MISSOURI

Form MO-1040

Individual Income Tax
Long Form

2014

File Electronically

Electronic filing is fast and easy. Last year, 79 percent of Missouri Individual Income Tax Returns were filed electronically. See page 2 for details about how you can file electronically this year.

Tax Deadline is April 15. See page 4 for extensions.

Electronic Filing Options for Federal and State E-File

- Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal and state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

1) You can electronically file your federal and state returns online from websites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved providers can be found at **http://dor.mo.gov/personal/individual/.**
2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **http://dor.mo.gov/personal/individual/.**

Benefits of Electronic Filing

Convenience: You can electronically file 24 hours a day, 7 days a week. If you electronically file **DO NOT** mail a copy of your return.

Security: Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.

Accuracy: Electronically filed returns have fewer errors than paper returns.

Direct Deposit: You can have your refund directly deposited into your bank account.

Proof of Filing: An acknowledgment is issued when your return is received and accepted.

Assistance with Preparing Your Tax Return

There are a large number of volunteer groups around Missouri providing tax assistance to elderly or lower income taxpayers. To locate a volunteer group near you that offers return preparation assistance:

- Call 800-906-9887 or 888-227-7669,
- or visit: **http://www.irs.gov/Individuals/Free-Tax-Return- Preparation-for-You-by-Volunteers.**

You will find a larger volume of volunteer centers open during the filing season, which is typically January through April.

2-D Barcode Returns

- If you plan to file a paper return, you should consider 2-D barcode filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed with fewer errors compared to traditional paper returns. If you use software to prepare your return, check our website for approved 2-D barcode software companies. Also, check out the Department's fill-in forms that calculate and have a 2-D barcode. You can have your refund directly deposited into your bank account when you use the Department's fill-in forms.

If your form has a 2-D barcode, mail your return to the Department of Revenue address as indicated below:

Refund returns: P.O. Box 3222, Jefferson City, MO 65105-3222

Refund returns claiming a property tax credit: P.O. Box 3385, Jefferson City, MO 65105-3385

Balance due returns: P.O. Box 3370, Jefferson City, MO 65105-3370

Balance due returns claiming a property tax credit: P.O. Box 3395, Jefferson City, MO 65105-3395

WHAT'S INSIDE

Address Change 5
Adjusted Gross Income
  Federal 6
  Missouri 6
  Worksheet 6
Amended Return 4, 9
Amount Due 10
Composite Return 5
Consumer's Use Tax 5, 39
Credit Card Payment 10
Domicile 4
Deductions
  Personal Exemption 7
  Dependent 7
  Elderly Dependent 7
  Healthcare Sharing Ministry 7, 8
  Federal Income Tax 7
  Itemized 7, 35
  Long-term Care Insurance 7
  Standard 7
Depreciation Adjustment 35
Disabled, 100 Percent 6
Enterprise or Rural Empowerment
  Zone Income Modification 8
Estimated Tax
  Declaration of 5
  Underpayment Penalty 10, 31-34
Extension 4, 8
Filing Requirements 3, 4
Filing Status 7
Fiscal Year Filers
  When to File 4
  Form MO-1040 Completion 5-10
Forms - To Obtain 3
Income Tax
  Local Earnings 35
  Paid to Other States (Resident Credit
    or Missouri Income Percentage) 8
  Percentage (Resident Credit or
    Missouri Income Percentage) 8
  State 8, 35
Individual Medical Accounts 11, 12
Interest
  Exempt Federal Obligations 11, 12
  State and Local Obligations 11
Late Filing and Payment
  Addition 4
  Interest 4
  Payment Options 4, 10
  1040V 4, 10, 40
Lump Sum Distribution 8
Mailing Addresses 2, 4, 36
Military Personnel 5, 12, 36
Missouri Taxpayer Bill of Rights 44
Missouri Withholding
  Form 1099 8
  Form W-2 ..... 8, 34
Modifications to Income 11, 12, 35
MOST, Missouri Higher Education Deposit
  Program, other qualified 529 plans . .11, 12, 35
Name, Address, etc.
  Deceased Taxpayer 5
  Social Security Number 5
Net Operating Loss 11, 12
New Jobs Deduction 7, 8
Non-obligated Spouse 6
Nonresident
  Definition 4
  Income Percentage 8
  Partner or S Corp Shareholder 8
Nonresident Alien 4, 5
Part-year Resident 5, 8
Pension Exemption 7, 35, 36
Property Tax Credit 8, 36-38
Property Tax Credit Chart 41-43
Qualified Health Insurance Premium 35
  Worksheet 26
Railroad Retirement
  Benefits 11, 12, 37
  Tax 35
  Tier I and Tier II 11, 12, 35
Recapture Tax 8
Refund 10
Return Inquiry Website 4, 44
Resident (definition) 4
Resident Credit 8
Self-employment Tax 35
Signing Your Return 10
Tax Credits 8
Tax Computation Worksheet 25
Tax Chart 25
Telephone Numbers 44
Trust Funds 9, 10
When to File 4

DO YOU HAVE THE CORRECT TAX BOOK?

Form MO-1040 is Missouri's long form. It is a universal form that can be used by anyone.

If you **do not** have any of the special filing situations described below and you choose to file a paper tax return, try filing a short form. The short forms are less complicated and provide only the necessary information for specific tax filing situations.

YOU MUST FILE FORM MO-1040 IF AT LEAST ONE OF THE FOLLOWING APPLIES:

- You claim:
  a. A pension or social security/social security disability or military exemption or property tax credit and you also have other special filing situations. (If you do not have any other special filing situations described in this section, you can use Form MO-1040P—Short Form to file your taxes and claim the property tax credit/pension exemption.);
  b. Miscellaneous tax credits (taken on Form MO-TC); or
  c. A credit for payment made with the filing of a Form MO-60, Application for Extension of Time to File.
- You have any of the following Missouri modifications:
  a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
  b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, or other qualified 529 plan;
  c. Interest on federal exempt obligations;
  d. Interest on state and local obligations;
  e. Capital gain exclusion;
  f. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, or other qualified 529 plan ;
  g. Enterprise zone or rural empowerment zone modification;
  h. Negative adjustments related to bonus depreciation;
  i. Net operating loss carryback/carryforward; or
  j. Combat pay included in federal adjusted gross income.
- You or your spouse have income from another state.
- You claim a deduction for dependent(s) age 65 or older.
- You owe a penalty for underpayment of estimated tax.
- You are filing an amended return.
- You owe tax on a lump sum distribution included on Federal Form 1040, Line 44.
- You owe recapture tax on low income housing credit.
- You are a nonresident entertainer or a professional athlete.
- You are a fiscal year filer.
- You are a nonresident military service member stationed in Missouri and you or your spouse earned non-military income while in Missouri.
- You claim a deduction for other federal tax (from Federal Form 1040, Lines 45, 46, 48, 59, 60b, and any recapture taxes on Line 63, minus Line 69).
- You claim a Health Care Sharing Ministry deduction.
- You claim a New Jobs Deduction.

To Obtain Forms:

To use the Department's form selector or to obtain specific tax forms visit our website at **http://dor.mo.gov/personal/individual/**.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

FILING REQUIREMENTS

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than $1,200 of Missouri adjusted gross income;
- are a nonresident with less than $600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change

your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

When To File

Calendar year taxpayers must file no later than **April 15, 2015**. Late filing will subject taxpayers to charges for interest and addition to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you wish to file a Missouri extension, and do not expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until October 15, 2015.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent addition to tax will apply if the tax is not paid by the original return's due date.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our website at **http://dor.mo.gov/personal/individual/**.

For timely filed returns, an addition to tax of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent.

If you are unable to pay the tax owed in full on the due date, please visit the Department of Revenue's website at **http://dor.mo.gov/personal/individual/** for your payment options. If you are mailing a partial payment, please use the Form MO-1040V found on page 40.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.

2-D barcode returns, see page 2.

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example: Round $32.49 down to $32.00
Round $32.50 up to $33.00

Report of Changes in Federal Taxable Income

When your federal taxable income or federal tax liability is changed as a result of an audit or notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department of Revenue within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination. You will be subject to interest and addition to tax if you owe additional tax to Missouri.

Amended Return

To file an amended individual income tax return, use Form MO-1040. Check the box at the top of the form. Complete Forms MO-1040 and MO-A, pages 1 and 2, using corrected figures. **Attach all schedules along with a copy of your federal changes and your Federal Form 1040X**. If you are due a refund, mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. If you have an amount due, mail to Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

Fill-in Forms That Calculate

Go to **http://dor.mo.gov/personal/individual/** to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return. These forms contain a 2-D barcode at the top right portion of the form. This allows quicker processing of your return.

Missouri Return Inquiry

To check the status of your **current year return** 24 hours a day, please visit our website: **http://dor.mo.gov/personal/individual/** or call our automated individual income tax inquiry line (573) 526-8299. To obtain the status of your return, you must know the following information: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

Resident

A resident is an individual who either 1) maintained a domicile in Missouri or 2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

Exception: An individual domiciled in Missouri who did not maintain permanent living quarters in Missouri, did maintain permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

Domicile: The place an individual intends to be his or her permanent home; a place that he or she intends to return to when absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his or her permanent home there. An individual can have only one domicile at a time.

Nonresident

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages.

Nonresident Alien Special Filing Instructions

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040, Line 1 the amount from Federal Form 1040NR, Line 36 or Federal Form 1040NR-EZ, Line 10.

Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040.

If you marked Box 3, 4, or 5, and did not claim your spouse as an exemption on Federal Form 1040NR, or if you marked Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040.

If you marked Box 3, 4, or 5 and claimed your spouse as an exemption on Federal Form 1040NR, check Box E on Form MO-1040.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040.

Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return. For more detailed information, visit the Frequently Asked Questions at **http://dor.mo.gov/personal/individual/.**

Federal Tax Deduction

Enter on Form MO-1040, Line 10 the amount from Federal Form 1040NR, Line 53 minus Line 43, 44, and 65; or the amount from Federal Form 1040NR-EZ, Line 15.

Enter on Form MO-1040, Line 11 the amount from Federal Form 1040NR, Lines 43, 44, 46, 57, and 59b, minus Line 65.

For all other lines of Form MO-1040, see instructions starting on this page.

Part-Year Resident

All income earned while living in Missouri is taxable to Missouri. A part-year resident may determine to be taxed as a resident for the entire year by using Form MO-CR to claim a credit for taxes paid to another state on the income earned while living in Missouri. Or a part-year resident may use Form MO-NRI to determine their income percentage based on the income earned while living in Missouri.

Military Personnel

The Servicemembers Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state. The Military Spouses Residency Relief Act prevents income earned by servicemembers' spouses from being taxed by any state other than their state of residence.

Missouri Home of Record - If you entered the armed forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri.

Missouri Home of Record (Stationed Outside Missouri) - If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri, you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. Complete Form MO-NRI and attach to Form MO-1040.

Note: If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri. If you are the spouse of a military servicemember, are living outside of Missouri and Missouri is your state of residence, any income you earn is taxable to Missouri. If you earn more than $1,200 you must file a Missouri return (Form MO-1040).

Missouri Home of Record (Stationed in Missouri) - If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri.

Missouri Home of Record (Entering or Leaving the Military) - If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

Non-Missouri Home of Record (Stationed in Missouri) - The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. If you are a servicemember and earned only military income while stationed in Missouri, complete a No Return Required-Military Online Form at the following address: **http://dor.mo.gov/personal/individual/.**

If you are a military servicemember and earned $600 or more in Missouri in non-military income, this non-military income is taxable to Missouri and cannot be subtracted from your federal adjusted gross income on your Missouri return (Form MO-1040).

If you are the spouse of a military servicemember, are in Missouri because the military servicemember is stationed in Missouri on military orders, and your state of residence is another state, any income earned by you is not taxable to Missouri. However, if you earn more than $600 you must file a Missouri return (Form MO-1040) and provide verification of your state of residence. Acceptable verification may include any of the following from your state of residence: a copy of your 2014 state income tax return, 2014 property tax receipts, current driver license, vehicle registration, or voter identification card. You must report the military pay of the servicemember and your income on Form MO-A, Part 1, Line 9, as a "Military (Nonresident)" subtraction to your federal adjusted gross income. For additional information, please visit **http://dor.mo.gov/personal/individual/.**

Other State Income

You must begin the Form MO-1040 with your total federal adjusted gross income, as reported on your federal return. Lines 1 through 25 of the return are computed as if you are a full-year resident. Tax (Line 25) is computed on all your income, and may then be reduced by a resident credit (Line 26), or by a Missouri income percentage (Line 27). The result is a prorated Missouri tax liability (Line 28) based only on the income earned in Missouri. See page 8, Lines 26 and 27.

Declaration of Estimated Tax

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri estimated tax is expected to be at least $100. If you are required to make estimated tax payments, you must do so by remitting your tax payment along with Form MO-1040ES, Estimated Tax Declaration for Individuals.

Address Change

You may obtain an official address change form to change your address with the Department by visiting our website: **http://dor.mo.gov/personal/individual/.**

Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200**. This will help forward any refund check or correspondence to your new address.

You may complete our online address change form at the following address: **http://dor.mo.gov/personal/individual/**.

Composite Return

Businesses filing a composite return on behalf of their nonresident partners or shareholders should use Form MO-1040. Attach a schedule listing the name, address, identification number, and amount of each nonresident partner or shareholder's income from Missouri sources to Form MO-1040. Write "composite return" at the top of Form MO-1040. Refer to Missouri Regulation 12 CSR 10-2.190 for complete filing instructions. **Note: The tax rate for a composite return is 6 percent**. For more information, visit **http://dor.mo.gov/forms/Composite Return_2014.pdf.**

Consumer's Use Tax

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225 percent. Cities and counties may impose an additional local use tax. Use tax does not apply if the purchase is subject to Missouri sales tax or otherwise exempt. A purchaser is required to file a use tax return if the cumulative purchases on which tax was not paid to the state exceeds $2,000 in a calendar year. You can use the Form 4340, Consumer's Use Tax Return, located on page 39. The due date for Form 4340 is April 15, 2015.

FORM MO-1040

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 Form MO-1040.

Information to Complete Form MO-1040

Name, Address, Etc.

Print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2014, check the appropriate box and write the date of death after the decedent's first name in the name and address area of the return. If a refund is due to the deceased taxpayer, attach a copy of Federal Form 1310 and death certificate.

Age 62 Through 64

If you or your spouse were ages **62, 63, or 64 by December 31, 2014**, check the appropriate box.

Age 65 or Older or Blind

If you or your spouse were age **65 or older** or **blind** and qualified for these deductions on your 2014 federal return, check the appropriate boxes.

100 Percent Disabled Person

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit. You may visit **http://dor.mo.gov/personal** to learn more about the property tax credit claim.

Non-obligated Spouse

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the Internal Revenue Service (IRS) are **excluded** from the non-obligated spouse apportionment.

FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Missouri requires the division of income between spouses. Taxpayers filing a combined return pay less tax by dividing the income between spouses and then determining the tax amount for each person's income.

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

Line 1 — Federal Adjusted Gross Income

If your filing status is "**married filing combined**" and both spouses are reporting income, use the worksheet below to split income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. For **all other filing statuses**, use the chart below to determine your federal adjusted gross income.

If you include loss(es) of $1,000 or more on Line 1, you must attach a copy of Federal Form 1040 (pages 1 and 2).

FEDERAL FORM	LINE
Federal Form 1040	Line 37
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Form 1040X	Line 1

Missouri Modifications

Before completing Lines 2, 3, and 4, read the Information to Complete Form MO-A, Part 1, pages 11, 12 and 35.

Line 2 — Total Additions

Enter the total additions amount from Form MO-A, Part 1, Line 6.

Line 4 — Total Subtractions

Enter the total subtractions amount from Form MO-A, Part 1, Line 14.

Line 7 — Income Percentages

To calculate your income percentage for Line 7, complete the chart below if both spouses have income:

Yourself Line 5Y _____ divided by Line 6 _____ = _____

Spouse Line 5S _____ divided by Line 6 _____ = _____

The total entered on Line 7 must equal 100 percent — round to the nearest percentage. (Example: 84.3 percent would be shown as 84 percent, and 97.5 percent would be shown as 98 percent.) Lines 7Y and 7S must equal 100 percent.

Note: If one spouse has negative income and the other spouse has positive income (example: your income is –$15,000 and your spouse's income is $30,000), enter zero percent on Line 7Y and 100 percent on Line 7S. If nothing is entered, the Department will consider this to be 100 percent.

WORKSHEET FOR LINE 1 — Instructions for Completing the Adjusted Gross Income Worksheet

Missouri law requires a combined return for married couples filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Forms W-2 and 1099. Or it may require allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2013 Missouri tax withheld, less each spouse's 2013 tax liability. The result should be each spouse's portion of the 2013 refund. Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Lines 1Y and 1S.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line No.	Federal Form 1040A Line No.	Federal Form 1040 Line No.	Y — Yourself			S — Spouse	
1. Wages, salaries, tips, etc.	1	7	7		00	1		00
2. Taxable interest income	2	8a	8a		00	2		00
3. Dividend income	none	9a	9a		00	3		00
4. State and local income tax refunds	none	none	10		00	4		00
5. Alimony received	none	none	11		00	5		00
6. Business income or (loss)	none	none	12		00	6		00
7. Capital gain or (loss)	none	10	13		00	7		00
8. Other gains or (losses)	none	none	14		00	8		00
9. Taxable IRA distributions	none	11b	15b		00	9		00
10. Taxable pensions and annuities	none	12b	16b		00	10		00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11		00
12. Farm income or (loss)	none	none	18		00	12		00
13. Unemployment compensation	3	13	19		00	13		00
14. Taxable social security benefits	none	14b	20b		00	14		00
15. Other income	none	none	21		00	15		00
16. Total (add Lines 1 through 15)	4	15	22		00	16		00
17. Less: federal adjustments to income	none	20	36		00	17		00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	4	21	37		00	18		00

FIGURE YOUR TAXABLE INCOME

Line 8 — Pension and Social Security/Social Security Disability/Military Exemption

If you or your spouse received a public, private, or military pension, social security or social security disability, complete Form MO-A, Part 3. Enter the amount from Form MO-A, Part 3, Total Exemption on MO-1040, Line 8. **Attach a copy of your federal return (pages 1 and 2), Forms 1099-R, W-2P, and SSA-1099.**

Line 9 — Filing Status and Exemption Amount

Enter on Line 9 the amount of exemption claimed for your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

1. **Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked either box on Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A. If you checked Box **B, enter "0"**.
2. **Box E** may be checked **only if** all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else. **Attach a copy of your federal return. Only one box may be checked on Line 9, Boxes A through G.**

Line 10 — Tax From Federal Return

Use the chart below to locate your tax on your federal return. **Do not enter your federal income tax withheld as shown on your Forms W-2 or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0". If you used a method other than the federal tax table to determine your federal tax, attach the appropriate schedule.

