TAXPAYER GUIDE



August 2015

MISSOURI DEPARTMENT of REVENUE

Thanks!
To the Department of
Elementary and Secondary
Education, Office of College
and Career Readiness
for reviewing and makins
suggestions to the content
of this guide.

Introduction



This taxpayer's guide will provide you with basic information about taxes in Missouri. Every citizen pays taxes, so it's important for you to understand why taxes are collected, from what sources the taxes are generated, and the ways in which the tax money is spent. It is also important to understand the processes

used in calculating and collecting the money from the various tax revenue sources that are designated by law throughout the state.

Why do citizens have to pay taxes?

Our local, state, and federal governments support many public programs and services. How did you get to school this morning? Did you travel on a public road? When you arrived did you find your school building sufficiently heated or cooled? Were staff preparing the activities for the coming day? Tax revenue pays for the roads, the school building, and the staff. As a citizen of the state of Missouri, you are expected to contribute taxes to pay for the services governments provide. These taxes are collected from a range of sources commonly called "tax types." Common tax types include Income Tax, Sales Tax, and Real Property Tax. The following pages will provide more information on each type and how each type may affect your role as a taxpayer in the state of Missouri.

Where does the money come from?

Source: https://oa.mo.gov/budget-planning/budget-information

Missouri's 2014 Operating Budget

General Revenue \$8,286,127,225

The main sources of General Revenue are:

Individual Income Tax; Sales & Use Tax; Corporate Income Tax & Franchise Tax;

Insurance Premiums Tax; and Liguor and Beer Tax

Federal Funds \$9,372,391,597

Other \$8,042,247,281

Other funds are resources dedicated to specific purposes. Examples include:

Highway and Road; Conservation, Parks, Soil and Water

Total Available after Refunds \$25,700,766,103



Distribution Of Taxes Per One Dollar How is the money spent?

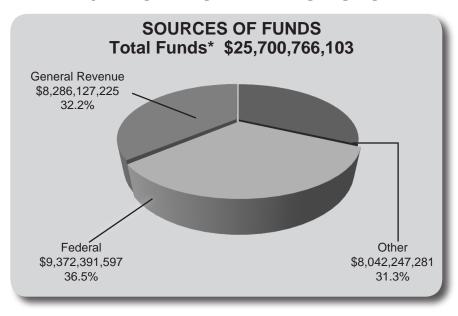


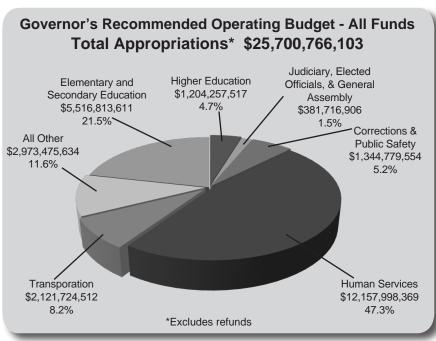
4 5	*1	*1	*1	~	١
Ecomonic Development1.4¢	Statewide Leasing 0.5¢	Labor & Industrial Relations0.5¢	Public Debt0.3¢	Insurance, Financial Institutions & Professional Registration. 0.2ϕ	
*Other:	Office of Administration and Employee Benefits4.6¢	Agriculture, Natural Resources & Conservation2.2¢	Revenue1.8¢	Elected Official, Judiciary, Legislature & Public Defender 1.5¢	

The Missouri Budget

Source: https://oa.mo.gov/budget-planning/budget-information

FY 2014 TOTAL OPERATING BUDGET



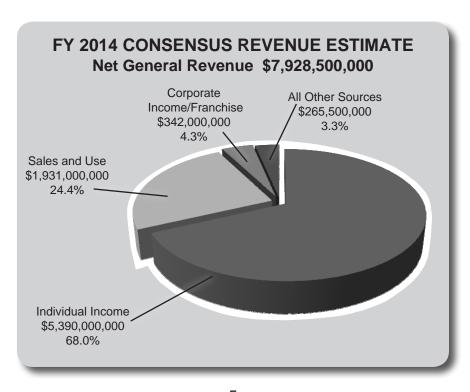


The Missouri Budget

Source: https://oa.mo.gov/budget-planning/budget-information

GENERAL REVENUE RECEIPTS AND ESTIMATES

		Actual Receipt FY 2012		Consensus Estimate FY 2013		Consensus Estimate FY 2014
Collections						
Individual Income Tax	\$	5,844,676,938	9	6,103,000,000	\$	6,730,000,000
Sales and Use Tax		1,873,305,715		1,915,000,000		1,966,000,000
Corporate Income/Franchise Tax		502,854,351		485,000,000		477,000,000
County Foreign Insurance Tax		191,832,380		200,000,000		210,000,000
Liquor Tax		25,579,812		26,000,000		27,000,000
Beer Tax		8,151,881		8,300,000		8,400,000
Interest on Deposits and Investment	s	7,091,824		7,000,000		7,000,000
Federal Reimbursements		16,490,091		21,400,000		19,500,000
All Other Sources		149,293,401	_	206,000,000		155,600,000
Total General Revenue Collections		8,619,276,393		8,971,700,000		9,240,500,000
Refunds		(1,278,687,045)	_	(1,280,000,000)	_	(1,312,000,000)
Net General Revenue Collections	\$	7,340,589,348	9	7,691,700,000	\$	7,928,500,000
Net Growth Rate				4.8%		3.1%



History of the Department

The Missouri Department of Revenue was created in 1945 by the Missouri Constitution as the central collection agency for all state revenue. The Taxation Division administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

The Taxation Division has four bureaus: the Business Tax Bureau, the Personal Tax Bureau, the Collections and Tax Assistance Bureau, and the Field Compliance Bureau. The Business Tax Bureau administers sales and use, financial institutions, insurance premiums, franchise, excise, cigarette and other tobacco products, motor fuel, corporate income and franchise, withholding, and county taxes and fees. The Personal Tax Bureau administers individual income, partnership, and fiduciary, as well as the property tax credit. The Collections and Tax Assistance Bureau provides tax assistance over the phone to individuals and businesses and collects unpaid tax liabilities. The Field Compliance Bureau audits businesses both in-state and out-of-state to ensure compliance with Missouri's tax laws.



Source:

http://www.mo.gov/government/guide-to-missouris-government/department-of-revenue/

Most Common Tax Sources

Tax funding is generated from various sources within the state.

Personal Income Tax:

Personal Income Tax - The tax you pay on your personal income.

Withholding Tax - Taxes withheld from an employee's wages as a prepayment of income taxes.

Business Tax:

Corporate Income Tax - A tax imposed on the income of corporations.

Corporate Franchise Tax - Franchise tax is not based upon whether or not a corporation is a franchise. It is a tax based upon a corporation's assets.

