



Form MO-1040A

**Single/Married (Income from One Spouse)
Short Form**



Complete a MO W-4

We encourage you to review and complete a new W-4 each year, especially if your filing status has changed. Request a W-4 from your employer or print it at dor.mo.gov/forms/.



Sign up to Receive Return Status Updates

Get text or email notifications each time the status of your return changes. See page 5 for more information.



File Electronically

Electronic filing is fast and easy. See page 2 for details.

Tax Deadline is April 15. See page 4 for extensions.

Electronic Filing Options for Federal and State E-File



Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal and state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from websites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved providers can be found at dor.mo.gov/taxation/individual/tax-types/income/vendors.html#freeonline.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at dor.mo.gov/taxation/individual/tax-types/income/.

BENEFITS OF ELECTRONIC FILING

Convenience: You can electronically file 24 hours a day, 7 days a week. If you electronically file **DO NOT** mail a copy of your return.

Security: Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.

Accuracy: Electronically filed returns have fewer errors than paper returns.

Direct Deposit: You can have your refund directly deposited into your bank account.

Proof of Filing: An acknowledgment is issued when your return is received and accepted.

ASSISTANCE WITH PREPARING YOUR TAX RETURN

There are a large number of volunteer groups around Missouri providing tax assistance to elderly or lower income taxpayers. To locate a volunteer group near you that offers return preparation assistance: call 800-906-9887, 888-227-7669 or visit dor.mo.gov/taxation/individual/tax-types/income/.

You will find a larger volume of volunteer centers open during the filing season, which is typically January through April.

2-D BARCODE RETURNS



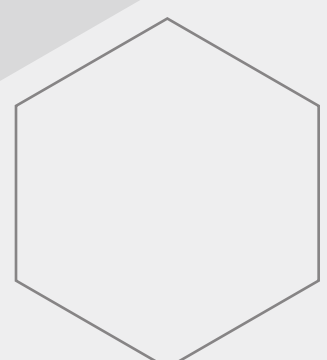
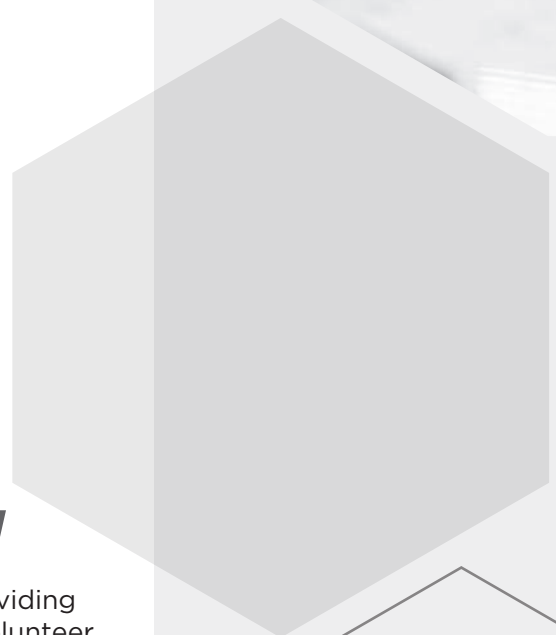
If you plan to file a paper return, you should consider 2-D barcode filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed with fewer errors compared to traditional paper returns. If you use software to prepare your return, check our website for approved 2-D barcode software companies. Also, check out the Department's fill-in forms that automatically calculate and provide your return with a 2-D barcode. You can have your refund directly deposited into your bank account when you use the Department's fill-in forms.

If your form has a 2-D barcode, mail your return to the Department of Revenue address as indicated below:

Refund returns: P.O. Box 3222, Jefferson City, MO 65105-3222

Balance due returns: P.O. Box 3370, Jefferson City, MO 65105-3370

Email: Incometaxprocessing@dor.mo.gov (For submission of Individual Income Tax and Property Tax Credit returns)



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DO YOU HAVE THE RIGHT FORM?

You **may use** this tax form to file your 2024 Missouri Individual Income tax return if you:

1. Are a one income filer (have income from one spouse, if married), or are single;
2. Were a Missouri resident, nonresident, or part year resident with Missouri income only;
3. Claim the standard or itemized deductions; and
4. Do not have any tax credits or modifications to your income.

