

MISSOURI DEPARTMENT OF
REVENUE
2023 Individual Income
Tax Return - Long Form

For Calendar Year January 1 - December 31, 2023

Print in BLACK ink only and DO NOT STAPLE.

Amended Return **Composite Return** (For use by S corporations or Partnerships)

Federal Extension - Select this box if you have an approved federal extension. Attach a copy Federal Extension (Form 4868).

Department of Social Services Application of Eligibility form attached. Federal return attached.

If filing a fiscal year return enter the beginning and ending dates here.

Fiscal Year Beginning (MM/DD/YY)	Fiscal Year Ending (MM/DD/YY)	Vendor Code	Department Use Only		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		0 0 6			

Filing Status

Single
 Claimed as a Dependent
 Married Filing Combined
 Married Filing Separately
 Head of Household
 Qualifying Widow(er)

Age 62 through 64
 Age 65 or Older
 Blind
 100% Disabled
 Non-Obligated Spouse

Yourself Spouse
 Yourself Spouse
 Yourself Spouse
 Yourself Spouse
 Yourself Spouse

Name

Social Security Number - - Deceased in 2023
 Spouse's Social Security Number - - Deceased in 2023

First Name M.I. Last Name Suffix

Spouse's First Name M.I. Spouse's Last Name Suffix

In Care Of Name (Attorney, Executor, Personal Representative, etc.)

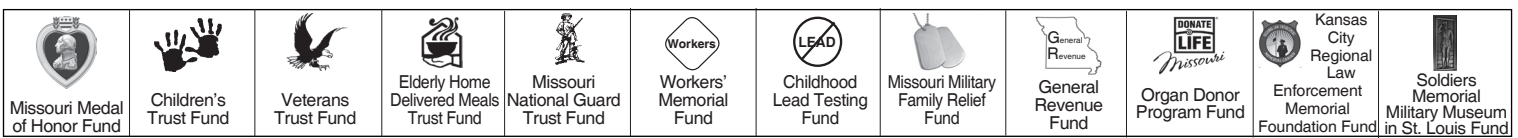
Address

Present Address (Include Apartment Number or Rural Route)

City, Town, or Post Office State ZIP Code -

County of Residence

You may contribute to any one or all of the trust funds on Line 51. See pages 11-12 of the instructions for more trust fund information.



Income

	Yourself (Y)		Spouse (S)			
1. Federal adjusted gross income from federal return (see worksheet on page 7 of the instructions)	1Y	<input type="text"/>	.00	1S	<input type="text"/>	.00
2. Total additions (from Form MO-A , Part 1, Line 7)	2Y	<input type="text"/>	.00	2S	<input type="text"/>	.00
3. Total income - Add Lines 1 and 2.	3Y	<input type="text"/>	.00	3S	<input type="text"/>	.00
4. Total subtractions (from Form MO-A, Part 1, Line 18)	4Y	<input type="text"/>	.00	4S	<input type="text"/>	.00
5. Missouri adjusted gross income - Subtract Line 4 from Line 3. .	5Y	<input type="text"/>	.00	5S	<input type="text"/>	.00
6. Total Missouri adjusted gross income - Add columns 5Y and 5S	6		<input type="text"/>			.00
7. Income percentages - Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)	7Y	<input type="text"/>	%	7S	<input type="text"/>	%

Exemptions and Deductions

8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3, Section D)	8	<input type="text"/>	.00
9. Tax from federal return	9	<input type="text"/>	.00
10. Other tax from federal return.	10	<input type="text"/>	.00
11. Total tax from federal return. Do not enter federal income tax withheld.	11	<input type="text"/>	.00
12. Federal tax percentage – Enter the percentage based on your Missouri Adjusted Gross Income, Line 6. Use the chart below to find your percentage	12	<input type="text"/>	%

Missouri Adjusted Gross Income Range, Line 6: Federal Tax Percentage:

