



MISSOURI DEPARTMENT OF REVENUE
**ESTIMATED TAX DECLARATION
FOR INDIVIDUALS**

**2013
FORM
MO-1040ES**

YOUR NAME (LAST, FIRST, INITIAL)
SPOUSE'S NAME (LAST, FIRST, INITIAL)
IN CARE OF NAME
ADDRESS (NUMBER AND STREET)
CITY, STATE, ZIP CODE
RETURN THIS FORM WITH CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 555, JEFFERSON CITY, MO 65105-0555

- 1. Primary Social Security Number... *
- 3. Secondary Social Security Number... *
- 4. Amount of this Installment (U.S. funds only) \$

2. First four letters of last name *

DOR USE ONLY

*

*

1st QTR
(Calendar year—due
April 15, 2013)

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.

IF YOU WISH TO RECEIVE A PREPRINTED COUPON BOOK FOR THE REMAINDER OF 2013, PLEASE CHECK THIS BOX. (IT IS NOT NECESSARY TO CHECK THIS BOX FOR A 2014 BOOK, AS IT WILL BE AUTOMATICALLY ISSUED.) *

(01-2013)



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2nd QTR
(Calendar year—due
June 17, 2013)

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

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(01-2013)



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DOR USE ONLY

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3rd QTR
(Calendar year—due
September 16, 2013)

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.

IF YOU WISH TO RECEIVE A PREPRINTED COUPON BOOK FOR THE REMAINDER OF 2013, PLEASE CHECK THIS BOX. (IT IS NOT NECESSARY TO CHECK THIS BOX FOR A 2014 BOOK, AS IT WILL BE AUTOMATICALLY ISSUED.) *

(01-2013)

INSTRUCTIONS FOR COMPLETING THE ESTIMATED TAX WORKSHEET

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

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

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

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

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

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

Line 6 — Enter the amount of your Missouri standard deduction or estimated Missouri itemized deductions. If you were claimed as a dependent on someone else's tax return, enter the same standard deduction as entered on Federal Form 1040, Line 40. **Missouri standard deductions are:** (1) Single — \$6,100; (2) Head of household — \$8,950; (3) Married filing joint federal and combined Missouri or Qualifying widow(er) with dependent child — \$12,200; (4) Married filing separate returns (or) Married filing separate (spouse not filing) — \$6,100.

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

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

(7) Qualifying widow(er) with dependent child — \$3,500

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

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

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

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

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

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

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

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

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

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

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

WHEN TO PAY ESTIMATED TAX (For Calendar Year Taxpayers)

- April 15
- June 15
- September 15
- January 15

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

ESTIMATED TAX WORKSHEET FOR INDIVIDUALS (SEE INSTRUCTIONS)

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

NOTICE: YOU WILL NOT BE BILLED. REMIT WHEN DUE

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

AMENDED ESTIMATED TAX WORKSHEET

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

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

NOTICE
• YOU WILL NOT BE BILLED
• REMIT WHEN DUE

ESTIMATED TAX DUE BY:

- APRIL 15
- JUNE 15
- SEPTEMBER 15
- JANUARY 15

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