

NACTP

Test 3

This is a single, retired taxpayer with retirement income, interest & a balance due.

NACTP Forms: 1040A, 1099R (1), 2210, Schedule B, Form Payment

MO Forms: MO-1040, MO-A with military pension, MO-TC, MO-PTS with real estate (MO-RET in schema)

Form DAT should be sent as a PDF attachment if supporting the MO-TC

Taxpayer:

Retired Interest-Earner

222 Money Street

Columbia, MO 65201

County: BOON (Boone)

Missouri Resident

SSN: 400-00-6103

DOB: 07/24/1941 (Senior Citizen)

Filing Status: Single

EFW for Balance Due:

Chase Bank

RTN 012345672

DAN 1234000000

Savings Account

MO Refund by Direct Deposit (same account)

**Applying portion of overpayment to 2013 estimated tax
Trust Fund contributions**



MISSOURI DEPARTMENT OF REVENUE **2012 FORM MO-1040**
INDIVIDUAL INCOME TAX RETURN—LONG FORM

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2012, OR FISCAL YEAR BEGINNING
20 __, ENDING 20 __

AMENDED RETURN — CHECK HERE

SOFTWARE
VENDOR CODE **002**

NAME AND ADDRESS

SOCIAL SECURITY NUMBER SPOUSE'S SOCIAL SECURITY NUMBER

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

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

☐ **DECEASED
IN 2012**

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

COUNTY OF RESIDENCE

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE

STATE

ZIP CODE

You may contribute to any one or all of the trust funds on Line 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, 2012.

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 2012 federal return (See worksheet on page 6.)	1Y	00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 6)	2Y	00	2S	00
3. Total income — Add Lines 1 and 2.	3Y	00	3S	00
4. Total subtractions (from Form MO-A, Part 1, Line 14)	4Y	00	4S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	00	5S	00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	6			00
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

8. Pension and Social Security/Social Security disability exemption (from Form MO-A, Part 3, Section E.)	8		00	
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. <input type="checkbox"/> A. Single — \$2,100 (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 <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	9		00	
10. Tax from federal return (Do not enter federal income tax withheld.) • 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	10		00	
11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2).	11		00	
12. Total tax from federal return — Add Lines 10 and 11.	12		00	
13. Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.	13		00	
14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — \$5,950 ; Head of Household — \$8,700 ; Married Filing a Combined Return or Qualifying Widow(er) — \$11,900 ; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you are itemizing, see Form MO-A, Part 2.	14		00	
15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	15		00	
16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.)	16		00	
17. Long-term care insurance deduction	17		00	
18. A. Health care sharing ministry deduction \$ B. New jobs deduction \$	18		00	
19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18.	19		00	
20. Subtotal — Subtract Line 19 from Line 6.	20		00	
21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.	21Y	00	21S	00
22. Enterprise zone or rural empowerment zone income modification	22Y	00	22S	00
23. Subtract Line 22 from Line 21. Enter here and on Line 24.	23Y	00	23S	00

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 25 of the instructions.).....	25Y	00	25S	00	
	26. Resident credit — Attach Form MO-CR and other states' income tax return(s).	26Y	00	26S	00	
	27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%.....	27Y	%	27S	%	
	28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y	00	28S	00	
	29. Other taxes (Check box and attach federal form indicated.) <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 1099.....	32			00
		33. 2012 Missouri estimated tax payments (include overpayment from 2011 applied to 2012)	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.		M M D D Y Y			
	<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.					
	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 2013 estimated tax	44			00	
	45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.....	45			00	
	<div style="display: flex; justify-content: space-around; font-size: small;"> <div> Children's Trust Fund</div> <div> Veterans Trust Fund</div> <div> Elderly Home Delivered Meals Trust Fund</div> <div> Missouri National Guard Trust Fund</div> <div> Workers' Memorial Fund</div> <div> Childhood Lead Testing Fund</div> <div> Missouri Military Family Relief Fund</div> <div> General Revenue Fund</div> <div> After School Retreat Fund</div> <div> Organ Donor Program Fund</div> <div>Additional Fund Code (See Instr.)</div> <div>Additional Fund Code (See Instr.)</div> </div>					
	46. REFUND - Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500. Check the box if you want the convenience of a debit card. See instructions for Line 46. <input type="checkbox"/> Debit Card					
AMOUNT DUE	47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here and go to instructions for Line 48.	47			00	
	48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.	48			00	
	49. AMOUNT DUE - Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329. See instructions for Line 49.....	49			00	
	If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.					
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.					
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <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		
This form is available upon request in alternative accessible format(s).						