Federal Form	Line Numbers
1040	Line 56 minus Lines 45, 46, 66a, 68, and 69.
1040A	Line 37 minus Lines 29, 42a, 44, 45, and any alternative minimum tax included on Line 28.
1040EZ	Line 10 minus Line 8a.
1040X	Line 8 minus Lines 13 and 14, except amounts from Forms 2439 and 4136.

Note: At the time the Department printed their tax booklets, the Internal Revenue Service had not finalized the federal income tax forms.

Line 11 — Other Federal Tax

Enter the total amount of Lines 45, 46, 48, 59, 60b, and any recapture taxes included on Line 63, minus Line 69 from Federal Form 1040. Enter the total amount of any alternative minimum tax included on Line 28, plus Line 29, minus Line 45 from Federal Form 1040A. For amended returns enter the other taxes reported on Line 9 of Federal Form 1040X except: **do not include** self-employment tax, FICA tax, or railroad retirement tax on this line. **Attach a copy of your federal return (pages 1 and 2). Attach a copy of Federal Forms 4255, 8611, or 8828 if claiming recapture taxes.**

Line 13 — Federal Income Tax Deduction

If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction may not exceed $5,000. If you checked Box C on Line 9, your federal tax deduction may not exceed $10,000.

Line 14 — Standard or Itemized Deductions

Standard Deductions: If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040, Line 14.

Use the chart below to determine your standard deduction if you or your spouse marked any of the boxes for: 65 or older, blind or claimed as a dependent.

Federal Form	Line Numbers
1040	Line 40
1040A	Line 24
1040EZ	See following note
1040X	Line 2

Note: If you filed a Federal Form 1040EZ, and checked one or both boxes on Line 5, refer to the Federal Standard Deduction Worksheet for Dependents. If you did not check either box on Federal Form 1040EZ, Line 5, enter $6,200 if single or $12,400 if married.

Itemized Deductions: If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Form MO-A, Part 2. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

Lines 15 and 16 — Total Number of Dependents

Do not include yourself or your spouse as dependents.

Line 15 - Multiply by $1,200 the total number of dependents you claimed on Line 6c of your federal return.

Line 16 - Multiply by $1,000 the total number of dependents you claimed on Line 15 that were age 65 or older by the last day of the taxable year. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

Line 17 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2014, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for at least 12 months for long-term care expenses should such care become necessary because of a chronic health condition or physical disability, including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

Note: You can not claim a deduction for amounts paid toward death benefits or extended riders.

Line 18 — Health Care Sharing Ministry/New Jobs Deduction

If you made contributions to a qualifying health care sharing ministry, enter the amounts you paid in 2014 on Line 18A. Do not include amounts excluded from your federal taxable income.

Worksheet for Long-Term Care Insurance Deduction

A. Enter the amount paid for qualified long-term care insurance policy..... A) $_____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.

B. Enter the amount from Federal Schedule A, Line 4. ..... B) $_____

C. Enter the amount from Federal Schedule A, Line 1. ..... C) $_____

D. Enter the amount of qualified long-term care included on Line C..... D) $_____

E. Subtract Line D from Line C. ..... E) $_____

F. Subtract Line E from Line B. **If amount is less than zero, enter "0"**..... F) $_____

G. Subtract Line F from Line A. ..... G) $_____

H. Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040, Line 17

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

If you are a small business owner or a partner, member, or shareholder in a pass through entity and hired new employees, complete Form MO-NJD to see if you qualify for a deduction. Enter the amount on Line 18B. Go to **http://dor.mo.gov/** for more information.

Line 20 — Subtotal

Subtract Line 19 from Line 6. If less than zero, enter "0". **Do not enter a negative amount.**

Line 22 — Enterprise Zone Income or Rural Empowerment Zone Modification

To claim the Enterprise Zone Income or Rural Empowerment Zone Modification, you must first receive notification of approval from the **Department of Economic Development.**

Enterprise Zone Income Modification: If you or your spouse have exempt income from a business facility located in an enterprise zone that has been approved by the Department of Economic Development, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 22.

Rural Empowerment Zone Modification: If you or your spouse have exempt income from a new business facility located within a rural empowerment zone that has been approved by the Department of Economic Development, enter the Missouri taxable income attributed to a new business facility in a rural empowerment zone on Line 22.

Visit **http://ded.mo.gov** for additional information on either modification, or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

FIGURE YOUR TAX

Line 25 — Missouri Tax

If your Missouri taxable income is less than $9,000, use the tax chart on page 25 to locate your tax. If greater than $9,000, use the worksheet below the tax chart to calculate the tax.

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

Lines 26 and 27 — Resident Credit or Missouri Income Percentage

Note: A taxpayer filing as a resident who paid taxes to another state or political subdivision may take a credit for tax paid by using Form MO-CR. A taxpayer filing as a nonresident may calculate their Missouri income percentage by using the Form MO-NRI. A Form MO-CR and a Form MO-NRI may not be used by the same taxpayer on Form MO-1040. (If filing a combined return, one spouse may use Form MO-NRI and the other spouse may elect to use Form MO-CR). See Lines 26 and 27. Visit **http://dor.mo.gov/personal/individual/** for more information and examples.

Attach a copy of your other state or political subdivision's return.

Line 26 - Missouri Resident(s) You should take the resident credit (Form MO-CR) if:

- you are a full-year Missouri resident; and
- you paid income tax to other state(s) or political subdivisions.

Line 27 - Nonresident(s) You should determine your Missouri income percentage (Form MO-NRI) if:

- you are a nonresident; and
- you had income from other state(s) or political subdivisions.

The amount on Line 27 should be 100 percent unless you use Form MO-NRI and determine a lesser percentage. If you do not enter a percentage on Line 27, your tax will be based on all of your income, regardless of where it was earned.

Line 26 or 27 - Part-year Resident(s) You may take either the resident credit **or** the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage. All income earned while living in Missouri is taxable to Missouri.

Attach a copy of your other state or political subdivision's return.

Line 29 — Tax on Lump Sum Distributions and Recapture Tax on Missouri Low Income Housing Credits

Lump Sum Distributions. A taxpayer who receives a lump sum distribution may be required to file Federal Form 4972. Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10 percent of your federal tax liability on the distribution received in 2014.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent. For example, if your Federal Form 1040, Line 44 includes $1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax on Form MO-1040, Line 29, would be $100. Check the Lump Sum Distribution box on Line 29. **Attach a copy of Federal Form 4972.**

Recapture Tax. If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Attach a copy of your federal return (pages 1 and 2) and Federal Form 8611.**

FIGURE YOUR PAYMENTS AND CREDITS

Line 32 — Missouri Withholding

Include only Missouri withholding as shown on your Forms W-2, 1099, or 1099-R.

Do not include withholding for federal taxes, local taxes, city earnings taxes, other state's withholding, or payments submitted with Form MO-2NR or Form MO-2ENT. Attach a copy of all Forms W-2 and 1099. See Diagram 1, Form W-2, on page 34.

Line 33 — Estimated Tax Payments

Include any estimated tax payments made on your 2014 return and any overpayment applied from your 2013 Missouri return.

Line 34 — Nonresident Partner or S Corporation Shareholder Tax Withheld

Include the payments from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Forms MO-2NR and MO-NRP. **Attach Forms MO-2NR and MO-NRP.**

Line 35 — Nonresident Entertainer Tax Withholding

Include your share of the payments from gross earnings as a nonresident entertainer, as shown on Forms MO-2ENT, Line 6. Attach a schedule showing the date(s) and place(s) of the performance(s), the nonresident entertainer entity's name, and how your share of the amount paid was calculated. **Attach Form MO-2ENT.**

Line 36 — Extension of Time to File

If you filed for an extension of time to file, enter on Line 36 the amount you paid to the Department of Revenue with Form MO-60.

Line 37 — Miscellaneous Tax Credits

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 13 on Form MO-1040, Line 37. **Attach Form MO-TC, along with any applicable schedules, certificates, and federal forms.** You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on the Form MO-TC, Miscellaneous Income Tax Credits, located on page 30.

Line 38 — Property Tax Credit

Complete Form MO-PTS to determine the amount of your property tax credit. See information to complete Form MO-PTS on pages 36-38.

Line 40 — Amended Return Only: Payment on Original Return

Enter any payment(s) applied to your original filed return including any penalties and interest.

Line 41 — Amended Return Only: Overpayment on Original Return

Enter the overpayment claimed or adjusted on your original return including interest.

INDICATE THE REASON FOR AMENDING YOUR RETURN:

Check the box relating to why you are filing an amended return.

- Box A—Mark Box A (federal audit) if you have knowledge or have received a notice that your federal return you previously filed was incorrect, or if the Internal Revenue Service adjusted your original return. You must attach a copy of your amended federal return or a copy of your revenue agent's report. Enter the month, day, and year your audit was finalized.
- Box B—Mark Box B if you have a net operating loss carryback on your amended return. Indicate the year your loss occurred.
- Box C—Mark Box C if you have an investment tax credit carryback on your amended return. Indicate the year your credit occurred.
- Box D—Mark Box D if you are filing an amended Missouri return as a result of filing an amended federal return. Enter the month, day, and year you filed your amended federal return.

FIGURE YOUR REFUND OR AMOUNT DUE

Line 43 — Overpayment

If Line 39 is larger than Line 31, or on an amended return, Line 42 is larger than Line 31, enter the difference (overpayment) on Line 43. All or a portion of an overpayment can be refunded to you.

Line 44 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 45 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the nine trust funds listed on Form MO-1040 or any two additional trust funds.

Children's Trust Fund – Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free from child abuse and neglect. For more information please contact the Children's Trust Fund www.ctf4kids.org or call 888-826-5437. *(Minimum contribution: $2, or $4 if married filing combined)*

Veterans Trust Fund – The Missouri Veterans Commission's Veterans Trust Fund is a means by which individuals and corporations may donate money to expand and improve services to veterans in Missouri. Contributions may be made at any time directly to: Veterans Trust Fund c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147 or call (573)751-3779. *(Minimum contribution: $2, or $4 if married filing combined)*

Elderly Home Delivered Meals Trust Fund – The Elderly Home Delivered Meals Trust Fund supports the home delivered meals program for Missouri's home-bound senior citizens, helping them to continue to live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information please contact: http://health.mo.gov/seniors/aaa/index.php. *(Minimum contribution $2, or $4 if married filing combined)*

Missouri National Guard Trust Fund – The Missouri National Guard Trust Fund expands the capability to provide/coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Contributions may be made at any time directly to Missouri National Guard Trust Fund, ATTN: JFMO-J1/SSH, 2302 Militia Drive, Jefferson City, MO 65101-1203 or call (573)638-9663. *(Minimum contribution: $2, or $4 if married filing combined)*

Workers' Memorial Fund – This fund has been established to create a permanent memorial for all workers who suffered a job related death or injuries that resulted in a permanent disability while on the job in Missouri. Requests for information and contributions may be made at any time to: Workers' Memorial Fund, ATTN: Office of Administration, 301 W. High St., Room 570, Jefferson City, MO 65101. *(Minimum contribution: $1, or $2 if married filing combined)*

Childhood Lead Testing Fund – Activities supported by this fund ensure that Missouri children at risk for lead poisoning are tested and receive appropriate follow-up activities to protect their health and well being from the harmful effects of lead. For more information please contact the Missouri State Public Health Laboratory at (573) 751-3334, or email labweb1@health.mo.gov. *(Minimum contribution: $1, or $2 if married filing combined)*

Missouri Military Family Relief Fund – For more information, please contact: Missouri Military Family Relief Fund, 2302 Militia Drive, ATTN: JFMO-J1/SS, Jefferson City, MO 65201-1203. *(Minimum contribution: $1, or $2 if married filing combined)*

General Revenue Fund – Requests for information and contributions may be made at any time directly to General Revenue Fund, ATTN: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022. *(Minimum contribution: $1, or $2 if married filing combined)*

Organ Donor Program Fund – Contributions support organ and tissue donation education and registry operation. For more information, please contact: Missouri Department of Health and Senior Services, Organ and Tissue Donor Program, P.O. Box 570, Jefferson City, MO 65102-0570, or call 888-497-4564. *(Minimum contribution: $2, or $4 if married filing combined)*

Additional Funds

If you choose to give to additional funds, enter the two-digit additional fund code in the spaces provided on Line 45. If you want to give to more than two additional funds, please submit a contribution directly to the fund. For additional information, see **http://dor.mo.gov/personal/individual/.**

Donations received from the following funds are designated specifically for Missouri residents.

Funds	Codes
American Cancer Society Heartland Division, Inc., Fund	01
American Diabetes Association Gateway Area Fund	02
American Heart Association Fund	03
American Red Cross Trust Fund	15
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund	05
Arthritis Foundation Fund	09
Breast Cancer Awareness Fund	13
Developmental Disabilities Waiting List Equity Trust Fund	16
Foster Care and Adoptive Parents Recruitment and Retention Fund	14
March of Dimes Fund	08
Missouri National Guard Foundation Fund	19
Muscular Dystrophy Association Fund	07
National Multiple Sclerosis Society Fund	10
Pediatric Cancer Research Trust Fund	18
Puppy Protection Trust Fund	17

American Cancer Society Heartland Division, Inc., Fund (01) – For more information anytime, call toll free 1-800-ACS-2345 or visit www.cancer.org. Donations can be sent directly to the American Cancer Society at 1100 Pennsylvania Avenue, Kansas City, MO 64105. *(Minimum irrevocable contribution: $1, not to exceed $200)*

American Diabetes Association Gateway Area Fund (02) – Requests for information may be made by calling (314) 822-5490 or contacting Gateway Area Diabetes Association Fund, 425 South Woods Mill Road #110, Town and Country, MO 63017. *(Minimum irrevocable contribution: $1, not to exceed $200)*

American Heart Association Fund (03) – For more information, please contact: American Heart Association, 460 N. Lindbergh Blvd., St. Louis, MO 63141-7808, or call (314) 692-5600. *(Minimum irrevocable contribution: $1, not to exceed $200)*

American Red Cross Trust Fund (15) – For more information please contact your local American Red Cross at www.redcross.org or call 866-206-0256. *(Minimum contribution: $1, or $2 if married filing combined)*

ALS Lou Gehrig's Disease Fund (05) – Call 1-888-873-8539 for patient services in Eastern Missouri and 1-800-878-2062 for patient services in Western Missouri. *(Minimum irrevocable contribution: $1, not to exceed $200)*

Arthritis Foundation Fund (09) – Call (314) 991-9333 or visit www.arthritis.org. Contributions can be made at any time directly to the Arthritis Foundation, 9433 Olive Blvd., Suite 100, St. Louis, MO 63132. *(Minimum irrevocable contribution: $1, not to exceed $200)*

Breast Cancer Awareness Fund (13) – All funds raised are designated for the sole purpose of providing breast cancer services. For more information, please contact Winning Women Breast Cancer Awareness, 14248-F Manchester Road #318, St. Louis, MO 63011, or call (314) 920-0463.

Developmental Disabilities Waiting List Equity Trust Fund (16) – For more information please contact the Division of Developmental Disabilities at www.dmh.mo.gov/dd/ or call 1-800-207-9329. *(Minimum contribution: $1, or $2 if married filing combined)*

Foster Care and Adoptive Parents Recruitment and Retention Fund (14) – For more information please contact: Missouri Children's Division, P.O. Box 88, Jefferson City, MO 65103-0088 or call (573)522-8024. *(Minimum contribution: $1, or $2 if married filing combined)*

March of Dimes Fund (08) – Send requests for information and contributions directly to the March of Dimes Fund, 11829 Dorsett Road, Maryland Heights, MO 63043. *(Minimum irrevocable contribution: $1, not to exceed $200)*

Missouri National Guard Foundation Fund (19) – The foundation assists Missouri National Guard Members and all veterans and their families by providing services that enable them to improve their financial, physical, mental and social well-being. The Foundation is a 501 (c)(3) tax exempt, charitable organization. For more information call (573)659-0632, or visit our website at www.mongf.org. Donations can be made directly on the website, or mailed to Missouri National Guard Foundation, 2302 Militia Drive, Jefferson City, Missouri 65101. *(Minimum contribution: $1, or $2 if married filing combined)*

Muscular Dystrophy Association Fund (07) – Requests for information and contributions may be made at any time directly to: Muscular Dystrophy Association, 8700 Indian Creek Parkway, Suite 345, Overland Park, KS 66210; (816) 444-1554. *(Minimum irrevocable contribution: $1, not to exceed $200)*

National Multiple Sclerosis Society Fund (10) – Call 1-800-FIGHT MS or visit our website at www.nationalmssociety.org or contacting National Multiple Sclerosis Society Fund, 1867 Lackland Hill Parkway, St. Louis, MO 63146. *(Minimum irrevocable contribution: $1, not to exceed $200)*

Pediatric Cancer Research Trust Fund (18) - CureSearch for Children's Cancer raises funds to support children's cancer research. For more information, or to donate directly to the fund, visit www.curesearch.org or call (800) 458-6223. *(Minimum contribution: $1, or $2 if married filing combined)*

Puppy Protection Trust Fund (17) - For more information, please contact the Puppy Protection Trust Fund at http://mda.mo.gov or call (573) 751-3076. *(Minimum contribution: $1, or $2 if married filing combined)*

Line 46 — Refund

Subtract Lines 44 and 45 from Line 43 and enter on Line 46.

