

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX RETURN

1990
FORM
MO-1040

1990 FORM MO-1040
PAGE 2

CALENDAR YEAR 1990 OR TAX YEAR BEGINNING

1990 ENDING

AMENDED RETURN DOR ONLY PM 8

STEP 1 NAME AND ADDRESS

YOUR LAST NAME: _____ PLACE LABEL HERE FIRST NAME: _____ INITIAL: _____ YOUR SOCIAL SECURITY NO: _____

SPOUSE'S LAST NAME: _____ FIRST NAME: _____ INITIAL: _____ SPOUSE'S SOCIAL SECURITY NO: _____

IN CARE OF NAME (ATTORNEY, ACCOUNTANT, GUARDIAN, EXECUTOR, ETC.) _____ COUNTY OF RESIDENCE: _____ SCHOOL DIST NO: _____

PRESENT ADDRESS (INCLUDE APARTMENT # OR RURAL ROUTE) _____ CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: _____

STEP 2 CHECK YOUR FILING STATUS

The Children's Trust Fund needs to know the status of Missouri's 650,000 children and dependents for the purpose of determining their eligibility for public education and the funding of veterans, their dependents and survivors by community-based prevention programs. The Missouri Veterans Commission would like to help prevent child abuse and contributions of taxpayers as designated on the 15T below.

Attach a copy of pages 1 and 2 of your Federal Form 1040 or 1040A if you: Check all applicable boxes

- claim a pension exemption; or
- have losses of \$1000 or more on the 15T below; 10. Blind - Spouse

STEP 3 FIGURE YOUR AG ADJUSTED GROSS INCOME

11. Federal adjusted gross income (see instructions)	H-HUSBAND	W-WIFE	T-TOTAL OR ONE INCOME
11H	11W	11T	
12. Total additions (from Form MO-A, Part 1, line 3)	12H	12W	12T
13. Total income - add lines 11 and 12	13H	13W	13T
14. Total subtractions (from Form MO-A, Part 1, line 7)	14H	14W	14T
15. Missouri adjusted gross income - line 13 less line 14	15H	15W	15T

STEP 4 FIGURE YOUR TAXABLE INCOME

16. Income percentages - divide Column 15H and 15W by 15T	16H	16W	16T	100 %
17. Government pension exemption (from Form MO-A, Part 3, line 6T), Attach W-2P and Federal Form 1040 or 1040A			17	
18. Enterprise zone income modification (see instructions)			18	
19. Missouri STANDARD DEDUCTION OR ITEMIZED DEDUCTIONS (see instructions)			19	
20. Federal income tax deduction (from Federal 1040EZ, line 7, 1040A, line 25 less line 28c, 1040, line 47 less line 57)			20	
21. Other Federal tax deductions (see instructions)			21	
22. Exemption amount checked on lines 1 through 6			22	
23. Number of dependents (DO NOT INCLUDE YOURSELF OR SPOUSE) from Federal Form 1040, line 6c OR Federal Form 1040A, line 6c			23	

23. x \$400.00 =

24. Total deductions - add lines 17 through 23

25. Total taxable income - subtract line 24 from line 15T

26. Multiply line 25 by percentages (%) on line 16. Enter here and on

26H	26W	26T

STEP 5 FIGURE YOUR TAX

27. Taxable income amount from line 26H and/or 26W and 26T	27H	27W	27T
28. TAX on line 27 (see tax table, Form MO-A, page 2)	28H	28W	28T
29. Resident credit (attach Form MO-CR and other state's return)	29H	29W	29T
30. Nonresident percentage (attach Form MO-NR and copy of Federal return)	30H	30W	30T
31. Balance (Resident - subtract line 29 from line 28 OR Nonresident - multiply line 28 by percentage on line 30)	31H	31W	31T
32. TAX on lump sum distributions (see instructions) (attach a copy of Federal Form 4972)	32H	32W	32T
33. TOTAL TAX - add lines 31 and 32	33H	33W	33T

STEP 6 FIGURE YOUR CREDITS

34. Miscellaneous tax credits (from Form MO-TC, line 15), Form MO-TC must be attached

35. MISSOURI tax withheld as shown on your W-2 or W-2P form(s)

36. 1990 Missouri estimated tax payments (include overpayment from 1989 credited to 1990)

37. Senior Citizens tax credit (attach Form MO-SC)

38. Amount paid with Missouri Form MO-60, Application of Extension of Time to File

39. AMENDED RETURN ONLY: Amount paid on original return

40. Add lines 34 through 39

41. AMENDED RETURN ONLY: Refund as shown on original return

IF FILING AN AMENDED RETURN, INDICATE REASONS FOR AMENDING:

