MISSOURI DEPARTMENT OF
REVENUEForm
MO-1040**2025 Individual Income
Tax Return - Long Form**

For Calendar Year January 1 - December 31, 2025

Print in BLACK ink only and DO NOT STAPLE.

☐ **Amended Return** ☐ **Composite Return** (For use by S corporations or Partnerships)☐ Federal Extension - Select this box if you have an approved federal extension. Attach a copy Federal Extension (Form 4868).☐ Department of Social Services Application of Eligibility form attached. ☐ Federal return attached.

If filing a fiscal year return enter the beginning and ending dates here.

Fiscal Year Beginning (MM/DD/YY)

Fiscal Year Ending (MM/DD/YY)

Vendor Code

Department Use Only

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0	0	6
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Filing Status

☐ Single ☐ Claimed as a Dependent ☐ Married Filing Combined ☐ Married Filing Separately ☐ Head of Household ☐ Qualifying Widow(er)

Age 62 through 64

Age 65 or Older

Blind

100% Disabled

Non-Obligated Spouse

 Yourself ☐ Spouse ☐ | Yourself ☐ Spouse ☐ | Yourself ☐ Spouse ☐ | Yourself ☐ Spouse ☐ | Yourself ☐ Spouse ☐

Name

Social Security Number	Deceased in 2025	Spouse's Social Security Number	Deceased in 2025								
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First Name	M.I.	Last Name	Suffix								
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Spouse's First Name	M.I.	Spouse's Last Name	Suffix								
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In Care Of Name (Attorney, Executor, Personal Representative, etc.)

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Address

Present Address (Include Apartment Number or Rural Route)

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City, Town, or Post Office

State

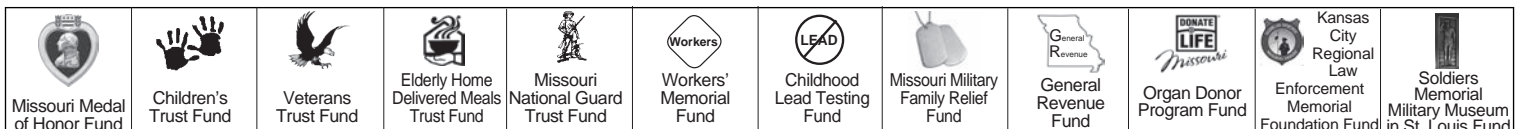
ZIP Code

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County of Residence

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You may contribute to any one or all of the trust funds on Line 51. See pages 11-12 of the instructions for more trust fund information.



25322010006

Yourself (Y)

Spouse (S)

1. Federal adjusted gross income from federal return
(see instructions and worksheet on pages 6 and 7) 1Y .00 1S .00
2. Total additions (from **Form MO-A**, Part 1, Line 7) 2Y .00 2S .00
3. Total income - Add Lines 1 and 2. 3Y .00 3S .00
4. Total subtractions (from Form MO-A, Part 1, Line 19) 4Y .00 4S .00
5. Missouri adjusted gross income - Subtract Line 4 from Line 3. 5Y .00 5S .00
6. Total Missouri adjusted gross income - Add columns 5Y and 5S 6 .00
7. Income percentages - Divide columns 5Y and 5S by total on
Line 6. (Must equal 100%) 7Y % 7S %

8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3,
Section D) 8 .00
9. Tax from federal return 9 .00
10. Other tax from federal return. 10 .00
11. Total tax from federal return. Do not enter federal income tax withheld. 11 .00
12. Federal tax percentage – Enter the percentage based on your
Missouri Adjusted Gross Income, Line 6. Use the chart below to
find your percentage 12 %

Missouri Adjusted Gross Income Range, Line 6: Federal Tax Percentage:

\$25,000 or less 35%

\$25,001 to \$50,000 25%

\$50,001 to \$100,000 15%

\$100,001 to \$125,000 5%


\$125,001 or more 0%



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13. Federal income tax deduction – Multiply Line 11 by the percentage on Line 12. Enter this
amount not to exceed \$5,000 for an individual or \$10,000 for combined filers. 13 .00
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2)
• Single or Married Filing Separate-\$15,750 • Head of Household-\$23,625
• Married Filing Combined or Qualifying Widow(er)-\$31,500 14 .00
15. Additional Exemption for Head of Household and Qualifying Widow(er) 15 .00
16. Long-term care insurance deduction 16 .00
17. Health care sharing ministry deduction. 17 .00
18. Active Duty Military income deduction 18 .00
19. Inactive Duty Military income deduction 19 .00
20. Reserved 20 .00
21. Farmland sold, rented, leased, or crop-shared to a beginning farmer deduction. Enter the sum
of Lines 21A, 21B, and 21C on Line 21 21 .00
- 21A. Sold \$.00 21B. Rented/
Leased \$.00 21C. Crop-
Shared \$.00

22. Reserved	A. <input type="text"/>	B. <input type="text"/>	22	<input type="text"/>	.00
23. Reserved			23	<input type="text"/>	.00
24. Foster parent tax deduction			24	<input type="text"/>	.00
25. Total deductions - Add Lines 8 and 13 through 24			25	<input type="text"/>	.00
26. Subtotal - Subtract Line 25 from Line 6			26	<input type="text"/>	.00
27. Multiply Line 26 by appropriate percentages (%) on Lines 7Y and 7S	27Y	<input type="text"/>	.00	27S	<input type="text"/>
28. Enterprise zone or rural empowerment zone income modification	28Y	<input type="text"/>	.00	28S	<input type="text"/>

29. Taxable income - Subtract Line 28 from Line 27	29Y	<input type="text"/>	.00	29S	<input type="text"/>
30. Tax (see tax chart on page 21 of the instructions)	30Y	<input type="text"/>	.00	30S	<input type="text"/>
31. Resident credit - Attach Form MO-CR and other states' income tax return(s)	31Y	<input type="text"/>	.00	31S	<input type="text"/>
32. Missouri income percentage - Enter 100% if not completing Form MO-NRI . Attach Form MO-NRI and federal return if applicable.	32Y	<input type="text"/>	%	32S	<input type="text"/>
33. Balance - Subtract Line 31 from Line 30; OR multiply Line 30 by percentage on Line 32	33Y	<input type="text"/>	.00	33S	<input type="text"/>
34. Other taxes - Select box and attach federal form indicated.	 25322030006				
<input type="checkbox"/> Lump sum distribution (Form 4972)					
<input type="checkbox"/> Recapture of low income housing credit (Form 8611)	34Y	<input type="text"/>	.00	34S	<input type="text"/>
35. Subtotal - Add Lines 33 and 34	35Y	<input type="text"/>	.00	35S	<input type="text"/>
36. Total Tax - Add Lines 35Y and 35S	36	<input type="text"/>	.00		

37. MISSOURI tax withheld - Attach Forms W-2 and 1099	37	<input type="text"/>	.00
38. 2025 Missouri estimated tax payments - Include overpayment from 2024 applied to 2025	38	<input type="text"/>	.00
39. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms MO-2NR and MO-NRP	39	<input type="text"/>	.00
40. Missouri tax payments for nonresident entertainers - Attach Form MO-2ENT	40	<input type="text"/>	.00
41. Amount paid with Missouri extension of time to file (Form MO-60)	41	<input type="text"/>	.00
42. Miscellaneous tax credits (from Form MO-TC , Line 13) - Attach Form MO-TC	42	<input type="text"/>	.00
43. Property tax credit - Attach Form MO-PTS	43	<input type="text"/>	.00
44. Missouri Working Family Tax Credit (Attach Form MO-WFTC and federal return)	44	<input type="text"/>	.00
45. Total payments and credits - Add Lines 37 through 44	45	<input type="text"/>	.00

Skip Lines 46 through 48 if you are not filing an amended return.

46. Amount paid on original return. 46 .00

47. Overpayment as shown (or adjusted) on original return 47 .00

Indicate Reason for Amending

☐ A. Federal audit. Enter date of IRS report (MM/DD/YY)
☐ B. Net Operating Loss carryback Enter year of loss (YY)
☐ C. Investment tax credit carryback Enter year of credit (YY)
☐ D. Correction other than A, B, or C Enter date of federal amended return, if filed. (MM/DD/YY)

48. Amended return total payments and credits - Add Lines 45 and 46; subtract Line 47.
 Enter on Line 48. 48 .00

49. If Line 45, or if amended return, Line 48, is larger than Line 36, enter the difference.
 Amount of OVERPAYMENT 49 .00

50. Amount of Line 49 to be applied to your 2026 estimated tax 50 .00

51. Enter the amount of your donation in the trust fund boxes below. See instructions for additional trust fund codes.

51a. Children's Trust Fund .00 51b. Veterans Trust Fund .00 51c. Elderly Home Delivered Meals Trust Fund .00 51d. Missouri National Guard Trust Fund .00

51e. Workers' Memorial Fund .00 51f. Childhood Lead Testing Fund .00 51g. Missouri Military Family Relief Fund .00 51h. General Revenue Fund .00

51i. Organ Donor Program Fund .00 51j. Kansas City Regional Law Enforcement Memorial Foundation Fund .00 51k. Soldiers Memorial Military Museum in St. Louis Fund .00 51l. Missouri Medal of Honor Fund .00

51m. Additional Fund Code Additional Fund Amount .00 51n. Additional Fund Code Additional Fund Amount .00

Total Donation - Add amounts from Boxes 51a through 51n and enter here 51 .00

52. Amount of Line 49 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter the total deposit amount from [Form 5632](#). 52 .00

53. **REFUND** - Subtract Lines 50, 51, and 52 from Line 49 and enter here 53 .00

a. Routing Number c. ☐ Checking ☐ Savings

b. Account Number



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Amount Due

54. If Line 36 is larger than Line 45 or Line 48, enter the difference.

Amount of UNDERPAYMENT

54 . 0055. Underpayment of estimated tax penalty - Attach [Form MO-2210](#). Enter penalty amount here . . .55 . 00☐ Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.56. **AMOUNT DUE** - Add Lines 54 and 55.

