
MISSOURI

Form MO-1040A

Single/Married
(Income From One Spouse)
Short Form

2
0
1
4



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.

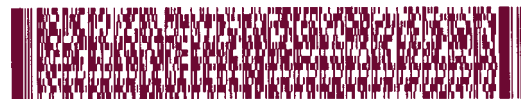
Assistance with Preparing Your Tax Return

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

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Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2014 Missouri individual income tax return if you:

- Are a one income filer (have income from one spouse - if married), or are single;
- Were a Missouri resident, non-resident, or part-year resident with Missouri income only;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications to your income.

You **CANNOT USE** this tax book if at least one of the following special filing situations apply:

- You are filing an amended return;
- You and your spouse both have income;
- You have income from another state;
- You have military pay that is not taxable to Missouri;
- You have a net operating loss;
- 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. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, or other qualified 529 plan;
 - d. Interest from federal exempt obligations;
 - e. Interest from state and local obligations;
 - f. Capital gain exclusion;
 - g. Negative bonus depreciation adjustments; or
 - h. Railroad retirement modifications.
- You are claiming:
 - a. Pension or social security, social security disability, and military exemption;
 - b. Miscellaneous tax credits (Form MO-TC);
 - c. Property tax credit (Form MO-PTC or Form MO-PTS);

- d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - e. A deduction for other federal tax (from Federal Form 1040, Lines 45, 46, 48, 59, 60b, and any recapture taxes included on Line 63, minus Line 69);
 - f. A deduction for dependents age 65 or older; or
 - g. A health care sharing ministry deduction or new jobs deduction.
- You owe a penalty for underpayment of estimated tax;
 - You owe tax on a lump sum distribution included on your Federal Form 1040, Line 44;
 - You owe recapture tax on low income housing credit; or
 - You are a fiscal year filer.

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/>.

If you need to obtain federal forms, you can go to the IRS website at www.irs.gov.

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 consider changing your Form MO W-4 to “exempt” so your employer will not withhold Missouri tax.

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-1040A, 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-1040A.

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-1040A.

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-1040A.

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

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

Federal Tax Deduction - Enter on Form MO-1040A, Line 5 the amount from Federal Form 1040NR, Line 53 minus Lines 43, 44, and 65; or the amount from Federal Form 1040NR-EZ, Line 15.

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

For all other lines of Form MO-1040A, see instructions starting on page 6.

WHEN TO FILE

The 2014 returns are due April 15, 2015.

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 interest rate will be updated annually and can be found on the Department of Revenue's website at <http://dor.mo.gov/personal/individual/>.

- For timely filed returns, an addition to tax charge 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.

Note: If you file an extension, a 5 percent addition to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date. 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.

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 voucher, 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 column 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

AMENDED RETURN

You must use Form MO-1040 (long form) for the year being amended. See information on page 3 on how to obtain Form MO-1040 and instructions.

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 at (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.

ADDRESS CHANGE

If you move after filing your return, notify both the post office serving your old address and the **Department of Revenue** of your address change. Official address change forms can be obtained at <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.

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 seller exceed \$2,000 in a calendar year. You can use the Form 4340, Consumer's Use Tax Return located on page 15. **The due date for Form 4340 is April 15, 2015.**

TAXPAYER BILL OF RIGHTS

To obtain a copy of the *Taxpayer Bill of Rights*, go to our website at <http://dor.mo.gov/personal/individual/>.

Frequently Asked Questions

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2015. See page 8, line 19 for payment options.

How do I determine my federal tax deduction? The tax on your federal return is your federal tax amount less certain credits. This amount may not exceed \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on page 6, line 5 to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax? Use the tax chart on the back of Form MO-1040A, to determine your tax.

Can I claim myself or my spouse as a dependent? No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Federal Form 1040A or 1040, Line 6c). See page 7, line 7 for more information.

FORM MO-1040A

INFORMATION TO COMPLETE FORM MO-1040A

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. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310 and death certificate.

65 OR OLDER, BLIND, 100 PERCENT DISABLED, NON-OBLIGATED SPOUSE

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.

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.

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.

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

Use the chart below to locate your income on your federal return.