You **cannot use** this tax form if at least one of the following special filing situations apply:

1. You are filing an amended return;
2. Both you and your spouse have income;
3. You have income from another state;
4. You have military pay;
5. You have a Net Operating Loss (NOL);
6. You have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri for Tuition Program (MOST), or other qualified 529 Plan;

- c. Exempt contributions made to or earnings from the Missouri for Tuition Program (MOST), or other qualified 529 plan.
- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion;
- g. Negative bonus depreciation adjustments;
- h. Railroad retirement modifications;
- i. Achieving a Better Life Experience Program (ABLE) modifications;
- j. Agriculture disaster relief income;
- k. Employee Stock Ownership Plan (ESOP); or
- l. Federal Broadband Grants Income Tax Subtraction.
7. You are claiming:
 - a. Pension, social security/social security disability, or military exemption (**Form MO-A**);
 - b. Miscellaneous Income Tax Credits (**Form MO-TC**);
 - c. Property Tax Credit (**Form MO-PTC** or **Form MO-PTS**);
 - d. Credit made with the filing of an Application for Extension of Time to File (**Form MO-60**);
- e. A deduction for other federal tax from Federal Form 1040 or Federal Form 1040-SR and applicable schedules:
 - Schedule 2, Part 1, Line 3;
 - Schedule 2, Part 2, Lines 8, 10, 14, and 15;
 - Schedule 3, Part 1, Line 1; and
 - Any recapture taxes included on Schedule 2, Part 2, Line 21.
- f. A Health Care Sharing Ministry deduction;
- g. Farmland sold, rented, leased, or crop-shared to a beginning farmer deduction;
- h. First-Time Home Buyers deduction;
- i. Foster parent tax deduction; or
- j. Missouri Working Family Tax Credit.
8. You owe a penalty for underpayment of estimated tax;
9. You owe tax on a lump sum distribution included on your Federal Form 1040 or Federal Form 1040-SR, Line 16;
10. You owe recapture tax on low income housing credit; or
11. You are a fiscal year filer.

Visit the Department's website at dor.mo.gov/personal/taxselector to use the Department's form selector to obtain specific tax forms.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

FILING REQUIREMENTS

You do not have to file a Missouri return if you are not required to file a federal return. If you are required to file a federal return, you may not have to file a Missouri return if you:

- a. Are a resident and have less than \$1,200 of Missouri adjusted gross income;

- b. Are a nonresident with less than \$600 of Missouri income; or
- c. Have Missouri adjusted gross income less than the amount of your standard deduction for your filing status.

Note: If you are not required to file a Missouri return, but you received a Wage and Tax Statement (Form W-2) stating you had Missouri tax withheld, file your Missouri return to claim a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Employee Withholding Allowance Certificate (**Form MO W-4**) to "exempt" so your employer will not withhold Missouri tax.

NONRESIDENT ALIEN SPECIAL FILING INSTRUCTIONS

If you do not have a social security number, enter your identifying number in the social security number space provided. Enter on [Form MO-1040A](#), Line 1 the amount from U.S. Nonresident Alien Income Tax Return (Federal Form 1040NR), Line 11 or U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.

Filing Status - If you selected filing status single on the Federal Form 1040NR, select single as your filing status on Form MO-1040A.

If you selected filing status married filing separately on Federal Form 1040NR, select married filing separately as your filing status on Form MO-1040A.

If you selected filing status qualifying widow(er) on Federal Form 1040NR, select qualifying widow(er) as your filing status on Form MO-1040A.

Itemized Deductions - Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return.

Federal Tax Deduction - Enter on Form MO-1040A, Line 4a, the amount from the Form 1040NR, Line 22 minus the amount from Line 17, and the net premium tax credit (Schedule 3, Part 2, Line 9).

Note: At the time the Department finalized their tax forms, the Internal Revenue Service had not finalized the 2024 federal income tax instructions.

For all other lines of Form MO-1040A, see instructions starting on page 5.

WHEN TO FILE

The 2024 returns are due April 15, 2025.

EXTENSION OF TIME TO FILE

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.

If you wish to file a Missouri extension, and do not expect to owe Missouri income tax, you may file an extension by filing an Application for Extension of Time to File ([Form MO-60](#)). An automatic extension of time to file will be granted until October 15, 2025.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. **Select the box at the top of Form MO-1040A, indicating you have an approved federal extension and attach a copy of your application for federal extension (Federal Form 4868) with your Missouri income tax return when you file.**

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent addition to tax will apply if the tax is not paid by the original return's due date.