If you pay by check, you authorize the Department of Revenue to process the check

electronically. Any returned check may be presented again electronically

56 . 00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. By signing or entering my name in the "Signature" field(s) below, I am providing the Department of Revenue with my signature as required under [Section 143.561, RSMo](#). Declaration of preparer (other than taxpayer) is based on all information of which he or she has knowledge. As provided in [Chapter 143, RSMo](#), a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit, or abatement if I employ such aliens. I am aware of any applicable reporting requirements of [Section 135.805, RSMo](#), and the penalty provisions of [Section 135.810, RSMo](#).

Signature

Signature

Date (MM/DD/YY)

Spouse's Signature (If filing combined, BOTH must sign)

Date (MM/DD/YY)

E-mail Address

Daytime Telephone

Preparer's Signature

Date (MM/DD/YY)

Preparer's FEIN, SSN, or PTIN

Preparer's Telephone

Preparer's Address

State

ZIP Code

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm

☐ Yes ☐ No

Did you pay a tax return preparer to complete your return, but the preparer failed to sign the return or provide an Internal Revenue Service preparer tax identification number? If you marked yes, please insert the preparer's name, address, and phone number in the applicable sections of the signature block above.

☐ Yes ☐ No

25322050006

Department Use Only

☐ A ☐ FA ☐ E10 ☐ DE ☐ F

Mail to: Balance Due:
Missouri Department of Revenue
P.O. Box 3370
Jefferson City, MO 65105-3370
Phone: (573) 751-7200

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 3222
Jefferson City, MO 65105-3222
Phone: (573) 751-3505

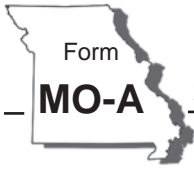
Fax: (573) 522-1762
Email: incometaxprocessing@dor.mo.gov
Submission of Individual Income Tax Returns
Email: income@dor.mo.gov
Inquiry and correspondence

Form MO-1040 (Revised 12-2025)

Ever served on active duty in the United States Armed Forces?

If yes, visit 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 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/.





MISSOURI DEPARTMENT OF

REVENUE**2025 Individual Income Tax Adjustments**Department Use Only
(MM/DD/YY)

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Attach to Form MO-1040. Attach your federal return. See information beginning on page 12 to assist you in completing this form.

Name

Social Security Number

	-		-	
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Spouse's Social Security Number

	-		-	
--	---	--	---	--

First Name

--

M.I. Last Name

--

--

Suffix

--

Spouse's First Name

--

M.I.

--

Spouse's Last Name

--

Suffix

--

Additions

Yourself (Y)

Spouse (S)

1. Interest on state and local obligations other than Missouri source. . . .

1Y		.00	1S		.00
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2. ☐ Partnership ☐ Fiduciary ☐ S Corporation ☐ Business Interest

25340010001

☐ Net Operating Loss (Carryback/Carryforward)☐ Other (description)

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2Y		.00	2S		.00
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3. Nonqualified distribution received from a qualified 529 plan not used for qualified expenses.

3Y		.00	3S		.00
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4. Food Pantry contributions included on Federal Schedule A.

4Y		.00	4S		.00
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5. Nonresident Property Tax.

5Y		.00	5S		.00
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6. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses. . . .

6Y		.00	6S		.00
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7. Total Additions - Add Lines 1 through 6. Enter here and on Form MO-1040, Line 2.

7Y		.00	7S		.00
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Subtractions

8. Interest from exempt federal obligations included in federal adjusted gross income - Attach a detailed list or all Federal Form(s) 1099

8Y		.00	8S		.00
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9. Any state income tax refund included in federal adjusted gross income.

9Y		.00	9S		.00
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10. Military Retirement Benefits (see instructions on page 14)

10Y		.00	10S		.00
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11. ☐ Partnership ☐ Fiduciary ☐ S Corporation ☐ Railroad Retirement Benefits ☐ Military (nonresident)☐ Combat Pay☐ Build America and Recovery Zone Bond Interest☐ MO Public-Private Transportation Act☐ Net Operating Loss☐ Business Interest☐ Other (description)

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11Y		.00	11S		.00
-----	--	-----	-----	--	-----

12. Exempt contributions made to a qualified 529 plan

12Y		.00	12S		.00
-----	--	-----	-----	--	-----

13. Qualified Health Insurance Premiums - Attach the Qualified Health Insurance Premiums Worksheet (Form 5695) and supporting documentation

13Y		.00	13S		.00
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Part 1 - Missouri Modifications to Federal Adjusted Gross Income

14. Missouri depreciation adjustment ([Section 143.121, RSMo.](#))☐

Sold or disposed property previously taken as addition modification

14Y		00	14S		00
-----	--	----	-----	--	----

15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE)

15Y		00	15S		00
-----	--	----	-----	--	----

16. Agriculture Disaster Relief

16Y		00	16S		00
-----	--	----	-----	--	----

17. Business Income Deduction - see worksheet on page 16 of MO-1040 Instructions

17Y		00	17S		00
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18. Capital Gain

18Y		00	18S		00
-----	--	----	-----	--	----

19. Total Subtractions - Add Lines 8 through 18. Enter here and on Form MO-1040, Line 4

19Y		00	19S		00
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Complete this section only if you itemize deductions on your federal return. Attach your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040 or Federal Form 1040-SR, Line 12e

1		00
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2. 2025 Social security tax - (Yourself)

2		00
---	--	----

3. 2025 Social security tax - (Spouse)

3		00
---	--	----

4. 2025 Railroad retirement tax - Tier I and Tier II (Yourself)

4		00
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5. 2025 Railroad retirement tax - Tier I and Tier II (Spouse)

5		00
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6. 2025 Medicare tax - Yourself and Spouse (see page 16 of MO-1040 Instructions)

6		00
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7. 2025 Self-employment tax (see page 16 of MO-1040 Instructions)

7		00
---	--	----

8. Total - Add Lines 1 through 7

8		00
---	--	----

9. State and local income taxes from Federal Schedule A, Line 5a or enter \$0 if completing worksheet below.

9		00
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10. Earnings taxes included in Line 9

10		00
----	--	----

11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below

11		00
----	--	----

12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14

12		00
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Complete this worksheet only if your total state and local taxes included in your federal itemized deductions exceeded \$40,000 (\$20,000 if married filing separately) or you were required to complete a federal worksheet to calculate Federal Schedule A, Line 5e.

1. Enter the sum of your state and local taxes on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5d.

1		00
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2. State and local income taxes from Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a.

2		00
---	--	----

3. Earnings taxes included on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a

3		00
---	--	----

4. Subtract Line 3 from Line 2.

4		00
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5. Divide Line 4 by Line 1.

5		%
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6. Enter the amount from Federal Schedule A, Line 5e.

6		00
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7. Multiply Line 6 by percentage on Line 5. Enter here and on net state income taxes, Line 11, above

7		00
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Part 3 - Pension and Social Security/Social Security Disability (Instructions for Part 3 begin on page 17)

Part 3 - Section A

Public Pension Calculation - Pensions received from any federal, state, or local government.

1. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 5b	1Y		.00	1S		.00
2. Amount from Line 1 or \$47,633 (maximum social security benefit), whichever is less	2Y		.00	2S		.00
3. If you received taxable social security, complete Form MO-A, Part 3, Section C, Lines 1 - 3, and enter the amount(s) from Line(s) 3Y and 3S.....	3Y		.00	3S		.00
4. Subtract Line 3 from Line 2. If Line 3 is greater than Line 2, enter \$0.	4Y		.00	4S		.00
5. Total public pension. Add amounts on Lines 4Y and 4S.....		5				.00

Part 3 - Section B

Private Pension Calculation - Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040, Line 6	1		.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b	2		.00			
3. Subtract Line 2 from Line 1	3		.00			
4. Select the appropriate filing status and enter the amount on Line 4. • Married Filing Combined (joint federal) - \$32,000 • Single, Head of Household, and Qualifying Widow(er) - \$25,000 • Married Filing Separate - \$16,000.....	4		.00			
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5		.00			
6. Taxable pension for each spouse from private sources from Federal Form 1040 or Federal Form 1040-SR, Line 4b and 5b	6Y		.00	6S		.00
7. Amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y		.00	7S		.00
8. Add Lines 7Y and 7S	8		.00			
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0.....	9		.00			

Part 3 - Section C

Social Security or Social Security Disability Calculation - To be eligible for social security deduction you must be 62 years of age by December 31 and have selected the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction.

