

# 2025 Missouri Income Tax Reference Guide

 <b>DEPARTMENT OF THE TREASURY</b> <b>INTERNAL REVENUE SERVICE</b> <b>REVENUE FORMS</b> <b>MC-1649</b> <b>Form 1040</b> <b>Individual Income Tax Return - Long Form</b>	
For Calendar Year January 1 - December 31, 2003  Print in BLACK INK, except for SIGNATURES <b>Amended Return</b> or <b>Composite Return</b> (use if it is corporations or partnerships) <b>Federal Extension</b> - Select this box if you have an approved Federal Extension. Attach a copy Federal Extension (Form 4868). <b>Department of Social Services Application of Eligibility form attached</b>  If filing a joint return enter the beginning and ending dates here. <b>Initials</b> <b>MC-1649</b> <b>Date</b> <b>Initials</b> <b>MC-1649</b> <b>Date</b>  <b>Nonresident Alien</b> <input type="checkbox"/> <b>Resident Alien</b> <input type="checkbox"/> <b>Head of Household</b> <input type="checkbox"/> <b>Married Filing Separately</b> <input type="checkbox"/> <b>Married Filing Jointly</b> <input type="checkbox"/> <b>Qualifying Widow or Widower</b> <input type="checkbox"/> <b>Single</b> <input type="checkbox"/> <b>Divorced as of</b> <input type="checkbox"/> <b>Head of Household</b> <input type="checkbox"/> <b>Age 60 Through 64</b> <input type="checkbox"/> <b>Age 65 or Older</b> <input type="checkbox"/> <b>Blind</b> <input type="checkbox"/> <b>100% Disabled</b> <input type="checkbox"/> <b>Non-Married Spouse</b> <input type="checkbox"/>  <b>Divorced</b> <input type="checkbox"/> <b>Divorced or Separated</b> <input type="checkbox"/> <b>Deceased</b> <input type="checkbox"/> <b>Former Spouse</b> <input type="checkbox"/> <b>Former Spouse's Social Security Number</b> <input type="checkbox"/> <b>First Name</b> <input type="checkbox"/> <b>M.I.</b> <input type="checkbox"/> <b>Last Name</b> <input type="checkbox"/> <b>Former Spouse's Name</b> <input type="checkbox"/> <b>Former Spouse's Last Name</b> <input type="checkbox"/>  <b>In Case Of Death (Alimony, Bequests, Personal Representatives, etc.)</b> <input type="checkbox"/>  <b>Power of Attorney (Include Agreement Number if Power Present)</b> <input type="checkbox"/>  <b>State</b> <input type="checkbox"/> <b>ZIP Code</b> <input type="checkbox"/>  <b>Phone Number</b> <input type="checkbox"/> <b>City, Town, or Post Office</b> <input type="checkbox"/>  <b>Country or Province</b> <input type="checkbox"/>  You may contribute to any one or all of the trust funds on Line 5-1. See pages 11-12 for the instructions for more trust fund information.	
         	

M-PTC	REVENUE	Department Name
2023 Property Tax Credit Claim		
<p>Print in BLACK ink only and DO NOT STAPLE. Priority will be given to handwritten.</p> <p><input checked="" type="checkbox"/> Select Here for Amended Claim</p> <p><input type="checkbox"/> Department of Social Services Application of Eligibility Form attached</p>		
<input type="checkbox"/> Social Security Number <input type="checkbox"/> Deceased in 2020 <input type="checkbox"/> Senior's Social Security Number <input type="checkbox"/> Senior's Date of Birth (MM/DD/YY)		Voucher Code <b>D 0 1</b> <input type="checkbox"/> Department Use Only <small>(Indicate if you are a Senior or Handicapped Person)</small>
<p><input type="checkbox"/> Social Security Number      <input type="checkbox"/> Deceased in 2020      <input type="checkbox"/> Senior's Social Security Number      <input type="checkbox"/> Senior's Date of Birth (MM/DD/YY)</p> <p><input type="checkbox"/> Name      <input type="checkbox"/> M.I.      <input type="checkbox"/> Last Name</p> <p><input type="checkbox"/> Street Address      <input type="checkbox"/> Box Number      <input type="checkbox"/> City      <input type="checkbox"/> State</p> <p><input type="checkbox"/> Street Address      <input type="checkbox"/> Box Number      <input type="checkbox"/> City      <input type="checkbox"/> State</p> <p><input type="checkbox"/> In Case of Death: (Name, Address, Person to Represent, etc.)</p>		
<p>Present Address (Include Apartment Number or Rural Route)</p> <p><input type="checkbox"/> City, Town, or Post Office      <input type="checkbox"/> State      <input type="checkbox"/> ZIP Code</p> <p><input type="checkbox"/> County of Residence</p>		
<p>Answer only one question. Copies of letters, forms, etc., must be included with claim.</p> <p><input type="checkbox"/> 60 years of age or older. You must be a full year resident. (Adult Form SSA-1060)</p> <p><input type="checkbox"/> 100% Disabled Veterans or a veteran of military service. (Adult Form SSA-1060 or Veterans Affairs - see instructions.)</p> <p><input type="checkbox"/> 100% Disabled (Adult form from Social Security Administration or Form SSA-1060)</p> <p><input type="checkbox"/> 60 years of age or older and receiving nursing care benefits (Adult Form SSA-1060)</p>		
<p>Answer only one filing status. You must report both incomes.</p> <p><input type="checkbox"/> Single      <input type="checkbox"/> Married - Filing Combined      <input type="checkbox"/> Married - Filing Separate for Each Year</p>		

