2014 Missouri Income Tax Reference Guide

Have a question about taxes? Look inside for the answers . . .

Form 4711 (Revised 12-2014)
In past years, the Missouri Department of Revenue was able to offer a limited amount of walk-in service to taxpayers who needed assistance in preparing their tax returns. Although that service is no longer offered by the state of Missouri, there are a large number of volunteer organizations providing tax assistance to elderly or lower income taxpayers. In fact, in recent years, the volunteer services at dozens of locations around the state provided assistance to many more taxpayers than the State’s seven locations were able to handle.

The Department of Revenue is coordinating with the volunteer providers in an attempt to get the word out to everyone where they should go for walk-in assistance. If you need assistance with return preparation, you may contact a local volunteer group. To locate a volunteer group near you that offers return preparation assistance, call 800-906-9887 or 888-227-7669. You may also visit: http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers to obtain a list of currently active locations offering return preparation assistance in your area. You will find a larger volume of volunteer centers open during the filing season, which is typically January through April.

OTHER IMPORTANT NUMBERS
Ombudsman (573) 526-3872
IVR Refund/1099G/Balance Due Inquiry (573) 526-8299
Delinquent Tax Line (573) 751-7200
Electronic Filing Information (573) 751-3930
General Inquiry Line (573) 751-3505
Internet Address: www.dor.mo.gov
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MINIMUM FILING REQUIREMENTS

The following information is to be used as a quick reference for determining the minimum income level that, when reached, would require a taxpayer to file both Federal and Missouri Income Tax returns. The difference between federal and state requirement is the personal exemption amount. Section 143.481, RSMo, states the filing requirements of a Missouri resident and nonresident, which includes in it the requirement to file a federal income tax return.

<table>
<thead>
<tr>
<th>Marital Status</th>
<th>Federal AGI</th>
<th>Missouri AGI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$ 10,150</td>
<td>$ 8,300</td>
</tr>
<tr>
<td>Single (Over 65)</td>
<td>11,700</td>
<td>9,850</td>
</tr>
<tr>
<td>Married Filing Jointly</td>
<td>20,300</td>
<td>16,600</td>
</tr>
<tr>
<td>Married Filing Jointly (1 over 65)</td>
<td>21,500</td>
<td>17,800</td>
</tr>
<tr>
<td>Married Filing Jointly (Both over 65)</td>
<td>22,700</td>
<td>19,000</td>
</tr>
<tr>
<td>Head of Household</td>
<td>13,050</td>
<td>12,600</td>
</tr>
<tr>
<td>Head of Household (over 65)</td>
<td>14,600</td>
<td>14,150</td>
</tr>
<tr>
<td>Married Filing Separate</td>
<td>3,950</td>
<td>2,100</td>
</tr>
</tbody>
</table>

**Filing Requirements**

A taxpayer is not required to file a Missouri return if they are not required to file a federal return.

If a taxpayer is required to file a federal return, they may not have to file a Missouri return if they:

- are a resident and have less than $1,200 of Missouri adjusted gross income;
- are a nonresident with less than $600 of Missouri income; or
- Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status.

**Note:** If a taxpayer is not required to file a Missouri return, but received a Form W-2 stating they had Missouri tax withheld, they must file their Missouri return to get a refund of their Missouri withholding. If they are not required to file a Missouri return and do not anticipate an increase in income, they may change their Form MO W-4 to “exempt” so their employer will not withhold Missouri tax.

**ATTENTION:** 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.
I. **Form MO-1040** (long form) must be used if:
- Miscellaneous tax credits (taken on Form MO-TC) are claimed;
- Form MO-NRI or Form MO-CR is used;
- Any Missouri modifications claimed other than a state income tax refund subtraction;
- Taxpayer owes a penalty for underpayment of estimated tax;
- Taxpayer is filing an amended return;
- Taxpayer owes recapture tax on low income housing credit;
- Taxpayer owes tax on a lump sum distribution included on Federal Form 1040, Line 44;
- Taxpayer claims a pension, Social Security, Social Security Disability or military exemption;
- Payment is made with Form MO-60;
- Taxpayer is claiming a deduction for dependents age 65 or older;
- Taxpayer is a fiscal year filer.

II. **Form MO-PTC** must be used if:
Taxpayer is **not filing** an individual income tax return (Form MO-1040 or MO-1040P) and qualifies for a property tax credit;

*Form MO-PTC should be filed **ONLY if not filing a federal or a state individual income tax return**; otherwise, use Form MO-PTS with Form MO-1040 or MO-1040P.*

*If taxpayer has negative income, this form cannot be used.*

**Exception:** If the taxpayer’s filing status on Form **MO-1040** is married filing combined, but the primary and secondary taxpayers lived at different addresses the entire year, they may file a separate **Form MO-PTC**. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate **Form MO-PTC**, the individual cannot take the $2000 deduction on Line 7 and cannot calculate the Property Tax Credit on the **Form MO-PTS**.
III. Form MO-1040P may be used if:

• Any filing status is claimed;
• One or two income earner; all earned in Missouri;
• Standard or itemized deductions;
• Taxpayer’s state income tax refund is included in their federal income (if itemized last year);
• Taxpayer claims a pension, Social Security, Social Security Disability or military exemption;
• Estimated tax payments were made;
• Resident, nonresident, or part-year resident with 100 percent Missouri source income.

IV. Form MO-PTS must be used if:

• Filing Form MO-1040P and claiming the Property Tax Credit;
• Filing Form MO-1040 (long form) and claiming the Property Tax Credit.

V. Form MO-1040A may be used if:

• Any filing status, but only one income earner, all earned in Missouri;
• Standard or itemized deductions;
• Taxpayer’s state income tax refund is included in their federal income (if itemized last year);
• Resident, nonresident, or part-year resident with 100 percent Missouri source income;
• Do not have any tax credits or modifications to income.
MISSOURI ADJUSTED GROSS INCOME

The starting income on the Missouri tax return is the federal adjusted gross income from Federal Form 1040, Line 37; or from Federal Form 1040A, Line 21; or from Federal Form 1040EZ, Line 4.

