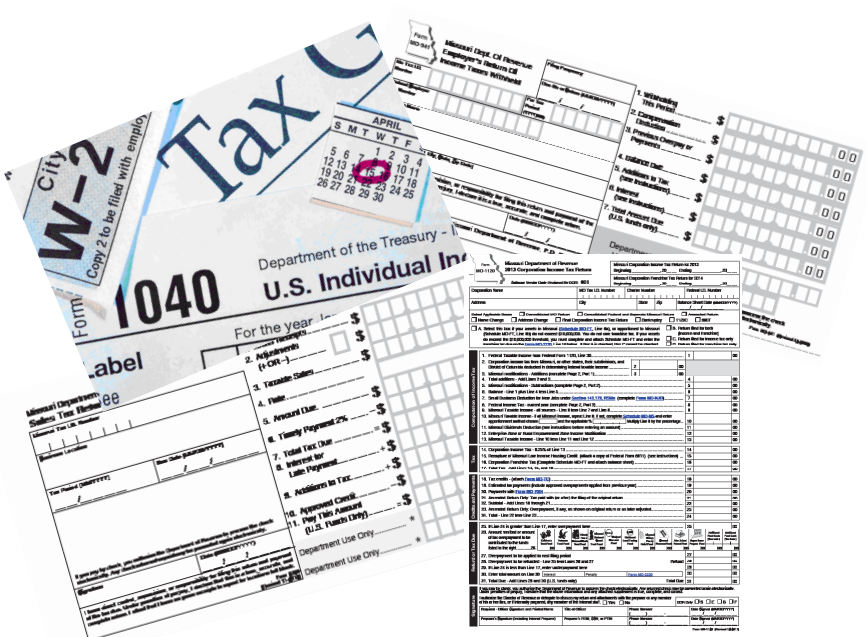


2013 Missouri Income Tax Reference Guide



*Have a question about taxes?
Look inside for the answers . . .*

2013 REFERENCE GUIDE INDEX

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MINIMUM FILING REQUIREMENTS

The following information is to be used as a quick reference for determining the minimum income level that, when reached, would require a taxpayer to file both Federal and Missouri Income Tax returns. The difference between federal and state requirement is the personal exemption amount. Section 143.481, RSMo, states the filing requirements of a Missouri resident and nonresident, which includes in it the requirement to file a federal income tax return.

<u>Marital Status</u>	<u>Federal AGI</u>	<u>Missouri AGI</u>
Single	\$ 10,000	\$ 8,200
Single (Over 65)	11,500	9,700
Married Filing Jointly	20,000	16,400
Married Filing Jointly (1 over 65)	21,200	17,600
Married Filing Jointly (Both over 65)	22,400	18,800
Head of Household	12,850	12,450
Head of Household (over 65)	14,350	13,950
Married Filing Separate	3,900	2,100

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
- your Missouri adjusted gross income is 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.

ATTENTION: If a taxpayer is claimed as a dependent on another person's return, the standard deduction is the greater of \$1,000 or the earned income for the year plus \$350 up to the standard deduction amount.

SELECTING THE CORRECT RETURN

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

AMENDED RETURN OTHER

LAST NAME FIRST NAME MIDDLE INITIAL SOCIAL SECURITY NUMBER

ADDRESS LAST YEAR ADDRESS THIS YEAR

REVENUE RECEIVED (AGENCY/EMPLOYER/INDIVIDUAL/INVESTMENT/OTHER)

PLEASE CHECK THE APPLICABLE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2013

1. Federal adjusted gross income for year 2012 based on your 2012 federal return (See instruction on page 8)

2. Total addition from Form MOCA, Part I, Line 6

3. Total income—Add Line 1 and 2

4. Total subtraction from Form MOCA, Part I, Line 14

5. Missouri adjusted gross income—Subtract Line 4 from Line 3

6. Total Missouri adjusted gross income—Add adjustment 16 to Line 5

7. Income tax—Check one box: 16.0000 17.0000 18.0000 19.0000

8. Pension and Social Security Social Security benefits (excluded from Form MOCA, Part I, Section E, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100)