1. Taxable social security benefits for each spouse from Federal Form 1040 or Federal Form 1040-SR, Line 6b	1Y		.00	1S		.00
2. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 6b	2Y		.00	2S		.00
3. Amount from Line(s) 1Y or 2Y, and 1S or 2S.....	3Y		.00	3S		.00
4. Total social security/social security disability. Add Lines 3Y and 3S.....		4				.00

Part 3 - Section D

Total Pension and Social Security/Social Security Disability

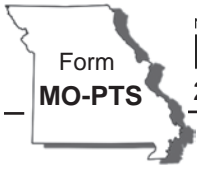
Add Line 5 (Section A), Line 9 (Section B), and Line 4 (Section C) from Form MO-A.
 Enter total amount here and on Form MO-1040, Line 8.

			.00
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Ever served on active duty in the United States Armed Forces?

If yes, visit 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/MoVeteransInformationSurvey/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/.





MISSOURI DEPARTMENT OF
REVENUE
2025 Property Tax Credit Schedule

Department Use Only (MM/DD/YY)

This form must be attached to Form MO-1040.

Social Security Number

 - -

Date of Birth (MM/DD/YYYY)

First Name

M.I.

Last Name

Spouse's Social Security Number

 - -

Spouse's Date of Birth (MM/DD/YYYY)

Spouse's First Name

M.I.

Last Name

Qualifications

Select only one qualification. Copies of letters, forms, etc., must be included with claim.

- ☐ A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1099.)
- ☐ B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.)
- ☐ C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1099.)
- ☐ D. 60 years of age or older and received surviving spouse benefits (Attach Form SSA-1099.)

Filing Status

Select only one filing status. If your filing status on Form MO-1040 is head of household, you will select single filing status below. If married filing combined, you must report both incomes.

- ☐ Single ☐ Married - Filing Combined ☐ Married - Living Separate for Entire Year

Failure to provide the required attachment(s) will result in the delay or denial of your return.

Income

1. Enter the amount of income from [Form MO-1040](#), Line 6. 1 . 00
2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your **minor children** before any deductions and the amount of social security equivalent railroad retirement benefits. **Attach** Form(s) SSA-1099 or RRB-1099 (TIER I) 2 . 00
3. Enter the total amount of pensions, annuities, dividends, rental income, unemployment compensation, or interest income not included in Line 1. Include tax exempt interest from MO-A, Part 1, Line 8. **Attach** Form(s) W-2, 1099, 1099-G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, etc 3 . 00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach** Form RRB-1099-R (Tier II). Refer to [MO-A](#), Part 1, Line 11 4 . 00
5. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs. See instructions, MO-1040. 5 . 00



For Privacy Notice, see Instructions.

6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, Supplemental Security Income (SSI), child support, or Temporary Assistance payments (TA and TANF). **Attach** a letter from the Social Security Administration that includes the total amount of assistance received if applicable.
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040 or 1040-SR)
8. Total household income - Add Lines 1 through 7 and enter the total here
9. Enter the appropriate amount from the options below.
- **Single or Married Living Separate** - Enter \$0
 - Married and Filing Combined - **rented** or **did not own** your home for the entire year - Enter \$2,000
 - Married and Filing Combined - **owned** and **occupied** your home for the entire year - Enter \$4,000
10. Net household income - Subtract Line 9 from Line 8 and enter the amount here
- If you rented or did not own and occupy your home for the entire year and Line 10 is greater than \$27,200, you are **not eligible** to file this claim.
 - If you owned and occupied your home for the entire year and Line 10 is greater than \$30,000, you are **not eligible** to file this claim.

11. If you owned your home, enter the total amount of property tax paid for your home, minus special assessments, or \$1,100, whichever is less. **Attach** a copy of **paid** real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, **attach** the Assessor's Certification ([Form 948](#))
12. If you rented, enter the total amount from Certification of Rent Paid (Form(s) MO-CRP), Line 9 or \$750, whichever is less. **Attach** a completed Verification of Rent Paid ([Form 5674](#)). **Note:** If you rent from a facility that does not pay property tax, you are **not eligible** for a Property Tax Credit

13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 50-52 to figure your Property Tax Credit. You **must** use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 43.

Department Use Only

☐ A ☐ K ☐ R ☐ U

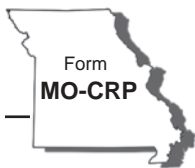
This form must be attached to Form MO-1040.



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Ever served on active duty in the United States Armed Forces?

If yes, visit 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 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/.



MISSOURI DEPARTMENT OF
REVENUE

2025 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information may result in denial or delay of your claim.

1. Social Security Number

 - -

Spouse's Social Security Number

 - -

☐ Select this box if related to your landlord. If so, explain.

2. Name (First, Last)

Physical Address of Rental Unit (P.O. Box Not Allowed)

Apartment Number

City

State

ZIP Code

3. Landlord's Name (First, Last)

Landlord's Street Address (Must be completed)

Apartment Number

City

State

ZIP Code

4. Landlord's Phone Number (Must be completed)

From:

To:

5. Rental Period During Year (MM/DD/YY)

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid ([Form 5674](#)). If you received housing assistance, enter the amount of rent you paid. **Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.**

 6 . 00

7. Select the appropriate box below and enter the corresponding percentage on Line 7

 7 %

☐ A. Apartment, House, Mobile Home, or Duplex - 100%

☐ F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)

☐ B. Mobile Home Lot - 100%

☐ G. Shared Residence – If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional person(s) sharing rent:

☐ C. Boarding Home or Residential Care - 50%

☐ D. Skilled or Intermediate Care Nursing Home - 45%

☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)

☐ E. Hotel - 100%; if meals are included - 50%

8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

 8 . 00

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

 9 . 00

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For Privacy Notice, see instructions.

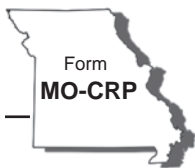
Form MO-CRP (Revised 12-2025)

Taxation Division

Attach to Form MO-PTC or MO-PTS and
mail to the Missouri Department of Revenue.

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For Privacy Notice, see instructions.

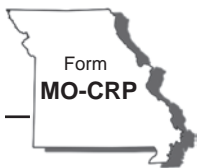
Form MO-CRP (Revised 12-2025)

Taxation Division

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mail to the Missouri Department of Revenue.

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MISSOURI DEPARTMENT OF
REVENUE

2025 Certification of Rent Paid

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State

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Landlord's Street Address (Must be completed)

Apartment Number

City

State

ZIP Code

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For Privacy Notice, see instructions.

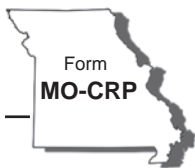
Form MO-CRP (Revised 12-2025)

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MISSOURI DEPARTMENT OF
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For Privacy Notice, see instructions.

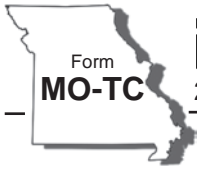
Form MO-CRP (Revised 12-2025)

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MISSOURI DEPARTMENT OF

REVENUE**2025 Miscellaneous Income Tax Credits**Department Use Only
(MM/DD/YY)

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Name
(Last, First) Spouse's Name
(Last, First) Corporation
Name Missouri Tax
I.D. Number Social Security
Number Spouse's Social
Security Number Charter
Number Federal Employer
I.D. Number

- Benefit Number - The number is the last six (6) digits of the number located on your Certificate of Eligibility.
Example: For benefit, ABC-2018-12345-123456, enter 123456, on Form MO-TC.
- Alpha code - The three (3) character code located on the next page

- of this form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.
- If you are claiming more than 10 credits, attach additional MO-TC(s)
 - The sum of the tax credits claimed in Column 1 or Column 2 cannot exceed the applicable tax liability, unless the credit is refundable.

	Benefit Number (See example above)	Alpha Code (3 characters) from the next page	Credit Name Each credit will apply against your tax liability in the order they appear below.	• Yourself • Corporation Income • Fiduciary		• Spouse (on a combined return)	
				Column 1	Column 2	Column 1	Column 2
1.				1.	00		00
2.				2.	00		00
3.				3.	00		00
4.				4.	00		00
5.				5.	00		00
6.				6.	00		00
7.				7.	00		00
8.				8.	00		00
9.				9.	00		00
10.				10.	00		00
11. Subtotals - add Lines 1 through 10.				11.	00		00
12. Enter the amount of the tax liability from Form MO-1040, Line 35Y for yourself and Line 35S for your spouse, or Form MO-1120, Line 16, Form MO-1041, Line 15 or Form MO-PTE, Line 10.				12.	00		00
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1040, Line 42; or Form MO-1041, Line 16; or Form MO-PTE, Line 11.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.				13.			00

Signature	I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services. I am aware of any applicable reporting requirements of Section 135.805 RSMo and the penalty provisions of Section 135.810 RSMo .		
	Taxpayer's Signature	Printed Name	Date (MM/DD/YYYY) ____/____/____
	Spouse's Signature	Printed Name	Date (MM/DD/YYYY) ____/____/____

Use this form to claim income tax credits on Form MO-1040, MO-1120, or MO-1041. Attach to Form MO-1040, MO-1120, or MO-1041.