To compute Missouri adjusted gross income, any positive and/or negative modifications to federal adjusted gross income must be computed first on Form MO-A, Part 1. The positive and/or negative modifications are entered on Form MO-1040, Lines 2 and 4 respectively. Examples of negative modifications are exempt federal interest, state tax refund, exempt contributions made to a qualified 529 plan (higher education savings program) and railroad retirement, both Tier 1 and Tier 2. Examples of positive modifications are interest on state and local obligations other than Missouri, nonqualified distributions received from a qualified 529 plan (higher education savings program) not used for qualified higher education expenses, nonresident property tax, and positive adjustments reported from partnerships, fiduciaries, and S corporations of interest in state and local obligations other than Missouri.

NOTE: The subtraction for married individuals with contributions made to a qualified 529 plan is no longer limited to $8,000 per taxpayer. The $16,000 qualified subtraction can be used entirely by the primary individual, secondary individual, or split between both individuals.

The following is a list of states that have no state income tax or do not allow property taxes to be deducted. Property taxes paid to these states will need to be added back on the MO-A, Part 1, Line 5.

- Alaska
- Florida
- Hawaii
- Illinois
- Indiana
- Massachusetts
- New Hampshire
- New Jersey
- Ohio
- Pennsylvania
- South Dakota
- Tennessee
- Texas
- Washington
- West Virginia
- Wisconsin
- Wyoming
MISSOURI LAW 

Missouri law allows for a deduction for public pensions, private pensions, social security/social security disability payments and military pensions on the 2014 Missouri income tax return if certain income limitations are met.

PUBLIC PENSIONS

Public pensions are pensions received from any federal, state, or local government. If a taxpayer has questions about whether their pension is a public pension, they will need to contact their pension administrator.

The income limitations are as follows:

- Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) $85,000
- Married Filing Combined $100,000

In 2014 taxpayers will be able to take the greater of either $6,000 or 100 percent of the public pension amount, whichever is more beneficial. The total public pension exemption is limited to the maximum social security benefit allowed. In the 2014 tax year this amount is $36,442 per taxpayer.

PRIVATE PENSION

Private pensions are pensions received from private sources. If a taxpayer has questions about whether their pension is a private pension, they will need to contact their pension administrator.

The income limitations are as follows:

- Single, Head of Household, Qualifying Widow(er) $25,000
- Married Filing Combined $32,000
- Married Filing Separate $16,000

The total maximum private pension exemption per taxpayer is $6,000.

NOTE: The taxable portion of social security benefits is not used for the purpose of determining income limitations for the public and private pensions. Railroad retirement doesn’t qualify as a public pension unless you are 100% disabled.

If a taxpayer’s income exceeds the limitations for receiving the allowable public/private pension exemption, the taxpayer may still qualify for a partial pension exemption. The pension exemption must be decreased by the amount the taxpayer’s income exceeds the income limitations. The public/private pension exemption is reduced by one dollar for every dollar that the taxpayer’s income exceeds the limitation.
SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION 100%

Individuals may take an exemption for social security and disability social security benefits. The 2014 exemption amount is 100% of the taxable amount. To qualify the taxpayer must be 62 years of age or older or receiving Social Security Disability benefits. If the taxpayer is qualifying based on being over 62, the “over the age of 62” box will need to be checked or the exemption will be disallowed.

The income limitations are as follows:

- Single, Head of Household, Married Filing Separate, and Qualifying Widow(er)..........................................................$85,000
- Married Filing Combined....................................................$100,000

If a taxpayer’s income exceeds the limitations for receiving the allowable social security/social security disability exemption the taxpayer may still qualify for a partial exemption. The social security/social security disability exemption must be decreased by the amount the taxpayer’s income exceeds the income limitation. The exemption is reduced by one dollar for every dollar that the taxpayer’s income exceeds the limitation.

Military Pension Calculation

A military pension is a pension received for a taxpayer's service in a branch of the armed services of the United States, including the Missouri Army Reserve and Missouri National Guard. Taxpayers must reduce their military pension exemption by any portion of their military pension that is included in the calculation of their public pension exemption. Therefore, if they qualify for the public pension, make sure they have completed the Public Pension Calculation (Section A) before they calculate their military pension exemption.

*The maximum military exemption a taxpayer may claim in 2014 is equal to 75 percent of their military pension.

Complete Form MO-A, Part 3, enter the total of the public pension, private pension, social security/social security disability exemptions and military pensions on Form MO-1040, line 8.
PERSONAL EXEMPTION AMOUNTS

The filing status claimed on the Missouri return must be the same as the status claimed on the federal return. However, the dollar amount of personal exemptions is different.

<table>
<thead>
<tr>
<th>STATUS</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$2,100</td>
</tr>
<tr>
<td>Married Filing Combined</td>
<td>4,200</td>
</tr>
<tr>
<td>Married Filing Separate</td>
<td>2,100</td>
</tr>
<tr>
<td>Married Filing Separate (spouse not filing)</td>
<td>4,200</td>
</tr>
<tr>
<td>Head of Household</td>
<td>3,500</td>
</tr>
<tr>
<td>Qualifying Widow(er) (with dependent child)</td>
<td>3,500</td>
</tr>
<tr>
<td>Claimed as Dependent on another return</td>
<td>0</td>
</tr>
<tr>
<td>Each Dependent claimed on the federal return other than taxpayer or their spouse</td>
<td>1,200</td>
</tr>
<tr>
<td>Each Dependent who is 65 years of age and older who resides in the taxpayer’s home or who lives in dependent’s home who does not receive Medicaid while living in a facility licensed pursuant to Chapter 198, RSMo.</td>
<td>$1,000</td>
</tr>
</tbody>
</table>

**NOTE:** The 2014 Federal personal exemption is $3,950.
The following table should be used to determine the standard deduction to be used on the federal and Missouri tax returns.

