front of form, Line 8. ....	<b>11</b>		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE THE INSTRUCTIONS.**

## 2004 TAX TABLE

If Missouri taxable income from Form MO-1040C, Line 13, 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 [www.dor.mo.gov/tax/personal/taxcalculator/](http://www.dor.mo.gov/tax/personal/taxcalculator/)

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 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

FIGURING TAX OVER \$9,000		<b>Yourselves</b>	<b>Spouse</b>	<b>Example</b>	
	Missouri taxable income (Line 13) .....	\$ _____	\$ _____	\$ 12,000	← If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.
	Subtract \$9,000 .....	- \$ 9,000	- \$ 9,000	- \$ 9,000	
	Difference .....	= \$ _____	= \$ _____	= \$ 3,000	
	Multiply by 6% .....	x 6%	x 6%	x 6%	
	Tax on income over \$9,000 .....	= \$ _____	= \$ _____	= \$ 180	
	Add \$315 (tax on first \$9,000) .....	+ \$ 315	+ \$ 315	+ \$ 315	
<b>TOTAL MISSOURI TAX .....</b>	<b>= \$ _____</b>	<b>= \$ _____</b>	<b>= \$ 495</b>		

*A separate tax must be computed for you and your spouse.*

### Checklist Before Mailing Return

- Sign your return.
- Check your calculations.
- Take the correct federal tax deduction.
- Attach all required documentation:
  - Form W-2(s);
  - Form 1099(s);
  - **Copy of Federal Return** (Pages 1 and 2);
  - Copy of Federal Schedule A (if you itemize deductions); and
  - **Other state's return** if using Form MO-CR.