Print Form | Reset | Calculate | ☒ Do automatic calculations | ☐ Don't do any calculations

(NOTE: For proper form functionality, utilize Internet Explorer browser and Adobe Reader for PDF viewer)
INSTRUCTIONS:
- Enter numbers without decimals (integers)
- Don't forget to attach all required forms
- You can tab from one field to another or use the mouse to click in the field you want.
- Use the print button at the top of page to print form
- Click on the blue boxes to prepopulate an amount.
- Click on the gray boxes to view the instructions for that line.
- If a field does not allow a negative number and a negative number is entered, a zero will be displayed.

Form MO-1040

Missouri Department of Revenue
2018 Individual Income Tax Return - Long Form

For Calendar Year January 1 - December 31, 2018

Print in BLACK ink only and DO NOT STAPLE.

☐ **Amended** Return ☐ **Composite** Return
(For use by S corporations or Partnershi

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		
006			

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 2018 ☐ Spouse's Social Security Number ☐ - ☐ - ☐ Deceased in 2018 ☐

First Name ☐ M.I. ☐ Last Name ☐ Suffix ☐

Spouse's First Name ☐ M.I. ☐ Spouse's Last Name ☐ Suffix ☐

In Care Of Name (Attorney, Executor, Personal Representative, etc.) ☐

Address

Present Address (Include Apartment Number or Rural Route) ☐

City, Town, or Post Office ☐ State ☐ ZIP Code ☐ – ☐

County of Residence
SELECT COUNTY

You may contribute to any one or all of the trust funds on Line 44. See pages 10-11 of the instructions for more trust fund information.

Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	Organ Donor Program Fund

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Income

	Worksheet	Yourself (Y)	Spouse (S)	
1. Federal adjusted gross income from federal return (see worksheet on page 7 of the instructions)		1Y .00	1S .00	Line 1
2. Total additions (from **Form MO-A**, Part 1, Line 7)	MO-A	2Y 0 .00	2S 0 .00	Line 2
3. Total income - Add Lines 1 and 2		3Y 0 .00	3S 0 .00	
4. Total subtractions (from Form MO-A, Part 1, Line 18)	MO-A	4Y 0 .00	4S 0 .00	Line 4
5. Missouri adjusted gross income - Subtract Line 4 from Line 3		5Y 0 .00	5S 0 .00	
6. Total Missouri adjusted gross income - Add columns 5Y and 5S		6 0 .00		
7. Income percentages - Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)		7Y 0 %	7S 0 %	Line 7

Exemptions and Deductions

8. Pension, Social Security, Social Security Disability, and Military exemption (from Form MO-A, Part 3, Section E)	MO-A	8 0 .00	Line 8
9. Tax from federal return - **Do not enter federal income tax withheld** (see instructions on page 7 and 8)		9 .00	Line 9
10. Other tax from federal return - Attach a copy of your federal return (pages 1 and 2, and all applicable schedules)		10 .00	Line 10
11. Total tax from federal return - Add Lines 9 and 10		11 0 .00	
12. Federal income tax deduction - Enter the amount from Line 11, not to exceed $5,000 for an individual filer or $10,000 for combined filers (see instructions on page 7)		12 0 .00	Line 12
13. Missouri standard deduction or itemized deductions. • Single or Married Filing Separate - $12,000 • Head of Household - $18,000 • Married Filing Combined or Qualifying Widow(er) - $24,000 If age 65 or older, blind, or claimed as a dependent, see pages 7 and 8. If itemizing, see Form MO-A, Part 2	Itemized Deductions Worksheet	13 0 .00	Line 13
14. Long-term care insurance deduction	Long-term Care Worksheet	14 0 .00	Line 14
15. Health care sharing ministry deduction		15 .00	Line 15
16. Military income deduction		16 .00	Line 16
17. Bring jobs home deduction		17 .00	Line 17
18. Transportation facilities deduction		18 .00	Line 18

☐ A. Port Cargo Expansion ☐ B. International Trade Facility ☐ C. Qualified Trade Activities

19. Total deductions - Add Lines 8 and 12 through 18		19 0 .00	
20. Subtotal - Subtract Line 19 from Line 6		20 0 .00	Line 20
21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S		21Y 0 .00	21S 0 .00
22. Enterprise zone or rural empowerment zone income modification		22Y .00	22S .00 Line 22

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Tax

23.	Taxable income - Subtract Line 22 from Line 21	23Y	0	.00	23S	0	.00	
24.	Tax (see tax chart on page 20 of the instructions)	24Y	0	.00	24S	0	.00	Line 24
25.	Resident credit - Attach **Form MO-CR** and other states' income tax return(s) MO-CR	25Y	0	.00	25S	0	.00	Line 25
26.	Missouri income percentage - Enter 100% unless you are completing **Form MO-NRI**. Attach Form MO-NRI and a copy of your federal return if less than 100% MO-NRI	26Y	100	%	26S	100	%	Line 26
27.	Balance - Subtract Line 25 from Line 24; OR multiply Line 24 by percentage on Line 26	27Y	0	.00	27S	0	.00	
28.	Other taxes - Select box and attach federal form indicated.							
	☐ Lump sum distribution (Form 4972)							
	☐ Recapture of low income housing credit (Form 8611)	28Y		.00	28S		.00	Line 28
29.	Subtotal - Add Lines 27 and 28	29Y	0	.00	29S	0	.00	
30.	Total Tax - Add Lines 29Y and 29S				30	0	.00	

Payments and Credits

31.	MISSOURI tax withheld - Attach Forms W-2 and 1099	31		.00	Line 31
32.	2018 Missouri estimated tax payments - Include overpayment from 2017 applied to 2018	32		.00	Line 32
33.	Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms MO-2NR and MO-NRP	33		.00	Line 33
34.	Missouri tax payments for nonresident entertainers - Attach Form MO-2ENT	34		.00	Line 34
35.	Amount paid with Missouri extension of time to file (**Form MO-60**)	35		.00	Line 35
36.	Miscellaneous tax credits (from **Form MO-TC**, Line 13) - Attach Form MO-TC MO-TC	36	0	.00	Line 36
37.	Property tax credit - Attach **Form MO-PTS** MO-PTS	37	0	.00	Line 37
38.	Total payments and credits - Add Lines 31 through 37	38	0	.00	

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Skip Lines 39 through 41 if you are not filing an amended return.

