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Missouri Department of Revenue
Estimated Tax Declaration For Individuals

2015 Form **MO-1040ES**

1. Primary Social Security Number . *
2. First four letters of last name *
3. Secondary Social Security Number . *
4. Amount of this Installment (U.S. funds only) ... $ .00

Your Name (Last, First, Initial)

Spouse's Name (Last, First, Initial)

In Care Of Name

Address (Number and Street)

City, State, Zip Code

Department Use Only *

*

1st Qtr.
(Calendar year—due April 15, 2015)

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.

Return this form with check or money order payable to: Missouri Department of Revenue, P.O. Box 555, Jefferson City, MO 65105-0555

If You Wish To Receive A Preprinted Coupon Book For The Remainder Of 2015, Please Check This Box. (It Is Not Necessary To Check This Box For A 2016 Book, As It Will Be Automatically Issued.) *

Form MO-1040ES (Revised 12-2014)

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2nd Qtr.
(Calendar year—due June 15, 2015)

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3rd Qtr.
(Calendar year—due September 15, 2015)

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Department Use Only *

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4th Qtr.
(Calendar year—due January 15, 2016)

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.

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Form MO-1040ES (Revised 12-2014)

2015 Form MO-1040ES Declaration Of Estimated Tax For Individuals

General Instructions

1. Filing requirements — You are required to file a declaration of estimated tax if your Missouri estimated tax is expected to be $100.00 or more (**Section 143.521.1, RSMo**).
2. Missouri estimated tax — Your Missouri estimated tax is the amount estimated to be the income tax under **Chapter 143 RSMo**, for the tax year, less the amount which you estimate to be the sum of any credits allowable, including tax withheld.
3. Farmers — If you have an estimated Missouri gross income from farming for the tax year that equals at least two-thirds of the total estimated Missouri gross income, you may file a declaration of estimated tax and make payment at any time on or before January 15, or file an income tax return and pay in full on or before March 1.
4. Payment of estimated tax — Your estimated tax may be paid in full with the first declaration voucher, or in equal installments on or before April 15, June 15, September 15, and January 15. If the due date falls on a Saturday, Sunday, or legal holiday, the voucher will be considered timely if filed on the next business day. Actual due dates are printed on the vouchers. The first installment must accompany the first declaration voucher. If no declaration was required to be filed during the tax year, no declaration need be filed on January 15, if you file a voucher and pay the tax on or before January 31.
5. Nonresident — If you are a nonresident, your estimated tax requirement is the same as a resident. A nonresident's tax is based on the proportion of the adjusted gross income from Missouri sources. Example: An individual has Missouri tax of $400 on all income, with 90% of the adjusted gross income from Missouri; the Missouri estimated tax is $360 (90% of $400).
6. Changes in Income — Even if your Missouri estimated tax on April 15 is such that you are not required to file a declaration at that time, the Missouri estimated tax may change so that you will be required to file at a later date. The time for filing is as follows: June 15, if the change occurs after April 15, and before June 15, September 15, if the change occurs after June 15, but before September 15, January 15, if the change occurs after September 15. If the due date falls on a Saturday, Sunday, or legal holiday, the voucher will be considered timely if filed on the next business day.
7. Amended declaration — If, after you have filed a declaration, you find the Missouri estimated tax substantially increased or decreased as a result of a change in income, an amended declaration should be filed on or before the next filing date. Please complete the Amended Estimated Tax Worksheet and show the amended Missouri estimated tax on Line 1 of the next Form MO-1040ES filed.
8. Addition to tax for failure to pay estimated tax — The law provides an addition to tax, determined at the present applicable rate of interest from the date of the first installment underpaid. Interest will be charged on all delinquent payments. Access our website at **http://dor.mo.gov.calculators/interest/** for the current interest rate. The charge does not apply to you if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:
   a) the tax shown on the preceding year's return if that return was for a 12 month period and showed a tax liability; or
   b) 90% (66 2/3% in the case of a farmer) of the total amount due for the current year.
9. Rounding on Missouri Returns — You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount (round $32.49 down to $32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round $32.50 up to $33.00) on the return. For your convenience, the zeros have already been placed in the cent columns on the returns.

Instructions for completing the Form MO-1040ES

Complete the estimated tax worksheet (see instructions).
Form MO-1040ES — Enter your name, spouse's name, and addressing information.

1. Line 1 — Enter Your or Primary Social Security Number (SSN).
2. Line 2 — Enter the first four letters of your last name. See examples below.

   Note: Please use all capital letters as shown.