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

# 2025 Missouri Income Tax Reference Guide



## **Missouri Department of Revenue**

### **Assistance with Preparing Your Tax Return**

If you need assistance with preparing your Missouri tax return, there are a number of volunteer groups around Missouri providing assistance to elderly or lower income taxpayers. To locate a volunteer group near you that offers return preparation assistance, visit the Department's website at: [dor.mo.gov/taxation/individual/tax-types/income/tax-assistance-information.html](http://dor.mo.gov/taxation/individual/tax-types/income/tax-assistance-information.html)

You will find more volunteer centers open during the filing season, which is typically January through April.

### **OTHER IMPORTANT NUMBERS AND WEBSITE INFORMATION**

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

Website Address: .....[dor.mo.gov](http://dor.mo.gov)  
Refund Inquiry: .....[dor.mo.gov/taxation/return-status/](http://dor.mo.gov/taxation/return-status/)

## Reference Guide Index

Minimum Filing Requirements.....	1
Selecting the Correct Return.....	2
Missouri Adjusted Gross Income .....	4
Pensions.....	6
Social Security and Social Security Disability Deduction .....	6
Standard Deduction Table.....	7
Itemized Deductions and Other Deductions.....	8
Resident and Nonresident Information.....	9
Military Information .....	10
Estimated Taxes.....	13
Missouri Taxable Status of Various Income Items.....	14
Miscellaneous Tax Credits .....	15
Property Tax Credit Claim.....	18
Information Returns.....	21
General Information.....	22
Common Mistakes on Missouri Individual Income Tax Returns.....	24
Final Checklist in Completing Missouri Income Tax Returns.....	25

## 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	\$ 15,750
Single (over 65)	\$ 17,750
Married Filing Jointly	\$ 31,500
Married Filing Jointly (1 over 65)	\$ 33,100
Married Filing Jointly (both over 65)	\$ 34,700
Head of Household	\$ 23,625
Head of Household (over 65)	\$ 25,625
Married Filing Separately	\$ 15,750

### Filing Requirements

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

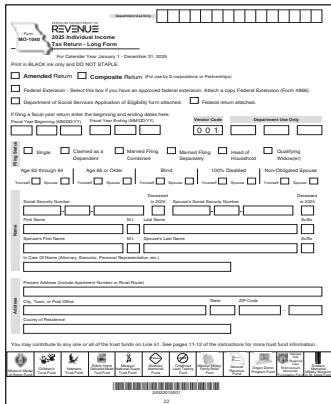
If a taxpayer is required to file a federal return, they may not have to file a Missouri return if:

- 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 \$1,350 or the earned income for the year plus \$450 up to the standard deduction amount.