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

LINE 2 — STATE INCOME TAX REFUND

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

LINE 4 — FILING STATUS AND EXEMPTION AMOUNT

Enter on Line 4 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:

- 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".
- 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 4, Boxes A through G.**

LINE 5 — 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 6 — 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-1040A, Line 6.

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 Itemized Deductions Section on the back of Form MO-1040A. If you are subject to “additional Medicare tax” on your federal return, see the instructions on page 9, when computing your Missouri itemized deductions.

Note: Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.

LINE 7 — DEPENDENTS

Do not include yourself or your spouse as dependents. Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

LINE 8 — 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 following worksheet 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 cannot claim a deduction for amounts paid towards death benefits or extended riders.

- A. Enter the amount paid for qualified long-term care insurance. 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 in 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-1040A, Line 8.

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

LINE 11 — TAX

If your Missouri taxable income is less than \$9,000, use the tax chart on the back of the Form MO-1040A. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax chart to calculate the tax.

LINE 12 — MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Forms W-2, 1099, and 1099-R. **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state’s withholding. Attach a copy of all Forms W-2 and 1099.**

LINE 13 — ESTIMATED TAX PAYMENTS

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

LINE 16 — APPLY OVERPAYMENT TO NEXT YEAR’S TAXES

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

LINE 17 — TRUST FUNDS

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

Additional Funds: If you choose to give to any of the additional funds, enter the two-digit code in the spaces provided on Line 17. If you want to give to more than two additional funds, please submit a contribution directly to the fund.

See the Department’s website at <http://dor.mo.gov/personal/individual/> for additional information.

Funds Codes

American Cancer Society Heartland Division, Inc., Fund01
 American Diabetes Association Gateway Area Fund02
 American Heart Association Fund ..03
 American Red Cross Trust Fund15
 Amyotrophic Lateral Sclerosis (ALS-Lou Gehrig’s Disease) Fund ..05
 Arthritis Foundation Fund09
 Breast Cancer Awareness Fund13
 Developmental Disabilities Waiting List Equity Trust Fund.....16
 Foster Care and Adoptive Parents Recruitment and Retention Fund ..14
 March of Dimes Fund08
 Missouri National Guard Foundation Fund.....19
 Muscular Dystrophy Association Fund07
 National Multiple Sclerosis Society Fund.....10
 Pediatric Cancer Research Trust Fund18
 Puppy Protection Trust Fund17

The minimum contribution is \$2, or \$4 if married filing combined for the following funds: Children’s Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Trust Fund, Missouri National Guard Trust Fund, and Organ Donor Program Fund.

The minimum contribution is \$1, or \$2 if married filing combined for the following funds: Workers’ Memorial Fund, Childhood Lead Testing Fund, Missouri Military Family Relief Fund, General Revenue Fund, Missouri National Guard Foundation Fund, Breast Cancer Awareness Fund, Foster Care and Adoptive Parents Recruitment and Retention Fund, American Red Cross Trust Fund, Developmental Disabilities Waiting List Equity Trust Fund, Puppy Protection Trust Fund, and Pediatric Cancer Research Trust Fund.

The minimum contribution is \$1, not to exceed \$200, for the following irrevocable trust funds:

American Cancer Society Heartland Division, Inc., Fund, American Diabetes Association Gateway Area Fund; American Heart Association Fund; ALS Lou Gehrig’s Disease Fund; Arthritis Foundation Fund; March of Dimes Fund; Muscular Dystrophy Association Fund; and National Multiple Sclerosis Society Fund.

LINE 18 — REFUND

Subtract Lines 16 and 17 from Line 15 and enter on Line 18.

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. You will be notified if your refund is offset against any debt(s).

LINE 19 — AMOUNT DUE

If the amount due is greater than \$500, you may owe an underpayment of estimated tax penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals, that can be found on our website at <http://dor.mo.gov/personal/individual/>. If you owe a penalty, you cannot file a Form MO-1040A. You must file a Form MO-1040 and attach Form MO-2210.

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 10.

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/individual/>, 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
\$100.01 and 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-1040A. 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.

