

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning

, 2011, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse**Filing Status**1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a **Taxable** interest. Attach Schedule B if requiredb **Tax-exempt** interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,800

Married filing jointly or Qualifying widow(er), \$11,600

Head of household, \$8,500

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. } Total boxes checked ▶ 39a <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		

Amount You Owe

75	Amount of line 73 you want applied to your 2012 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	Identity Protection PIN (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			



FOR CALENDAR YEAR JAN. 1–DEC. 31, 2011, OR FISCAL YEAR BEGINNING

20 , ENDING

20

AMENDED RETURN — CHECK HERE

SOFTWARE
VENDOR CODE
(Assigned by DOR)
000

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2011
☐

SPOUSE'S LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2011
☐

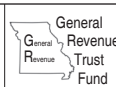
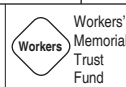
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE

You may contribute to any one or all of the trust funds on Line 45. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 45.



PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2011.

AGE 62 THROUGH 64

☐ YOURSELF
☐ SPOUSE

AGE 65 OR OLDER

☐ YOURSELF
☐ SPOUSE

BLIND

☐ YOURSELF
☐ SPOUSE

100% DISABLED

☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF
☐ SPOUSE

INCOME

	Yourself		Spouse	
1. Federal adjusted gross income from your 2011 federal return (See worksheet on page 6.) ..	1Y	00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 6)	2Y	00	2S	00
3. Total income — Add Lines 1 and 2	3Y	00	3S	00
4. Total subtractions (from Form MO-A, Part 1, Line 14)	4Y	00	4S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3	5Y	00	5S	00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S	6		00	
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%.)	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

<p>8. Pension and Social Security/Social Security Disability/Military exemption (from Form MO-A, Part 3, Section E.)...</p> <p>9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.</p> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 </div> <div> <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 </div> </div> <p>10. Tax from federal return (Do not enter federal income tax withheld.)</p> <ul style="list-style-type: none"> • Federal Form 1040, Line 55 minus Lines 45, 64a, 66, 67, and amounts from Forms 8801, 8839 and 8885 on Line 71 • Federal Form 1040A, Line 35 minus Lines 38a and 40 and any alternative minimum tax included on Line 28 • Federal Form 1040EZ, Line 10 minus Line 8a <p>11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2)</p> <p>12. Total tax from federal return — Add Lines 10 and 11</p> <p>13. Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers</p> <p>14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — \$5,800; Head of Household — \$8,500; Married Filing a Combined Return or Qualifying Widow(er) — \$11,600; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you are itemizing, see Form MO-A, Part 2</p> <p>15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)</p> <p>16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.)</p> <p>17. Long-term care insurance deduction</p> <p>18. A. Health care sharing ministry deduction \$ B. New jobs deduction \$</p> <p>19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18</p> <p>20. Subtotal — Subtract Line 19 from Line 6</p> <p>21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S</p> <p>22. Enterprise zone or rural empowerment zone income modification</p> <p>23. Subtract Line 22 from Line 21. Enter here and on Line 24.</p>	<table border="0"> <tr><td>8</td><td>00</td></tr> <tr><td>9</td><td>00</td></tr> <tr><td>10</td><td>00</td></tr> <tr><td>11</td><td>00</td></tr> <tr><td>12</td><td>00</td></tr> <tr><td>13</td><td>00</td></tr> <tr><td>14</td><td>00</td></tr> <tr><td>15</td><td></td></tr> <tr><td>16</td><td>00</td></tr> <tr><td>17</td><td>00</td></tr> <tr><td>18</td><td>00</td></tr> <tr><td>19</td><td>00</td></tr> <tr><td>20</td><td>00</td></tr> <tr><td>21Y</td><td>00</td></tr> <tr><td>22Y</td><td>00</td></tr> <tr><td>23Y</td><td>00</td></tr> </table>	8	00	9	00	10	00	11	00	12	00	13	00	14	00	15		16	00	17	00	18	00	19	00	20	00	21Y	00	22Y	00	23Y	00
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Do not
include
yourself
or
spouse.