Ever served on active duty in the United States Armed Forces?

If yes, visit 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 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/.



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For Privacy Notice, see instructions.

Form MO-TC (Revised 12-2025)

Use Column 1 if you are filing:

- An individual income tax return with a single type filing status; or
- A corporation income tax return, pass-through entity income tax, or fiduciary return.

If you are a shareholder or partner claiming a credit, attach a copy of the shareholder listing or Federal Schedule K-1, specifying your percentage and the corporation's percentage of ownership.

If you are filing a combined return and both you and your spouse have income:

- Use Column 1 for yourself and Column 2 for spouse.
- Both names must be on the credit certificate.

Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following Departments. Visit dor.mo.gov/tax-credits/ for a description of each credit and more contact information for agencies administering each credit.

Missouri Department of Economic Development

P.O. Box 118, Jefferson City, MO 65102-0118
ded.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
BFC	New or Expanded Business Facility - (573) 526-0308	Certificate*
BJI	Brownfield "Jobs and Investment" - (573) 522-8004	Certificate*
CCA	Capitol Complex - Artifact Donation - (573) 526-5417	Certificate*
CCM	Capitol Complex - Monetary Donation - (573) 526-5417	Certificate*
EIJ	Entertainment Industry Jobs - (573) 526-2102	Certificate*
FDA	Family Development Account - (573) 522-9062	Certificate*
FPC	Show-Mo Act/Motion Media - (573) 526-2102	Certificate*
HPC	Historic Preservation - (573) 522-8004	Certificate*
IAA	Intern and Apprentice Recruitment (573) 526-9239	Certificate*
MQJ	Missouri Quality Jobs - (573) 526-0308	Certificate*
MWC	Missouri Works Credit - (573) 526-0308	Certificate*
NAC	Neighborhood Assistance - (573) 522-2629	Certificate*
NEZ	New Enhanced Enterprise Zone - (573) 751-4539	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act - (573) 522-8004	Certificate*
REC	Qualified Research Expense - (573) 522-3654	Certificate*
RCD	Rural Access to Capital - (573) 751-4539	Certificate*
RTC	Remediation - (573) 522-8004	Certificate*
SBI	Small Business Incubator - (573) 526-6708	Certificate*
SEC	Sporting Event Credit - (573) 522-8004	Certificate*
SMS	Show-Me Sports Investment - (573) 522-8004	Certificate*
SPC	Sporting Contribution Credit - (573) 522-8004	Certificate*
YOC	Youth Opportunities - (573) 522-4216	Certificate*

Missouri Development Finance Board

P.O. Box 567, Jefferson City, MO 65102-0567
mdfb.org • (573) 751-8479

Alpha Code	Name of Credit	Attach to Form MO-TC
BEC	Bond Enhancement	Certificate*
BUC	Missouri Business Use Incentives for Large Scale Development (BUILD)	Certificate*
DRC	Development Reserve Contribution Credit	Certificate*
EFC	Export Finance	Certificate*
IDC	Infrastructure Development	Certificate*

Missouri Housing Development Commission

1201 Walnut St. Suite 1800, Kansas City, MO 64106
mhdc.com

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AHC	Affordable Housing Assistance - (816) 759-7265	Certificate*
LHC	Missouri Low Income Housing - (816) 759-7265	Allocation Schedule

Missouri Department of Health - Division of Senior Services

P.O. Box 570, Jefferson City, MO 65102-0570
health.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
MPT	Medical Preceptorship	Certificate*
SCT	Shared Care - (573) 751-4842	Must Register Each Year With Division of Senior and Disability Services - Attach Form MO-SCC



25000000001

Pursuant to [Section 105.1500, RSMo](#), the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form. If you encounter any technical difficulty in submitting this form without including information that you believe is protected by Section 105.1500, RSMo, feel free to contact the Department by email at corporate@dor.mo.gov or by phone at 573-751-4541.

Missouri Department of Revenue

P.O. Box 2200, Jefferson City, MO 65105-2200
taxcredit@dor.mo.gov • (573) 751-3220

Alpha Code	Name of Credit	Attach to Form MO-TC
ATC	Adoption Tax Credit	Form ATC, and Federal Form 8839
BFT	Bank Franchise Tax	Form INT-2, INT-2-1
BPT	Biodiesel Producer	Form 5875
BRD	Biodiesel Retailer and Distributor	Form 5879
BTC	Bank Tax Credit for S Corporation	Form BTC, INT-3, 2823, INT-2, Fed. K-1
CFC	Champion for Children	Form CFC
DAC	Disabled Access	Federal Form 8826 and Form MO-8826
DAT	Residential Dwelling Accessibility	Form MO-DAT
ERD	Ethanol Retailer and Distributor	Form 5885
FPT	Food Pantry Tax	Form MO-FPT
HDC	Homestead Disaster Tax Credit	Form 5926
RAC	Refundable Adoption Tax Credit	Form MO-RAC
SHC	Self-Employed Health Insurance	Form MO-SHC
SSC	Public Safety Officer Surviving Spouse	Form MO-SSC
SPA	SALT Parity	Fed. K-1, Form 5889 or equivalent.

Missouri Agricultural and Small Business Development Authority

P.O. Box 630, Jefferson City, MO 65102-0630
agriculture.mo.gov • (573) 751-2129

Alpha Code	Name of Credit	Attach to Form MO-TC
APU	Agricultural Product Utilization Contributor	Certificate*
FFC	Family Farms Act	Certificate*
MPF	Meat Processing Facility Investment Tax Credit	Certificate*
NGC	New Generation Cooperative Incentive	Certificate*
QBC	Qualified Beef	Certificate*
SAC	Specialty Agriculture Crops Loan	Certificate*
UFT	Urban Farms	Certificate*

Missouri Department of Natural Resources

P.O. Box 176, Jefferson City, MO 65102-0176
dnr.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
WEC	Processed Wood Energy - (573) 751-2254	Certificate*

Missouri Department of Social Services

P.O. Box 1082, Jefferson City, MO 65102-1082
dss.mo.gov/dfas/taxcredit/index.htm • (573) 751-7533

Alpha Code	Name of Credit	Attach to Form MO-TC
DBC	Diaper Bank	Certificate*
DDC	Developmental Disability Care Provider	Certificate*
DVC	Shelter for Victims of Domestic Violence	Certificate*
MHC	Maternity Home	Certificate*
PRC	Pregnancy Resource	Certificate*
RTA	Residential Treatment Agency	Certificate*

Missouri State Treasurer's Office

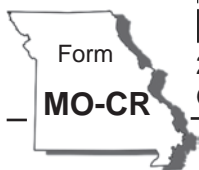
P.O. Box 210, Jefferson City, MO 65101
mo.scholars@treasurer.mo.gov • (573) 751-8533

Alpha Code	Name of Credit	Attach to Form MO-TC
MES	MO Scholars	Receipt

* Must be approved by the issuing agency

Individuals with speech or hearing impairments may call
TTY (800) 735-2966 or fax (573) 522-1762.

Form MO-TC (Revised 12-2025)



MISSOURI DEPARTMENT OF

REVENUE

**2025 Credit for Income Taxes Paid to
Other States or Political Subdivisions**

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision. Attach Form MO-CR and **all income tax returns** for each state or political subdivision to Form MO-1040.

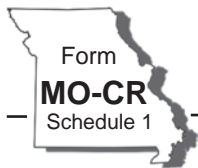
Name	Social Security Number
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>
Spouse's Name	Spouse's Social Security Number
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>

If you are claiming a resident credit as a shareholder of an S corporation with income earned in a non-taxed jurisdiction, complete MO-CR, Schedule 1 and see instructions.

Form MO-CR

	Yourself (Y)	Spouse (S)
1. Claimant's Missouri adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1Y <input type="text"/> .00	1S <input type="text"/> .00
2. Claimant's Missouri income tax (Form MO-1040, Lines 30Y and 30S). Use the two letter abbreviation for the state or name of political subdivision. See the table on back for the two letter abbreviation, or enter the name of the political subdivision below.	State of: <input type="text"/> 2Y <input type="text"/> .00	State of: <input type="text"/> 2S <input type="text"/> .00
3. Claimant's federal adjusted gross income from the other state	3Y <input type="text"/> .00	3S <input type="text"/> .00
4. Claimant's total Missouri additions from the other state.	4Y <input type="text"/> .00	4S <input type="text"/> .00
5. Total - Add Lines 3 and 4.	5Y <input type="text"/> .00	5S <input type="text"/> .00
6. Claimant's total Missouri subtractions from the other state	6Y <input type="text"/> .00	6S <input type="text"/> .00
7. Net amounts - Subtract Line 6 from Line 5	7Y <input type="text"/> .00	7S <input type="text"/> .00
8. Percentage of Missouri adjusted gross income from the other state - Divide Line 7 by Line 1	8Y <input type="text"/> %	8S <input type="text"/> %
9. Maximum credit - Multiply Line 2 by percentage on Line 8	9Y <input type="text"/> .00	9S <input type="text"/> .00
10. Income tax imposed by the other state or political subdivision. This is not income tax withheld. The income tax must generally be reduced by all credits, except withholding and estimated tax (see instructions)	10Y <input type="text"/> .00	10S <input type="text"/> .00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 31Y or Line 31S.	11Y <input type="text"/> .00	11S <input type="text"/> .00

Note: If you have completed Form MO-CR for credits in multiple states, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040. The cumulative amount of credits reported on MO-1040, Line 31Y and 31S cannot exceed the Missouri tax liability.