**Step 1:** Determine the correct number of boxes to check.

- Yourself
  - 65 or older [ ]
  - Blind [ ]
- Your spouse
  - 65 or older [ ]
  - Blind [ ]

Total Boxes Checked ________

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Boxes Checked</th>
<th>Standard Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>0</td>
<td>$6,200</td>
</tr>
<tr>
<td></td>
<td>1</td>
<td>7,750</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>9,300</td>
</tr>
<tr>
<td>Married Filing Jointly (Combined)</td>
<td>0</td>
<td>$12,400</td>
</tr>
<tr>
<td></td>
<td>1</td>
<td>13,600</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>14,800</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>16,000</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>17,200</td>
</tr>
<tr>
<td>Married Filing Separate or</td>
<td>0</td>
<td>$6,200</td>
</tr>
<tr>
<td>Married Filing Separate</td>
<td>1</td>
<td>7,400</td>
</tr>
<tr>
<td>(Spouse not filing)</td>
<td>2</td>
<td>8,600</td>
</tr>
<tr>
<td>65+ and Blind, Married Filing</td>
<td>3</td>
<td>$9,800</td>
</tr>
<tr>
<td>Separate (Spouse not filing)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65+ and Blind, Married Filing</td>
<td>4</td>
<td>$11,000</td>
</tr>
<tr>
<td>Separate (Spouse not filing)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Head of Household</td>
<td>0</td>
<td>$9,100</td>
</tr>
<tr>
<td></td>
<td>1</td>
<td>10,650</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>12,200</td>
</tr>
<tr>
<td>Qualifying Widow(er)</td>
<td>0</td>
<td>$12,400</td>
</tr>
<tr>
<td></td>
<td>1</td>
<td>13,600</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>14,800</td>
</tr>
<tr>
<td>Single — Claimed as a dependent</td>
<td>0</td>
<td>$1,000*</td>
</tr>
<tr>
<td>on another person’s return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Married &amp; Surviving Spouse</td>
<td>Additiona $1,200</td>
<td></td>
</tr>
<tr>
<td>Heads of Household and Singles</td>
<td>Additional $1,550</td>
<td></td>
</tr>
</tbody>
</table>

*NOTE: Standard deduction may not exceed the greater of $1,000 or the sum of $350 and the individual’s earned income, up to the applicable standard deduction amount ($6,200 for single taxpayers).
MISSOURI 2014 ITEMIZED DEDUCTIONS
Missouri law requires a taxpayer to start with the federal itemized deductions reported on Schedule A of his or her federal return. If a taxpayer itemizes deductions on their federal return, they may itemize deductions for Missouri or take the standard deduction, whichever is to their advantage. If the taxpayer does not itemize his or her deductions on the federal return, they will not be allowed to itemize on the Missouri return. If the taxpayer is required to itemize on the federal return, they must itemize on the Missouri return.

ADDITIONS TO FEDERAL ITEMIZED DEDUCTIONS
Social Security Tax, Medicare Tax from W-2’s and Federal Form 8959, Railroad Retirement Tax (Tier I and Tier II), Self-employment Tax claimed on Federal Form 1040, Line 56 minus Line 27, and Federal Form 1040NR, Line 54 minus Line 27.

SUBTRACTIONS FROM FEDERAL ITEMIZED DEDUCTIONS
The amount of state and local income tax claimed on the Federal Schedule A, less any city earnings tax included in that amount. If Federal AGI is more than $305,050 for Married Filing Combined/Qualifying Widow(er); $279,650 Head of Household; $254,200 for Single/Claimed as a Dependent; $152,525 for Married Filing Separate, consult the worksheet on Form MO-A, Part 2.

LONG-TERM CARE INSURANCE DEDUCTION
If a taxpayer paid premiums for qualified long-term care insurance in 2014, they may be eligible for a deduction on their Missouri income tax return. Qualified long-term care insurance is defined as: insurance coverage for period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

HEALTH CARE SHARING MINISTRIES
If a taxpayer made contributions to a qualifying health care sharing ministry in 2014, they may be eligible for a deduction on their Missouri income tax return. A health care sharing ministry is defined as a faith-based, nonprofit organization that assists members who have financial, physical, or medical needs. To qualify, the taxpayer must be a member of a health care sharing ministry and not have deducted the same amounts on the federal return.

SMALL BUSINESS DEDUCTIONS
For all taxable years beginning on or after January 1, 2011 and ending on or before December 21, 2014, if a small business creates new jobs, it may qualify to claim a deduction in the taxable year each new employee completes at least 52 weeks of full-time employment. The deduction is equal to $10,000 for each new job created or $20,000 for each new job created by a small business that paid at least 50 percent of all employees’ health insurance premiums. Form MO-NJD must be completed with the MO-1040 form. Beginning August 28, 2012, a partnership, S-corporation, limited liability partnership or other business entity may also qualify for the credit.
FORM MO-NRI
Form MO-NRI is a supplement to the Form MO-1040 and may be used by a nonresident, part-year resident, or military personnel. (It may be filed by itself under the condition noted in bold print below.) Form MO-NRI allows a nonresident, part-year resident, or military personnel to allocate income on the basis of income earned in Missouri divided by income from all sources. This results in a percentage to be used to calculate the Missouri income tax liability. Form MO-NRI includes information for military personnel. Military personnel who are required to file, will need to file a Form MO-NRI with Form MO-1040. Military personnel who are stationed in Missouri, but not required to file a return, can inform the Department of Revenue electronically that a Missouri income tax return is not required for a particular tax year. The online application is located on the Department’s website at: http://dor.mo.gov. If informing the Department electronically is not possible, complete a Form MO-NRI and sign the back. The Department of Revenue will record the information from the completed MO-NRI.