DEPARTMENT OF SOCIAL SERVICES FORM(S)

Select the box at the top of the form indicating you have attached a Department of Social Services eligibility review form(s) (Temporary Assistance -TANF, Supplemental Nutrition Assistance Program - SNAP, MoHealth Benefits, and/or Childcare Subsidy Program) to your Missouri return. Failure to check this box may result in processing delays of benefit eligibility. For access to the Department of Social Service's eligibility review form(s) visit: dor.mo.gov/taxation/individual/dss-forms.html

LATE FILING AND PAYMENT

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our website at dor.mo.gov/taxation/statutory-interest-rates.html.

For timely filed returns, an addition to tax of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent.

Note: If you file an extension, a 5 percent addition to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date. If you are unable to pay the tax owed in full on the due date, please visit the Department's website for your payment options at dor.mo.gov.

WHERE TO SUBMIT YOUR CLAIM

If you are due a refund or have no amount due, mail your return and all required attachments to:

Department of Revenue

P.O. Box 500

Jefferson City, MO 65105-0500

If you have a balance due, mail your return, payment, voucher, and all required attachments to:

Department of Revenue

P.O. Box 329

Jefferson City, MO 65105-0329

2-D barcode returns, see page 2.

Email: Incometaxprocessing@dor.mo.gov

DOLLARS AND CENTS

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00
 Round \$32.50 up to \$33.00

AMENDED RETURN

You must use Individual Income Tax Return Long Form (Form MO-1040) for the year being amended. See information on page 3 on how to obtain Form MO-1040 and instructions.

FILL-IN FORMS THAT AUTOMATICALLY CALCULATE

Go to dor.mo.gov/taxation/individual/tax-types/income/ to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just complete, print, sign, and mail the return. These forms contain a 2-D barcode at the top right portion of the form. This allows quicker processing of your return.

MISSOURI RETURN STATUS INQUIRY

To check the status of your individual income tax return(s) 24 hours a day visit dor.mo.gov/taxation/return-status/ or call our automated individual income tax inquiry line (573) 526-8299. To obtain the status of your return, you must know the following information: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars. Once this information is validated using the Missouri Return Inquiry System on our website, you will be given the option to sign up for text or email notifications. This will allow you to be notified each time the status of your tax return changes as it is being processed by the Department of Revenue.

ADDRESS CHANGE

If you move after filing your return, notify both the Post Office serving your old address and the Department of Revenue of your address change. Official address change forms can be obtained at dor.mo.gov/how-do-i/change-address-revenue-records.html.

Address change requests should be mailed to:

Department of Revenue
P.O. Box 2200
Jefferson City, MO 65105-2200

This will help forward any refund check or correspondence to your new address.

CONSUMER'S USE TAX

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225 percent. Cities and counties may impose an additional local use tax.

Use tax does not apply if the purchase is subject to Missouri sales tax or otherwise exempt. A purchaser is required to file a use tax return if the cumulative purchases on which tax was not paid to the seller exceed \$2,000 in a calendar year.

You can use the Consumer's Use Tax Return ([Form 4340](#)). If the purchase is of an aircraft, please file the Aircraft Consumer's Use Tax Return ([Form 5741](#)).

The due date for Individual Consumer's Use Tax is April 15, 2025.

FREQUENTLY ASKED QUESTIONS

Can I file my return now, but pay later?

Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2025. See page 8, Line 19 for payment options.

How do I determine my federal tax deduction?

The tax on your federal return is your federal tax amount minus certain credits. This amount may not exceed \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on page 6, Line 4a and 4b to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax?

Use the tax chart on page 10 to determine your tax.

INFORMATION TO COMPLETE FORM MO-1040A

FEDERAL EXTENSION

Select the box at the top of the form indicating you have an approved federal extension and attach a copy of your federal extension (Federal Form 4868) with your Missouri income tax return when you file. Failure to check this box may result in disallowing the extension.

FILING STATUS

Select the same filing status on your Missouri return as claimed on the federal return. If on your federal return you selected the checkbox "Someone can claim you as a dependent," you will select claimed as a dependent on the [Form MO-1040A](#). If on your federal return you selected the checkbox "Someone can claim you as a dependent," and your federal return status is married filing jointly, you will select the filing status of married filing combined on the Form MO-1040A.

AGE 65 OR OLDER OR BLIND

If you or your spouse were age 65 or older or blind and qualified for these deductions on your 2024 federal return, select the appropriate boxes.

100 PERCENT DISABLED PERSON

You may select the 100 percent disabled box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

NON-OBLIGATED SPOUSE

You may select the non-obligated spouse box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the Internal Revenue Service (IRS) are **excluded** from the non-obligated spouse apportionment.