\$25,000 or less 35%

\$25,001 to \$50,000..... 25%

\$50,001 to \$100,000..... 15%

\$100,001 to \$125,000..... 5%

\$125,001 or more 0%



13. Federal income tax deduction – Multiply Line 11 by the percentage on Line 12. Enter this amount not to exceed \$5,000 for an individual or \$10,000 for combined filers.	13	<input type="text"/>	.00
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2) • Single or Married Filing Separate-\$13,850 • Head of Household-\$20,800 • Married Filing Combined or Qualifying Widow(er)-\$27,700	14	<input type="text"/>	.00
15. Additional Exemption for Head of Household and Qualifying Widow(er)	15	<input type="text"/>	.00
16. Long-term care insurance deduction	16	<input type="text"/>	.00
17. Health care sharing ministry deduction.	17	<input type="text"/>	.00
18. Active Duty Military income deduction	18	<input type="text"/>	.00
19. Inactive Duty Military income deduction	19	<input type="text"/>	.00
20. Bring jobs home deduction	20	<input type="text"/>	.00
21. Farmland sold, rented, leased, or crop-shared to a beginning farmer deduction. Enter the sum of Lines 21A, 21B, and 21C on Line 21	21	<input type="text"/>	.00
21A. Sold	<input type="text"/>	\$.00
21B. Rented/ Leased	<input type="text"/>	\$.00
21C. Crop- Share	<input type="text"/>	\$.00

Deductions Continued

22. First time home buyers deduction. A. B. 22 .00

23. Long term dignity savings account deduction 23 .00

24. Foster parent tax deduction 24 .00

25. Total deductions - Add Lines 8 and 13 through 24 25 .00

26. Subtotal - Subtract Line 25 from Line 6 26 .00

27. Multiply Line 26 by appropriate percentages (%) on
Lines 7Y and 7S 27Y .00 27S .00

28. Enterprise zone or rural empowerment zone income
modification 28Y .00 28S .00

Tax

29. Taxable income - Subtract Line 28 from Line 27 29Y .00 29S .00


30. Tax (see tax chart on page 26 of the instructions). 30Y .00 30S .00

31. Resident credit - Attach [Form MO-CR](#) and other states'
income tax return(s). 31Y .00 31S .00

32. Missouri income percentage - Enter 100% if not completing
[Form MO-NRI](#). Attach Form MO-NRI and federal return if applicable. 32Y % 32S %

33. Balance - Subtract Line 31 from Line 30; OR
multiply Line 30 by percentage on Line 32 33Y .00 33S .00

34. Other taxes - Select box and attach federal form indicated.



23322030006

Lump sum distribution ([Form 4972](#))

Recapture of low income housing credit ([Form 8611](#))

34Y .00 34S .00

35. Subtotal - Add Lines 33 and 34 35Y .00 35S .00

36. Total Tax - Add Lines 35Y and 35S 36 .00

Payments and Credits

37. MISSOURI tax withheld - Attach Forms W-2 and 1099. 37 .00

38. 2023 Missouri estimated tax payments - Include overpayment from 2022 applied to 2023 38 .00

39. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms
[MO-2NR](#) and [MO-NRP](#) 39 .00

40. Missouri tax payments for nonresident entertainers - Attach [Form MO-2ENT](#) 40 .00

41. Amount paid with Missouri extension of time to file ([Form MO-60](#)). 41 .00

42. Miscellaneous tax credits (from [Form MO-TC](#), Line 13) - Attach Form MO-TC 42 .00

43. Property tax credit - Attach [Form MO-PTS](#) 43 .00

44. Missouri Working Family Tax Credit (Attach Form MO-WFTC and federal return) 44 .00

45. Total payments and credits - Add Lines 37 through 44. 45 .00

Skip Lines 46 through 48 if you are not filing an amended return.

46. Amount paid on original return. 46 . 00

47. Overpayment as shown (or adjusted) on original return 47 . 00

Indicate Reason for Amending

A. Federal audit. Enter date of IRS report (MM/DD/YY)

B. Net Operating Loss carryback Enter year of loss (YY)

C. Investment tax credit carryback Enter year of credit (YY)

D. Correction other than A, B, or C. Enter date of federal amended return, if filed. (MM/DD/YY)

48. Amended return total payments and credits - Add Lines 45 and 46; subtract Line 47.
Enter on Line 48. 48 . 00

49. If Line 45, or if amended return, Line 48, is larger than Line 36, enter the difference.
Amount of OVERPAYMENT 49 . 00