If your refund is $100,000 or more, please consider filing electronically and receiving your refund by direct deposit to your bank account. For security purposes, all refunds over this amount must be electronically deposited. If you do not file electronically with direct deposit, the Department will contact you for your banking information, which may delay your refund.

Note: If you have any other liability due the state of Missouri, such as child support payments, or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. Your property tax credit may be applied to any property tax credit or individual income tax liability pursuant to Section 143.782, RSMo. You will be notified if your refund is offset against any debt(s).

Line 48 — Underpayment of Estimated Tax Penalty

If the total payments and credits amount on Line 39 less Line 36 or Line 42 less Line 36, is less than 90 percent (66-2/3 percent for farmers) of the amount on Line 31, or if your estimated tax payments were not paid timely, you may owe a penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals, see pages 31-34. If you owe a penalty, enter the penalty amount on Line 48.

If you have an overpayment on Line 43, the Department of Revenue will reduce your overpayment by the amount of the penalty.

Line 49 — Amount Due

Payments must be postmarked by April 15, 2015, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Department of Revenue. By submitting payment by check, you authorize the Department of Revenue to process the check electronically upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds. If you mail your payment after your return is filed, attach your payment to the Form MO-1040V found on page 40.

Electronic Bank Draft (E-Check): By entering your bank routing number and checking account number, you can pay online at **http://dor.mo.gov/personal/individual/** or by calling (888) 929-0513. There will be a convenience fee to use this service.

Credit Card: The Department accepts MasterCard, Discover, Visa, and American Express. You can pay online at **http://dor.mo.gov/personal/payonline.php**, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

Amount of Tax Paid	Convenience Fee
$0.00–$50.00	$1.25
$50.01–$75.00	$1.75
$75.01–$100.00	$2.15
$100.01and up	2.15%

Note: The convenience fees for credit card transactions are paid to the third party vendor, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's website and connecting to the website of the third party vendor, which is a secure and confidential website.

Sign Return

You **must sign** Form MO-1040. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return. If you wish to authorize the Director of Revenue to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate by checking the "yes" box above the signature line.

FORM MO-A

Information to Complete Form MO-A

PART 1

Missouri Modifications to Federal Adjusted Gross Income

Form MO-A, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2, 3, 4 and 5 **include income** that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 7, 8, 9, 10, 11, 12 and 13 **exclude income** that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, you have no modifications, enter on Form MO-1040, Lines 3 and 5, the same amount(s) entered on Form MO-1040, Line 1.

Line 1 — Interest on State and Local Obligations

If you received income from an obligation of a state or political subdivision **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are more than $500.

Line 2 — Partnership, Fiduciary, S Corporation, Other

Enter positive adjustments (additions) reported from partnerships, fiduciaries, S corporations, or other sources. The partnership, fiduciary, or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and attach a copy of the notification received.

Net Operating Loss - ***Carryback/Carryforward***: In the year of your net operating loss (NOL), enter on Form MO-A, Part 1, Line 2 the amount of your eligible NOL to be carried back or carried forward from the loss year. Enter the sum of the current year's NOL (as a positive number), plus any unused NOL from prior years. If your NOL carries forward from the carryback year, enter the unused portion of your NOL as computed on Federal Form 1045, Schedule B, Line 10. Please attach Federal Form 1045, Schedules A and B, or the calculation of your NOL carryback/carryforward. **Amended returns only:** If your federal adjusted gross income includes an NOL (other than a farming loss) of more than two years, enter the loss amount as a positive number.

Non-medical Withdrawal from Individual Medical Account (IMA): Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. The amount subject to tax is reported on a statement provided by the administrator of the IMA.

Non-qualified Withdrawal from Family Development Account: The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

Line 3 — Nonqualified Distribution from a Qualified 529 Plan

Any distribution made by the Missouri Savings for Tuition Program (MOST), the 529 plan administered by the Missouri Higher Education Deposit Program, or any other qualified 529 plan, not used for qualified higher education expenses, must be added to federal adjusted gross income of the taxpayer who made contributions to the plan. The amount of the distribution that must be added includes contributions previously exempt from state tax and earnings generated from the program (if the earnings are not already included in federal adjusted gross income). If the taxpayer who made the contribution is deceased, the beneficiary of the savings program must **add** the nonqualified taxable distribution to federal adjusted gross income on the Missouri income tax return.

Line 4 — Food Pantry Contributions included on Schedule A

If you are claiming the Food Pantry Tax Credit, (Form MO-FPT) and you included your donations as an itemized deduction on your Federal Schedule A, enter the amount of your donations, as noted on Form MO-FPT.

Line 5 — Nonresident Property Tax

If you are a nonresident or part-year resident and you reported property taxes paid to another state or political subdivision on Line 9 of your Federal Schedule A, you must report that amount on Line 5 of Form MO-A, unless that state or political subdivision allows a subtraction to income for Missouri property taxes. For a list of states that allow a subtraction for Missouri property taxes, visit **http://dor.mo.gov/faq/personal/nonresident.php.**

Line 6 — Total Additions

Add Lines 1 through 5. Enter the totals on Form MO-A, Part 1, Line 6 and on Form MO-1040, Line 2.

Line 7 — Interest on Exempt Federal Obligations

Interest from **direct obligations** of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds, and notes is exempt from state taxation under the laws of the United States. **Attach a detailed list or all Federal Forms 1099**. Taxpayers who claim exclusion for interest from direct U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond". A general description such as "interest on U.S. obligation" or "U.S. Government securities" **is not acceptable**. (See Regulation 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) **Failure to identify the specific security will result in the disallowance of the deduction.**

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the direct U.S. Government obligations, as determined by the mutual fund. **Attach a copy of the year-end statement** received from the mutual fund showing either the amount of money received or the percentage of funds received from direct U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. **Failure to attach the requested document will result in the disallowance of the deduction.**

To arrive at the amount of related expenses, you may use actual expenses or a reasonable estimate. In general, you should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If you fail to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information available. If sufficient information is not available or if your records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total Income}} \times \text{Expense Items} = \text{Reduction to Exempt Income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. You may propose an alternative method provided that it properly reflects the amount of related expenses.

Line 8 — State Income Tax Refund

Enter the amount of any state income tax refund included in your federal adjusted gross income on Form MO-1040, Line 1 (from Federal Form 1040, Line 10). **Attach a copy of Federal Form 1040 (pages 1 and 2).**

Line 9 — Partnership, Fiduciary, S Corporation, Railroad Retirement Benefits, Other

Enter subtractions, reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such subtraction to which you are entitled. Check the boxes applicable on Line 9 and attach a copy of the notification received. **Failure to attach a copy of the notification furnished to you will result in the disallowance of the subtraction.**

Railroad Retirement Benefits Administered by the Railroad Retirement Board, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability, and

unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation. Enter any such benefits received on Line 9.

If you have other subtractions, indicate the source on Line 9. Other subtractions include:

1. ***Contributions into a Missouri Individual Medical Account (IMA)***. Contributions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your Form W-2, Wage and Tax Statement. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.
2. ***Additional Capital Gain Deduction Due to Difference in Basis***. If during the taxable year you realized a gain from the sale of property or other capital assets that had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long-term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50 percent of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.
3. ***Accumulation Distribution***. If during the taxable year, you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount of the distribution may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.
4. ***Capital Gain Exclusion on Sale of Low Income Housing***. If during the taxable year, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons or families having incomes of 60 percent or less of the median income, you may exclude 25 percent of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter 25 percent of the capital gain reported on your Federal Form 1040. **Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Form 4797**.
5. ***Family Development Account***. A family development account holder may subtract the amount of annual deposits made to the account (not to exceed $2,000). Approved withdrawals from the family development account are also exempt from state tax. Interest earned by a family development account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax. **Attach proper certification and a copy of your Form 1099.**
6. ***Federally Taxable - Missouri Exempt Obligations***. Income from any bond issued by the Missouri Higher Education Loan Authority (MOHELA), including interest or proceeds resulting from the sale of the bond, is exempt from Missouri tax. Enter the amount of such income included in federal adjusted gross income on Line 9.
7. ***Military Income of Nonresident Military Personnel***. Enter the amount of any military income received by nonresident military personnel stationed in Missouri. Nonresident active duty military servicemembers who are required to file a Missouri return may subtract the military income received from their federal adjusted gross income. Non-resident servicemembers' spouses who are in Missouri due to military orders, and have declared another state as their state of residence may subtract their income from their federal adjusted gross income. **Attach a copy of the Form W-2 reporting your military income**.
8. ***Build America Bonds and Recovery ZoneBonds Interest***. Enter any interest received from Build America or Recovery Zone Bonds that is included in your federal adjusted gross income. Attach a copy of your Form 1099-INT or any other applicable documentation.
9. ***Combat Pay Included in Federal Adjusted Gross Income Earned by Military Personnel with a Missouri Home of Record***. The IRS allows enlisted members, warrant officers and commissioned warrant officers to exclude their military pay received while serving in a combat zone, or while hospitalized as a result of injuries incurred while serving in a combat zone. The exclusion of combat pay received by a commissioned officer, other than a commissioned warrant officer, is limited to the highest rate of enlisted pay. Subtract all military income received while serving in a combat zone, which is included in Federal Adjusted Gross Income (FAGI) and is not otherwise excluded. In most cases combat pay is not included in Box 1, Wages, of Form W-2 and therefore is not included in FAGI. However if Box 1 includes combat pay, the portion consisting of combat pay may be taken as a subtraction for Missouri purposes.

   EXAMPLE 1: A resident of Missouri, is an enlisted member of the military. He enters a combat zone in July and is there through December. He earns $12,000 January through June, and earns $20,000 July through December. Box 1 of his Form W-2 should only indicate the $12,000 he received prior to entering the combat zone. He is not entitled to a subtraction, as his combat pay is not included in his FAGI.

   EXAMPLE 2: A resident of Missouri, is a high-ranking commissioned officer. He enters a combat zone in July and is there through December. He earns $50,000 January through June, and earns $70,000 July through December. The IRS limits his exclusion to $40,000, causing Box 1 of his Form W-2 to indicate $80,000. He is entitled to a subtraction of $30,000, which represents the portion of Box 1 of Form W-2 attributable to combat pay that is included in his FAGI.

10. **Net Operating Loss**. Any amount of net operating loss taken against federal taxable income but disallowed for Missouri income tax purposes after June 18, 2002, may be carried forward and taken against any income on the Missouri income tax return for a period of up to 20 years from the year of the initial loss. **Attach Federal Form 1045, Schedule A and B, and the calculation of your net operating loss carryback/carryforward.**
11. **Missouri Public-Private Transportation Act.** Enter any income received in connection with the Missouri Public-Private Transportation Act, that is included in your federal adjusted gross income.
12. **Condemnation of Property.** If you included in your Federal Adjusted Gross Income any gain arising from compulsory or involuntary conversion of property as a result of condemnation or the imminence thereof, you may exclude that gain from Missouri tax **Attach a copy of your Federal Form 1040, Schedule D, and Federal Form 4797.**

Line 10 — Exempt Contributions Made to a Qualified 529 Plan

The state of Missouri allows a subtraction from federal adjusted gross income for the amount of annual contributions made to the Missouri Savings for Tuition Program (MOST), the 529 plan administered by the Missouri Higher Education Deposit Program, or any other qualified 529 plan.

Instructions continued on page 35

FORM MO-NFT, No Franchise Tax Due

Form MO-NFT is only for **corporations**. Complete Form MO-NFT and attach to your individual income tax return (Form MO-1040) if your **corporation's** assets or apportioned assets are $10,000,000 or less and no corporation franchise tax is due. See "To Obtain Forms" on Page 3 for information on how to obtain Form MO-NFT. **Note:** If a corporation fails or neglects to file a Missouri corporation franchise tax report pursuant to Chapter 147, the Director of Revenue will notify the secretary of state to begin administrative dissolution proceedings.

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX RETURN—LONG FORM

2014 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2014, OR FISCAL YEAR BEGINNING 20 ____ , ENDING 20 ____

AMENDED RETURN — CHECK HERE ☐

SOFTWARE VENDOR CODE (Assigned by DOR) **000**

NAME AND ADDRESS

SOCIAL SECURITY NUMBER ____ ____ ____ - ____ ____ - ____ ____ ____ ____

SPOUSE'S SOCIAL SECURITY NUMBER ____ ____ ____ - ____ ____ - ____ ____ ____ ____

LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2014 ☐
SPOUSE'S LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2014 ☐

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, AND 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 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

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2014.

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

INCOME

		Yourself		Spouse	
1. Federal adjusted gross income from your 2014 federal return (See worksheet on page 6.)	1Y	00	1S	00	
2. Total additions (from Form MO-A, Part 1, Line 6)	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 14)	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

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. — 9 — 00
   - ☐ A. Single — $2,100 **(See Box B before checking.)**
   - ☐ B. Claimed as a dependent on another person's federal tax return — $0.00
   - ☐ C. Married filing joint federal & combined Missouri — $4,200
   - ☐ D. Married filing separate — $2,100
   - ☐ E. Married filing separate (spouse NOT filing) — $4,200
   - ☐ F. Head of household — $3,500
   - ☐ G. Qualifying widow(er) with dependent child — $3,500

10. Tax from federal return (Do not enter federal income tax withheld.)
    - Federal Form 1040, Line 56 minus Lines 45, 46, 66a, 68, and 69
    - Federal Form 1040A, Line 37, minus Lines 29, 42a, 44, 45, 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 — Attach copy of your federal return (pages 1 and 2). — 11 — 00

12. Total tax from federal return — Add Lines 10 and 11. — 12 — 00

13. Federal tax deduction — Enter amount from Line 12 not to exceed $5,000 for individual filer; $10,000 for combined filers. — 13 — 00

14. Missouri standard deduction or itemized deductions. Single or Married Filing Separate — $6,200; Head of Household— $9,100; Married Filing a Combined Return or Qualifying Widow(er) — $12,400; 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 **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** ☐ X $1,200 = — 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 **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** ☐ X $1,000 = — 16 — 00

Do not include yourself or spouse.

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

		Yourself		Spouse	
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	

For Privacy Notice, see Instructions.

TAX

	Yourself		Spouse	
24. Taxable income amount from Lines 23Y and 23S	24Y	00	24S	00
25. Tax (See tax chart on page 25 of the instructions.)	25Y	00	25S	00
26. Resident credit — Attach Form MO-CR and other states' income tax return(s).	26Y	00	26S	00
27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%.	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.) ☐ Lump sum distribution (Form 4972) ☐ 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 — Attach Forms W-2 and 1099.	32	00
33. 2014 Missouri estimated tax payments (include overpayment from 2013 applied to 2014)	33	00
34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Forms MO-2NR and MO-NRP.	34	00
35. Missouri tax payments for nonresident entertainers — Attach Form MO-2ENT.	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) — Attach Form MO-TC.	37	00
38. Property tax credit — Attach Form MO-PTS.	38	00
39. Total payments and credits — Add Lines 32 through 38.	39	00

AMENDED RETURN

Skip Lines 40–42 if you are not filing an amended return.

40. Amount paid on original return	40	00
41. Overpayment as shown (or adjusted) on original return	41	00

INDICATE REASON FOR AMENDING.

	M M D D Y Y
☐ A. Federal audit ..... Enter date of IRS report.	
☐ B. Net operating loss carryback ..... Enter year of loss.	
☐ C. Investment tax credit carryback ..... Enter year of credit.	
☐ 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 OVERPAYMENT) here.	43	00
44. Amount of Line 43 to be applied to your 2015 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

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	Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)
00	00	00	00	00	00	00	00	00	00	00

46. **REFUND -** Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500.	46	00

AMOUNT DUE

47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here and go to instructions for Line 48.	47	00
48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.	48	00
49. **AMOUNT DUE -** Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329. See instructions for Line 49.	49	00

If you pay by check, you authorize the Department of Revenue to process the check electronically.
Any returned check may be presented again electronically.

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. ☐ YES ☐ NO	E-MAIL ADDRESS	PREPARER'S TELEPHONE (_ _ _) _ _ _-_ _ _ _
SIGNATURE X	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) _ _/_ _/_ _ _ _

This form is available upon request in alternative accessible format(s).

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX ADJUSTMENTS

2014 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		
1. Interest on state and local obligations other than Missouri source	1Y		00	1S		00
2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Net Operating Loss (Carryback/Carryforward); ☐ 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. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2	6Y		00	6S		00
SUBTRACTIONS						
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over $500). **Attach a detailed list or all Federal Forms 1099**	7Y		00	7S		00
8. Any state income tax refund included in federal adjusted gross income	8Y		00	8S		00
9. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Railroad retirement benefits; ☐ Net Operating Loss; ☐ Military (nonresident); ☐ Build America and Recovery Zone Bond Interest ☐ Combat pay included in federal adjusted gross income; ☐ MO Public-Private Transportation Act ☐ Other (description) _____ **Attach supporting documentation**	9Y		00	9S		00
10. Exempt contributions made to a qualified 529 plan (higher education savings program)	10Y		00	10S		00
11. Qualified Health Insurance Premiums. **Attach supporting documentation**	11Y		00	11S		00
12. Missouri depreciation adjustment (Section 143.121, RSMo) ☐ Sold or disposed property previously taken as addition modification	12Y		00	12S		00
13. Home Energy Audit Expenses	13Y		00	13S		00
14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4	14Y		00	14S		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. 2014 Social security tax — (Yourself)	2		00
3. 2014 Social security tax — (Spouse)	3		00
4. 2014 Railroad retirement tax — Tier I and Tier II (Yourself)	4		00
5. 2014 Railroad retirement tax — Tier I and Tier II (Spouse)	5		00
6. 2014 Medicare tax — Yourself and Spouse. See instructions on Page 35	6		00
7. 2014 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

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

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 $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 Form MO-A, Part 2, Line 11.	8		00

For Privacy Notice, see instructions.

