

Test 11

These are Married Filing Joint Taxpayers

Forms: 1040, W2 (2), Sch A, Additional Medicare

MO Forms: MO-1040, MO-A (Itemizing with Worksheet)

Estimated tax payments, Fed tax deduction limited to \$10,000

Taxpayer:

Steve Smith
101 E 5th St
Jefferson City, MO 65105
SSN: 400-00-6111
DOB: 07/20/1970

County: COLE

Missouri Resident

Spouse:

Betsy Smith
SSN: 400-00-6121
DOB: 06/14/1972

Filing Status: Married Filing Joint

Balance Due

W-2 Detail Test 5

SSN	Employer Name	Employer ID	Gross Wages	Fed W/H	State W/H	Social Security Tax	Medicare Tax	State
400006111	Investment Firm	98-8574129	265,200	15,800	5,300	7049	4,432	MO
400006121	Engineers Inc	58-2535417	120,300	6,900	2,925	7049	1,744	MO

FOREIGN ADDRESS JANE ADDRESS 123 FRONT STREET ROME

Foreign country name ITALY Foreign province/state/county Foreign postal code 06579

See separate instructions. Your social security number 600-00-1010 Spouse's social security number 600-00-1020

Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 4 Head of household (with qualifying person). (See instructions.) 2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. 3 Married filing separately. Enter spouse's SSN above & full name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse

Boxes checked on 6a and 6b 2

No. of children on 6c who: lived with you did not live with you due to divorce or separation (see inst)

Dependents on 6c not entered above Add numbers on lines above 2

d Total number of exemptions claimed

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 59,700.

8a Taxable interest. Attach Schedule B if required 8a 7,917.

8b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a 800.

9b Qualified dividends 9b 800.

10 Taxable refunds, credits, or offsets of state and local income taxes 10 250.

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a b Taxable amt 15b

16a Pensions and annuities 16a b Taxable amt 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 68,667.

Adjusted Gross Income 23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN 31a

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income 37 68,667.

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 68,667.

39a Check ☐ You were born before January 2, 1949, ☐ Blind. ☐ Total boxes checked ☐ 39a ☐
if: ☐ Spouse was born before January 2, 1949, ☐ Blind. ☐ checked ☐ 39b ☐

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b ☐

Standard Deduction for -

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instr.

• All others:
Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 21,275.

41 Subtract line 40 from line 38 41 47,392.

42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 42 7,800.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter - 0- 43 39,592.

44 Tax Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 44 4,924.

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Add lines 44 and 45 46 4,924.

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 19 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit. Attach Schedule 8812, if required 51

52 Residential energy credit. Attach Form 5695 52

53 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter - 0- 55 4,924.

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions, enter code(s) 60

61 Add lines 55 through 60. This is your total tax 61 4,924.

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 6,680.

63 2013 estimated tax payments and amount applied from 2012 return 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Schedule 8812 65

66 American opportunity credit from Form 8863, line 8 66

67 Reserved 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐ 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 6,680.

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73 1,756.

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ☐ 74a 1,756.

Direct deposit? See instructions.

b Routing number c Type: ☐ Checking ☐ Savings

d Account number

75 Amount of line 73 you want applied to your 2014 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76

77 Estimated tax penalty (see instructions) 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Designee's name _____ Phone no. _____ Personal ID number _____

(PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
For Info Only-Do not file		CLERK	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an ID Protection PIN, enter it here (see inst.)
For Info Only-Do not file		CLERK	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
JUDY TAXPRO		09/05/2013		P77777777
Firm's name <input checked="" type="checkbox"/> HRB TAX GROUP INC	Firm's EIN <input checked="" type="checkbox"/> 43-1871840			
Firm's address <input checked="" type="checkbox"/> DUBLIN, OH 43017	Phone no. (614) 659-1158			

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545- 0074

2013

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

FOREIGN & JANE ADDRESS

600-00-1010

**Medical
and
Dental
Expenses**

Caution. Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) _____
- 2 Enter amount from Form 1040, line 38 **2** _____
- 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead _____
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter - 0- _____

**Taxes You
Paid**

5 State and local (check only one box):

- a ☒ Income taxes, or
- b ☐ General sales taxes

- 6 Real estate taxes (see instructions) **RE TAXES 4,300.**
- 7 Personal property taxes _____
- 8 Other taxes. List type and amount ► **FOREIGN INCOME TAX 125.**
- 9 Add lines 5 through 8 _____

**Interest
You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098 _____
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► _____

Note.
Your mortgage
interest
deduction may
be limited (see
instructions).

- 12 Points not reported to you on Form 1098. See instructions for special rules _____
- 13 Mortgage insurance premiums (see instructions) _____
- 14 Investment interest. Attach Form 4952 if required. (See instructions.) _____
- 15 Add lines 10 through 14 _____

**Gifts to
Charity**

If you made a
gift and got a
benefit for it,
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **CHURCH 6,000.**
- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 _____
- 18 Carryover from prior year _____
- 19 Add lines 16 through 18 _____

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) _____

**Job Expenses
and Certain
Miscellaneous
Deductions**

- 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See inst.) ► _____
- 22 Tax preparation fees _____
- 23 Other expenses - investment, safe deposit box, etc. List type and amount ► _____
- 24 Add lines 21 through 23 _____
- 25 Enter amount from Form 1040, line 38 **25 68,667.**
- 26 Multiply line 25 by 2% (.02) _____
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter - 0- _____

**Other
Miscellaneous
Deductions**

- 28 Other - from list in instructions. List type and amount ► _____

**Total
Itemized
Deductions**

- 29 Is Form 1040, line 38, over \$150,000?
- ☒ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
- ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.
- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here ☐ _____

KBA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2013

Additional Medicare Tax

► If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-XXXX

2013
 Attachment
 Sequence No. **71**

Name(s) shown on Form 1040

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	
2	Unreported tips from Form 4137, line 6	2	
3	Wages from Form 8919, line 6	3	
4	Add lines 1 through 3	4	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	
6	Subtract line 5 from line 4. If the result is zero or less, enter -0-	6	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7	

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	
10	Enter the amount from line 4	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Subtract line 11 from line 8. If the result is zero or less, enter -0-	12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	13	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV	17	

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	
20	Enter the amount from line 1	20	
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	
22	Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages	22	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14	23	
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24	



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.



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	00
	2. Total additions (from Form MO-A, Part 1, Line 6)	2Y	00	2S	00	00
	3. Total income — Add Lines 1 and 2	3Y	00	3S	00	00
	4. Total subtractions (from Form MO-A, Part 1, Line 14)	4Y	00	4S	00	00
	5. Missouri adjusted gross income — Subtract Line 4 from Line 3	5Y	00	5S	00	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	%	
	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.	9		00		
EXEMPTIONS AND DEDUCTIONS	<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		
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. 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	
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.						
REFUND	42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.....	42			00	
	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			00	
	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 your refund issued on a debit card. See instructions for Line 46. <input type="checkbox"/> Debit Card	46			00	
AMOUNT DUE	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.					
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 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
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 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) Attach supporting documentation.....	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 — from Federal Schedule A, Line 5.	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.

Worksheet For Part 2 - Income Taxes, Line 11	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)