9. Total tax before federal income tax—Add Line 8 and 9

10. Total tax after federal income tax—Add Line 9 and 10

11. Total tax after Missouri income tax—Add Line 10 and 11

12. Total tax after Missouri income tax—Add Line 11 and 12

13. Total tax after Missouri income tax—Add Line 12 and 13

14. Total tax after Missouri income tax—Add Line 13 and 14

15. Total tax after Missouri income tax—Add Line 14 and 15

16. Total tax after Missouri income tax—Add Line 15 and 16

17. Total tax after Missouri income tax—Add Line 16 and 17

18. Total tax after Missouri income tax—Add Line 17 and 18

19. Total tax after Missouri income tax—Add Line 18 and 19

20. Total tax after Missouri income tax—Add Line 19 and 20

21. Total tax after Missouri income tax—Add Line 20 and 21

22. Total tax after Missouri income tax—Add Line 21 and 22

23. Total tax after Missouri income tax—Add Line 22 and 23

24. Total tax after Missouri income tax—Add Line 23 and 24

25. Total tax after Missouri income tax—Add Line 24 and 25

26. Total tax after Missouri income tax—Add Line 25 and 26

27. Total tax after Missouri income tax—Add Line 26 and 27

28. Total tax after Missouri income tax—Add Line 27 and 28

29. Total tax after Missouri income tax—Add Line 28 and 29

30. Total tax after Missouri income tax—Add Line 29 and 30

31. Total tax after Missouri income tax—Add Line 30 and 31

32. Total tax after Missouri income tax—Add Line 31 and 32

33. Total tax after Missouri income tax—Add Line 32 and 33

34. Total tax after Missouri income tax—Add Line 33 and 34

35. Total tax after Missouri income tax—Add Line 34 and 35

36. Total tax after Missouri income tax—Add Line 35 and 36

37. Total tax after Missouri income tax—Add Line 36 and 37

38. Total tax after Missouri income tax—Add Line 37 and 38

39. Total tax after Missouri income tax—Add Line 38 and 39

40. Total tax after Missouri income tax—Add Line 39 and 40

41. Total tax after Missouri income tax—Add Line 40 and 41

42. Total tax after Missouri income tax—Add Line 41 and 42

43. Total tax after Missouri income tax—Add Line 42 and 43

44. Total tax after Missouri income tax—Add Line 43 and 44

45. Total tax after Missouri income tax—Add Line 44 and 45

46. Total tax after Missouri income tax—Add Line 45 and 46

47. Total tax after Missouri income tax—Add Line 46 and 47

48. Total tax after Missouri income tax—Add Line 47 and 48

49. Total tax after Missouri income tax—Add Line 48 and 49

50. Total tax after Missouri income tax—Add Line 49 and 50

51. Total tax after Missouri income tax—Add Line 50 and 51

52. Total tax after Missouri income tax—Add Line 51 and 52

53. Total tax after Missouri income tax—Add Line 52 and 53

54. Total tax after Missouri income tax—Add Line 53 and 54

55. Total tax after Missouri income tax—Add Line 54 and 55

56. Total tax after Missouri income tax—Add Line 55 and 56

57. Total tax after Missouri income tax—Add Line 56 and 57

58. Total tax after Missouri income tax—Add Line 57 and 58

59. Total tax after Missouri income tax—Add Line 58 and 59

60. Total tax after Missouri income tax—Add Line 59 and 60

61. Total tax after Missouri income tax—Add Line 60 and 61

62. Total tax after Missouri income tax—Add Line 61 and 62

63. Total tax after Missouri income tax—Add Line 62 and 63

64. Total tax after Missouri income tax—Add Line 63 and 64

65. Total tax after Missouri income tax—Add Line 64 and 65

66. Total tax after Missouri income tax—Add Line 65 and 66

67. Total tax after Missouri income tax—Add Line 66 and 67

68. Total tax after Missouri income tax—Add Line 67 and 68

69. Total tax after Missouri income tax—Add Line 68 and 69

70. Total tax after Missouri income tax—Add Line 69 and 70

71. Total tax after Missouri income tax—Add Line 70 and 71

72. Total tax after Missouri income tax—Add Line 71 and 72

73. Total tax after Missouri income tax—Add Line 72 and 73

74. Total tax after Missouri income tax—Add Line 73 and 74

75. Total tax after Missouri income tax—Add Line 74 and 75

76. Total tax after Missouri income tax—Add Line 75 and 76

77. Total tax after Missouri income tax—Add Line 76 and 77

78. Total tax after Missouri income tax—Add Line 77 and 78

79. Total tax after Missouri income tax—Add Line 78 and 79

80. Total tax after Missouri income tax—Add Line 79 and 80

81. Total tax after Missouri income tax—Add Line 80 and 81

82. Total tax after Missouri income tax—Add Line 81 and 82

83. Total tax after Missouri income tax—Add Line 82 and 83

84. Total tax after Missouri income tax—Add Line 83 and 84

85. Total tax after Missouri income tax—Add Line 84 and 85

86. Total tax after Missouri income tax—Add Line 85 and 86

87. Total tax after Missouri income tax—Add Line 86 and 87

88. Total tax after Missouri income tax—Add Line 87 and 88

89. Total tax after Missouri income tax—Add Line 88 and 89

90. Total tax after Missouri income tax—Add Line 89 and 90

91. Total tax after Missouri income tax—Add Line 90 and 91

92. Total tax after Missouri income tax—Add Line 91 and 92

93. Total tax after Missouri income tax—Add Line 92 and 93

94. Total tax after Missouri income tax—Add Line 93 and 94

95. Total tax after Missouri income tax—Add Line 94 and 95

96. Total tax after Missouri income tax—Add Line 95 and 96

97. Total tax after Missouri income tax—Add Line 96 and 97

98. Total tax after Missouri income tax—Add Line 97 and 98

99. Total tax after Missouri income tax—Add Line 98 and 99

100. Total tax after Missouri income tax—Add Line 99 and 100

- I. **Form MO-1040** (long form) must be used if:
- Miscellaneous tax credits (taken on Form MO-TC) are claimed;
 - Form MO-NRI or Form MO-CR is used;
 - Any Missouri modifications claimed other than a state income tax refund subtraction;
 - You owe a penalty for underpayment of estimated tax;
 - You are filing an amended return;
 - You owe recapture tax on low income housing credit;
 - You owe tax on a lump sum distribution included on Federal Form 1040, Line 44;
 - You claim a pension, Social Security, Social Security Disability or military exemption;
 - Payment is made with Form MO-60;
 - You are claiming a deduction for dependents age 65 or older;
 - You are a fiscal year filer.

MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT CLAIM **2013 FORM MO-PTC**

LAST NAME FIRST NAME MIDDLE INITIAL SOCIAL SECURITY NUMBER

ADDRESS LAST YEAR ADDRESS THIS YEAR

REVENUE RECEIVED (AGENCY/EMPLOYER/INDIVIDUAL/INVESTMENT/OTHER)

PLEASE CHECK THE APPLICABLE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2013

1. 100% of the amount of the eligible tax credit (See instruction on page 8)

2. 100% of the amount of the eligible tax credit (See instruction on page 8)

3. 100% of the amount of the eligible tax credit (See instruction on page 8)

4. 100% of the amount of the eligible tax credit (See instruction on page 8)

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100. 100% of the amount of the eligible tax credit (See instruction on page 8)

- II. **Form MO-PTC*** must be used if:
You are **not filing** an individual income tax return (Form MO-1040 or MO-1040P) and you qualify for a property tax credit;
- *Form MO-PTC should be filed **ONLY** if not filing a federal or a state individual income tax return; otherwise, use Form MO-PTS with Form MO-1040 or MO-1040P.

*If you have a negative income, you cannot use this form.

Exception: 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**. (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 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

MISSOURI ADJUSTED GROSS INCOME

The starting income on the Missouri tax return is the federal adjusted gross income from Federal Form 1040, Line 37; or from Federal Form 1040A, Line 21; or from Federal Form 1040EZ, Line 4.

To compute Missouri adjusted gross income, any positive and/or negative modifications to federal adjusted gross income must be computed first on Form MO-A, Part 1. The positive and/or negative modifications are entered on Form MO-1040, Lines 2 and 4 respectively. Examples of negative modifications are exempt federal interest, state tax refund, exempt contributions made to a qualified 529 plan (higher education savings program) and railroad retirement, both Tier 1 and Tier 2. Examples of positive modifications are interest on state and local obligations other than Missouri, nonqualified distributions received from a qualified 529 plan (higher education savings program) not used for qualified higher education expenses, nonresident property tax, and positive adjustments reported from partnerships, fiduciaries, and S corporations of interest in state and local obligations other than Missouri.