Sales Tax - A tax imposed on the purchase price of tangible personal property or a taxable service sold at retail.

Use Tax - A tax imposed on items purchased for use in Missouri that are not subject to sales tax. This generally occurs when an item is purchased outside the state or brought into Missouri or when an item is purchased from someone in Missouri that is not a retailer.

Cigarette and Other Tobacco Tax - A tax on cigarettes and other tobacco products sold in the state.

Motor Fuel Tax - Tax on gasoline, diesel fuel, kerosene, and blended fuel.

Tire and Battery Fees - Fees imposed on the sale of new tires and batteries.

Financial Institution Tax - Tax levied on banks and trust companies.

Other Tax Types:

Personal Property Tax - A tax imposed by your local government (county or city) on items like cars and boats. This tax is paid to the county or city and not the Department of Revenue.

Real Property Taxes - A tax imposed by your local government (county or city) on real property (land and buildings). Individuals pay the county or city for these taxes.

Fiduciary Tax - A tax imposed on income earned by an estate or trust.

Personal Income Tax

Income tax is the tax you pay on income you earn from your job and investments. In the United States, this tax began during the Civil War to help pay for the war. It became a permanent feature of the United States economy in 1913, when the Sixteenth Amendment to the United States Constitution was passed. Today, income tax pays for many key government functions at both state and federal levels.

Federal and state income tax laws require citizens to pay a percentage of their income for the services and programs provided by the government. The Internal Revenue Service (IRS) is the agency responsible for collecting the federal income tax, while the Missouri Department of Revenue is charged with collecting the state income tax. The state income tax rate is graduated from taxable income of \$100 to \$9,000 from 1.5 percent to 5.5 percent and is 6 percent for everything over \$9,000.

Money collected from the income tax pays for everything from road and highway maintenance to education and military defense budgets. Without taxes, there would essentially be no government.



Process of Paying Income Taxes

January, next year

Hire Date



FILING YOUR TAXES: **DEADLINE FOR** Voluntary

money withheld from your paycheck. This information is tracked through your social

security number.

Your employer sends a W-2 form to YOU and the IRS that reports the amount of

> should complete both a federal and state W-4 form to report your withholding allowances.

Voluntary Compliance Point #1: You

YOU ARE HIRED:

EMPLOYER:

Compliance Point #2:

responsibility based on You calculate your tax your taxable income

salary - tax deductions = taxable income). You that you are eligible for claim any tax credits to further reduce the

money you owe to the

government

PAYCHECKS:

to withhold from your pay for federal and state personal income taxes. Your employer provided regarding tax deductions on the MO W-4 Form to determine how much tax sends the money withheld to the IRS and the department. FYI - if your employer back (tax REFUND!). If you don't have enough money withheld, you will have to pay the additional amount you owe by April 15 of the next year withholds MORE money than you ultimately owe you get that money As you earn money, your employer uses the information YOU

Taxable income is based on a "tax year" beginning January 1 and ending December 31. Applicable tax forms reporting the taxpayer's taxable income are filed with the federal and state government no later than April 15 of the following year. Any additional tax payments owed by the taxpayer are also due on April 15. If the forms are not filed or payments made by the April 15 deadline, penalties and interest may be charged

Withholding Tax

Withholding Tax – A prepayment of income tax

Typically, withholding is required to be done by an employer taking the tax out of the employee wages. Because both the IRS and the Department of Revenue have a "pay-as-you-earn" tax system, they expect to get their money regularly throughout the year as you make money. The withheld taxes are

WITHHOLDING/DEDUCTIONS	CURRENT AMOUNT
FEDERAL WITHHOLDING	87.69
STATE WITHHOLDING	0.00
FED OASDI/EE or SOCIAL	281.54
SECURITY	33.46
FED MED/EE or MEDICARE	96.92
401K	
MEDICAL	

then paid by the employer to the government body that requires payment, and applied to the account of the employee. Requiring the employer to withhold taxes from wages ensures the taxes will be paid first, and will be paid on time

as the government needs the funding to meet its obligations. The amount the employer withholds is a percentage determined by salary and the information the employee provides the employer on his or her W-4 form. The amount withheld and paid by the employer to the government is applied as a prepayment of income taxes and is refundable if it exceeds the income tax liability determined on filing the tax return. Employers must remit withholding taxes to the Department of Revenue.



Unemployment Tax

The Missouri Employment Security law requires employers to pay an unemployment security tax to the Division of Employment Security. The tax amount is based on the wages the employer has paid to an employee. This tax goes towards an insurance policy designed to protect the employee if he or she would become unemployed through no fault of their own. The employee may then receive unemployment benefits if they are determined eligible by the Division of Employment Security. This tax is paid only by the employer and is not deducted from the employee's wages.

Completing the W-4

This	certificate is for income tax withhold	ding and child support enforcement purpose	es only. Type or print	t.
Full Name		Social Security Number	Filing Status	ed Head of Household
Home Address (Numb	er and Street or Rural Route)	City or Town	State	Zip Code
Allowance For S. Additional Allowance For S. Total Number S. Total Number S. For S. Additional Allowance For S. Additional Allowance For S. Evengt Status Lax lability are set of the Property S. B. If you meet the Residency Re Under penalties of Employer's Name City City	number of allow This number is calculate the ar souri income ta pay each pay p the most basic of people that of Usually, you cla	cts you to enter the wances you want to used by your emplormount of federal and ax to withhold from the period. Allowances of terms are the nudepend on your incoming one allowance our spouse, and each ts.	o claim. loyer to loyer to loyer to loyer to loyer to loyer	1 2 3 4 5 5 6 \$ 7 8 Bed to daim exempt status MM/DDYYYY / / / / / PREVENUE, P.O. Box 3344 darding new hire reporting adding the response of the property of th

You are able to adjust the number of allowances for your situation to avoid having too much or not enough tax withheld. If you have several deductions on your tax return, you may want to claim more allowances on your W-4 to reduce the withholding taken from your pay and to receive more of your money now.

The more allowances you claim on your W-4, the less income tax will be withheld. You will have the most tax withheld if you claim zero allowances. To help you determine the correct number of allowances, you need to

complete the eight-line federal and Missouri worksheets that are on top of the actual form you file. The worksheet questions take into account the number of dependents you have

You will complete both a Federal W-4 form and a State W-4 form. Both forms can be obtained online:

http://dor.mo.gov/forms/ http://irs.gov/pub/irs-pdf/fw4.pdf

and whether you have a second job or working spouse.

If your allowances are figured accurately, when you file your federal and Missouri returns in April you should neither owe a great deal in taxes nor get back a large amount through refunds. Many people like getting a large refund, but that strategy is not necessarily to your advantage. The extra money you send to the federal and state governments is essentially an interest-free loan to them.

