

NACTP

Test 5

These are MFJ taxpayers with 3 children: 1 in college. They itemize, have 1 W2 & farm income. They also paid \$400 in estimated payments.

NACTP Forms: 1040, W2 (1), Schedule A, Schedule F, Schedule SE, 8812, 8863, 2106

MO Forms: MO-1040, MO-A (Subtractions and Itemizing), MO-HEA, MO-TC

If supporting MO-TC, Qualified Beef Tax Credit certification PDF must be attached.

Taxpayer:

Traveling Salesman

230 County Rd

Freeburg, MO 65075

County: OSAG (Osage)

SSN: 400-00-6105

DOB: 09/15/1963

Spouse:

Misses Farmer

SSN: 400-00-6115

DOB: 08/22/1964

Missouri Residents

Filing Status: Married Filing Joint

Dependents:

Mary Grass	<i>SSN</i>	600-00-2005	<i>DOB</i>	01/15/1997
David Grass	<i>SSN</i>	600-00-3005	<i>DOB</i>	06/15/1995
Angela Grass	<i>SSN</i>	600-00-4005	<i>DOB</i>	07/15/1992 (college student)

Refund by Paper Check

W-2 Detail Test 5

SSN	Employer Name	Employer ID	Gross Wages	Fed W/H	State W/H	Social Security Tax	Medicare Tax	State
400006105	123 Sales	48-1645696	50,565	4,200	680	2,124	733	MO



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

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

Yourself		Spouse	
1Y	00	1S	00
2Y	00	2S	00
3Y	00	3S	00
4Y	00	4S	00
5Y	00	5S	00
6		00	
7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

8. Pension and Social Security/Social Security disability exemption (from Form MO-A, Part 3, Section E.)
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.
☐ A. Single — \$2,100 (**See Box B before checking.**) ☐ E. Married filing separate (spouse NOT filing) — \$4,200
☐ B. Claimed as a dependent on another person's federal tax return — \$0.00 ☐ F. Head of household — \$3,500
☐ C. Married filing joint federal & combined Missouri — \$4,200 ☐ G. Qualifying widow(er) with dependent child — \$3,500
☐ D. Married filing separate — \$2,100
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
11. Other tax from federal return — **Attach copy of your federal return (pages 1 and 2).**
12. Total tax from federal return — Add Lines 10 and 11.
13. **Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.**
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.
15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (**DO NOT INCLUDE YOURSELF OR SPOUSE.**) X \$1,200 =
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.**) X \$1,000 =
17. Long-term care insurance deduction
18. A. Health care sharing ministry deduction \$ B. New jobs deduction \$
19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18
20. Subtotal — Subtract Line 19 from Line 6.

8	00
9	00
13	00
14	00
15	00
16	00
17	00
18	00
19	00
20	00
21Y	00
21S	00
22Y	00
22S	00
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					
	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.					
	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 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**

2012
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	
	1Y	00	1S	00
1. Interest on state and local obligations other than Missouri source		00		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 Recover 700,000 Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income, <input type="checkbox"/> Missouri Private Transportation Act <input type="checkbox"/> Other (description)	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. 2012 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2		00
3. 2012 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3		00
4. 2012 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	4		00
5. 2012 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____	5		00
6. 2012 Self-employment tax — See instructions.....	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.



MISSOURI DEPARTMENT OF REVENUE
HOME ENERGY AUDIT EXPENSE

2012
FORM
MO-HEA

NAME OF TAXPAYER			
ADDRESS	CITY	STATE	ZIP

QUALIFICATIONS

Any taxpayer who paid an individual certified by the Department of Natural Resources to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The maximum yearly subtraction may not exceed \$1,000, for a single taxpayer or a married couple filing a combined return. The maximum total lifetime subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the taxable year for which you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

INSTRUCTIONS - IN THE SPACES PROVIDED BELOW:

- Report the name of the auditor who conducted the audit
- Report the auditor's certification number
- Summarize each of the auditor's recommendations
- Enter the amount paid for the audit on Line A
- Enter the total amount paid to implement the energy efficiency recommendations on Line B
- Enter the total amount paid for the audit and any implemented recommendations on Line C
- Attach applicable receipts
- Attach completed MO-HEA and receipts to Form MO-1040

NAME OF AUDITOR	AUDITOR CERTIFICATION NUMBER
-----------------	------------------------------

SUMMARY OF RECOMMENDATIONS

1.
2.
3.
4.
5.

A. Amount paid for audit.....	A.	00
B. Amount paid to implement recommendations	B.	00
C. Total Paid - Add Lines A and B and enter here. Enter Line C or \$1,000, whichever is less, on Line 13 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers	C.	00

MO-HEA (12-2012)

2012 TAX TABLE

If Missouri taxable income from Form MO-1040, Line 24, 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 24 is			If Line 24 is			If Line 24 is			If Line 24 is			If Line 24 is			If Line 24 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

Yourself			Spouse			Example		
Missouri taxable income (Line 24)	\$		\$			\$ 12,000		
Subtract \$9,000	- \$	9,000	- \$	9,000		- \$ 9,000		
Difference	= \$		= \$			= \$ 3,000		
Multiply by 6%.....	x	6%	x	6%		x 6%		
Tax on income over \$9,000	= \$		= \$			= \$ 180		
Add \$315 (tax on first \$9,000)	+ \$	315	+ \$	315		+ \$ 315		
TOTAL MISSOURI TAX	= \$		= \$			= \$ 495		

A separate tax must be computed for you and your spouse.

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-1040, Page 2, Line 25.



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.

Qualified Beef Tax Credit (QBC)

Test Certification

12/31/2012

Misses Farmer is eligible for a Qualified Beef Tax Credit with the Missouri Department of Agriculture for Tax Year 2012.

Benefit Number: 123456

Eligible Credit: \$500

Signed

Authorized Agency