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

PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.									
SECTION A	1. Missouri adjusted gross income from Form MO-1040, Line 6	1			00				
	2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2			00				
	3. Subtract Line 2 from Line 1	3			00				
	4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow - \$85,000	4			00				
	5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5			00				
		Y - YOURSELF		S - SPOUSE					
	6. Taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or 1040, Line 16b	6Y		00	6S	00			
	7. Multiply Line 6 by 100%	7Y		00	7S	00			
	8. Amount from Line 7 or \$34,141 (maximum social security benefit), whichever is less	8Y		00	8S	00			
	9. Amount from Line 6 or \$6,000, whichever is less	9Y		00	9S	00			
	10. Amount from Line 8 or Line 9, whichever is greater	10Y		00	10S	00			
	11. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0	11Y		00	11S	00			
	12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0	12Y		00	12S	00			
	13. Add amounts on Lines 12Y and 12S	13				00			
14. Total public pension , subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0	14				00				
PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, and 401(k) plans funded by a private source.									
SECTION B	1. Missouri adjusted gross income from Form MO-1040, Line 6	1			00				
	2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	2			00				
	3. Subtract Line 2 from Line 1	3			00				
	4. Select the appropriate filing status and enter the amount on Line 4. Married filing combined: \$32,000; Single, Head of Household and Qualifying Widower: \$25,000; Married Filing Separate: \$16,000	4			00				
	5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5			00				
		Y - YOURSELF		S - SPOUSE					
	6. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	6Y		00	6S	00			
	7. Amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y		00	7S	00			
	8. Add Lines 7Y and 7S	8				00			
9. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0	9				00				
SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction.									
SECTION C	1. Missouri adjusted gross income from Form MO-1040, Line 6	1			00				
	2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widower - \$85,000	2			00				
	3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0	3			00				
		Y - YOURSELF		S - SPOUSE					
	4. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y		00	4S	00			
	5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b	5Y		00	5S	00			
	6. Multiply Line 4 or Line 5 by 100%	6Y		00	6S	00			
	7. Add Lines 6Y and 6S	7				00			
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0	8				00				
MILITARY PENSION CALCULATION									
SECTION D	1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	1			00				
	2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	2			00				
	3. Divide Line 1 by Line 2 (Round to whole number)	3			%				
	4. Multiply Line 3 by Line 14 of Section A. If you are not claiming a public pension exemption, enter \$0	4			00				
	5. Subtract Line 4 from Line 1	5			00				
	6. Total military pension , multiply Line 5 by 45%	6			00				
TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION									
SECTION E	Add Line 14 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040, Line 8.	TOTAL EXEMPTION			00				



DRAFT

MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT2012
FORM
MO-PTS

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

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

NAME	LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY)	SOCIAL SECURITY NO.
	<div style="text-align: center;"> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> </div>				
NAME	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE (MM/DD/YYYY)	SPOUSE'S SOCIAL SECURITY NO.
	<div style="text-align: center;"> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> <div style="display: inline-block; width: 100px; height: 15px; border-bottom: 1px solid black;"></div> </div>				

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

QUALIFICATIONS	<input type="checkbox"/> A. 65 years of age or older (Attach a copy of Form SSA-1099.)	<input type="checkbox"/> C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)
	<input type="checkbox"/> B. 100% Disabled Veteran as a result of military service (Attach a copy of the letter from Department of Veterans Affairs.)	<input type="checkbox"/> D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)

FILING STATUS ☐ Single ☐ Married — Filing Combined ☐ Married — Living Separate for Entire Year **If married filing combined, you must report both incomes.**
Failure to provide the attachments listed below (rent receipt(s), tax receipt(s), Forms 1099, W-2, etc.) will result in denial or delay of your claim.