NOTE: The subtraction for married individuals with contributions made to a qualified 529 plan is no longer limited to \$8,000 **per** taxpayer. The \$16,000 qualified subtraction can be used entirely by the primary individual, secondary individual, or split between both individuals.

The following is a list of states that have no state income tax **or** do not allow property taxes to be deducted. Property taxes paid to these states will need to be added back on the MO-A, Part 1, Line 5.

- Alaska
- Florida
- Hawaii
- Illinois
- Indiana
- Massachusetts
- New Hampshire
- New Jersey
- Ohio
- Pennsylvania
- South Dakota
- Tennessee
- Texas
- Washington
- West Virginia
- Wisconsin
- Wyoming



PENSIONS

Missouri law allows for a deduction for public pensions, private pensions, social security/social security disability payments and military pensions on the 2013 Missouri income tax return if certain income limitations are met.

PUBLIC PENSIONS

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

The income limitations are as follows:

Single, Head of Household, Married Filing Separate, and Qualifying Widow(er)	\$85,000
Married Filing Combined	\$100,000

In 2013 taxpayers will be able to take the greater of either \$6,000 or 100 percent of the public pension amount, whichever is more beneficial. The total public pension exemption is limited to the maximum social security benefit allowed. In the 2013 tax year this amount is \$35,939 per taxpayer.

PRIVATE PENSION

Private pensions are pensions received from private sources. If you have questions about whether your pension is a private pension, contact your pension administrator.

The income limitations are as follows:

Single, Head of Household, Qualifying Widow(er)	\$25,000
Married Filing Combined	\$32,000
Married Filing Separate	\$16,000

The total maximum private pension exemption per taxpayer is \$6,000.

NOTE: The taxable portion of social security benefits is not used for the purpose of determining income limitations for the public and private pensions. Railroad retirement doesn't qualify as a public pension unless you are 100% disabled.

If a taxpayer's income exceeds the limitations for receiving the allowable public/private pension exemption, the taxpayer may still qualify for a partial pension exemption. The pension exemption must be decreased by the amount the taxpayer's income exceeds the income limitations. The public/private pension exemption is reduced by one dollar for every dollar that the taxpayer's income exceeds the limitation.

SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION 100%

Individuals may take an exemption for social security and disability social security benefits. The 2013 exemption amount is 100% of the taxable amount. To qualify the taxpayer must be 62 years of age or older or receiving Social Security Disability benefits. If the taxpayer is qualifying based on being over 62, the “over the age of 62” box will need to be checked or the exemption will be disallowed.

The income limitations are as follows:

Single, Head of Household, Married Filing Separate, and Qualifying Widow(er)	\$85,000
Married Filing Combined	\$100,000

If a taxpayer’s income exceeds the limitations for receiving the allowable social security/social security disability exemption the taxpayer may still qualify for a partial exemption. The social security/social security disability exemption must be decreased by the amount the taxpayer’s income exceeds the income limitation. The exemption is reduced by one dollar for every dollar that the taxpayer’s income exceeds the limitation.

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 have completed the Public Pension Calculation (Section A) before you calculate your military pension exemption.

*The maximum military exemption you may claim in 2013 is equal to 60 percent of your military pension.

Complete Form MO-A, Part 3, enter the total of the public pension, private pension, social security/social security disability exemptions and military pensions on Form MO-1040, line 8.



PERSONAL EXEMPTION AMOUNTS

The filing status claimed on the Missouri return must be the same as the status claimed on the federal return. However, the dollar amount of personal exemptions is different.

<u>STATUS</u>	<u>AMOUNT</u>
Single	\$2,100
Married Filing Combined	4,200
Married Filing Separate	2,100
Married Filing Separate (spouse not filing)	4,200
Head of Household	3,500
Qualifying Widow(er) (with dependent child)	3,500
Claimed as Dependent on another return	0
Each Dependent claimed on the federal return other than yourself or your spouse	1,200
Each Dependent who is 65 years of age and older who resides in the taxpayer's home or who lives in dependent's home who does not receive Medicaid while living in a facility licensed pursuant to Chapter 198, RSMo.	\$1,000

NOTE: The 2013 Federal personal exemption is \$3,900.



STANDARD DEDUCTION TABLE

The following table should be used to determine the standard deduction to be used on the federal and Missouri tax returns.

Step 1: Determine the correct number of boxes to check.

Yourself	65 or older	<input type="checkbox"/>		Blind	<input type="checkbox"/>
Your spouse	65 or older	<input type="checkbox"/>		Blind	<input type="checkbox"/>
Total Boxes Checked _____					

<u>Filing Status</u>	<u>Boxes Checked</u>	<u>Standard Deduction</u>
Single	0	\$6,100
	1	7,600
	2	9,100
Married Filing Jointly (Combined)	0	\$12,200
	1	13,400
	2	14,600
	3	15,800
	4	17,000
Married Filing Separate or Married Filing Separate (Spouse not filing)	0	\$6,100
	1	7,300
	2	8,500
65+ and Blind, Married Filing Separate (Spouse not filing)	3	\$9,700
	4	\$10,900
Head of Household	0	\$8,950
	1	10,450
	2	11,950
Qualifying Widow(er)	0	\$12,200
	1	13,400
	2	14,600
Single — Claimed as a dependent on another person's return	0	\$1,000*
Married & Surviving Spouse	Additional	\$1,200
Heads of Household and Singles	Additional	\$1,500

***NOTE: Standard deduction may not exceed the greater of \$1,000 or the sum of \$350 and the individual's earned income, up to the applicable standard deduction amount (\$6,100 for single taxpayers).**

ITEMIZED DEDUCTIONS 2013

MISSOURI 2013 ITEMIZED DEDUCTIONS

Missouri law requires a taxpayer to start with the federal itemized deductions reported on Schedule A of his or her federal return. If you itemize deductions on your federal return, you may itemize your deductions for Missouri or take the standard deduction, whichever is to your advantage. If the taxpayer does not itemize his or her deductions on the federal return, he or she will not be allowed to itemize on the Missouri return. If the taxpayer is required to itemize on the federal return, he or she must itemize on the Missouri return.

