



MISSOURI DEPARTMENT OF REVENUE **2016 FORM MO-1040**  
**INDIVIDUAL INCOME TAX RETURN—LONG FORM**

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2016, OR FISCAL YEAR BEGINNING  
 20 \_\_, ENDING 20 \_\_

**AMENDED RETURN** - CHECK HERE  SOFTWARE VENDOR CODE **006**

SOCIAL SECURITY NUMBER \_\_\_\_\_ SPOUSE'S SOCIAL SECURITY NUMBER \_\_\_\_\_

NAME (LAST) (FIRST) M.I. JR, SR

SPOUSE'S (LAST) (FIRST) M.I. JR, SR

DECEASED  
IN 2016

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 47. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 47.

Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	Organ Donor Program Fund
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**PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2016.**

**AGE 62 THROUGH 64**  YOURSELF  SPOUSE    **AGE 65 OR OLDER**  YOURSELF  SPOUSE    **BLIND**  YOURSELF  SPOUSE    **100% DISABLED**  YOURSELF  SPOUSE    **NON-OBLIGATED SPOUSE**  YOURSELF  SPOUSE

INCOME	Yourself		Spouse	
	Code	Amount	Code	Amount
1. Federal adjusted gross income from your 2016 federal return (See worksheet on page 6.) .....	1Y	00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 7) .....	2Y	00	2S	00
3. Total income — Add Lines 1 and 2 .....	3Y	00	3S	00
4. Total subtractions (from Form MO-A, Part 1, Line 17) .....	4Y	00	4S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3 .....	5Y	00	5S	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	Amount		Code	Amount
	Code	Amount		
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> ) <ul style="list-style-type: none"> <li>Federal Form 1040, Line 56 minus Lines 45, 46, 66a, 68, 69, and any amount from Form 8885 on Line 73.</li> <li>Federal Form 1040A, Line 37, minus Lines 29, 42a, 44, 45, and any alternative minimum tax included on Line 28</li> <li>Federal Form 1040EZ, Line 10 minus Line 8a.....</li> </ul>	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>\$6,300</b> ; Head of Household — <b>\$9,300</b> ; Married Filing a Combined Return or Qualifying Widow(er) — <b>\$12,600</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 <input type="checkbox"/> Check box if claiming a stillborn child, see instructions on Page 7 .....	15			00
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
17. Long-term care insurance deduction.....	17			00
18. Health care sharing ministry deduction .....	18			00
19. Military income deduction.....	19			00
20. Bring jobs home deduction.....	20			00
21. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, 18, 19, and 20 .....	21			00
22. Subtotal — Subtract Line 21 from Line 6 .....	22			00
23. Multiply Line 22 by appropriate percentages (%) on Lines 7Y and 7S .....	23Y		23S	00
24. Enterprise zone or rural empowerment zone income modification .....	24Y		24S	00
25. Subtract Line 24 from Line 23. Enter here and on Line 26 .....	25Y		25S	00





MISSOURI DEPARTMENT OF REVENUE  
**INDIVIDUAL INCOME TAX  
 ADJUSTMENTS**

**2016**  
 FORM  
**MO-A**

Attachment Sequence No. 1040-01  
**ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL  
 RETURN. See information beginning on page 11 to assist you  
 in completing this form.**

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

**PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).**

ADDITIONS	Y - YOURSELF		S - SPOUSE	
	Y	00	S	00
1. Interest on state and local obligations other than Missouri source .....	1Y		1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description) _____	2Y	00	2S	00
3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) not used for qualified higher education expenses .....	3Y	00	3S	00
4. Food Pantry contributions included on Federal Schedule A .....	4Y	00	4S	00
5. Nonresident Property Tax .....	5Y	00	5S	00
6. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses .....	6Y	00	6S	00
7. TOTAL ADDITIONS — Add Lines 1 through 6. Enter here and on Form MO-1040, Line 2.....	7Y	00	7S	00
<b>SUBTRACTIONS</b>				
8. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). <b>Attach a detailed list or all Federal Forms 1099...</b>	8Y	00	8S	00
9. Any state income tax refund included in federal adjusted gross income .....	9Y	00	9S	00
10. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> MO Public-Private Transportation Act <input type="checkbox"/> Other (description) _____ <b>Attach supporting documentation</b> .....	10Y	00	10S	00
11. Exempt contributions made to a qualified 529 plan (higher education savings program) .....	11Y	00	11S	00
12. Qualified Health Insurance Premiums. <b>Attach supporting documentation</b> .....	12Y	00	12S	00
13. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification .....	13Y	00	13S	00
14. Home Energy Audit Expenses .....	14Y	00	14S	00
15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE) .....	15Y	00	15S	00
16. Ag Disaster Relief.....	16Y	00	16S	00
17. TOTAL SUBTRACTIONS — Add Lines 8 through 15. Enter here and on Form MO-1040, Line 4.....	17Y	00	17S	00

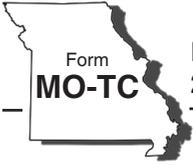
**PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return.  
 Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