Form MO-A (Revised 12-2014)

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

SECTION A — PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040, Line 6	1					00
2. **Taxable** 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. **Taxable** 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 $36,442 (maximum social security benefit), whichever is less.	7Y		00	7S		00
8. 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.	8Y		00	8S		00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter $0	9Y		00	9S		00
10. Add amounts on Lines 9Y and 9S	10					00
11. **Total public pension**, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter $0	11					00

SECTION B — PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040, Line 6	1					00
2. **Taxable** 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. **Taxable** pension for each spouse from **private sources** 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. **Total private pension**, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0	9					00

SECTION C — 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.

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. **Taxable** social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y		00	4S		00
5. **Taxable** social security **disability** 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. **Total social security/social security disability**, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter $0	8					00

SECTION D — MILITARY PENSION CALCULATION

1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	1		00
2. **Taxable public pension** 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 11 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. **Total military pension**, multiply Line 5 by 75%.	6		00

SECTION E — TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

Add Line 11 (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.**	**TOTAL EXEMPTION**		00

Form MO-A (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX RETURN—LONG FORM

2014 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2014, OR FISCAL YEAR BEGINNING 20 ____ , ENDING 20 ____

AMENDED RETURN — CHECK HERE ☐

SOFTWARE VENDOR CODE (Assigned by DOR) **000**

NAME AND ADDRESS

SOCIAL SECURITY NUMBER ____ ____ ____ - ____ ____ - ____ ____ ____ ____

SPOUSE'S SOCIAL SECURITY NUMBER ____ ____ ____ - ____ ____ - ____ ____ ____ ____

LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2014 ☐
SPOUSE'S LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)	DECEASED 2014 ☐

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, AND 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 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

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2014.

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

INCOME

		Yourself		Spouse	
1. Federal adjusted gross income from your 2014 federal return (See worksheet on page 6.)	1Y	00	1S	00	
2. Total additions (from Form MO-A, Part 1, Line 6)	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 14)	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

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. — 9 — 00
   - ☐ A. Single — $2,100 **(See Box B before checking.)**
   - ☐ B. Claimed as a dependent on another person's federal tax return — $0.00
   - ☐ C. Married filing joint federal & combined Missouri — $4,200
   - ☐ D. Married filing separate — $2,100
   - ☐ E. Married filing separate (spouse NOT filing) — $4,200
   - ☐ F. Head of household — $3,500
   - ☐ G. Qualifying widow(er) with dependent child — $3,500

10. Tax from federal return (Do not enter federal income tax withheld.) — 10 — 00
    - Federal Form 1040, Line 56 minus Lines 45, 46, 66a, 68, and 69
    - Federal Form 1040A, Line 37, minus Lines 29, 42a, 44, 45, and any alternative minimum tax included on Line 28.
    - Federal Form 1040EZ, Line 10 minus Line 8a

11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2). — 11 — 00

12. Total tax from federal return — Add Lines 10 and 11. — 12 — 00

13. Federal tax deduction — Enter amount from Line 12 not to exceed $5,000 for individual filer; $10,000 for combined filers. — 13 — 00

14. Missouri standard deduction or itemized deductions. Single or Married Filing Separate — $6,200; Head of Household— $9,100; Married Filing a Combined Return or Qualifying Widow(er) — $12,400; 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 **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** ☐ X $1,200 = — 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 **(DO NOT INCLUDE YOURSELF OR SPOUSE.)** ☐ X $1,000 = — 16 — 00

Do not include yourself or spouse.

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

For Privacy Notice, see Instructions.

Form MO-1040 (Revised 12-2014)

TAX

	Yourself	Spouse
24. Taxable income amount from Lines 23Y and 23S	24Y 00	24S 00
25. Tax (See tax chart on page 25 of the instructions.)	25Y 00	25S 00
26. Resident credit — Attach Form MO-CR and other states' income tax return(s).	26Y 00	26S 00
27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%.	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.) ☐ Lump sum distribution (Form 4972) ☐ 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 — Attach Forms W-2 and 1099. 32 00
33. 2014 Missouri estimated tax payments (include overpayment from 2013 applied to 2014) 33 00
34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Forms MO-2NR and MO-NRP. 34 00
35. Missouri tax payments for nonresident entertainers — Attach Form MO-2ENT. 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) — Attach Form MO-TC. 37 00
38. Property tax credit — Attach Form MO-PTS. 38 00
39. Total payments and credits — Add Lines 32 through 38. 39 00

AMENDED RETURN

Skip Lines 40–42 if you are not filing an amended return.

40. Amount paid on original return 40 00
41. Overpayment as shown (or adjusted) on original return 41 00

INDICATE REASON FOR AMENDING. M M D D Y Y

- ☐ A. Federal audit ..... Enter date of IRS report.
- ☐ B. Net operating loss carryback ..... Enter year of loss.
- ☐ C. Investment tax credit carryback ..... Enter year of credit.
- ☐ 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 OVERPAYMENT) here. 43 00
44. Amount of Line 43 to be applied to your 2015 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

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	Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)
00	00	00	00	00	00	00	00	00	00	00

46. **REFUND -** Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500. 46 00

AMOUNT DUE

47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here and go to instructions for Line 48. 47 00
48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here. 48 00
49. **AMOUNT DUE -** Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329. See instructions for Line 49. 49 00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

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. ☐ YES ☐ NO		E-MAIL ADDRESS	PREPARER'S TELEPHONE (_ _ _) _ _ _-_ _ _ _
X 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) _ _/_ _/_ _ _ _

This form is available upon request in alternative accessible format(s).

Form MO-1040 (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX ADJUSTMENTS

2014 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		
1. Interest on state and local obligations other than Missouri source	1Y		00	1S		00
2. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Net Operating Loss (Carryback/Carryforward); ☐ 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. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2	6Y		00	6S		00
SUBTRACTIONS						
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over $500). **Attach a detailed list or all Federal Forms 1099**	7Y		00	7S		00
8. Any state income tax refund included in federal adjusted gross income	8Y		00	8S		00
9. ☐ Partnership; ☐ Fiduciary; ☐ S corporation; ☐ Railroad retirement benefits; ☐ Net Operating Loss; ☐ Military (nonresident); ☐ Build America and Recovery Zone Bond Interest ☐ Combat pay included in federal adjusted gross income; ☐ MO Public-Private Transportation Act ☐ Other (description) _____ **Attach supporting documentation**	9Y		00	9S		00
10. Exempt contributions made to a qualified 529 plan (higher education savings program)	10Y		00	10S		00
11. Qualified Health Insurance Premiums. **Attach supporting documentation**	11Y		00	11S		00
12. Missouri depreciation adjustment (Section 143.121, RSMo) ☐ Sold or disposed property previously taken as addition modification	12Y		00	12S		00
13. Home Energy Audit Expenses	13Y		00	13S		00
14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4	14Y		00	14S		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. 2014 Social security tax — (Yourself)	2		00
3. 2014 Social security tax — (Spouse)	3		00
4. 2014 Railroad retirement tax — Tier I and Tier II (Yourself)	4		00
5. 2014 Railroad retirement tax — Tier I and Tier II (Spouse)	5		00
6. 2014 Medicare tax — Yourself and Spouse. See instructions on Page 35	6		00
7. 2014 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

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

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 $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 Form MO-A, Part 2, Line 11.	8		00

For Privacy Notice, see instructions.

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

SECTION A — PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040, Line 6	1					00
2. **Taxable** 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. **Taxable** 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 $36,442 (maximum social security benefit), whichever is less.	7Y		00	7S		00
8. 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.	8Y		00	8S		00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter $0	9Y		00	9S		00
10. Add amounts on Lines 9Y and 9S	10					00
11. **Total public pension**, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter $0	11					00

SECTION B — PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040, Line 6	1					00
2. **Taxable** 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. **Taxable** pension for each spouse from **private sources** 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. **Total private pension**, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0	9					00

SECTION C — 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.

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. **Taxable** social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y		00	4S		00
5. **Taxable** social security **disability** 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. **Total social security/social security disability**, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter $0	8					00

SECTION D — MILITARY PENSION CALCULATION

1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	1		00
2. **Taxable public pension** 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 11 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. **Total military pension**, multiply Line 5 by 75%.	6		00

SECTION E — TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

Add Line 11 (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.**	**TOTAL EXEMPTION**		00

Form MO-A (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

CREDIT FOR INCOME TAXES PAID TO OTHER STATES OR POLITICAL SUBDIVISIONS

2014 FORM **MO-CR**

Attachment Sequence No. 1040-03

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- **Attach a copy of all income tax returns for each state or political subdivision.**
- **Attach Form MO-CR to Form MO-1040.**

YOUR NAME	YOUR SOCIAL SECURITY NO.	YOUR SPOUSE'S NAME	SPOUSE'S SOCIAL SECURITY NO.

		YOURSELF		SPOUSE	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1		00	1	00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and Line 25S)	2		00	2	00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.		STATE OF:		STATE OF:	
3. Wages and commissions	3		00	3	00
4. Other (describe nature) _____	4		00	4	00
5. Total — Add Lines 3 and 4	5		00	5	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36)	6		00	6	00
7. Net amounts — Subtract Line 6 from Line 5	7		00	7	00
8. Percentage of your income taxed — Divide Line 7 by Line 1	8		%	8	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8	9		00	9	00
10. Income tax you paid to another state or political subdivision. **This is not tax withheld**. The income tax is reduced by all credits, except withholding and estimated tax	10		00	10	00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	11		00	11	00

For Privacy Notice see instructions

Form MO-CR (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

CREDIT FOR INCOME TAXES PAID TO OTHER STATES OR POLITICAL SUBDIVISIONS

2014 FORM MO-CR

Attachment Sequence No. 1040-03

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040.

YOUR NAME	YOUR SOCIAL SECURITY NO.	YOUR SPOUSE'S NAME	SPOUSE'S SOCIAL SECURITY NO.

		YOURSELF		SPOUSE	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1		00	1	00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and Line 25S)	2		00	2	00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.		STATE OF:		STATE OF:	
3. Wages and commissions	3		00	3	00
4. Other (describe nature) _____	4		00	4	00
5. Total — Add Lines 3 and 4	5		00	5	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36)	6		00	6	00
7. Net amounts — Subtract Line 6 from Line 5	7		00	7	00
8. Percentage of your income taxed — Divide Line 7 by Line 1	8		%	8	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8	9		00	9	00
10. Income tax you paid to another state or political subdivision. **This is not tax withheld**. The income tax is reduced by all credits, except withholding and estimated tax	10		00	10	00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	11		00	11	00

For Privacy Notice see instructions

Form MO-CR (Revised 12-2014)

INFORMATION TO COMPLETE FORM MO-CR

Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). A part-year resident may elect to use this form to determine his or her tax as if he or she were a resident for the entire taxable year. If you pay tax to more than one state, you must complete a separate Form MO-CR for each state.
Before you begin:

- **Complete your Missouri return, Form MO-1040 (Lines 1–25).**
- **Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).**

Line 1 — Enter the amount from Form MO-1040, Line 5Y and 5S.

Line 2 — Enter the amount from Form MO-1040, Line 25Y and 25S.

Lines 3 and 4 — Enter the total amount of wages, commissions, and other income you or your spouse received from the other state(s), as reported on the other state(s) return.

Line 5 — Add Lines 3 and 4; enter the total on Line 5.

Line 6 — Enter any federal adjustments from:
Federal Form 1040.....Line 36
Federal Form 1040A.....Line 20

Line 7 — Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100 percent, enter 100 percent. Round whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage. Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 — Enter your income tax liability as reported on the other state(s) income tax return. This is not income tax withheld. The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his or her own portion of the tax liability.

Line 11 — Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Lines 26Y and 26S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due to Missouri on that part of your income.

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

Form MO-CR (Revised 12-2014)

INFORMATION TO COMPLETE FORM MO-CR

Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). A part-year resident may elect to use this form to determine his or her tax as if he or she were a resident for the entire taxable year. If you pay tax to more than one state, you must complete a separate Form MO-CR for each state.
Before you begin:

- **Complete your Missouri return, Form MO-1040 (Lines 1–25).**
- **Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).**

Line 1 — Enter the amount from Form MO-1040, Line 5Y and 5S.

Line 2 — Enter the amount from Form MO-1040, Line 25Y and 25S.

Lines 3 and 4 — Enter the total amount of wages, commissions, and other income you or your spouse received from the other state(s), as reported on the other state(s) return.

Line 5 — Add Lines 3 and 4; enter the total on Line 5.

Line 6 — Enter any federal adjustments from:
Federal Form 1040.....Line 36
Federal Form 1040A.....Line 20

Line 7 — Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100 percent, enter 100 percent. Round whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage. Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 — Enter your income tax liability as reported on the other state(s) income tax return. This is not income tax withheld. The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his or her own portion of the tax liability.

Line 11 — Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Lines 26Y and 26S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due to Missouri on that part of your income.

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

Form MO-CR (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

MISSOURI INCOME PERCENTAGE

2014 FORM **MO-NRI**

Attachment Sequence No. 1040-04

Attach Federal Return. See Instructions and Diagram on page 2 of Form MO-NRI.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

NAME (YOURSELF)		NAME (SPOUSE)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER

☐ **1. NONRESIDENT OF MISSOURI**
What was your state of residence during 2014? _____

☐ **2. PART-YEAR MISSOURI RESIDENT**

	Date From:	Date To:
a. Indicate the date you were a Missouri resident in 2014.		
b. Indicate other state of residence and date you resided there.		

☐ **1. NONRESIDENT OF MISSOURI**
What was your state of residence during 2014? _____

☐ **2. PART-YEAR MISSOURI RESIDENT**

	Date From:	Date To:
a. Indicate the date you were a Missouri resident in 2014.		
b. Indicate other state of residence and date you resided there.		

Based on the **Military Spouse's Residency Relief Act**, if you are the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, and Missouri is your state of residence, any income you earn is taxable to Missouri.
Do not complete Form MO-NRI. You must report 100% on Line 27 of MO-1040.

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.**

a. Missouri Home of Record ☐
I did not at any time during the 2014 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

b. Non-Missouri Home of Record ☐
I resided in Missouri during 2014 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.**

a. Missouri Home of Record ☐
I did not at any time during the 2014 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

b. Non-Missouri Home of Record ☐
I resided in Missouri during 2014 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.

PART B — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER — MISSOURI SOURCES		SPOUSE (ON A COMBINED RETURN) — MISSOURI SOURCES	
A. Wages, salaries, tips, etc.	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9a	9a	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	10	13	G	00	G	00
H. Other gains or (losses)	none	14	H	00	H	00
I. Taxable IRA distributions	11b	15b	I	00	I	00
J. Taxable pensions and annuities	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	K	00	K	00
L. Farm income or (loss)	none	18	L	00	L	00
M. Unemployment compensation	13	19	M	00	M	00
N. Taxable social security benefits	14b	20b	N	00	N	00
O. Other income	none	21	O	00	O	00
P. Total — Add Lines A through O.	15	22	P	00	P	00
Q. Less: federal adjustments to income	20	36	Q	00	Q	00
R. **SUBTOTAL** (Line P – Line Q) If no modifications to income, **STOP and ENTER this amount on reverse side, Part C, Line 1.**	21	37	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4)			T	00	T	00
U. **MISSOURI INCOME** (Missouri sources). Line R plus Line S, minus Line T. **Enter this amount on reverse side, Part C, Line 1.**			U	00	U	00

For Privacy Notice, see instructions.

Form MO-NRI (Revised 12-2014)

PART C — MISSOURI INCOME PERCENTAGE

		Yourself or One Income Filer			Spouse (on a Combined Return)		
1. **Missouri income** — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than $600.)	1		00	1		00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	2		00	2		00
3. **MISSOURI INCOME PERCENTAGE** (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 27Y and 27S.	3		%	3		%

INSTRUCTIONS

PART A, LINE 1: NONRESIDENTS OF MISSOURI — If you are a Missouri nonresident and had Missouri source income, complete Part A, Line 1, Part B, and Part C. Attach a copy of your federal return and this form to your Missouri return.

PART A, LINE 2: PART-YEAR RESIDENT — If you were a Missouri part-year resident with Missouri source income and income from another state; you may use Form MO-NRI or Form MO-CR, whichever is to your benefit. When using Form MO-NRI, complete Part A, Line 2, Part B, and Part C. Missouri source income includes any income (pensions, annuities, etc.) that you received while living in Missouri. Attach a copy of your federal return and this form to your Missouri return.

PART A, LINE 3: MILITARY NONRESIDENT TAX STATUS —

MISSOURI HOME OF RECORD — *If you have a Missouri home of record and you:*

a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.

b) Did have Missouri income other than military income, were in Missouri for more than 30 days or maintained a home in Missouri during the year, you cannot use this form. You must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**

c) Did not have Missouri income other than military income but spent more than 30 days in Missouri or maintained a home in Missouri during the year, you must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**

d) Are married to a Missouri resident, who is not in the military, but lives with you outside of Missouri on military orders, you may use Form MO-NRI to calculate your Missouri income percentage. However, any income earned by your spouse is taxable to Missouri. Your spouse is not eligible to complete Form MO-NRI.