# Selecting the Correct Return



## I. When to Use Form MO-1040

You must use Form MO-1040 if any of the following apply:

- You are filing Form MO-TC (Miscellaneous Tax Credits)
- You are claiming any Missouri modifications other than a state income tax refund subtraction.
- You are claiming one of the following deductions:
  - Long-term care insurance
  - Healthcare sharing ministry
  - Military income
  - Foster parent
  - Farmland sold, rented, leased, or crop-shared
- You owe a penalty for underpayment of estimated tax.
- You are filing an amended return.
- You owe recapture tax on the Low-Income Housing Credit.
- You owe tax on a lump-sum distribution included on Federal Form 1040 or 1040-SR, Line 16.
- You are claiming a pension, social security, or social security disability.
- You are making a payment with Form MO-60.
- You are a fiscal year filer.
- You are claiming the Missouri working family tax credit.

**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 \$2,000 deduction on Line 7 and cannot calculate the Property Tax Credit on the Form MO-PTS.

## II. When to Use Form MO-PTC

You may use Form MO-PTC if:

- You are not filing an individual income tax return (Form MO-1040) and you qualify for a property tax credit.

### Important:

- Form MO-PTC should only be filed if you are not filing a federal or state individual income tax return. If you are filing an income tax return, use Form MO-PTS with Form MO-1040 instead.
- If you have negative income, you cannot use Form MO-PTC.

 <b>REVENUE</b> <b>2023 Property Tax Credit Schedule</b>	<b>Depositor Use Only</b> MO1035V19	
<b>This form must be attached to Form MO-1035.</b>		
Social Security Number <span style="float: right;">(MM/DD/YYYY)</span> [Redacted] <span style="float: right;">[Redacted]</span> [Redacted] <span style="float: right;">[Redacted]</span> [Redacted] <span style="float: right;">[Redacted]</span>		Date of Birth (MM/DD/YYYY) [Redacted] <span style="float: right;">[Redacted]</span>
Spouse's Social Security Number <span style="float: right;">(MM/DD/YYYY)</span> [Redacted] <span style="float: right;">[Redacted]</span> [Redacted] <span style="float: right;">[Redacted]</span> [Redacted] <span style="float: right;">[Redacted]</span>		Spouse's Date of Birth (MM/DD/YYYY) [Redacted] <span style="float: right;">[Redacted]</span>
Spouse's First Name <span style="float: right;">(MM)</span> [Redacted] <span style="float: right;">[Redacted]</span>		Last Name [Redacted] <span style="float: right;">[Redacted]</span>
<b>Select only one qualification. Copies of letters, forms, etc., must be included with claim.</b>		
<b>Qualifications</b> <input type="checkbox"/> A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1039.) <input type="checkbox"/> B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.) <input type="checkbox"/> C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1056). <input type="checkbox"/> D. 60 years of age or older and receiving spouse benefits (Attach Form SSA-1056).	<b>Qualifications</b> <input type="checkbox"/> A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1039.) <input type="checkbox"/> B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.) <input type="checkbox"/> C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1056). <input type="checkbox"/> D. 60 years of age or older and receiving spouse benefits (Attach Form SSA-1056).	
<b>Select only one filing status. If your filing status is Form MO-1035 is head of household, you will select single filing status below. If married filing jointly, you must repeat both incomes.</b> <b>Marital Status</b> <input type="checkbox"/> Single <input type="checkbox"/> Married - Filing Combined <input type="checkbox"/> Married - Living Separate or Entire Year		
<b>Failure to provide the required information(s) will result in the delay or denial of your return.</b>		
<ol style="list-style-type: none"> <li>Enter the amount of income from <b>Form MO-1035 Line 1</b> <span style="float: right;">[Redacted] <span style="border: 1px solid black; padding: 2px;">000</span></span></li> <li>Enter the amount of nonitemized tax credits deducted, including your, your spouse's, and your children's nonitemized tax credits for any deductions and the amount of social security nonitemized tax credits deducted. <b>Attach Form SSA-1056 or 1056-106R (TFR)</b> <span style="float: right;">[Redacted] <span style="border: 1px solid black; padding: 2px;">000</span></span></li> <li>Enter the total amount of personal, charitable, dividends, rental income, nonitemized tax credits, compensation, and other amounts that are deductible on Form MO-1035. <b>Attach Form MO-1035 Line 1</b> <span style="float: right;">[Redacted] <span style="border: 1px solid black; padding: 2px;">000</span></span></li> <li>Enter the amount of refundable retirement benefits (not included in Line 2) <b>Form 21</b> <span style="float: right;">[Redacted] <span style="border: 1px solid black; padding: 2px;">000</span></span></li> <li>Enter the amount of refundable tax credits (not included in Line 2) <b>Form 21</b> <span style="float: right;">[Redacted] <span style="border: 1px solid black; padding: 2px;">000</span></span></li> <li>Enter the amount of voluntary payments or gifts for any deductions. <b>Attach letter from Veterans Affairs - see instructions.</b> <span style="float: right;">[Redacted] <span style="border: 1px solid black; padding: 2px;">000</span></span></li> </ol>		
<b>For Privacy Notice, see Instruction</b> <b>SC-PT1 Page 1</b>		

### III. When to Use Form MO-PTS

You may use Form MO-PTS if:

- You are filing Form MO-1040 (Long Form) and claiming the Property Tax Credit.