ž	Form Missouri Department of Revenue Mo W-4 Employee's Withholding Allowance Certificate This certificate is for income tax withholding and child support enforcement purposes only. Type or print.	ce Certificate	ort enforcement purposes only	. Type or print	
ш	Full Name	Social S	Social Security Number	Filing Status Single 🗍 Marris	Filing Status Single
I	Home Address (Number and Street or Rural Route)	City or Town	Town	State	Zip Code
100000	1. Allowance For Yourself: Enter 1 for yourself if your filing status is single, married, or head of household. 2. Allowance For Your Spouse: Does your spouse work? Tites Tite If Yes, Mer 0. If no, enter 1 for a content of the cont	status is single, n	narried, or head of householdseseses.	onr spouse	1 2
0.550	Allowance For Dependents: Enter the number of dependents you will claim or your spouse or dependents that your spouse has already claimed on me	idents you will clair ady claimed on	or ner	laim yourself	6
1310	4. Additional Allowances: You may claim additional allowances if you item a your deductions or have other standeductions or credits that lower your tax. Enter the number of additional anowances you would like to claim.	inces if you item violence of	your deductions or have other state tax indivances you would like to claim.	r state tax aim.	4
77.5	5. Total Number Of Allowances You Are Claiming: Add Lines 1 through 4 and enter total here	nes 1 through 4 at	J enter total here.		5
_	6. Additional Withholding: If you expect to have a balance due (as a result part-time job, etc.) on your tax return, you may request your emptaye of each pay period. To calculate the amount needed, divide the amount pay periods in a year. Enter the additional amount to be withheld each	T 20	result, interest income, dividends, income from a we to withhold an additional amount of tax from an of the vipe to the number of any period here.	come from a if tax from e number of	69
10.00	7. Exempt Status: If you had a right to a refund of all of your Missour acome tax withheld last year because you had no tax lability and this year you expect a refund of all Missouri income; withheld because you expect to have no tax liability, write "Exempt" on Line 7. See information below.	our Missour moome ouri income w with	come tax withheld last year because you had withheld because you expect to have no tax	se you had no lave no tax	7
775.1	If you meet the conditions set forth under the Servicemember of Relief Act, as amended by the Military Spouses Residency Relief Act and have no Missouri tax liability, write "Exempt" on line 8. See information below	nember (2) il Relie , write "Exempt" o	fil Relief Act, as amended by the Military Spouses impt" on line 8. See information below.	itary Spouses ow	8
	Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.	ber of withholding a	llowances claimed on this certific	cate, or I am enti	tled to claim exempt stat
ш	Employee's Signature (Form is not valid unless you sign it)			Date (Date (MM/DD/YYYY)
Ш	Employer's Name	Employer's Address			
O	Otty	State		Zip Code	
	Date Services for Pay First Performed by Employee (MM/DD/YYYYY)	2000	Federal Employer I.D. Number	Missour	Missouri Tax Identification Number

Checking and adjusting your withholding

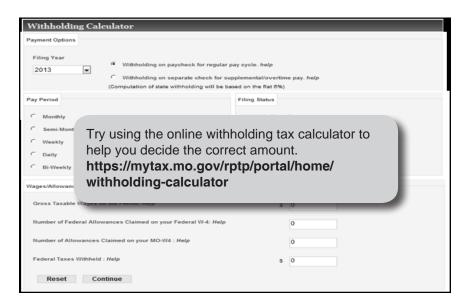
If you have too little tax withheld or have income from other sources with no tax withheld, you may be charged penalties for not withholding enough.

The easiest way to avoid penalties is to keep track of your federal and state withholding and file new W-4 forms to increase your withholding throughout the year. If you have income from other sources that do not withhold, you may need to pay estimated taxes to avoid the penalties.

Your withholding amount can be changed at any time, so check early and often to make sure that you are withholding the correct amount. You can calculate your yearly withholding by looking at the first paycheck of the year and multiplying your withholding amounts by the total number of pay periods.

If you calculated your withholding amount correctly and neither owed a lot or got a large refund when you filed your return, then you are on the mark. If you owed a lot or got a large refund, you will probably want to adjust your withholding by completing new W-4's.

Another reason you may need to adjust withholding is if you anticipate your circumstances changing. Some common reasons to adjust withholding are if you get married or divorced, have a baby, your spouse's work situation changes, or you add additional income through a second job or nonwage income (interest, dividends, etc.)



Reading a Paycheck Stub

A typical paycheck has two parts: the actual check and a paycheck stub. Many employers no longer issue an actual check. Instead, they direct deposit the wages into a bank account that you designate. Many employers also issue the paycheck stub electronically. A paycheck stub lists the paycheck deductions as well as other important information including:

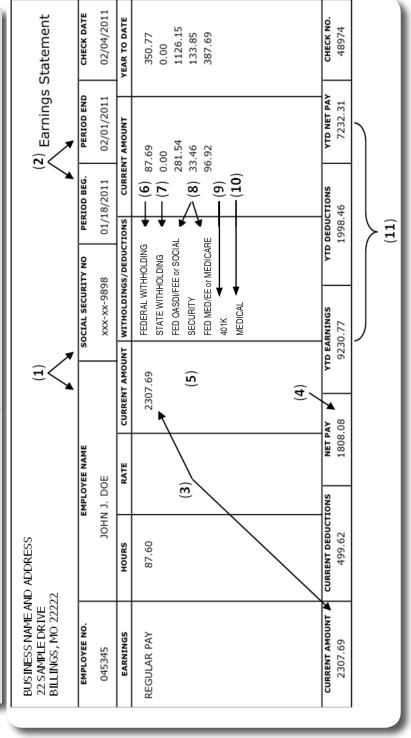
- 1. **Personal Information** The employee's full name and social security number.
- 2. **Pay Period** The length of time for which an employee's wages are calculated. Most are weekly, bi-weekly, twice a month, or monthly.
- 3. **Gross Pay** The total amount of money earned during the pay period before deductions.
 - If a person earns an hourly wage, gross pay is calculated by multiplying the number of hours worked by the wage. For example, if a person works 40 hours in a pay period earning \$6.25 per hour, his or her gross pay would be \$250 (\$6.25 x 40 hours).
 - If a person is on salary, earning a set amount for a specified time period, the gross pay is the salary amount divided by the specified time period. For example, if a person earns \$24,000 per year and gets paid once a month, his or her gross pay would be \$2,000 per month (\$24,000 ÷ 12 months).
- 4. **Net Pay** The amount of money remaining after all deductions have been taken from the gross pay earned during a pay period.
- 5. **Deductions** The amount of money subtracted or deducted from the gross pay for mandatory systematic taxes, employee sponsored medical benefits, and retirement benefits.
- 6. **Federal Withholding Tax** The amount required by law for employers to withhold from earned wages for income taxes.
 - The amount withheld depends on two things: the amount of money earned and the information provided by the employee on the Form MO W-4.
- 7. **State Withholding Tax** The percentage deducted from an individual's paycheck to assist in funding government agencies within the state.
 - The amount withheld depends on two things: the amount of money earned and the information provided on the Form MO W-4.
- FICA (Federal Insurance Contribution Act) This tax includes two separate taxes: Fed OASDI/EE or Social Security and Fed MED/EE or Medicare. These two taxes may be combined as one line item or itemized separately on the paycheck stub.