FORM MO-CR
Form MO-CR is a supplement to the Form MO-1040 and may be used by a resident of Missouri who has income from another state and is required to file a return in that state. Form MO-CR allows a credit for income taxes paid to the other state against the Missouri income tax liability.

NOTE: A part-year resident may use Form MO-CR if the part-year resident elects to file a Missouri return as a resident. At NO time will the same taxpayer be allowed to use both Form MO-NRI and Form MO-CR. However, if filing a combined return, it is possible that one spouse could use a Form MO-NRI and the other, Form MO-CR.

EXAMPLE: Taxpayer moves to Missouri during the year and marries a Missouri resident. The Missouri resident has income from another state. The part-year resident elects to file using Form MO-NRI, but the Missouri resident must use Form MO-CR as he or she was a full-year resident of Missouri.

Access http://dor.mo.gov for more information and examples.

*All income earned while living in Missouri is taxable to Missouri. A part year resident cannot claim a zero income percentage.
MILITARY — GENERAL INFORMATION
The tax status of military personnel under the Missouri Income Tax Law and the Servicemembers Civil Relief Act is determined by home of record. It is mandatory for Military Finance Centers to withhold state tax from a Missouri resident unless he or she qualifies to use the Form MO-NRI. Questions should be directed to Customer Assistance.

MILITARY — HOME OF RECORD — NOT MISSOURI
If the military servicemember's home of record is a state other than Missouri, his or her domicile is in the other state. If the military service member is stationed in Missouri, then he or she is not subject to Missouri income tax on his or her military pay nor on any interest or dividend income received from personal investments. Even if the military servicemember is not required to pay Missouri tax, he or she should file a Form MO-NRI, Missouri Income Percentage, to verify the military service member is not subject to Missouri income tax.

The Servicemembers Civil Relief Act, H.R.100, prohibits states from including the military income of a nonresident servicemember when determining the individual income tax rate for either the servicemember (or the servicemember's spouse on a combined return).

If a nonresident military servicemember or his or her spouse earns $600 or more of non-military income while in Missouri, that portion of income is taxable by Missouri and a Form MO-1040, Missouri Individual Income Tax Return must be filed. To ensure nonresident military servicemembers receive the benefit of the new law, the military income received by nonresident military servicemembers may be subtracted from their federal adjusted gross income. Check the appropriate box and enter the nonresident military income on Form MO-A, Part 1, Line 9.

MILITARY — HOME OF RECORD — MISSOURI
If the military servicemember's home of record is Missouri, his or her domicile is Missouri. In this case, the person is considered Missouri domiciled and is subject to Missouri income taxes on all income from whatever source including his or her military pay.

If the Missouri domiciled military person enters or leaves the armed forces during the year and resides in Missouri prior to entering the military or after leaving the military, the military person's total income (including military pay) is taxable to Missouri. If the military servicemember's home of record is Missouri, his or her domicile is Missouri. In this case, the person is considered Missouri domiciled and is subject to Missouri income taxes on all income from whatever source including his or her military pay.
The only exception is if the Missouri domiciled individual files a sworn statement (Form MO-NRI) that he or she:

(a) maintained no permanent place of abode in Missouri during the tax year;
(b) did maintain a permanent place of abode elsewhere; and
(c) did not spend more than 30 days of the year, for which they are filing, in Missouri;

then the Missouri domiciled individual is considered a “nonresident” for tax purposes. With a “nonresident” tax status the individual does not pay Missouri income tax on his or her military pay or on interest and dividend income from personal investments.

All Missouri domiciled military personnel who wish to claim a “nonresident” status should file an income tax return (Form MO-1040) each year and enclose with that return Form MO-NRI, Missouri Income Percentage. If the taxpayer’s spouse is stationed with the taxpayer outside of Missouri and Missouri is their state of residence, any income earned by the spouse is taxable to Missouri. If the spouse earns more than $1,200 a Missouri return must be filed.

**Note:** If the military person is stationed in Missouri with a Missouri home of record, all income including military pay is taxable. If the military person and their spouse are Missouri residents and the spouse remains in Missouri more than 30 days while the military person is stationed outside of Missouri, the total income (including military pay) is taxable to Missouri.

**DOMICILE — DEFINED**

“Domicile” is the place which an individual intends to be his or her permanent home; a place to which he or she intends to return to whenever he or she may be absent. A domicile, once established, continues until the individual moves to a new location with true intentions of making his or her fixed and permanent home there. An individual can have only one domicile.

For more detailed information regarding military filing requirements visit our website at [http://dor.mo.gov/military/](http://dor.mo.gov/military/).

**MILITARY ONLINE FORM**

- Military individuals who are not required to file a Missouri return can use the Missouri Department of Revenue’s No Return Required - Military Online Form at: [https://sa.dor.mo.gov/nri/](https://sa.dor.mo.gov/nri/).
- This form should be submitted to the Department by the return’s due date (April 15, following the close of the taxable year).
- This form can be obtained by visiting our website at: [http://dor.mo.gov](http://dor.mo.gov).
Under Missouri law, a taxpayer must file Form MO-1040ES, Estimated Tax Declaration for Individuals, if their tax liability is expected to be $100 or more and Missouri tax is not withheld.

The Estimated Tax Form (MO-1040ES) must be filed on the following due dates:
- 1st Quarter — April 15, 2015
- 2nd Quarter — June 15, 2015
- 3rd Quarter — September 15, 2015
- 4th Quarter — January 15, 2016

**NOTE:** If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Failure to pay 90 percent of the tax liability by withholding or estimated tax payments could result in a penalty for underpayment of estimated tax (Form MO-2210).