#### IV. When to Use Form MO-1040A (Short Form)

You may use Form MO-1040A if:

- Any filing status applies, but there is only one earned income in Missouri.
- You are claiming either the standard or itemized deductions.
- Your state income tax refund is included in your federal income (if itemized last year).
- You are a resident, nonresident, or part-year resident with 100 percent Missouri-source income.
- You are not claiming any tax credits or income modifications.

## Missouri Adjusted Gross Income

The starting income on the Missouri tax return is the federal adjusted gross income from Federal Form 1040 or 1040-SR, Line 11a.

## Negative Federal Adjusted Gross Income

Based on the Missouri State Code of Regulation 12 CSR 10-2.710, an individual taxpayer cannot have a negative federal adjusted gross income (FAGI) for purposes of computing Missouri adjusted gross income. An individual who, for federal income tax purposes, has a negative FAGI for a given tax year, must calculate Missouri adjusted gross income as if their FAGI was zero dollars (\$0).

For all filing status except for married filing combined, if your FAGI reported on Federal Form 1040, Line 11a, is negative, enter \$0 on Form MO-1040, Line 1.

If your filing status is married filing combined, and one spouse's separate FAGI is negative while the other spouse's separate FAGI is positive, and when combined the joint FAGI remains positive, enter the full joint FAGI amount on Line 1Y or Line 1S for the spouse with positive separate FAGI. For the spouse with negative separate FAGI, enter \$0 on Line 1Y or Line 1S.

If both spouse's separate FAGI is negative, enter \$0 on Line 1Y and Line 1S. See examples below.

Combined FAGI	Primary FAGI	Secondary FAGI	Line 1Y (Primary)	Line 1S (Secondary)
\$90,000	(\$10,000)	\$100,000	\$0.00	\$90,000
(\$50,000)	\$200,000	(\$250,000)	\$0.00	\$0.00
(\$17,000)	(\$53,000)	\$36,000	\$0.00	\$0.00
(\$24,000)	(\$14,000)	(\$10,000)	\$0.00	\$0.00

To compute Missouri adjusted gross income, any addition or subtraction modifications to federal adjusted gross income must be computed first on **Form MO-A**, Part 1. The addition and subtraction modifications are entered on **Form MO-1040**, Lines 2 and 4 respectively.

Addition modifications may include:

- Interest on state and local obligations other than Missouri.
- Non-qualified distributions from a qualified 529 education savings plan that were not used for qualified education expenses.
- Non-qualified distributions from a qualified ABLE program that were not used for qualified disability expenses.
- Nonresident property tax.
- Addition adjustments reported from partnerships, fiduciaries, and S corporations for interest on state and local obligations other than Missouri.

Subtraction modifications may include:

- Capital gain.
- Military retirement benefits.
- Marijuana business deduction.
- Exempt federal interest.
- State income tax refund.
- Exempt contributions made to a qualified 529 education plan.
- Federal broadband grant income.
- Exempt contributions made to a qualified ABLE program
- Railroad retirement benefits, both Tier I and Tier II.

**Note:** The \$16,000 subtraction limit for married individuals contributing to a qualified 529 plan may be allocated entirely to one spouse or divided between both spouses in any proportion.

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.

States that do not allow property tax deduction:

<ul style="list-style-type: none"><li>• Illinois</li><li>• Indiana</li></ul>	<ul style="list-style-type: none"><li>• Ohio</li><li>• Pennsylvania</li></ul>
--	---

States with no income tax:

<ul style="list-style-type: none"><li>• Alaska</li><li>• Florida</li><li>• Nevada</li><li>• South Dakota</li><li>• Tennessee</li></ul>	<ul style="list-style-type: none"><li>• Texas</li><li>• Washington</li><li>• Wyoming</li><li>• New Hampshire</li></ul>
--	--

## Pensions

Missouri law allows for a deduction for public pensions, private pensions, social security and social security disability payments on the 2025 Missouri income tax return.

