



Missouri Department of Revenue
Agriculture Disaster Relief



18353010001

2014 Tax Year 2015 Tax Year

Name

Social Security Number or Missouri Tax I.D. Number

Spouse's Name

Spouse's Social Security Number

Name of Partnership, Corporation, Trust, or Estate

Federal Employer I.D. Number

Section 143.121.3(10), RSMo, creates an income tax subtraction for payments received from a program that compensates agricultural producers who have suffered a loss due to a disaster or emergency.

Section 1 - Individuals, Sole Proprietors, and Corporations

Complete Section 1 if you are an individual, sole proprietor, or corporation reporting an agriculture disaster relief subtraction.

1. Enter the amount of income received as payment as a result of disaster or emergency here

Section 2 - Entities With Pass-Through Income

Complete Section 2 if you are a partner, shareholder, trust, estate, or beneficiary reporting an agriculture disaster relief subtraction.

1. Enter the total amount of income the partnership, S corporation, trust, or estate received as payment as a result of disaster or emergency here
2. Enter your ownership percentage in the pass-through entity. The percentage entered must match the percentage of ownership reported on the entity's tax return
3. Multiply Line 1 by Line 2 and enter the total here.

For tax year 2014 enter the total from Section 1 or 2:
• Form MO-1040, Form MO-A, Line 9, and mark the "Other" box
• Form MO-1041, Page 2, Line 15, and mark the "Other" box
• Form MO-1120, Part 2, Line 3

For tax year 2015 enter the total from Section 1 or 2:
• Form MO-1040, Form MO-A, Line 10, and mark the "Other" box
• Form MO-1041, Page 2, Line 15, and mark the "Other" box
• Form MO-1120, Part 2, Line 3

Attach the following to your Form MO-1040, Form MO-1041, or Form MO-1120:

- Form MO-AGDR
Form 1099 (that indicates your agriculture payment)
Federal Schedule F (if applicable)
Federal Schedule K-1 (if applicable)
Missouri Form MO-1065, Form MO-1120S, or Form MO-1041

Write "AG DISASTER" at the top of your Form MO-1040, Form MO-1041, or Form MO-1120. All required attachments must be attached to your return.

Attach this form to the Form MO-1040, MO-1041, or Form MO-1120 when the subtraction is claimed.

Taxation Division
Individual Income Tax
P.O. Box 385
Jefferson City, MO 65105-0385
E-mail: income@dor.mo.gov

Business Tax
P.O. Box 3365
Jefferson City, MO 65105-3365
E-mail: corporate@dor.mo.gov

Phone: (573) 751-3505
Fax: (573) 751-7744

Visit http://dor.mo.gov for additional information.