The Department offers these alternative filing methods:

<table>
<thead>
<tr>
<th>TAX TYPE</th>
<th>FILING FREQUENCY</th>
<th>PAYMENT TYPE</th>
<th>RETURN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>WITHHOLDING</strong></td>
<td>Quarterly Monthly Annual</td>
<td>TXP or Online Paper Check</td>
<td>With electronic payment or zero return - E-file or coupon</td>
</tr>
<tr>
<td></td>
<td>Quarter-Monthly</td>
<td>TXP</td>
<td>E-file, download paper coupon, or online reconciliation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Online</td>
<td>E-file, download paper coupon or online reconciliation can be done if all payments were submitted online</td>
</tr>
<tr>
<td><strong>CORPORATE INCOME/FRANCHISE TAX</strong></td>
<td>MO-1120 or MO-1120ES</td>
<td>TXP Online or Paper Check</td>
<td>Mail paper return or Federal/State E-file</td>
</tr>
<tr>
<td><strong>SALES/USE</strong></td>
<td>Quarterly Monthly Annual</td>
<td>TXP Online or Paper Check</td>
<td>Mail or e-file return if business has less than 150 locations.</td>
</tr>
<tr>
<td></td>
<td>Quarter-Monthly</td>
<td>TXP or Online</td>
<td>Mail or e-file return if business has less than 150 locations.</td>
</tr>
<tr>
<td><strong>INDIVIDUAL INCOME</strong></td>
<td>MO-1040 or MO-1040ES</td>
<td>Paper Check or Online</td>
<td>Mail paper return or Federal/State E-file</td>
</tr>
</tbody>
</table>

**NOTE:** An alternative payment method must be used for quarter-monthly sales/withholding tax payments. Paper vouchers are not offered.

To learn more about alternative filing methods, access the Department’s website at www.dor.mo.gov, contact the Department at (573) 751-8150, or e-mail elecfile@dor.mo.gov.

The Department also encourages electronic/internet filing options for individual income tax. The Department received more than 2,200,000 electronically filed returns for the 2013 tax year. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.
## MISSOURI TAXABLE STATUS OF VARIOUS INCOME ITEMS

<table>
<thead>
<tr>
<th>EXEMPT</th>
<th>NOT EXEMPT</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Samoa</td>
<td>X</td>
</tr>
<tr>
<td>Bank for Co-operatives</td>
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<tr>
<td>CATS, ZEBRAS, TIGRS</td>
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</tr>
<tr>
<td>Commodity Credit Corporation</td>
<td>X</td>
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<tr>
<td>Education Institution Bonds</td>
<td>X</td>
</tr>
<tr>
<td>Export-Import Bank of U.S.</td>
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</tr>
<tr>
<td>Farmers Home Administration</td>
<td>X</td>
</tr>
<tr>
<td>Federal Deposit Insurance Corporation (FDIC)</td>
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</tr>
<tr>
<td>Federal Farm Credit Banks</td>
<td>X</td>
</tr>
<tr>
<td>Federal Farm Loan Corporation</td>
<td>X</td>
</tr>
<tr>
<td>Federal Financing Bank (FFB) Obligations</td>
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</tr>
<tr>
<td>Federal Home Loan Banks (FHLB)</td>
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<tr>
<td>Federal Home Loan Mortgage Corp.</td>
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<tr>
<td>Federal Housing Administration (FHA) Debentures</td>
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</tr>
<tr>
<td>Federal Intermediate Credit Banks</td>
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<tr>
<td>Federal Land Banks</td>
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</tr>
<tr>
<td>Federal National Mortgage Association</td>
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<tr>
<td>Financial Corporation Bonds (FICO)</td>
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<tr>
<td>Financing Corporation Obligations</td>
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<td>General Insurance Fund</td>
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<td>General Services Administration (GSA)</td>
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<tr>
<td>Government National Mortgage Assoc.</td>
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</tr>
<tr>
<td>Guam</td>
<td>X</td>
</tr>
<tr>
<td>I Bonds</td>
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</tr>
<tr>
<td>Junior College Building Corporation Bonds</td>
<td>X</td>
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<tr>
<td>Missouri Higher Education Loan Authority (MOHELA) Bond</td>
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</tr>
<tr>
<td>National Credit Union Central Liquidity Facility</td>
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<tr>
<td>National Farm Loan Association</td>
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</tr>
<tr>
<td>New Communities Debentures</td>
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</tr>
<tr>
<td>Northern Mallana Covenant</td>
<td>X</td>
</tr>
<tr>
<td>Northern Mariana</td>
<td>X</td>
</tr>
<tr>
<td>Public Housing Notes and Bonds</td>
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</tr>
<tr>
<td>Public Debt</td>
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</tr>
<tr>
<td>Puerto Rican Bonds</td>
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<tr>
<td>Repurchase Agreements</td>
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<tr>
<td>Resolution Funding Corporation Bonds</td>
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<td>Small Business Administration (SBA)</td>
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<tr>
<td>Student Loan Marketing Association (Sallie Mae)</td>
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<tr>
<td>Tennessee Valley Authority (TVA)</td>
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<tr>
<td>U.S. Certificates of Indebtedness</td>
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<td>U.S. Freedom Shares</td>
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<td>U.S. Individual Retirement Bonds</td>
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<tr>
<td>U.S. Series E&amp;H Bonds</td>
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<tr>
<td>U.S. Treasury Bills, Treasury Bonds, Treasury Notes</td>
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<tr>
<td>United States Postal Service</td>
<td>X</td>
</tr>
<tr>
<td>Virgin Islands</td>
<td>X</td>
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<tr>
<td>Washington Metropolitan Area Transit Authority</td>
<td>X</td>
</tr>
<tr>
<td>Zero Coupon Bonds</td>
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</tr>
</tbody>
</table>
MISCELLANEOUS TAX CREDITS

Missouri law allows for certain tax credits. The tax credits are computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total amount of credits from Form MO-TC, Line 13, on Form MO-1040, Line 37. Form MO-TC must be attached to Form MO-1040. The following is a list of available credits and the agency to contact for information, forms, and approval to claim each credit.