ADDITIONS TO FEDERAL ITEMIZED DEDUCTIONS

Social Security Tax, Medicare Tax from W-2's and Federal Form 8959, Railroad Retirement Tax (Tier I and Tier II), Self-employment Tax claimed on Federal Form 1040, Line 56 minus Line 27, and Federal Form 1040NR, Line 54 minus Line 27.

SUBTRACTIONS FROM FEDERAL ITEMIZED DEDUCTIONS

The amount of state and local income tax claimed on the Federal Schedule A, less any city earnings tax included in that amount. If Federal AGI is more than \$300,000 for Married Filing Combined/Qualifying Widow(er); \$275,000 Head of Household; \$250,000 for Single/Claimed as a Dependent; \$150,000 for Married Filing Separate, consult the worksheet on Form MO-A, Part 2.

OTHER DEDUCTIONS

LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for qualified long-term care insurance in 2013, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as: insurance coverage for period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

HEALTH CARE SHARING MINISTRIES

If you made contributions to a qualifying health care sharing ministry in 2013, you may be eligible for a deduction on your Missouri income tax return. A health care sharing ministry is defined as a faith-based, nonprofit organization that assists members who have financial, physical, or medical needs. To qualify, the taxpayer must be a member of a health care sharing ministry and not have deducted the same amounts on the federal return.

SMALL BUSINESS DEDUCTIONS

For all taxable years beginning on or after January 1, 2011 and ending on or before December 31, 2014, if a small business creates new jobs, it may qualify to claim a deduction in the taxable year each new employee completes at least 52 weeks of full-time employment. The deduction is equal to \$10,000 for each new job created or \$20,000 for each new job created by a small business that paid at least 50 percent of all employees' health insurance premiums. Form MO-NJD must be completed with the MO-1040 form. Beginning August 28, 2012, a partnership, S-corporation, limited liability partnership or other business entity may also qualify for the credit.

RESIDENT AND NONRESIDENT INFORMATION

FORM MO-NRI

Form MO-NRI is a supplement to the Form MO-1040 and may be used by a nonresident, part-year resident, or military personnel. (It may be filed by itself under the condition noted in bold print below.) Form MO-NRI allows a nonresident, part-year resident, or military personnel to allocate income on the basis of income earned in Missouri divided by income from all sources. This results in a percentage to be used to calculate the Missouri income tax liability. Form MO-NRI includes information for military personnel. Military personnel who are required to file, will need to file a Form MO-NRI with Form MO-1040. **Military personnel who are stationed in Missouri, but not required to file a return, can inform the Department of Revenue electronically that a Missouri income tax return is not required for a particular tax year. This form will apply to tax years 2007 and forward. The online application is located on the Department's website at: <http://dor.mo.gov>. If informing the Department electronically is not possible, complete a MO-NRI and sign the back. The Department of Revenue will record the information from the completed MO-NRI.**

FORM MO-CR

Form MO-CR is a supplement to the Form MO-1040 and may be used by a resident of Missouri who has income from another state and is required to file a return in that state. Form MO-CR allows a credit for income taxes paid to the other state against the Missouri income tax liability.

NOTE: A part-year resident may use Form MO-CR if the part-year resident elects to file a Missouri return as a resident. At NO time will the same taxpayer be allowed to use both Form MO-NRI and Form MO-CR. However, if filing a combined return, it is possible that one spouse could use a Form MO-NRI and the other, Form MO-CR.

EXAMPLE: Taxpayer moves to Missouri during the year and marries a Missouri resident. The Missouri resident has income from another state. The part-year resident elects to file using Form MO-NRI, but the Missouri resident must use Form MO-CR as he or she was a full-year resident of Missouri.

Access <http://dor.mo.gov> for more information and examples.

*All income earned while living in Missouri is taxable to Missouri. A part year resident cannot claim a zero income percentage.

MILITARY INFORMATION

MILITARY — GENERAL INFORMATION

The tax status of military personnel under the Missouri Income Tax Law and the Servicemembers Civil Relief Act is determined by home of record. It is mandatory for Military Finance Centers to withhold state tax from a Missouri resident unless he or she qualifies to use the Form MO-NRI. Questions should be directed to Customer Assistance.



MILITARY — HOME OF RECORD — NOT MISSOURI

If the military servicemember's home of record is a state other than Missouri, his or her domicile is in the other state. If the military servicemember is stationed in Missouri, then he or she is not subject to Missouri income tax on his or her military pay nor on any interest or dividend income received from personal investments. Even if the military servicemember is not required to pay Missouri tax, he or she should file a Form MO-NRI, Missouri Income Percentage, to verify the military service member is not subject to Missouri income tax.

The servicemembers Civil Relief Act, H.R.100, prohibits states from including the military income of a **nonresident** servicemember when determining the individual income tax rate for either the servicemember (or the servicemember's spouse on a combined return).

If a nonresident military servicemember or his or her spouse earns \$600 or more of non-military income while in Missouri, that portion of income is taxable by Missouri and a Form MO-1040, Missouri Individual Income Tax Return must be filed. To ensure nonresident military servicemembers receive the benefit of the new law, the military income received by nonresident military servicemembers may be subtracted from their federal adjusted gross income. Check the appropriate box and enter the nonresident military income on Form MO-A, Part 1, Line 9.

MILITARY — HOME OF RECORD — MISSOURI

If the military servicemember's home of record is Missouri, his or her domicile is Missouri. In this case, the person is considered Missouri domiciled and is subject to Missouri income taxes on all income from whatever source including his or her military pay.

The only exception is if the Missouri domiciled individual files a sworn statement (Form MO-NRI) that he or she:

- (a) maintained no permanent place of abode in Missouri during the tax year;
- (b) did maintain a permanent place of abode elsewhere; and
- (c) did not spend more than 30 days of the year, for which they are filing, in Missouri;

then the Missouri domiciled individual is considered a "nonresident" for tax purposes. With a "nonresident" tax status the individual does not pay Missouri income tax on his or her military pay or on interest and dividend income from personal investments.

