

MISSOURI DEPARTMENT OF REVENUE **2000 FORM MO-1040**
INDIVIDUAL INCOME TAX RETURN - LONG FORM
 FOR CALENDAR YEAR JAN 1-DEC 31, 2000, OR FISCAL YEAR BEGINNING

2000 ENDING 20

AMENDED RETURN - CHECK HERE **SOFTWARE**
STEP 1 - NAME AND ADDRESS **VENDOR CODE**
 MISSOURI DEPARTMENT OF REVENUE
 YOUR SOCIAL SECURITY NUMBER YOUR SPOUSE'S SOCIAL SECURITY NUMBER

YOUR LAST NAME FIRST NAME M. INITIAL, JR. SR.
 SPOUSE'S LAST NAME FIRST NAME M. INITIAL, JR. SR.
 PRESENT ADDRESS (INCLUDE APT. NO. OR RURAL ROUTE)
 CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

COUNTY OF RESIDENCE SCHOOL DISTRICT NO.

PLEASE CHECK THE APPROPRIATE **AGE 65 OR OLDER** **BLIND** **100% DISABLED** **NON-OBLIGATED SPOUSE**
 BOSES THAT APPLY TO YOUR OR YOUR SPOUSE: YOURSELF SPOUSE YOURSELF SPOUSE

You may contribute to any one or all of the trust funds below. Place the total amount contributed on Lines 45a, 45b, 45c and 45d. Please see the instructions for these lines for a complete description of each trust fund.
 Children's Trust Fund Veterans' National Guard Trust Fund Elderly Home Delivered Meals Trust Fund Missouri National Guard Trust Fund

STEP 2 - FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME
 1. Federal adjusted gross income (see instructions) Youself Your Spouse
 2. Total additions (from Form MO-A, Part 2, Line 4) Youself Your Spouse
 3. Total income - add Lines 1 and 2 Youself Your Spouse
 4. Total subtractions from Form MO-A, Part 2, Line 9) Youself Your Spouse
 5. Missouri adjusted gross income - Line 3 minus Line 4 Youself Your Spouse
 6. Total Missouri adjusted gross income (Add columns 5Y and 5S)
 7. Income percentages - divide columns 5Y and 5S by total on Line 6

STEP 3 - FIGURE YOUR TAXABLE INCOME
 8. Pension exemption (from Form MO-A, Part 3, Line 11) Youself Your Spouse
 9. Mark your filing status box and enter exemption amount here.
 A. Single - \$2,100 (See Box B before checking) E. Married filing separate (spouse NOT filing) - \$4,200
 B. Claimed as a dependent on another person's federal tax return - \$0,000 F. Head of household - \$3,500
 C. Married filing joint federal & combined Missouri - \$4,200 G. Qualifying widow(er) with dependent child - \$3,500
 D. Married filing separate - \$2,100

MISSOURI STANDARD DEDUCTION OR ITEMIZED DEDUCTIONS (See instructions.)
 11. Federal income tax liability (from Fed. Form 1040, Line 51 minus Line 41 minus Line 42a, or Federal Form 1040A, Line 53 minus Line 38a, or Federal Form 1040EZ, Line 10 minus Line 8a, or Federal Tax Record, Line K (second box) minus Line J)
 (Do not enter amount from your Form W-2(s) - Not Federal Tax Withheld)
 12. Other federal tax (see instructions), Embase pages 1 and 2 of federal return
 13. Total federal tax - add Lines 11 and 12
 14. Federal tax deduction. Enter amount from Line 13 not to exceed \$5,000 for individual filer (\$10,000 for combined)
 15. Number of dependents (DO NOT INCLUDE YOURSELF OR SPOUSE) Youself Your Spouse
 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) Youself Your Spouse
 17. Self-employed health insurance deduction
 18. Long-term care insurance deduction
 19. Total deductions - add Lines 8, 9, 10, 14, 15, 16, 17 and 18
 20. Subtotal - subtract Line 19 from Line 6
 21. Multiply Line 20 by percentages (%) on Line 7
 22. Enterprise zone income modification (see instructions)
 23. Subtract Line 22 from Line 21. Enter here and on Line 24

Line	Amount	Spouse	Total
1Y	00	00	00
2Y	00	28	00
3Y	00	35	00
4Y	00	45	00
5Y	00	55	00
6	00	00	00
7Y	00	75	00
8	00	00	00
9	00	00	00
10	00	00	00
11	00	00	00
12	00	00	00
13	00	00	00
14	00	00	00
15	00	00	00
16	00	00	00
17	00	00	00
18	00	00	00
19	00	00	00
20	00	00	00
21Y	00	21S	00
22Y	00	22S	00
23Y	00	23S	00

CAUTION! Please read Lines 11-14 carefully to avoid a delay in processing your return.