1. TAX CREDITS ADMINISTERED BY THE DEPARTMENT OF ECONOMIC DEVELOPMENT — Contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, Missouri 65102-0118 or access www.ded.missouri.gov.
   • Alternative Fuel Infrastructure - (573) 751-2254
   • Brownfield “Jobs and Investment” Credit (573) 522-8004
   • Community Bank Investment Credit (573) 522-8004
   • Development Tax Credit (573) 526-3285
   • Distressed Area Land Assemblage Tax Credit (573) 522-8004
   • Dry Fire Hydrant Credit (573) 751-9048
   • Enterprise Zone Credit (573) 526-5417
   • Family Development Account Credit (573) 522-2629
   • Film Production Credit (573) 751-9048
   • Historic Preservation Credit (573) 522-8004
   • Missouri Business Modernization and Technology (Seed Capital) Credit (573) 526-5417
   • Missouri Quality Jobs Credit (573) 751-9048
   • Missouri Works Credit (573) 522-9062
   • Neighborhood Assistance Credit (Including Homeless Assistance Credit) (573) 522-2629
   • New Enhanced Enterprise Zone Credit (573) 522-4216
   • New Enterprise Creation Credit (573) 751-4539
   • New Market (573) 522-8004
   • New or Expanded Business Facility Credit (573) 526-5417
   • Processed Wood Energy Credit — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-2254
   • Qualified Research Expense Credit (573) 526-0124
   • Rebuilding Communities Credit (573) 526-3285
   • Rebuilding Communities and Neighborhood Preservation Act Credit (573) 522-8004
   • Remediation Credit (573) 522-8004
   • Small Business Guaranty Fees Credit (573) 751-9048
   • Small Business Incubator Credit (573) 526-6708
   • Small Business Investment Credit (573) 526-5417
   • Sporting Contribution Credit (573) 522-8006
   • Sporting Event Credit (573) 522-8006
   • Transportation Development Credit (573) 522-2629
   • Wine and Grape Production Credit (573) 751-9048
   • Youth Opportunities Credit (573) 522-2629
2. OTHER MISSOURI TAX CREDITS

- Affordable Housing Assistance Credit — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6600.
- Agriculture Product Utilization Contributor Credit — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.
- Bank Franchise Tax — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- Bank Tax Credit for S Corporation Shareholders — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105, or call (573) 751-3220.
- Bond Enhancement Credit — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- Champion for Children — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.*
- Charcoal Producers Credit — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-4817.
- Children in Crisis — contact Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- Development Reserve Credit — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- Developmental Disability Care Provider Tax Credit — contact the Missouri Department of Social Services, P.O. Box 1082, Jefferson City, MO 65103-1082 or call (573) 751-7533.
- Disabled Access Credit — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- Export Finance Credit — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- Family Farms Credit — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.*
- Food Pantry Credit — contact Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- Infrastructure Development Credit — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- Maternity Home Credit — contact the Missouri Department of Social Services, P.O. Box 626, Jefferson City, MO 65103-0626 or call (573) 751-7533.
- Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- Missouri Low Income Housing Credit — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6668.
- New Generation Cooperative Incentive Credit — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.
- Pregnancy Resource Credit — contact the Missouri Department of Social Services, P.O. Box 863, Jefferson City, MO 65103-0863 or call (573) 751-7533.*
- Public Safety Officer Surviving Spouse Tax Credit — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- Qualified Beef Tax Credit — contact the Department of Agriculture, P.O. Box 630, Jefferson City, MO 65102-0630 (573) 751-2129.
- Residential Dwelling Accessibility Credit — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- Residential Treatment Credit — contact the Missouri Department of Social Services, P.O. Box 853, Jefferson City, MO 65103-0853 or call (573) 751-7533.*
- Self-Employed Health Insurance — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- Shared Care Tax Credit — contact the Missouri Department of Health and Senior Services, Division of Senior and Disability Services, P.O. Box 570, Jefferson City, MO 65102-0570 or call (573) 751-4842.
- Shelter for Victims of Domestic Violence Credit — contact the Missouri Department of Social Services, P.O. Box 216, Jefferson City, MO 65103-0216 or call (573) 751-7533.
- Special Needs Adoption Credit — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.

*Note: Contact the administering agency for eligibility requirements.
The Property Tax Credit Claim is a refundable credit to the individual if certain criteria are met.

A. INDIVIDUAL 65 YEARS OF AGE OR OLDER*
   The individual or spouse must be 65 years of age as of December 31, 2014. If the spouse was 65 or older and died during the year of 2014, the individual would still qualify for the credit, even if he or she is not 65, for the tax year 2014.

B. DISABLED VETERAN
   An individual may also qualify for the property tax credit if the individual or spouse is a veteran of the armed forces of the United States or the state of Missouri and the individual or spouse became 100 percent disabled as a result of this service. The income received from VA disability pay is not included in household income.

C. DISABLED PERSON
   The individual may qualify for the property tax credit if the individual or spouse is disabled as defined in Section 135.010(2).
   Disabled (as defined in Section 135.010(2), RSMo): The inability to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment, which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. An individual shall not be required to be gainfully employed prior to such disability.
   A copy of the individual’s Form SSA-1099, SSI benefits, or a letter from Social Security Administration providing the date of disability must be submitted.
   NOTE: Minor children do not qualify for this credit.

D. SURVIVING SPOUSE
   If an individual is 60 years of age as of December 31, 2014, and received surviving spouse social security benefits during 2014, an individual may qualify to claim the property tax credit. Form SSA-1099 must be submitted with filing.

E. ADDITIONAL INFORMATION
   1. *An individual or spouse must have been a resident of Missouri for the entire year of 2014. If the individual would have been otherwise qualified for a property tax credit and would have been a resident for the entire 2014 calendar year, but died before the last day of the calendar year, the individual would still qualify for the credit for 2014.