ATTACHMENTS

- All Forms W-2 and 1099
 - Copy of federal return and Federal Schedule A.
- if you itemized your deductions on Line 6, Missouri Itemized Deductions
- if you have an entry on Line 8, Long-term Care Insurance Deduction

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See page 6, line 6. 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.

LINE 2 — SOCIAL SECURITY TAX

Social security tax is the amount in the social security tax withheld box on Forms W-2. **The amount cannot exceed \$7,254.** Enter the total on Line 2. See Diagram 1.

LINE 3 — RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2014. **The amount cannot exceed \$11,082.** (Tier I maximum of \$7,254 and Tier II maximum of \$3,828.)

If you have both social security and Tier I railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Forms 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 4 — 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 5 — 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 7 — STATE AND LOCAL INCOME TAXES

Include the amount of **income taxes** from Federal Form 1040, Schedule A, Line 5 or see the worksheet on page 12 or 14. The amount you paid in state **income taxes** included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

LINE 8 — EARNINGS TAXES

If you entered an amount on line 7 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on line 8 the amount of earnings taxes withheld shown on Forms W-2. See diagram below.

LINE 10 — TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see page 6, line 6), you should take the standard deduction on the front of Form MO-1040A, Line 6, unless you were required to itemize your federal deductions.

Diagram 1: Form W-2

a Control number 22222		OMB No. 1545-0008			
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld		
		5 Medicare wages and tips	6 Medicare tax withheld		
		7 Social security tips	8 Allocated tips		
d Employee's social security number		9 Advance EIC payment	10 Dependent care benefits		
e Employee's first name and initial Last name Suf.		11 Nonqualified plans	12a		
		13 <input type="checkbox"/> Salaried employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay	12b		
		14 Other	12c		
		12d			
f Employee's address and ZIP code		15 State wages, tips, etc.	16 State income tax	17 Local wages, tips, etc.	18 Local income tax
15 State wages, tips, etc.	16 State income tax	17 Local wages, tips, etc.	18 Local income tax	19 Local income tax	20 Locality name

Missouri Taxes Withheld **Earnings Tax**

Form **W-2** Wage and Tax Statement **2014** Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department



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	} Please use capital letters as shown.
John Brown	BROW	
Juan De Jesus	DEJE	
Joan A. Lee	LEE	
Jean McCarthy	MCCA	
John O'Neill	ONEI	
Pedro Torres-Lopez	TORR	

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
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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 providing a 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.....	*	<input type="text"/>
2. Name control	*	<input type="text"/>
3. Spouse's social security number.....	*	<input type="text"/>
4. Spouse's name control	*	<input type="text"/>
5. Amount of payment (U.S. funds only)	\$	<input type="text"/> .00

Do not mail a copy of your previously filed return

DOR USE ONLY	*	<input type="text"/>
	*	<input type="text"/>



**MISSOURI INDIVIDUAL INCOME TAX RETURN
SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM**

2014 FORM MO-1040A

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2014	SOCIAL SECURITY NUMBER	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	SPOUSE'S FIRST NAME	SPOUSE'S MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2014	SPOUSE'S SOCIAL SECURITY NUMBER	000
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)					COUNTY OF RESIDENCE
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)			CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE		

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE
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INCOME	1. Federal adjusted gross income from your 2014 federal return. (See page 6 of the instructions.).....	1		00
	2. Any state income tax refund included in your 2014 federal adjusted gross income	2	-	00
	3. Total Missouri adjusted gross income — Subtract Line 2 from Line 1.	3	=	00

DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500			00
	5. Tax from federal return (Do not enter federal income tax withheld.) — <input type="text"/> Enter this amount on Line 5 or \$5,000, whichever is less. If married filing combined, enter this amount on Line 5 or \$10,000, whichever is less.	5	+	00
	6. 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 back of form.	6	+	00
	7. Number of dependents you claimed on your Federal Form 1040 or 1040A, Line 6c (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =	7	+	00
	8. Long-term care insurance deduction.....	8	+	00
	9. Total Deductions — Add Lines 4 through 8.....	9	=	00