If you checked Box B on Line 9, enclose Form W-2(s)

Enclose copies of pages 1 and 2 of your Federal Form 1040 or 1040A if you itemized deductions on your federal return and a dependent exemption deduction for a dependent child on your Missouri Schedule A.

- claim a pension extension.
- have a basis of \$1,000 or more on your federal return.
- claim a low income housing credit and/or low income housing receipt, or
- claim other federal tax deductions on Line 12.

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STEP 4 - FIGURE YOUR TAX
 24. Taxable income amount from Lines 23Y and 23S Youself Your Spouse
 25. Tax on Line 24 (see tax table, Form MO-A, page 1) Youself Your Spouse
 26. Resident credit (enclose Form MO-CR and other state's return) OR Youself Your Spouse
 27. MO income percentage (enclose Form MO-MRI and copy of federal return). Check correct box if your spouse is a professional entrepreneur or a member of professional athletic team Youself Spouse
 28. Balance (Resident - subtract Line 25 by percentage on Line 27) Youself Spouse
 29. Other taxes (check box and enclose federal form indicated):
 Lump sum distribution (Form 4972)
 Recapture of low income housing credit (Form 9811)
 30. SUBTOTAL - Add Lines 28 and 29 Youself Spouse
 31. TOTAL TAX - Combine your taxes and your spouse's taxes from Line 30 Youself Spouse

STEP 5 - FIGURE YOUR PAYMENTS AND CREDITS
 32. MISSOURI tax withheld as shown on your Form W-2(s) and/or Form 1099-R(s) Youself Your Spouse
 33. 2000 Missouri estimated tax payments (include overpayment from 1999 applied to 2000) Youself Your Spouse
 34. Missouri tax withheld for nonresident partners or S corporation shareholders Youself Your Spouse
 35. Missouri tax withheld for nonresident entrepreneurs Youself Your Spouse
 36. Amount paid with Missouri extension of time to file (Form MO-60) Youself Your Spouse
 37. Miscellaneous tax credits from Form MO-TIC, Line 12) from MO-TIC must be enclosed Youself Your Spouse
 38. Property tax credit. Enclose Form MO-PTC Youself Your Spouse
 39. Pharmaceutical tax credit (YOURSELF + YOUR SPOUSE =) Youself Your Spouse
 40. Total payments and credits. Add Lines 32 through 39 Youself Your Spouse

STEP 6 - AMENDED RETURN ONLY (Skip this step if you are not filing an amended return.)
 41. Amount paid on original return Youself Your Spouse
 42. Overpayment as shown (or adjusted), on original return Youself Your Spouse
 INDICATE REASONS FOR AMENDINGS.
 A. Federal audit Enter date of IRS report
 B. Net operating loss carryback Enter year of loss
 C. Investment tax credit carryback Enter year of credit
 D. Correction other than A, B or C. Enter date of federal amended return, if filed
 43. Amended Return - total payments and credits - add Line 41 to Line 40 or subtract Line 42 from Line 40 Youself Your Spouse

