

2018 Missouri Income Tax Reference Guide

Missouri Department of Revenue
800-368-6800
Tax Division - Living Forms
For Calendar Year January 1 - December 31, 2018

File in 8320C on only one (3) NET STATE C.
 Amended Return Corporate Return

If being a return you return enter the beginning and ending dates here.
First Year Begins (MM/DD/YY) - Last Year Ends (MM/DD/YY)

Single Married as a Couple Married Filing Separately Head of Household Qualifying Widow(er)

Age 65 or Over? Age 65 or Older 65-74 75+ 100% Disabled Non-Change of Operator

Yearly Spouse None Spouse None Spouse None Spouse None

Social Security Number / / Federal ID Operator's Social Security Number / / Federal ID

First Name MI Last Name Suffix
Spouse's First Name MI Spouse's Last Name Suffix

City, Town, or Final Office State ZIP Code

County of Residence

You may contribute to the growth of the fund by having at least one of the following on Line 44. See page 1011 of the instructions for more bond fund information.

AMERICAN SAVINGS BANK
BRIDGES BANK
FARMERS AND MERCHANTS BANK
FARMERS AND TRUST COMPANY
FIRST SECURITY BANK
FIRST STATE BANK
FIRST STATE BANK OF MISSOURI
FIRST STATE BANK OF WEST MISSOURI
FIRST STATE BANK OF WEST MISSOURI
FIRST STATE BANK OF WEST MISSOURI
FIRST STATE BANK OF WEST MISSOURI

Missouri Department of Revenue
800-368-6800
Property Tax Credit Claim
For Property Notice, see instructions.

File in 8320C on only one (3) NET STATE C.
For Property Notice, see instructions.

Select 1 item for Amended Claim

Income Code Department Line Only

Spouse's Social Security Number / / Date of Birth / /

Operator's Social Security Number / / Date of Birth / /

First Name MI Last Name Suffix
Spouse's First Name MI Spouse's Last Name Suffix

City, Town, or Final Office State ZIP Code

County of Residence

Address

Identify any one qualification. Copies of letters, forms, etc., must be included with claim.

A. 65 years of age or older - You must be a U.S. person resident (please print SSA 1089)

B. 100% Disabled Veteran as a result of military service (please print Form Department of Veterans Affairs - see instructions)

C. 100% Disabled veteran status from Health Security Administration of Missouri (SSN 1089)

D. 65 years of age or older and resident within the previous 12 months (please print SSA 1089)

Check one (one) filing status. If married filing jointly, you must report both incomes.

Single Married - Filing Jointly Married - Filing Separately Living Together for Under-Year

8320C(2018)

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

2018 Missouri Income Tax Reference Guide



Missouri Department of Revenue

Assistance with Preparing Your Tax Return

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. You will find a larger volume of volunteer centers open during the filing season, which is typically January through April. 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>.

OTHER IMPORTANT NUMBERS AND WEBSITE INFORMATION

IVR Refund, 1099G, and Balance Due Inquiry (573) 526-8299
Delinquent Tax Line (573) 751-7200
Electronic Filing Information and General Inquiry Line (573) 751-3505

Internet Address: <http://dor.mo.gov>
Refund Inquiry : <https://dor.mo.gov/returnstatus/>



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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. **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.

<u>Marital Status</u>	<u>Gross Income</u>
Single	\$ 12,000
Single (Over 65)	13,600
Married Filing Jointly	24,000
Married Filing Jointly (1 over 65)	25,300
Married Filing Jointly (Both over 65)	26,600
Head of Household	18,000
Head of Household (over 65)	19,600
Married Filing Separate	5.00

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;
- they are a nonresident with less than \$600 of Missouri income; or
- their Missouri adjusted gross income is less than the amount of their standard deduction.

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 \$1,050 or the earned income for the year plus \$350 up to the standard deduction amount.