- Fed OASDI/EE (Federal Old Age Survivors Disability Insurance Employee Employment Tax) or Social Security Tax – the nation's retirement program. This tax helps provide retirement income for the elderly and pays disability benefits. Social Security taxes are based on a percentage (6.2 percent) of the employee's gross income. The employer matches the contribution made by the employee.
- Fed MED/EE (Federal Medicare Employee Employment Tax) or Medicare the nation's health care program for the elderly and the disabled. This tax provides hospital and medical insurance to those who qualify. Medicare taxes are based on a percentage (1.45 percent) of the employee's gross income.
- Retirement Plan –The amount an employee contributes each pay period to a retirement plan. A specified percentage of the contribution is often matched by the employer. This may be a 401K or a state or local retirement plan.
- Medical The amount taken from the employee's paycheck for medical benefits. This occurs when the employer has a medical plan for employees, but does not pay full coverage for his or her benefits.
- 11. **Year-to-Date** Totals for all of the gross pay, net pay, and deductions that have been part of an individual's paycheck from January 1 through the last day of the pay period indicated on the paycheck stub.



045345	JOHN :	. DOE	"	xxx-xx-9898 01/18/2011 03		02/01/2011	02/04/201
EARNINGS	HOURS	RATE	CURRENT AMOUNT	WITHOLDINGS/DEDUC	TIONS CURR	ENT AMOUNT	YEAR TO DATE
REGULAR PAY	87.60		2307.69	FEDERAL WITHHOLD STATE WITHHOLDIN FED OASDI/EE or SC SECURITY FED MED/EE or MED 401K MEDICAL	G ICIAL	87.69 0.00 281.54 33.46 96.92	350.77 0.00 1126.15 133.85 387.69

Paycheck Stub



I received a W-2 Form from my employer, do I need to file a tax return?

55555	Void	a Employee	s's social security number	For Official Us OMB No. 1548		•			
b Employer identifi	ication number (i	EIN)			1 Was	ges, tips, other compensation	2 Feder	ral income to	x withheld
e Employer's name	e, address, and 2	DP code			3 Soc	cial security wages	4 Socia	I security ta	x withheld
					5 Me	dicare wages and tips	6 Medic	care tax with	held
			0			cial security tips	8 Alloca	ated tips	
d Control number			$\mathcal{O}_{\mathcal{A}}$	h -	9		10 Depe	ndent care i	benefits
e Employee's first	name and initial	Last	79	מרי	15 No	nqualified plans	000	nstructions	for box 12
					_		12b		
					14 Oth	er	12c		
							12d		
f Employee's addn	ess and ZIP cod	0							
15 State Employe	er's state ID num	ber	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local inci	ome tax	20 Locality name
Form W-2						For	Privacy Act	and Paper	Revenue Service work Reduction
			 Send this entire pagion; photocopies are not 			Ac	t Notice, see		ite instructions. Cat. No. 10134D

Section 143.481, of the Missouri statutes, states the filing requirements of a Missouri resident and nonresident.

If you are a student and also working part-time, please check with your parents and discuss if they are claiming you as a dependent. This will impact the information you report on your tax return.

Filing Requirements

You do not have to file a Missouri income tax form or return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- Are a resident and have less than \$1,200 of Missouri adjusted gross income (AGI);
- Are a nonresident with less than \$600 of Missouri income; or
- Your Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status.
 If a taxpayer is claimed as a dependent on another person's return, the standard deduction is the greater of \$1,000 or the earned income for the year plus \$350 up to the standard deduction amount.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you may file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

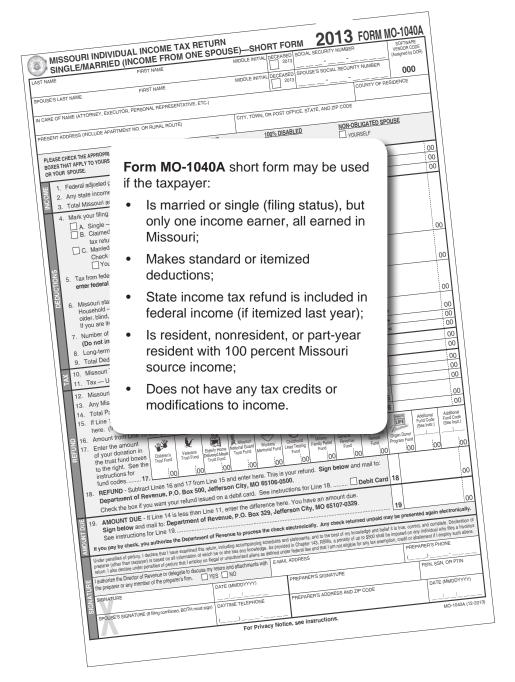
The following information is to be used as a quick reference for determining the minimum income level that would require a taxpayer to file both federal and Missouri income tax returns. The difference between federal and state requirements is the personal exemption amount.

*Marital Status	Federal AGI	Missouri AGI
Single	\$10,000	\$8,200
Single (Over 65)	\$11,500	\$9,700
Married Filing Jointly	\$20,000	\$16,400
Married Filing Jointly (1 over 65)	\$21,200	\$17,600
Married Filing Jointly (Both over 65)	14/2400	\$18,800
Head of Household	\$12,850	\$12,450
Head of Household (over 65)	\$14,350	\$13,950
Married Filing Separate	\$ 3,900	\$2,100

AGI or Adjusted Gross Income is all income a taxpayer has received reduced by tax deductions or exemptions that are allowed by the state or federal government. Examples of tax deductions include health and retirement or certain business expenses. Tax exemptions are based on allowances for yourself and others who rely on your income.

^{*}Please visit http://dor.mo.gov for the current information.

