

# 2014 TAX CHART

If Missouri taxable income from Form MO-1040, Line 24, is less than \$9,000, use the chart to figure tax;  
if more than \$9,000, use worksheet below or use the online tax calculator at <http://dor.mo.gov/personal/individual/>.

If the Missouri taxable income is:	The tax is:
\$0 to \$99 . . . . .	\$0
At least \$100 but not over \$1,000 . . . . .	1½% of the Missouri taxable income
Over \$1,000 but not over \$2,000. . . . .	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000. . . . .	\$35 plus 2½% of excess over \$2,000
Over \$3,000 but not over \$4,000. . . . .	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000. . . . .	\$90 plus 3½% of excess over \$4,000
Over \$5,000 but not over \$6,000. . . . .	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000. . . . .	\$165 plus 4½% of excess over \$6,000
Over \$7,000 but not over \$8,000. . . . .	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000. . . . .	\$260 plus 5½% of excess over \$8,000
Over \$9,000. . . . .	\$315 plus 6% of excess over \$9,000

## FIGURING TAX ON \$9,000 OR LESS

Example: If Line 24 is \$3,090, the tax would be computed as follows: \$60 + \$2.70 (3% of \$90) = \$62.70. The whole dollar amount to enter on Line 25 would be \$63.

### FIGURING TAX OVER \$9,000

	<u>Yoursel</u>	<u>Spouse</u>	<u>Example</u>
Missouri taxable income (Line 24) .....	\$ _____	\$ _____	\$ 12,000
Subtract \$9,000 .....	- \$ 9,000	- \$ 9,000	- \$ 9,000
Difference .....	= \$ _____	= \$ _____	= \$ 3,000
Multiply by 6%.....	x 6%	x 6%	x 6%
Tax on income over \$9,000 .....	= \$ _____	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000) .....	+ \$ 315	+ \$ 315	+ \$ 315
<b>TOTAL MISSOURI TAX .....</b>	<b>= \$ _____</b>	<b>= \$ _____</b>	<b>= \$ 495</b>

If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000.  
Round to nearest whole dollar and enter on Form MO-1040, Line 25.

*A separate tax must be computed for you and your spouse.*