SELECTING THE CORRECT RETURN

Missouri Department of Revenue
Statewide Refund Service
File Returns Using Forms
 For the Calendar Year January 1 - December 31, 2016
 FILE IN BLACK INK ON ONE SIDE ONLY
 Amended Return Complete Return

Step 1 Single Married or a Dependent Married Filing Separately Married Filing Jointly Head of Household Qualifying Widow(er)

Step 2 Age 65 through 64 Age 65 or Older Blind 100% Disabled Non-Disabled Spouse

Step 3 Social Security Number in 2016 Spouse's Social Security Number in 2016

Step 4 First Name MI Last Name Suffix

Step 5 Spouse's First Name MI Spouse's Last Name Suffix

Step 6 In-Care of Home (primary, secondary, personal representative, etc.)

Step 7 Present Address (Public Apartment Number or Rural Route)

Step 8 City, Town, or Other City State ZIP Code

Step 9 County of Residence

Step 10 You may contribute to any one or all of the listed funds on Line 64. Use pages 10-11 of the instructions for more fund information.

Veterans Education Statewide Refund Missouri State Police Missouri State Patrol Missouri State Highway Patrol Missouri State Sheriff's Office Missouri State Troop Missouri State Game Warden Missouri State Forestry Missouri State Parks Missouri State Conservation Missouri State Wildlife Missouri State Game & Fish Missouri State Fish & Game Missouri State Game & Fish Missouri State Game & Fish

16MO1040

- I. **Form MO-1040** (long form) must be used if:
 - **Form MO-TC** (Miscellaneous tax credits claimed) is used;
 - Any Missouri modifications claimed other than a state income tax refund subtraction;
 - Taxpayer is claiming the following: Long Term Care, Healthcare Sharing Ministry, Military income, Bring Jobs Home, or Transportation Facilities deduction;
 - 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 11;
 - 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.

Missouri Department of Revenue
Statewide Refund Service
File Returns Using Forms
 For the Calendar Year January 1 - December 31, 2016
 FILE IN BLACK INK ON ONE SIDE ONLY
 For Property Values, see instructions.

Select Here for Amended Claim

Step 1 Single Married or a Dependent Married Filing Separately Married Filing Jointly Head of Household Qualifying Widow(er)

Step 2 Age 65 through 64 Age 65 or Older Blind 100% Disabled Non-Disabled Spouse

Step 3 Social Security Number in 2016 Spouse's Social Security Number in 2016

Step 4 First Name MI Last Name Suffix

Step 5 Spouse's First Name MI Spouse's Last Name Suffix

Step 6 In-Care of Home (primary, secondary, personal representative, etc.)

Step 7 Present Address (Public Apartment Number or Rural Route)

Step 8 City, Town, or Other City State ZIP Code

Step 9 County of Residence

Step 10 Select only one qualification. Copies of letters, forms, etc., need be included with return.

A. 62 years of age or older. The first day of your calendar year (2016-2017).

B. 100% Disabled (unless as a result of being unable to reach into State Department of Veterans Affairs - use instructions.)

C. 100% Disabled (unless after being declared decedent by Administration or Death (20A-1086).)

D. 61 years of age or older and unable to work according to your income tax return (Form 1040-1086).

Step 11 Select only one filing status. If married filing separately, you must report both incomes.

Single Amended Filing Separately Amended Filing Jointly for Calendar Year

16MOPTC*

- 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.

Missouri Department of Revenue
2010 Individual Income Tax Return Supplemental Form for Missouri Property Tax Credit

FILE IN BLACK INK AND MAIL TO MO DOR 1040P P.O. BOX 10000, JEFFERSON CITY, MISSOURI 64108-1000

UNITED STATES DEPARTMENT OF THE TREASURY

Other Missouri Income Tax Credits

Age 62 Through 64: Single Married Filing Separately Married Filing Jointly Head of Household Qualifying Widow(er)

Age 65 or Older: Single Married Filing Separately Married Filing Jointly Head of Household Qualifying Widow(er)

Spouse's Social Security Number:

Spouse's First Name: Last Name:

Spouse's Last Name:

Present Address (Include Apartment Number or Rural Route):

City, Town, or Post Office: State: ZIP Code:

County of Residence:

You may contribute to any one or all of the fund levies on Line 21. See instructions for more fund levies information.

