

Example Document from TardyTax.com
1 Federal and 2 State Returns

March 29, 2010

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Enclosed please find a copy of your 2009 Form 1040 which was prepared using the information you provided. File one copy with the Internal Revenue Service and retain a second copy for your records. Please review, sign, and date your filing copy before mailing.

As requested, your federal tax refund in the amount of \$1,113 will be deposited directly to your savings account.

You can check the status of your federal tax refund by using "Where's My Refund?", an interactive tool available on www.irs.gov. You can also call the IRS TeleTax System at (800) 829-4477 or the IRS Refund Hotline at (800) 829-1954. When you call or visit the IRS.gov website, you will need the following information:

- The first social security number shown on the federal return
- Your filing status (Single)
- The exact amount of the refund shown on your federal return (\$1,113)

We recommend that you mail your federal return on or before April 15, 2010, using the United States Post Office certified mail service or an approved delivery service that will provide proof of your mailing date, to:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0002

If you have any questions about your return(s) or about your tax situation during the year, please do not hesitate to contact us. We appreciate this opportunity to serve you.

Sincerely,

Tax Support

Your marginal federal tax rate ("tax bracket") for 2009 was 10%.

March 29, 2010

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Dear [REDACTED]

Enclosed please find two copies of your 2009 Kansas K-40 tax return which were prepared based on the information you provided. Review your return, then file one copy with the state and retain the second copy for your records. Sign and date your filing copy on page 1 before you mail the return.

You will receive a Kansas refund check of \$163 in the mail.

We recommend that you mail your Kansas K-40 return on or before April 15, 2010, using the United States Post Office certified mail service or an approved delivery service that will provide proof of your mailing date, to:

Individual Income Tax
Kansas Department of Revenue
915 SW Harrison Street
Topeka, KS 66699-1000

If you have questions about your return(s) or about your tax situation during the year, please do not hesitate to call us. We appreciate this opportunity to serve you.

Sincerely,

March 29, 2010

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Enclosed please find two copies of your 2009 Missouri 1040 tax return which were prepared based on the information you provided. Review your return, then file one copy with the state and retain the second copy for your records. Sign and date your filing copy on page 2 before you mail the return.

Your 2009 Missouri taxes have been paid in full. Do not include a payment when you mail your return.

We recommend that you mail your Missouri 1040 return on or before April 15, 2010, using the United States Post Office certified mail service or an approved delivery service that will provide proof of your mailing date, to:

Department of Revenue
P.O. Box 3222
Jefferson City, MO 65105-3222

If you have questions about your return(s) or about your tax situation during the year, please do not hesitate to call us. We appreciate this opportunity to serve you.

Sincerely,

Label

instructions on page 14.)
Use the IRS label.
Otherwise, please print or type.

Presidential

Election Campaign

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning _____, ending _____			
L	Your first name	M.I.	Last name
A			Suffix
B	If a joint return, spouse's first name		M.I.
E			Last name
L			Suffix
H	Home address (number and street). If you have a P.O. box, see page 14.		Apt. no.
E	City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		

Your social security number
[Redacted]

Spouse's social security number
[Redacted]

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

☐ **You** ☐ **Spouse**

Filing Status

- 1 ☒ **Single**
- 2 ☐ **Married filing jointly** (even if only one had income)
- 3 ☐ **Married filing separately**. Enter spouse's SSN above and full name here.
- 4 ☐ **Head of household** (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
- 5 ☐ **Qualifying widow(er) with dependent child** (see page 16)

Check only one box.

Exemptions

6a ☒ **Yourself**. If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 17)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed **1**

Boxes checked on 6a and 6b **1**

No. of children on 6c who:

- lived with you **0**
- did not live with you due to divorce or separation (see page 18) **0**

Dependents on 6c not entered above **0**

Add numbers on lines above **1**

If more than four dependents, see page 17 and check here ☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V**.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7.	5,588
8a	Taxable interest. Attach Schedule B if required	8a.	
b	Tax-exempt interest. Do not include on line 8a	8b.	
9a	Ordinary dividends. Attach Schedule B if required	9a.	
b	Qualified dividends (see page 22)	9b.	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10.	
11	Alimony received	11.	
12	Business income or (loss). Attach Schedule C or C-EZ	12.	-178
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13.	
14	Other gains or (losses). Attach Form 4797	14.	
15a	IRA distributions	15a.	
b	Taxable amount (see page 24)	15b.	
16a	Pensions and annuities	16a.	
b	Taxable amount (see page 25)	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 in excess of \$2,400 per recipient (see page 27)	19.	
20a	Social security benefits	20a.	
b	Taxable amount (see page 27)	20b.	0
21	Other income. List type and amount (see page 29)	21.	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22.	5,410