Complete **Form MO-A**, Part 3, enter the total of the public pension, private pension, social security and social security disability deduction 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.

**Note:** Do not include military pension income in the total amount of public pension. Military pension is reported as a subtraction modification on Form MO-A, Part 1, Line 10.

The total public pension exemption is limited to the maximum social security benefit allowed. In the 2025 tax year this amount is \$47,633 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 separately .....	\$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 private pensions. Railroad retirement does not qualify as a public pension unless you are 100 percent disabled. If a taxpayer's income exceeds the limitations for receiving the allowable 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 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 Deduction

Individuals may take a deduction for social security and social security disability benefits. The 2025 deduction 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 qualifies based on age (62 or older) but is not yet 65, the "Age 62 through 64" box must be checked on the Form MO-1040. If this box is not checked, the deduction will be disallowed.

## Standard Deduction Table

The following table can 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       Blind   
Your spouse      65 or older       Blind   
Total Number of Boxes Checked \_\_\_\_\_

<u>Filing Status</u>	<u>Number of Boxes Checked</u>	<u>Standard Deduction</u>
Single	0	\$15,750
	1	\$17,750
	2	\$19,750
Married Filing Combined and Qualifying Widow(er)	0	\$31,500
	1	\$33,100
	2	\$34,700
	3	\$36,300
	4	\$37,900
Head of Household	0	\$23,625
	1	\$25,625
	2	\$27,625
Married Filing Separately	0	\$15,750
	1	\$17,350
	2	\$18,950
Single — Claimed as a dependent on another person's return	0	\$1,350*
Qualifying Widow(er), Married Filing Combined and Married Filing Separately		Additional \$1,600
Single and Head of Household		Additional \$2,000

**\*Note:** Standard deduction may not exceed the greater of \$1,350 or the sum of \$450 and the individual's earned income, up to the applicable standard deduction amount (\$15,750 for single taxpayers).

### Additional Standard Deduction for a Net Qualified Disaster Loss

The Missouri standard deduction equals the allowable federal standard deduction. If you had a net qualified disaster loss and elected to increase your federal standard deduction by that amount, your Missouri standard deduction will also increase. For details, see IRS Instructions for Federal Form 1040, Line 12e, Exception 5.

To claim this increase, you must:

- File a paper individual income tax return.
- Enter the increased amount on the Missouri standard deduction line of Form MO-1040 or MO-1040A, and write "net qualified disaster loss

- increase" on the dotted line.
- Attach your federal return, Federal Form 4684, and Federal Schedule A.

## Itemized Deductions

### Missouri Itemized Deductions

Missouri law requires a taxpayer to start with the federal itemized deductions reported on Schedule A of the 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 the 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, Federal Form 1040-SR, or Federal Form 1040-NR, Schedule 2, Part 2, Line 4, minus Federal Schedule 1, Part 2, Line 15, plus Federal Form 8959, Line 13.

### Subtractions from Federal Itemized Deductions

The amount of state and local income tax claimed on the Federal Schedule A, minus any 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 2025, they may be eligible for a deduction on their Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a 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.

### Head of Household and Qualifying Widow(er) Deduction

If your filing status is head of household or qualifying widow(er) enter the amount of \$1,400 as your additional exemption on Line 15. You must use the same filing status as your federal return. If you claimed any filing status other than head of household or qualifying widow(er) on your federal return, you do not qualify for the additional exemption.

## **Health Care Sharing Ministry Deduction**

If a taxpayer made contributions to a qualifying health care sharing ministry in 2025, 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 their federal return.

## **Military Income Deduction**

If a taxpayer has military income earned as a member of any active duty component or inactive duty component of National Guard Inactive Duty Training (IDT), National Guard Annual Training (AT) or Reserve components of the Armed Force 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.

## **Foster Parent Tax Deduction**

Foster parents as defined in RSMo 210.566 are eligible to receive a deduction for expenses directly incurred by providing care as a foster parent to one or more children in this state. To determine your eligibility and calculate your deduction, complete the Foster Care Affidavit (Form 5870). This form must be attached to your Missouri return.