TAX	10. Missouri Taxable Income — Subtract Line 9 from Line 3.....	10		00
	11. Tax — Use the tax chart on the back of this form to figure the tax.	11		00

REFUND	12. Missouri tax withheld from your Forms W-2 and Forms 1099. Attach copies of Forms W-2 and Forms 1099.	12		00															
	13. Any Missouri estimated tax payments made for 2014 (include overpayment from 2013 applied to 2014)	13		00															
	14. Total Payments — Add Lines 12 and 13.....	14		00															
	15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)	15		00															
	16. Amount from Line 15 that you want applied to your 2015 estimated tax.	16		00															
	17. Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes..... 17.		00	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00

									Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)
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	18. REFUND - Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.	18		00
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	19. AMOUNT DUE - If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. See instructions for Line 19.....	19		00
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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.

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.

SIGNATURE	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. <input type="checkbox"/> YES <input type="checkbox"/> NO	E-MAIL ADDRESS	PREPARER'S PHONE	
	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)

Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return. (See the information on page 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

1. Total federal itemized deductions from Federal Form 1040, Line 40	1		00
2. 2014 Social security tax	2		00
3. 2014 Railroad retirement tax — (Tier I and Tier II)	3		00
4. 2014 Medicare tax. See instructions on page 9.	4		00
5. 2014 Self-employment tax. See instructions on Page 9.	5		00
6. Total - Add Lines 1 through 5	6		00
7. State and local income taxes. From Federal Schedule A, Line 5 or see the worksheet below.	7		00
8. Earnings taxes included in Line 7. See instructions on Page 9.	8		00
9. Net state income taxes. Subtract Line 8 from Line 7 or enter Line 8 from worksheet below.	9		00
10. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 9 from Line 6. Enter here and on front of form, Line 6	10		00

Note: If Line 10 is less than your federal standard deduction, see information on pages 6 & 7.

Worksheet For Net State Income Taxes, Line 9 of Missouri Itemized Deductions

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 Missouri Itemized Deductions, Line 9, above.	8		00

2014 TAX CHART

If Missouri taxable income from Form MO-1040A, Line 10, 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 10 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 11 would be \$63.

FIGURING TAX OVER \$9,000

Missouri taxable income (Line 10)	\$	12,000	Example
Subtract \$9,000	- \$	9,000	- \$ 9,000
Difference	= \$	3,000	= \$ 3,000
Multiply by 6%	x	6%	x 6%
Tax on income over \$9,000	= \$	180	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$	315	+ \$ 315
TOTAL MISSOURI TAX	= \$	495	= \$ 495

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-1040A, Line 11.



**MISSOURI INDIVIDUAL INCOME TAX RETURN
SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM**

2014 FORM MO-1040A

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2014	SOCIAL SECURITY NUMBER ____-____-____	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	SPOUSE'S FIRST NAME	SPOUSE'S MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2014	SPOUSE'S SOCIAL SECURITY NUMBER ____-____-____	000
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)					COUNTY OF RESIDENCE
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)			CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE		

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.	AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE
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INCOME	1. Federal adjusted gross income from your 2014 federal return. (See page 6 of the instructions.).....	1		00
	2. Any state income tax refund included in your 2014 federal adjusted gross income	2	-	00
	3. Total Missouri adjusted gross income — Subtract Line 2 from Line 1.	3	=	00

DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 Check which spouse had income: <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500 <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse			00
	5. Tax from federal return (Do not enter federal income tax withheld.) — <input type="text"/> Enter this amount on Line 5 or \$5,000, whichever is less. If married filing combined, enter this amount on Line 5 or \$10,000, whichever is less.	5	+	00
	6. 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 back of form.	6	+	00
	7. Number of dependents you claimed on your Federal Form 1040 or 1040A, Line 6c (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =	7	+	00
	8. Long-term care insurance deduction.....	8	+	00
	9. Total Deductions — Add Lines 4 through 8.....	9	=	00

TAX	10. Missouri Taxable Income — Subtract Line 9 from Line 3.....	10		00
	11. Tax — Use the tax chart on the back of this form to figure the tax.	11		00

REFUND	12. Missouri tax withheld from your Forms W-2 and Forms 1099. Attach copies of Forms W-2 and Forms 1099.	12		00													
	13. Any Missouri estimated tax payments made for 2014 (include overpayment from 2013 applied to 2014)	13		00													
	14. Total Payments — Add Lines 12 and 13.....	14		00													
	15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)	15		00													
	16. Amount from Line 15 that you want applied to your 2015 estimated tax.	16		00													
	17. Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes..... 17.		00	00	00	00	00	00	00	00	00	00	00	00	00	00	00

									Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)
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	18. REFUND - Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.	18		00
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	19. AMOUNT DUE - If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. See instructions for Line 19.....	19		00
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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.