Adjusted Gross Income

23	Educator expenses (see page 29)	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.	1,152
27	One-half of self-employment tax. Attach Schedule SE	27.	
28	Self-employed SEP, SIMPLE, and qualified plans	28.	
29	Self-employed health insurance deduction (see page 30)	29.	
30	Penalty on early withdrawal of savings	30.	
31a	Alimony paid	31a.	
b	Recipient's SSN		
32	IRA deduction (see page 31)	32.	
33	Student loan interest deduction (see page 34)	33.	
34	Tuition and fees deduction. Attach Form 8917	34.	
35	Domestic production activities deduction. Attach Form 8903	35.	
36	Add lines 23 through 31a and 32 through 35	36.	1,152
37	Subtract line 36 from line 22. This is your adjusted gross income	37.	4,258

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.

• All others:
Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income).	38	4,258
39a	Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here. 39b <input type="checkbox"/>		
40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	7,644
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35). 40b <input type="checkbox"/>		
41	Subtract line 40a from line 38	41	-3,386
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37	42	3,650
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45	46	0
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 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42).	51	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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	0

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	59	
60	Add lines 55 through 59. This is your total tax	60	0

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	363
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credits. Attach Schedule M	63	335
64a	Earned income credit (EIC)	64a	415
b	Nontaxable combat pay election 64b <input type="checkbox"/>		
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16	66	
67	First-time homebuyer credit. Attach Form 5405	67	
68	Amount paid with request for extension to file (see page 72)	68	
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments	71	1,113

Refund

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	1,113
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here. 73a <input type="checkbox"/>	73a	1,113
b	Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d	Account number <input type="checkbox"/>		
74	Amount of line 72 you want applied to your 2010 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74	75	0
76	Estimated tax penalty (see page 74)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ Yes. Complete the following. ☒ No

Designee's name ☐ Phone no. ☐ Personal identification number (PIN) ☐

Sign Here

Joint return? See page 15. 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 3/29/2010	Your occupation Roofers	Daytime phone number <input type="checkbox"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	<input type="checkbox"/>

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	
	State	ZIP code	

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2009

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Attachment
Sequence No. **000000**

Name(s) shown on Form 1040

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see page A-1)	1	1,472	
2	Enter amount from Form 1040, line 38	2	4,258	
3	Multiply line 2 by 7.5% (.075)	3	319	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		1,153
Taxes You Paid	State and local (check only one box):			
(See page A-2.)	a <input type="checkbox"/> Income taxes, or	5	4,500	
	b <input checked="" type="checkbox"/> General sales taxes	6		
	6 Real estate taxes (see page A-5)	7		
	7 New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b.	8		
	8 Other taxes. List type and amount ▶	9		4,500
	9 Add lines 5 through 8			
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10		
(See page A-6.)	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address ▶	11		
	Name			
	Address			
	TIN	12		
Note. Personal interest is not deductible.	12 Points not reported to you on Form 1098. See page A-7 for special rules	13		
	13 Qualified mortgage insurance premiums (see page A-7)	14		
	14 Investment interest. Attach Form 4952 if required. (See page A-8.)	15		0
	15 Add lines 10 through 14			
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16		
If you made a gift and got a benefit for it, see page A-8.	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17		
	18 Carryover from prior year	18		
	19 Add lines 16 through 18	19		0
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-10.)	20		
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 page A-10.) ▶	21	1,978	
(See page A-10.)	See Attached Statement	22	98	
	22 Tax preparation fees	23		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	24	2,076	
	24 Add lines 21 through 23	25	4,258	
	25 Enter amount from Form 1040, line 38	26	85	
	26 Multiply line 25 by 2% (.02)	27		1,991
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	28		
Other Miscellaneous Deductions	28 Other—from list on page A-11. List type and amount ▶			
Total Itemized Deductions	29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input checked="" type="checkbox"/> 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 40a. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-11 for the amount to enter.	29		7,644
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041.** ► **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

2009
Attachment
Sequence No. **09**

Name of proprietor [REDACTED]		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see page C-2 of the instructions) Home & garden equipment & appliance repair & maintenance		B Enter code from pages C-9, 10, & 11 ► 811410
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ► [REDACTED] City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2009, check here		

