

2015 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
TOTAL MISSOURI TAX	= \$ _____	= \$ _____	= \$ 495

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.