MO 1040P Page 1

III. Form MO-1040P may be used if:

- Any filing status is claimed;
- One or two income earner(s); 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.

Missouri Department of Revenue
2010 Property Tax Credit Schedule

FILE IN BLACK INK AND MAIL TO MO DOR 1040P P.O. BOX 10000, JEFFERSON CITY, MISSOURI 64108-1000

UNITED STATES DEPARTMENT OF THE TREASURY

Other Missouri Income Tax Credits

First Name: Last Name:

Spouse's Social Security Number:

Spouse's First Name: Last Name:

Spouse's Last Name:

Select only one filing status. If married filing jointly, you must report both incomes.

Single Married Married Filing Separately Married - Living Together but Not Filing

Failure to provide the following information will result in denial or delay of your credit:

1. Enter the amount of income from **Form MO-1099-DIV**, Line 4 or **Form MO-1099-DIV**, Line 4: \$ 100

2. Enter the amount of nonrefundable state income benefits received by you, your spouse, or your child under any provisions of the Internal Revenue Code, including any refundable credit for nonrefundable state income benefits, allowed through **Form MO-1099-DIV**, Line 4: \$ 100

3. Enter the total amount of pensions, annuities, dividends, or interest income not included in Line 1. Exclude any amount received from MOCA, Part 1, Line 8 of **Form MO-1099-DIV**, Missouri Property Tax Credit, **Form MO-1099-DIV**, Line 8, or **Form MO-1099-DIV**, Line 8: \$ 100

4. Enter the amount of federal income tax credits (other than the credit for state income taxes) claimed on your federal income tax return for the year: \$ 100

5. Enter the amount of federal income tax credits (other than the credit for state income taxes) claimed on your federal income tax return for the year: \$ 100

MO-PTS Page 1

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.

Missouri Department of Revenue
2010 Individual Income Tax Return Supplemental Form for Missouri Property Tax Credit

FILE IN BLACK INK AND MAIL TO MO DOR 1040A P.O. BOX 10000, JEFFERSON CITY, MISSOURI 64108-1000

UNITED STATES DEPARTMENT OF THE TREASURY

Other Missouri Income Tax Credits

Age 62 Through 64: Single Married Filing Separately Married Filing Jointly Head of Household Qualifying Widow(er)

Age 65 or Older: Single Married Filing Separately Married Filing Jointly Head of Household Qualifying Widow(er)

Spouse's Social Security Number:

Spouse's First Name: Last Name:

Spouse's Last Name:

Present Address (Include Apartment Number or Rural Route):

City, Town, or Post Office: State: ZIP Code:

County of Residence:

You may contribute to any one or all of the fund levies on Line 15. See instructions for more fund levies information.

MO 1040A Page 1

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 7.

To compute Missouri adjusted gross income, any positive or negative modifications to federal adjusted gross income must be computed first on **Form MO-A**, Part 1. The positive and 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 (education savings program), exempt contributions made to a qualified ABLE 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 (education savings program) not used for qualified education expenses, non qualified distributions received from a qualified ABLE Program not used for qualified disability 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
- Nevada
- New Hampshire
- New Jersey
- Ohio
- Pennsylvania
- South Dakota
- Tennessee
- Texas
- Washington
- West Virginia
- Wisconsin
- Wyoming

PENSIONS

Missouri law allows for a deduction for public pensions, private pensions, social security and social security disability payments and military pensions on the 2018 Missouri income tax return, if certain income limitations are met.

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

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

The total public pension exemption is limited to the maximum social security benefit allowed. In the 2018 tax year this amount is \$37,720 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, and 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 percent disabled.

If a taxpayer's income exceeds the limitations for receiving the allowable public or 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 or private pension exemption is reduced by one dollar for every dollar that the taxpayer's income exceeds the limitation.