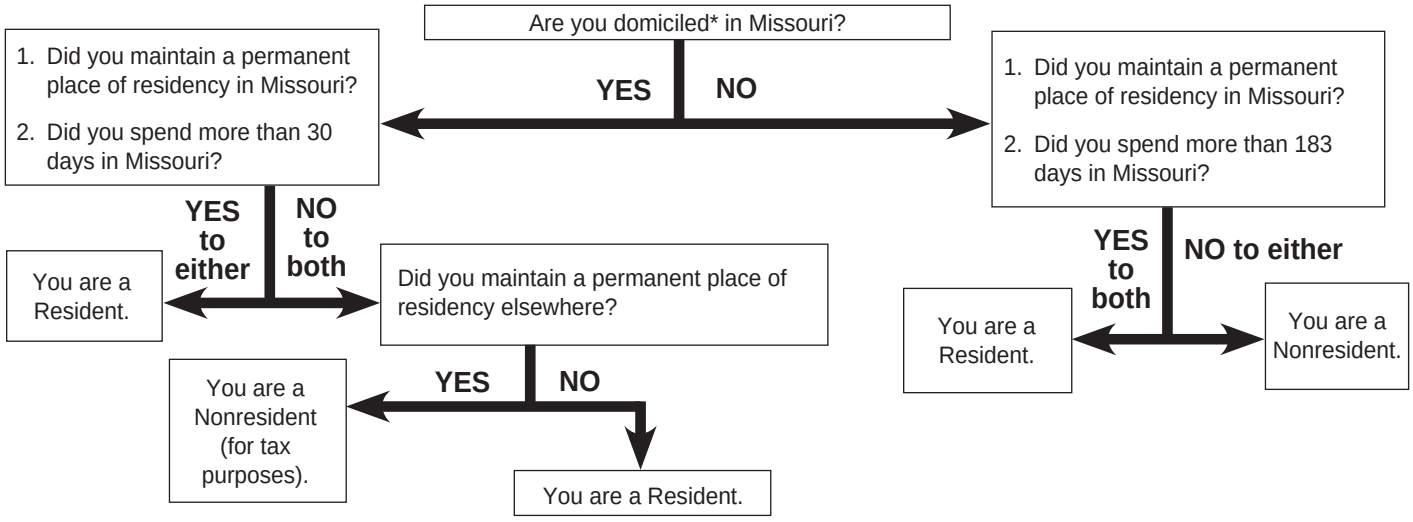
MILITARY NONRESIDENT STATIONED IN MISSOURI — *If you are a military nonresident, stationed in Missouri and you:*

a) ***Earned non-military income while in Missouri***, you must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 9, as a "Military (nonresident) Subtraction".

b) ***Only had military income while in Missouri, you may complete a No Return Required-Military Online Form at the following address: http://dor.mo.gov/personal/individual/.***

NOTE: IF YOU FILE A JOINT FEDERAL RETURN, YOU MUST FILE A COMBINED MISSOURI RETURN (REGARDLESS OF WHOM EARNED THE INCOME). COMPLETE EACH COLUMN OF PART B AND PART C OF THIS FORM. DO NOT COMBINE INCOMES FOR YOU AND YOUR SPOUSE.

Use this diagram to determine if you or your spouse are a RESIDENT OR NONRESIDENT



*Domicile (Home of Record) — The place an individual intends to be his or her permanent home; a place that he or she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his or her permanent home there. An individual can only have one domicile at a time.

Under penalties of perjury, I declare that I have examined this form 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.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE

MISSOURI DEPARTMENT OF REVENUE

HOME ENERGY AUDIT EXPENSE

2014
FORM
MO-HEA

NAME OF TAXPAYER			
ADDRESS	CITY	STATE	ZIP

QUALIFICATIONS

Any taxpayer who paid an individual certified by the Division of Energy to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The subtraction may not exceed $1,000, for a single taxpayer or $2,000 for taxpayers filing combined returns. To qualify for the subtraction, you must have incurred expenses in the taxable year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

INSTRUCTIONS - IN THE SPACES PROVIDED BELOW:

- Report the name of the auditor who conducted the audit
- Report the auditor's certification number
- Summarize each of the auditor's recommendations
- Enter the amount paid for the audit on Line A
- Enter the total amount paid to implement the energy efficiency recommendations on Line B
- Enter the total amount paid for the audit and any implemented recommendations on Line C
- Attach applicable receipts
- Attach completed MO-HEA and receipts to Form MO-1040

NAME OF AUDITOR	AUDITOR CERTIFICATION NUMBER

SUMMARY OF RECOMMENDATIONS

1.
2.
3.
4.
5.

A. Amount paid for audit	A.		00
B. Amount paid to implement recommendations	B.		00
C. Total Paid - Add Lines A and B and enter here. Enter on Line C or $1,000, whichever is less, on Line 13 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers (not to exceed $2,000)	C.		00
D. Enter $1,000 if a single filer or $2,000 if filing a combined return	D.		00
E. Amount from Line C or Line D, whichever is less. Enter here and on Form MO-A, Line 13 If you are filing a combined return, you may split the amount reported on Line 13 between both spouses	E.		00

Form MO-HEA (Revised 12-2014)

2014 TAX CHART

If Missouri taxable income from Form MO-1040, Line 24, 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 24 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 25 would be $63.

FIGURING TAX OVER $9,000

		Yourself		Spouse		Example
Missouri taxable income (Line 24)		$		$		$ 12,000
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
TOTAL MISSOURI TAX	=	$	=	$	=	$ 495

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

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-1040, Line 25.

QUALIFIED HEALTH INSURANCE PREMIUMS WORKSHEET FOR MO-A, LINE 11

Complete this worksheet and attach it, along with proof of premiums paid, to Form MO-1040 if you included health insurance premiums paid as an itemized deduction or had health insurance premiums withheld from your social security benefits.

If you had premiums withheld from your social security benefits, complete Lines 1 through 4 to determine your taxable percentage of social security income and the corresponding taxable portion of your health insurance premiums included in your taxable income.

1. Enter the amount from Federal Form 1040A, Line 14a, or Federal Form 1040, Line 20a. If $0, skip to Line 6 and enter your total health insurance premiums paid. . . . . 1. _____

2. Enter amount from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b. . . . . 2. _____

3. Divide Line 2 by Line 1. . . . . 3. _____%

		Yourself		Spouse
4. Enter the health insurance premiums withheld from your social security income.	4Y.	_____	4S.	_____
5. Multiply the amounts on Line 4Y and 4S by the percentage on Line 3.	5Y.	_____	5S.	_____
6. Enter the total of all other health insurance premiums paid, which were not included on 4Y or 4S.	6Y.	_____	6S.	_____
7. Add the amounts from Lines 5 and 6.	7Y.	_____	7S.	_____
8. Add the amounts from Lines 7Y and 7S.	8Y.	_____		
9. Divide Line 7Y and 7S by the total found on Line 8. If you itemized on your federal return and your federal itemized deductions included health insurance premiums as medical expenses, go to Line 10. If not, go to Line 15.	9Y.	_____%	9S.	_____%

10. Enter the amount from Federal Schedule A, Line 1. . . . . 10. _____

11. Enter the amount from Federal Schedule A, Line 4. . . . . 11. _____

12. Divide Line 11 by Line 10 (round to full percent). . . . . 12. _____%

13. Multiply Line 8 by percent on Line 12. . . . . 13. _____

14. Subtract Line 13 from Line 8. . . . . 14. _____

15. Enter your federal taxable income from Federal Form 1040A, Line 27, or Federal Form 1040, Line 43. . . . . 15. _____

16. If you itemized on your federal return and completed Lines 10 through 14 above, enter the amount from Line 14 or Line 15, whichever is less. If not, enter the amount from Line 8 or Line 15, whichever is less. . . . . 16. _____

17. Multiply Line 16 by the percentage on Line 9Y and Line 9S. Enter the amounts on Line 17Y and 17S of this worksheet on Line 11 of Form MO-A. . . . . 17Y. _____ 17S. _____

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT SCHEDULE

2014 FORM **MO-PTS**

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

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

NAME

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.
			__ __ /__ __ /__ __ __ __	__ __ __-__ __-__ __ __ __

QUALIFICATIONS

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

☐ A. 65 years of age or older **(Attach a copy of Form SSA-1099.)**

☐ B. 100% Disabled Veteran as a result of military service **(Attach a copy of the letter from Department of Veterans Affairs.)**

☐ C. 100% Disabled **(Attach a copy of the letter from Social Security Administration or Form SSA-1099.)**

☐ 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 **minor children** before any deductions and the amount of social security equivalent railroad retirement benefits. **ATTACH** 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). **ATTACH** 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. **ATTACH** 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. **ATTACH** letter from Veterans Affairs.	5		00
6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). **ATTACH** 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. **(Include capital loss from Federal Form 1040, Line 13.)**	7		00
8. **TOTAL** household income — Add Lines 1 through 7. Enter total here.	8		00
9. **MARK THE BOX THAT APPLIES** and enter the appropriate amount. ☐ a. Enter $0 if **Single or Married Living Separate**; **If Married and Filing Combined;** ☐ b. Enter $2,000 if you rented or did not own your home for the entire year; ☐ 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; **MARK THE BOX THAT APPLIES**. ☐ a. **If you rented or did not own and occupy your home for the entire year**, Line 10 cannot exceed $27,500. If the total is greater than $27,500, **STOP - no credit is allowed. Do not file this claim.** ☐ b. **If you owned and occupied your home for the entire year**, Line 10 cannot exceed $30,000. If the total is greater than $30,000, **STOP - no credit is allowed. Do not file this claim.**	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. **ATTACH** a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, **ATTACH** 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. **ATTACH** rent receipts or a signed statement from your landlord. **NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.**	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 **must use the chart** 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.

For Privacy Notice, see instructions.

Form MO-PTS (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2014

2014 FORM MO-CRP

FAILURE TO PROVIDE LANDLORD INFORMATION WILL RESULT IN DENIAL OR DELAY OF YOUR CLAIM.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN **(MUST BE COMPLETED)**	
PHYSICAL ADDRESS OF RENTAL UNIT **(P.O. BOX NOT ALLOWED)** / APT. NUMBER	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)**	APT. NUMBER
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)** (__ __ __) __ __ __ - __ __ __ __	

5. **RENTAL PERIOD DURING YEAR**	FROM: MONTH	DAY	YEAR **2014**	TO: MONTH	DAY	YEAR **2014**	
6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of cancelled checks (front and back). If you received housing assistance, enter the amount of rent YOU paid. **NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit**.....						6	00
7. Check the appropriate box and enter the corresponding percentage on Line 7. ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%** ☐ B. MOBILE HOME LOT — **100%** ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%** ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%** ☐ E. HOTEL If meals are included, enter — **50%**; Otherwise, enter — **100%** ☐ F. LOW INCOME HOUSING — **100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.)** ☐ G. **SHARED RESIDENCE** — If you shared your rent with relatives or friends **(OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18)**, check the appropriate box and enter percentage. ***Additional*** **persons sharing rent/percentage to be entered:** ☐ **1 (50%)** ☐ **2 (33%)** ☐ **3 (25%)**.....						7	%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7.						8	00
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.....						9	00

For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2014)

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2014

2014 FORM MO-CRP

FAILURE TO PROVIDE LANDLORD INFORMATION WILL RESULT IN DENIAL OR DELAY OF YOUR CLAIM.

1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.

2. NAME | 3. LANDLORD'S NAME, LAST 4 DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)

PHYSICAL ADDRESS OF RENTAL UNIT (P.O. BOX NOT ALLOWED) / APT. NUMBER | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED) | APT. NUMBER

CITY, STATE, AND ZIP CODE | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED) (__ __ __) __ __ __ - __ __ __ __

5. RENTAL PERIOD DURING YEAR | FROM: MONTH — DAY — YEAR 2014 | TO: MONTH — DAY — YEAR 2014

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of cancelled checks (front and back). If you received housing assistance, enter the amount of rent YOU paid. NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit..... 6 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100%
☐ B. MOBILE HOME LOT — 100%
☐ C. BOARDING HOME / RESIDENTIAL CARE — 50%
☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45%
☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100%
☐ F. LOW INCOME HOUSING — 100% (RENT CANNOT EXCEED 40% OF TOTAL HOUSEHOLD INCOME.)
☐ G. SHARED RESIDENCE — If you shared your rent with relatives or friends (OTHER THAN YOUR SPOUSE OR CHILDREN UNDER 18), check the appropriate box and enter percentage.
Additional persons sharing rent/percentage to be entered: ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)..... 7 %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ..... 8 00

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS..... 9 00

For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2014)

Form
MO-TC

Missouri Department of Revenue
2014 Miscellaneous Income Tax Credits

Department Use Only (MM/DD/YY)

Attachment Sequence No. 1120-04 and 1120S-02

Name (Last, First)

Social Security Number

Spouse's Name (Last, First)

Spouse's Social Security Number

Corporation Name

Charter Number

Missouri Tax I.D. 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		• Yourself (one income) • Corporation Income • Fiduciary Column 1		• Spouse (on a combined return) • Corporation Franchise Column 2	
1.				1.		00		00
2.				2.		00		00
3.				3.		00		00
4.				4.		00		00
5.				5.		00		00
6.				6.		00		00
7.				7.		00		00
8.				8.		00		00
9.				9.		00		00
10.				10.		00		00
11. Subtotals - add Lines 1 through 10.				11.		00		00
12. Enter the amount of the tax liability from Form MO-1040, Line 30Y for yourself and Line 30S for your spouse, or from Form MO-1120, Line 14 plus Line 15 for income or Line 16 for franchise; Form MO-1120S, Line 15 for franchise tax; or Form MO-1041, Line 18.				12.		00		00
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 18; Form MO-1120S, Line 16; Form MO-1040, Line 37; 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. If you are filing a corporation franchise tax return, use Column 2.
- 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 or franchise tax credits on Form MO-1040, MO-1120, MO-1120s, or MO-1041. Attach to Form MO-1040, MO-1120, MO-1120s, or MO-1041.

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Form MO-TC (Revised 12-2014)

Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following Departments. Visit **http://dor.mo.gov/taxcredit/** for a description of each credit and more contact information for agencies administering each credit.

Missouri Department of Economic Development

P.O. Box 118, Jefferson City, MO 65102-0118
http://www.ded.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AFI	Alternative Fuel Infrastructure — (573) 751-2254	Certificate*
BFC	New or Expanded Business Facility — (573) 526-5417	Schedule 150, Fed. K-1, Form 4354
BJI	Brownfield "Jobs and Investment" — (573) 522-8004	Certificate*
CBC	Community Bank Investment — (573) 522-8004	Certificate*
DAL	Distressed Area Land Assemblage — (573) 522-8004	Certificate*
DFH	Dry Fire Hydrant — (573) 751-9048	Certificate*
DPC	Development Tax Credit — (573) 526-3285	Certificate*
EZC	Enterprise Zone — (573) 526-5417	Schedule 250, Fed. K-1, Form 4354
FDA	Family Development Account — (573) 522-2629	Certificate*
FPC	Film Production — (573) 751-9048	Certificate*
HPC	Historic Preservation — (573) 522-8004	Certificate*
ISB	Small Business Investment (Capital) — (573) 526-5417	Certificate*
ITC	Innovation Campus Tax Credit — (573) 751-4539	Certificate*
MQJ	Missouri Quality Jobs — (573) 751-9048	Certificate*
MWC	Missouri Works Credit — (573) 522-9062	Certificate*
NAC	Neighborhood Assistance — (573) 522-2629	Certificate*
NEC	New Enterprise Creation — (573) 751-4539	Certificate*
NEZ	New Enhanced Enterprise Zone — (573) 522-4216	Certificate*
NMC	New Market Tax Credit — (573) 522-8004	Certificate*
RCC	Rebuilding Communities — (573) 526-3285	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act — (573) 522-8004	Certificate*
REC	Qualified Research Expense — (573) 526-0124	Certificate*
RTC	Remediation — (573) 522-8004	Certificate*
SBG	Small Business Guaranty Fees — (573) 751-9048	Certificate*
SBI	Small Business Incubator — (573) 526-6708	Certificate*
SEC	Sporting Event Credit — (573) 522-8006	Certificate*
SPC	Sporting Contribution Credit — (573) 522-8006	Certificate*
SCC	Missouri Business Modernization and Technology (Seed Capital) — (573) 526-5417	Original Certificate*
TDC	Transportation Development — (573) 522-2629	Certificate*
WEC	Processed Wood Energy — (573) 751-2254	Certificate*
WGC	Wine and Grape Production — (573) 751-9048	Certificate*
YOC	Youth Opportunities — (573) 522-2629	Certificate*

Missouri Development Finance Board

P.O. Box 567, Jefferson City, MO 65102-0567
http://www.mdfb.org • (573) 751-8479

Alpha Code	Name of Credit	Attach to Form MO-TC
BEC	Bond Enhancement	Certificate*
BUC	Missouri Business Use Incentives for Large Scale Development (BUILD)	Certificate*
DRC	Development Reserve	Certificate*
EFC	Export Finance	Certificate*
IDC	Infrastructure Development	Certificate*

Missouri Housing Development Commission

3435 Broadway, Kansas City, MO 64111
http://www.mhdc.com

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AHC	Affordable Housing Assistance — (816) 759-6600	Certificate*
LHC	Missouri Low Income Housing — (816) 759-6668	Eligibility Statement, Fed. K-1, 8609A, 8609 (first year)

Missouri Department of Revenue

P.O. Box 2200, Jefferson City, MO 65105-2200
http://dor.mo.gov/ • (573) 751-3220 or (573) 751-4541

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
ATC	Special Needs Adoption	Form ATC, and Federal Form 8839
BFT	Bank Franchise Tax	Form INT-2, INT-2-1
BTC	Bank Tax Credit for S Corporation	Form BTC, and Form Shareholders INT-3, 2823, INT-2, Fed. K-1
CIC	Children in Crisis	Contribution Verification from Issuing Agency
CFC	Champion for Children	Contribution Verification from Issuing Agency
DAC	Disabled Access	Federal Form 8826 and Form MO-8826
DAT	Residential Dwelling Accessibility	Form MO-DAT
FPT	Food Pantry Tax	Form MO-FPT
SHC	Self-Employed Health Insurance	Form MO-SHC
SSC	Public Safety Officer Surviving Spouse	Form MO-SSC

Missouri Agricultural and Small Business Development Authority

P.O. Box 630, Jefferson City, MO 65102-0630
http://www.mda.mo.gov • (573) 751-2129

Alpha Code	Name of Credit	Attach to Form MO-TC
APU	Agricultural Product Utilization Contributor	Certificate*
FFC	Family Farms Act	Certificate*
NGC	New Generation Cooperative Incentive	Certificate*
QBC	Qualified Beef	Certificate*

Missouri Department of Natural Resources

Jefferson City, MO 65105
http://www.dnr.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
CPC	Charcoal Producers — (573) 751-4817	Certificate*

Missouri Department of Social Services

Jefferson City, MO 65109
http://www.dss.mo.gov/dfas/taxcredit/index.htm • (573) 751-7533

Alpha Code	Name of Credit	Attach to Form MO-TC
DDC	Developmental Disability Care Provider	Certificate*
DVC	Shelter for Victims of Domestic Violence	Certificate*
MHC	Maternity Home	Certificate*
PRC	Pregnancy Resource	Certificate*
RTA	Residential Treatment Agency	Certificate*

Missouri Department of Health Division of Senior Services

P.O. Box 570, Jefferson City, MO 65102-0570
http://www.dhss.mo.gov

Alpha Code	Name of Credit	Attach to Form MO-TC
SCT	Shared Care — (573) 751-4842	Must Register Each Year With Division of Senior and Disability Services — Attach Form MO-SCC

Form MO-TC (Revised 12-2014)

* Must be approved by the issuing agency
Individuals with speech or hearing impairments may call TDD (800) 735-2966 or fax (573) 526-1881.