All Missouri domiciled military personnel who wish to claim a “nonresident” status should file an income tax return (Form MO-1040) each year and enclose with that return Form MO-NRI, Missouri Income Percentage.

Note: If the military person is stationed in Missouri with a Missouri home of record, all income including military pay is taxable. If the military person and their spouse are Missouri residents and the spouse remains in Missouri while the military person is stationed outside of Missouri, the total income (including military pay) is taxable to Missouri.

MILITARY SPOUSES RESIDENCY RELIEF ACT:

Spouse of Service member stationed in Missouri: If you are a spouse of a service member and are only in this state because of military orders, your income is not taxable. Complete form MO-A, Part 1, Line 9.

If the Missouri domiciled military person enters or leaves the armed forces during the year and resides in Missouri prior to entering the military or after leaving the military, the military person’s total income (including military pay) is taxable to Missouri. If the military servicemember’s home of record is Missouri, his or her domicile is Missouri. In this case, the person is considered Missouri domiciled and is subject to Missouri income taxes on all income from whatever source including his or her military pay.

The only exception is if the Missouri domiciled individual files a sworn statement (Form MO-NRI) that he or she:

- (a) maintained no permanent place of abode in Missouri during the tax year;
- (b) did maintain a permanent place of abode elsewhere; and
- (c) did not spend more than 30 days of the year, for which they are filing, in Missouri;

then the Missouri domiciled individual is considered a “nonresident” for tax purposes. With a “nonresident” tax status the individual does not pay Missouri income tax on his or her military pay or on interest and dividend income from personal investments.

All Missouri domiciled military personnel who wish to claim a “nonresident” status should file an income tax return (Form MO-1040) each year and enclose with that return Form MO-NRI, Missouri Income Percentage.

DOMICILE — DEFINED

“Domicile” is the place which an individual intends to be his or her permanent home; a place to which he or she intends to return to whenever he or she may be absent. A domicile, once established, continues until the individual moves to a new location with true intentions of making his or her fixed and permanent home there. An individual can have only one domicile.

Access <http://dor.mo.gov> for more information and examples.

MILITARY ONLINE FORM

- Military individuals who are not required to file a Missouri return can use the Missouri Department of Revenue’s No Return Required - Military Online Form at: <https://sa.dor.mo.gov/nri/>.
- This form should be submitted to the Department by the return’s due date (April 15, following the close of the taxable year).
- This form can be obtained by visiting our website at: <http://dor.mo.gov>.

ESTIMATED TAXES

Under Missouri law, a taxpayer must file Form MO-1040ES, Estimated Tax Declaration for Individuals, if their tax liability is expected to be \$100 or more and Missouri tax is not withheld.

The Estimated Tax Form (MO-1040ES) must be filed on the following due dates:

- 1st Quarter — April 15, 2014 2nd Quarter — June 15, 2014
- 3rd Quarter — September 15, 2014 4th Quarter — January 15, 2015

NOTE: If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Failure to pay 90 percent of the tax liability by withholding or estimated tax payments could result in a penalty for underpayment of estimated tax (Form MO-2210).

The Department offers these alternative filing methods:

TAX TYPE	FILING FREQUENCY	PAYMENT TYPE	RETURN
WITHHOLDING	Quarterly Monthly Annual	TXP or Online Paper Check	With electronic payment or zero return - E-file or coupon
	Quarter-Monthly	TXP	E-file, download paper coupon, or online reconciliation
		Online	E-file, download paper coupon or online reconciliation can be done if all payments were submitted online
CORPORATE INCOME/FRANCHISE TAX	MO-1120 or MO-1120ES	TXP Online or Paper Check	Mail paper return or Federal/ State E-file
SALES/USE	Quarterly Monthly Annual	TXP Online or Paper Check	Mail or e-file return if business has less than 150 locations.
	Quarter-Monthly	TXP or Online	Mail or e-file return if business has less than 150 locations.
INDIVIDUAL INCOME	MO-1040 or MO-1040ES	Paper Check or Online	Mail paper return or Federal/ State E-file

NOTE: An alternative payment method must be used for quarter-monthly sales/withholding tax payments. Paper vouchers are not offered.

To learn more about alternative filing methods, access the Department’s web site at www.dor.mo.gov, contact the Department at (573) 751-8150, or e-mail elecfile@dor.mo.gov.

The Department also encourages electronic/internet filing options for individual income tax. The Department received more than 2,200,000 electronically filed returns for the 2012 tax year. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.

MISSOURI TAXABLE STATUS OF VARIOUS INCOME ITEMS

	<u>EXEMPT</u>	<u>NOT EXEMPT</u>
American Samoa	X	
Bank for Co-operatives	X	
CATS, ZEBRAS, TIGRS	X	
Commodity Credit Corporation	X	
Education Institution Bonds	X	
Export-Import Bank of U.S.		X
Farmers Home Administration		X
Federal Deposit Insurance Corporation (FDIC)	X	
Federal Farm Credit Banks	X	
Federal Farm Loan Corporation	X	
Federal Financing Bank (FFB) Obligations	X	
Federal Home Loan Banks (FHLB)	X	
Federal Home Loan Mortgage Corp.		X
Federal Housing Administration (FHA) Debentures	X	
Federal Intermediate Credit Banks	X	
Federal Land Banks	X	
Federal National Mortgage Association		X
Financial Corporation Bonds (FICO)	X	
Financing Corporation Obligations	X	
General Insurance Fund	X	
General Services Administration (GSA)	X	
Government National Mortgage Assoc.		X
Guam	X	
I Bonds	X	
Junior College Building Corporation Bonds	X	
Missouri Higher Education Loan Authority (MOHELA) Bond	X	
National Credit Union Central Liquidity Facility	X	
National Farm Loan Association	X	
New Communities Debentures		X
Northern Mariana Covenant	X	
Northern Mariana	X	
Public Housing Notes and Bonds	X	
Public Debt	X	
Puerto Rican Bonds	X	
Repurchase Agreements		X
Resolution Funding Corporation Bonds	X	
Small Business Administration (SBA)	X	
Student Loan Marketing Association (Sallie Mae)	X	
Tennessee Valley Authority (TVA)	X	
U.S. Certificates of Indebtedness	X	
U.S. Freedom Shares	X	
U.S. Individual Retirement Bonds	X	
U.S. Series E&H Bonds	X	
U.S. Treasury Bills, Treasury Bonds, Treasury Notes	X	
United States Postal Service	X	
Virgin Islands	X	
Washington Metropolitan Area Transit Authority		X
Zero Coupon Bonds	X	

MISCELLANEOUS TAX CREDITS

MISCELLANEOUS TAX CREDITS

Missouri law allows for certain tax credits. The tax credits are computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total amount of credits from Form MO-TC, Line 13, on Form MO-1040, Line 37. Form MO-TC must be attached to Form MO-1040. The following is a list of available credits and the agency to contact for information, forms, and approval to claim each credit.