Amended Return

39. Amount paid on original return . . . . . 39 . 00 Line 39

40. Overpayment as shown (or adjusted) on original return . . . . . 40 . 00 Line 40

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)

These fields are locked. To unlock them, Click on the "amended" check box on page 1 of this form (top left).

41. Amended return total payments and credits - Add Line 39 to Line 38 or subtract Line 40 from Line 38 . . . . . 41 . 00

Refund

42. If Line 38, or if amended return, Line 41, is larger than Line 30, enter the difference. Amount of OVERPAYMENT . . . . . 42 0 . 00 Line 42

43. Amount of Line 42 to be applied to your 2019 estimated tax . . . . . 43 0 . 00 Line 43

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

44a. Children's Trust Fund . 00

44b. Veterans Trust Fund . 00

44c. Elderly Home Delivered Meals Trust Fund . 00

44d. Missouri National Guard Trust Fund . 00

44e. Workers' Memorial Fund . 00

44f. Childhood Lead Testing Fund . 00

44g. Missouri Military Family Relief Fund . 00

44h. General Revenue Fund . 00

44i. Organ Donor Program Fund . 00

44j. Additional Fund Code ____ Additional Fund Amount . 00

44k. Additional Fund Code ____ Additional Fund Amount . 00

Line 44

Total Donation - Add amounts from Boxes 44a through 44k and enter here . . . . . 44 0 . 00 44 part2

45. Amount of Line 42 to be deposited into a Missouri 529 Education Savings Plan (MOST) account. Enter amount from Line E of **Form 5632** . . . . . MOST 45 . 00

46. **REFUND** - Subtract Lines 43, 44, and 45 from Line 42 and enter here . . . . . 46 0 . 00 Line 46

a. Routing Number

c. ☐ Checking ☐ Savings

b. Account

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Amount Due

47. If Line 30 is larger than Line 38 or Line 41, enter the difference.
Amount of UNDERPAYMENT (**see the instructions for Line 48**). . . . . 47 0 . 00

48. Underpayment of estimated tax penalty - Attach **Form MO-2210**. Enter penalty amount here . . . 48 . 00 Line 48

☐ Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.

49. **AMOUNT DUE** - Add Lines 47 and 48.
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically . . . . . 49 0 . 00 Line 49

Signature

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.

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

Department Use Only

☐ A ☐ FA ☐ E10 ☐ DE ☐ F .

(Revised 12-2018)

Mail To:

Balance Due:
Missouri Department of Revenue
P.O. Box 3370
Jefferson City, MO 65105-3370

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 3222
Jefferson City, MO 65105-3222

Phone (Balance Due): (573) 751-7200
Phone (Refund or No Amount Due): (573) 751-3505
Fax: (573) 751-2195
E-mail: income@dor.mo.gov

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Click here to finish

2018 Tax Chart

To identify your tax, use your Missouri taxable income from Form MO-1040, Line 23Y and 23S 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 **http://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 24Y and 24S.

Tax Rate Chart

Section A

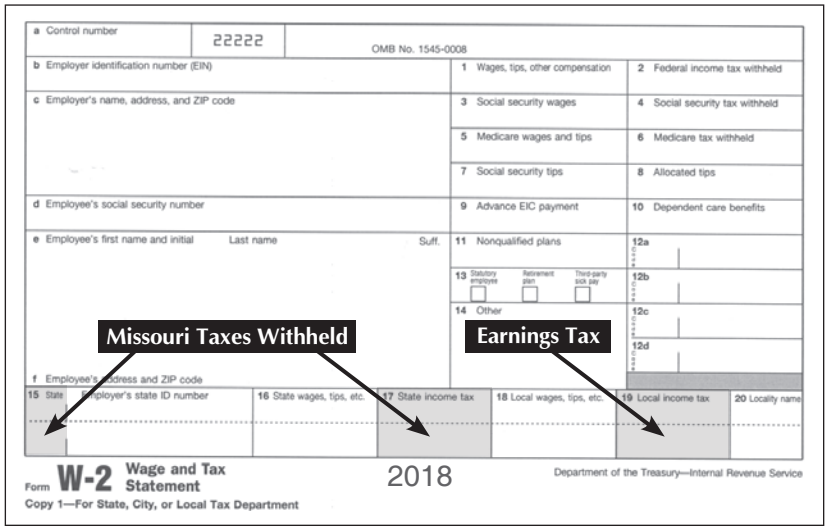
If the Missouri taxable income is:	The tax is:
$0 to $102	$0
At least $103 but not over $1,028	1½% of the Missouri taxable income
Over $1,028 but not over $2,056	$15 plus 2% of excess over $1,028
Over $2,056 but not over $3,084	$36 plus 2½% of excess over $2,056
Over $3,084 but not over $4,113	$62 plus 3% of excess over $3,084
Over $4,113 but not over $5,141	$93 plus 3½% of excess over $4,113
Over $5,141 but not over $6,169	$129 plus 4% of excess over $5,141
Over $6,169 but not over $7,197	$170 plus 4½% of excess over $6,169
Over $7,197 but not over $8,225	$216 plus 5% of excess over $7,197
Over $8,225 but not over $9,253	$267 plus 5½% of excess over $8,225
Over $9,253	$324 plus 5.9% of excess over $9,253

