

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.

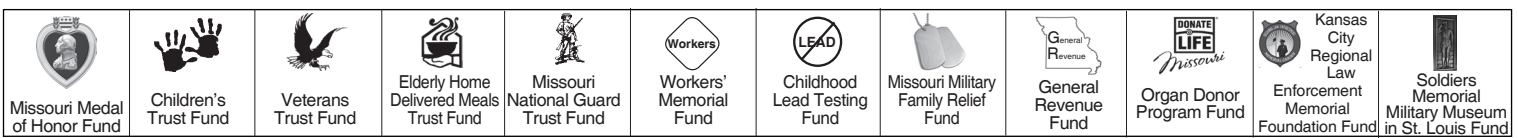
Fiscal Year Beginning (MM/DD/YY) Fiscal Year Ending (MM/DD/YY) Vendor Code 0 0 1 Department Use Only

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.

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.



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Income

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

Exemptions and Deductions

8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3, Section D)	8	
9. Tax from federal return	9	
10. Other tax from federal return.	10	
11. Total tax from federal return. Do not enter federal income tax withheld.	11	
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	%

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	
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	
15. Additional Exemption for Head of Household and Qualified Widow(er)	15	
16. Long-term care insurance deduction	16	
17. Health care sharing ministry deduction.	17	
18. Active Duty Military income deduction	18	
19. Inactive Duty Military income deduction	19	
20. Bring jobs home deduction	20	
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	

21A. Sold \$	21B. Rented/Leased \$	21C. Crop-Share \$
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Deductions Continued

22. First time home buyers deduction.	A. <input type="text"/>	B. <input type="text"/>	22	<input type="text"/>	<input type="text"/>	.00				
23. Long term dignity savings account deduction			23	<input type="text"/>	<input type="text"/>	.00				
24. Foster parent tax deduction			24	<input type="text"/>	<input type="text"/>	.00				
25. Total deductions - Add Lines 8 and 13 through 24			25	<input type="text"/>	<input type="text"/>	.00				
26. Subtotal - Subtract Line 25 from Line 6			26	<input type="text"/>	<input type="text"/>	.00				
27. Multiply Line 26 by appropriate percentages (%) on Lines 7Y and 7S			27Y	<input type="text"/>	<input type="text"/>	.00	27S	<input type="text"/>	<input type="text"/>	.00
28. Enterprise zone or rural empowerment zone income modification			28Y	<input type="text"/>	<input type="text"/>	.00	28S	<input type="text"/>	<input type="text"/>	.00

Tax

29. Taxable income - Subtract Line 28 from Line 27			29Y	<input type="text"/>	<input type="text"/>	.00	29S	<input type="text"/>	<input type="text"/>	.00
30. Tax (see tax chart on page 26 of the instructions)			30Y	<input type="text"/>	<input type="text"/>	.00	30S	<input type="text"/>	<input type="text"/>	.00
31. Resident credit - Attach Form MO-CR and other states' income tax return(s)			31Y	<input type="text"/>	<input type="text"/>	.00	31S	<input type="text"/>	<input type="text"/>	.00
32. Missouri income percentage - Enter 100% if not completing Form MO-NRI . Attach Form MO-NRI and federal return if applicable.			32Y	<input type="text"/>	%	32S	<input type="text"/>	%		
33. Balance - Subtract Line 31 from Line 30; OR multiply Line 30 by percentage on Line 32			33Y	<input type="text"/>	<input type="text"/>	.00	33S	<input type="text"/>	<input type="text"/>	.00
34. Other taxes - Select 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)			34Y	<input type="text"/>	<input type="text"/>	.00	34S	<input type="text"/>	<input type="text"/>	.00
35. Subtotal - Add Lines 33 and 34			35Y	<input type="text"/>	<input type="text"/>	.00	35S	<input type="text"/>	<input type="text"/>	.00
36. Total Tax - Add Lines 35Y and 35S							36	<input type="text"/>	<input type="text"/>	.00



Payments and Credits

37. MISSOURI tax withheld - Attach Forms W-2 and 1099			37	<input type="text"/>	<input type="text"/>	.00
38. 2023 Missouri estimated tax payments - Include overpayment from 2022 applied to 2023			38	<input type="text"/>	<input type="text"/>	.00
39. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms MO-2NR and MO-NRP			39	<input type="text"/>	<input type="text"/>	.00
40. Missouri tax payments for nonresident entertainers - Attach Form MO-2ENT			40	<input type="text"/>	<input type="text"/>	.00
41. Amount paid with Missouri extension of time to file (Form MO-60)			41	<input type="text"/>	<input type="text"/>	.00
42. Miscellaneous tax credits (from Form MO-TC , Line 13) - Attach Form MO-TC			42	<input type="text"/>	<input type="text"/>	.00
43. Property tax credit - Attach Form MO-PTS			43	<input type="text"/>	<input type="text"/>	.00
44. Missouri Working Family Tax Credit (Attach Form MO-WFTC and federal return)			44	<input type="text"/>	<input type="text"/>	.00
45. Total payments and credits - Add Lines 37 through 44			45	<input type="text"/>	<input type="text"/>	.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

Amended Return

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
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49. If Line 45, or if amended return, Line 48, is larger than Line 36, enter the difference. Amount of OVERPAYMENT	49		.00
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50. Amount of Line 49 to be applied to your 2024 estimated tax	50		.00
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51. Enter the amount of your donation in the trust fund boxes below. See instructions for additional trust fund codes.

Refund

51a. Children's Trust Fund	<input type="text"/>	.00	51b. Veterans Trust Fund	<input type="text"/>	.00	51c. Elderly Home Delivered Meals Trust Fund	<input type="text"/>	.00	51d. Missouri National Guard Trust Fund	<input type="text"/>	.00
51e. Workers' Memorial Fund	<input type="text"/>	.00	51f. Childhood Lead Testing Fund	<input type="text"/>	.00	51g. Missouri Military Family Relief Fund	<input type="text"/>	.00	51h. General Revenue Fund	<input type="text"/>	.00
51i. Organ Donor Program Fund	<input type="text"/>	.00	51j. Kansas City Regional Law Enforcement Memorial Foundation Fund	<input type="text"/>	.00	51k. Soldiers Memorial Military Museum in St. Louis Fund	<input type="text"/>	.00	51l. Missouri Medal of Honor Fund	<input type="text"/>	.00
51m. Code	<input type="text"/>	Additional Fund Amount	<input type="text"/>	.00	51n. Code	<input type="text"/>	Additional Fund Amount	<input type="text"/>	.00		

Total Donation - Add amounts from Boxes 51a through 51n and enter here	51		.00
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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
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53. REFUND - Subtract Lines 50, 51, and 52 from Line 49 and enter here	53		.00
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Reserved



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Amount Due

54. If Line 36 is larger than Line 45 or Line 48, enter the difference.
 Amount of UNDERPAYMENT 54 .00

55. Underpayment of estimated tax penalty - Attach [Form MO-2210](#). Enter penalty amount here . . . 55 .00

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 56 .00

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)

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

E-mail Address Daytime Telephone

Preparer's Signature Date (MM/DD/YY)

Preparer's FEIN, SSN, or PTIN Preparer's Telephone

Preparer's Address State ZIP Code

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



Department Use Only

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Mail to: Balance Due: Missouri Department of Revenue, P.O. Box 329, Jefferson City, MO 65105-0329, Phone: (573) 751-7200

Refund or No Amount Due: Missouri Department of Revenue, P.O. Box 500, Jefferson City, MO 65105-0500, 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/
 Visit dor.mo.gov/taxation/individual/tax-types/income/ for additional information.