1. TAX CREDITS ADMINISTERED BY THE DEPARTMENT OF ECONOMIC DEVELOPMENT — Contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, Missouri 65102-0118 or access www.ded.missouri.gov.

- Bond Enhancement (573) 522-9062
- Brownfield “Jobs and Investment” Credit (573) 522-8004
- Community Bank Investment Credit (573) 522-8004
- Development Tax Credit (573) 526-3285
- Distressed Area Land Assemblage Tax Credit (573) 522-8004
- Dry Fire Hydrant Credit (573) 751-9048
- Enterprise Zone Credit (573) 526-5417
- Family Development Account Credit (573) 522-2629
- Film Production Credit (573) 751-9048
- Historic Preservation Credit (573) 522-8004
- Missouri Business Modernization and Technology (Seed Capital) Credit (573) 526-5417
- Missouri Quality Jobs Credit (573) 751-9048
- Missouri Works Credit (573) 522-9062
- Neighborhood Assistance Credit (Including Homeless Assistance Credit) (573) 522-2629
- New Enhanced Enterprise Zone Credit (573) 522-4216
- New Enterprise Creation Credit (573) 751-4539
- New Market (573) 522-8004
- New or Expanded Business Facility Credit (573) 526-5417
- Processed Wood Energy Credit — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-2254
- Qualified Research Expense Credit (573) 526-0124
- Rebuilding Communities Credit (573) 526-3285
- Rebuilding Communities and Neighborhood Preservation Act Credit (573) 522-8004
- Remediation Credit (573) 522-8004
- Small Business Guaranty Fees Credit (573) 751-9048
- Small Business Incubator Credit (573) 526-6708
- Small Business Investment Credit (573) 526-5417
- Sporting Contribution Credit (573) 522-8006
- Sporting Event Credit (573) 522-8006
- Transportation Development Credit (573) 522-2629
- Wine and Grape Production Credit (573) 751-9048
- Youth Opportunities Credit (573) 522-2629

2. OTHER MISSOURI TAX CREDITS

- **Affordable Housing Assistance Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6600.
- **Agriculture Product Utilization Contributor Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.
- **Alternative Refueling Tax Credit** — contact the Department of Natural Resources at (573) 751-2254.
- **Bank Franchise Tax** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 526-8733.
- **Bank Tax Credit for S Corporation Shareholders** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105, or call (573) 526-8733.
- **Champion for Children** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 526-8733.*
- **Charcoal Producers Credit** — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-4817.
- **Development Reserve Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- **Developmental Disability Care Provider Tax Credit** - contact the Missouri Department of Social Services, P.O. Box 1082, Jefferson City, MO 65103-1082 or call (573) 751-7533.
- **Disabled Access Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 526-8733.
- **Export Finance Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- **Family Farms Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.*
- **Infrastructure Development Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- **Maternity Home Credit** — contact the Missouri Department of Social Services, P.O. Box 626, Jefferson City, MO 65103-0626 or call (573) 751-7533.
- **Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- **Missouri Low Income Housing Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6668.
- **New Generation Cooperative Incentive Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.
- **Pregnancy Resource Credit** — contact the Missouri Department of Social Services, P.O. Box 863, Jefferson City, MO 65103-0863 or call (573) 751-7533.*
- **Public Safety Officer Surviving Spouse Tax Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 526-8733.
- **Qualified Beef Tax Credit** — contact the Department of Agriculture at (573) 751-2129.
- **Residential Dwelling Accessibility Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 526-8733.
- **Residential Treatment Credit** — contact the Missouri Department of Social Services, P.O. Box 853, Jefferson City, MO 65103-0853 or call (573) 751-7533.*
- **Self-Employed Health Insurance** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 526-8733.
- **Shared Care Tax Credit** — contact the Missouri Department of Health and Senior Services, Division of Senior and Disability Services, P.O. Box 570, Jefferson City, MO 65102-0570 or call (573) 751-4842.
- **Shelter for Victims of Domestic Violence Credit** — contact the Missouri Department of Social Services, P.O. Box 216, Jefferson City, MO 65103-0216 or call (573) 751-7533.
- **Special Needs Adoption Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 526-8733.

*Note: Contact the administering agency for eligibility requirements.

PROPERTY TAX CREDIT CLAIM

The Property Tax Credit Claim is a refundable credit to the taxpayer if certain criteria are met.

A. TAXPAYER 65 YEARS OF AGE OR OLDER*

The taxpayer or spouse must be 65 years of age as of December 31, 2013. If the spouse was 65 or older and died during the year of 2013, the taxpayer would still qualify for the credit, even if he or she is not 65, for the tax year 2013.



B. DISABLED VETERAN

A taxpayer may also qualify for the property tax credit if the taxpayer or spouse is a veteran of the armed forces of the United States or the state of Missouri and the taxpayer or spouse became 100 percent disabled as a result of this service. The income received from VA disability pay is not included in household income.

C. DISABLED PERSON

The taxpayer may qualify for the property tax credit if the taxpayer or spouse is disabled as defined in Section 135.010(2).

Disabled (as defined in Section 135.010(2), RSMo): The inability to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment, which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. A claimant shall not be required to be gainfully employed prior to such disability.

A copy of the taxpayer's Form SSA-1099, SSI benefits, or a letter from Social Security Administration providing the date of disability must be submitted.

NOTE: Minor children do not qualify for this credit.

D. SURVIVING SPOUSE

If you are 60 years of age or older as of December 31, 2013, and received surviving spouse social security benefits during 2013, you may qualify to claim the property tax credit. Form SSA-1099 must be submitted with filing.