Tax Calculation Worksheet

Section B

		Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040, Line 23Y and 23S)		$ 0	0	$ 3,090	$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below $1,028 enter $0	-	$ 0	0	- $ 3,084	$9,253
3. Difference - Subtract Line 2 from Line 1	=	$ 0	0	= $ 6	$ 2,747
4. Enter the percent for your tax bracket (see Section A above)	X	0.0 %	0.0 %	X 3%	5.9%
5. Multiply Line 3 by the percent on Line 4	=	$ 0.00	0.00	= $ .18	$ 162.07
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+	$ 0	0	+ $ 62	$ 324
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040, Line 24Y and 24S	=	$ 0	0	= $ 62	$ 486
				($62.18 rounded to the nearest dollar)	($486.07 rounded to the nearest dollar)

Diagram 1: Form W-2



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Form
MO-A

Missouri Department of Revenue
2018 Individual Income Tax Adjustments

Department Use Only (MM/DD/YY)

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 - -

Spouse's Social Security Number - -

First Name | M.I. | Last Name | Suffix

Spouse's First Name | M.I. | Spouse's Last Name | Suffix

Part 1 - Missouri Modifications to Federal Adjusted Gross Income

Additions

	Yourself (Y)	Spouse (S)	
1. Interest on state and local obligations other than Missouri source	1Y .00	1S .00	Line 1
2. ☐ Partnership ☐ Fiduciary ☐ S Corporation ☐ Net Operating Loss (Carryback/Carryforward) ☐ Other (description)	2Y .00	2S .00	Line 2
3. Nonqualified distribution received from a qualified 529 plan (education savings program) not used for qualified expenses	3Y .00	3S .00	Line 3
4. Food Pantry contributions included on Federal Schedule A	4Y .00	4S .00	Line 4
5. Nonresident Property Tax	5Y .00	5S .00	Line 5
6. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses	6Y .00	6S .00	Line 6
7. Total Additions - Add Lines 1 through 6. Enter here and on Form MO-1040, Line 2	7Y 0 .00	7S 0 .00	Line 7

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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	Line 8
9. Any state income tax refund included in federal adjusted gross income.	9Y .00	9S .00	Line 9
10. ☐ 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 ☐ Other (description)	10Y .00	10S .00	Line 10
11. Exempt contributions made to a qualified 529 plan (education savings program)	11Y .00	11S .00	Line 11
12. Qualified Health Insurance Premiums - Attach the Qualified Health Insurance Premiums Worksheet (**Form 5695**) and supporting documentation	Qualified Health Insurance Premiums Worksheet 12Y 0 .00	12S 0 .00	Line 12

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Part 1 Continued

13.	Missouri depreciation adjustment (Section 143.121, RSMo)							
	☐ Sold or disposed property previously taken as addition modification	13Y		.00	13S		.00	Line 13
14.	Home Energy Audit Expenses - Attach the Home Energy Audit Expense (Form MO-HEA) . . . . . HEA Worksheet	14Y	0	.00	14S	0	.00	Line 14
15.	Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE)	15Y		.00	15S		.00	Line 15
16.	Agriculture Disaster Relief	16Y		.00	16S		.00	Line 16
17.	Business Income Deduction – see worksheet on page 42.	17Y		.00	17S		.00	Line 17
18.	Total Subtractions - Add Lines 8 through 17. Enter here and on Form MO-1040, Line 4	18Y	0	.00	18S	0	.00	Line 18

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Part 2 - Missouri Itemized Deductions

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, Line 8		1	.00	Line 1
2.	2018 Social security tax - (Yourself)		2	.00	Line 2
3.	2018 Social security tax - (Spouse).		3	.00	Line 3
4.	2018 Railroad retirement tax - Tier I and Tier II (Yourself).		4	.00	Line 4
5.	2018 Railroad retirement tax - Tier I and Tier II (Spouse)		5	.00	Line 5
6.	2018 Medicare tax - Yourself and Spouse (see instructions on page 43)		6	.00	Line 6
7.	2018 Self-employment tax (see instructions on page 43)		7	.00	Line 7
8.	Total - Add Lines 1 through 7		8	0 .00	
9.	State and local income taxes from Federal Schedule A, Line 5 or see the worksheet below.	9		.00	Line 9
10.	Earnings taxes included in Line 9	10		.00	Line 10
11.	Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below		11	0 .00	
12.	Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 13 . .		12	0 .00	Line 12

☐ Carry amount to 1040 Line 13

Part 2 Worksheet - Net State Income Taxes, Line 11

Complete this worksheet only if your total state and local taxes included in your federal (Federal Schedule A, Line 5d) exceeds $10,000 (or $5,000 for married filing separate filers).