**Resident Credit For Tax on Pro Rata Share of
S Corporation Income Earned From a Non-Taxed Jurisdiction**

Name

Social Security Number

 - -

Spouse's Name

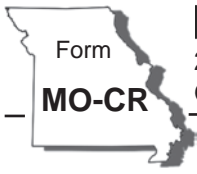
Spouse's Social Security Number

 - -

Complete Form MO-CR, Schedule 1, if you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) or the District of Columbia that is not subject to an income tax imposed in that jurisdiction.

State abbreviation - List the state from which the non-taxed S corporation income is sourced:

- | | Yourself (Y) | | Spouse (S) | |
|--|--------------|--------------------------|------------|--------------------------|
| 1. Claimant's Missouri adjusted gross income (MO-1040, Line 5Y and Line 5S) | 1Y | <input type="text"/> .00 | 1S | <input type="text"/> .00 |
| 2. Claimant's share of S corporation income derived from the non-taxed jurisdiction and included in Missouri adjusted gross income | 2Y | <input type="text"/> .00 | 2S | <input type="text"/> .00 |
| 3. Divide Line 2 by Line 1. Enter as a percent. If greater than 100%, enter 100% | 3Y | <input type="text"/> % | 3S | <input type="text"/> % |
| 4. Claimant's Missouri income tax (Form MO-1040, Lines 30Y and 30S) | 4Y | <input type="text"/> .00 | 4S | <input type="text"/> .00 |
| 5. Multiply Line 4 by the percentage on Line 3. Enter here and include on Form MO-CR, Line 10 | 5Y | <input type="text"/> .00 | 5S | <input type="text"/> .00 |



MISSOURI DEPARTMENT OF

REVENUE

**2025 Credit for Income Taxes Paid to
Other States or Political Subdivisions**

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision. Attach Form MO-CR and **all income tax returns** for each state or political subdivision to Form MO-1040.

Name

Social Security Number

 - -

Spouse's Name

Spouse's Social Security Number

 - -

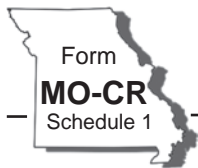
If you are claiming a resident credit as a shareholder of an S corporation with income earned in a non-taxed jurisdiction, complete MO-CR, Schedule 1 and see instructions.

Yourself (Y)

Spouse (S)

- | | | | | | | |
|---|-----|--------------------------------|----------------------|--------------------------------|----------------------|----------------------|
| 1. Claimant's Missouri adjusted gross income (Form MO-1040, Line 5Y and Line 5S) | 1Y | <input type="text"/> | <input type="text"/> | 1S | <input type="text"/> | <input type="text"/> |
| 2. Claimant's Missouri income tax (Form MO-1040, Lines 30Y and 30S). Use the two letter abbreviation for the state or name of political subdivision. See the table on back for the two letter abbreviation, or enter the name of the political subdivision below. | | | | | | |
| | | State of: <input type="text"/> | | State of: <input type="text"/> | | |
| | 2Y | <input type="text"/> | <input type="text"/> | 2S | <input type="text"/> | <input type="text"/> |
| 3. Claimant's federal adjusted gross income from the other state | 3Y | <input type="text"/> | <input type="text"/> | 3S | <input type="text"/> | <input type="text"/> |
| 4. Claimant's total Missouri additions from the other state. | 4Y | <input type="text"/> | <input type="text"/> | 4S | <input type="text"/> | <input type="text"/> |
| 5. Total - Add Lines 3 and 4. | 5Y | <input type="text"/> | <input type="text"/> | 5S | <input type="text"/> | <input type="text"/> |
| 6. Claimant's total Missouri subtractions from the other state | 6Y | <input type="text"/> | <input type="text"/> | 6S | <input type="text"/> | <input type="text"/> |
| 7. Net amounts - Subtract Line 6 from Line 5 | 7Y | <input type="text"/> | <input type="text"/> | 7S | <input type="text"/> | <input type="text"/> |
| 8. Percentage of Missouri adjusted gross income from the other state - Divide Line 7 by Line 1 | 8Y | <input type="text"/> | % | 8S | <input type="text"/> | % |
| 9. Maximum credit - Multiply Line 2 by percentage on Line 8 | 9Y | <input type="text"/> | <input type="text"/> | 9S | <input type="text"/> | <input type="text"/> |
| 10. Income tax imposed by the other state or political subdivision. This is not income tax withheld. The income tax must generally be reduced by all credits, except withholding and estimated tax (see instructions) | 10Y | <input type="text"/> | <input type="text"/> | 10S | <input type="text"/> | <input type="text"/> |
| 11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 31Y or Line 31S. | 11Y | <input type="text"/> | <input type="text"/> | 11S | <input type="text"/> | <input type="text"/> |

Note: If you have completed Form MO-CR for credits in multiple states, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040. The cumulative amount of credits reported on MO-1040, Line 31Y and 31S cannot exceed the Missouri tax liability.

**Resident Credit For Tax on Pro Rata Share of
S Corporation Income Earned From a Non-Taxed Jurisdiction**

Name

Social Security Number

 - -

Spouse's Name

Spouse's Social Security Number

 - -

Complete Form MO-CR, Schedule 1, if you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) or the District of Columbia that is not subject to an income tax imposed in that jurisdiction.

State abbreviation - List the state from which the non-taxed S corporation income is sourced:

- | | Yourself (Y) | | Spouse (S) | |
|--|--------------|--------------------------|------------|--------------------------|
| 1. Claimant's Missouri adjusted gross income (MO-1040, Line 5Y and Line 5S) | 1Y | <input type="text"/> .00 | 1S | <input type="text"/> .00 |
| 2. Claimant's share of S corporation income derived from the non-taxed jurisdiction and included in Missouri adjusted gross income | 2Y | <input type="text"/> .00 | 2S | <input type="text"/> .00 |
| 3. Divide Line 2 by Line 1. Enter as a percent. If greater than 100%, enter 100% | 3Y | <input type="text"/> % | 3S | <input type="text"/> % |
| 4. Claimant's Missouri income tax (Form MO-1040, Lines 30Y and 30S) | 4Y | <input type="text"/> .00 | 4S | <input type="text"/> .00 |
| 5. Multiply Line 4 by the percentage on Line 3. Enter here and include on Form MO-CR, Line 10 | 5Y | <input type="text"/> .00 | 5S | <input type="text"/> .00 |

Information to Complete Form MO-CR

Complete this form if you are a:

- Missouri resident, resident estate, or resident trust with income from another state(s) within the United States, political subdivision therein, or District of Columbia, or
- Missouri resident who is a direct or indirect member in a partnership or S corporation (pass-through entity), which voluntarily elected to be subject to and pay an income tax at the pass-through entity level in another state through a program substantially similar to the Missouri SALT Parity Act ([Section 143.436 RSMo](#)). A pass-through entity level tax program of another state or the District of Columbia is substantially similar to the Missouri SALT Parity Act if:
 - The partnership or S corporation only pays the tax if it voluntarily elects to be subject to that pass-through entity level tax;
 - The tax is imposed directly on the income of the partnership or S corporation;
 - The partner or shareholder receives an individual income tax credit for all or part of the partner or shareholder's pro rata share of the tax paid by the partnership or S corporation; and
 - The tax is not the mere payment, withholding, or composite payment of an income tax imposed on the partners or shareholders of the partnership or S corporation.

A part-year resident may elect to use this form to determine his or her tax as if he or she were a resident for the entire taxable year.

If you or your S corporation or partnership referenced above pay tax to more than one state, you must generally complete a separate Form MO-CR for each state. Before you begin:

- Complete your Missouri return, Form MO-1040 (Lines 1 through 30).
- Complete the other state's return(s) to determine the amount of your income tax liability imposed by the other state(s).

Line-By-Line Instructions

Note: If you are claiming a resident credit as a shareholder of an S corporation with income earned in a non-taxed jurisdiction, complete Form MO-CR and Form MO-CR Schedule 1 and see instructions. The credit from Form MO-CR Schedule 1 is subject to the maximum credit limit on Form MO-CR, Line 9. The taxpayer must calculate a limit on Form MO-CR, Line 9 for the non-taxing state using Form MO-CR, Lines 1 through 8, even if the taxpayer did not file a return for the non-taxing state. References to the "other state" below generally include the District of Columbia and a political subdivision of another state.

Compute the Missouri Resident Credit as follows:

Line 1 - Enter the amount from Form MO-1040, Lines 5Y and 5S.