   *Please note the full year residency only applies to individuals 65 years or older. Veterans, disabled individuals, or individuals over 60 years of age receiving surviving spouse benefits, can be part-year residents.
2. If the individual owns and occupies their own home for the entire year of 2014 the maximum household income cannot exceed $30,000 for single and $34,000 for married filing joint. If the individual is a renter or part year owner for tax year 2014, the maximum household income for single is $27,500 and $29,500 for married filing joint.

3. If the individual owns the property, he or she must have a **PAID** copy of his or her real estate tax receipt or if the individual rents (which includes nursing homes), he or she must have proof of the amount of rent paid. If the rent is paid to a relative, the relationship to the landlord must be indicated on the Form MO-CRP.

4. If the individual is required to file an individual income tax return and still qualifies for the property tax credit, he or she should attach the Form MO-PTS to the Form MO-1040 or MO-1040P to expedite receiving his or her refund. If the individual is required to file a Missouri individual income tax return and they do not have any modifications, miscellaneous tax credits or other special filing situations, they may file Form MO-1040P and should attach Form MO-PTS to claim their credits and satisfy their tax filing requirement.

5. The following is not included as income on the Form MO-PTC or Form MO-PTS:
   - Gifts/Inheritance;
   - Prior year refunds;
   - Federal Pell Grants;
   - Foster grandparent salaries;
   - Life insurance benefits;
   - Food stamps;
   - Sale of personal residence if it is not included in AGI. The individual must have been a resident in the home at the time of the sale;
   - VA disability pension (for 100 percent service related disabled veteran);
   - Stipend for senior companions;
   - Heating assistance; and
   - Stipend for caring for children with social services.

6. The property tax credit table has lines added to assist individuals in figuring their refund. The refund cannot exceed $750 for renters or $1,100 for owners.

**F. RENTS HOME**

If an individual rents from a facility that is exempt from paying property taxes, the individual is not eligible to file the property tax credit claim.

**G. GRANTS**

Grants in the individual's name can be included as income on Form MO-PTC, Line 2 or Form MO-PTS, Line 3 and the individual can take credit for rent paid. Grants in the nursing facility's name, distributed by the nursing facility, are not income to the individual and cannot be claimed as rent paid.

**H. LONG-TERM CARE INSURANCE BENEFITS**

Benefit payments made payable to the care facility are not included as income or rent. If the benefit payments are made payable to the individual, the amount of the payment (not to exceed rent amount) is claimed as income and rent. If the benefit payments exceed the rent amount, the excess is considered taxable income, and should be included as income on Form MO-PTC, Line 2 or Form MO-PTS, Line 3.
I. LUMP SUM DISTRIBUTIONS
Lump sum distributions from Social Security Administration or other agencies must be claimed in the year they are received.

J. DOCUMENTATION REQUIRED (This is for AARP/VITA site volunteers)
1. Copy of the property tax receipt (Paid) or MO-CRP (Certification of Rent Paid)
2. Copy of Form 948 (Assessor’s Certification), when required.
3. Copy of letter from VA for 100 percent disabled veterans (DOR approved)
4. Form SSA-1099, SSI benefits and a letter from the Social Security Administration providing a date of disability.

NOTE: All documentation is required for first time filers of the property tax credit program.

Before the Forms MO-PTC, MO-1040P, MO-1040 or MO-PTS are sent, make sure that all the required documentation is attached, double check the address, ensure the social security number is correct, and make certain the return is signed. If the individual is unable to sign his or her name, and another person signs as Power of Attorney (POA), a copy of the POA document must be attached.

Mail Form MO-PTC and supporting documentation to: Missouri Department of Revenue, P. O. Box 2800, Jefferson City, MO 65105-2800.

If filing Form MO-1040 or Form MO-1040P with a Form MO-PTS, please mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

If filing a Form MO-1040, MO-1040P, MO-PTS or Form MO-PTC that contains a 2-D barcode, please mail to: Missouri Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.

NOTE: An individual may sign with an “X” if two people witness his or her “mark”.

NOTE: Property tax credit refunds may be applied to individual income tax debts and/or property tax credit billings caused by amended returns or corrections made by the Department.

INFORMATION RETURNS

FORM MO-99 MISC — ANNUAL REPORT OF PAYMENT OF RENT, ROYALTIES, ETC.
Form MO-99 MISC, comparable to Federal Form 1099 MISC, must be filed for nonresidents when such amounts aggregate of $1,200 or more. Copy 1 is to be filed with the Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65109-0999 with Form MO-96, Annual Summary and Transmittal of Information Returns. Copy 2 is to be provided to the recipient. Copy 3 is optional and is Payer’s copy. The due date is February 28. (February 29 for Leap Years).
FEDERAL FORM 1099 MISC — SUBSTITUTE FOR FORM MO-99 MISC
Form 1099 MISC can be used as long as the copies are clearly marked as follows:
Copy 1 - Missouri copy; and
Copy 2 - Information supplied to Missouri Department of Revenue. The due
date is February 28 (February 29 for Leap Years).

GENERAL INFORMATION

FORMS
Taxpayers can obtain tax forms and instructions quickly and easily by visiting the
Department of Revenue’s website at http://dor.mo.gov.

INTERNET
The Missouri Department of Revenue can also be accessed through the Internet
at the following website: http://dor.mo.gov.

AMENDED RETURNS
If a taxpayer files an income tax return and later becomes aware of changes that
must be made to income, deductions, or credits, he or she must file an amended
Missouri return by completing Form MO-1040. A copy of the federal amended
return, Form 1040X, must also be provided, if one was filed.

FEDERAL TAX ADJUSTMENTS
Missouri law requires taxpayers with federal returns that are adjusted or audited
to file an amended Missouri return within 90 days after the adjustments or audit
has been completed or accepted.

WHEN TO FILE
A calendar year return is due on or before April 15th. Returns for fiscal years are
due on the 15th day of the fourth month after the close of the taxable year. When
the due date falls on a Saturday, Sunday, or legal holiday, the return will be
considered timely if filed on the next business day.