1.	Enter the sum of your state and local taxes on Federal Form 1040, Schedule A, Line 5d.	1	.00
2.	State and local income taxes from Federal Form 1040, Schedule A, Line 5a.	2	.00
3.	Earnings taxes included on Federal Form 1040, Schedule A, Line 5a.	3	.00
4.	Subtract Line 3 from Line 2..	4	0 .00
5.	Divide Line 4 by Line 1..	5	%
6.	Enter $10,000 ($5,000 if married filing separately).	6	10,000 .00
7.	Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above.	7	0 .00

☐ Use data from worksheet

Reset Worksheet

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Part 3 - Pension and Social Security/Social Security Disability/Military Exemption

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

Section A

1. Missouri adjusted gross income from Form MO-1040, Line 6			1	0 .00 Line 1
2. Taxable social security benefits from Federal Form 1040, Line 5b			2	.00
3. Subtract Line 2 from Line 1			3	0 .00
4. Select the appropriate filing status and enter amount on Line 4. • Married Filing Combined (joint federal) - $100,000 • Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000			4	85,000 .00
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter $0			5	0 .00
6. Taxable pension for each spouse from public sources from Federal Form 1040, Line 4b	6Y	.00	6S	.00
7. Amount from Line 6 or $37,720 (maximum social security benefit), whichever is less	7Y	0 .00	7S	0 .00
8. If you received taxable social security, complete Form MO-A, Lines 1 through 8 of Section C, and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than $0.	8Y	0 .00	8S	0 .00 Line 8
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter $0.	9Y	0 .00	9S	0 .00
10. Add amounts on Lines 9Y and 9S			10	0 .00
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter $0			11	0 .00

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

Section B

1. Missouri adjusted gross income from Form MO-1040, Line 6			1	0 .00
2. Taxable social security benefits from Federal Form 1040, Line 5b			2	.00 Line 2
3. Subtract Line 2 from Line 1			3	0 .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	25,000 .00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0			5	0 .00
6. Taxable pension for each spouse from private sources from Federal Form 1040, Line 4b	6Y	.00	6S	.00 Line 6
7. Amounts from Line 6Y and 6S or $6,000, whichever is less	7Y	0 .00	7S	0 .00
8. Add Lines 7Y and 7S			8	0 .00
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0.			9	0 .00

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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.

Section C

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . . 1 0 . 00
2. Select the appropriate filing status and enter the amount on Line 2.
   - Married Filing Combined (joint federal) - $100,000
   - Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000 . . . . . 2 85,000 . 00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter $0 . . . . . 3 0 . 00
4. Taxable social security benefits for each spouse from Federal Form1040, Line 5b . . . . . 4Y . 00 4S . 00 Line 4
5. Taxable social security disability benefits for each spouse from Federal Form 1040, Line 5b . . . . . 5Y . 00 5S . 00 Line 5
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S . . . . . 6Y 0 . 00 6S 0 . 00
7. Add Lines 6Y and 6S . . . . . 7 0 . 00
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter $0 . . . . . 8 0 . 00

Military Pension Calculation

Section D

1. Military retirement benefits included on Federal Form 1040, Line 4b. . . . . 1 . 00
2. Taxable public pension from Federal Form 1040, Line 4b . . . . . 2 . 00
3. Divide Line 1 by Line 2 (Round to whole number) . . . . . 3 0 %
4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter $0 . . . . . 4 0 . 00
5. Total military pension, subtract Line 4 from Line 1 . . . . . 5 0 . 00

Total Pension and Social Security/Social Security Disability/Military Exemption

Section E

Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 5 (Section D) from Form MO-A. Enter total amount here and on Form MO-1040, Line 8. . . . . 0 . 00

Back to MO-1040, page 2

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

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Form
MO-CR

Missouri Department of Revenue
2018 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

	Yourself (Y)	Spouse (S)	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1Y 0 .00	1S 0 .00	Line 1
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and 24S). 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. _____	2Y 0 .00	2S 0 .00	Line 2
	State of:	State of:	
3. Wages and commissions	3Y .00	3S .00	Line 3
4. Other income (Describe nature _____)	4Y .00	4S .00	Line 4
5. Total - Add Lines 3 and 4	5Y 0 .00	5S 0 .00	Line 5
6. Less, related adjustments (Federal Form 1040, Line 36)	6Y .00	6S .00	Line 6
7. Net amounts - Subtract Line 6 from Line 5	7Y 0 .00	7S 0 .00	Line 7
8. Percentage of your income taxed - Divide Line 7 by Line 1	8Y 0 %	8S 0 %	Line 8
9. Maximum credit - Multiply Line 2 by percentage on Line 8	9Y 0 .00	9S 0 .00	Line 9
10. Income tax you paid to another state or political subdivision. **This is not income tax withheld**. The income tax is reduced by all credits, except withholding and estimated tax.	10Y .00	10S .00	Line 10
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	11Y 0 .00	11S 0 .00	Line 11

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Form
MO-CR

Missouri Department of Revenue
2018 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

	Yourself (Y)	Spouse (S)	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1Y 0 .00	1S 0 .00	Line 1
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and 24S). 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. _____	2Y 0 .00	2S 0 .00	Line 2
	State of:	State of:	
3. Wages and commissions	3Y .00	3S .00	Line 3
4. Other income (Describe nature _____)	4Y .00	4S .00	Line 4
5. Total - Add Lines 3 and 4	5Y 0 .00	5S 0 .00	Line 5
6. Less, related adjustments (Federal Form 1040, Line 36)	6Y .00	6S .00	Line 6
7. Net amounts - Subtract Line 6 from Line 5	7Y 0 .00	7S 0 .00	Line 7
8. Percentage of your income taxed - Divide Line 7 by Line 1	8Y 0 %	8S 0 %	Line 8
9. Maximum credit - Multiply Line 2 by percentage on Line 8	9Y 0 .00	9S 0 .00	Line 9
10. Income tax you paid to another state or political subdivision. **This is not income tax withheld**. The income tax is reduced by all credits, except withholding and estimated tax.	10Y .00	10S .00	Line 10
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040	11Y 0 .00	11S 0 .00	Line 11

Back to MO-1040, page 3

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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).
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 pay tax to more than one state, you must complete a separate Form MO-CR for each state.
Before you begin:

- Complete your Missouri return, Form MO-1040 (Lines 1 through 24).
- Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).

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

Line 2 - Enter the amount from Form MO-1040, Line 24Y and 24S.

Lines 3 and 4 - Enter the total amount of wages, commissions, and other income you or your spouse received from the other state(s), as reported on the other state(s) return.

