

NACTP

Test 8

This is a single taxpayer who worked part of the year and ran a daycare out of her home the rest of the year. She is a widow with 1 child.

NACTP Forms: 1040, W2 (1), Schedule A, Schedule C, Schedule SE, 2441, Schedule EIC, 8283, 8812, 8829, 8867, 4562

MO Forms: MO-1040A (Itemizing) Trust Fund Contributions

Taxpayer:

Baby Sitter

222 Nursery Lane

Jefferson City, MO 65105

County: COLE

SSN: 400-00-6108

DOB: 10/21/1956

Missouri resident

Filing Status: Qualifying Widow(er) Spouse DOD 06/10/2010

Dependent

John Doe SSN 600-00-2008 DOB 03/19/2002

Missouri refund on Debit Card

Daycare Provider for John:

Tiny Tots

222 Child Care Lane

Tillamook, OR 94141

EIN: 41-5555555

Amount paid: \$5000.00

TEST 8

W-2 Detail

SSN	Employer Name	Employer ID	Gross Wages	Fed W/H	State W/H	Social Security Tax	Medicare Tax	State
400-00-6108	Office Essentials	241524879	13,200	1,200	100	554	191	MO



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

2012 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2012	SOCIAL SECURITY NUMBER ____-____-____		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2012	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 2012 Federal Forms 1040—Line 37; 1040A—Line 21; or 1040EZ—Line 4 ..	1	00
	2. Any state income tax refund included in your 2012 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. <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <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 </div> <div style="width: 48%;"> <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 </div> </div>		
	5. Tax from federal return (Do not enter federal income tax withheld.) — 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— \$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.	6	00
	7. Number of dependents you claimed on your Federal Form 1040 or 1040A, Line 6c (Do not include yourself or your spouse.) 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 table 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 2012 (include overpayment from 2011 applied to 2012).	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 2013 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. <table border="1" style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;"></td> <td style="width:10%; text-align: center;">Additional Fund Code (See Instr.)</td> <td style="width:10%; text-align: center;">Additional Fund Code (See Instr.)</td> </tr> <tr> <td style="text-align: center;">Children's Trust Fund</td> <td style="text-align: center;">Veterans Trust Fund</td> <td style="text-align: center;">Elderly Home Delivered Meals Trust Fund</td> <td style="text-align: center;">Missouri National Guard Trust Fund</td> <td style="text-align: center;">Workers' Memorial Fund</td> <td style="text-align: center;">Childhood Lead Testing Fund</td> <td style="text-align: center;">Missouri Military Family Relief Fund</td> <td style="text-align: center;">General Revenue Fund</td> <td style="text-align: center;">After School Retreat Fund</td> <td style="text-align: center;">DONATE LIFE Missouri Organ Donor Program Fund</td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> <tr> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> </tr> </table>											Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)	Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	After School Retreat Fund	DONATE LIFE Missouri Organ Donor Program Fund			00	00	00	00	00	00	00	00	00	00	00	00	17
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AMOUNT DUE	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. Check the box if you want the convenience of a debit card. See instructions for Line 18. <input type="checkbox"/> Debit Card	18	00
	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

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.

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 PHONE	
	SIGNATURE		DATE (MMDDYYYY)	
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE	

PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN	
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.

1. Total federal itemized deductions from Federal Form 1040, Line 40.....	1		00
2. 2012 (FICA) — Social security \$ _____ + Medicare \$ _____	2		00
3. 2012 Railroad retirement tax — (Tier I and Tier II) \$ _____ + Medicare \$ _____	3		00
4. 2012 Self-employment tax — See instructions.....	4		00
5. TOTAL — Add Lines 1 through 4.	5		00
6. State and local income taxes — See instructions on page 9.	6		00
7. Earnings taxes included in Line 6 — See instructions on page 9.	7		00
8. Net state income taxes — Subtract Line 7 from Line 6.....	8		00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.	9		00

NOTE: IF LINE 9 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

2012 TAX TABLE

If Missouri taxable income from Missouri Form 1040A, Line 10, is less than \$9,000, use the table 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 Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000

	Yourself/Spouse	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

9,000 315
If more than \$9,000,
tax is \$315 PLUS 6
percent of excess
over \$9,000.
Round to nearest whole
dollar and enter on
front of form, Line 11.