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.

MISSOURI DEPARTMENT OF REVENUE

Form MO-1040A

2019 Individual Income Tax Return Single/Married (One Income)

Print in BLACK ink only and DO NOT STAPLE.
For Privacy Notice, see Instructions.

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)

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 2019 ☐

Spouse's Social Security Number ___ - ___ - ___ Deceased in 2019 ☐

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

SELECT COUNTY

You may contribute to any one or all of the trust funds on Line 15. See 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	Kansas City Regional Law Enforcement Memorial Foundation Fund	Soldiers Memorial Military Museum in St. Louis Fund

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Income

1. Federal adjusted gross income from federal return (see page 5 of the instructions) . . . . . 1 _____ .00 Line 1

2. Any state income tax refund included in federal adjusted gross income . . . . . 2 _____ .00 Line 2

3. Total Missouri adjusted gross income. . . . . 3 0 .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 0 .00 Line 4

5. Missouri standard deduction or itemized deductions.
   - Single or Married Filing Separate - $12,200
   - Head of Household - $18,350
   - Married Filing Combined or Qualifying Widow(er) - $24,400

   If age 65 or older, blind, or claimed as a dependent, see federal return or page 6.
   If itemizing, see page 14 . . . . . 5 0 .00 Line 5

   Itemized Worksheet

6. Long-term care insurance deduction . . . . . 6 _____ .00 Line 6

7. Total Deductions - Add Lines 4c through 6 . . . . . 7 0 .00

Tax

8. Missouri Taxable Income - Subtract Line 7 from Line 3. . . . . 8 0 .00

9. Tax - Use the tax chart on page 10 to figure the tax . . . . . 9 0 .00 Line 9

10. Missouri tax withheld from Form(s) W-2 and 1099.
    Attach copies of Form(s) W-2 and 1099 . . . . . 10 _____ .00 Line 10

Refund

11. Missouri estimated tax payments made for 2019.
    Include overpayment from 2018 applied to 2019. . . . . 11 _____ .00 Line 11

12. Total Payments - Add Lines 10 and 11 . . . . . 12 0 .00

13. If Line 12 is more than Line 9, enter the difference. This is your overpayment.
    If Line 12 is less than Line 9, skip to Line 18 . . . . . 13 0 .00

14. Amount from Line 13 that you want applied to your 2020 estimated tax . . . . . 14 _____ .00 Line 14

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

15a.	Children's Trust Fund	15b.	Veterans Trust Fund	15c.	Elderly Home Delivered Meals Trust Fund	15d.	Missouri National Guard Trust Fund
15e.	Workers' Memorial Fund	15f.	Childhood Lead Testing Fund	15g.	Missouri Military Family Relief Fund	15h.	General Revenue Fund

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Refund (continued)

15i. Organ Donor Program Fund . 00

15j. Kansas City Regional Law Enforcement Memorial Foundation Fund . 00

15k. Soldiers Memorial Military Museum in St. Louis Fund . 00

15l. Additional Fund Code Additional Fund Amount . 00

15m. Additional Fund Code Additional Fund Amount . 00

Total Donation - Add amounts from Boxes 15a through 15m and enter here . . . . . 15 0 . 00 Line 15

16. Amount from Line 13 to be deposited into a Missouri 529 Education Savings Plan (MOST) account. Enter amount from Line E of Form 5632 . . . . . MOST 16 0 . 00

17. **REFUND** - Subtract Lines 14, 15, and 16 from Line 13 and enter here. . . . . 17 0 . 00 Line 17

a. Routing Number

b. Account

c. ☐ Checking ☐ Savings

Amount Due

18. **AMOUNT DUE** - If Line 12 is less than Line 9, enter the difference here . . . . . 18 0 . 00

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

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

M1

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

Click here to finish

☐ A ☐ FA ☐ E10 ☐ DE ☐ F .

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Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return (see the information on pages 6 and 8).
- 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.