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

Line 6 - Enter any federal adjustments from:
- Federal Form 1040, Line 36

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**. The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his or her own portion of the tax liability.

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, Line 25Y and 25S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due to Missouri on that part of your income.

Two Letter Abbreviations for States

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

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Form
MO-NRI

Missouri Department of Revenue
2018 Missouri Income Percentage

Attach Federal Return. See instructions and diagram on page 3 of Form MO-NRI.

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

Part A

Social Security Number

____ - ____ - ____

Name

Address

City, State, ZIP Code

☐ 1. Nonresident of Missouri
State of residence during 2018 _____

☐ 2. Part-Year Missouri Resident
Indicate the dates you were a Missouri Resident in 2018.

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 2018 _____ Line 1

☐ 2. Part-Year Missouri Resident
Indicate the dates you were a Missouri Resident in 2018. Line 2

A. Date From: _____ Date To: _____
B. Indicate the other state of residence and dates you resided there _____

Date From: _____ Date To: _____

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 26 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 2018 tax year 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 2018 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. Line 3

☐ Missouri Home of Record
I did not at any time during the 2018 tax year 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 2018 solely because my spouse or I was stationed at _____ on military orders. My home of record is in the state of _____ .

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Worksheet for Missouri Source Income

Part B

Adjusted Gross Income Computations	Federal Form 1040, Line No.	Yourself or One Income Filer Missouri Sources	Spouse (On A Combined Return) Missouri Sources
A. Wages, salaries, tips, etc.	1	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)	10	D .00	D .00
E. Alimony received (from schedule 1)	11	E .00	E .00
F. Business income or (loss) (from schedule 1)	12	F .00	F .00
G. Capital gain or (loss) (from schedule 1)	13	G .00	G .00
H. Other gains or (losses) (from schedule 1)	14	H .00	H .00
I. Taxable IRA distributions	4b	I .00	I .00
J. Taxable pensions and annuities	4b	J .00	J .00
K. Rents, royalties, partnerships, S corporations, etc. (from schedule 1)	17	K .00	K .00
L. Farm income or (loss) (from schedule 1)	18	L .00	L .00
M. Unemployment compensation (from schedule 1)	19	M .00	M .00
N. Taxable social security benefits	5b	N .00	N .00
O. Other income (from schedule 1)	21	O .00	O .00
P. Total - Add Lines A through O		P 0 .00	P 0 .00
Q. Less: federal adjustments to income (from schedule 1)	36	Q .00	Q .00
R. SUBTOTAL (Line P - Line Q) If no modifications to income, enter this amount on Part C, Line 1	7	R 0 .00	R 0 .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 0 .00	U 0 .00

☐ Use worksheet values in NRI, Part C, Line 1

Reset

Missouri Income Percentage

Part C

	Yourself or One Income Filer	Spouse (On A Combined Return)
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)	1Y .00	1S .00
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)	2Y 0 .00	2S 0 .00

Check boxes to carry amount to MO-1040 with values below

☐ CHECK to fill Line 26Y ☐ CHECK to fill Line 26S

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 26Y and 26S

3Y 0 % 3S 0 %

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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)

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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.

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.

Part A, Line 3: Military Nonresident Tax Status

Missouri Home of Record - ***If you have a Missouri home of record and you:***

a) 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.

b) 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.**

c) 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.**

d) 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.

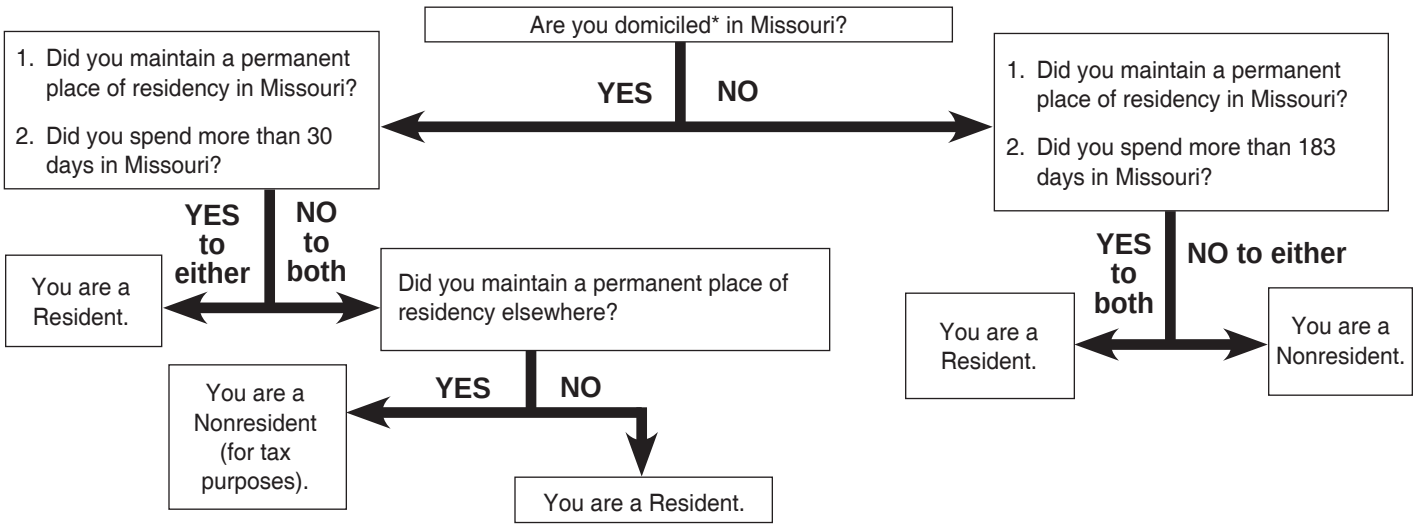
Military Nonresident Stationed in Missouri - ***If you are a military nonresident, stationed in Missouri and you:***

a) 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 10, as a "Military (nonresident) Subtraction".

b) Only had military income while in Missouri - You may complete a Military - No Return Required Form online at https://sa.dor.mo.gov/nri/.