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MISSOURI DEPARTMENT OF REVENUE

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

2014 FORM **MO-2210**

Attachment Sequence No. 1040-06

DLN

ATTACH THIS FORM TO FORM MO-1040

LAST NAME, FIRST NAME, INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME, FIRST NAME, INITIAL	SPOUSE'S SOCIAL SECURITY NO.
PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

You may qualify for the Short Method to calculate your penalty. You may use the Short Method if:

a. You qualify to use the Short Method on the Federal Form 2210 **or**

b. All withholding and estimated tax payments were made equally throughout the year **and**

c. You **do not** annualize your income.

If (a) applies or both (b) and (c) apply to you, complete Part I, Required Annual Payment and Part II, Short Method. Otherwise, complete Part I, Required Annual Payment and Part III, Regular Method.

PART I — REQUIRED ANNUAL PAYMENT

1. Enter your 2014 tax after credits (Form MO-1040, Line 31 less APPROVED Credits from Line 37; Property Tax Credit from Line 38.)			1	
2. Multiply Line 1 by 90% (66 2/3% for qualified farmers)	2			
3. Withholding taxes. **Do not** include any estimated tax payments on this line			3	
4. Subtract Line 3 from Line 1. If less than $500, stop here; do not complete or file this form. You do not owe the penalty.			4	
5. Enter the tax shown on your 2013 tax return. If you did not file a 2013 Missouri return or only filed a Property Tax Credit Claim, skip line 5 and enter the amount from Line 2 on Line 6.			5	
6. **Required annual payment**. Enter the **smaller** of Line 2 or Line 5 (**Note:** If Line 3 is equal to or more than Line 6, stop here; you do not owe the penalty. Do not file Form MO-2210.)			6	

PART II — SHORT METHOD

7. Enter the amount, if any, from Line 3 above	7			
8. Enter the total amount, if any, of estimated tax payments you made	8			
9. Add Lines 7 and 8			9	
10. **Total underpayment for year**. Subtract Line 9 from Line 6. If zero or less, stop here; you do not owe the penalty. Do not file Form MO-2210			10	
11. Multiply Line 10 by .01995			11	
12. If the amount on Line 10 was paid on or after 04/15/15, enter 0 (zero). If the amount on Line 10 was paid before 04/15/15, make the following computation to find the amount to enter on Line 12. Amount on Line 10 X Number of days paid before 04/15/15 X .0000822			12	
13. Penalty. Subtract Line 12 from Line 11. Enter result here and on Form MO-1040, Line 48			13	

PART II INSTRUCTIONS — SHORT METHOD

A. **Purpose of the Form** — Use this form to determine whether your income tax was sufficiently paid throughout the year by withholding or by estimated tax payments. If it is not, you may owe a penalty on the underpaid amount.

B. **Short Method** — You may use the Short Method if you qualify to use the Short Method on the Federal Form 2210 or, all withholding and estimated tax payments were made equally throughout the year and you do not annualize your income.

If you do not qualify to use the Short Method, you must use the Regular Method on page 2.

NOTE: IF THIS FORM IS NOT FILED WITH FORM MO-1040, ATTACH CHECK OR MONEY ORDER PAYABLE TO "DEPARTMENT OF REVENUE" AND MAIL TO P.O. BOX 329, JEFFERSON CITY, MO 65107-0329.

NAME AS SHOWN ON FRONT	SOCIAL SECURITY NUMBER

PART III — REGULAR METHOD

SECTION A — FIGURE YOUR UNDERPAYMENT *(COMPLETE LINES 14 THROUGH 19)*

If you meet any of the exceptions (see instruction D) to the penalty for ALL quarters, omit Lines 14 through 19 and go directly to Line 20.

14. Required annual payment (Enter payment as computed on Part I, Line 6) .....

	DUE DATES OF INSTALLMENTS			
	APR. 15, 2014	JUNE 15, 2014	SEPT. 15, 2014	JAN. 15, 2015
15. Required installment payments				
16. Estimated tax paid				
17. Overpayment of previous installment				
18. Total payments				
19. Underpayment of current installment				
19a. Overpayment of current installment				
19b. Underpayment of previous installment				
19c. Total overpayment				
19d. Total underpayment				

SECTION B — EXCEPTIONS TO THE PENALTY *(see instruction D)*

(For special exceptions see instruction I for service in a "combat zone", and instruction J for farmers.)

20. Total amount paid and withheld from January 1 through the installment date indicated				
21. Exception No. 1 — prior year's tax 2013 tax _____	25% OF 2013 TAX	50% OF 2013 TAX	75% OF 2013 TAX	100% OF 2013 TAX
22. Exception No. 2 — tax on prior year's income using 2014 rates and exemptions	25% OF TAX	50% OF TAX	75% OF TAX	100% OF TAX
23. Exception No. 3 — tax on annualized 2014 income	22.5% OF TAX	45% OF TAX	67.5% OF TAX	
24. Exception No. 4 — tax on 2014 income over 3, 5 and 8-month periods	90% OF TAX	90% OF TAX	90% OF TAX	

SECTION C — FIGURE THE PENALTY *(Complete Lines 25 through 29)*

25. Amount of underpayment				
26. Date of payment, due date of installment, or April 15, 2015, whichever is earlier				
27a. Number of days between the due date of installment, and either the date of payment, the due date of the next installment, or December 31, 2014, whichever is earlier				
27b. Number of days from January 1, 2015 or installment date to date of payment or April 15, 2015				
28a. Multiply the 3% annual interest rate times the amount on Line 25 for the number of days shown on Line 27a.				
28b. Multiply the 3% annual interest rate times the amount on Line 25 for the number of days shown on Line 27b.				
28c. Total penalty (Line 28a plus Line 28b)				

29. Total amounts on Line 28c. Show this amount on Line 48 of Form MO-1040 as "Underpayment of Estimated Tax Penalty". If you have an underpayment on Line 47 of Form MO-1040, enclose your check or money order for payment in the amount equal to the total of Line 47 and the penalty amount on Line 48. If you have an overpayment on Line 46, the Department of Revenue will reduce your overpayment by the amount of the penalty .....

NOTE: IF THIS FORM IS NOT FILED WITH FORM MO-1040, ATTACH CHECK OR MONEY ORDER PAYABLE TO "DEPARTMENT OF REVENUE" AND MAIL TO P.O. BOX 329, JEFFERSON CITY, MO 65107-0329.

PART III INSTRUCTIONS — REGULAR METHOD

A. **Purpose of the Form** — Use this form to determine whether your income tax was sufficiently paid throughout the year by withholding or by estimated tax payments. If it is not, you may owe a penalty on the underpaid amount.

B. **Filing an Estimated Tax Payment and Paying the Tax for Calendar Year Taxpayers** — If you file returns on a calendar year basis and are required to file Form MO-1040ES, you are generally required to file an estimated tax payment by April 15, and to pay the tax in four installments. (If you are not required to file an estimated tax payment until later in the year because of a change in your income or exemptions, you may be required to pay fewer installments.) The chart below shows the due date for estimated tax payments and the maximum number of installments required for each.

Period Requirements First Met	Due Date of Estimated Tax Payments	Maximum Number of Installments Required
Between January 1 and April 1	April 15	4
Between April 2 and June 1	June 15	3
Between June 2 and Sept.1	Sept. 15	2
After Sept. 1	Jan. 15	1

When the due date falls on a Saturday, Sunday, or legal holiday, the estimated tax payment will be considered timely if filed on the next business day.

C. **Fiscal Year Taxpayers** — Fiscal year taxpayers should substitute for the due dates above, the 15th day of the first and last months of the second quarter of your fiscal year; the 15th day of the last month of the third quarter; and the 15th day of the first month of your next fiscal year.

D. **Exception to the Penalty** — You will not be liable for a penalty if your 2014 tax payments (amounts shown on Line 20) equal or exceed any amount determined for the same period under the following exception provisions. You may apply a different exception to each underpayment. Please enclose a separate computation page for each payment. If none of the exceptions apply, complete Lines 15 through Line 29.

The percentages shown on Lines 21, 22, and 23, for the April 15, June 15, and Sept. 15 installment dates, are for calendar year taxpayers required to pay installments on four dates.

Exception 1 — Prior Year's Tax. — This exception applies if your 2014 tax payments equal or exceed the tax shown on your 2013 tax return. The 2013 return must cover a period of 12 months and show a tax liability.

Exception 2 — Tax on Prior Year's Income using 2014 Rates and Exemptions — This exception applies if your 2014 tax withheld and estimated tax payments equal or exceed the tax that would have been due on your 2013 income if you had computed it at 2014 rates. To determine if you qualify for this exception, use the personal exemptions allowed for 2014, but use the other facts and law applicable to your 2013 return.

Exception 3 — Tax on Annualized 2014 Income — This exception applies if your 2014 tax payments equal or exceed 90 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding that in which an installment is due. To annualize your taxable income, follow these four steps.

(a) Figure your adjusted gross income less itemized deductions from the first of your tax year up to and including the month prior to that in which an installment is due; or, if you use the standard deduction, figure your adjusted gross income for that period.

(b) Divide the result of step (a) by the number of months in your computation period.

(c) Multiply the result of step (b) by 12.

(d) Subtract the deduction for personal exemptions, federal tax and, if you did not itemize, subtract the standard deduction. The result is your annualized taxable income.

Exception 3 may not be used for the fourth installment period.

Example I (combined return with one dependent)

1. Wages, received during Jan., Feb., and Mar $6,000
2. Self-employment income during Jan., Feb., and Mar. $4,000
3. Adjusted gross income. $10,000
4. Annualized income ($10,000 ÷ 3 x 12) $40,000
5. Less:
   (a) Standard deduction. $12,400
   (b) Exemptions (2 x $2,100) + (1 x $1,200) $5,400
   (c) Federal tax (joint return) $1,500
6. Annualized taxable income $20,700
7. Income Tax (from Missouri tax chart). $1,017

If your tax withheld and estimated tax payment for the first installment period of 2014 were at least $229 (22.5 percent of $1,017) you do not owe a penalty for that period.

Exception 4 — Tax on 2014 Income Over Periods of 3, 5, and 8 months – This exception applies if your 2014 tax payments equal or exceed 90 percent of the tax on your taxable income for periods starting from the first of the year to the end of the month preceding that in which an installment is due. This exception does not apply to the fourth quarter. To determine if this exception applies for the first three quarters, figure your taxable income from January 1, 2014 to the end of the month preceding that in which an installment is due. Then compute your tax on that amount as though it represented your taxable income for 2014.

Example II
(combined return with one dependent, using standard deduction)

(1) Computation Period	(2) Income	(3) Tax	(4) 90 percent of Tax	(5) Tax Withheld
Jan. 1 to Mar. 31	$15,000	$0	$0	$275
Jan. 1 to May 31	$21,665	$86	$77	$458
Jan. 1 to Aug. 31	$31,665	$607	$546	$733

Since the amounts in column (5) are greater than those in column (4) for each of the first three computation periods, there is no penalty for the first three installment periods.

E. **Figure the Addition to Tax** — For Line 27a, enter the number of days from the due date of the installment to the date of payment or December 31, 2014, whichever is earlier. If the payment date on Line 26 is December 31, 2014, or later and the due date of the installment is April 15, 2014, then enter 260 days; for June 15, 2014, 199 days; and for September 15, 2014, 107 days.

For Line 27b, enter the number of days from January 1, 2015, or the 2015 installment due date to date of payment or appropriate due date of return, whichever is earlier. If the payment date is April 15, 2015, enter 105 days for the first, second, and third quarters and 90 days for the fourth quarter.

F. **Tax Withheld** — You may consider an equal part of the income tax withheld during the year as paid on each required installment date, unless you establish the dates on which the withholding occurred and consider it paid on those dates.

G. **Overpayment** — Apply as credit against the next installment any installment overpayment shown on Line 19a that is greater than all prior underpayments.

H. **Installment Payments** – If you made more than one payment for any installment, enclose a separate computation for each payment. If you filed your return and paid the balance of tax due on or before January 31, 2015, consider the balance paid as of January 15, 2015.

I. **Exception from the Addition to Tax for Service in a Combat Zone** — You may be exempt from a penalty for underpayment of estimated tax if you served in the U.S. Armed Forces in an area designated by the President as a combat zone under conditions which qualified you for hostile fire pay. If you are exempt for this reason, write on Line 19, for the applicable installment dates, "Exempt, combat zone."

J. **Farmers** — If (1) your Missouri gross income from farming is at least two-thirds of your total Missouri gross income and (2) you filed a Missouri Individual Income Tax Return and paid tax on or before March 1, 2015, you are exempt from charges for underpayment of estimated tax. If so, write on Line 1, "Exempt, farmer".

If you meet this gross income test but did not file a return or pay the tax when due, complete this form with respect to the last quarter only. Qualified farmers would enter all of Line 14 in the fourth quarter and calculate the appropriate underpayment.

Line-by-Line Instructions

Complete Lines 15 through 19d for each installment period, then complete Lines 25 through 29.

14. Enter the required annual payment, as computed on Part I, Line 6.

15. Divide the required annual payment (Line 14) by the number of required installments. If the estimated tax was the result of a change in income or exemptions during the year, you may require fewer installments. Otherwise, divide the required annual payment by four and place the amount in each column. (See instructions for farmers.)

16. Enter the amount of tax paid during the installment period. (The tax withheld throughout the year may be considered as paid in four equal parts on the due date of the installment, unless a different date is established.)

17. Enter the amount, if any, of overpayment reported on Line 19c from the previous installment period.

18. Enter the sum of Line 16 and Line 17.

19. If the amount on Line 15 is greater than the amount on Line 18, enter the difference here. You have underpaid for the installment period. If not, skip this line and go to Line 19a.

19a. If the amount on Line 18 is greater than the amount on Line 15, enter the difference here. You have overpaid for the installment period.

19b. Enter the amount of the underpayment (if any) from Line 19d of the previous column.

19c. and 19d.
If you filled in Line 19 of this column, add the amount on Line 19b to the amount on Line 19 and enter that total on Line 19d. If you filled in Line 19a of this column, and the amount on Line 19a is greater than any amount on Line 19b, enter the difference on Line 19c. You are overpaid. If the amount on Line 19b is greater than the amount on Line 19a, enter the difference on Line 19d. You are underpaid. See page 3 for instructions for Lines 20 through 24.

25. If you have an underpayment for the installment period and none of the exceptions on Lines 20 through 24 apply, enter on Line 25 the amount of the underpayment on Line 19d. If you do not have an underpayment, or if an exception applies, leave this blank and skip the remaining lines of the column.

26. Enter the date a payment was made on the installment, the due date of the following installment, or April 15, 2015, whichever is earlier. If more than one late payment was made to cover the installment, attach a separate computation for each payment during the installment period.

27a. Enter the number of days from the due date of the installment to the date entered on Line 26.

27b. Enter the number of days from January 1, 2015 (or a later date, if the installment date was after January 1) until either the date of the payment or April 15, 2015, whichever is earlier.

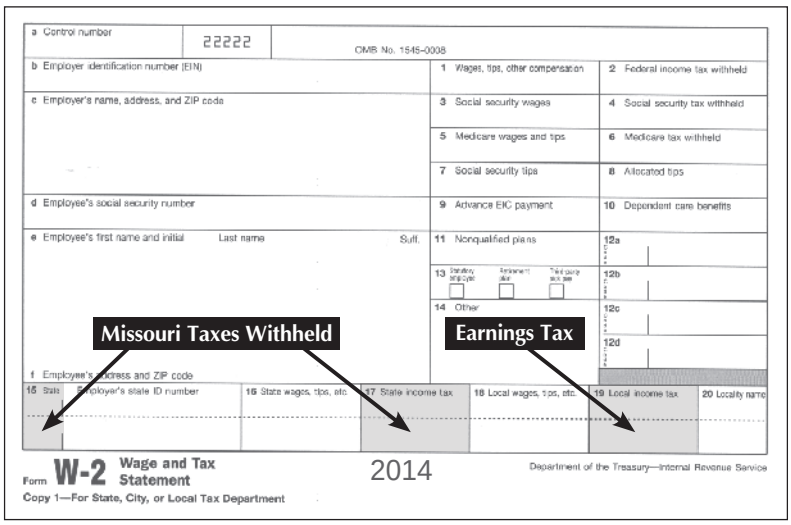
28a. Multiply the amount on Line 25 by the number of days on Line 27a. Divide this amount by 365 days and multiply the product by three percent. This is the penalty accruing on the underpayment during 2014.

28b. Multiply the amount on Line 25 by the number of days on Line 27b. Divide this amount by 365 days and multiply the product by three percent. This is the penalty accruing on the underpayment during 2015.

28c. Add the amounts on Lines 28a and 28b.

29. Add the sum of the amounts on Line 28c in the final column, if applicable.

Diagram 1: Form W-2



The maximum annual exempt contribution is $8,000 for single individuals or $16,000 for married couples filing a combined return. If you are a participant claiming a subtraction for a contribution made to the savings program, you must **attach your statement provided by the program manager.** The statement must be in the name of a plan participant (account owner) claiming the subtraction.