SOCIAL SECURITY AND SOCIAL SECURITY DISABILITY EXEMPTION 100 PERCENT

Individuals may take an exemption for social security and social security disability benefits. The 2018 exemption amount is 100 percent 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 or social security disability exemption the taxpayer may still qualify for a partial exemption. The social security and 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. The maximum military exemption a taxpayer may claim is equal to 100 percent of their military pension.

STANDARD DEDUCTION TABLE

The following table should be used to determine the standard deduction to be used on the federal and Missouri tax returns.

Step 1: Select the correct number of boxes to check.

Yourself	65 or older	<input type="checkbox"/>	Blind	<input type="checkbox"/>
Your spouse	65 or older	<input type="checkbox"/>	Blind	<input type="checkbox"/>
Total Boxes Checked _____				

<u>Filing Status</u>	<u>Boxes Checked</u>	<u>Standard Deduction</u>
Single	0	\$12,000
	1	13,600
	2	15,200
Married Filing Jointly (Combined)	0	\$24,000
	1	25,300
	2	26,600
	3	27,900
	4	29,200
Married Filing Separate	0	\$12,000
	1	\$13,300
	2	\$14,600
	3	\$15,900
	4	\$17,200
Head of Household	0	\$18,000
	1	19,600
	2	21,200
Qualifying Widow(er)	0	\$24,000
	1	25,300
	2	26,600
Single — Claimed as a dependent on another person's return	0	\$1,050*
Married filing Jointly or Separate & Surviving Spouse		Additional \$1,300
Heads of Household and Singles		Additional \$1,600

***NOTE: Standard deduction may not exceed the greater of \$1,050 or the sum of \$350 and the individual's earned income, up to the applicable standard deduction amount (\$12,000 for single taxpayers).**

ITEMIZED DEDUCTIONS

MISSOURI 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 57 minus Line 27, and Federal Form 1040NR, Line 55 minus Line 27 and Form 8959 Line 13.

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.

OTHER DEDUCTIONS

LONG-TERM CARE INSURANCE DEDUCTION

If a taxpayer paid premiums for qualified long-term care insurance in 2018, 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 2018, 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.

MILITARY INCOME DEDUCTION

If a taxpayer has military income earned as a member of any active duty component of the Armed Forces of the United States, they may be eligible for a military income deduction on their Missouri income tax return. This amount must be included in the taxpayer's federal adjusted gross income and not previously taken as a deduction.

BRING JOBS HOME

If you or your spouse accrued expenses associated with relocating a business to Missouri, you may be eligible for this deduction (if approved by the Department of Economic Development). The deduction is equal to 50% of the eligible insourcing expenses and cannot exceed your Missouri adjusted gross

income. For additional information please visit <http://ded.mo.gov> or contact the Missouri Department of Economic Development at P.O. Box 118, Jefferson City, MO 65102-0118.

TRANSPORTATION FACILITIES DEDUCTIONS

If approved by the Missouri Department of Economic Development, three new deductions related to transportation facilities can be claimed on the Missouri return. These deductions are the: Water Port Facility or Airport Cargo, (**Section 143.2105, RSMo**), International Trade Facility Cargo (**Section 143.2110, RSMo**), and Qualified Trade Activities (**Section 143.2115, RSMo**).

Note: The Qualified Trade Activities deduction cannot exceed 50 percent of the taxpayer's Missouri adjusted gross income.

RESIDENT AND NONRESIDENT INFORMATION

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 last page. The Department of Revenue will record the information from the completed MO-NRI.**

All income earned while living in Missouri is taxable to Missouri. A part-year resident cannot claim a zero income percentage.

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.

MILITARY INFORMATION

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.



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. Check the appropriate box and enter the nonresident military income on **Form MO-A**, Part 1, Line 10.

MILITARY SPOUSES RESIDENCY RELIEF ACT:

Spouse of Service member stationed in Missouri: If the spouse of a service member is only in this state because of military orders, their income is not taxable. Complete form MO-A, Part 1, Line 10.