E. ADDITIONAL INFORMATION

1. ***A taxpayer or spouse must have been a resident of Missouri for the entire year of 2013.** If the claimant would have been otherwise qualified for a property tax credit and would have been a resident for the entire 2013 calendar year, but died before the last day of the calendar year, the claimant would still qualify for the credit for 2013.

***Please note the full year residency only applies to claimants 65 years or older. Veterans, disabled individuals, or individuals over 60 years of age receiving surviving spouse benefits, can be part-year residents.**

2. If the taxpayer owns and occupies their own home for the entire year of 2013 the maximum household income cannot exceed \$30,000 for single and \$34,000 for married filing joint. If the taxpayer is a renter or part year owner for tax year 2013, the maximum household income for single is \$27,500 and \$29,500 for married filing joint.
3. If the taxpayer owns the property, he or she must have a **PAID** copy of his or her real estate tax receipt or if the taxpayer rents (which includes nursing homes), he or she must have proof of the amount of rent paid. If the rent is paid to a relative, the relationship to the landlord must be indicated on the Form MO-CRP.
4. If the taxpayer is required to file an individual income tax return and still qualifies for the property tax credit, he or she should attach the Form MO-PTS to the Form MO-1040 or MO-1040P to expedite receiving his or her refund. If the taxpayer is required to file a Missouri individual income tax return and they do not have any modifications, miscellaneous tax credits or other special filing situations, they may file Form MO-1040P and should attach Form MO-PTS to claim their credits and satisfy their tax filing requirement.
5. The following is not included as income on the Form MO-PTC or Form MO-PTS:
 - Gifts/Inheritance;
 - Prior year refunds;
 - Foster grandparent salaries;
 - Life insurance benefits;
 - Food stamps;
 - Sale of personal residence if it is not included in AGI. The claimant must have been a resident in the home at the time of the sale;
 - VA disability pension (for 100 percent service related disabled veteran);
 - Stipend for senior companions;
 - Heating assistance; and
 - Stipend for caring for children with social services.
6. The property tax credit table has lines added to assist taxpayers in figuring their refund. The refund cannot exceed \$750 for renters or \$1,100 for owners.

F. RENT YOUR HOME

If a taxpayer rents from a facility that is exempt from paying property taxes, the taxpayer is not eligible to file the property tax credit claim.

G. GRANTS

Grants in the claimants name can be included as income on Form MO-PTC, Line 2 or Form MO-PTS, Line 3 and the claimants can take credit for rent paid. Grants in the nursing facility's name, distributed by the nursing facility, are not income to the claimant and cannot be claimed as rent paid.

H. LONG-TERM CARE INSURANCE BENEFITS

Benefit payments made payable to the care facility are not included as income or rent. If the benefit payments are made payable to the claimant, the amount of the payment (not to exceed rent amount) is claimed as income and rent. If the benefit payments exceed the rent amount, the excess is considered taxable income, and should be included as income on Form MO-PTC, Line 2 or Form MO-PTS, Line 3.

I. LUMP SUM DISTRIBUTIONS

Lump sum distributions from Social Security or other agencies must be claimed in the year they are received.

J. DOCUMENTATION REQUIRED (This is for AARP/VITA site volunteers)

1. Copy of the property tax receipt (Paid) or MO-CRP (Certification of Rent Paid)
2. Copy of Form 948 (Assessor's Certification), when required.
3. Copy of letter from VA for 100 percent disabled veterans (DOR approved)
4. Form SSA-1099, SSI benefits and a letter from the Social Security Administration providing a date of disability.

NOTE: All documentation is required for first time filers of the property tax credit program.

Before the Forms MO-PTC, MO-1040P, MO-1040 or MO-PTS are sent, make sure that all the required documentation is attached, double check the address, ensure the social security number is correct, and make certain the return is signed. If the taxpayer is unable to sign his or her name, and another person signs as Power of Attorney (POA), a copy of the POA document must be attached.

Mail Form MO-PTC and supporting documentation to: Missouri Department of Revenue, P. O. Box 2800, Jefferson City, Missouri 65105-2800.

If filing Form MO-1040, MO-1040P and Form MO-PTS mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

If filing a Form MO-1040, MO-1040P, MO-PTS or Form MO-PTC that contains a 2-D barcode, please mail to: Missouri Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.

NOTE: A taxpayer may sign with an "X" if two people witness his or her "mark".

NOTE: Property tax credit refunds may be applied to individual income tax debts and/or property tax credit billings caused by amended returns or corrections made by the Department.

INFORMATION RETURNS

FORM MO-99 MISC — ANNUAL REPORT OF PAYMENT OF RENT, ROYALTIES, ETC.

Form MO-99 MISC, comparable to Federal Form 1099 MISC, must be filed for nonresidents when such amounts aggregate of \$1,200 or more. Copy 1 is to be filed with the Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65109-0999 with Form MO-96, Annual Summary and Transmittal of Information Returns. Copy 2 is to be provided to the recipient. Copy 3 is optional and is Payer's copy. The due date is February 28.(February 29 for Leap Years).

FEDERAL FORM 1099 MISC — SUBSTITUTE FOR FORM MO-99 MISC

Form 1099 MISC can be used as long as the copies are clearly marked as follows:

Copy 1 – Missouri copy; and

Copy 2 – Information supplied to Missouri Department of Revenue. The due date is February 28 (February 29 for Leap Years).

GENERAL INFORMATION

FORMS

You can obtain tax forms and instructions quickly and easily by visiting the Department of Revenue's website at <http://dor.mo.gov>.

INTERNET

The Missouri Department of Revenue can also be accessed through the Internet at the following website: <http://dor.mo.gov>.

AMENDED RETURNS

If a taxpayer files an income tax return and later becomes aware of changes that must be made to income, deductions, or credits, he or she must file an amended Missouri return by completing Form MO-1040. A copy of the federal amended return, Form 1040X, must also be provided, if one was filed.

FEDERAL TAX ADJUSTMENTS

Missouri law requires taxpayers with federal returns that are adjusted or audited to file an amended Missouri return within 90 days after the adjustments or audit has been completed or accepted.