1. Enter the amount of income from Form MO-1040, Line 6, or Form MO-1040P, Line 4.	1		00
2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your minor children before any deductions and the amount of social security equivalent railroad retirement benefits. Attach a copy of Form SSA-1099 and RRB-1099.	2		00
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). Attach Forms W-2, 1099, 1099-R, 1099-DIV, 1099-INT, 1099-MISC, etc.	3		00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. Attach Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9.	4		00
5. Enter the amount of veterans payments or benefits before any deductions. Attach letter from Veterans Affairs.	5		00
6. Enter the total amount received by you, your spouse, and your minor children from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). Attach a copy of Forms SSA-1099, a letter from the Social Security Administration and Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.	6		00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.)	7		00
8. TOTAL household income — Add Lines 1 through 7. Enter total here.	8		00
9. Mark the box that applies and enter the appropriate amount. <input type="checkbox"/> a. Enter \$0 if filing status is Single or Married Living Separate; If married and filing combined; <input type="checkbox"/> b. Enter \$2,000 if you rented or did not own your home for the entire year; <input type="checkbox"/> c. Enter \$4,000 if you owned and occupied your home for the entire year;	9	-	00
10. Net household income — Subtract Line 9 from Line 8 and enter the amount; mark the box that applies. <input type="checkbox"/> a. If you rented or did not own and occupy your home for the entire year , Line 10 cannot exceed \$27,500. If the total is greater than \$27,500, STOP - no credit is allowed. Do not file this claim. <input type="checkbox"/> b. If you owned and occupied your home for the entire year , Line 10 cannot exceed \$30,000. If the total is greater than \$30,000, STOP - no credit is allowed. Do not file this claim.	10		00
11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, or \$1,100, whichever is less. Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.	11		00
12. If you rented, enter the total amount from Form(s) MO-CRP, Line 9, or \$750, whichever is less. Attach rent receipts or a signed statement from your landlord. NOTE: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.	12		00
13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less.	13		00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 41-43 or MO-1040P, pages 29-31 to figure your Property Tax Credit. You must use the chart to see how much credit you are allowed. Note: Renters - maximum allowed is \$750. Owners - maximum allowed is \$1,100. Enter this amount on Form MO-1040, Line 38 OR Form MO-1040P, Line 20.	14		00

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

TEST 3

MO-RET

County: BOONE

Number of Acres: 5

Real Estate %: 100%

Total Real Estate Tax Paid: 1,250



MISSOURI DEPARTMENT OF REVENUE
**MISCELLANEOUS INCOME
TAX CREDITS**

**2012
FORM
MO-TC**

Attachment Sequence No. 1040-02, 1120-04,
1120S-02

NAME (LAST, FIRST)		SOCIAL SECURITY NUMBER/FEDERAL I.D. NUMBER	
SPOUSE'S NAME (LAST, FIRST)		SPOUSE'S SOCIAL SECURITY NUMBER	
CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	

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

USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120, MO-1120S, OR MO-1041. ATTACH TO FORM MO-1040, MO-1120, MO-1120S, OR MO-1041.

	BENEFIT NUMBER	ALPHA CODE (3 Characters) from back	CREDIT NAME	• YOURSELF (one income) • Corporation Income • Fiduciary Column 1		• SPOUSE (on a combined return) • Corporation Franchise Column 2	
1.				1.	00		00
2.				2.	00		00
3.				3.	00		00
4.				4.	00		00
5.				5.	00		00
6.				6.	00		00
7.				7.	00		00
8.				8.	00		00
9.				9.	00		00
10.				10.	00		00
11. SUBTOTALS — add Lines 1 through 10.				11.	00		00
12. Enter the amount of the tax liability from Form MO-1040, Line 30Y for yourself and Line 30S for your spouse, or from Form MO-1120, Line 14 plus Line 15 for income or Line 16 for franchise; Form MO-1120S, Line 15 for franchise tax; or Form MO-1041, Line 18.				12.	00		00
13. Total Credits — add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 18; Form MO-1120S, Line 16; Form MO-1040, Line 37; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.				13.			00

For Privacy Notice, see the instructions.

MO-TC (12-2012)

Instructions

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

Benefit Number:

The number is located on your Certificate of Eligibility Schedule (Certificate).