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.

SIGNATURE	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. <input type="checkbox"/> YES <input type="checkbox"/> NO	E-MAIL ADDRESS	PREPARER'S PHONE () - - - - -	
	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) _/_/____

Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return. (See the information on page 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

1. Total federal itemized deductions from Federal Form 1040, Line 40	1		00
2. 2014 Social security tax	2		00
3. 2014 Railroad retirement tax — (Tier I and Tier II)	3		00
4. 2014 Medicare tax. See instructions on page 9.	4		00
5. 2014 Self-employment tax. See instructions on Page 9.	5		00
6. Total - Add Lines 1 through 5	6		00
7. State and local income taxes. From Federal Schedule A, Line 5 or see the worksheet below.	7		00
8. Earnings taxes included in Line 7. See instructions on Page 9.	8		00
9. Net state income taxes. Subtract Line 8 from Line 7 or enter Line 8 from worksheet below.	9		00
10. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 9 from Line 6. Enter here and on front of form, Line 6	10		00

Note: If Line 10 is less than your federal standard deduction, see information on pages 6 & 7.

Worksheet For Net State Income Taxes, Line 9 of Missouri Itemized Deductions

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 Missouri Itemized Deductions, Line 9, above.	8		00

2014 TAX CHART

If Missouri taxable income from Form MO-1040A, Line 10, 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

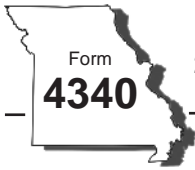
Example: If Line 10 is \$3,090, the tax would be computed as follows: \$60 + \$2.70 (3% of \$90) = \$62.70. The whole dollar amount to enter on Line 11 would be \$63.

FIGURING TAX OVER \$9,000

			Example
Missouri taxable income (Line 10)	\$		\$ 12,000
Subtract \$9,000	- \$	9,000	- \$ 9,000
Difference	= \$		= \$ 3,000
Multiply by 6%	x	6%	x 6%
Tax on income over \$9,000	= \$		= \$ 180
Add \$315 (tax on first \$9,000)	+ \$	315	+ \$ 315
TOTAL MISSOURI TAX	= \$		= \$ 495

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-1040A, Line 11.



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

Due Date: 04/15/2015

Department Use Only
 (MM/DD/YY)

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Reporting Period
 (MM/YY)

1	2	1	4
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Missouri Tax I.D.
 Number

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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
							<input type="checkbox"/> Yes				
							<input type="checkbox"/> Yes				
							<input type="checkbox"/> Yes				
15. Provide a description of purchases you made								10. Total Purchases		11. Total Due	
								Interest For Late Payment		12.	
16. <input type="checkbox"/> One time purchase <input type="checkbox"/> 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.

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.

Instructions

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/>.

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

Form 4340 (Revised 12-2014)



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Visit our website at <http://dor.mo.gov/personal/individual>

In addition to electronic filing information found on our website, you can:

- Use our fill-in forms that calculate
- Download Missouri and federal tax forms
- Get answers to frequently asked questions
- Pay your taxes online
- Get the status of your refund or balance due
- Get a copy of the Taxpayer Bill of Rights

IMPORTANT PHONE NUMBERS

General Inquiry Line(573) 751-3505
Automated Refund/Balance Due/1099G Inquiry(573) 526-8299
Electronic Filing Information(573) 751-3930

Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Download forms, check the status of your return, or obtain a copy of the Taxpayer Bill of Rights on our website at:

[http://dor.mo.gov/personal/individual/.](http://dor.mo.gov/personal/individual/)