Part I Income

1 Gross receipts or sales. Caution. See page C-4 and check the box if: <ul style="list-style-type: none"> This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses. 	<input type="checkbox"/>		
2 Returns and allowances		1	9,746
3 Subtract line 2 from line 1		3	9,746
4 Cost of goods sold (from line 42 on page 2)		4	
5 Gross profit. Subtract line 4 from line 3		5	9,746
6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)		6	
7 Gross income. Add lines 5 and 6		7	9,746

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense	18	625
9 Car and truck expenses (see page C-4)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see page C-6):		
11 Contract labor (see page C-4)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	960
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	13		21 Repairs and maintenance	21	492
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	1,497
15 Insurance (other than health)	15		23 Taxes and licenses	23	189
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	1,060
b Other	16b		b Deductible meals and entertainment (see page C-6)	24b	2,994
17 Legal and professional services	17	550	25 Utilities	25	1,557
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28				9,924
29 Tentative profit or (loss). Subtract line 28 from line 7	29				-178
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see page C-7). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. 	31				-178
32 If you have a loss, check the box that describes your investment in this activity (see page C-7). <ul style="list-style-type: none"> If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited. 			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see page C-9 of the instructions.

(HTA)

Schedule C (Form 1040) 2009

Moving Expenses

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009

Attachment
Sequence No. **00**

Name(s) shown on return

Before you begin:

- ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
- ✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	1,152
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	
3	Add lines 1 and 2	3	1,152
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	1,152

Distance Test Worksheet

Keep a Copy for Your Records



1.	Number of miles from your old home to your new workplace	1.	60 miles
2.	Number of miles from your old home to your old workplace	2.	miles
3.	Subtract line 2 from line 1. If zero or less, enter -0-	3.	60 miles
<p>Is line 3 at least 50 miles?</p> <p><input checked="" type="checkbox"/> Yes. You meet this test.</p> <p><input type="checkbox"/> No. You do not meet this test. You cannot deduct your moving expenses. Do not complete Form 3903.</p>			

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

**Making Work Pay and Government
Retiree Credits**

▶ **Attach to Form 1040A, 1040, or 1040NR.**

▶ **See separate instructions.**

2009

Attachment
Sequence No.

Name(s) shown on return

1a Important: See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if (a) you have a net loss from a business, (b) you received a taxable scholarship or fellowship grant not reported on a Form W-2, (c) your wages include pay for work performed while an inmate in a penal institution, (d) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or (e) you are filing Form 2555 or 2555-EZ

Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?

☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

☒ **No.** Enter your earned income (see instructions)

1a 5,410

b Nontaxable combat pay included on line 1a (see instructions)

1b

2 Multiply line 1a by 6.2% (.062)

2 335

3 Enter \$400 (\$800 if married filing jointly)

3 400

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a)

4 335

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22

5 4,258

6 Enter \$75,000 (\$150,000 if married filing jointly)

6 75,000

7 Is the amount on line 5 more than the amount on line 6?

☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

☐ **Yes.** Subtract line 6 from line 5

7 0

8 Multiply line 7 by 2% (.02)

8 0

9 Subtract line 8 from line 4. If zero or less, enter -0-

9 335

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

☒ **No.** Enter -0- on line 10 and go to line 11.

☐ **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly)

10 0

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

☒ **No.** Enter -0- on line 11 and go to line 12.

☐ **Yes.** • If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
• If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10)

11 0

12 Add lines 10 and 11

12 0

13 Subtract line 12 from line 9. If zero or less, enter -0-

13 335

14 **Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60

14 335

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

Line 21 (Sch A (1040)) - Unreimbursed Employee Expenses

1	Uniform and protective clothing	1	589
2	Job Travel Expenses	2	489
3	Other Not Reimbursed Expenses	3	900
4	Total for unreimbursed employee expenses	4	1,978

K-40 2009

(Rev. 6/09)

KANSAS INDIVIDUAL INCOME TAX and/or FOOD SALES TAX REFUND

020

00 000

Name or address has changed?

Taxpayer or (spouse if filing joint) died during this tax year

Taxpayer was engaged in commercial farming/fishing in 2009

Filing an amended individual income return.

Note: This form cannot be used for tax years prior to 2009.

Reason for amended return:

Filing Status:

☒ Single

Married filing joint (Even if only one had income)

Married filing separate

Head of Household (Do not check if filing a joint return)

Residency Status:

☐ Resident

☒ Nonresident or Part-Year resident (Complete Schedule S, Part B.)