WHEN TO FILE

A calendar year return is due on or before April 15th. Returns for fiscal years are due on the 15th day of the fourth month after the close of the taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

WHERE TO FILE AND PAY TAX

Mail returns and check or money order to the Missouri Department of Revenue, P.O. Box 329, Jefferson City, Missouri 65107-0329 (*2-D barcode returns only*: P.O. Box 3370). For refund claims, mail to Department of Revenue, P.O. Box 500, Jefferson City, Missouri 65106-0500 (*2-D barcode returns only*: P.O. Box 3222).

EXTENSION TO FILE

Missouri grants an automatic extension of time to file to any individual, corporation, partnership, fiduciary, or estate who has a Federal extension. You do not need to file Form MO-60 (Application for Extension of Time to File) unless:

1. **You expect to owe a tax liability for the period.** Form MO-60 and payment are due on or before the due date of the return.
2. **You want a Missouri extension but not a Federal extension.** Form MO-60 is due on or before the due date of the return. A copy of Form MO-60 must be attached to the Missouri returns when filed. An approved Form MO-60 extends the due date up to 180 days for the individual, fiduciary, partnership income tax returns, and the corporation return.

3. **You seek a Missouri extension exceeding the Federal automatic extension period.** Form MO-60 must be filed on or before the end of the federal extension period.

You must complete a separate Form MO-60 for each return or report.

1099-G FORM

The form 1099-G provides the refunds, credits or offsets of state income tax a taxpayer received in the previous year. This amount may be taxable on their Federal Income Tax Return, the amount is deducted as an itemized deduction. For more information and answers to frequently asked questions go to <http://dor.mo.gov/faq/personal/>. To obtain a copy of Form 1099-G a taxpayer will need to know the primary social security number, filing status and the zip code in which the taxpayer received the refund, credit or offset.

- Access <http://dor.mo.gov/1099g>
- Call the Missouri Department of Revenue’s automated interactive voice response line at (573) 526-8299

METHODS OF PAYMENTS

Payments must be postmarked by April 15, 2014, to avoid interest and late payment charges. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day. The Department offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt.

Do not postdate. The Department may collect checks returned for insufficient or uncollected funds electronically.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at the following address: <http://dor.mo.gov>, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

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

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.00%
\$100.01–\$250.00	2.95%
\$250.01–\$500.00	2.85%
\$500.01–\$750.00	2.85%
\$750.01–\$1,000.00	2.80%
\$1,000.01–\$1,500.00	2.75%
\$1,500.01–\$2,000.00	2.70%
\$2,000.01 or more	2.60%



Note: The handling and/or convenience fees included in these transactions are being 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.

Mail your return and all required attachments to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

INTEREST AND PENALTY

Interest is due on tax not paid on time. For calendar year 2014, interest is computed at 3 percent per annum from the date due until the date paid. Additions to tax for failure to pay on time is assessed at 5 percent of the tax due. For failure to file on time, additions to tax of 5 percent per month, not to exceed 25 percent, is assessed.

KEEP YOUR RECORDS

Taxpayers should keep copies of tax returns and Form W-2 statements for four years.

COMMON MISTAKES ON MISSOURI INDIVIDUAL INCOME TAX RETURNS

1. The tax return is not signed.
2. Necessary documentation is not attached. Examples: Forms W-2, 1099-R, Federal Return (Pages 1 and 2), Federal Schedule A, Form MO-A, Form MO-CR, and other states' returns.
3. The amount of Missouri tax withheld claimed is not correct. City earnings tax and withholding from other states are erroneously claimed.
4. Calculation errors are made on the returns.
5. The amount of Federal tax withheld is claimed as a deduction instead of actual Federal tax liability.
6. Federal Earned Income Credit is incorrectly claimed as a Federal tax deduction on Missouri returns.
7. The wrong filing status box is checked.
8. Total number of dependents claimed is incorrect. The filer incorrectly claimed self or spouse as dependent. The number of dependents is not indicated in the box provided on the tax return.
9. Missouri tax on taxable incomes over \$9,000 is incorrectly calculated.
10. Estimated tax payments are not claimed on the return.
11. The husband and wife incomes do not equal total Missouri adjusted gross income. Income percentages are incorrectly calculated.
12. The amount of standard deduction claimed does not correspond to filing status. Many Federal Form 1040EZ filers incorrectly include their Federal personal exemption in the Missouri Standard Deduction on Form MO-1040A.

FINAL CHECKLIST IN COMPLETING MISSOURI INCOME TAX RETURNS

- In the space provided, enter your and your spouse's social security number(s), the name of the county in which you reside and check the appropriate box if deceased is applicable.
- Check and verify all calculations on the return. An error may delay a refund, result in a billing, or necessitate correspondence.
- Attach state copies (from all states if you are a part-year resident) of Forms W-2 and Forms 1099-R from all employers and administrators who withheld Missouri tax. Verify that the amount entered on Form MO-1040, Line 32 equals the total shown on Forms W-2 and Forms 1099-R.
- If submitting a Property Tax Credit Claim, send a completed Form MO-PTC or Form MO-1040 or Form MO-1040P and attach Form MO-PTS, with copies of tax receipts and Forms MO-CRP.
- Make certain the return is signed (both spouses must sign a combined return).
- If you itemized deductions on your Federal return, you must attach a copy of Pages 1 and 2 of your Federal Form 1040 and Federal Schedule A. Also attach a copy of your Federal return (Pages 1 and 2) if Form MO-1040, Line 6 includes loss(es) of \$1,000 or more, you claimed a pension exemption, a low income housing credit, a low income housing credit recapture, a dependent deduction is claimed for a dependent age 65 or older, other federal taxes, are claimed or a Form MO-NRI is filed.
- Attach a check or money order if the balance due on Form MO-1040, Line 49 is \$1 or more. You must sign your check and write your social security number on the check.
- Mail the return to the address listed on the form along with any attachments.



2013 Missouri Income Taxes



File Electronically!!
E-file your **state** and **federal** return!
It's **inexpensive, accurate, and fast!**

Visit our website for more information and links to file.
<http://dor.mo.gov>

Not filing electronically?

Visit our ***“Form Selector”*** online to determine the easiest form for you.

Then use our ***Fill-in Forms that Calculate!***



You don't need a paper return if you:

- Received a book;
- E-file;
- Visit us online;
- Use software; or
- Take your taxes to a preparer.