STEP 7 - FIGURE YOUR REFUND OR AMOUNT DUE
 44. If Line 40, or if amended return, Line 43, is larger than Line 31, enter difference (amount of OVERPAYMENT) here Youself Your Spouse
 45. Amount of Line 44 to be applied to your 2001 estimated tax Youself Your Spouse
 46. Amount of Line 44 to be contributed to trust funds:
 46a. Children's Trust Fund Youself Your Spouse
 46b. Veterans Trust Fund Youself Your Spouse
 46c. Elderly Home Delivered Meals Trust Fund Youself Your Spouse
 46d. Missouri National Guard Trust Fund Youself Your Spouse
 47. Overpayment to be refunded. Subtract Lines 45, 46a, b, c and d from Line 44 and enter here. Mail return to DEPT. OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MO 65106-0500. (2D BAR CODE ONLY - P.O. BOX 3222) REFUND Youself Your Spouse
 48. If Line 31 is larger than Line 40 or Line 43, enter the difference (amount of UNDERPAYMENT) here Youself Your Spouse
 49. Underpayment of estimated tax penalty (enclose Form MO-22-0). Enter penalty amount here Youself Your Spouse
 50. Total amount due. Add Lines 48 and 49 and enter here. Mail return and payment to DEPARTMENT OF REVENUE, P.O. BOX 329, JEFFERSON CITY, MO 65107-0329. (2D BAR CODE ONLY - P.O. BOX 3370). Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). AMOUNT YOU OWE Youself Your Spouse

STEP 8 - PLEASE SIGN RETURN
 Enter penalties of penalty, I declare that I have examined the 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 preparer of copy 133, I declare, to penalty of law \$500 shall be imposed on any individual who files a fraudulent return.
 I authorize the Director of Revenue or delegate to discuss my return YES NO DOR SUPP ONLY
 and enclosures with the preparer or any member of his/her firm. YES NO DOR SUPP ONLY

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

Enclosure Sequence No. 1040-01

▶ ENCLOSE WITH FORM MO-1040
▶ SEE INSTRUCTIONS FOR FORM MO-A (FORM MO-1040)

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

PART 1 — MISSOURI ITEMIZED DEDUCTIONS — Complete only if you itemize deductions on Federal Form 1040, Schedule A. Enclose a copy of pages 1 and 2 of your Federal Form 1040 and Federal Schedule A. If you were "required" to itemize deductions on your federal return, check here (See instructions)

1. Total federal itemized deductions from Federal Form 1040, Line 36	00	1
2. 2000 (FICA) — yourself — Social security \$	00	2
3. 2000 (FICA) — spouse — Social security \$	00	3
4. 2000 Railroad retirement tax — yourself (Tier I and Tier II) \$	00	4
5. 2000 Railroad retirement tax — spouse (Tier I and Tier II) \$	00	5
6. 2000 Self-employment tax — yourself	00	6
7. 2000 Self-employment tax — spouse	00	7
8. TOTAL — add Lines 1 through 7	00	8
9. State and local income taxes — Review instructions and worksheet below before completing	00	9
10. Kansas City and St. Louis earnings taxes included in Line 9	00	10
11. Net state income taxes — (Subtract Line 10 from Line 9 or enter Line 8 from the worksheet below.)	00	11
12. MISSOURI ITEMIZED DEDUCTIONS — subtract Line 11 from Line 8 (enter here and on Form MO-1040, Line 10)	00	12

WORKSHEET FOR PART 1 — STATE AND LOCAL INCOME TAXES — Complete this worksheet only if your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter in Part 1, Line 11. Please submit a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

- Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 3 (see page A-6 of Federal Schedule A instructions). If 50 or less, enter 50
- Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 9 (see page A-6 of Federal Schedule A instructions)
- State and local income taxes from Federal Form 1040, Schedule A, Line 5
- Kansas City and St. Louis earnings taxes included on Federal Form 1040, Schedule A, Line 5
- Subtract Line 4 from Line 3
- Divide Line 5 by Line 1
- Multiply Line 2 by Line 6
- Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 1, Line 11