NAME AND ADDRESS

Print or type your name(s), address, and social security number(s) in the spaces provided on the return.

DECEASED TAXPAYER

If the taxpayer or spouse passed away in 2024, select the appropriate box. If a refund is due to a deceased taxpayer, attach the Statement of Person Claiming Refund Due a Deceased Taxpayer ([Form MO-1310D](#)), Power of Attorney ([Form 2827](#)), and the death certificate.

LINE 1 - FEDERAL ADJUSTED GROSS INCOME

Use the chart below to locate your income on your federal return.

Federal Form	Line
Federal Form 1040 or 1040-SR	11
Federal Form 1040X	1

LINE 2 - STATE INCOME TAX REFUND

Subtract any state income tax refund included in your federal adjusted gross income on Federal Form 1040 or Federal Form 1040-SR Schedule 1, Part 1, Line 1.

LINE 4A - TAX FROM FEDERAL RETURN

Use the chart below to locate your tax on your federal return. **Do not enter your federal income tax withheld as shown on your Form(s) W-2 or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0". If you used a method other than the federal tax table to determine your federal tax, attach the appropriate schedule.

Federal Form	Line
Federal Form 1040 or 1040-SR	<ul style="list-style-type: none"> Federal Form 1040 or 1040-SR Line 22 minus; Federal Form 1040 or 1040-SR, Line 27 and 29; Schedule 2, Part 1, Line 3; Schedule 3, Part 2, Line 9.
Federal Form 1040X	Line 8 minus Lines 14 and 15, except amounts from Forms 2439 and 4136.

LINE 4B - FEDERAL TAX PERCENTAGE

This percentage is based on the Missouri Adjusted Gross Income reported on Line 3. See below examples:
 Example 1: If Line 3 is \$22,450, enter 35% on Line 4b.
 Example 2: If Line 3 is \$58,750, enter 15% on line 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%

LINE 4C - FEDERAL INCOME TAX DEDUCTION

Multiply Line 4a by percentage on Line 4b. If you selected any filing status other than married filing combined on the [MO-1040A](#), your federal tax deduction may not exceed \$5,000. If you selected married filing combined, your federal tax cannot exceed \$10,000.

Note: At the time the Department printed their tax forms, the Internal Revenue Service had not finalized the 2024 federal income tax instructions.

LINE 5 - STANDARD OR ITEMIZED DEDUCTIONS

Standard Deductions: If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040A, Line 5.

Use the chart below to determine your standard deduction if you or your spouse selected any of the boxes for: 65 or older, blind or claimed as a dependent.

If you or your spouse claimed 65 or older or Blind, please click on the link provided to validate your additional standard deduction amounts dor.mo.gov/taxation/individual/tax-types/income/documents/Standard-and-Additional-Standard-Deduction.pdf.

Federal Form	Line
Federal Form 1040 or 1040-SR	12
Federal Form 1040X	2

Itemized Deductions: If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, **you must** itemize on your Missouri return.

To figure your itemized deductions, complete the Itemized Deductions Section on page 14. If you are subject to "additional Medicare tax" on your federal return, see the instructions on page 8 and 9, when computing your Missouri itemized deductions.

Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.

LINE 6 - HEAD OF HOUSEHOLD & QUALIFYING WIDOW(ER)

If your filing status is head of household or qualifying widow(er) enter the amount of \$1,400 as your additional exemption on Line 6. You must use the same filing status as your federal return.

NOTE: If you claimed any filing status other than head of household or qualifying widow(er) on your federal return, you **do not** qualify for the additional exemption.

LINE 7 - LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for qualified long-term care insurance in 2024, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for at least 12 months for long-term care expenses should such care become necessary because of a chronic health condition or physical disability including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the following worksheet only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

Note: You cannot claim a deduction for amounts paid towards death benefits or extended riders.

Worksheet for Long-Term Care Insurance Deduction	
A.	Enter the amount paid for qualified long-term care insurance policy..... A) \$ _____ If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.
B.	Enter the amount from Federal Schedule A, Line 4. B) \$ _____
C.	Enter the amount from Federal Schedule A, Line 1. C) \$ _____
D.	Enter the amount of qualified long-term care included on Line C D) \$ _____
E.	Subtract Line D from Line C E) \$ _____
F.	Subtract Line E from Line B. If amount is less than zero, enter "0" F) \$ _____
G.	Subtract Line F from Line A G) \$ _____
H.	Enter Line G on Form MO-1040A, Line 7. Or enter Line A if you did not have to complete Lines B through G.