Most common income tax form for first time filers or single taxpayers



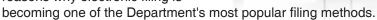
Missouri's Individual Income Tax Return Short Form

ST NAM		FIRST NAME			IDDLE INITIAL		2013	SOCIAL SEC					OFTWARE NDOR COD igned by DO
	S LAST NAME	FIRST NAME		MI	IDDLE INITIAL		SED 2013	SPOUSE'S S	OCIAL SEC				000
CARE C	OF NAME (ATTORNEY, EXECUTO	OR, PERSONAL REPRE	SENTATIVE, ETC.)							C	OUNTY	OF RESIDEN	ICE
ESENT	ADDRESS (INCLUDE APARTME	NT NO. OR RURAL ROL	JTE)	CIT	Y, TOWN, OR	POST O	FFICE	, STATE, AN	ID ZIP COD	E			
	CHECK THE APPROPRIATE	AGE 65 OR OLDER	BLIND			6 DISAE						SPOUSE	
	THAT APPLY TO YOURSELF IR SPOUSE.	YOURSELF SPOUSE	☐ YOU	RSELF JSE		OURSEL SPOUSE	LF			OURS			
	Federal adjusted gross inco									1			- (
	Any state income tax refu Total Missouri adjusted g									3	=		
-	Mark your filing status bo									3	-		-
4.	A. Single — \$2,100 (B. Claimed as a deper tax return — \$0.00 (C. Married filing joint of Check which spou Yourself S	See Box B before endent on another of ederal & combined use had income:	checking.) person's federal		D. Marrie E. Marrie NOT f F. Head G. Qualify	ed filing ed filing iling) — of hous ying wi	sepa sepa - \$4,3 seho dow(arate (spoi 200 Id — \$3, 5	use	4			
	Tax from federal return (D enter federal income tax v	o not	If ma	rried filing	ount on Line g combined,	enter t	his a	mount on	Line 5				
6	Missouri standard deduct	ion or itemized dec			hichever is l					5	+		
	Household — \$8,950; Mar older, blind, or claimed as If you are itemizing, see b	ried Filing a Combin a dependent, se		ying Wide or page 7	ow(er) — \$1					6	+		
	Number of dependents yo (Do not include yoursel				0A, Line 6c		v ¢	1,200 =		7			
	Long-term care insurance							1,200 =		8	+		
9.	Total Deductions — Add	Lines 4 through 8								9	=		
	Missouri Taxable Income				4)					10 11			
-	Tax — Use the tax table						_	d Farma 4	000	12			
	Missouri tax withheld from Any Missouri estimated to					_		d Forms 1 I to 2013)		13			
	Total Payments — Add L									14			
	If Line 14 (Total Payment here. (If Line 14 is less the									15			
	Amount from Line 15 that									16			
	the trust fund boxes Chi	st Fund Trust Fund Deli	rust Fund	Workers' Workers' Memorial Fund	Fund	Mis Militar Family R Fund	elief	General Revenue Fund	After School Retreat Fund	Org	gan Donor gram Fund	Additional Fund Code (See Instr.)	Additio Fund C (See In
	fund codes17.	00 00	[00]	00			00	. 00	00)	[00]	00	
18.	REFUND - Subtract Lines Department of Revenue Check the box if you want	e, P.O. Box 500, Je	efferson City, MO	65106-0	500.			_		18			
19.	AMOUNT DUE - If Line 1	<u> </u>					_						
	Sign below and mail to: I See instructions for Line	Department of Rev	venue, P.O. Box 3	29, Jeffe	erson City,	MO 65	107-	0329.		19			
_	ou pay by check, you authoriz									_			
prepar return.	r penalties of perjury, I declare that I h rer (other than taxpayer) is based on I also declare under penalties of perj	all information of which he o ury that I employ no illegal o	or she has any knowledge. or unauthorized aliens as d	As provided efined under	in Chapter 143, federal law and	RSMo, a	penalt	y of up to \$50	0 shall be imp	oosed credit	on any ind or abatem	dividual who fil nent if I employ	les a frivo
	orize the Director of Revenue or de eparer or any member of the prepa			E-MAIL A	DURESS					F	REPARE	R'S PHONE	
SIGNA	ATURE	DAT	E (MMDDYYYY)	Pi	REPARER'S S	IGNATUI	RE					N, SSN, OR	PTIN
SPOU	SE'S SIGNATURE (If filing combined	d, BOTH must sign) DAY	TIME TELEPHONE	PI	REPARER'S A	DDRESS	S AND	ZIP CODE				DATE (MMDI	DYYYY)

General Information About Personal Tax

Electronic Filing

Filing electronically is a fast growing alternative to mailing paper returns. The Missouri Department of Revenue received more than 2.3 million electronically filed returns in 2014. Convenience, accuracy, and the ability to direct deposit your refund are just a few of the reasons why electronic filing is





E-file works in conjunction with the Internal Revenue Service's (IRS) Electronic Filing System. Taxpayers can e-file from a computer, or by using a tax preparer who is an approved

Electronic Return Originator. The state return is transmitted to the IRS along with the federal return. When the federal return is accepted, an acknowledgment (electronic confirmation) is sent from the IRS. The IRS then transmits the state return information to the Department. When the state return is accepted, an acknowledgment is sent from the Department.

The Department has entered into an agreement with certain software providers to offer free online filing services to qualified Missouri taxpayers. This agreement is called Free File Alliance. Through this agreement, taxpayers can file their Federal and Missouri state income tax returns using approved software. Visit our website before doing your taxes to see who is participating in the Free File Alliance and to see if you can file your taxes for free.

Benefits of E-Filing:

- Convenience. You can electronically file 24 hours a day, 7 days a week.
- Security. Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- Accuracy. Electronically filed returns have 13 percent fewer errors than paper returns.
- Direct Deposit. You can have your refund direct deposited into your bank account.
- Proof of Filing. An acknowledgment is issued when your return is received and accepted.

Interest and Penalty

Interest is due on tax not paid on time. For calendar year 2014, interest is computed at 3 percent per year from the date due until the date paid. Additions to tax for failure to pay on time are assessed at 5 percent of the tax due. For failure to file on time, additions to

tax of 5 percent per month, not to exceed 25 percent, are assessed.

Keep Your Records

Taxpayers should keep copies of tax returns and Form W-2 statements for four years.

Common Mistakes on Missouri Individual Income Tax Returns

- 1. The tax return is not signed.
- Necessary documentation is not attached. Examples: Forms W-2, 1099-R, Federal Return (Pages 1 and 2), Federal Schedule A, Form MO-A, Form MO-CR, and other states' returns.
- 3. The amount of Missouri tax withheld is not correct. City earnings tax and withholding to other states are erroneously claimed.
- 4. Calculation errors are made on the returns.
- 5. The amount of Federal tax withheld instead of the actual Federal tax liability is claimed as a deduction.
- 6. Federal Earned Income Credit is incorrectly claimed as a Federal tax deduction on Missouri returns.
- 7. The wrong filing status box is checked.
- 8. Total number of dependents claimed is incorrect. The filer incorrectly claimed self or spouse as dependent. The number of dependents is not indicated in the box provided on the tax return.
- 9. Missouri tax on taxable incomes over \$9,000 is incorrectly calculated.
- 10. Estimated tax payments are not claimed on the return.
- 11. The primary taxpayer and spouse incomes do not equal total Missouri adjusted gross income. Income percentages are incorrectly calculated.
- The amount of standard deduction claimed does not correspond to filing status. Many Federal Form 1040EZ filers incorrectly include their Federal personal exemption in the Missouri Standard Deduction on Form MO-1040A.