Line 2 - Enter the amount from Form MO-1040, Lines 30Y and 30S.

Line 3 - Enter the amount of your and your spouse's federal adjusted gross income derived from sources in the other state. To accomplish this, it may be helpful to prepare a pro forma federal Form 1040 or 1040-SR as if you were only reporting federal income, gain, deduction, or loss items from that other state. This figure cannot exceed the federal adjusted gross income reported on your actual federal Form 1040 or 1040-SR.

Line 4 - Enter the amount of your and your spouse's Missouri addition modifications derived from sources in the other state. This figure cannot exceed the Missouri addition modifications reported on your Form MO-A, Line 7.

Line 5 - Add Lines 3 and 4; enter the total on Line 5.

Line 6 - Enter the amount of your and your spouse's Missouri subtraction modifications derived from sources in the other state. This figure cannot exceed the Missouri subtraction modifications reported on your Form MO-A, Line 19. Example: If half of your capital gains and half of your agriculture disaster relief payments for the tax year included on Form MO-A were derived from sources in the other state, you would enter on Form MO-CR, Line 5 half of Form MO-A, Lines 16 and 18.

Line 7 - Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 - Divide Line 7 by Line 1. If greater than 100 percent, enter 100 percent. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage. Enter percentage on Line 8.

Line 9 - Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 - Enter your income tax liability as reported on the other state(s) income tax return. This is not income tax withheld. Your income tax liability must be reduced by all credits, except withholding and estimated tax payments. If the other state allows Missouri residents to take a credit against that state's income tax for the amount of Missouri income tax prior to the application of all tax credits, then you do not need to reduce your tax liability by all credits for that state. If both you and your spouse paid income tax to the other state(s) or District of Columbia, each must claim his or her own portion of the tax liability. Also add on this line the following items:

- You and your spouse's pro rata share of pass-through entity level income tax actually paid to another state of the United States or the District of Columbia through a program substantially similar to the Missouri SALT Parity Act.
- If you or your spouse are a resident S corporation shareholder, you or your spouse's pro rata share of net income tax actually paid by your S corporation to the other state, but only if that other state does not measure the income of S corporation shareholders by reference to the income of the S corporation. Note: If an amount or share of the S corporation's income is included in the shareholder's taxable income in that state, then that state measures the income of S corporation shareholders by reference to the S corporation's income.

- If you or your spouse are a resident S corporation shareholder and your S corporation is an out-of-state bank, see [Section 143.081.4](#) of the Missouri Revised Statutes to determine the pro rata share of the net tax actually paid by the bank to include on Line 10.
- If you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) not subject to income tax imposed on you or the S corporation in that jurisdiction or the political subdivision of that jurisdiction from which the income was derived, include on this line the amount from Form MO-CR, Schedule 1, Line 5. See instructions below when completing Form MO-CR, Schedule 1.

Line 11 - Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Lines 31Y and 31S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR).

Note: If the income tax of more than one other jurisdiction is imposed on the same item of income, the residency credit shall not exceed the limit that would be calculated on Form MO-CR, Line 9 as if the income taxes of all the other jurisdictions applicable to the item were deemed to be of a single jurisdiction.

Information to Complete Form MO-CR, Schedule 1

Complete Form MO-CR and Form MO-CR Schedule 1, if you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) or the District of Columbia not subject to an income tax imposed on you or the S corporation in that jurisdiction or the political subdivision of that jurisdiction from which the income was derived. If you received S corporation income, which meets this description, from multiple non-taxing states, you generally must file one MO-CR and MO-CR Schedule 1 for each non-taxing state for which a credit is being claimed.

Note: The credit from Form MO-CR Schedule 1 is subject to the maximum credit limit on Form MO-CR, Line 9. The taxpayer must calculate a limit on Form MO-CR, Line 9 for the non-taxing state using Form MO-CR, Lines 1 through 8, even if the taxpayer did not file a return for the non-taxing state.

Attach Form MO-CR, Form MO-CR Schedule 1, and supporting documentation, including Federal K-1 and a statement detailing the calculation of your share of the income earned in each state (or D.C.) that are non-taxing jurisdictions, to Form MO-1040.

State abbreviation - Use the two letter abbreviation for each state or the District of Columbia. See the table below for the two letter abbreviations.

Line 1 – Enter the amount from Form MO-1040, Lines 5Y and 5S.

Line 2 – Enter the amount of your and your spouse's share of S corporation income derived from the non-taxing state, but only to the extent it is included in the Missouri adjusted gross income reported on Form MO-1040, Lines 5Y and 5S.
Example: If only \$1,000 of your share of the S corporation income derived from the non-taxing state was included in your federal adjusted gross income, and you had no Missouri addition or subtraction modifications except that \$800 of that \$1,000 figure was capital gains which you subtracted on Form MO-A, Line 18, you would report \$200 on Form MO-CR, Schedule 1, Line 2.

Line 3 – Divide Line 2 by Line 1. If greater than 100 percent, enter 100 percent. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage.

Line 4 – Enter your and your spouse's Missouri income tax from Form MO-1040, Lines 30Y and 30S.

Line 5 – Multiply Line 4 by the percentage on Line 3; enter the amount on Line 5. Include the amount from Line 5 on Form MO-CR, Line 10. To finalize the calculation, complete instructions for Form MO-CR, Line 11.

State Abbreviations

AL - Alabama	GA - Georgia	MD - Maryland	NM - New Mexico	SD - South Dakota
AK - Alaska	HI - Hawaii	MA - Massachusetts	NY - New York	TN - Tennessee
AZ - Arizona	ID - Idaho	MI - Michigan	NC - North Carolina	TX - Texas
AR - Arkansas	IL - Illinois	MN - Minnesota	ND - North Dakota	UT - Utah
CA - California	IN - Indiana	MS - Mississippi	OH - Ohio	VT - Vermont
CO - Colorado	IA - Iowa	MT - Montana	OK - Oklahoma	VA - Virginia
CT - Connecticut	KS - Kansas	NE - Nebraska	OR - Oregon	WA - Washington
DC - District of Columbia	KY - Kentucky	NV - Nevada	PA - Pennsylvania	WV - West Virginia
DE - Delaware	LA - Louisiana	NH - New Hampshire	RI - Rhode Island	WI - Wisconsin
FL - Florida	ME - Maine	NJ - New Jersey	SC - South Carolina	WY - Wyoming

**Resident/Nonresident Status - Select your status in the appropriate box below.**

Social Security Number

 - -

Name

Address

City, State, ZIP Code

☐ 1. Nonresident of Missouri

State of residence during 2025 _____

☐ Remote Work (See instructions on Form MO-NRI, page 3)☐ 2. Part-Year Missouri Resident☐ Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2025.

A. Date From: _____ Date To: _____

B. Indicate the other state of residence
and dates you resided there _____

Date From: _____ Date To: _____

Spouse's Social Security Number

 - -

Spouse's Name

Address

City, State, ZIP Code

☐ 1. Nonresident of Missouri

State of residence during 2025 _____

☐ Remote Work (See instructions on Form MO-NRI, page 3)☐ 2. Part-Year Missouri Resident☐ Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2025.

A. Date From: _____ Date To: _____

B. Indicate the other state of residence
and dates you resided there _____

Date From: _____ Date To: _____

Part A

Based on the **Military Spouse's Residency Relief Act**, if you are the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, and Missouri is your state of residence, any income you earn is taxable to Missouri. **Do not complete Form MO-NRI.** You must report 100% on Line 32 of Form MO-1040.

☐ 3. Military/Nonresident Tax Status - Indicate your tax status
below and complete Part C - Missouri Income Percentage.☐ Missouri Home of Record
I did not at any time during the tax year 2025 maintain a
permanent place of abode in Missouri, nor did I spend more
than 30 days in Missouri during the year. I did maintain a
permanent place of abode in the state of _____.☐ Non-Missouri Home of Record
I resided in Missouri during 2025 solely because my spouse
or I was stationed at _____
on military orders. My home of record is in the state of
_____.☐ 3. Military/Nonresident Tax Status - Indicate your tax status
below and complete Part C - Missouri Income Percentage.☐ Missouri Home of Record
I did not at any time during the tax year 2025 maintain a
permanent place of abode in Missouri, nor did I spend more
than 30 days in Missouri during the year. I did maintain a
permanent place of abode in the state of _____.☐ Non-Missouri Home of Record
I resided in Missouri during 2025 solely because my spouse
or I was stationed at _____
on military orders. My home of record is in the state of
_____.