Line 11 — Qualified Health Insurance Premiums

Enter the amount you paid for health insurance premiums not to exceed your federal taxable income. Do not include any pre-tax premiums paid, any premiums excluded from federal taxable income, or any long term care insurance premiums. Use the worksheet on page 26 to determine your allowable subtraction.

Line 12 — Depreciation Adjustment

If you purchased an asset between July 1, 2002, and June 30, 2003, and you elected to use the 30 percent depreciation on your federal return, you may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Section 143.121, (RSMo). This amount is computed by figuring the allowable depreciation prior to the Job Creation and Worker Assistance Act less the depreciation taken on your federal return. If you have previously taken an addition modification for a qualifying property, but have sold or disposed of the property during the taxable year, check the box on Line 12 and take a subtraction for the amount not previously recovered. More information and examples can be found on the Department's website at **http://dor.mo.gov/pdf/depreciation_examples.pdf.**

Line 13 — Home Energy Audit Expenses

Enter the amount you paid for the costs incurred for a home energy audit or the implementation of any energy efficiency recommendations, to the extent the amounts paid were not subtracted from federal taxable income. The amount of the subtraction is limited to $1,000 for taxpayers filing a single return or $2,000 for taxpayers filing a combined return. Please complete and attach Form MO-HEA found on page 25.

Line 14 — Total Subtractions

Add Lines 7 through 13. Enter the total on Form MO-A, Part 1, Line 14 and on Form MO-1040, Line 4.

Note: Do not include income earned in other states on Line 14. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States or Political Subdivisions). See Form MO-1040, Line 26 or Line 27.

PART 2
MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 7, Line 14. You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1— Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 40, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.**

Lines 2 and 3 — Social Security Tax

Include the amount of the social security tax withheld from your Form(s) W-2. **This amount cannot exceed $7,254.** Enter the total on Line 2. Repeat for your spouse and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2014. **This amount cannot exceed $11,082** (Tier I maximum of $7,254 and Tier II maximum of $3,828). Enter the total on Line 4. Repeat for your spouse and enter the total on Line 5. **If you have both social security and Tier I railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form(s) W-2 less, either the amount entered on Federal Form 1040, Line 71, or, if only one employer, the amount refunded by the employer.**

Line 6 — Medicare Tax

Include the total amount of Medicare tax for yourself and spouse (combined). If you are not subject to "additional Medicare tax" on your federal return, enter the amount from your Form(s) W-2.

If you are subject to "additional Medicare tax" on your federal return, enter the amounts as calculated below. You must attach a copy of Federal Form 8959.

- Wage income: Form(s) W-2, Box 6, plus Line 7 of Federal Form 8959, minus Line 22 of Federal Form 8959;
- Railroad retirement compensation: Railroad retirement Medicare tax withheld on Form(s) W-2, Box 14, plus Line 17 of Federal Form 8959, minus Line 23 of Federal Form 8959.

Line 7 — Self-Employment Tax

Include the amount from Federal Form 1040, Line 57 minus Line 27, plus Federal Form 8959, Line 13; or Federal Form 1040NR, Line 55 minus Line 27, plus Federal Form 8959, Line 13.

Line 9 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. The amount you paid in state income taxes included in your federal itemized deductions, must be subtracted to determine Missouri itemized deductions.

Line 10 — Earnings Taxes

If you entered an amount on Line 9 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 10 the amount of earnings taxes withheld shown on Forms W-2. See Diagram 1, Page 34, Box 19.

Line 12 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 7, Line 14), you should take the standard deduction on Form MO-1040, Line 14, unless you were required to itemize your federal deductions.

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

If you are claiming a pension, social security, social security disability, or military exemption, you must attach a copy of your federal return (pages 1 and 2), your Forms 1099-R, and SSA-1099. Failure to provide this information will result in your exemption being disallowed.

Public Pension Calculation

Public pensions are pensions received from any federal, state, or local government. If you have questions about whether your pension is a public or a private pension, contact your pension administrator.

Line 1 — Missouri Adjusted Gross Income

Include your Missouri adjusted gross income from Form MO-1040, Line 6.

Line 2 — Taxable Social Security Benefits

Include the **taxable** 2014 social security benefits for each spouse. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Line 6 — Taxable Public Pension

Include the taxable 2014 public pension for each spouse. This information can be found on:

- Federal Form 1040A—Line 12b
- Federal Form 1040—Line 16b

Do not include any payments from private pensions, social security benefits or railroad retirement payments on this line.

(Exception: If you are 100 percent disabled, you may consider railroad retirement as taxable public pension.)

Line 8 — Social Security or Social Security Disability Exemption

Include the amount from Lines 6Y and 6S from Part 3 of the MO-A, Section C (social security or social security disability calculation), unless you are a single individual with income greater than $85,000 or a married couple with income greater than $100,000. For single individuals with income greater than $85,000 enter the

amount from Line 8 of Section C. For married couples with income greater than $100,000 , multiply Line 8 by the percentages on Line 3Y and 3S of the worksheet for Lines 4 and 5 (below), and enter those amounts here. If you are not eligible for the social security or social security disability exemption, enter a $0 on Line 8.

PRIVATE PENSION CALCULATION

Line 2 — Taxable Social Security Benefits

Include the taxable 2014 social security benefits. This information can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Line 6 — Taxable Pension

Include the taxable 2014 pension received from private sources for each spouse. This information can be found on:

- Federal Form 1040A— Lines 11b and 12b
- Federal Form 1040—Lines 15b and 16b

Do not include any payments from public pensions, social security benefits, or railroad retirement payments on this line.

SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION

Line 4 — Taxable Social Security Benefits

To take the social security exemption, you must be age 62 or older. An individual that receives social security retirement benefits, partial benefits at age 62, full benefits at age 65 or older, or a disabled individual receiving social security disability income (SSDI), who reaches full retirement age during the taxable year and receives retirement benefits should include on Line 4, the amount of federal taxable benefits, which can be found on:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year. To determine each spouse's portion of the taxable social security on Line 4, complete worksheet for Lines 4 and 5 (below).

Line 5 — Taxable Social Security Disability Benefits

A disabled individual, receiving social security disability income (SSDI) for the entire taxable year should enter on Line 5, the amount of **federal taxable benefits**, which can be found on:

- Federal Form 1040A— Line 14b
- Federal Form 1040—Line 20b

Taxable social security disability benefits must be allocated by each spouse's share of the benefits received for the year. To determine each spouse's portion of the taxable social security disability on Line 5, complete worksheet for Lines 4 and 5 (below).

Note: A taxpayer filing single, head of household, qualifying widow(er), or married filing separate may **not** enter amounts on both Line 4, Taxable Social Security Benefits, and Line 5, Taxable Social Security Disability Benefits. Report only Social Security Benefits on Line 4 and Social Security Disability Benefits on Line 5. However, if you are married filing a combined return, one spouse may enter an amount on Line 4 and the other spouse may enter an amount on Line 5.

MILITARY PENSION CALCULATION

A military pension is a pension received for your service in a branch of the armed services of the United States, including the Missouri Army Reserve and Missouri National Guard. You must reduce your military pension exemption by any portion of your military pension that is included in the calculation of your public pension exemption. Therefore, if you qualify for the public pension, make sure you complete the Public Pension Calculation (Section A) before you calculate your military pension exemption.

Line 1 — Taxable Military Retirement Benefits

Include your total military retirement benefits reported on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. If you are filing a combined return and both spouses had military retirement, combine those amounts on Line 1.

Line 2 — Taxable Public Pension

Include your total retirement benefits from public sources (including military) reported on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. If you are filing a combined return and both spouses had retirement benefits from public sources, combine those amounts on Line 2.

Line 4 — Military Benefits Included in Public Pension Exemption

Multiply the percentage calculated on Line 3 by the total public pension amount reported on Line 13 of Section A. If you did not claim a public pension, enter $0.

Line 6 —Total Military Pension

The maximum military exemption you may claim in 2014 is equal to 75 percent of your military pension. Multiply the amount on Line 5 by 75 percent.

FORM MO-PTS

INFORMATION TO COMPLETE FORM MO-PTS

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040, Line 1 through Line 37, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate Form **MO-PTC**. Do not include spouse name or social security number if you marked married filing separate. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate **Form MO-PTC**, you cannot take the $2,000 or $4,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

Qualifications

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. You must check a qualification box to be eligible for the credit. Check **only** one box. **Attach the appropriate documentation to verify your qualification**. (The required documentation is listed behind each qualification on Form MO-PTS.)

HELPFUL HINTS

If you are married and living together, you must file married filing combined and include all household income. Please use the social security number of the person filing the claim.

Line 2 — Social Security Benefits

Enter the amount of nontaxable social security benefits before any deductions and the amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b

WORKSHEET FOR LINES 4 AND 5

1. Total social security - Enter amount from: • Federal Form 1040A, Line 14a • Federal Form 1040, Line 20a	1 _____	
	Yourself	Spouse
2. Enter each spouse's portion of the total social security	2Y_____	2S_____
3. Divide Line 2Y and 2S by Line 1	3Y_____%	3S_____%
4. Taxable social security - Enter amount from: • Federal Form 1040A, Line 14b • Federal Form 1040, Line 20b	4 _____	
5. Multiply Line 4 by percentages on 3Y and 3S and enter amounts here and on Lines 4 or 5 of Part 3 of the MO-A, Section C	5Y_____	5S_____

- Form SSA-1099 and RRB-1099, total amount before deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions from Social Security Administration and other agencies must be claimed in the year in which they are received. **Attach a copy of Form(s) SSA-1099, RRB-1099, or SSI Statement.**

HELPFUL HINTS

Wait to file your return until you get your Form SSA-1099 received in January, 2015, that states what your benefits were for the entire 2014 year. See the sample Form SSA-1099 on page 38.

If you are receiving railroad retirement benefits, you should get two Forms RRB-1099. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

Line 3 — Exempt Interest and Pension Income

Enter the amount of pensions, annuities, rental income, dividends, or exempt interest income not included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See the following to determine the amount of your pension or exempt interest:

- Forms 1099-R or W-2P — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Forms 1099-INT— Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 7.

If grants or long-term care benefits are made payable to the nursing facility, do not include as income or rent.

Line 4 — Railroad Retirement Benefits

Enter railroad retirement benefits **before deductions** for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 9. **(Attach a copy of your Form RRB-1099-R.)** (Do not include social security equivalent railroad retirement included on Line 2).

Line 5 — Veteran Benefits

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service. To request a copy of the letter, call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

Line 6 — Public Assistance

Include the amount of public assistance, Supplemental Security Income (SSI), child support, unemployment compensation, and Temporary Assistance payments received by you and your minor children. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA).

HELPFUL HINTS

Supplemental Security Income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received either through a my Social Security account at www.socialsecurity.gov/myaccount, by calling 1-800-772-1213, or contacting your local Social Security office. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.

If you receive temporary assistance from the Children's Division (CD) or Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

This includes any payments received from the government. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Forms SSA-1099, a letter from the Social Security Administration, a letter from Social Services that includes the total amount of assistance received, and Employment Security 1099, if applicable.**

Line 7 — Nonbusiness Loss(es)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C are considered business losses and should not be included here.)

Line 9 — Filing Deduction

If you are **Single or Married Living Separate,** enter $0 on Line 9.

If you are **Married and Filing Combined**, see below to determine the amount to enter on Line 9.

- If you OWNED and OCCUPIED your home for the **ENTIRE YEAR,** enter $4,000 on Line 9.
- If you RENTED or did not own your home for the **ENTIRE YEAR,** enter $2,000 on Line 9.

Line 10 — Net Household Income

Subtract Line 9 from Line 8 and enter amount on Line 10. If you RENTED or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed $27,500. If the amount of your net household income on Line 10 is above $27,500, and you are not eligible for the credit. There is no need to complete and submit the form.

If you OWNED AND OCCUPIED your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed $30,000. If the amount of your net household income on Line 10 is above $30,000, you are not eligible for the credit. There is no need to complete and submit the form.

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business.

Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid for 2014 only, or $1,100, whichever is less. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your **primary** residence that you occupy. Secondary homes are not eligible for the credit.

Attach a copy of paid real estate tax receipts from the county and city collectors office. Mortgage and financial institution statements are not acceptable.

If you submit more than one receipt from a city or county for your residence, please submit a letter of explanation.

If your home or farm has more than five acres or you own a mobile home and it is classified as personal property, a Form 948 Assessors Certification must be attached with a copy of your paid personal or real property tax receipt. If you own a mobile home and it is classified as real property, a Form 948 isn't needed. In such cases, you can claim property tax for the mobile home and if applicable, rent for the lot. A credit **will not** be allowed on vehicles and other items listed on the personal property tax receipt.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you use your home for business purposes, the percentage of your home that is used for business purposes must be subtracted from your real estate taxes paid. If you need to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from allowable real estate taxes paid.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters $500 on Form 948, Line 6. Ruth also uses 15

percent of her house for her business. She will multiply $500 by 85 percent and enter this figure ($425) on Form MO-PTS, Line 11.

Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home or lot) you occupied during 2014. The Form MO-CRP is on the back of the Form MO-PTS.

> **HELPFUL HINTS**
> If you receive low income housing assistance the rent you claim may not exceed 40 percent of your income. Please claim only the amount of rent you pay or your refund will be delayed or denied.

You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits.

> **HELPFUL HINTS**
> If you rent from a facility that does not pay real estate taxes, you are not eligible for a Property Tax Credit.

If your gross rent paid exceeds your house hold income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Add the totals from Line 9 on all Forms MO-CRP completed, and enter the amount on Line 12, or $750, whichever is less. Attach rent receipt(s) or a signed statement from your landlord for any rent you are claiming, along with Form MO-CRP. The rent receipt(s) or statement, must be signed by the landlord and include his or her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts or a statement.

If you have the same address as your landlord, please verify the number of occupants and living units.

Line 13 — Total Real Estate Tax/Rent Paid

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13, or $1,100, whichever is less.

Example: Ester owns her home for three months and pays $100 in property taxes. For nine months she rents an apartment and pays $4,000 in rent. The amount on Line 9 of the Form MO-CRP is $800 ($4,000 x 20%). Form MO-PTS, Line 11, is $100; Line 12 is $750; and Line 13 is $850. The $800 for rent is limited on Line 12 to $750.

Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 41, 42 and 43 to determine the amount of your property tax credit. If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.782, RSMo. You will be notified if your credit is offset against any debts.

Information to Complete Form MO-CRP

If you rent from a tax exempt facility, you do not qualify.

Step 1: Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. **Your claim may be delayed if you fail to enter all required information.**

Step 2: Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

Step 3: If you were a resident of a nursing home or boarding home during 2014, use the applicable percentage on Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, enter the total rent on Form MO-CRP, Line 6 and mark the appropriate percentage on box G of Line 7. If the rent receipt is for the total rent amount, then the percentage on box G of the Form MO-CRP must be used to determine your credit.

If none of the reductions apply to you, enter 100 percent on Line 7.

Step 4: Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8.

Step 5: Multiply Line 8 by 20 percent and enter the result on Line 9. Add the totals from Line 9 on all completed Forms MO-CRP and enter the amount on Line 12 of Form MO-PTS.

> **HELPFUL HINTS**
> An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
>
> A boarding home is a house that provides meals, lodging, and the residents share common facilities.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2014
- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE SIDE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
BETTY TAXPAYER	000-00-0000

Box 3. Benefits Paid in 2014	Box 4. Benefits Repaid to SSA in 2014	Box 5. Net Benefits for 2014 *(Box 3 minus box 4)*
*$8,400.00	NONE	$8,400.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit	$7,800.00
Medicare premiums deducted from your benefit	$600.00
Total Additions	$8,400.00
Benefits for 2014	$8,400.00

*Includes: $12.00 Paid in 2014 for 2013

DESCRIPTION OF AMOUNT IN BOX 4

NONE

Box 6. Voluntary Federal Income Tax Withheld

NONE

Box 7. Address

BETTY TAXPAYER
5500 TAXES LANE
TAXTOWN, MO 55555-5555

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

000-00-0000

Form **SSA-1099-SM** (12-2014) **DO NOT RETURN THIS FORM TO SSA OR IRS** 0603554

Form **4340**

Missouri Department of Revenue
2014 Individual Consumer's Use Tax Return

Due Date: 04/15/2015

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY) 1 2 1 4

Missouri Tax I.D. Number

2. Last Name	First Name	M.I.	SSN
Street Address	City	State	Zip
3. Spouse's Last Name	First Name	M.I.	Spouse SSN
Street Address	City	State	Zip

4. Street Address	City	Zip	5. Inside City Limits	6. City/County Code(s)	7. Taxable Purchases	8. Tax Rate	9. Amount of Tax
			☐ Yes				
			☐ Yes				
			☐ Yes				

15. Provide a description of purchases you made	10. Total Purchases	11. Total Due
	Interest For Late Payment	12.
16. ☐ One time purchase ☐ I expect to make future taxable purchases. (See instructions)	Additions To Tax	13.
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.	Pay This Amount (U.S. Funds Only)	14.

17. Signature(s)	Date (MM/DD/YYYY)	Daytime Telephone	DOR ONLY
	__ __/__ __/__ __ __ __	(__ __ __)__ __ __–__ __ __ __	

Make check payable to the address listed below. Do not send cash. You may not use your individual income tax refund to pay your use tax liability. Do not send with individual income tax return. 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.

Instructions

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

What is Consumer's Use Tax? - Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed $2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Please refer to the Department's website for additional information: **http://dor.mo.gov/personal/consumer**.

Taxable Purchases - Compile a list of all purchases you made during the calendar year and didn't previously pay Missouri sales or use tax. You can find this information from invoices, bills, credit card statements, and cancelled checks. Examples are purchases you made from the Internet, catalogues, food purchases, TV or telephone marketing, goods from foreign countries, and aircraft. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due.

Due Date - The due date each year is April 15. When the due date falls on a Saturday, Sunday, or a legal holiday, the return and payment are considered timely if made on the next business day.