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/>.

MILITARY INCOME DEDUCTION

Taxpayers claiming the military income deduction should include a copy of all Leave and Earnings Statement(s) that validate how long they were on active duty for training or annual training and the amount earned on active duty for training or on annual training. Taxpayers may not take the deduction for the amount of pay received while on State Active Duty (shown on a Form W-2) or Inactive Duty Training (shown on a Leave and Earnings Statement).

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/>.
- This form should be submitted to the Department by the return's due date (April 15, 2019).
- This form can be obtained by visiting our website at: <http://dor.mo.gov>.

For more detailed information regarding military filing requirements visit our website at <http://dor.mo.gov/military/>.

ESTIMATED TAXES

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, 2019 2nd Quarter — June 15, 2019

3rd Quarter — September 15, 2019 4th Quarter — January 15, 2020

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:

TAX TYPE	FILING FREQUENCY	PAYMENT TYPE	RETURN
WITHHOLDING	Quarterly Monthly Annual	TXP or Online Paper Check	With electronic payment or zero return - E-file or coupon
	Quarter-Monthly	TXP	E-file, download paper coupon, or online reconciliation
		Online	E-file, download paper coupon or online reconciliation can be done if all payments were submitted online
CORPORATE INCOME AND FRANCHISE TAX	MO-1120 or MO-1120ES	TXP Online or Paper Check	Mail paper return or Federal and State E-file
SALES AND USE	Quarterly Monthly Annual	TXP Online or Paper Check	Mail or E-file return
	Quarter-Monthly	TXP or Online	Mail or E-file return
INDIVIDUAL INCOME	MO-1040 or MO-1040ES	Paper Check or Online	Mail paper return or Federal and State E-file

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

To learn more about alternative filing methods, access the Department's website at <http://dor.mo.gov/>, contact the Department at (573) 751-8150, or e-mail elecfile@dor.mo.gov.

The Department also encourages electronic and internet filing options for individual income tax. The Department received more than 2,600,000 electronically filed returns for the fiscal year 2018. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.

MISSOURI TAXABLE STATUS OF VARIOUS INCOME ITEMS

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

MISCELLANEOUS TAX CREDITS

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 36. 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 <https://ded.mo.gov/home.aspx>.

- 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) 522-8006
- Dry Fire Hydrant Credit (573) 751-9048
- Enterprise Zone Credit (573) 522-2790
- Family Development Account Credit (573) 751-4539
- Film Production Credit (573) 751-9048
- Historic Preservation Credit (573) 522-8004
- Innovation Campus Credit (573) 751-4539
- Missouri Quality Jobs Credit (573) 751-4539
- Missouri Works Credit (573) 522-9062
- Neighborhood Assistance Credit (Including Homeless Assistance Credit) (573) 522-2629
- New Enhanced Enterprise Zone Credit (573) 751-4539
- New Enterprise Creation Credit (573) 522-2790
- 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) 522-8004
- Sporting Event Credit (573) 522-8004
- Transportation Development Credit (573) 751-4539
- Wine and Grape Production Credit (573) 751-9048
- Youth Opportunities Credit (573) 751-4539

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 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.
- **Diaper Bank 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 the 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.
- **Meat Processing Facility Investment Tax Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.
- **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.*
- **School Children Health & Hunger Tax Credit** —contact the Missouri Department of Social Services, P.O. Box 1082, Jefferson City, MO 65103-1082 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.

PROPERTY TAX CREDIT CLAIM

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, 2018. If the spouse was 65 or older and died during the year of 2018, the individual would still qualify for the credit, even if he or she is not 65, for the tax year 2018.

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.

- If a Veteran is 100% disabled (NOT due to military service) payments and benefits are included into Property Tax Credit household income. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds. A letter from the Veterans Administration detailing the amount of your benefits needs to be attached to the Property Tax Credit form.
- If a Veteran is 100% disabled as a result of military service, they are not required to include their veteran payments and benefits on the Property Tax Credit form. A letter from the Veterans Administration confirming the disability is 100% from military service needs to be attached to the Property Tax Credit form.

