MISSOURI DEPARTMENT OF
REVENUE**2025 Individual Income Tax Return**
Single/Married (One Income)

Print in BLACK ink only and DO NOT STAPLE.

For Privacy Notice, see Instructions.

☐ Federal Extension - Select this box if you have an approved federal extension. Attach a copy Federal Extension (Form 4868).

Vendor Code

Department Use Only

0 0 6

☐ Department of Social Services Application of Eligibility form attached.

Filing Status

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

Select the appropriate boxes that apply.

Age 65 or Older

Blind

100% Disabled

Non-Obligated Spouse

Yourself ☐ Spouse ☐Yourself ☐ Spouse ☐Yourself ☐ Spouse ☐Yourself ☐ Spouse ☐

Name

Social Security Number

Deceased
in 2025

Spouse's Social Security Number

Deceased
in 2025

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.) Attach form if applicable.

Address

Present Address (Include Apartment Number or Rural Route)

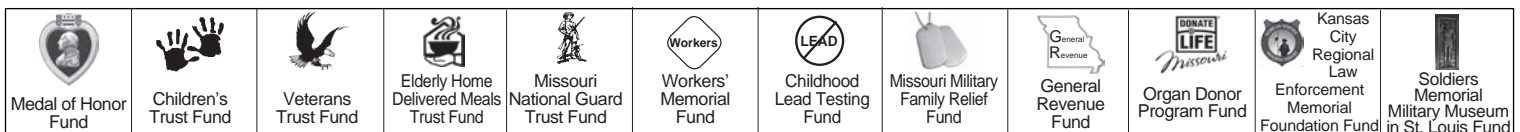
City, Town, or Post Office

State

ZIP Code

County of Residence

You may contribute to any one or all of the trust funds on Line 16. See instructions for more trust fund information.



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Income

1. Federal adjusted gross income from federal return (see page 6 of the instructions) 1 .00
2. Any state income tax refund included in federal adjusted gross income 2 .00
3. Total Missouri adjusted gross income. 3 .00

Deductions

- 4a. Tax from federal return. Do not enter federal income tax withheld. 4a .00
- 4b. Federal tax percentage – Enter the percentage based on your Missouri Adjusted Gross Income, Line 3. Use the chart below to find your percentage. 4b %

Missouri Adjusted Gross Income Range, Line 3: 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%

- 4c. Federal income tax deduction – Multiply Line 4a by the percentage on Line 4b. Enter this amount not to exceed \$5,000 for an individual or \$10,000 for combined filers 4c .00
5. Missouri standard deduction or itemized deductions.
- Single or Married Filing Separate - \$15,750
 - Head of Household - \$23,625
 - Married Filing Combined or Qualifying Widow(er) - \$31,500
- If age 65 or older, blind, or claimed as a dependent, see federal return or page 6.
- If itemizing, see page 14 5 .00

6. Additional Exemption for Head of Household and Qualifying Widow(er) 6 .00
7. Long-term care insurance deduction 7 .00
8. Total Deductions - Add Lines 4c through 7 8 .00

Tax

9. Missouri Taxable Income - Subtract Line 8 from Line 3. 9 .00
10. Tax - Use the tax chart on page 10 to figure the tax 10 .00
11. Missouri tax withheld from Form(s) W-2 and 1099.
Attach copies of Form(s) W-2 and 1099 11 .00
12. Missouri estimated tax payments made for 2025.
Include overpayment from 2024 applied to 2025. 12 .00
13. Total Payments - Add Lines 11 and 12 13 .00

Refund

14. If Line 13 is more than Line 10, enter the difference. This is your overpayment.
If Line 13 is less than Line 10, skip to Line 19. 14 .00
15. Amount from Line 14 that you want applied to your 2026 estimated tax 15 .00

16. Enter the amount of your donation in the trust fund boxes below (see instructions for trust fund codes.)

- 16a. Children's Trust Fund .00 16b. Veterans Trust Fund .00 16c. Elderly Home Delivered Meals Trust Fund .00 16d. Missouri National Guard Trust Fund .00
- 16e. Workers' Memorial Fund .00 16f. Childhood Lead Testing Fund .00 16g. Missouri Military Family Relief Fund .00 16h. General Revenue Fund .00