1.	Total federal itemized deductions (from Federal Form 1040 or 1040-SR, Line 9)	1	.00	Line 1
2.	2019 Social security tax	2	.00	Line 2
3.	2019 Railroad retirement tax (Tier I and Tier II)	3	.00	Line 3
4.	2019 Medicare tax (see instructions on page 8)	4	.00	Line 4
5.	2019 Self-employment tax (see instructions on page 8)	5	.00	Line 5
6.	Total - Add Lines 1 through 5	6	0 .00	
7.	State and local income taxes from Federal Schedule A, Line 5a or Enter $0 if completing the worksheet below	7	.00	Line 7
8.	Earnings taxes included in Line 7 (see instructions on page 8)	8	.00	Line 8
9.	Net state income taxes - Subtract Line 8 from Line 7 or enter Line 7 from worksheet below	9	0 .00	
10.	Missouri Itemized Deductions - Subtract Line 9 from Line 6. Enter here and on Form MO-1040A, Line 5	10	0 .00	Line 10

☐ Carry amount to 1040A Line 5

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 (Federal Schedule A, Line 5d) exceeds $10,000 (or $5,000 for married filing separate taxpayers).

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	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 9, above	7	0 .00

Reset Worksheet ☐ Use data from worksheet

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(Revised 12-2019)

Mail To:

Balance Due:
Missouri Department of Revenue
P.O. Box 329
Jefferson City, MO 65105-0329

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 500
Jefferson City, MO 65105-0500

Phone (Balance Due): (573) 751-7200
Phone (Refund or No Amount Due): (573) 751-3505
Fax: (573) 526-1881
E-mail: income@dor.mo.gov

Visit **http://dor.mo.gov/personal/individual/** for additional information.

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2019 Tax Chart

To identify your tax, use your Missouri taxable income from Form MO-1040A, Line 8 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 **https://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 9.

Tax Rate Chart

Section A

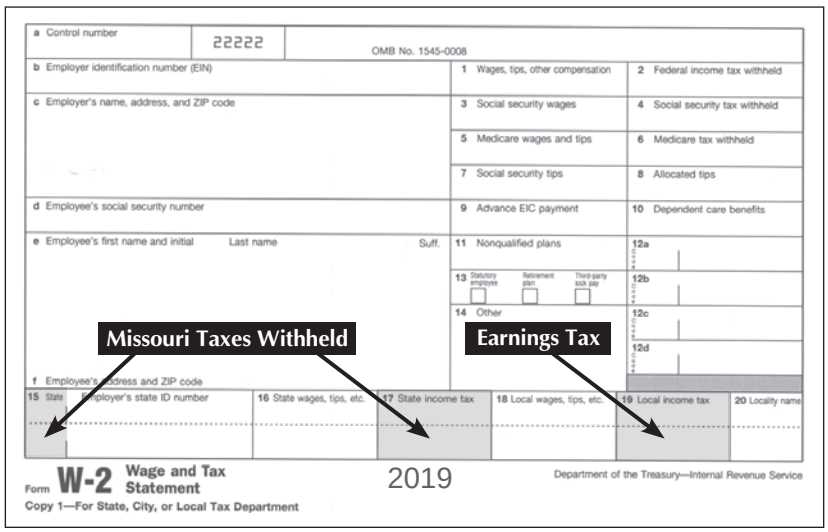
If the Missouri taxable income is:	The tax is:
$0 to $104	$0
At least $105 but not over $1,053	1.5% of the Missouri taxable income
Over $1,053 but not over $2,106	$16 plus 2% of excess over $1,053
Over $2,106 but not over $3,159	$37 plus 2.5% of excess over $2,106
Over $3,159 but not over $4,212	$63 plus 3% of excess over $3,159
Over $4,212 but not over $5,265	$95 plus 3.5% of excess over $4,212
Over $5,265 but not over $6,318	$132 plus 4% of excess over $5,265
Over $6,318 but not over $7,371	$174 plus 4.5% of excess over $6,318
Over $7,371 but not over $8,424	$221 plus 5% of excess over $7,371
Over $8,424	$274 plus 5.4% of excess over $8,424

Tax Calculation Worksheet

Section B

		Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040A, Line 8)	$	0		$ 3,090	$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below $1,053 enter $0	- $	0		- $ 2,106	$ 8,424
3. Difference - Subtract Line 2 from Line 1	= $	0		= $ 984	$ 3,576
4. Enter the percent for your tax bracket (see Section A above)	X	0.0 %	% X	2.5%	5.4%
5. Multiply Line 3 by the percent on Line 4	= $	0.00		= $ 24.60	$ 193.10
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ $	0		+ $ 37	$ 274
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040A, Line 9	= $	0		= $ 62	$ 467
				($61.60 rounded to the nearest dollar)	($467.10 rounded to the nearest dollar)

Diagram 1: Form W-2



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MISSOURI DEPARTMENT OF REVENUE

Form 5632

2019 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 47; Form MO-1040A, Line 16; or Form MO-1040P, Line 22.

Total Deposit $0 .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.