		Yourself		Spouse																										
TAX	24. Taxable income amount from Lines 23Y and 23S	24Y	00	24S	00																									
	25. Tax (See tax table on page 26 of the instructions.)	25Y	00	25S	00																									
	26. Resident credit — Attach Form MO-CR and other states' income tax return(s).	26Y	00	26S	00																									
	27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%. Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	27Y	%	27S	%																									
	28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y	00	28S	00																									
	29. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611)	29Y	00	29S	00																									
	30. Subtotal — Add Lines 28 and 29.	30Y	00	30S	00																									
	31. Total Tax — Add Lines 30Y and 30S.	31	00																											
	PAYMENTS / CREDITS	32. MISSOURI tax withheld — Attach Forms W-2 and/or 1099.	32	00																										
		33. 2011 Missouri estimated tax payments (include overpayment from 2010 applied to 2011)	33	00																										
34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Forms MO-2NR. and MO-NRP.		34	00																											
35. Missouri tax payments for nonresident entertainers — Attach Form MO-2ENT.		35	00																											
36. Amount paid with Missouri extension of time to file (Form MO-60)		36	00																											
37. Miscellaneous tax credits (from Form MO-TC, Line 13) — Attach Form MO-TC		37	00																											
38. Property tax credit — Attach Form MO-PTS.		38	00																											
39. Total payments and credits — Add Lines 32 through 38.		39	00																											
Skip Lines 40–42 if you are not filing an amended return.																														
AMENDED RETURN	40. Amount paid on original return	40	00																											
	41. Overpayment as shown (or adjusted) on original return	41	00																											
	INDICATE REASON FOR AMENDING. <input type="checkbox"/> A. Federal audit Enter date of IRS report. <input type="checkbox"/> B. Net operating loss carryback Enter year of loss. <input type="checkbox"/> C. Investment tax credit carryback Enter year of credit. <input type="checkbox"/> D. Correction other than A, B, or C Enter date of federal amended return, if filed.		<table border="1"><tr><td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>			M	M	D	D	Y	Y																			
	M	M	D	D	Y	Y																								
42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42	00																												
REFUND	43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of OVERPAYMENT) here.	43	00																											
	44. Amount of Line 43 to be applied to your 2012 estimated tax	44	00																											
	45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.	<table border="1"><tr><td> Children's Trust Fund</td><td> Veterans Trust Fund</td><td> Elderly Home Delivered Meals Trust Fund</td><td> Missouri National Guard Trust Fund</td><td> Workers' Memorial Trust Fund</td><td> Childhood Lead Testing Trust Fund</td><td> Missouri Military Family Relief Trust Fund</td><td> General Revenue Trust Fund</td><td> After School Retreat Trust Fund</td><td> Donate Life Trust Fund</td><td>Addl. Trust Fund Code (See Instr.)</td><td>Addl. Trust Fund Code (See Instr.)</td></tr><tr><td>00</td><td>00</td><td>00</td><td>00</td><td>00</td><td>00</td><td>00</td><td>00</td><td>00</td><td>00</td><td></td><td></td></tr></table>					Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Trust Fund	Childhood Lead Testing Trust Fund	Missouri Military Family Relief Trust Fund	General Revenue Trust Fund	After School Retreat Trust Fund	Donate Life Trust Fund	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)	00	00	00	00	00	00	00	00	00	00		
	Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Trust Fund	Childhood Lead Testing Trust Fund	Missouri Military Family Relief Trust Fund	General Revenue Trust Fund	After School Retreat Trust Fund	Donate Life Trust Fund	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)																		
00	00	00	00	00	00	00	00	00	00																					
46. Overpayment to be refunded to you. Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500. REFUND	46	00																												
AMOUNT DUE	47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here.	47	00																											
	48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.	48	00																											
	49. Total amount due — Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329. Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Department of Revenue. AMOUNT YOU OWE	49	00																											
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.																														
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.																													
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		E-MAIL ADDRESS		PREPARER'S TELEPHONE ()																									
	SIGNATURE	DATE	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																									



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

2011
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL RETURN. See information beginning on page 11 to assist you in completing this form.

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

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

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

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

1. Total federal itemized deductions from federal Form 1040, Line 40	1	00
2. 2011 (FICA) — yourself — Social security \$ + Medicare \$	2	00
3. 2011 (FICA) — spouse — Social security \$ + Medicare \$	3	00
4. 2011 Railroad retirement tax — yourself (Tier I and Tier II) \$ + Medicare \$	4	00
5. 2011 Railroad retirement tax — spouse (Tier I and Tier II) \$ + Medicare \$	5	00
6. 2011 Self-employment tax — Amount from federal Form 1040, Line 27	6	00
7. TOTAL — Add Lines 1 through 6.....	7	00
8. State and local income taxes — from federal Schedule A, Line 5	8	00
9. Earnings taxes included in Line 8	9	00
10. Net state income taxes — Subtract Line 9 from Line 8.....	10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.