NOTE: To request a copy of the letter, call the Veterans Administration at (800) 827-1000.

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, 2018, and received surviving spouse social security benefits during 2018, 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 2018.** If the individual qualified for a property tax credit and would have been a resident for the entire 2018 calendar year, but died before the last day of the calendar year, the individual would still qualify for the credit for 2018.

***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 social security benefits, can be part-year residents.**

2. If the individual owns and occupies their own home for the entire year of 2018, 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 2018, 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 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**:
 - 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

1. 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.
2. If an individual rents from a facility that pays Tax Increment Financing (TIF) tax or a Payment In Lou of Taxes (PILOT) tax, 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 and VITA site volunteers)

1. Copy of the property tax receipt (Paid) or **MO-CRP** (Certification of Rent Paid).
2. Copy of Assessor's Certification (**Form 948**), when required.
3. Copy of letter from VA for 100 percent disabled veterans (DOR approved).
4. Form SSA-1099, yearly 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 Form(s) **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 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.

All individuals, businesses and corporations who are required to file a federal 1099 information report must file with the Missouri Department of Revenue an annual statement of payments of any income of \$1,200 or more from a Missouri source except: Wages from which taxes were withheld; and, Income reported on an information report for an S corporation or partnership. Annual statements ARE required of any individual, business or corporation making those payments to Missouri residents and nonresidents. Copy 1 of Form MO-99 MISC is to be filed with the Missouri Department of Revenue, P.O. Box 3330, Jefferson City, Missouri 65105-3330 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 Missouri tax forms and instructions quickly and easily by visiting the Department of Revenue's website at <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, MO 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, MO 65106-0500 (*2-D barcode returns only*: P.O. Box 3222). Electronically filed return payments mail to: Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371.

EXTENSION TO FILE

Missouri grants an automatic extension of time to file to any individual, corporation, fiduciary, or estate that has a Federal extension attached to the Missouri return. A taxpayer does not need to file Application for Extension of Time to File (**Form MO-60**) 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, 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/>. 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> or
- 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, 2019, 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.

Electronic Bank Draft (E-Check): By entering the taxpayer's bank routing number and checking account number they can pay online at the following address: <http://dor.mo.gov>, or by calling (888) 929-0513. There will be a minimal handling fee per filing period or 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>, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

Amount of Tax Paid	\$0-\$50.00	\$50.01-\$75.00	\$75.01-\$100.00	\$100.01 and up
Convenience Fee	\$1.25	\$1.75	\$2.15	2.15%

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

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

Note: The handling and 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 2019, interest is computed at 4 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(s) W-2 for four years.

COMMON MISTAKES ON MISSOURI INDIVIDUAL INCOME TAX RETURNS

1. The tax return is not signed.
2. Necessary documentation is not attached. Examples: Form(s) W-2, 1099-R, Federal Return (Pages 1 and 2), and applicable schedules, **Form MO-A**, **Form MO-CR**, and **Form MO-NRI**, and other states' returns.
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. Estimated tax payments are not claimed on the return.

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 Form(s) W-2 and/or 1099-R from all employers and administrators who withheld Missouri tax. Verify that the amount entered on **Form MO-1040**, Line 31 equals the total shown on Form(s) W-2 and/or 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 **Form(s) MO-CRP**. Tax receipts must be marked paid and must be filed with the corresponding year's tax form.
- 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, 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.

2018 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>

Visit our website to track your refund.

<https://dor.mo.gov/returnstatus/>

Not filing electronically?

Visit our ***“Form Selector”*** online to determine the easiest form for you.

Then use our ***Fill-in Forms that Automatically Calculate!***

You don't need a paper return if you:

- Received a book;
- E-file;
- Visit us online;
- Use software; or
- Take your taxes to a preparer.