- A. Federal Audit
- B. Net Operating Loss Carryback
- C. Investment Tax Credit Carryback
- D. Correction other than A, B or C

Enter date of IRS report
Enter year of loss
Enter year of credit
Enter date of Federal amended return, if filed

M	M	D	D	Y	Y

42. Total Payments and Credits - subtract line 41 from line 40

STEP 7 FIGURE YOUR REFUND OR AMOUNT DUE

43. If line 42 is larger than line 33T, enter OVERPAYMENT here

44. Amount of line 43 to be applied to your 1991 estimated tax

45. Amount of line 43 to be contributed to the CHILDREN'S TRUST FUND

46. Amount of line 43 to be contributed to the VETERANS TRUST FUND

47. Overpayment to be refunded to you. Subtract lines 44, 45 and 46 from line 43 and enter here

48. If line 33T is larger than line 42, enter UNDERPAYMENT here

49. Underpayment of estimated tax penalty (attach Form MO-2210). Enter penalty amount here

50. Total amount due. Add lines 48 and 49 and enter here

Write your social security number(s) on check or money order and make payable to Missouri Director of Revenue.

Mail all required materials to: DEPARTMENT OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MISSOURI 65106-0500

STEP 8 PLEASE SIGN RETURN

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 has any knowledge. As preparer, I am not a taxpayer. I am not a partner in the business of the taxpayer.

DO NOT AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE AND ATTACHEMENTS TO DISCLOSE MY RETURN AND ATTACHEMENTS TO ANY OTHER PERSON OR ENTITY.

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YOUR SIGNATURE _____ DATE _____

PREPARER'S SIGNATURE _____ DATE _____

SPOUSE'S SIGNATURE (if filing combined, BOTH must sign) _____ DAYTIME TELEPHONE _____ PREPARER'S ADDRESS AND ZIP CODE _____

DO NOT SIGN IF FILING SEPARATELY



MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX ADJUSTMENTS

1990
 FORM
MO-A

DLN

PAGE 2

▶ ATTACH TO FORM MO-1040.
 ▶ SEE INSTRUCTIONS FOR FORM MO-A (FORM MO-1040)

YOUR LAST NAME FIRST NAME INITIAL YOUR 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 INSTRUCTIONS)

	H - HUSBAND		W - WIFE		T - TOTAL OR ONE INCOME
	H	W	H	W	
1. Interest on state and local obligations other than Missouri sources (reduced by related expenses if expenses were over \$500)	1H	1W	2H	2W	3T
2. Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> S Corporation; Other (description: _____)	4H	4W	5H	5W	6T
3. TOTAL ADDITIONS - add lines 1 and 2 (enter here and on line 12, Form MO-1040)	3H	3W	3H	3W	3T

SUBTRACTIONS

4. Interest from exempt Federal obligations included in Federal adjusted gross income (deducted by related expenses if expenses were over \$500). Attach a detailed list	4H	4W	4H	4W	4T
5. Any state income tax refund included in Federal adjusted gross income	5H	5W	5H	5W	5T
6. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> S Corporation; Other (description: _____)	6H	6W	6H	6W	6T
7. TOTAL SUBTRACTIONS - add lines 4, 5 and 6 (enter here and on line 14, Form MO-1040)	7H	7W	7H	7W	7T

PART 2 - MISSOURI ITEMIZED DEDUCTIONS - Complete only if you itemized deductions on your Federal Return, check here (See instructions)

1. Total Federal itemized deductions from Federal Form 1040, line 34	1	1	1	1	1
2. 1990 Social Security (F.I.C.A.) - yourself (not to exceed \$3924.45)	2	2	2	2	2
3. 1990 Social Security (F.I.C.A.) - spouse (not to exceed \$3924.45)	3	3	3	3	3
4. 1990 Railroad Retirement Tax - yourself (not to exceed \$5791.35)	4	4	4	4	4
5. 1990 Railroad Retirement Tax - spouse (not to exceed \$5791.35)	5	5	5	5	5
6. 1990 Self-Employment Tax (Federal Form 1040, line 48)	6	6	6	6	6
7. Cultural Contributions (DO NOT INCLUDE CASH CONTRIBUTIONS) - see instructions	7	7	7	7	7
8. TOTAL - add lines 1 through 7	8	8	8	8	8
9. State and local income taxes deducted on Federal Form 1040, Schedule A, line 5	9	9	9	9	9
10. Less: Kansas City and St. Louis Earnings Taxes included in line 9	10	10	10	10	10
11. Net Subtraction - subtract line 10 from line 9	11	11	11	11	11
12. MISSOURI ITEMIZED DEDUCTIONS - subtract line 11 from line 8 (enter here and on line 19, Form MO-1040)	12	12	12	12	12