2000 TAX TABLE

If Line 21 is At least	But less than	If Line 21 is		If Line 21 is		If Line 21 is		If Line 21 is		If Line 21 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	3,100	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	0	1,600	1,700	28	3,200	4,700	4,800	113	6,100	6,200	172	7,600	7,700	248
200	300	0	1,700	1,800	30	3,300	4,800	4,900	116	6,200	6,300	177	7,700	7,800	248
300	400	0	1,800	1,900	32	3,400	4,900	5,000	120	6,300	6,400	181	7,800	7,900	253
400	500	0	1,900	2,000	32	3,500	5,000	5,100	123	6,400	6,500	185	7,900	8,000	258
500	600	0	2,000	2,100	36	3,600	5,100	5,200	127	6,500	6,600	190	8,000	8,100	263
600	700	0	2,100	2,200	39	3,700	5,200	5,300	131	6,600	6,700	194	8,100	8,200	268
700	800	0	2,200	2,300	41	3,800	5,300	5,400	135	6,700	6,800	199	8,200	8,300	274
800	900	0	2,300	2,400	44	3,900	5,400	5,500	139	6,800	6,900	203	8,300	8,400	279
900	1,000	0	2,400	2,500	46	4,000	5,500	5,600	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	15	2,500	2,600	49	4,100	5,600	5,700	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,200	5,700	5,800	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,300	5,800	5,900	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,400	5,900	6,000	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,500	6,000	6,100	163	7,400	7,500	233	8,900	9,000	312

Go to **Part 2** of the instructions on page 2 and enter your taxable income from Line 24 for assistance in calculating your tax. **NOTE:** Make sure \$315 is included in your calculation of tax for tax-able income over \$9,000. Example: If Line 24 is \$12,000, the tax is \$315 + \$180 (6% of \$3,000) = \$495. **PLUS 5% of excess over \$9,000**

2000 FORM MO-A

PART 2 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)

ADDITIONS	Y—YOURSELF	S—SPOUSE
1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over \$500)	1Y	1S
2. Partnership: <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	2S
3. Nonqualified distribution received from Missouri Savings for Tuition Program (MOS-T) (distribution withdrawn early or distribution not used for qualified higher education expenses) — see instructions	3Y	3S
4. TOTAL ADDITIONS — add Lines 1, 2 and 3 (enter here and on Form MO-1040, Line 2)	4Y	4S

SUBTRACTIONS

5. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Enclose a detailed list or all Federal Form 1099(s) — see instructions

6. Any state income tax refund included in federal adjusted gross income

7. Partnership: Fiduciary; S corporation; Railroad retirement benefits; Other (description)

8. Exempt contributions made to, or earnings from, the Missouri Savings for Tuition Program (MOS-T) (maximum contribution subtraction is \$9,000 per taxpayer) — see instructions

5Y	00	5S	00
6Y	00	6S	00
7Y	00	7S	00
8Y	00	8S	00
9Y	00	9S	00

PART 3 — PENSION EXEMPTION — A copy of pages 1 and 2 of your federal return and your Form 1099-R must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R will result in your exemption being disallowed.

- Enter amount from Form MO-1040, Line 6
- Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b
- Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet
- Check the appropriate filing status and enter on Line 4 the amount indicated:
 - A. Single, Head of household, Qualifying widow(er) — \$25,000
 - B. Married filing separate — \$16,000
- Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0")
If Line 5 is greater than \$6,000 (\$12,000, if filing combined and both you and your spouse have pensions), STOP
You do not qualify for a pension exemption

	Y—YOURSELF	S—SPOUSE
1	00	00
2	00	00
3	00	00
4	00	00
5	00	00
6. Enter the total amount of taxable private pension(s) received in 2000 from Federal Form 1040A, Line 11b and Line 12b or Federal Form 1040, Line 15b and Line 16b. (Do not include government pensions or social security benefits on this line.)	6Y	6S
7. Enter on Line 7Y the amount on line 6Y or \$4,000, whichever is less. Enter on Line 7S the amount on line 6S or \$4,000, whichever is less.	7Y	7S
8. Enter the total amount of taxable government pension received in 2000 from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. (Do not include private pensions or social security benefits on this line.)	8Y	8S
9. Subtotal — add Line 7Y and Line 8Y, enter the total or \$6,000, whichever is less. Add Line 7S and Line 8S, enter the total or \$6,000, whichever is less. (Each individual's total pension exemption cannot exceed \$6,000.)	9Y	9S
10. Total — add Lines 9Y and 9S, enter the amount on Line 10.	10	00
11. Total Pension Exemption — subtract Line 5 from Line 10, enter here and on Form MO-1040, Line 8. Enter a zero (0) if the number is negative. Enclose a copy of pages 1 and 2 of your federal return and your Form 1099-R(s).	11	00

This publication is available upon request in alternative accessible format(s).