Name	Enter	Name	Enter
John Brown	BROW	Juan DeJesus	DEJE
Joan A. Lee	LEE	Jean McCarty	MCCA
John O'Neill	ONEI	Pedro Torres-Lopes	TORR

3. Line 3 — If you are filing a joint return, enter your Spouse's Social Security Number (SSN).
4. Line 4 — Enter the amount shown on Line 18 of the estimated worksheet. This is the amount of your installment payment. Mail with remittance (U.S. funds only), payable to the Missouri Department of Revenue, P.O. Box 555, Jefferson City, MO 65105-0555. Be sure to include your Social Security Number on your check.

   If the declaration must be amended:
   1. Complete the amended computation schedule(see instructions).
   2. Enter the revised amounts on the remaining Form MO-1040ES vouchers.
   3. Mail with remittance (U.S. funds only), payable to the Missouri Department of Revenue, P.O. Box 555, Jefferson City, MO 65105-0555.

Form MO-1040ES Tax Rate Chart

Use the amount from Line 11 (Missouri taxable income) to calculate your Missouri tax. If you are filing combined, you must calculate separate tax amounts and enter the amounts on 12Y for yourself and 12S for your spouse. The total amount should be entered on Line 12T. Single filers should enter the tax amount on Line 12T.

If the Missouri taxable income is:	The tax is:
$0 to $99	$0
At least $100 but not over $1,000	1 1/2% of the Missouri taxable income
Over $1,000 but not over $2,000	$15 plus 2% of excess over $1,000
Over $2,000 but not over $3,000	$35 plus 2 ½% of excess over $2,000
Over $3,000 but not over $4,000	$60 plus 3% of excess over $3,000
Over $4,000 but not over $5,000	$90 plus 3 ½% of excess over $4,000
Over $5,000 but not over $6,000	$125 plus 4% of excess over $5,000
Over $6,000 but not over $7,000	$165 plus 4 ½% of excess over $6,000
Over $7,000 but not over $8,000	$210 plus 5% of excess over $7,000
Over $8,000 but not over $9,000	$260 plus 5 ½% of excess over $8,000
Over $9,000	$315 plus 6% of excess over $9,000

- Example 1: If Line 11 is $3,090, the tax would be computed as follows: $60 + $2.70 (3% of $90) = $62.70. The whole dollar amount to enter on Line 12 would be $63.
- Example 2: If Line 11 is $12,300, the tax would be computed as follows: $315 + $198 (6% of $3,300) = $513. The amount to enter on Line 12 would be $513.

Go to **http://dor.mo.gov/calculators/incometax/** and enter your taxable income for assistance in calculating your tax.

Instructions for completing the estimated tax worksheet

Married persons, each having income and filing a combined estimate, use Columns Y, S, and T. All others use only Column T.

Line 1 — Enter your expected adjusted gross income from your federal return after subtracting and adding any modifications you may have; subtract exempt U.S. government bond interest and the state income tax refund included on your federal return and add interest on obligations of another state or its political subdivisions, the amount of your net operating loss eligible for carryforward or carryback and partnership and S corporation state income tax addback.

Line 2 — Enter your and your spouse's percentage of combined adjusted gross income. Example: If Line 1, Yourself (Column Y) is $14,000, Spouse (Column S) $6,000, and Total (Column T) $20,000, then Line 2 is: Yourself — 70% ($14,000/$20,000) and Spouse — 30% ($6,000/$20,000).

Line 3 — Enter the amount of your estimated pension and social security or social security disability or military exemption. For more information about pension and social security or social security disability or military exemptions, visit **http://dor.mo.gov/personal/ptc/pension.php**.

Line 4 — Enter your long-term care insurance, health care sharing ministry, and new jobs deductions.

Line 5 — Enter the amount of your estimated federal income tax not to exceed $5,000 for a single return; $10,000 for a combined return.

Line 6 — Enter the amount of your Missouri standard deduction or estimated Missouri itemized deductions. If you were claimed as a dependent on someone else's tax return, enter the same standard deduction as entered on Federal Form 1040, Line 40. Missouri standard deductions are: (1) Single — $6,300; (2) Head of household — $9,250; (3) Married filing joint federal and combined Missouri or Qualifying widow(er) with dependent child — $12,600; (4) Married filing separate returns (or) Married filing separate (spouse not filing) — $6,300.

Line 7 — Enter the amount of your exemption based on the appropriate filing status below:

(1) Single — $2,100
(2) Claimed as a dependent on another person's federal income tax return — $0
(3) Married filing combined return — $4,200
(4) Married filing separate return — $2,100
(5) Married filing separate (spouse not filing) — $4,200
(6) Head of household — $3,500
(7) Qualifying widow(er) with dependent child — $3,500

Line 8 — Enter the amount of your dependent deduction. You are allowed a $1,200 deduction for each qualifying dependent. You are allowed an additional $1,000 for each qualifying dependent age 65 or older that does not receive Medicaid or state funds. Do not include yourself or spouse in the number of dependents.