From To

Exemptions:

1

Number of exemptions claimed on 2009 federal return

Filing Head of Household

1

Total Kansas exemptions

Amended affects Kansas only

Amended Federal tax return

Adjustment by the IRS

1. Federal adjusted gross income

4258

2. Modifications

3. Kansas adjusted gross income

4258

4. Standard or itemized deductions

7644

5. Exemption allowance

2250

6. Total deductions

9894

7. Taxable income

8. Tax

9. Nonresident allocation percentage

10. Nonresident tax

11. KS tax on lump sum distrs.

12. Total Income Tax

13. Credit for taxes paid to other states

14. Credit for child & dependent care exp.

15. Other credits

16. Total tax credits

17. Income tax balance after credits

18. Use Tax Due

19. Total Tax Balance

20. KS income tax withheld from W-2, 1099 or K-19

21. Estimated tax paid

22. Amount paid with KS extension

23. Earned income credit

24. Refundable portion of tax credits

25. Food Sales Tax Refund
26. Payments remitted w/ original return

27. Overpayment from original return

28. Total refundable credits

163

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29. Underpayment

30. Interest

31. Penalty

32. Estimated tax penalty

33. Amount You Owe

34. Overpayment

35. Credit Forward

36. Chickadee Checkoff

37. Senior Citizens Meals On Wheels Contribution Program

38. Breast Cancer Research Fund

39. Military Emergency Relief Fund

40. REFUND

163

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I authorize the Director of Taxation or the Director's designee to discuss my K-40 and any enclosures with my preparer.

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Taxpayer
Signature
(Required)

Date

Preparer

Signature

Preparer PTIN

OR

Spouse

Preparer

Preparer

Signature

Date

Phone Number

EIN / SSN

INDIVIDUAL INCOME TAX
915 SW HARRISON ST
TOPEKA KS 66699-1000

For Office Use Only

PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:

- A1. State and municipal bond interest not specifically exempt from Kansas income tax (Reduced by related expenses)
- A2. Contributions to all Kansas Public Employee's Retirement Systems (Enter amount from box 14 on your W-2)**
- A3. Federal net operating loss carry forward
- A4. Contributions to a Regional Foundation (See instructions and enclose list)
- A5. Other additions to Federal adjusted gross income (See instructions and enclose list)
- A6. Total additions to Federal adjusted gross income (Add lines A1 through A5)

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:

- A7. Social Security benefits (See instructions)
- A8. KPERS lump sum distributions exempt from Kansas income tax (See instructions)
- A9. Interest on U.S. Government obligations (Reduced by related expenses)
- A10. State or local income tax refund (If included on line 1 of Form K-40)
- A11. Kansas net operating loss carry forward
- A12. Retirement benefits specifically exempt from Kansas Income Tax (Do not include Social Security benefits or KPERS lump sum distributions)
- A13. Military Compensation of a Nonresident Servicemember (**Nonresidents only**; see instructions)
- A14. Qualified Long-Term Care (LTC) Insurance premiums (See instructions)
- A15. Contributions to Learning Quest or other states' qualified tuition programs (See instructions)
- A16. Armed Forces Recruitment, Sign-up, or Retention Bonus (See Instructions)
- A17. Other subtractions from Federal adjusted gross income (See instructions and enclose list)
- A18. Total subtractions from Federal adjusted gross income (Add lines A7 through A17)

NET MODIFICATIONS:

- A19. Net modifications to Federal adjusted gross income (Subtract line A18 from line A6) Enter on line 2, Form K-40

PART B - PART-YEAR RESIDENT/NONRESIDENT ALLOCATION**INCOME:** **Total From Federal Return:** **Amount From Kansas Sources:**

B1. Wages, salaries, tips, etc 5588

B2. Interest and dividend income

B3. Refunds of state and local income taxes

B4. Alimony received

B5. Business income or loss -178

B6. Farm income or loss

B7. Capital gain or loss

B8. Other gains or losses

B9. Pensions, IRA distributions and annuities

B10. Rental real estate, royalties, partnerships, S corporations,
estates, trusts, etcB11. Unemployment compensation, taxable Social Security benefits
and other income

B12. Total income from Kansas sources (Add lines B1 through B11)

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME: **Total From Federal Return:** **Amount From Kansas Sources:**

B13. IRA Retirement Deductions

B14. Penalty on early withdrawal of savings

B15. Alimony paid

B16. Moving expenses 1152

B17. Other federal adjustments

B18. Total federal adjustments to Kansas source income (Add lines B13 through B17)

B19. Kansas source income after federal adjustments (Subtract line B18 from line B12)

B20. Net modifications applicable to Kansas source income (See instructions)

B21. Modified Kansas source income (Line B19 plus or minus line B20)

B22. Kansas adjusted gross income (From line 3, Form K-40)

B23. Nonresident allocation percentage (Divide line B21 by line B22 and round to the fourth decimal place: not
to exceed 100.0000). Enter result here and on line 9 of Form K-40.