Line by Line Instructions

1. Enter your Missouri Tax ID Number. If you do not have a number, leave blank.
2. Enter your full name, Social Security Number, and complete address.
3. Enter your spouse's full name, Social Security Number, and complete address.
4. List each address in which you made purchases subject to Missouri consumer's use tax. Typically, this is your home address.
5. Check the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the city and county code for your address. These codes can be found at **http://dor.mo.gov/business/sales/rates**.
7. Enter the taxable purchases for each reporting location during the tax period. Enter zero if you made no taxable purchases at a location during the tax period.
8. Enter the tax rate found at **http://dor.mo.gov/business/sales/rates**. Select the use tax rate where you reside unless you are storing, using, or consuming tangible personal property at a different location. For qualifying food purchases you will use the food use tax rate. For aircraft purchases the tax rate is calculated based on where the aircraft is hangared.
9. Enter the amount of tax by multiplying taxable purchases times the tax rate.
10. Enter total taxable purchases.
11. Enter total tax due.
12. Enter interest for late payment. The interest rate is subject to change each year. Refer to the Department's website **http://dor.mo.gov/calculators/interest/** to calculate the amount of interest due.
13. Enter the amount of additions to tax. The rate is 5% per month of total tax due, not to exceed 25%. Refer to the Department's website at **http://dor.mo.gov/calculators/interest/** to calculate the amount of additions due.
14. Enter the sum of Lines 11 through 13.
15. Enter a description of the purchases you made subject to use tax.
16. Check one of the blanks. If you indicate one time purchase, you will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department unless you have ongoing purchases. If you expect to make future taxable purchases, the Department will issue a Missouri Tax ID number and request you complete a Missouri Tax Registration Application (Form 2643). Following the registration process you will receive a preprinted Consumer's Use Tax Return (Form 53-C) to complete each year by April 15, unless you indicate a different filing frequency on your registration application.
17. Sign, date, and enter your daytime telephone number.

The use tax rates may be found on the internet at: **http://dor.mo.gov/business/sales/rates/2014/**.

Form 4340 (Revised 12-2014)

Mail to: Taxation Division
P.O. Box 840
Jefferson City, MO 65105-0840

Phone: (573) 751-2836
Fax: (573) 526-1881
TDD: (800) 735-2966
E-mail: salesuse@dor.mo.gov

14021010001

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL INCOME TAX PAYMENT VOUCHER INSTRUCTIONS

What Is Form MO-1040V and Why Should I Use It?

Form MO-1040V, Individual Income Tax Payment Voucher, is the voucher you send with your payment when you do not make the payment with your income tax return. It is similar to vouchers returned with loan, utility, and credit card payments. Form MO-1040V ensures that your payment will be processed more efficiently and accurately. Form MO-1040V allows you to file your completed income tax return and send your payment at a later date. **Your income tax return and payment are due no later than April 15, 2015.**

When Should I Use Form MO-1040V?

If you have an amount due on an electronically filed return, or do not submit payment in full when you file your income tax return, send Form MO-1040V with your payment. DO NOT use Form MO-1040V for making extension payments. Please use Form MO-60, or visit our website to pay online.

How Do I Fill In the Payment Voucher?

Complete the name(s) and address block.

Line 1 - Enter your social security number (SSN) on Line 1. If you are filing a combined return, enter on Line 1 the first SSN as shown on your return.

Line 2 - Enter the first four letters of your last name on Line 2. See examples.

NAME	ENTER
John Brown	BROW
Juan De Jesus	DEJE
Joan A. Lee	LEE
Jean McCarthy	MCCA
John O'Neill	ONEI
Pedro Torres-Lopez	TORR

Please use capital letters as shown.

Line 3 - If you are filing a combined return, enter on Line 3 your spouse's SSN.

Line 4 - Enter the first four letters of your spouse's last name on Line 4. See examples for Line 2, above.

Line 5 - Enter the amount of your payment in whole dollars on Line 5.

How Do I Make My Payment?

- Make your check or money order payable to the "Missouri Department of Revenue." Do not send cash (U.S. funds only). Do not postdate your check; it will be cashed upon receipt. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.
- Write your name, address, SSN, daytime telephone number, and "2014 MO Income Tax" on your check or money order.
- Detach the payment voucher at the perforation, and mail with your payment.
- **Please mail your Form MO-1040V and payment to:**
  Missouri Department of Revenue
  P.O. Box 371
  Jefferson City, MO 65105-0371

Please print as shown below in black or dark blue ink. Do not use red ink or pencil. 1 2 3 4 A B C D

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providinga false social security number may result in criminal action against you.

INDIVIDUAL INCOME TAX PAYMENT VOUCHER

2014 FORM **MO-1040V**

PLEASE PRINT. MAKE CHECK PAYABLE TO MISSOURI DEPARTMENT OF REVENUE. MAIL FORM MO-1040V AND PAYMENT TO THE MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 371, JEFFERSON CITY, MO 65105-0371.

NAME

SPOUSE'S NAME

STREET ADDRESS

CITY | STATE | ZIP CODE

FULL PAYMENT OF TAXES MUST BE SUBMITTED BY APRIL 15, 2015 TO AVOID INTEREST AND ADDITION TO TAX FOR FAILURE TO PAY. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

• PLEASE SEND CHECK OR MONEY ORDER (U.S. FUNDS ONLY)

1. Social security number..... *
2. Name control ..... *
3. Spouse's social security number..... *
4. Spouse's name control ..... *
5. **Amount of payment** (U.S. funds only) ..... $ .00

Do not mail a copy of your previously filed return

DOR USE ONLY * .

*

Form MO-1040V (Revised 12-2014)

A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2014 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX PAID

		FROM					FROM					FROM			
		1076	1051	1026	1001	976	951	926	901	876	851	826	801	776	751
		TO					TO					TO			
		1100	1075	1050	1025	1000	975	950	925	900	875	850	825	800	775
FROM	**TO**	**Refund is the actual total amount of allowable real estate tax paid, not to exceed $1,100 (Form MO-PTS, Line 13). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**													
1	**14,300**														
14,301	**14,600**	1078	1053	1028	1003	978	953	928	903	878	853	828	803	778	753
14,601	**14,900**	1069	1044	1019	994	969	944	919	894	869	844	819	794	769	744
14,901	**15,200**	1059	1034	1009	984	959	934	909	884	859	834	809	784	759	734
15,201	**15,500**	1049	1024	999	974	949	924	899	874	849	824	799	774	749	724
15,501	**15,800**	1039	1014	989	964	939	914	889	864	839	814	789	764	739	714
15,801	**16,100**	1028	1003	978	953	928	903	878	853	828	803	778	753	728	703
16,101	**16,400**	1016	991	966	941	916	891	866	841	816	791	766	741	716	691
16,401	**16,700**	1005	980	955	930	905	880	855	830	805	780	755	730	705	680
16,701	**17,000**	993	968	943	918	893	868	843	818	793	768	743	718	693	668
17,001	**17,300**	980	955	930	905	880	855	830	805	780	755	730	705	680	655
17,301	**17,600**	968	943	918	893	868	843	818	793	768	743	718	693	668	643
17,601	**17,900**	954	929	904	879	854	829	804	779	754	729	704	679	654	629
17,901	**18,200**	941	916	891	866	841	816	791	766	741	716	691	666	641	616
18,201	**18,500**	927	902	877	852	827	802	777	752	727	702	677	652	627	602
18,501	**18,800**	913	888	863	838	813	788	763	738	713	688	663	638	613	588
18,801	**19,100**	898	873	848	823	798	773	748	723	698	673	648	623	598	573
19,101	**19,400**	883	858	833	808	783	758	733	708	683	658	633	608	583	558
19,401	**19,700**	868	843	818	793	768	743	718	693	668	643	618	593	568	543
19,701	**20,000**	852	827	802	777	752	727	702	677	652	627	602	577	552	527
20,001	**20,300**	836	811	786	761	736	711	686	661	636	611	586	561	536	511
20,301	**20,600**	819	794	769	744	719	694	669	644	619	594	569	544	519	494
20,601	**20,900**	802	777	752	727	702	677	652	627	602	577	552	527	502	477
20,901	**21,200**	785	760	735	710	685	660	635	610	585	560	535	510	485	460
21,201	**21,500**	767	742	717	692	667	642	617	592	567	542	517	492	467	442
21,501	**21,800**	749	724	699	674	649	624	599	574	549	524	499	474	449	424
21,801	**22,100**	731	706	681	656	631	606	581	556	531	506	481	456	431	406
22,101	**22,400**	712	687	662	637	612	587	562	537	512	487	462	437	412	387
22,401	**22,700**	693	668	643	618	593	568	543	518	493	468	443	418	393	368
22,701	**23,000**	673	648	623	598	573	548	523	498	473	448	423	398	373	348
23,001	**23,300**	653	628	603	578	553	528	503	478	453	428	403	378	353	328
23,301	**23,600**	633	608	583	558	533	508	483	458	433	408	383	358	333	308
23,601	**23,900**	613	588	563	538	513	488	463	438	413	388	363	338	313	288
23,901	**24,200**	591	566	541	516	491	466	441	416	391	366	341	316	291	266
24,201	**24,500**	570	545	520	495	470	445	420	395	370	345	320	295	270	245
24,501	**24,800**	548	523	498	473	448	423	398	373	348	323	298	273	248	223
24,801	**25,100**	526	501	476	451	426	401	376	351	326	301	276	251	226	201
25,101	**25,400**	504	479	454	429	404	379	354	329	304	279	254	229	204	179
25,401	**25,700**	481	456	431	406	381	356	331	306	281	256	231	206	181	156
25,701	**26,000**	457	432	407	382	357	332	307	282	257	232	207	182	157	132
26,001	**26,300**	434	409	384	359	334	309	284	259	234	209	184	159	134	109
26,301	**26,600**	410	385	360	335	310	285	260	235	210	185	160	135	110	85
26,601	**26,900**	385	360	335	310	285	260	235	210	185	160	135	110	85	60
26,901	**27,200**	361	336	311	286	261	236	211	186	161	136	111	86	61	36
27,201	**27,500**	335	310	285	260	235	210	185	160	135	110	85	60	35	10
27,501	**27,800**	310	285	260	235	210	185	160	135	110	85	60	35	10	
27,801	**28,100**	284	259	234	209	184	159	134	109	84	59	34	9		
28,101	**28,400**	258	233	208	183	158	133	108	83	58	33	8			
28,401	**28,700**	231	206	181	156	131	106	81	56	31	6				
28,701	**29,000**	204	179	154	129	104	79	54	29	4					
29,001	**29,300**	177	152	127	102	77	52	27	2						
29,301	**29,600**	149	124	99	74	49	24								
29,601	**29,900**	121	96	71	46	21									
29,901	**30,000**	95	70	45	20										

A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM						FROM					FROM		
		726	701	676	651	626	601	576	551	526	501	476	451	426	401
		TO						TO					TO		
		750	725	700	675	650	625	600	575	550	525	500	475	450	425
FROM	**TO**	**Refund is the actual total amount of allowable real estate tax paid, not to exceed $1,100 or rent credit equivalent not to exceed $750 (Form MO-PTS, Line 13). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**													
1	**14,300**														
14,301	**14,600**	728	703	678	653	628	603	578	553	528	503	478	453	428	403
14,601	**14,900**	719	694	669	644	619	594	569	544	519	494	469	444	419	394
14,901	**15,200**	709	684	659	634	609	584	559	534	509	484	459	434	409	384
15,201	**15,500**	699	674	649	624	599	574	549	524	499	474	449	424	399	374
15,501	**15,800**	689	664	639	614	589	564	539	514	489	464	439	414	389	364
15,801	**16,100**	678	653	628	603	578	553	528	503	478	453	428	403	378	353
16,101	**16,400**	666	641	616	591	566	541	516	491	466	441	416	391	366	341
16,401	**16,700**	655	630	605	580	555	530	505	480	455	430	405	380	355	330
16,701	**17,000**	643	618	593	568	543	518	493	468	443	418	393	368	343	318
17,001	**17,300**	630	605	580	555	530	505	480	455	430	405	380	355	330	305
17,301	**17,600**	618	593	568	543	518	493	468	443	418	393	368	343	318	293
17,601	**17,900**	604	579	554	529	504	479	454	429	404	379	354	329	304	279
17,901	**18,200**	591	566	541	516	491	466	441	416	391	366	341	316	291	266
18,201	**18,500**	577	552	527	502	477	452	427	402	377	352	327	302	277	252
18,501	**18,800**	563	538	513	488	463	438	413	388	363	338	313	288	263	238
18,801	**19,100**	548	523	498	473	448	423	398	373	348	323	298	273	248	223
19,101	**19,400**	533	508	483	458	433	408	383	358	333	308	283	258	233	208
19,401	**19,700**	518	493	468	443	418	393	368	343	318	293	268	243	218	193
19,701	**20,000**	502	477	452	427	402	377	352	327	302	277	252	227	202	177
20,001	**20,300**	486	461	436	411	386	361	336	311	286	261	236	211	186	161
20,301	**20,600**	469	444	419	394	369	344	319	294	269	244	219	194	169	144
20,601	**20,900**	452	427	402	377	352	327	302	277	252	227	202	177	152	127
20,901	**21,200**	435	410	385	360	335	310	285	260	235	210	185	160	135	110
21,201	**21,500**	417	392	367	342	317	292	267	242	217	192	167	142	117	92
21,501	**21,800**	399	374	349	324	299	274	249	224	199	174	149	124	99	74
21,801	**22,100**	381	356	331	306	281	256	231	206	181	156	131	106	81	56
22,101	**22,400**	362	337	312	287	262	237	212	187	162	137	112	87	62	37
22,401	**22,700**	343	318	293	268	243	218	193	168	143	118	93	68	43	18
22,701	**23,000**	323	298	273	248	223	198	173	148	123	98	73	48	23	
23,001	**23,300**	303	278	253	228	203	178	153	128	103	78	53	28	3	
23,301	**23,600**	283	258	233	208	183	158	133	108	83	58	33	8		
23,601	**23,900**	263	238	213	188	163	138	113	88	63	38	13			
23,901	**24,200**	241	216	191	166	141	116	91	66	41	16				
24,201	**24,500**	220	195	170	145	120	95	70	45	20					
24,501	**24,800**	198	173	148	123	98	73	48	23						
24,801	**25,100**	176	151	126	101	76	51	26	1						
25,101	**25,400**	154	129	104	79	54	29	4							
25,401	**25,700**	131	106	81	56	31	6								
25,701	**26,000**	107	82	57	32	7									
26,001	**26,300**	84	59	34	9										
26,301	**26,600**	60	35	10											
26,601	**26,900**	35	10												
26,901	**27,200**	11													
27,201	**27,500**														
27,501	**27,800**														
27,801	**28,100**														
28,101	**28,400**														
28,401	**28,700**														
28,701	**29,000**														
29,001	**29,300**														
29,301	**29,600**														
29,601	**29,900**														
29,901	**30,000**														

This area indicates no credit is allowable.

EXAMPLE:
If Line 10 is $23,980 and Line 13 of Form MO-PTS is $525, then the tax credit would be $16.

A. Enter amount from Line 10 here _____ B. Enter amount from Line 13 here _____

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM							FROM						FROM		
		376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
		TO							TO						TO		
		400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
FROM	**TO**	**Refund is the actual total amount of allowable real estate tax paid, not to exceed $1,100 or rent credit equivalent not to exceed $750 (Form MO-PTS, Line 13). NOTE: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.**															
1	**14,300**																
14,301	**14,600**	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3
14,601	**14,900**	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19	
14,901	**15,200**	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9	
15,201	**15,500**	349	324	299	274	249	224	199	174	149	124	99	74	49	24		
15,501	**15,800**	339	314	289	264	239	214	189	164	139	114	89	64	39	14		
15,801	**16,100**	328	303	278	253	228	203	178	153	128	103	78	53	28	3		
16,101	**16,400**	316	291	266	241	216	191	166	141	116	91	66	41	16			
16,401	**16,700**	305	280	255	230	205	180	155	130	105	80	55	30	5			
16,701	**17,000**	293	268	243	218	193	168	143	118	93	68	43	18				
17,001	**17,300**	280	255	230	205	180	155	130	105	80	55	30	5				
17,301	**17,600**	268	243	218	193	168	143	118	93	68	43	18					
17,601	**17,900**	254	229	204	179	154	129	104	79	54	29	4					
17,901	**18,200**	241	216	191	166	141	116	91	66	41	16						
18,201	**18,500**	227	202	177	152	127	102	77	52	27	2						
18,501	**18,800**	213	188	163	138	113	88	63	38	13							
18,801	**19,100**	198	173	148	123	98	73	48	23								
19,101	**19,400**	183	158	133	108	83	58	33	8								
19,401	**19,700**	168	143	118	93	68	43	18									
19,701	**20,000**	152	127	102	77	52	27	2									
20,001	**20,300**	136	111	86	61	36	11										
20,301	**20,600**	119	94	69	44	19											
20,601	**20,900**	102	77	52	27	2											
20,901	**21,200**	85	60	35	10												
21,201	**21,500**	67	42	17													
21,501	**21,800**	49	24														
21,801	**22,100**	31	6														
22,101	**22,400**	12															
22,401	**22,700**																
22,701	**23,000**																
23,001	**23,300**																
23,301	**23,600**																
23,601	**23,900**																
23,901	**24,200**																
24,201	**24,500**																
24,501	**24,800**																
24,801	**25,100**																
25,101	**25,400**																
25,401	**25,700**																
25,701	**26,000**																
26,001	**26,300**																
26,301	**26,600**																
26,601	**26,900**																
26,901	**27,200**																
27,201	**27,500**																
27,501	**27,800**																
27,801	**28,100**																
28,101	**28,400**																
28,401	**28,700**																
28,701	**29,000**																
29,001	**29,300**																
29,301	**29,600**																
29,601	**29,900**																
29,901	**30,000**																

EXAMPLE:
If Line 10 is $19,360 and Line 13 of Form MO-PTS is $225, then the tax credit would be $8.

This area indicates no credit is allowable.

MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2200

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http://dor.mo.gov/personal/individual/.