50. Amount of Line 49 to be applied to your 2024 estimated tax 50 . 00

51. Enter the amount of your donation in the trust fund boxes below. See instructions for additional trust fund codes.

51a. Children's Trust Fund . 00 51b. Veterans Trust Fund . 00 51c. Elderly Home Delivered Meals Trust Fund . 00 51d. Missouri National Guard Trust Fund . 00

51e. Workers' Memorial Fund . 00 51f. Childhood Lead Testing Fund . 00 51g. Missouri Military Family Relief Fund . 00 51h. General Revenue Fund . 00

51i. Organ Donor Program Fund . 00 51j. Kansas City Regional Law Enforcement Memorial Foundation Fund . 00 51k. Soldiers Memorial Military Museum in St. Louis Fund . 00 51l. Missouri Medal of Honor Fund . 00

51m. Additional Fund Code Additional Fund Amount . 00 51n. Additional Fund Code Additional Fund Amount . 00

Total Donation - Add amounts from Boxes 51a through 51n and enter here 51 . 00

52. Amount of Line 49 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter the total deposit amount from **Form 5632**. 52 . 00

53. **REFUND** - Subtract Lines 50, 51, and 52 from Line 49 and enter here 53 . 00

a. Routing Number c. Checking Savings

b. Account Number

Amended Return

Refund



Amount Due

- 54. If Line 36 is larger than Line 45 or Line 48, enter the difference.
Amount of UNDERPAYMENT
- 55. Underpayment of estimated tax penalty - Attach [Form MO-2210](#). Enter penalty amount here
 Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.
- 56. **AMOUNT DUE** - Add Lines 54 and 55.
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check 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. By signing or entering my name in the "Signature" field(s) below, I am providing the Department of Revenue with my signature as required under [Section 143.561, RSMo](#). Declaration of preparer (other than taxpayer) is based on all information of which he or she has 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 am aware of any applicable reporting requirements of [Section 135.805, RSMo](#), and the penalty provisions of [Section 135.810, RSMo](#).

Signature

Signature	Date (MM/DD/YY)	
<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's Signature (If filing combined, BOTH must sign)	Date (MM/DD/YY)	
<input type="text"/>	<input type="text"/>	<input type="text"/>
E-mail Address	Daytime Telephone	
<input type="text"/>	<input type="text"/>	
Preparer's Signature	Date (MM/DD/YY)	
<input type="text"/>	<input type="text"/>	<input type="text"/>
Preparer's FEIN, SSN, or PTIN	Preparer's Telephone	
<input type="text"/>	<input type="text"/>	
Preparer's Address	State	ZIP Code
<input type="text"/>	<input type="text"/>	<input type="text"/>

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 Yes No

Did you pay a tax return preparer to complete your return, but the preparer failed to sign the return or provide an Internal Revenue Service preparer tax identification number? If you marked yes, please insert the preparer's name, address, and phone number in the applicable sections of the signature block above. Yes No



23322050006

Department Use Only

A FA E10 DE F .

Form MO-1040 (Revised 12-2023)

Mail to: Balance Due:
Missouri Department of Revenue
P.O. Box 3370
Jefferson City, MO 65105-3370
Phone: (573) 751-7200

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 3222
Jefferson City, MO 65105-3222
Phone: (573) 751-3505

Fax: (573) 522-1762
Email: incometaxprocessing@dor.mo.gov
Submission of Individual Income Tax Returns
Email: income@dor.mo.gov
Inquiry and correspondence

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.





Resident/Nonresident Status - Select your status in the appropriate box below.

Social Security Number

- -

Name

Address

City, State, ZIP Code

1. Nonresident of Missouri
State of residence during 2023 _____

Remote Work (See instructions on Form MO-NRI, page 3)

2. Part-Year Missouri Resident

Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2023.

A. Date From: _____ Date To: _____

B. Indicate the other state of residence and dates you resided there _____

Date From: _____ Date To: _____

Spouse's Social Security Number

- -

Spouse's Name

Address

City, State, ZIP Code

1. Nonresident of Missouri
State of residence during 2023 _____

Remote Work (See instructions on Form MO-NRI, page 3)

2. Part-Year Missouri Resident

Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2023.

A. Date From: _____ Date To: _____

B. Indicate the other state of residence and dates you resided there _____

Date From: _____ Date To: _____

Part A

Based on the **Military Spouse's Residency Relief Act**, if you are the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, and Missouri is your state of residence, any income you earn is taxable to Missouri. **Do not complete Form MO-NRI.** You must report 100% on Line 32 of Form MO-1040.