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.

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Form
MO-HEA

Missouri Department of Revenue
2018 Home Energy Audit Expense

Department Use Only (MM/DD/YY)

Social Security Number

Spouse's Social Security Number

Taxpayer Name

Spouse's Name

Street Address

City

State

ZIP Code

Qualifications

Any taxpayer who paid an individual certified by the Division of Energy to complete a home energy audit may deduct 100 percent of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The subtraction may not exceed $1,000, for a single taxpayer or $2,000 for taxpayers filing combined returns. To qualify for the subtraction, you must have incurred expenses in the taxable year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

Instructions

In the spaces provided below:

- Report the name of the auditor who conducted the audit
- Report the auditor's certification number
- Summarize each of the auditor's recommendations
- Enter the amount paid for the audit on Line A
- Enter the total amount paid to implement the energy efficiency recommendations on Line B
- Enter the total amount paid for the audit and any implemented recommendations on Line C
- Attach applicable receipts
- Attach completed MO-HEA and receipts to Form MO-1040

Auditor Summary

Auditor Name

Auditor Certification Number

Summary of Recommendations

1

2

3

4

5

A. Amount paid for audit . . . . . A .00

B. Amount paid to implement recommendations . . . . . B .00

C. Total Paid - Add Lines A and B and enter here . . . . . C .00

D. Enter $1,000 if a single filer or $2,000 if filing a combined return . . . . . D .00

E. Amount from Line C or Line D, whichever is less. Enter here and on Form MO-A, Line 14. If you are filing a combined return, you may split the amount reported on Line 14 between both spouses. . . . . E .00

Yourself ☐ Spouse ☐

Back to MO-A Part 2

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Form
MO-TC

Missouri Department of Revenue
2018 Miscellaneous Income Tax Credits

Department Use Only (MM/DD/YY)

Name (Last, First) ,

Social Security Number

Spouse's Name (Last, First) ,

Spouse's Social Security Number

Corporation Name

Charter Number

Missouri Tax I.D. 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 back 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).

	Benefit Number (See example above)	Alpha Code (3 characters) from back	Credit Name Each credit will apply against your tax liability in the order they appear below		• Yourself • Corporation Income • Fiduciary Column 1		• Spouse (on a combined return) 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 29Y for yourself and Line 29S for your spouse, or Form MO-1120, Line 15 plus Line 16 for income from or Form MO-1041, Line 18.				12.		00		00
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 18; Form MO-1040, Line 36; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.				13.		00		

Instructions

Use Column 1 if you are filing:
- An individual income tax return with a single type filing status;
- A fiduciary return; or,
- A corporation income tax return.

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.

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.

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.

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.

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Form **MO-TC**

Missouri Department of Revenue
2018 Miscellaneous Income Tax Credits

Department Use Only (MM/DD/YY)

Name (Last, First) ,

Social Security Number

Spouse's Name (Last, First) ,

Spouse's Social Security Number

Corporation Name

Charter Number

Missouri Tax I.D. 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 back 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).

	Benefit Number (See example above)	Alpha Code (3 characters) from back	Credit Name Each credit will apply against your tax liability in the order they appear below		• Yourself • Corporation Income • Fiduciary Column 1		• Spouse (on a combined return) 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.	0	00	0	00
12. Enter the amount of the tax liability from Form MO-1040, Line 29Y for yourself and Line 29S for your spouse, or Form MO-1120, Line 15 plus Line 16 for income from or Form MO-1041, Line 18.				12.	0	00	0	00
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 18; Form MO-1040, Line 36; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.				13.	0	00		

Back to MO-1040, page 3

Instructions

Use Column 1 if you are filing:
- An individual income tax return with a single type filing status;
- A fiduciary return; or,
- A corporation income tax return.

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.

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.

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.

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.

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Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following Departments. Visit **http://dor.mo.gov/taxcredit/** 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
http://www.ded.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AFI	Alternative Fuel Infrastructure - (573) 751-2254	Certificate*
BFC	New or Expanded Business Facility - (573) 526-5417	Schedule 150, Fed. K-1, Form 4354
BJI	Brownfield "Jobs and Investment" - (573) 522-8004	Certificate*
DAL	Distressed Area Land Assemblage - (573) 522-8006	Certificate*
DFH	Dry Fire Hydrant - (573) 751-9048	Certificate*
DPC	Development Tax Credit - (573) 526-3285	Certificate*
EZC	Enterprise Zone - (573) 522-2790	Schedule 250, Fed. K-1, Form 4354
FDA	Family Development Account - (573) 751-4539	Certificate*
FPC	Film Production - (573) 751-9048	Certificate*
HPC	Historic Preservation - (573) 522-8004	Certificate*
ISB	Small Business Investment (Capital) - (573) 526-5417	Certificate*
ICT	Innovation Campus Tax Credit - (573) 751-4539	Certificate*
MQJ	Missouri Quality Jobs - (573) 751-4539	Certificate*
MWC	Missouri Works Credit - (573) 522-9062	Certificate*
NAC	Neighborhood Assistance - (573) 522-2629	Certificate*
NEC	New Enterprise Creation - (573) 522-2790	Certificate*
NEZ	New Enhanced Enterprise Zone - (573) 751-4539	Certificate*
NMC	New Market Tax Credit - (573) 522-8004	Certificate*
RCC	Rebuilding Communities - (573) 526-3285	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act - (573) 522-8004	Certificate*
REC	Qualified Research Expense - (573) 526-0124	Certificate*
RTC	Remediation - (573) 522-8004	Certificate*
SBG	Small Business Guaranty Fees - (573) 751-9048	Certificate*
SBI	Small Business Incubator - (573) 751-4539	Certificate*
SEC	Sporting Event Credit - (573) 522-8004	Certificate*
SPC	Sporting Contribution Credit - (573) 522-8004	Certificate*
TDC	Transportation Development - (573) 751-4539	Certificate*
WEC	Processed Wood Energy - (573) 526-1723	Certificate*
WGC	Wine and Grape Production - (573) 751-9048	Certificate*
YOC	Youth Opportunities - (573) 751-4539	Certificate*