MISSOURI DEPARTMENT OF REVENUE
**PROPERTY TAX/PHARMACEUTICAL
 TAX CREDIT CLAIM**

2000
 FORM
MO-PTC

Enclosure Sequence No. 1040-07

YOUR LAST NAME		FIRST NAME	INITIAL	BIRTHDATE	YOUR SOCIAL SECURITY NO.
SPOUSE'S LAST NAME		FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.
NAME OF NAME, ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.		CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE			
PRESENT HOME ADDRESS		NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> YOUR SPOUSE <input type="checkbox"/> AMENDED RETURN			

How do you qualify for the property tax credit or refund? (You must check a qualification to be eligible for a credit or refund.) Check only one. Required copies of letters, forms, cards, etc. must be included with claim.

- A. 65 years of age or older
- B. 100% Disabled Veteran (YOU MUST ENCLOSE A COPY OF THE LETTER FROM DEPARTMENT OF VETERANS AFFAIRS.)
- C. 100% Disabled (YOU MUST ENCLOSE A COPY OF A LETTER FROM SOCIAL SECURITY ADMINISTRATION, FORM SSA-1099 OR A COPY OF YOUR MEDICARE CARD)
- D. 60 years of age or older and received surviving spouse benefits. (YOU MUST ENCLOSE A COPY OF FORM SSA-1099.)

FILING STATUS Single Married — Filing Combined Married — Living Separate for Entire Year (see instructions)

SECTION A: Complete only Section A if you did not file a Form MO-1040 and your only sources of income are from social security, pensions and annuities, dividends, interest income or public assistance. Otherwise, please complete both Section A, Page 1 and Section B, Page 2.

HOUSEHOLD INCOME	1	2	3	4	5	6	7
1. Did you receive social security benefits? If so, enter the amount before any deductions.	00						
2. Did you receive pensions and annuities, dividends or interest income? If so, enter total amount received. (If filing Form MO-1040, enter amount not included on Form MO-1040.)	00						
3. Did you receive public relief, public assistance, SSI, AFDC payments or unemployment benefits? If so, enter the total amount received.	00						
4. Did you receive any other income not listed on Lines 1-3? If so, complete Section B on reverse side and enter amount from Section B, Line F here.	00						
5. TOTAL household income — add Lines 1 through 4	00						
6. Are you married and filing a combined claim with your spouse? (You must report both incomes.) If so, enter \$2,000; otherwise, enter zero (0).	00						
7. Net household income — (Subtract Line 6 from Line 5.) If the total is over \$25,000, no credit or refund is allowed — Do not file this claim.	00						

REAL ESTATE TAX / RENT PAID	8	9	10	11
8. Did you own your home? If so, enter the total amount of real estate tax that you paid for your home less special assessments. (Complete the worksheet on page 5 if you own more than five (5) acres, a mobile home, a home business or share your home)	00			
9. Did you rent your home? If so, enter amount from Section C, Line 7 or from Form MO-CRP, Line 7. (If Line 9 is more than Line 7, above, enclose rent payment explanation).	00			
10. Total tax and/or rent—add Lines 8 and 9 and enter the total or \$750, whichever is less.	00			

CREDITS	11	12	13
11. PROPERTY TAX CREDIT (apply Lines 7 and 10 to table in the instructions)	00		
12. PHARMACEUTICAL TAX CREDIT (if required to file Form MO-1040, enter "0" here; figure your credit on Form MO-1040. If not filing Form MO-1040, enter up to \$200 for each claimant 65 years of age or older. MUST BE AGE 65 OR OLDER)	00		
13. TOTAL CREDIT OR REFUND (add Lines 11 and 12; enter here and on Form MO-1040, Line 38. If required to file Form MO-1040.)	00		

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 it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge. As provided in Chapter 143, Section 2, a penalty of up to \$250.00 shall be imposed on any individual who files a frivolous claim and attempts to obtain a refund or credit on the basis of such claim.

TAXPAYER SIGNATURE	DATE	PREPARED BY SIGNATURE (OTHER THAN TAXPAYER)	DATE
SIGNATURE	DATE	PREPARED BY ADDRESS (AND ZIP CODE)	DATE

ENCLOSURE