WHERE TO FILE AND PAY TAX
Mail returns and check or money order to the Missouri Department of Revenue,
P.O. Box 329, Jefferson City, Missouri 65107-0329 (2-D barcode returns only:
P.O. Box 3370). For refund claims, mail to Department of Revenue, P.O. Box 500,
Jefferson City, Missouri 65106-0500 (2-D barcode returns only: P.O. Box 3222).

EXTENSION TO FILE
Missouri grants an automatic extension of time to file to any individual, corporation,
partnership, fiduciary, or estate that has a Federal extension. A taxpayer does not
need to file Form MO-60 (Application for Extension of Time to File) unless:

1. The taxpayer expects to owe a tax liability for the period. Form MO-60
   and payment are due on or before the due date of the return.

2. The taxpayer wants a Missouri extension but not a Federal extension.
   Form MO-60 is due on or before the due date of the return. A copy of Form
   MO-60 must be attached to the Missouri returns when filed. An approved
   Form MO-60 extends the due date up to 180 days for the individual, fiduciary,
   partnership income tax returns, and the corporation return.
3. **The taxpayer seeks a Missouri extension exceeding the Federal automatic extension period.** Form MO-60 must be filed on or before the end of the federal extension period.

The taxpayer must complete a separate Form MO-60 for each return or report.

**1099-G FORM**

The form 1099-G provides the refunds, credits or offsets of state income tax a taxpayer received in the previous year. This amount may be taxable on their Federal Income Tax Return, the amount is deducted as an itemized deduction. For more information and answers to frequently asked questions go to [http://dor.mo.gov/faq/personal/](http://dor.mo.gov/faq/personal/). To obtain a copy of Form 1099-G a taxpayer will need to know the primary social security number, filing status and the zip code in which the taxpayer received the refund, credit or offset.

- Access [http://dor.mo.gov/1099g](http://dor.mo.gov/1099g)
- Call the Missouri Department of Revenue’s automated interactive voice response line at (573) 526-8299

**METHODS OF PAYMENTS**

Payments must be postmarked by April 15, 2015, to avoid interest and late payment charges. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day. The Department offers several payment options.

**Check or money order:** Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt.

**Do not postdate.** The Department may collect checks returned for insufficient or uncollected funds electronically.

**Electronic Bank Draft (E-Check):** By entering the taxpayer's bank routing number, checking account number, and their next check number, they can pay online at the following address: [http://dor.mo.gov](http://dor.mo.gov), or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

**Credit Card:** The Department accepts MasterCard, Discover, Visa, and American Express. Taxpayers can pay online at [http://dor.mo.gov](http://dor.mo.gov), or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

<table>
<thead>
<tr>
<th>Amount of Tax Paid</th>
<th>Convenience Fee</th>
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<tbody>
<tr>
<td>$0-$50.00</td>
<td>$1.25</td>
</tr>
<tr>
<td>$50.01-$75.00</td>
<td>$1.75</td>
</tr>
<tr>
<td>$75.01-$100.00</td>
<td>$2.15</td>
</tr>
<tr>
<td>$100.01 and up</td>
<td>2.15%</td>
</tr>
</tbody>
</table>
Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, not to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri’s website and connecting to the website of the third party vendor which is a secure and confidential website.

Mail the return and all required attachments to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

INTEREST AND PENALTY
Interest is due on tax not paid on time. For calendar year 2015, interest is computed at 3 percent per annum from the date due until the date paid. Additions to tax for failure to pay on time is 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, is 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.
3. The amount of Missouri tax withheld claimed is not correct. City earnings tax and withholding from other states are erroneously claimed.
4. Calculation errors are made on the returns.
5. The amount of Federal tax withheld is claimed as a deduction instead of actual Federal tax liability.
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. Estimated tax payments are not claimed on the return.
10. The taxpayer and spouse incomes do not equal total Missouri adjusted gross income. Income percentages are incorrectly calculated.
11. 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.
FINAL CHECKLIST IN COMPLETING MISSOURI INCOME TAX RETURNS

- In the space provided, enter the taxpayer and spouse’s social security number(s), the name of the county in which they reside and check the appropriate box if deceased is applicable.
- Check and verify all calculations on the return. An error may delay a refund, result in a billing, or necessitate correspondence.
- Attach state copies (from all states if the taxpayer is a part-year resident) of Forms W-2 and Forms 1099-R from all employers and administrators who withheld Missouri tax. Verify that the amount entered on Form MO-1040, Line 32 equals the total shown on Forms W-2 and Forms 1099-R.
- If submitting a Property Tax Credit Claim, send a completed Form MO-PTC or Form MO-1040 or Form MO-1040P and attach Form MO-PTS, with copies of tax receipts and Forms MO-CRP.
- Make certain the return is signed (both spouses must sign a combined return).
- If taxpayers itemized deductions on their Federal return, they must attach a copy of Pages 1 and 2 of their Federal Form 1040 and Federal Schedule A. Also attach a copy of their Federal return (Pages 1 and 2) if Form MO-1040, Line 6 includes loss(es) of $1,000 or more, they claimed a pension exemption, a low income housing credit, a low income housing credit recapture, a dependent deduction is claimed for a dependent age 65 or older, other federal taxes, are claimed or a Form MO-NRI is filed.
- Attach a check or money order if the balance due on Form MO-1040, Line 49 is $1 or more. Taxpayers must sign their check and write their social security numbers on the check.
- Mail the return to the address listed on the form along with any attachments.
2014 Missouri Income Taxes

File Electronically!!
E-file your state and federal return!
It’s inexpensive, accurate, and fast!

Visit our website for more information and links to file.
http://dor.mo.gov

Not filing electronically?
Visit our “Form Selector” online to determine the easiest form for you.
Then use our Fill-in Forms that Calculate!

You don’t need a paper return if you:
• Received a book;
• E-file;
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