16i.	Organ Donor Program Fund		00	16j.	Enforcement Memorial Foundation Fund		00	16k.	Military Museum in St. Louis Fund		00	16l.	Medal of Honor		00
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16m. Additional Fund Code Additional Fund Amount . 00

Total Donation - Add amounts from Boxes 16a through 16n and enter here 16 [] [] . 00

17. Amount from Line 14 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter amount from Line E of [Form 5632](#). 17 .00

18. **REFUND** - Subtract Lines 15, 16, and 17 from Line 14 and enter here. 18 . 00

a. Routing Number

b. Account Number

c. ☐ Checking ☐ Savings

19. **AMOUNT DUE** - If Line 13 is less than Line 10, enter the difference here 19 00

If you pay by check, you authorize the Department to process the check electronically. Any returned check may be presented again electronically.

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

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

Department Use Only

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- Complete this section only if you itemized deductions on your federal return (see the information on pages 6, 8 and 9).
- Attach a copy of your Federal Form 1040 or 1040-SR (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

Missouri Itemized Deductions

1. Total federal itemized deductions (from Federal Form 1040 or 1040-SR, Line 12e)	1		.00
2. 2025 Social security tax	2		.00
3. 2025 Railroad retirement tax (Tier I and Tier II)	3		.00
4. 2025 Medicare tax (see instructions on page 8)	4		.00
5. 2025 Self-employment tax (see instructions on page 9)	5		.00
6. Total - Add Lines 1 through 5.	6		.00
7. State and local income taxes from Federal Schedule A, Line 5a or enter \$0 if completing the worksheet below	7		.00
8. Earnings taxes included in Line 7 (see instructions on page 9)	8		.00
9. Net state income taxes - Subtract Line 8 from Line 7 or enter Line 7 from worksheet below	9		.00
10. Missouri Itemized Deductions - Subtract Line 9 from Line 6. Enter here and on Form MO-1040A, Line 5.	10		.00

Note: If Line 10 is less than your federal standard deduction, see information on page 6.

Worksheet for Net State Income tax, Line 9 of Missouri Itemized Deductions

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 1040-SR, Schedule A, Line 5d.	1		.00
2. State and local income taxes from Federal Form 1040 or 1040-SR, Schedule A, Line 5a.	2		.00
3. Earnings taxes included on Federal Form 1040 or 1040-SR, Schedule A, Line 5a	3		.00
4. Subtract Line 3 from Line 2.	4		.00
5. Divide Line 4 by Line 1.	5		%
6. Enter the amount from Federal Schedule A, Line 5e.	6		.00
7. Multiply Line 6 by percentage on Line 5. Enter here and on net state income taxes, Line 9, above.	7		.00



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Form MO-1040A (Revised 12-2025)

Mail to:

Balance Due:

Missouri Department of Revenue
P.O. Box 3370
Jefferson City, MO 65105-3370
Phone: (573) 751-5860

Refund or No Amount Due:

Missouri Department of Revenue
P.O. Box 3222
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



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/.

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

2025 Tax Chart

To identify your tax, use your Missouri taxable income from [Form MO-1040A](#), Line 9 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-1040A, Line 10.

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

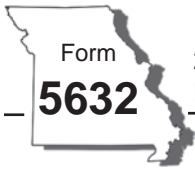
Tax Calculation Worksheet

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040A, Line 9)	\$ _____	_____	\$ 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	\$ 132.02
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-1040A, Line 10	= \$ _____	_____	= \$ 38	\$ 388
			(\$37.60 rounded to the nearest dollar)	(\$388.02 rounded to the nearest dollar)

Diagram 1: Form W-2

Form **W-2** Wage and Tax Statement 2025

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



MISSOURI DEPARTMENT OF

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

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Taxpayer

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

--

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
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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)



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