



MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX RETURN—LONG FORM

2009 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2009, 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	SUFFIX (JR, SR, etc.)
	DECEASED 2009 <input type="checkbox"/>			
	SPOUSE'S LAST NAME	FIRST NAME	M. INITIAL	SUFFIX (JR, SR, etc.)
	DECEASED 2009 <input type="checkbox"/>			
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)		COUNTY OF RESIDENCE		SCHOOL DISTRICT NO. (PG 42-43)
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
 Veterans
 Elderly Home Delivered Meals
 Missouri National Guard
 Workers' Memorial
 LEAD
 Childhood Lead Testing
 Missouri Military Family Relief
 General Revenue
 After School Retreat

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2009.

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

	Yourself		Spouse	
	1Y	00	1S	00
1. Federal adjusted gross income from your 2009 federal return (See worksheet on page 6.)	2Y	00	2S	00
2. Total additions (from Form MO-A, Part 1, Line 6)	3Y	00	3S	00
3. Total income — Add Lines 1 and 2.	4Y	00	4S	00
4. Total subtractions (from Form MO-A, Part 1, Line 14)	5Y	00	5S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	6		00	
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	7Y		%	
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%.)	%		7S	

EXEMPTIONS AND DEDUCTIONS	8. Pension and social security/social security disability exemption (from Form MO-A, Part 3)	8	00
	9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.	9	00
	<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.)	10	00
	• Federal Form 1040, Line 55 minus Lines 45, 63, 64a, 66, 67, and amounts from Forms 8801 and 8885 on Line 70		
	• Federal Form 1040A, Line 35 minus Lines 40, 41a, 43 and any alternative minimum tax included on Line 28		
	• Federal Form 1040EZ, Line 11 minus Line 8 and 9a	11	00
	11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2).	12	00
	12. Total tax from federal return — Add Lines 10 and 11.		
	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 — \$5,700; Head of Household — \$8,350; Married Filing a Combined Return or Qualifying Widow(er) — \$11,400; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you claimed an additional standard deduction or you are itemizing, see Form MO-A, Part 2, or Form MO-L	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. Health care sharing ministry 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	
22. Enterprise zone or rural empowerment zone income modification	22Y	00	
23. Subtract Line 22 from Line 21. Enter here and on Line 24.	23Y	00	

		Yourself		Spouse		
TAX	24. Taxable income amount from Lines 23Y and 23S	24Y	00	24S	00	
	25. Tax. (See tax table on page 26 of the instructions.)	25Y	00	25S	00	
	26. Resident credit — Attach Form MO-CR and other states' income tax return(s). OR	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%. Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	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 Form W-2(s) and/or Form 1099(s).	32			00	
	33. 2008 Missouri estimated tax payments (include overpayment from 2008 applied to 2009)	33			00	
	34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Form MO-2NR.	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(S) FOR AMENDING. <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.	M, M, D, D, Y, Y				
	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 2010 estimated tax	44				00	
REFUND OR AMOUNT DUE	45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.	45	00	00	00	
	46. Overpayment to be refunded to you. 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.	46				00
	47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here.	47				00
	48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.	48				00
49. Total 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. Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Department of Revenue.	49				00	
<p>AMOUNT YOU OWE</p> <p>If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.</p>						
<p>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/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.</p>						
SIGNATURE	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		PREPARER'S SIGNATURE	
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE		PREPARER'S ADDRESS AND ZIP CODE	
					DATE	



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

**2009
 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) withdrawn early or 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 Form 1099(s).	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)	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 40a	1	00
2. 2009 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2	00
3. 2009 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3	00
4. 2009 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	4	00
5. 2009 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____	5	00
6. 2009 Self-employment tax — Amount from federal Form 1040, Line 27	6	00
7. TOTAL — Add Lines 1 through 6.	7	00
8. State and local income taxes — See instructions on Page 33.	8	00
9. Earnings taxes included in Line 8	9	00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.	10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

WORKSHEET FOR PART 2 — STATE AND LOCAL INCOME TAXES, LINE 10	Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$166,800 (\$83,400 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 Form MO-A, Part 2, Line 10.	8	00	

IF YOU CLAIM A PENSION OR SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION, YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (PAGES 1 AND 2) AND 1099-R(S), AND/OR SSA-1099(S).

PART 3

PUBLIC PENSION CALCULATION — Public pensions are pensions received from any federal, state, or local government.

SECTION A	1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6	1			00	
	2. Enter your taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2			00	
	3. Subtract Line 2 from Line 1	3			00	
	4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow - \$85,000	4			00	
	5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5			00	
			Y - YOURSELF		S - SPOUSE	
	6. Enter taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or federal Form 1040, Line 16b (public pensions and pensions from other than private sources)	6Y		00	6S	00
	7. Multiply Line 6 by 50%	7Y		00	7S	00
	8. If amount on Line 7 is greater than \$33,703 (maximum social security benefit) enter \$33,703. If amount on Line 7 is less than \$33,703, enter amount from Line 7	8Y		00	8S	00
	9. Enter the amount from Line 6 or \$6,000, whichever is less	9Y		00	9S	00
	10. Enter the amount from Line 8 or Line 9, whichever is greater	10Y		00	10S	00
	11. If you received taxable social security and are claiming a social security exemption, complete Lines 1 through 8 of Part 3 of the MO-A, Section C (social security or social security disability calculation) and enter the amount(s) from Line(s) 6y and 6s here. See instructions if Line 3 of Section C is more than \$0	11Y		00	11S	00
	12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0	12Y		00	12S	00
	13. Add amounts on Lines 12y and 12s	13				00
14. Total Public Pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0	14				00	

PRIVATE PENSION CALCULATION — Private pensions are annuities, pensions, 401(K) plans, deferred compensation plans, self-employed retirement plans, and IRA's funded by a private source.

SECTION B	1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6	1			00	
	2. Enter your taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2			00	
	3. Subtract Line 2 from Line 1	3			00	
	4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widower: \$25,000; Married Filing Separate: \$16,000	4			00	
	5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5			00	
			Y - YOURSELF		S - SPOUSE	
	6. Enter taxable pension for each spouse from private sources from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b.	6Y		00	6S	00
	7. Enter the amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y		00	7S	00
	8. Add Lines 7Y and 7S	8				00
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0	9				00	

SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction.

SECTION C	1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6	1			00	
	2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widower - \$85,000	2			00	
	3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0	3			00	
			Y - YOURSELF		S - SPOUSE	
	4. Enter taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	4Y		00	4S	00
	5. Enter taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b.	5Y		00	5S	00
	6. Multiply Line 4 or Line 5 by 50%.	6Y		00	6S	00
	7. Add Lines 6Y and 6S.	7				00
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0.	8				00	

TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION

Total Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Section A), Line 9 (Section B), and Line 8 (Section C) and enter here and on Form MO-1040, Line 8.	TOTAL EXEMPTION				00
---	------------------------	--	--	--	----