Worksheet for Missouri Source Income

Part B

Adjusted Gross Income Computations	Federal Form 1040 or Federal Form 1040-SR Line No.	Yourself or One Income Filer		Spouse (On A Combined Return)	
		Missouri Sources		Missouri Sources	
A. Wages, salaries, tips, etc.	1z	A	.00	A	.00
B. Taxable interest income.	2b	B	.00	B	.00
C. Dividend income	3b	C	.00	C	.00
D. State and local income tax refunds (from schedule 1, part 1)	1	D	.00	D	.00
E. Alimony received (from schedule 1, part 1)	2a	E	.00	E	.00
F. Business income or (loss) (from schedule 1, part 1)	3	F	.00	F	.00
G. Capital gain or (loss)	7	G	.00	G	.00
H. Other gains or (losses) (from schedule 1, part 1)	4	H	.00	H	.00
I. Taxable IRA distributions	4b	I	.00	I	.00
J. Taxable pensions and annuities	5b	J	.00	J	.00
K. Rents, royalties, partnerships, S corporations, etc. (from schedule 1, part 1)	5	K	.00	K	.00
L. Farm income or (loss) (from schedule 1, part 1)	6	L	.00	L	.00
M. Unemployment compensation (from schedule 1, part 1)	7	M	.00	M	.00
N. Taxable social security benefits	6b	N	.00	N	.00
O. Other income (from schedule 1, part 1)	9	O	.00	O	.00
P. Total - Add Lines A through O		P	.00	P	.00
Q. Minus: federal adjustments to income	10	Q	.00	Q	.00
R. SUBTOTAL (Line P - Line Q) If no modifications to income, enter this amount on Part C, Line 1	11	R	.00	R	.00
S. Missouri modifications - additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)		S	.00	S	.00
T. Missouri modifications - subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4)		T	.00	T	.00
U. MISSOURI INCOME (Missouri sources) Line R plus Line S, minus Line T. Enter this amount on Part C, Line 1		U	.00	U	.00

Missouri Income Percentage

Part C

	1Y	2Y	3Y	1S	2S	3S
1. Missouri Income - Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600)						
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return)						
3. Missouri Income Percentage - Divide Line 1 by Line 2. If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 32Y and 32S			%			%

Signature

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and believe it is true, correct, and complete.
Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo,
a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

Signature	Date (MM/DD/YY)
Spouse's Signature (if filing combined, BOTH must sign)	Date (MM/DD/YY)

Ever served on active duty in the United States Armed Forces?

If yes, visit 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 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/.

Part A, Line 1: Nonresidents of Missouri

If you are a Missouri nonresident and had Missouri source income, complete Part A, Line 1, Part B, and Part C. Attach a copy of your federal return, Form(s) W-2 and 1099 and this form to your Missouri return.

If you performed remote work for a Missouri employer outside of Missouri during 2025, this income is not taxable to Missouri. Check the Remote Work box under Part A, Line 1, and complete Part B and C.

Part A, Line 2: Part-Year Resident

If you were a Missouri part-year resident with Missouri source income and income from another state, you may use Form MO-NRI or Form MO-CR, whichever is to your benefit. When using Form MO-NRI, complete Part A, Line 2, Part B, and Part C. Missouri source income includes any income (pensions, annuities, etc.) that you received while living in Missouri. Attach a copy of your federal return, Form(s) W-2 and 1099 and this form to your Missouri return.

If you performed remote work for a Missouri employer outside of Missouri during 2025, the portion of income earned while working outside Missouri is not taxable to Missouri. Check the Remote Work box under Part A, Line 2, and complete Part B and C.

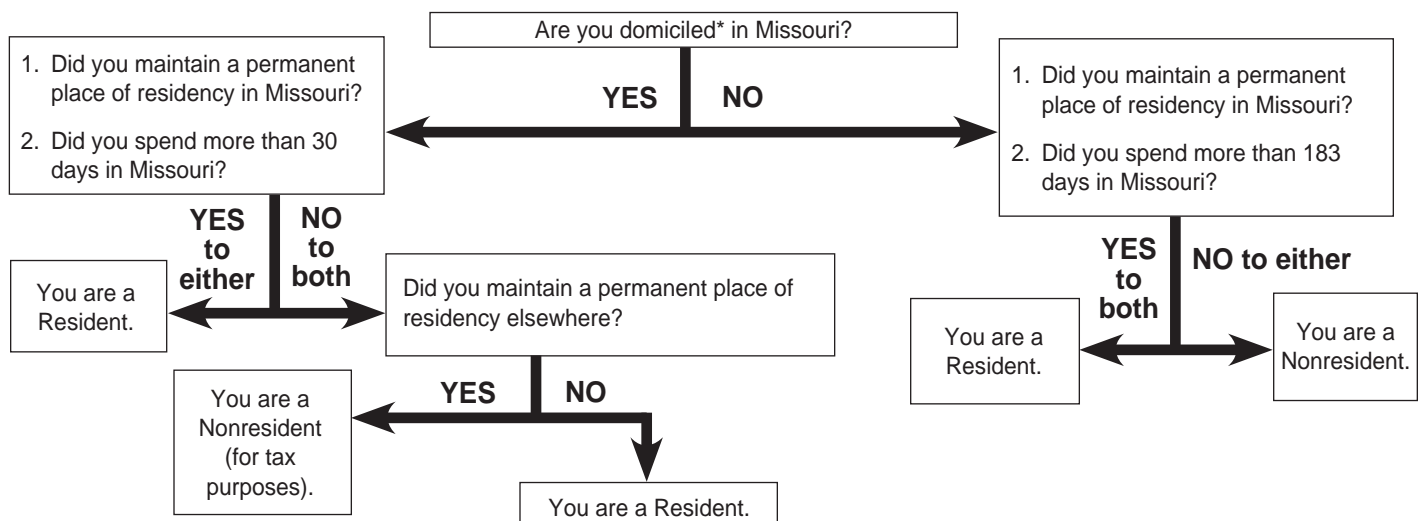
Part A, Line 3: Military Nonresident Tax Status**Missouri Home of Record - If you have a Missouri home of record and you:**

- Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.
- Did have Missouri income other than military income, were in Missouri for more than 30 days or maintained a home in Missouri during the year, you cannot use this form. You must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**
- Did not have Missouri income other than military income but spent more than 30 days in Missouri or maintained a home in Missouri during the year, you must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**
- Are married to a Missouri resident, who is not in the military, but lives with you outside of Missouri on military orders, you may use Form MO-NRI to calculate your Missouri income percentage. However, any income earned by your spouse is taxable to Missouri. Your spouse is not eligible to complete Form MO-NRI.

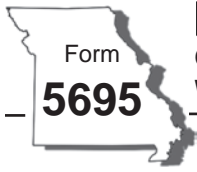
Military Nonresident Stationed in Missouri - If you are a military nonresident, stationed in Missouri and you:

- Earned non-military income while in Missouri - You must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 11, as a "Military (nonresident)" subtraction.
- Only had military income while in Missouri - You may complete a Military - No Return Required Form online at mytax.mo.gov/rptportal/business/military-noreturn.

Note: If you file a joint federal return, you **must** file a combined Missouri return (regardless of whom earned the income). Complete each column of Part B and Part C of this form. Do not combine incomes for you and your spouse.

Use this diagram to determine if you or your spouse are a RESIDENT OR NONRESIDENT

*Domicile (Home of Record) - The place an individual intends to be his or her permanent home; a place that he or she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his or her permanent home there. An individual can only have one domicile at a time.

Qualified Health Insurance Premiums
Worksheet for MO-A

Social Security Number

	-		-	
--	---	--	---	--

Spouse's Social Security Number

	-		-	
--	---	--	---	--

Complete this worksheet and attach it, along with proof of premiums paid, to Form MO-1040 if you included health insurance premiums paid as an itemized deduction or had health insurance premiums withheld from your social security benefits.

If you had premiums withheld from your social security benefits, complete Lines 1 through 4 to determine your taxable percentage of social security income and the corresponding taxable portion of your health insurance premiums included in your taxable income.

1. Enter the amount from Federal Form 1040 or Federal Form 1040-SR, Line 6a. If \$0, skip to Line 6 and enter your total health insurance premiums paid	1		.00
2. Enter amount from Federal Form 1040 or Federal Form 1040-SR, Line 6b	2		.00
3. Divide Line 2 by Line 1.	3		%
<div style="display: flex; justify-content: space-around;"><div>Yourself (Y)</div><div>Spouse (S)</div></div>			
4. Enter the health insurance premiums withheld from your social security income	4Y		.00
	4S		.00
5. Multiply the amounts on Line 4Y and 4S by the percentage on Line 3.	5Y		.00
	5S		.00
6. Enter the total of all other health insurance premiums paid, which were not included on 4Y or 4S	6Y		.00
	6S		.00
7. Add the amounts from Lines 5 and 6	7Y		.00
	7S		.00
8. Add the amounts from Lines 7Y and 7S	8		.00
9. Divide Line 7Y and 7S by the total found on Line 8. If you itemized on your federal return and your federal itemized deductions included health insurance premiums as medical expenses, go to Line 10. If not, go to Line 15	9Y		%
	9S		%
10. Enter the amount from Federal Schedule A, Line 1	10		.00
11. Enter the amount from Federal Schedule A, Line 4.	11		.00
12. Divide Line 11 by Line 10 (round to full percent)	12		%
13. Multiply Line 8 by percent on Line 12	13		.00
14. Subtract Line 13 from Line 8.	14		.00
15. Enter your federal taxable income from Federal Form 1040 or Federal Form 1040-SR, Line 15.	15		.00
16. If you itemized on your federal return and completed Lines 10 through 14 above, enter the amount from Line 14 or Line 15, whichever is less. If not, enter the amount from Line 8 or Line 15, whichever is less	16		.00
17. Multiply Line 16 by the percentage on Line 9Y and Line 9S. Enter the amounts on Line 17Y and 17S of this worksheet on Line 13 of Form MO-A	17Y		.00
	17S		.00

Ever served on active duty in the United States Armed Forces?