3. Military/Nonresident Tax Status - Indicate your tax status below and complete Part C - Missouri Income Percentage.

Missouri Home of Record
I did not at any time during the tax year 2023 maintain a permanent place of abode in Missouri, nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

Non-Missouri Home of Record
I resided in Missouri during 2023 solely because my spouse or I was stationed at _____ on military orders. My home of record is in the state of _____.

3. Military/Nonresident Tax Status - Indicate your tax status below and complete Part C - Missouri Income Percentage.

Missouri Home of Record
I did not at any time during the tax year 2023 maintain a permanent place of abode in Missouri, nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

Non-Missouri Home of Record
I resided in Missouri during 2023 solely because my spouse or I was stationed at _____ on military orders. My home of record is in the state of _____.

Worksheet for Missouri Source Income

Part B

Adjusted Gross Income Computations	Federal Form 1040 or Federal Form 1040-SR Line No.	Yourself or One Income Filer		Spouse (On A Combined Return)		
		Missouri Sources		Missouri Sources		
A. Wages, salaries, tips, etc.	1z	A	<input type="text"/>	.00	A <input type="text"/>	.00
B. Taxable interest income.	2b	B	<input type="text"/>	.00	B <input type="text"/>	.00
C. Dividend income	3b	C	<input type="text"/>	.00	C <input type="text"/>	.00
D. State and local income tax refunds (from schedule 1, part 1)	1	D	<input type="text"/>	.00	D <input type="text"/>	.00
E. Alimony received (from schedule 1, part 1)	2a	E	<input type="text"/>	.00	E <input type="text"/>	.00
F. Business income or (loss) (from schedule 1, part 1)	3	F	<input type="text"/>	.00	F <input type="text"/>	.00
G. Capital gain or (loss)	7	G	<input type="text"/>	.00	G <input type="text"/>	.00
H. Other gains or (losses) (from schedule 1, part 1)	4	H	<input type="text"/>	.00	H <input type="text"/>	.00
I. Taxable IRA distributions	4b	I	<input type="text"/>	.00	I <input type="text"/>	.00
J. Taxable pensions and annuities	5b	J	<input type="text"/>	.00	J <input type="text"/>	.00
K. Rents, royalties, partnerships, S corporations, etc. (from schedule 1, part 1)	5	K	<input type="text"/>	.00	K <input type="text"/>	.00
L. Farm income or (loss) (from schedule 1, part 1)	6	L	<input type="text"/>	.00	L <input type="text"/>	.00
M. Unemployment compensation (from schedule 1, part 1)	7	M	<input type="text"/>	.00	M <input type="text"/>	.00
N. Taxable social security benefits	6b	N	<input type="text"/>	.00	N <input type="text"/>	.00
O. Other income (from schedule 1, part 1)	9	O	<input type="text"/>	.00	O <input type="text"/>	.00
P. Total - Add Lines A through O		P	<input type="text"/>	.00	P <input type="text"/>	.00
Q. Minus: federal adjustments to income	10	Q	<input type="text"/>	.00	Q <input type="text"/>	.00
R. SUBTOTAL (Line P - Line Q) If no modifications to income, enter this amount on Part C, Line 1	11	R	<input type="text"/>	.00	R <input type="text"/>	.00
S. Missouri modifications - additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)		S	<input type="text"/>	.00	S <input type="text"/>	.00
T. Missouri modifications - subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4)		T	<input type="text"/>	.00	T <input type="text"/>	.00
U. MISSOURI INCOME (Missouri sources) Line R plus Line S, minus Line T. Enter this amount on Part C, Line 1		U	<input type="text"/>	.00	U <input type="text"/>	.00

Missouri Income Percentage

Part C

	1Y	00	1S	00
1. Missouri Income - Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600)	<input type="text"/>	.00	<input type="text"/>	.00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return)	<input type="text"/>	.00	<input type="text"/>	.00
3. Missouri Income Percentage - Divide Line 1 by Line 2. If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 32Y and 32S	<input type="text"/>	%	<input type="text"/>	%

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and believe 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.

Signature

Signature Date (MM/DD/YY)

Spouse's Signature (if filing combined, BOTH must sign) Date (MM/DD/YY)

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.