1. Total federal itemized deductions from Federal Form 1040, Line 40.....	1		00
2. 2016 Social security tax — (Yourself) .....	2		00
3. 2016 Social security tax — (Spouse) .....	3		00
4. 2016 Railroad retirement tax — Tier I and Tier II (Yourself) .....	4		00
5. 2016 Railroad retirement tax — Tier I and Tier II (Spouse) .....	5		00
6. 2016 Medicare tax — Yourself and Spouse. See instructions on Page 35.....	6		00
7. 2016 Self-employment tax - See instructions on Page 35 .....	7		00
8. TOTAL — Add Lines 1 through 7.....	8		00
9. State and local income taxes — from Federal Schedule A, Line 5 or see the worksheet below.	9		00
10. Earnings taxes included in Line 9 .....	10		00
11. Net state income taxes — Subtract Line 10 from Line 9 or enter Line 8 from worksheet below.....	11		00
12. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14.....	12		00

**Worksheet For Part 2 - Net  
State Income Taxes, Line 11**

Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$311,300 if married filing combined or qualifying widow(er), \$285,350 if head of household, \$259,400 if single or claimed as a dependent, or \$155,650 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 Form MO-A, Part 2, Line 11.....	8		00



Missouri Department of Revenue  
**2016 Miscellaneous Income Tax Credits**

Department Use Only (MM/DD/YY)

Attachment Sequence No. 1040-02 or 1120-03

Name (Last, First)

Spouse's Name (Last, First)

Corporation Name

Missouri Tax I.D. Number

Social Security Number

Spouse's Social Security Number

Charter Number

Federal Employer I.D. Number

- Each credit will apply against your tax liability in the order they appear on the form.
- If you are claiming more than 10 credits, attach additional MO-TC(s).
- If you are claiming a tax credit for both taxpayers on a combined return, both names must be on the certificate.
- If you are a shareholder or partner and claiming a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership, including the corporation's percentage of ownership, if applicable

	Benefit Number	Alpha Code (3 characters) from back	Credit Name Each credit will apply in the order they appear below	<ul style="list-style-type: none"> <li>• Yourself (one income)</li> <li>• Corporation Income</li> <li>• Fiduciary</li> </ul>		<ul style="list-style-type: none"> <li>• Spouse (on a combined return)</li> </ul>	
				Column 1	Column 2	Column 1	Column 2
1.				00		00	
2.				00		00	
3.				00		00	
4.				00		00	
5.				00		00	
6.				00		00	
7.				00		00	
8.				00		00	
9.				00		00	
10.				00		00	
11. Subtotals - add Lines 1 through 10. ....				00		00	
12. Enter the amount of the tax liability from Form MO-1040, Line 32Y for yourself and Line 32S for your spouse, or from Form MO-1120, Line 14 plus Line 15 for income or Form MO-1041, Line 18. ....				00		00	
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1040, Line 39; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable. ....				13.		00	

**Instructions**

- If you are filing an individual income tax return and you have only one income, use Column 1.
- If you are filing a combined return and both you and your spouse have income, use Column 1 for yourself and Column 2 for your spouse.
- If you are filing a fiduciary return, use Column 1.
- If you are filing a corporation income tax return, use Column 1.
- Include a copy of your certificate or form from the issuing agency.

Benefit Number - The number is located on your Certificate of Eligibility Schedule (Certificate).  
 Alpha Code - This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.

I 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 also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

Use this form to claim income tax credits on Form MO-1040, MO-1120, or MO-1041. Attach to Form MO-1040, MO-1120, or MO-1041.



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Missouri Department of Revenue  
**2016 MOST - Missouri's 529 College Savings Plan**  
**Direct Deposit Form - Individual Income Tax**

<b>Taxpayer</b>	Last Name	First Name	Social Security Number ____-____-____
	Spouse's Last Name	Spouse's First Name	Spouse's Social Security Number ____-____-____

**Requirements**

If you want to deposit your refund as a contribution to one or more Missouri MOST 529 College Savings Plan accounts:

- You must have an open Missouri MOST 529 College Savings Plan account that is administered by the Missouri Higher Education Savings Program. See the contact information below.
- Your total deposit must be at least \$25.
- If your overpayment is adjusted and the amount you requested to deposit exceeds your available refund, the Department will cancel your deposit and issue a refund to you.
- If your refund is offset to pay another debt, the Department will cancel your deposit.

**Instructions**

- Provide your name and social security number. If you are married and filing a combined return, also provide your spouse's name and social security number.
- Enter below the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)
- Add the amounts from Lines A through D and enter the "Total Deposit" below and on your Missouri Individual Income Tax Return.

<b>529 Account</b>	A) Account Number ____-____-____	A) Amount _____	.00
	B) Account Number ____-____-____	B) Amount _____	.00
	C) Account Number ____-____-____	C) Amount _____	.00
	D) Account Number ____-____-____	D) Amount _____	.00
	Enter the Total Deposit amount on Form MO-1040, Line 48; Form MO-1040A, Line 18; or Form MO-1040P, Line 25.	E) Total Deposit _____	.00

**Contact Information**

MOST-Missouri's 529 College Savings Plan  
<https://www.missourimost.org>  
 Telephone: (888) 414-6678

E-mail: [most529@missourimost.org](mailto:most529@missourimost.org)

If you wish to deposit all or a portion of your refund into a Missouri MOST 529 College Savings Plan, you must include this form with your Missouri Individual Income Tax Return.