If yes, visit 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 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/.

**2025 Missouri Working Family Tax Credit**Department Use Only
(MM/DD/YY)

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Attach to Form MO-1040. The Federal Return must also be attached to your MO-1040 or your claim may be denied.

To claim this credit, you must be a resident individual with a filing status of single, head of household, qualifying widow(er), or married filing combined, and who is allowed a Federal Earned Income Credit (EIC) on their federal return.

Social Security Number

	-		-	
--	---	--	---	--

Spouse's Social Security Number

	-		-	
--	---	--	---	--

First Name

--

M.I.

--

Last Name

--

Spouse's First Name

--

M.I.

--

Spouse's Last Name

--

Qualifications

1. Did you qualify for the Federal Earned Income Credit (EIC) on Federal Form 1040 or 1040SR?

- ☐ Yes - Continue to calculate your Missouri Working Family Tax Credit.
- ☐ No - **STOP**. You do not qualify for the Missouri Working Family Tax Credit.

2. Do you have a filing status of married filing separately or claimed as a dependent?

- ☐ Yes - **STOP**. You do not qualify for the Missouri Working Family Tax Credit.
- ☐ No - Continue to calculate your Missouri Working Family Tax Credit.

3. Do you have investment income greater than \$4,400 (see instructions)?

- ☐ Yes - **STOP**. You do not qualify for the Missouri Working Family Tax Credit.
- ☐ No - Continue to calculate your Missouri Working Family Tax Credit.

4. Qualifying Children listed on your Federal Schedule EIC.

Name of Qualifying Child	Child's Social Security Number	Child's Date of Birth (MM/DD/YYYY)

Credit Amount

5. Federal Earned Income Credit (EIC) from Federal Form 1040 or 1040-SR, Line 27

5		.00
---	--	-----

6. Multiply Line 5 by 20% and enter the result.

6		.00
---	--	-----

7. Total Tax from Form MO-1040, Line 36.

7		.00
---	--	-----

8. Add Line 42 and Line 43 from Form MO-1040 and enter the result.

8		.00
---	--	-----

9. Subtract Line 8 from Line 7, if less than 0, enter 0

9		.00
---	--	-----

10. Enter the smaller amount of Line 6 or Line 9 here and on Form MO-1040, Line 44.

10		.00
----	--	-----

This form, your Federal Return, and your Federal Schedule EIC must be attached with your MO-1040.

Form MO-WFTC (Revised 12-2025)

Mail to: Balance Due:
Missouri Department of Revenue
P.O. Box 329
Jefferson City, MO 65105-0329
Phone: (573) 751-7200

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 500
Jefferson City, MO 65105-0500
Phone: (573) 751-3505

Fax: (573) 522-1762
Email: incometaxprocessing@dor.mo.gov
Submission of Individual Income Tax Returns
Email: income@dor.mo.gov
Inquiry and correspondence

Visit dor.mo.gov/taxation/individual/tax-types/income/ for additional information.

Ever served on active duty in the United States Armed Forces? If yes, visit 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/MoVeteransInformationSurvey/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/.

2025 Tax Chart

To identify your tax, use your Missouri taxable income from **Form MO-1040**, Line 29Y and 29S and the tax chart in Section A below. A separate tax must be computed for you and your spouse.

Calculate your Missouri tax using the online tax calculator at **dor.mo.gov/personal/individual/** or by using the worksheet in Section B below. Round to the nearest whole dollar and enter on Form MO-1040, Line 30Y and 30S.

Tax Rate Chart

If the Missouri taxable income is:

The tax is:

\$0 to \$1,313	\$0
Over \$1,313 but not over \$2,626	2.0% of the excess over \$1,313
Over \$2,626 but not over \$3,939	\$26 plus 2.5% of the excess over \$2,626
Over \$3,939 but not over \$5,252	\$59 plus 3.0% of the excess over \$3,939
Over \$5,252 but not over \$6,565	\$98 plus 3.5% of the excess over \$5,252
Over \$6,565 but not over \$7,878	\$144 plus 4.0% of the excess over \$6,565
Over \$7,878 but not over \$9,191	\$197 plus 4.5% of the excess over \$7,878
Over \$9,191	\$256 plus 4.7% of the excess over \$9,191

Tax Calculation Worksheet

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040, Lines 29Y and 29S)	\$ _____	_____	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below \$1,314 enter \$0	- \$ _____	_____	- \$ 2,626	\$ 9,191
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 464	\$ 2,809
4. Enter the percent for your tax bracket (see Section A above)	X _____ %	_____ %	X 2.5%	4.7%
5. Multiply Line 3 by the percent on Line 4	= \$ _____	_____	= \$ 11.60	\$ 132.03
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 26	\$ 256
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040, Lines 30Y and 30S	= \$ _____	_____	= \$ 38	\$ 388

(\$37.60
rounded to the
nearest dollar) (\$388.03
rounded to the
nearest dollar)

Diagram 1: Form W-2

Missouri Taxes Withheld

Earnings Tax

W-2 Wage and Tax Statement

2025

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

Worksheet for Line 1 - Instructions for Completing the Adjusted Gross Income Worksheet

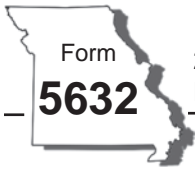
Missouri law requires a combined return for married couples filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form(s)W-2 and Form 1099. Or it may require allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2024 Missouri tax withheld, minus each spouse's 2024 tax liability. The result should be each spouse's portion of the 2024 refund. Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 11 to Form MO-1040, Lines 1Y and 1S.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040 or Federal Form 1040-SR	Y - Yourself	S - Spouse
1. Wages, salaries, tips, etc.	1z	00	00
2. Taxable interest income	2b	00	00
3. Dividend income	3b	00	00
4. Taxable IRA distributions	4b	00	00
5. Taxable pensions and annuities	5b	00	00
6. Taxable social security benefits	6b	00	00
7. Capital gain or (loss)	7a	00	00
8. Federal additional income	8	00	00
9. Total (add Lines 1 through 8)		00	00
10. Subtract federal adjustments to income	10		
11. Federal adjusted gross income (Line 9 minus Line 10) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	11a	00	00



MISSOURI DEPARTMENT OF

REVENUE**2025 MOST - Missouri's 529 Education Plan
Direct Deposit Form - Individual Income Tax**Department Use Only
(MM/DD/YY)

--	--	--	--	--	--

Taxpayer

Social Security Number

	-		-	
--	---	--	---	--

Spouse's Social Security Number

	-		-	
--	---	--	---	--

First Name

--

M.I.

--

Last Name

--

Suffix

--

Spouse's First Name

--

M.I.

--

Spouse's Last Name

--

Suffix

--

Requirements

If you want to deposit your refund as a contribution to one or more Missouri MOST 529 Education Plan accounts:

- You must have an open Missouri MOST 529 Education Plan account that is administered by the Missouri Education Program. See the contact information below.
- Your total deposit must be at least \$25.
- If your overpayment is adjusted and the amount you requested to deposit exceeds your available refund, the Department will cancel your deposit and issue a refund to you.
- If your refund is offset to pay another debt, the Department will cancel your deposit.

529 Account

Enter the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)

A) Account Number

	-	
--	---	--

A) Amount

	.	00
--	---	----

B) Account Number

	-	
--	---	--

B) Amount

	.	00
--	---	----

C) Account Number

	-	
--	---	--

C) Amount

	.	00
--	---	----

D) Account Number

	-	
--	---	--

D) Amount

	.	00
--	---	----

Total Deposit

	.	00
--	---	----

Add the amounts from Line A through Line D and enter the total deposit amount here
and on Form MO-1040, Line 52 or Form MO-1040A, Line 17.....**Contact Information**

MOST-Missouri's 529 Education Plan

missourimost.org

Telephone: (888) 414-6678

E-mail: most529@missourimost.org**Ever served on active duty in the United States Armed Forces?**

If yes, [visit dor.mo.gov/military/](http://visit.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 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/.

If you wish to deposit all or a portion of your refund into a Missouri MOST 529 Education Plan, you must include this form with your Missouri Individual Income Tax Return.

Taxation Division

Form 5632 (Revised 12-2025)



25348010001

Worksheet for Long-Term Care Insurance Deduction

- A.** Enter the amount paid for qualified long-term care insurance policy. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.
- B.** Enter the amount from Federal Schedule A, Line 4 B) \$ _____
- C.** Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D.** Enter the amount of qualified long-term care included on Line C D) \$ _____
- E.** Subtract Line D from Line C E) \$ _____
- F.** Subtract Line E from Line B (if the amount is less than zero, enter "0") F) \$ _____
- G.** Subtract Line F from Line A. G) \$ _____
- H.** Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040, Line 16 H) \$ _____

Attach a copy of your Federal Form 1040 or 1040-SR (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).