Missouri Development Finance Board

P.O. Box 567, Jefferson City, MO 65102-0567
http://www.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

3435 Broadway, Kansas City, MO 64111
http://www.mhdc.com

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AHC	Affordable Housing Assistance - (816) 759-6878	Certificate*
LHC	Missouri Low Income Housing - (816) 759-6878	Eligibility Statement, Fed. K-1, 8609A, 8609 (first year)

Missouri Department of Revenue

P.O. Box 2200, Jefferson City, MO 65105-2200
http://dor.mo.gov/ • (573) 751-3220 or (573) 751-4541

Alpha Code	Name of Credit	Attach to Form MO-TC
ATC	Special Needs Adoption	Form ATC, and Federal Form 8839

Missouri Department of Revenue (Continued)

BFT	Bank Franchise Tax	Form INT-2, INT-2-1
BTC	Bank Tax Credit for S Corporation	Form BTC, and Form Shareholders INT-3, 2823, INT-2, Fed. K-1
CIC	Children in Crisis	Contribution Verification from Issuing Agency
CFC	Champion for Children	Contribution Verification from Issuing Agency
DAC	Disabled Access	Federal Form 8826 and Form MO-8826
DAT	Residential Dwelling Accessibility	Form MO-DAT
FPT	Food Pantry Tax	Form MO-FPT
SHC	Self-Employed Health Insurance	Form MO-SHC
SSC	Public Safety Officer Surviving Spouse	Form MO-SSC

Missouri Agricultural and Small Business Development Authority

P.O. Box 630, Jefferson City, MO 65102-0630
http://www.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*

Missouri Department of Natural Resources

Jefferson City, MO 65105
http://www.dnr.mo.gov

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
CPC	Charcoal Producers - (573) 751-4817	Certificate*

Missouri Department of Social Services

Jefferson City, MO 65109
http://www.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*
SCH	School Children Health and Hunger	Certificate*

Missouri Department of Health Division of Senior Services

P.O. Box 570, Jefferson City, MO 65102-0570
http://www.dhss.mo.gov

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

* Must be approved by the issuing agency

Individuals with speech or hearing impairments may call TTY (800) 735-2966 or fax (573) 526-1881.

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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 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 2017 Missouri tax withheld, less each spouse's 2017 tax liability. The result should be each spouse's portion of the 2017 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 18 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 Line No.	Y - Yourself			S - Spouse	
1. Wages, salaries, tips, etc.	1		00	1		00
2. Taxable interest income	2b		00	2		00
3. Dividend income	3b		00	3		00
4. State and local income tax refunds (from schedule 1)	10		00	4		00
5. Alimony received (from schedule 1)	11		00	5		00
6. Business income or (loss) (from schedule 1)	12		00	6		00
7. Capital gain or (loss) (from schedule 1)	13		00	7		00
8. Other gains or (losses) (from schedule 1)	14		00	8		00
9. Taxable IRA distributions	4b		00	9		00
10. Taxable pensions and annuities	4b		00	10		00
11. Rents, royalties, partnerships, S corporations, trusts, etc. (from schedule 1)	17		00	11		00
12. Farm income or (loss) (from schedule 1)	18		00	12		00
13. Unemployment compensation (from schedule 1)	19		00	13		00
14. Taxable social security benefits	5b		00	14		00
15. Other income (from schedule 1)	21		00	15		00
16. Total (add Lines 1 through 15)		0	00	16	0	00
17. Less: federal adjustments to income (from schedule 1)	36		00	17		00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	7	0	00	18	0	00

☐ Carry amounts to MO-1040, Line 1Y and 1S.

Back to MO-1040, page 2

Form
MO-PTS

Missouri Department of Revenue
2018 Property Tax Credit Schedule

Department Use Only (MM/DD/YY)

This form must be attached to Form MO-1040 or MO-1040P.

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 married filing combined, you must report both incomes.**

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

Failure to provide the following attachments will result in denial or delay of your claim:
rent receipt(s), Verification of Rent Paid (Form 5674) or a **signed** landlord statement, Form(s) 1099, W-2, etc.

Income

1. Enter the amount of income from **Form MO-1040**, Line 6 or **Form MO-1040P**, Line 4 . . . . . 1 0 .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 Line 2
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from MO-A, Part 1, Line 8 (if filing Form MO-1040). **Attach** Form(s) W-2, 1099, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, etc . . . . . 3 .00 Line 3
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach** Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to **MO-A**, Part 1, Line 10 . . . . . 4 .00 Line 4
5. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs (see instructions) . . . . . 5 .00 Line 5

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Income (continued)

6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, 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 and Form 1099 from Employment Security, if applicable . . . . . 6 _____ . 00 Line 6

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, Schedule 1, Line 13.) . . . . . 7 _____ . 00 Line 7

8. Total household income - Add Lines 1 through 7 and enter the total here . . . . . 8 0 . 00

9. Enter the appropriate amount from the options below . . . . . 9 0 . 00 Line 9
   - **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 ☐ Check if you owned and occupied your home for the entire year

10. Net household income - Subtract Line 9 from Line 8 and enter the amount here . . . . . 10 0 . 00 Line 10
    - If you rented or did not own and occupy your home for the entire year and Line 10 is greater than $27,500, 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.