Alpha Code:

This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.

I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.



MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
DWELLING ACCESS TAX CREDIT

FORM
MO-DAT
(REV. 07-2008)

DLN

TAXPAYER INFORMATION

NAME		SOCIAL SECURITY NUMBER	
ADDRESS	CITY	STATE	ZIP

DISABLED INDIVIDUAL INFORMATION

NAME OF DISABLED INDIVIDUAL	AGE OF DISABLED INDIVIDUAL	SOCIAL SECURITY NUMBER OF DISABLED INDIVIDUAL

QUALIFICATIONS

To qualify for the credit, a taxpayer must have made their principal dwelling accessible to an individual with a disability and the individual must be a permanent resident of the dwelling. *For purposes of this credit, the term disability means an inability to engage in any substantial gainful activity because of a medically determinable physical or mental impairment(s):

- That can be expected to result in death or
- That has lasted or that can expect to last for a continuous period of not less than 12 months.

A taxpayer with federal adjusted gross income of \$30,000 or less may receive a tax credit equal to 100 percent of the costs incurred up to \$2,500 per year.

A taxpayer with federal adjusted gross income of more than \$30,000, but less than \$60,000, may receive a tax credit equal to 50 percent of the costs incurred, not to exceed \$2,500 per year.

A taxpayer with federal adjusted gross income of \$60,000 or greater does not qualify for the credit.

Any taxpayer that received a Dwelling Access Tax Credit in the immediately preceding year is not eligible for the credit.

ELIGIBLE COSTS:

- Constructing entrance or exit ramps;
- Widening exterior or interior doorways, or hallways;
- Moving electrical outlets and switches;
- Installing or modifying fire alarms, smoke detectors, and other alerting systems;
- Installing handrails, grab bars, or stairway lifts; or
- Modifying hardware, doors, or bathrooms.

OTHER INFORMATION:

The amount of credit claimed must be reduced by any amount of the costs already deducted from the taxpayer's federal adjusted gross income or to the extent any other credit has been claimed for the costs.

The approved credits will be applied against the Missouri tax liability and any excess refunded.

The total credits that may be approved for any fiscal year cannot exceed \$100,000. The credits may be further limited to the extent funds are made available as provided by Section 135.535, RSMo.

Credits will be approved on a first-come, first-served basis and any claims received after the \$100,000 limit has been met will be denied.

If you incurred costs in more than one calendar year, you may combine the expenses and file one tax credit claim. For example: If you paid \$1,250 towards a renovation project in November 2008 and paid another \$1,250 upon completion of the project in February 2009, you may file a claim for the 2009 tax year and report total costs of \$2,500.

TAX CREDIT CALCULATION

1. Enter the total cost of improvements made. If you included these expenses as a medical expense on your federal Schedule A, you must reduce the amount entered on Line 1 by the amount included in your itemized deductions. Complete the worksheet for Line 1 (below) to determine this amount.	1		00
2. If your federal adjusted gross income (FAGI) is greater than \$30,000 but less than or equal to \$60,000, multiply the amount on Line 1 by 50 percent. If your FAGI is \$30,000 or less, enter the amount from Line 1. If your FAGI is greater than \$60,000, STOP. You do not qualify for the credit.	2		00
3. Enter the lesser of Line 2 or \$2,500 here and on Form MO-TC	3		00

WORKSHEET FOR LINE 1 (ABOVE)

Married couples filing a combined return must file a separate Form MO-DAT if both spouses incurred expenses for improvements to the dwelling. On the lines below, only enter the costs incurred by you. Do not include the costs incurred by your spouse.

1. Enter the total of all costs you incurred for making your principal dwelling accessible to an individual with a disability that were included as a medical expense on federal Schedule A	1		00
2. Enter your portion of the amount from federal Schedule A, Line 1	2		00
3. Enter your portion of the amount from Schedule A, Line 4	3		00
4. Divide Line 3 by Line 2 (round to full percent)	4		%
5. Multiply Line 1 by percent on Line 4	5		00
6. Subtract Line 5 from Line 1. Enter here and on Line 1 (Tax Credit Calculation) above.	6		00

I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.