## **Farmland Sold, Rented, Leased or Crop-shared to a Beginning Farmer**

Farmers can receive a deduction of a set percentage of their capital gains received from the sale of farmland or the dollar amount not to exceed \$25,000 of income received from the rent, lease, or crop-sharing agreement for their farmland as long as it is sold, rented, leased, crop-shared to a beginning farmer. To qualify for this deduction you must include a Beginning Farmer Tax Deduction Certification from the Missouri Agricultural and Small Business Development Authority (MASBDA) validating the sale, rental, lease, or crop-sharing agreement qualified. To calculate your deduction, complete Form 5955. Form 5955, the certificate from MASBDA, and the federal return must be attached to Form MO-1040.

## **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: [dor.mo.gov/military/](http://dor.mo.gov/military/). 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 in Missouri is taxable to Missouri.

### **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. The MO-NRI or MO-CR cannot be utilized for the same taxpayer at the same time. 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 [dor.mo.gov](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 a servicemember's home of record is a state other than Missouri, their domicile is in that state. When stationed in Missouri, the servicemember is not subject to Missouri income tax on:

- Military pay
- Interest or dividend income from personal investments

Although no Missouri tax is due on these amounts, the servicemember should file Form MO-NRI (Missouri Nonresident Income Percentage) to confirm nonresident status.

### **Servicemembers Civil Relief Act**

Under the Servicemembers Civil Relief Act (H.R. 100), Missouri cannot include a nonresident servicemember's military income when calculating the tax rate for:

- The servicemember
- The servicemember's spouse (on a combined return)

## **Non-Military Income**

If a nonresident servicemember or their spouse earns \$600 or more of non-military income while in Missouri:

- That income is taxable to Missouri.
- A **Form MO-1040** (Missouri Individual Income Tax Return) must be filed.
- Check the appropriate box and report the nonresident military income on **Form MO-A**, Part 1, Line 11.

### **Military Spouses Residency Relief Act:**

Spouse of servicemember stationed in Missouri: If the spouse of a servicemember is only in this state because of military orders, their income is not taxable. Complete form MO-A, Part 1, Line 11.

## **Military — Home of Record: Missouri**

If a servicemember's home of record is Missouri, their domicile is Missouri. This means they are considered Missouri residents for tax purposes and must pay Missouri income tax on all income, including military pay, regardless of where it is earned.

If the servicemember enters or leaves the military during the year and lives in Missouri before entering or after leaving, their entire income (including military pay) is taxable to Missouri.

### **Exception: Nonresident Status**

A Missouri-domiciled servicemember may claim nonresident status by filing Form MO-NRI with their Missouri income tax return (Form MO-1040) if all of the following apply:

1. They did not maintain a permanent place of abode in Missouri during the tax year.
2. They did maintain a permanent place of abode elsewhere.
3. They did not spend more than 30 days in Missouri during the tax year.

If these conditions are met, the individual is treated as a nonresident for tax purposes and does not pay Missouri income tax on:

- Military pay
- Interest and dividend income from personal investments

### **Spouse's Income**

If the servicemember's spouse is stationed outside Missouri and Missouri remains 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 a military servicemember is stationed in Missouri and their home of record is Missouri, all income, including military pay, is taxable to Missouri.

If both the servicemember and their spouse are Missouri residents, and the spouse remains in Missouri for more than 30 days while the servicemember is stationed outside Missouri, then the entire income of both individuals (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.

## **Active Duty Military Deduction**

Military personnel may deduction the amount of military income earned as a member of any active duty component of the Armed Forces of the United States. This includes being ordered to federal active duty status under 10 USC or 32 USC, signing bonus for enlisting, participating in Annual Training (typically two weeks a year), and participating in other active training or schools, except for Inactive Duty for Training. This amount may not include military income earned during State Active Duty. This amount must be included in your federal adjusted gross income and not previously taken as a deduction or subtraction.

## **Inactive Duty Military Deduction**

Military personnel may deduct 100 percent of their income earned from the following sources from their Missouri adjusted gross income:

- National Guard Inactive Duty Training (IDT)
- National Guard Annual Training (AT)
- Reserve components of the Armed Forces.
- Bonus from the National Guard or a reserve component of the United States Armed Forces for joining, reenlisting, or for any other reason.