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MISSOURI DEPARTMENT OF REVENUE 2009 FORM MO-1040
INDIVIDUAL INCOME TAX RETURN—LONG FORM

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2009, OR FISCAL YEAR BEGINNING			
20 <u> </u> , ENDING		20 <u> </u>	
AMENDED RETURN — CHECK HERE		SOFTWARE VENDOR CODE	015
NAME AND ADDRESS			
SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER	
NAME (LAST)		(FIRST)	M.I. JR, SR
SPOUSE'S (LAST)		(FIRST)	M.I. JR, SR
			DECEASED IN 2009



IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)		COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.
PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)		CITY, TOWN, OR POST OFFICE	STATE 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 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

INCOME	Yourself		Spouse	
	1Y	2Y	1S	2S
1. Federal adjusted gross income from your 2009 federal return (See worksheet on page 6.)	4,258.00		0.00	
2. Total additions (from Form MO-A, Part 1, Line 6)	0.00		0.00	
3. Total income — Add Lines 1 and 2	4,258.00		0.00	
4. Total subtractions (from Form MO-A, Part 1, Line 14)	0.00		0.00	
5. Missouri adjusted gross income — Subtract Line 4 from Line 3	4,258.00		0.00	
6. Total Missouri adjusted gross income — Add columns 5Y and 5S	4,258.00		4,258.00	
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)	100.00%		100.00%	
EXEMPTIONS AND DEDUCTIONS	Yourself		Spouse	
	10	11	13	14
8. Pension and Social Security/Social Security disability exemption (from Form MO-A, Part 3)			0.00	
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.				
<input checked="" 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, 63, 64a, 66, 67, and amounts from Forms 8801 and 8885 on Line 70				
• Federal Form 1040A, Line 35 minus Line 40, 41a, 43, and any alternative minimum tax included on Line 28				
• Federal Form 1040EZ, Line 11 minus Line 8 and 9a				
11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2).	0.00			
12. Total tax from federal return — Add Lines 10 and 11.	0.00			
13. Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.			0.00	
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.			8,071.00	
15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	0	X \$1,200 =	0.00	
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.)	0	X \$1,000 =	0.00	
17. Long-term care insurance deduction			0.00	
18. Health care sharing ministry deduction			0.00	
19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18.			10,171.00	
20. Subtotal — Subtract Line 19 from Line 6.			0.00	
21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.	0.00		0.00	
22. Enterprise zone or rural empowerment zone income modification			0.00	
23. Subtract Line 22 from Line 21. Enter here and on Line 24	0.00		0.00	

TAX		Yourself		Spouse								
TAX	24. Taxable income amount from Lines 23Y and 23S	24Y.	0:00	24S.	0:00							
	25. Tax. (See tax table on page 26 of the instructions.)	25Y.	0:00	25S.	0:00							
	26. Resident credit — Attach Form MO-CR and other states' income tax return(s). OR	26Y.	0:00	26S.	0:00							
	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.	100%	27S.	100%							
	28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y.	0:00	28S.	0:00							
	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.	0:00	29S.	0:00							
	30. Subtotal — Add Lines 28 and 29.	30Y.	0:00	30S.	0:00							
	31. Total Tax — Add Lines 30Y and 30S.	31.	0:00									
PAYMENTS / CREDITS	32. MISSOURI tax withheld — Attach Form W-2(s) and/or Form 1099(s).	32.	0:00									
	33. 2009 Missouri estimated tax payments (include overpayment from 2008 applied to 2009)	33.	0:00									
	34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Form MO-2NR.	34.	0:00									
	35. Missouri tax payments for nonresident entertainers — Attach Form MO-2ENT.	35.	0:00									
	36. Amount paid with Missouri extension of time to file (Form MO-60)	36.	0:00									
	37. Miscellaneous tax credits (from Form MO-TC, Line 13) — Attach Form MO-TC.	37.	0:00									
	38. Property tax credit — Attach Form MO-PTS.	38.	0:00									
	39. Total payments and credits — Add Lines 32 through 38.	39.	0:00									
AMENDED RETURN	Skip Lines 40–42 if you are not filing an amended return.											
	40. Amount paid on original return	40.	0:00									
	41. Overpayment as shown (or adjusted) on original return	41.	0:00									
	INDICATE REASON(S) 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.									
	42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42.	0:00									
	REFUND OR AMOUNT DUE	43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of OVERPAYMENT) here.										
44. Amount of Line 43 to be applied to your 2010 estimated tax												
45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.		Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Missouri Military Family Relief	General Revenue	After School Retreat	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)
45		0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	
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 3222, JEFFERSON CITY, MO 65105-3222												
REFUND												
47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here												
48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.												
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 3370, JEFFERSON CITY, MO 65105-3370. 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												
SIGNATURE	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.											
	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.											
	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 checked="" type="checkbox"/> NO		E-MAIL ADDRESS		PREPARER'S TELEPHONE							
	SIGNATURE	DATE	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								