Federal Individual Income Tax Return

For the year Jan. 1-De	c. 31, 2013	, or other tax year beginni	ng		,,,	2013, endir	ng	, 20		Se	e separate instructi	ions.
Your first name and			Last nar	ne						Yo	ur social security nur	mber
If a joint return, spor	use's first	name and initial	Last nar	ne						Spo	ouse's social security n	numbe
Homo addross (num	abor and c	street). If you have a P.C) how noo in	etructions					Apt. no.			
nome address (num	ibei ailu s	sireetj. II you nave a r.c	, box, see iii	structions.					Apt. 110.		Make sure the SSN(s and on line 6c are c	s) abo correc
City, town or post office	ce, state, a	nd ZIP code. If you have a	foreign addre	ss, also comp	olete spaces b	elow (see i	nstruction:	3).		P	residential Election Car	mpaig
											ck here if you, or your spous	
Foreign country nan	ne			Foreig	n province/s	state/coun	ty	Fo	reign postal co	a bo	y, want \$3 to go to this fund x below will not change your	rtax o
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iling Status	1 2	Single Married filing join	Alve (aveau if		- d in \	4					person). (See instruction not your dependent, er	
heck only one		Married filing sep	, ,	,	,			e qualifying iild's name		ilia but i	iot your dependent, er	iter ti
ox.		and full name he		ст эроцэс	3 0014 000	5	5 □ Q	ualifying w	vidow(er) with	depen	dent child	
Exemptions	6a	Yourself. If so	neone can	claim you	as a depen	dent, do	not che	ck box 6a	a	}	Boxes checked on 6a and 6b	
xompaono	b	Spouse .	_. .							J	No. of children	-
	С	Dependents:		(2) Depe social secur			endent's hip to you	qualifyir	f child under age ng for child tax ci	17 edit	on 6c who: • lived with you	
	(1) First	name Last n	ame	SUCIAI SCUII	cy number	ICIALIUIIS	iiip to you	(Si	ee instructions)	_	 did not live with you due to divorce 	
f more than four			-		 			1		-	or separation (see instructions)	
ependents, see								1	-	-	Dependents on 6c not entered above	
nstructions and heck here ▶ □											Add numbers on	Ē
	d	Total number of ex	emptions cl	laimed .							lines above	L
ncome	7	Wages, salaries, tip	s, etc. Atta	ch Form(s)	W-2 .					7		1
	8a	Taxable interest. A		dule B if re	•					8a		+
ttach Form(s)	b		st. Do not i			· · L	8b					
/-2 here. Also	9a b	Ordinary di dend Qualified dividends		hedule B if	requirea		9h			9a		+
ttach Forms /-2G and	10	Taxable refunds, ci		fset of st	teend loca	al income	0.0			10		
099-R if tax	11	Alimony received								11		
as withheld.	12	Business income o	r (loss). Atta	ach Sched	C C	Z/				12		
you did not	13	Capital gain or (los				no.	quired, o	heck her	e ▶ 🔲	13		
you did not et a W-2,	14	Other gains or (loss	' I	Form 479	7		_ ·			14		+
ee instructions.	15a	IRA distributions	. 15a		_	b				15b		+
	16a 17	Pensions and annui Rental real estate,		rtnershins	S cornora	_	Taxable		 chedule F	16b		+
	18	Farm income or (lo	-							18		†
	19	Unemployment cor								19		T
	20a	Social security bene	fits 20a			b	Taxable	amount		20b		
	21	Other income. List								21		1
	22	Combine the amount		ght column	tor lines 7 th			our total i	ncome ►	22		+
Adjusted	23 24	Educator expenses Certain business exp		nioto porfe		· -	23		_	-		
iross	24	fee-basis government					24					
ncome	25	Health savings acc					25					
	26	Moving expenses.					26					
	27	Deductible part of se	lf-employme	nt tax. Attac	h Schedule	SE .	27					
	28	Self-employed SEF					28			-		
	29	Self-employed hea			n	· · ⊢	29			-		
	30 31a	Penalty on early wi Alimony paid b Re			1 1	_	30 31a		-			
	31a	IRA deduction .					32					
	33	Student loan intere		n		_	33					
	34	Tuition and fees. A				_	34					
	35	Domestic production	activities de	eduction. At	tach Form 8	3903	35					
	36	Add lines 23 through								36		4
	37	Subtract line 36 fro	m line 22 T	This is your	adjusted .	aroon in	aama			37	I	- 1