## **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: [dor.mo.gov/military/](http://dor.mo.gov/military/).
- This form should be submitted to the Department by the return’s due date (April 15, 2026).
- This form can be obtained by visiting our website at: [dor.mo.gov/military/](http://dor.mo.gov/military/)

**For more detailed information regarding military filing requirements, visit our website at [dor.mo.gov/military/](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, 2026      2nd Quarter — June 15, 2026  
3rd Quarter — September 15, 2026    4th Quarter — January 15, 2027

**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	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 [dor.mo.gov/](http://dor.mo.gov/), contact the Department at (573) 751-8150, or e-mail [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov).

The Department also encourages electronic and internet filing options for individual income tax. The Department received 3 million electronically filed returns in 2025. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.

## Missouri Taxable Status of Various Income Items

### EXEMPT

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 Corporation	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 Association	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 Mallana 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 42. 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 [ded.mo.gov](http://ded.mo.gov).

- Brownfield "Jobs and Investment" Credit (573) 522-8004
- Capitol Complex Artifact Donation Credit (573) 526-5417
- Capitol Complex Monetary Donation Credit (573) 526-5417
- Entertainment Industry Jobs (573) 526-2102
- Family Development Account Credit (573) 522-9062
- Historic Preservation Credit (573) 522-8004
- Intern and Apprentice Recruitment (573) 526-9239
- Missouri Quality Jobs Credit (573) 526-0308
- Missouri Works Credit (573) 526-0308
- Neighborhood Assistance Credit (Including Homeless Assistance Credit) (573) 522-2629
- New Enhanced Enterprise Zone Credit (573) 751-4539
- New or Expanded Business Facility Credit (573) 751-4639
- Qualified Research Expense Credit (573) 522-3654
- Rebuilding Communities and Neighborhood Preservation Act Credit (573) 522-8004
- Remediation Credit (573) 522-8004
- Rural Access to Capital Credit (573) 751-4539
- Show-Me Sports Investment Credit (573) 522-8004
- Show-Mo Act/Motion Media (573) 526-2102
- Small Business Incubator Credit (573) 526-6708
- Sporting Contribution Credit (573) 522-8004
- Sporting Event Credit (573) 522-8004
- Youth Opportunities Credit (573) 522-4216

### 2. Other Missouri Tax Credits

- **Adoption Tax Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Affordable Housing Assistance Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-7265.
- **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.
- **Biodiesel Producer Tax Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.\*
- **Biodiesel Retailer and Distributor Tax Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 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.\*
- **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.
- **Ethanol Retailer and Distributor Tax 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.
- **Homestead Disaster Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Maternity Home Credit** — contact the Missouri Department of Social Services, P.O. Box 626, Jefferson City, MO 65103-0626 or call (573) 751-7533.
- **Medical Preceptorship Tax Credit** — contact the Missouri Department of Health and Senior Services, PO. Box 570, 930 Wildwood, Jefferson City, MO 65102-0570 or (573) 751-6441.
- **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) 759-7265.
- **MO Scholars Tax Credit** — contact the Missouri State Treasurer at P.O. Box 210 Jefferson City, MO 65101 or call (573) 751-8533.
- **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.\*
- **Processed Wood Energy Tax Credit** — contact the Missouri Department of Natural Resources, P.O. Box 176, Jefferson City, MO 65102-0176.
- **Refundable Adoption Tax Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.

- **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.\*
- **SALT Parity** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220
- **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.
- **Specialty Agriculture Crop Loan Tax Credit** — contact the Department of Agriculture, P.O. Box 630, Jefferson City, MO 65102-0630 (573) 751-2129.
- **Urban Farms Tax Credit** — contact the Department of Agriculture, P.O. Box 630, Jefferson City, MO 65102-0630 (573) 751-2129.

**\*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, 2025.

If the spouse was 65 or older and died during the year of 2025, the individual would still qualify for the credit, even if they were not 65, for the tax year 2025.