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 [REDACTED]	FIRST NAME [REDACTED]	INITIAL [REDACTED]	SOCIAL SECURITY NO. [REDACTED]
SPOUSE'S LAST NAME [REDACTED]	FIRST NAME [REDACTED]	INITIAL [REDACTED]	SPOUSE'S SOCIAL SECURITY NO. [REDACTED]

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 0:00	1S 0:00
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 0:00	4S 0:00
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 0:00	6S 0:00

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 0:00	7S 0:00
8. Any state income tax refund included in federal adjusted gross income	8Y 0:00	8S 0:00
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 0:00	9S 0:00
10. Exempt contributions made to a qualified 529 plan (higher education savings program)	10Y 00	10S 00
11. Qualified Health Insurance Premiums	11Y 0:00	11S 0:00
12. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification	12Y 0:00	12S 00
13. Home Energy Audit Expenses	13Y 0:00	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 0:00	14S 0:00

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	7,644:00
2. 2009 (FICA) — yourself — Social security \$ 346 + Medicare \$ 81	2	427:00
3. 2009 (FICA) — spouse — Social security \$ 0 + Medicare \$ 0	3	0:00
4. 2009 Railroad retirement tax — yourself (Tier I and Tier II) \$ 0 + Medicare \$	4	0:00
5. 2009 Railroad retirement tax — spouse (Tier I and Tier II) \$ 0 + Medicare \$	5	0:00
6. 2009 Self-employment tax — Amount from federal Form 1040, Line 27	6	0:00
7. TOTAL — Add Lines 1 through 6.	7	8,071:00
8. State and local income taxes — See instructions on Page 33.	8	0:00
9. Earnings taxes included in Line 8	9	0:00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.	10	0:00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	8,071:00

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	0:00
2. Enter amount from federal Itemized Deduction Worksheet, Line 11 (See federal Schedule A instructions.)	2	0:00
3. State and local income taxes from federal Form 1040, Schedule A, Line 5	3	0:00
4. Earnings taxes included on federal Form 1040, Schedule A, Line 5	4	0:00
5. Subtract Line 4 from Line 3.	5	0:00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	0:00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 10.	8	0:00

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		0	00
2. Enter your taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2		0	00
3. Subtract Line 2 from Line 1	3		0	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 Widower — \$85,000	4		0	00
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5		0	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	0	00	6S 0 00
7. Multiply Line 6 by 50%	7Y	0	00	7S 0 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	0	00	8S 0 00
9. Enter the amount from Line 6 or \$6,000, whichever is less	9Y	0	00	9S 0 00
10. Enter the amount from Line 8 or Line 9, whichever is greater	10Y	0	00	10S 0 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	0	00	11S 0 00
12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0	12Y	0	00	12S 0 00
13. Add amounts on Lines 12y and 12s	13		0	00
14. Total Public Pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0	14		0	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		0	00
2. Enter your taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	2		0	00
3. Subtract Line 2 from Line 1	3		0	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		0	00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5		0	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	0	00	6S 0 00
7. Enter the amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y	0	00	7S 0 00
8. Add Lines 7Y and 7S	8		0	00
9. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0	9		0	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		0	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		0	00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0	3		0	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	0	00	4S 0 00
5. Enter taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	5Y	0	00	5S 0 00
6. Multiply Line 4 or Line 5 by 50%	6Y	0	00	6S 0 00
7. Add Lines 6Y and 6S	7		0	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		0	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	0	00
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