Real Estate or Rent

11. If you owned your home, enter the total amount of property tax paid for your home, less 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**) . . . . . 11 _____ . 00 Line 11

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 . . . . . Go to MO-CRP 12 0 . 00 Line 12

Credit

13. Enter the total of Lines 11 and 12, or $1,100, whichever is less . . . . . 13 0 . 00 Line 13

14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 49-51 or MO-1040P, pages 29-31 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 37 or Form MO-1040P, Line 17 . . . . . 14 0 . 00 Line 14

Back to MO-1040, page 3

Department Use Only

☐ A ☐ K ☐ R ☐ U

This form must be attached to Form MO-1040 or Form MO-1040P.

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Form
MO-CRP

Missouri Department of Revenue
2018 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information will 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. ___ Line 1

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 Last 4 Digits of Social Security Number Landlord's Federal Employee Identification Number (FEIN) - if applicable

Landlord's Street Address (Must be completed) Apartment Number

City State ZIP Code

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

5. Rental Period During Year From: (MM/DD/YY) ___ ___ 2018 To: (MM/DD/YY) ___ ___ 2018

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 Line 6

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

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

☐ B. Mobile Home Lot - 100%

☐ C. Boarding Home or Residential Care - 50%

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

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

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

☐ 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 persons sharing rent:

☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7. . . . . 8 0 . 00 Line 8

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 0 . 00 Line 9

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Back to MO-PTS

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

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Form
MO-CRP

Missouri Department of Revenue
2018 Certification of Rent Paid

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Failure to provide landlord information will 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. ___ Line 1

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 Last 4 Digits of Social Security Number Landlord's Federal Employee Identification Number (FEIN) - if applicable

Landlord's Street Address (Must be completed) Apartment Number

City State ZIP Code

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

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Back to MO-PTS

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Form
MO-CRP

Missouri Department of Revenue
2018 Certification of Rent Paid

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1. Social Security Number ___ - ___ - ___ Spouse's Social Security Number ___ - ___ - ___

☐ Select this box if related to your landlord. If so, explain. Line 1

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 Last 4 Digits of Social Security Number Landlord's Federal Employee Identification Number (FEIN) - if applicable

Landlord's Street Address (Must be completed) Apartment Number

City State ZIP Code

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

5. Rental Period During Year From: (MM/DD/YY) ___ ___ 2018 To: (MM/DD/YY) ___ ___ 2018

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 Line 6

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

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

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8. Net rent paid - Multiply Line 6 by the percentage on Line 7. . . . . 8 0 . 00 Line 8

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 0 . 00 Line 9

Back to MO-PTS

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Form
MO-CRP

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2018 Certification of Rent Paid

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☐ Select this box if related to your landlord. If so, explain. Line 1

2. Name (First, Last)

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City State ZIP Code

3. Landlord's Name (First, Last)

Landlord's Last 4 Digits of Social Security Number Landlord's Federal Employee Identification Number (FEIN) - if applicable

Landlord's Street Address (Must be completed) Apartment Number

City State ZIP Code

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

5. Rental Period During Year From: (MM/DD/YY) ___ ___ 2018 To: (MM/DD/YY) ___ ___ 2018

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 Line 6

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

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

☐ B. Mobile Home Lot - 100%

☐ C. Boarding Home or Residential Care - 50%

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☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7. . . . . 8 0 . 00 Line 8

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 0 . 00 Line 9

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Taxation Division
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Form
MO-CRP

Missouri Department of Revenue
2018 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.
Failure to provide landlord information will 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. ___ Line 1

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 Last 4 Digits of Social Security Number Landlord's Federal Employee Identification Number (FEIN) - if applicable

Landlord's Street Address (Must be completed) Apartment Number

City State ZIP Code

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

5. Rental Period During Year From: (MM/DD/YY) ___ ___ 2018 To: (MM/DD/YY) ___ ___ 2018

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 Line 6

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

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

☐ B. Mobile Home Lot - 100%

☐ C. Boarding Home or Residential Care - 50%

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

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

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

☐ 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 persons sharing rent:

☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7. . . . . 8 0 . 00 Line 8

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 0 . 00 Line 9

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

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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) $ 0

F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) $ 0

G. Subtract Line F from Line A . . . . . G) $ 0

H. Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040, Line 14.

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

Back to MO-1040, page 2

Form **5695**

Missouri Department of Revenue
Qualified Health Insurance Premiums Worksheet for MO-A, Line 12

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, Line 5a. If $0, skip to Line 6 and enter your total health insurance premiums paid				1	.00
2.	Enter amount from Federal Form 1040, Line 5b				2	.00
3.	Divide Line 2 by Line 1				3	%
		Yourself (Y)		Spouse (S)		
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, Line 10				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 12 of Form MO-A	17Y	.00	17S		.00

Back to MO-A, Line 12

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Form **5632**

Missouri Department of Revenue

2018 MOST - Missouri's 529 Education Savings 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 Savings Plan accounts:

- You must have an open Missouri MOST 529 Education Savings Plan account that is administered by the Missouri Education Savings 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

Add the amounts from Line A through Line D and enter the total deposit amount here and on Form MO-1040, Line 45; Form MO-1040A, Line 16; or Form MO-1040P, Line 22.

Total Deposit .00

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Contact Information

MOST-Missouri's 529 Education Savings Plan
https://www.missourimost.org

Telephone: (888) 414-6678
E-mail: most529@missourimost.org

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