Federal Individual Income Tax Return Continued

)							Pag
Tax and	38	Amount from line 37 (adjusted gross income)			Ė	38		_
Credits	39a			Total boxes				
				checked ► 39a	<u> </u>			
tandard eduction	b	If your spouse itemizes on a separate return or you were a dual-statu			39b			
or—	40	Itemized deductions (from Schedule A) or your standard deduc	tion (s	see left margin) .		40		
People who	41	Subtract line 40 from line 38				41		
heck any ox on line	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on li	ine 6d.	Otherwise, see instruc	tions	42		
9a or 39b or vho can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more	than li	ne 41, enter -0		43		П
laimed as a	44	Tax (see instructions). Check if any from: a Form(s) 8814 b F	orm 4	972 c		44		
ependent, ee	45	Alternative minimum tax (see instructions). Attach Form 6251				45		\top
structions.	46	Add lines 44 and 45			•	46		\top
All others:	47	Foreign tax credit. Attach Form 1116 if required	47		T			+
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441	48					
eparately,	49	· · · · · · · · ·	49					
6,100		Education credits from Form 8863, line 19						
farried filing	50	Retirement savings contributions credit. Attach Form 8880	50		-			
ointly or Qualifying	51	Child tax credit. Attach Schedule 8812, if required	51					
ridow(er), 12,200	52	Residential energy credits. Attach Form 5695	52		-			
lead of	53	Other credits from Form: a 3800 b 8801 c	53					
ousehold, 8,950	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-	<u>.</u>	•	55		$_{\perp}\Gamma$
Other	56	Self-employment to Att. ch Schedule SE				56		T
	57	Unreported social security and Medicare tax from Form: a 4	137	b □ 8919		57		\top
axes	58	Additional tax on RAs, other qualitied retirement plans, etc. Attach F		_		58		十
	59a	Household employment tales from Schedule H	0	ozo ii roquirou .		59a		+
	h					59h		+
	~				•	000		+
	60	Taxes from: a Form 8959 b Form 896 c In tructions; e	inter c	ode(s)		60		+
	61	Add lines 55 through 60. This is your total tax.	·		•	61		_
ayments	62	Federal income tax withheld from Forms W-2 and 1099	62					
	63	2013 estimated tax payments and amount applied from 2012 returned	63					
you have a ualifying	64a	Earned income credit (EIC)	64a					
hild, attach	b	Nontaxable combat pay election 64b						
chedule EIC.	65	Additional child tax credit. Attach Schedule 8812	65					
	66	American opportunity credit from Form 8863, line 8	66					
	67	Reserved	67					
	68	Amount paid with request for extension to file	68					
	69	Excess social security and tier 1 RRTA tax withheld	69					
		· · · · · · · · · · · · · · · · · · ·	$\overline{}$					
	70	Credit for federal tax on fuels. Attach Form 4136	70					
	71	Credits from Form: a 2439 b Reserved c 8885 d	71		1			
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total pa	ymen	ts		72		_
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is	s the	amount you over	oaid	73		
	74a	Amount of line 73 you want refunded to you. If Form 8888 is atta	ched,	check here . I	▶ 🗌	74a		
irect deposit?	▶ b	Routing number ▶ c Typ	pe:	Checking Sa	vings			
ee	▶ d	Account number						
structions.	75	Amount of line 73 you want applied to your 2014 estimated tax ▶	75					
mount	76	Amount you owe. Subtract line 72 from line 61. For details on ho	_	ay, see instruction	ns 🕨	76		
ou Owe	77	Estimated tax penalty (see instructions)	77	,,	Ì			
		you want to allow another person to discuss this return with the IR	_	inetructione\2	Vac	Compl	ete below.	□ N
hird Party			10 (366				ste below.	
esignee		ignee's Phone			al identifi	cation		\neg
ian		no. ►		number		•		
ign	Und	ler penalties of perjury, I declare that I have examined this return and accompanyir r are true, correct, and complete. Declaration of preparer (other than taxpayer) is b	ng sche	dules and statements	and to the	ne best of	my knowledge and	belie
ere					on breha			
int return? See	You	r signature Date Your o	ccupat	ion		Daytime	phone number	
structions.								
ep a copy for	Spo	ouse's signature. If a joint return, both must sign. Date Spouse	e's occ	upation		If the IRS	sent you an Identity P	Protec
ur records.	,					PIN, ente here (see		Т
-1-1	Prir	t/Type preparer's name Preparer's signature		Date			DTINI	
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to a Onlin	Firr	n's name 🕨		Firm's EIN	*			
Ise Only		n's address ▶		Phone no.				

Business Taxes

The Missouri Department of Revenue administers Missouri's business tax laws, and collects sales and use tax, withholding tax, motor fuel tax, cigarette tax, tire and battery fees, financial institutions tax, corporation income tax, and corporation franchise tax. Different types of businesses must register for different types of taxes.

Business Tax Registration

Business Registration Checklist located at dor.mo.gov/taxation/business/registration/requirements.html provides helpful guidance when registering a Missouri business with the Department of Revenue.

As you prepare to register your business, please use this checklist to ensure that you have the information needed to successfully complete your registration. The links provided at the end of each section will take you to websites that can provide a more detailed explanation of the information required.

Name Check

 Check the availability of your desired business name with the Secretary of State's office, http://www.sos.mo.gov/BusinessEntity

Ownership

• Ownership type - Review legal formation guidelines to select the proper business structure for you.

http://www.missouribusiness.net/doingbusiness/legalform.pdf

Ownership types:

Sole owner Limited Partnership

l rust

Limited Liability Company

Indian Tribe Fraternal Organization

Association

Limited Liability Partnership

Partnership

Government Corporation

Estate

Religious Organization Labor Organization/Union

Other Not-for-Profit

Limited Liability Limited Partnership

Types of Business Ownerships

Sole Proprietorship is a business owned by a single individual.

Partnership is one or more individuals, corporations or other entities under a partnership agreement joining together to own and operate a business. A general business partnership offers the benefit "pass through taxation." This means that the business entity does not get taxed on the income, but the individual partner does. If you become a member of a business partnership, any profits from the partnership are taxed as your income.

Corporation is an association of individuals, created by law or under authority of law, having a continuous existence independent of the existences of its members, and powers and liabilities distinct from those of its members. General; Subchapter S; Foreign (non Missouri); or Close. Limited Liability Companies (LLC) can be

The advice of an attorney or accountant should be sought before entering into any business activity or contract.

structured different ways, for example, disregarded entity, partnership, or corporation. Consult your lawyer or tax accountant to determine which one best fits your needs.

Non profit any social, civic, religious, political subdivision or educational organization may apply for a sales tax exemption by completing the proper forms with the Department.

Visit **http://dor.mo.gov** to obtain Form 1746, Missouri Sales Tax Exemption Application.

Business Tax Types

Corporate Income Tax

Corporate tax refers to the tax on income of corporations. Rates of tax and the taxable base for corporations differ from those for individuals or other taxable entities.

Sales and Use Tax

In general, retail sales of items sold in Missouri are subject to state and local sales taxes. The person making retail sales is required to impose and collect the appropriate sales tax from the consumer on each purchase. The person making retail sales is then required to file Missouri sales tax returns and to pay the tax collected to the Missouri Department of Revenue.

The sales tax rate charged on each purchase is generally based on the location of the sale and can include both state and local sales taxes. The 4.225 percent state sales and use tax is distributed into four funds to finance portions of state government – General Revenue (3.0 percent),

Conservation (0.125 percent), Education (1.0 percent), and Parks and Soils (0.10 percent).

BAKERS DOZEN 007874298255 F 3.98 007394801413 F 3.17 CHOC MLK 2.52 MILK 007394801103 F WAS 2.72 YOU SAVED 0.20 BAKERY REDUC 020895600209 F 2.09 2.19 lb AT 0.54 lb WEST PRICE 0.29 lb LOWEST PRICE 0.64BANANAS 0000000004011KI 2.19 lb @ 1 lb /0.29 0.64GATORADE 0.98005200032673 F 0.98GATORADE 005200032673 F GATORADE 005200033876 F 0.98GATORADE 005200032016 F 0.98GATORADE 005200032555 F 0.98CATORADE 005200032016 F 0.98005200033875 F 0.98005200032555 F 0.980.98005200033877 0.98005200033875 F 24 PK 001200000088 F 6.98 001820096624 18.47 SUBTOTAL 47.65 8.725 % 1.615.725 % 1.67 50.93ECA CHECK TEND 50.93 CHANGE DUE 0.00 The full sales tax rate in this jurisdiction consist of the state 4.225 percent and local 4.5 percent. That is tax 1.

