

## **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- \$5 Missouri Military Family Relief; \$10 – American Lung Association Fund**

*Taxpayer:*

Baby Sitter

222 Nursery Lane

Jefferson City, MO 65105

County: COLE

SSN: 400-00-6108

DOB: 10/21/1958

### **Missouri resident**

*Filing Status:* Qualifying Widow(er) Spouse DOD 06/10/2012

*Dependent*

John Doe                      SSN    600-00-2008                      DOB    03/19/2003

### **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	818	191	MO



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

# 2013 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2013	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2013	SPOUSE'S SOCIAL SECURITY NUMBER		<b>000</b>	
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.	<b>AGE 65 OR OLDER</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<b>BLIND</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<b>100% DISABLED</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<b>NON-OBLIGATED SPOUSE</b> <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE
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<b>INCOME</b>	1. Federal adjusted gross income from your 2013 federal return. (See page 6 of the instructions.)	<b>1</b>		00
	2. Any state income tax refund included in your 2013 federal adjusted gross income	<b>2</b>	-	00
	3. Total Missouri adjusted gross income — Subtract Line 2 from Line 1.	<b>3</b>	=	00

  

<b>DEDUCTIONS</b>	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4.				
	<input type="checkbox"/> A. Single — <b>\$2,100 (See Box B before checking.)</b> <input type="checkbox"/> D. Married filing separate — <b>\$2,100</b>				
	<input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — <b>\$0.00</b> <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — <b>\$4,200</b>				
	<input type="checkbox"/> C. Married filing joint federal & combined Missouri — <b>\$4,200</b> <input type="checkbox"/> F. Head of household — <b>\$3,500</b>				
	Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse				
	<input type="checkbox"/> G. Qualifying widow(er) with dependent child — <b>\$3,500</b>				
	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.	
	6. Missouri standard deduction or itemized deductions. Single or Married Filing Separate — <b>\$6,100</b> ; Head of Household — <b>\$8,950</b> ; Married Filing a Combined Return or Qualifying Widow(er) — <b>\$12,200</b> . 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 back of form.				
	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 =			
	8. Long-term care insurance deduction				
	9. Total Deductions — Add Lines 4 through 8.				

  

<b>TAX</b>	10. Missouri Taxable Income — Subtract Line 9 from Line 3.	<b>10</b>		00
	11. Tax — Use the tax table on the back of this form to figure the tax.	<b>11</b>		00

  

<b>REFUND</b>	12. Missouri tax withheld from your Forms W-2 and Forms 1099. Attach copies of Forms W-2 and Forms 1099.	<b>12</b>		00																							
	13. Any Missouri estimated tax payments made for 2013 (include overpayment from 2012 applied to 2013).	<b>13</b>		00																							
	14. Total Payments — Add Lines 12 and 13.	<b>14</b>		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.)	<b>15</b>		00																							
	16. Amount from Line 15 that you want applied to your 2014 estimated tax.	<b>16</b>		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;"> <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;">Additional Fund Code (See Instr.)</td> <td style="text-align: center;">Additional Fund Code (See Instr.)</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></td> <td></td> </tr> </table>				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	Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)	00	00	00	00	00	00	00	00	00	00	
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	Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)																
00	00	00	00	00	00	00	00	00	00																		

  

<b>AMOUNT DUE</b>	18. <b>REFUND</b> - Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. <b>Sign below</b> and mail to: <b>Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.</b> Check the box if you want your refund issued on a debit card. See instructions for Line 18.	<b>18</b>		00
	19. <b>AMOUNT DUE</b> - If Line 14 is less than Line 11, enter the difference here. You have an amount due. <b>Sign below</b> and mail to: <b>Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.</b> See instructions for Line 19.	<b>19</b>		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.

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.

<b>SIGNATURE</b>	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)		PREPARER'S SIGNATURE	
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE		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.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

1. Total federal itemized deductions from Federal Form 1040, Line 40 .....	1		00
2. 2013 Social security tax. ....	2		00
3. 2013 Railroad retirement tax — (Tier I and Tier II) .....	3		00
4. 2013 Medicare tax. See instructions on page 9. ....	4		00
5. 2013 Self-employment tax. See instructions on Page 9. ....	5		00
6. Total - Add Lines 1 through 5 .....	6		00
7. State and local income taxes. See instructions on Page 9. ....	7		00
8. Earnings taxes included in Line 7. See instructions on Page 9. ....	8		00
9. Net state income taxes. Subtract Line 8 from Line 7. ....	9		00
10. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 9 from Line 6. Enter here and on front of form, Line 6 .....	10		00

Note: If Line 10 is less than your federal standard deduction, see information on pages 6 & 7.

## Worksheet For Part 2 - State and Local Income Taxes, LINE 9

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 11 (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 Itemized Deductions, Line 8, on page 2 of Form MO-1040A. ....	8		00

## 2013 Tax Table

If Missouri taxable income from Form MO-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 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 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	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		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.
	Missouri taxable income (Line 10) .....	\$ 12,000	\$ 12,000	\$ 12,000	
	Subtract \$9,000 .....	– \$ 9,000	– \$ 9,000	– \$ 9,000	
	Difference .....	= \$ 3,000	= \$ 3,000	= \$ 3,000	
	Multiply by 6% .....	x 6%	x 6%	x 6%	
	Tax on income over \$9,000 .....	= \$ 180	= \$ 180	= \$ 180	
	Add \$315 (tax on first \$9,000) .....	+ \$ 315	+ \$ 315	+ \$ 315	
	TOTAL MISSOURI TAX .....	= \$ 495	= \$ 495	= \$ 495	