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

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1990 FORM MO-A
PART 3 - PENSION EXEMPTION FORM A copy of page 1 of your Federal Return and your W-2P must accompany this form if claiming a pension exemption. Failure to provide your Federal Return and W-2P will result in your exemption being disallowed.
FOR GOVERNMENT PENSIONS ONLY

	H - HUSBAND		W - WIFE		T - TOTAL OR ONE INCOME
	H	W	H	W	
1. Enter amount from line 15T, Missouri Form MO-1040	1T	1T	1T	1T	1T
2. Enter amount of taxable social security from Federal Form 1040A, line 13b, or from Federal Form 1040, line 21b	2T	2T	2T	2T	2T
3. Subtract line 2T from line 1T. This is your Modified Missouri Adjusted Gross Income to be used for comparison only with applicable income limitations on this worksheet	3T	3T	3T	3T	3T
4. Check the appropriate filing status and enter on line 4T the amount indicated: <input type="checkbox"/> A. Single, Head of Household, Qualifying widower) - \$25,000 <input type="checkbox"/> B. Married Filing Combined - \$32,000 <input type="checkbox"/> C. Married Filing Separate - \$16,000	4T	4T	4T	4T	4T
If line 3T is greater than or equal to line 4T, you are not eligible for a pension exemption; enter 0 on line 5T, MO-1040. If line 4T is greater than line 3T, proceed to line 5.	5T	5T	5T	5T	5T
5. Enter total amount of taxable government pension received in 1990 from line 11b of Federal Form 1040A or line 17b of Federal Form 1040 (Private pensions are not eligible for this exemption)	5H	5W	5H	5W	5T
6. If you are filing a combined return, enter on line 6H the lesser of \$6,000 or 5W, or the amount of line 5H. Enter on line 6W the lesser of \$6,000 or 5W. Enter the total amount of lines 6H and 6W on line 6T. If not filing a combined return, enter on line 6T the lesser of \$6,000 or the amount of line 5T. Enter on line 17 of Form MO-1040 the amount on line 6T. Attach a copy of page 1 of your federal return and your W-2P	6H	6W	6H	6W	6T

1990 TAX TABLE

If line 27 is	If line 27 is		If line 27 is		If line 27 is		If line 27 is		If line 27 is							
	At least	But less than	At least	But less than	At least	But less than	At least	But less than	At least	But less than						
0	100	0	1,500	1,600	\$25	3,000	3,100	4,500	4,600	119	6,000	6,100	117	7,500	7,600	238
100	200	2	1,600	1,700	28	3,100	3,200	4,600	4,700	122	6,100	6,200	122	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	4,700	4,800	126	6,200	6,300	126	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	4,800	4,900	130	6,300	6,400	130	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	4,900	5,000	134	6,400	6,500	134	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	5,000	5,100	137	6,500	6,600	137	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	5,100	5,200	141	6,600	6,700	141	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	5,200	5,300	144	6,700	6,800	144	8,200	8,300	273
800	900	13	2,300	2,400	44	3,800	3,900	5,300	5,400	148	6,800	6,900	148	8,300	8,400	278
900	1,000	14	2,400	2,500	46	3,900	4,000	5,400	5,500	151	6,900	7,000	151	8,400	8,500	283
1,000	1,100	16	2,500	2,600	49	4,000	4,100	5,500	5,600	154	7,000	7,100	154	8,500	8,600	288
1,100	1,200	18	2,600	2,700	51	4,100	4,200	5,600	5,700	158	7,100	7,200	158	8,600	8,700	293
1,200	1,300	20	2,700	2,800	54	4,200	4,300	5,700	5,800	161	7,200	7,300	161	8,700	8,800	298
1,300	1,400	22	2,800	2,900	56	4,300	4,400	5,800	5,900	165	7,300	7,400	165	8,800	8,900	303
1,400	1,500	24	2,900	3,000	59	4,400	4,500	5,900	6,000	168	7,400	7,500	168	8,900	9,000	312

Example — If line 27 is \$12,000, the tax would be computed as follows:
 \$315 + \$180 (6% of \$3,000) = \$495.
 PLUS 6% of excess over \$3,000