Tax 2 is the reduced food state rate of 1.225 percent and local 4.5

percent.

Local sales taxes are imposed in addition to the state sales tax and can include taxes imposed by counties, cities, and special taxing districts. For example, if a sale was made within a city that imposed a 1 percent sales tax, and a county that imposed a .5 percent sales tax, the total sales tax on the sale would equal 5.725 percent of the sales price.

Most non-food sales are subject

4.225 percent of the sales price.

to a state sales tax equal to

Counties, cities, and districts often increase, decrease, or create new sales taxes, and taxes sometimes expire. Based on a change made in one of these taxing districts, you may pay a different rate on purchases made at the same retail store over a period of time. Generally, a rate change cannot take effect until the start of a new quarter.

You can find the rates for each taxing district on our website at: http://dor.mo.gov/business/sales/rates/.

There are many exceptions to the imposition of sales tax in Missouri. For example, a charitable organization, school, or political subdivision may not be subject to sales taxes on purchases.

Additional information regarding sales taxes may be found on our website at http://dor.mo.gov/business/sales/.

Missouri also imposes a use tax on items purchased for use in Missouri that are not subject to sales tax. This generally occurs when an item is purchased outside the state and brought into Missouri or when an item is purchased from someone in Missouri that is not a retailer.



Many internet or mail order purchases originate outside the state and are made by businesses that have no direct connection with the state of Missouri. If the company has no direct connection

with the state, the Missouri Department of Revenue cannot require the company to collect and remit use tax. In those instances, the customer may be required to remit tax on the purchase.

If the total non-taxed purchases made in a calendar year exceed \$2,000, the customer is required to file a return and remit tax on all purchases. You can find more information regarding filing and paying use tax on our website at: http://dor.mo.gov/faq/business/use.php.

Cigarette and Other Tobacco Tax

In addition to sales tax, a separate tax is collected on cigarettes and other tobacco products sold in the state. Money received from the tax is deposited in the State School Money Fund, the Health Initiatives Fund, and the Fair Share Fund. State law sets the tax per pack and calculates to 17 cents.



Typically a licensed wholesaler files the

reports and pays the tax to the Department of Revenue each month. If a retailer or individual purchases cigarettes or other tobacco products directly from a manufacturer or non-licensed wholesaler, the retailer or individual must pay the tax to the Department.

Motor Fuel Tax

Missouri receives fuel tax of 17 cents per gallon on motor fuel (gasoline, diesel fuel, kerosene, and blended fuel) from licensed suppliers on a monthly basis. The tax is passed on to the ultimate consumer purchasing fuel at retail. The tax is distributed to the Missouri Department of Transportation, Missouri cities, and Missouri counties for road construction and maintenance. There are about 700 licensees, including suppliers, distributors, transporters, and terminal operators. Consumers may apply for a refund of the fuel tax when fuel is used in an exempt manner, such as off-road use like farming or construction.



Tire and Battery

Missouri statute imposes a fee of fifty cents (\$.50) on the retail sale of new tires and a fee of fifty cents (\$.50) on the sale of lead-acid batteries. The tire fee applies to the retail sale of all new tires designed for use on trailers and self-propelled vehicles not operated exclusively on tracks. The battery fee applies to the retail sale of batteries that contain lead and sulfuric acid with a nominal voltage of at least six volts and are of the type intended for use in motor vehicles and boats and vessels. The retailer collects the tax from the consumer and pays it to the Department of Revenue.

Financial Institution Tax

Financial Institution Tax is levied on banks and trust companies, credit institutions, savings and loan associations, and credit unions. Chapter 148 RSMo authorizes each tax, and each tax rate is 7 percent of net income. Banks and trust companies are also subject to a tax on assets computed the same, but instead of, the corporate franchise tax.

Other Tax Types

Personal Property Tax – a Local Tax

Personal property taxes on items like cars and boats are local taxes and usually levied by local government, at the municipal or county level. The



property tax supports local education, police and fire protection, schools, and other local government services. Individuals pay the county or city directly for personal property taxes.

Real Property Tax – a Local Tax

Tax on real property is also levied by local government at the city, town, or county level. Rates vary across the state, between about 0.2 percent and 4 percent of the assessed home value. The assessment is made up of two components: the improvement or building value and the land or site value. The property tax is the main tax supporting local education, police and fire protection, local governments,

some free medical services, and most other local infrastructure. Individuals pay the county or city directly for real property taxes.

Fiduciary Tax

Missouri imposes a fiduciary tax on income earned by an estate or trust. A fiduciary is an authorized agent, guardian, or some other assigned person that is charged with the care of an estate or trust. Fiduciary tax is imposed at the same rate as individual income tax pursuant to Missouri Revised Statute 143.061.

Additional Resources

The IRS has an Understanding Taxes portal on their website that has a teacher site and a student site. The teacher site has lesson plans and supporting information to help with understanding the "hows and whys" of taxes.

The student site has interactive activities, tax tutorials, simulations, and assessments for a student to help understand taxes on the federal level. It breaks the topics down into modules and lessons for the student to work through at their own speed.

http://apps.irs.gov/app/understandingTaxes/index.jsp

http://taxes.about.com/

Missouri Statutes regarding:

- Income Tax revisor.mo.gov/143
- Sales Tax revisor.mo.gov/144

Missouri Taxpayer Bill of Rights http://dor.mo.gov/forms/3097.pdf

Missouri Business Portal http://business.mo.gov/

Doing Business in Missouri: Basics http://missouribusiness.net/article/doing-business-in-missouri-basics/

Business Registration Checklist http://business.mo.gov/BusinessRegistrationChecklist.pdf

Online Business Registration https://dor.mo.gov/register-business/

Register Your Business with Secretary of State http://sos.mo.gov/business/corporations/startBusiness.asp

Employer Identification Number

http://irs.gov/Businesses/Small-Businesses-&-Self-Employed/
Apply-for-an-Employer-Identification-Number-(EIN)-Online

Student Consumer Guide http://ago.mo.gov/publications/studentguide.pdf

Contact Information

Personal Tax
Individual Income Tax income@dor.mo.gov
Property Tax Credit Claim Property Tax Credit @dor.mo.gov
Fiduciary Taxincome@dor.mo.gov
Business Tax(573) 751-3505
Business Tax Registration businesstaxregister@dor.mo.gov
Cigarette Taxexcise@dor.mo.gov
Corporate Franchise Tax franchise@dor.mo.gov
Motor Fuel
Corporate Income Taxcorporate@dor.mo.gov
Sales and Use Taxsalesuse@dor.mo.gov
Employer Withholding Tax withholding@dor.mo.gov



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