Line 9 — Add the amounts on Lines 3, 4, 5, 6, 7, and 8. Enter the total on Line 9.

Line 10 — Subtract Line 9 from Line 1 and enter on Line 10.

Line 11 — Prorate the combined taxable income on Line 10 based on the percentages on Line 2 and enter on Line 11. Example: If Line 10 is $13,000 and the percentages on Line 2 are 70% for Yourself and 30% for Spouse; Line 11 amounts should be $9,100 for Yourself and $3,900 for Spouse.

Line 12 — Enter on Line 12 in Columns Y, S or T, the tax amount determined from the tax rate chart. If you are filing combined, enter the total of Columns Y and S in Column T. Note: A nonresident should determine Missouri estimated tax due by multiplying the tax from the rate chart by the percentage obtained by dividing Missouri adjusted gross income by the total adjusted gross income derived from all sources.

Line 13 — Residents: Enter on Line 13, the total of the estimated amount of Missouri income tax to be withheld, approved overpayment applied from last year's tax return, the amount of income tax to be paid to another state, miscellaneous tax credits or property tax credit, if any. Nonresidents: Enter on Line 13 Missouri tax to be withheld and approved miscellaneous tax credits.

Line 14 — Subtract Line 13 from Line 12 and enter the total on Line 14.

Line 15 — If you anticipate receiving a lump sum distribution from a retirement plan, and you will use the 10 year averaging method, enter 10% of your estimated federal tax on the distribution on Line 15.

Line 16 — If you anticipate that you will be required to recapture a portion of any federal low income housing credits, you will also be required to recapture a portion of any state credits taken. Enter your estimated recapture of low income housing credit on Line 16.

Line 17 — Add Lines 14, 15, and 16. Enter the total on Line 17.

Line 18 — Divide Line 17 by the number of installments and enter on Line 18.

When To Pay Estimated Tax (For Calendar Year Taxpayers)

April 15	September 15
June 15	January 15

If the due date falls on a Saturday, Sunday, or legal holiday, your voucher will be considered timely if filed on the next business day.

Estimated Tax Worksheet For Individuals (See Instructions)

	Y — Yourself	S — Spouse		T — Total Or One Income	
1. Estimated adjusted gross income	00	00	1		00
2. Percentage of Column Y and S to total in Column T	%	%	2		100 %
3. Estimated pension exemption and social security/social security disability/military exemption			3		00
4. Long-term care insurance, health care sharing, and new jobs deductions			4		00
5. Estimated federal income tax, not to exceed $5,000 ($10,000 on a married filing combined return)			5		00
6. Itemized deductions or standard deduction amount (see instructions)			6		00
7. Exemption amount			7		00
8. Dependent deduction amount			8		00
9. Total Lines 3, 4, 5, 6, 7, and 8			9		00
10. Subtract Line 9 from Line 1. This is your total taxable income			10		00
11. Prorate Line 10 between spouses according to the percentages on Line 2	00	00	11		00
12. Tax (refer to tax rate chart)	00	00	12		00
13. Resident — Enter Missouri tax to be withheld, credit for income tax to be paid to another state, miscellaneous tax credits, and/or property tax credit. Nonresident — Enter Missouri tax to be withheld and approved miscellaneous tax credits			13		00
14. Estimated tax (Line 12 less Line 13)			14		00
15. Estimated tax on lump sum distribution (see instructions)			15		00
16. Estimated recapture of low income housing credit			16		00
17. Total estimated tax to be paid (add Lines 14, 15, and 16)			17		00
18. Computation of installments (divide Line 17 by number of installments) Notice: You Will Not Be Billed. Remit When Due			18		00

Note: If your estimated tax changes during the year, use the amended computation below to determine the amended amount to be entered on the declaration voucher.

Amended Estimated Tax Worksheet

(Use if estimated tax is substantially changed after first Form MO-1040ES is filed)

1. Amended estimated tax (after credits and approved overpayment)		00
2. Less declaration payments		00
3. Unpaid balance (Line 1 less Line 2)		00
4. Amount to be paid (Line 3 divided by number of remaining installments.) Enter here and on Line 4 of Form MO-1040ES		00

Keep For Your Records

Notice
- You Will Not Be Billed
- Remit When Due

Estimated Tax Due By:
- April 15
- June 15
- September 15
- January 15

If the due date falls on a Saturday, Sunday, or legal holiday, the voucher will be considered timely if filed on the next business day. Actual due dates are printed on the vouchers.

Round All Cents To The Nearest Whole Dollar