FINAL CHECKLIST BEFORE MAILING YOUR RETURN

1. Peel the label off your tax booklet or postcard and place it on your return, only if all information is correct. If the label is not correct, type or print the correct information in the space provided on your return.
2. In the space provided, enter the number of the school district and the name of the county in which you reside.
3. Check all computations on your return.
4. Attach state copies of Forms W-2(s) and W-2P(s) from all employers and administrators withholding Missouri tax. Verify that the amount entered on line 35 of the Form MO-1040 equals the total shown on W-2 and W-2P(s).
5. If you are claiming a Senior Citizen Risk Credit, attach completed Form MO-SCR (copies of tax receipts or Form MO-CRP).
6. If you itemized deductions, or if Form MO-1040 line 12 includes losses of \$1,000 or more, or if you claimed a pension exemption, you must attach a copy of pages 1 and 2 of your Federal Form 1040 or 1040A. Also attach a copy of your Federal return if you claimed a Low Income Housing Credit or filed a Form MO-NH.
7. Attach a check or money order in the correct place, if the balance due on line 50, Form MO-1040, is \$100 or more. SIGN YOUR CHECK AND WRITE YOUR RETURN TO THE PROPER ADDRESS LISTED ON THE CHECK. If envelopes were provided, please use the yellow envelope.
8. Mail your return to the proper address listed on your return.

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1990 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

Line 16 - Total PROPERTY TAX OR 20% Rent Paid. Table with 18 columns for tax amounts from 75 to 775 and 5 rows for different income levels. Includes instructions for line 16 and a box stating 'This area indicates no credit or refund is allowable.' and 'EXAMPLE: If line 18 of Form MO-SC is \$350.00 and line 15 is \$67,000.00, then the tax credit or refund would be \$144.00.'

THE FOLLOWING APPLIES TO INCOME OF \$5,000.00 OR LESS
Refund or credit is the actual total amount of allowable property tax paid or credit equivalent not to exceed \$750.00 (line 18, Form MO-SC).
Example: If line 18 of Form MO-SC is \$176.35 and line 15 is \$5,000.00 or less, the tax credit or refund would be \$176.35.



MISSOURI DEPARTMENT OF REVENUE
SENIOR CITIZEN INCOME TAX CREDIT CLAIM

1990 FORM MO-SC
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STEP 1 - QUALIFICATIONS
Were you or your spouse age 65 or older as of December 31, 1990? If your spouse died during 1990 and you are not age 65, but your deceased spouse was 65 on or before date of death, check "yes".
Yes No
Were you or your spouse residents of Missouri the entire 1990 calendar year?
Yes No

STEP 2 - NAME AND ADDRESS
YOUR LAST NAME: FIRST NAME: MIDDLE INITIAL:
YOUR SOCIAL SECURITY NO.:
SPOUSES LAST NAME: FIRST NAME: MIDDLE INITIAL:
YOUR SOCIAL SECURITY NO.:
SPOUSES SOCIAL SECURITY NO.:

STEP 3 - FILING STATUS (CHECK ONLY ONE)
1 - SINGLE
2 - MARRIED - FILING COMBINED (SEE INSTRUCTIONS)
3 - MARRIED - LIVING SEPARATE FOR ENTIRE YEAR
4 - YOURS
5 - SPOUSES

STEP 4 - REPORT YOUR HOUSEHOLD INCOME (SEE INSTRUCTIONS)
Did you occupy and pay real estate tax on the same homestead in 1990 as you did in 1982? (If you rent, check NO.)
Yes No

7. If you file a Missouri Income Tax Return, enter income from line 15I, Form MO-1040 and skip to line 9.
8. If you do not file a Missouri Income Tax Return, enter income from lines 8a, 8b, 8c and 8d.
8a. Wages, salaries, tips, etc.
8b. Dividends
8c. Interest
8d. Other income from line 5, Part I, Page 2.

9a. Social security benefits
9b. Railroad retirement benefits
9c. Veterans' payments and benefits
9d. Pensions and annuities not included on line 7 or 8.

11. Enter total public relief, public assistance, and unemployment benefits not included on lines 7 or 8.
12. Enter nonbusiness losses.
13. TOTAL household income - add lines 7 through 12.
14. If Filing Status, Box 2 (Married - Filing Combined), is checked, enter \$2,000.00.

STEP 5 - REPORT YOUR PROPERTY TAX OR RENT PAID
16. Homestead Owned: Enter amount from Part 2, line 5.
17. Homestead Rented: Enter amount from line 5 of Form MO-CHP.
18. Total Amount from lines 16 and 17 did not add (16a) or \$750.00, whichever is less.

STEP 6 - FIGURE YOUR CREDIT
19. Senior Citizen Income Tax Credit or Refund (apply lines 15 and 18 to table on page 13).
DOR USE ONLY
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief its preparation complies with the provisions of the law relating to the above-entitled matter and I am not aware of any information which would disqualify this claim for a refund.