## 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 percent 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 percent 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 percent 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, 2025, and received surviving spouse social security benefits during 2025, 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 2025.** If the individual qualified for a property tax credit and would have been a resident for the entire 2025 calendar year, but died before the last day of the calendar year, the individual would still qualify for the credit for 2025. An individual or spouse which is 65 years of age or older as of December 31, 2025, must have been a resident of Missouri for the entire year.
2. If the individual owns and occupies their own home for the entire year of 2025, 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 2025, the maximum household income for single is \$27,200 and \$29,200 for married filing joint.
3. If the individual owns the property, he or she must provide a **PAID** copy of his or her 2025 real estate tax receipt(s) or if the individual rents (which includes nursing homes), he or she must provide a completed Form 5674 and proof for rent paid receipt(s). 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** to expedite receiving his or her refund.
5. The following is not included as income on the **Form MO-PTC** or **Form MO-PTS**:
  - Prior year refunds;
  - 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 Lieu 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 paid property tax receipt or **MO-CRP** (Certification of Rent Paid) and Form 5674 (Verification 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-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 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-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:** 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-96 Misc - Annual Report of Payment of Rent, Royalties, Etc.**

All individuals, businesses, and corporations who are required to file a Federal Form 1099 MISC must also file Form MO-96 with the Missouri Department of Revenue for any income of \$1,200 or more from a Missouri source except for wages from which taxes were withheld and income reported on an information report for an S corporation or partnership. These annual statements are required for payments to both Missouri residents and nonresidents. The due date is February 28. (February 29 for leap years). Submit Form MO-96 MISC as follows:

Copy 1 - Submit to the Missouri Department of Revenue, P.O. Box 3330, Jefferson City, MO 65105-3330 along with Form MO-96 (Annual Summary and Transmittal of Missouri Form(s) MO-96 MISC)

Copy 2 - Provide to the recipient.

Copy 3 - Optional Payer's copy.

A Federal Form 1099-MISC may be substituted for Form MO-1099 MISC as long as the copies are clearly marked as follows:

Copy 1 - Missouri copy.

Copy 2 - Information supplied to Missouri Department of Revenue.

# General Information

## Forms

Taxpayers can obtain Missouri tax forms and instructions quickly and easily by visiting the Department of Revenue's website at [dor.mo.gov/forms](http://dor.mo.gov/forms). If you are unsure what form you need to complete, please utilize this link [mytax.mo.gov/rptp/portal/home/tax-form-selector](http://mytax.mo.gov/rptp/portal/home/tax-form-selector).

## 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 have 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 65105-0329 (*2-D barcode returns only*: P.O. Box 3370). For refund claims, mail to Department of Revenue, P.O. Box 500, Jefferson City, MO 65105-0500 (*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. Submit returns via email at: [Incometaxprocessing@dor.mo.gov](mailto:Incometaxprocessing@dor.mo.gov)

## 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 needs to file an Application for Extension of Time to File (**Form MO-60**) if:

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 individual income, fiduciary income, or composite income tax returns.
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.

## **Form 1099-G**

Form 1099-G indicates 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, and the amount is deducted as an itemized deduction on the Missouri income tax return. For more information and answers to frequently asked questions go to [dor.mo.gov/faq/taxation/individual/](http://dor.mo.gov/faq/taxation/individual/).

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 [mytax.mo.gov/rptp/portal/home/1099g-inquiry](http://mytax.mo.gov/rptp/portal/home/1099g-inquiry) 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 15th 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: [dor.mo.gov/taxation/](http://dor.mo.gov/taxation/), 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 [dor.mo.gov/taxation/](http://dor.mo.gov/taxation/), or by calling (888) 929-0513. A convenience fee will be charged for credit and debit card transactions.

**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 on 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 the Department'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 65105-0329.**

## **Interest and Penalty**

Interest is due on tax not paid on time. For calendar year 2026, interest is computed at 7 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-NRI**, and **Form MO-CR**, and other states' returns.
3. The amount of Missouri tax withheld claimed is not correct. Earnings tax and withholding from other states are erroneously claimed.
4. Calculation errors are made on the returns.
5. Federal Earned Income Credit (EIC) is incorrectly claimed as a federal tax deduction on Missouri returns.
6. The wrong filing status box is checked.
7. 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. 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 37 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** 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 56 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.

# 2025 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.

[dor.mo.gov](http://dor.mo.gov)

Visit our website to track your refund.

[dor.mo.gov/returnstatus/](http://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.***

**Ever served on active duty in the United States Armed Forces?**  
If yes, visit [dor.mo.gov/military/](http://dor.mo.gov/military/) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR](http://mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).

Our virtual assistant, DORA, is also available 24/7 to help answer any questions you have at [dor.mo.gov](http://dor.mo.gov).



*Chat with me!*

Click

 DOR CHAT

In the lower right corner of your screen!