



MISSOURI DEPARTMENT OF REVENUE **2013 FORM MO-1040**
INDIVIDUAL INCOME TAX RETURN—LONG FORM

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2013, OR FISCAL YEAR BEGINNING
20 __, ENDING 20 __

AMENDED RETURN — CHECK HERE

SOFTWARE
VENDOR CODE

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST)

(FIRST)

M.I. JR, SR

☐ **DECEASED
IN 2013**

SPOUSE'S (LAST)

(FIRST)

M.I. JR, SR

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, 2013.

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 2013 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/Military 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.			
☐ 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	9	00
☐ 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, and amount from Form 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 — \$6,100 ; Head of Household — \$8,950 ; Married Filing a Combined Return or Qualifying Widow(er) — \$12,200 ; 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



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

**2013
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 claiming a tax credit for both taxpayers on a combined return, both names must be on the certificate.
- **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 EACH CREDIT WILL APPLY IN THE ORDER THEY APPEAR BELOW	• YOURSELF (one income) • Corporation Income • Fiduciary		• SPOUSE (on a combined return) • Corporation Franchise	
				Column 1	Column 2	Column 1	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

MO-TC (12-2013)

For Privacy Notice, see the instructions.

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 or form from the issuing agency.

Benefit Number:

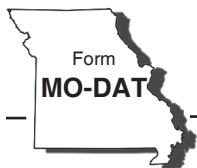
The number is located on your Certificate of Eligibility Schedule (Certificate).

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.

MO-TC (Revised 12-2013)



Missouri Department of Revenue
Residential Dwelling Access Tax Credit

Taxpayer	Name		Social Security Number			
	Address		City	State	Zip Code	

Disabled	Name		Age	Social Security Number			

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.
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Eligible Costs	Check all that apply and attach receipts. All improvements must have been made to residential dwellings only.	
	☐ Constructing entrance or exit ramps ☐ Moving electrical outlets and switches ☐ Installing handrails, grab bars, or stairway lifts	☐ Widening exterior or interior doorways, or hallways ☐ Installing or modifying fire alarms, smoke detectors, and other alerting systems ☐ 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. 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 2012 and paid another \$1,250 upon completion of the project in February 2013, you may file a claim for the 2013 tax year and report total costs of \$2,500.
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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	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 Federal 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

Form MO-DAT (Revised 11-2013)

Mail to: Taxation Division
P.O. Box 27
Jefferson City, MO 65105-0027

Phone: (573) 526-8733
Fax: (573) 751-7744
TDD: (800) 735-2966
E-mail: income@dor.mo.gov

Visit <http://dor.mo.gov/taxcredit/dat.php>
for additional information.





MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2013
FORM
MO-CR

Attachment Sequence No. 1040-03

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- **Attach a copy of all income tax returns for each state or political subdivision.**
- **Attach Form MO-CR to Form MO-1040.**

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
				YOURSELF		SPOUSE	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S).....				1	00	1	00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and Line 25S)				2	00	2	00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back				STATE OF:		STATE OF:	
3. Wages and commissions				3	00	3	00
4. Other (describe nature)				4	00	4	00
5. Total — Add Lines 3 and 4.....				5	00	5	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36).				6	00	6	00
7. Net amounts — Subtract Line 6 from Line 5.				7	00	7	00
8. Percentage of your income taxed — Divide Line 7 by Line 1.				8	%	8	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.....				9	00	9	00
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.....				10	00	10	00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040				11	00	11	00

For Privacy Notice see instructions

MO-CR (12-2013)



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YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
				YOURSELF		SPOUSE	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S).....				1	00	1	00
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and Line 25S)				2	00	2	00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back				STATE OF:		STATE OF:	
3. Wages and commissions				3	00	3	00
4. Other (describe nature)				4	00	4	00
5. Total — Add Lines 3 and 4.....				5	00	5	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36).				6	00	6	00
7. Net amounts — Subtract Line 6 from Line 5.				7	00	7	00
8. Percentage of your income taxed — Divide Line 7 by Line 1.				8	%	8	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.....				9	00	9	00
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11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040				11	00	11	00

For Privacy Notice see instructions

MO-CR (Revised 12-2013)