

## **NACTP**

### **Test 5**

These are MFJ taxpayers with 3 children: 1 in college. They itemize, have 2 W2s & farm income. They also paid \$400 in estimated payments.

NACTP Forms: 1040, W2 (1) regular military & combat pay, W2(2) civilian employment, Schedule A, Schedule F, Schedule SE, 8812, 8863, 2106

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

**\$6,900 Combat Pay included in FAGI; contributions to 529 plan**

**If supporting MO-TC, Champion for Children Tax Credit certification PDF must be included as a binary attachment.**

*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:* 08/22/1963

**Missouri Residents**

*Filing Status:* Married Filing Joint

*Dependents:*

Mary Grass	<i>SSN</i>	600-00-2005	<i>DOB</i>	01/15/1998
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	23,300	2910	481	1,445	338	MO
400006105	U.S Military		27,265	1335	199	1,690	395	MO



## INDIVIDUAL INCOME TAX RETURN—LONG FORM

2013 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2013, 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
	SPOUSE'S LAST NAME		FIRST NAME	M. INITIAL
	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.

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
-----------------------	---------------------	---	------------------------------------	------------------------	-----------------------------	--------------------------------------	----------------------	---------------------------	---

## PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2013.

AGE 62 THROUGH 64	AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE

INCOME	Yourself		Spouse	
	1Y	00	1S	00
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	Yourself		Spouse	
	8	00	9	00
8. Pension and Social Security/Social Security Disability/Military exemption (from Form MO-A, Part 3, Section E.)...	8	00	9	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				
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 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

Do not  
include  
yourself  
or  
spouse.

		Yourself		Spouse		
<b>TAX</b>	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		
	<b>PAYMENTS / CREDITS</b>	32. MISSOURI tax withheld — Attach Forms W-2 and 1099.....	32		00	
		33. 2013 Missouri estimated tax payments (include overpayment from 2012 applied to 2013) .....	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		
<b>Skip Lines 40–42 if you are not filing an amended return.</b>						
<b>AMENDED RETURN</b>	40. Amount paid on original return .....	40		00		
	41. Overpayment as shown (or adjusted) on original return .....	41		00		
	<b>INDICATE REASON FOR AMENDING.</b>		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		
<b>REFUND</b>	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 2014 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	<div style="display: flex; justify-content: space-between;"> <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>	00	00	00
	46. <b>REFUND</b> - 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 your refund issued on a debit card. See instructions for Line 46. .... <input type="checkbox"/> <b>Debit Card</b>		46		00	
	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	
<b>AMOUNT DUE</b>	48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here. ....	48		00		
	49. <b>AMOUNT DUE</b> - 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.					
<b>SIGNATURE</b>	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 (MMDDYYYY)	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 (MMDDYYYY)		



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

**2013**  
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
<b>SUBTRACTIONS</b>						
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). <b>Attach a detailed list or all Federal Forms 1099....</b>	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) <b>Attach supporting documentation.....</b>	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. 2013 Social security tax — (Yourself) .....	2		00
3. 2013 Social security tax — (Spouse) .....	3		00
4. 2013 Railroad retirement tax — Tier I and Tier II (Yourself) .....	4		00
5. 2013 Railroad retirement tax — Tier I and Tier II (Spouse) .....	5		00
6. 2013 Medicare tax — Yourself and Spouse. See instructions on Page 35.....	6		00
7. Self-employment tax - See instructions on Page 35 .....	7		00
8. TOTAL — Add Lines 1 through 7.....	8		00
9. State and local income taxes — <b>from Federal Schedule A, Line 5.</b> .....	9		00
10. Earnings taxes included in Line 9 .....	10		00
11. Net state income taxes — Subtract Line 10 from Line 9.....	11		00
12. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14. ....	12		00

**NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.**

<b>Worksheet For Part 2 - Income Taxes, Line 11</b>	Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$300,000 if married filing combined or qualifying widow(er), \$275,000 if head of household, \$250,000 if single or claimed as a dependent, or \$150,000 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-11 of Federal Schedule A instructions).			
	1. Enter amount from federal Itemized Deduction Worksheet, Line 3 (See page A-11 of federal Schedule A instructions.) If \$0 or less, enter "0" .....	1		00
	2. Enter amount from federal Itemized Deduction Worksheet, Line 9 (See federal Schedule A instructions.) .....	2		00
	3. State and local income taxes from federal Form 1040, Schedule A, Line 5 .....	3		00
	4. Earnings taxes included on federal Form 1040, Schedule A, Line 5 .....	4		00
	5. Subtract Line 4 from Line 3. ....	5		00
	6. Divide Line 5 by Line 1.....	6		%
	7. Multiply Line 2 by Line 6.....	7		00
	8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 11.....	8		00

For Privacy Notice, see instructions.

MO-A (Revised 12-2013)



MISSOURI DEPARTMENT OF REVENUE  
**HOME ENERGY AUDIT EXPENSE**

**2013**  
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 (12-2013)

**2013 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

FIGURING TAX OVER \$9,000		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**

**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 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  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
1.				1.	00
2.				2.	00
3.				3.	00
4.				4.	00
5.				5.	00
6.				6.	00
7.				7.	00
8.				8.	00
9.				9.	00
10.				10.	00
11. SUBTOTALS — add Lines 1 through 10. ....				11.	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
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:

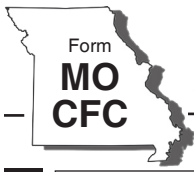
The number is located on your Certificate of Eligibility Schedule (Certificate).

### 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  
**Champion for Children Tax Credit**

<b>Taxpayer</b>	Name of Taxpayer		Spouse (If Applicable)	
	Social Security, Federal Employer I.D., or Missouri Tax I.D. Number		Spouse Social Security, Federal Employer I.D., or Missouri Tax I.D. Number	
	Taxpayer Address		City	State Zip Code

<b>Qualified Agency</b>	Agency Name		
	Address		
	City	State	Zip Code

<b>Contributions</b>	The above taxpayer has made the following contributions:		
	Date	Contribution Amount (minimum amount \$100)	Tax Credit (50%)
	____/____/____		
	____/____/____		
	____/____/____		
	____/____/____		
	____/____/____		
	____/____/____		

<b>Agency Type</b>	<input type="checkbox"/> CASA (Court Appointed Special Advocate)
	<input type="checkbox"/> Child Advocacy Centers
	<input type="checkbox"/> Crisis Care Centers

<b>Tax Type</b>	<input type="checkbox"/> Individual
	<input type="checkbox"/> Corporation
	<input type="checkbox"/> Other _____

The current tax period begins \_\_\_\_/\_\_\_\_/\_\_\_\_ and ends \_\_\_\_/\_\_\_\_/\_\_\_\_. We are submitting this claim for the purpose of establishing the taxpayer's eligibility for the tax credit pursuant to Section 135.341, RSMo, and said taxpayer is entitled to a tax credit of 50% of the contribution. Champion for Children tax credits are subject to available funding. If claims exceed the funding, the redemption of the credit will be prorated to the extent funds are available.

<b>Signature</b>	I certify this claim to be true and accurate.	
	Signature of Qualified Agency Director	
	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
	Signature of Taxpayer	Signature of Spouse (If Applicable)
	Printed Name of Taxpayer	Printed Name of Spouse (If Applicable)
E-mail Address		

Form MO-CFC (Revised 08-2013)

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

**Phone:** (573) 526-8733  
**Fax:** (573) 751-7744  
**E-mail:** [income@dor.mo.gov](mailto:income@dor.mo.gov)

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