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

LINE 10 - TAX

Calculate your tax by using your taxable income from [Form MO-1040A](#), Line 9, the Tax Rate Chart (page 10, Section A), and the Tax Calculation Worksheet (page 10, Section B).

LINE 11 - MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Form(s) W-2, Miscellaneous Income (Federal Form 1099), and Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans (Federal Form 1099-R). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Form(s) W-2 and 1099.**

LINE 12 - ESTIMATED TAX PAYMENTS

Include any estimated tax payments made on your 2024 return and any overpayment applied from your 2023 Missouri return.

LINE 15 - APPLY OVERPAYMENT TO NEXT YEAR'S TAXES

You may apply any portion of your refund to next year's taxes.

LINE 16 - TRUST FUNDS

You may donate part or all of your overpaid amount or contribute additional payments to any of the trust funds listed on Form MO-1040A and any two additional funds.

Additional Funds

If you choose to give to any of the additional funds, enter the two-digit code in the spaces provided on Line 16. If you want to give to more than two additional funds, please submit a contribution directly to the fund.

See the Department's website for additional information at dor.mo.gov/taxation/individual/trust-funds.html.

Funds	Codes
American Cancer Society Heartland Division, Inc. Fund.	01
American Diabetes Association Gateway Area Fund.	02
American Heart Association Fund	03
Amyotrophic Lateral Sclerosis (ALS-Lou Gehrig's Disease) Fund	05
Arthritis Foundation Fund	09
Foster Care and Adoptive Parents Recruitment and Retention Fund.	14
March of Dimes Fund	08
Muscular Dystrophy Association Fund	07
National Multiple Sclerosis Society Fund	10

The minimum contribution is \$2, or \$4 if married filing combined, for the following funds: Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Trust Fund, Missouri National Guard Trust Fund, and Organ Donor Program Fund.

The minimum contribution is \$1, or \$2 if married filing combined, for the following funds: Workers' Memorial Fund, Childhood Lead Testing Fund, Medal of Honor Fund, Missouri Military Family Relief Fund, General Revenue Fund, Foster Care and Adoptive Parents Recruitment and Retention Fund, Kansas City Regional Law Enforcement Memorial Foundation Fund, Soldiers Memorial Military Museum in St. Louis Fund.

The minimum contribution is \$1, not to exceed \$200, for the following irrevocable trust funds: American Cancer Society Heartland Division, Inc. Fund, American Diabetes Association Gateway Area Fund, American Heart Association Fund, ALS Lou Gehrig's Disease Fund, Arthritis Foundation Fund, March of Dimes Fund; Muscular Dystrophy Association Fund, and National Multiple Sclerosis Society Fund.

LINE 17 - MISSOURI 529 EDUCATION PLAN DEPOSIT

You can deposit all or a portion of your refund into a Missouri 529 Education Plan (MOST) account. To make this choice, there must be an open account and the total deposit must be a minimum of \$25. Please complete and attach a Missouri 529 Education Plan Direct Deposit ([Form 5632](#)).

LINE 18 - REFUND

Subtract Lines 15, 16, and 17 from Line 14 and enter on Line 18. If your refund is \$100,000 or more, please file your return electronically to receive your refund by direct deposit to your bank account. For security purposes, all refunds over this amount must be electronically deposited. If you do not file electronically with direct deposit, please provide [Form 5378](#) to prevent delay of your refund.

Note: If you have any other liability due to the state of Missouri, such as child support payments, or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with [Section 143.781, RSMo](#). You will be notified if your refund is offset against any debt(s).

LINE 19 - AMOUNT DUE

If the amount due is greater than \$500, you may owe an underpayment of estimated tax penalty. Complete an Underpayment of Estimated Tax for Individuals ([Form MO-2210](#)). If you owe a penalty, you cannot file a Form MO-1040A. You must file a [Form MO-1040](#) and attach Form MO-2210.

Payments must be postmarked by April 15, 2025, to avoid interest and late payment charges. The Department of Revenue offers several options:

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Department of Revenue. By submitting payment by check, you authorize the Department of Revenue to process the check electronically upon receipt.

Do not postdate. The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds. If you mail your payment after your return is filed, attach your payment to the Individual Income Tax Payment Voucher ([Form MO-1040V](#)) found on page 15.

Electronic Bank Draft (E-Check): By entering your bank routing number and checking account number, you can pay online at dor.mo.gov/taxation/individual/pay-online.html or by calling (888) 929-0513. There will be a convenience fee to use this service.

Credit Card: The Department accepts MasterCard, Discover, Visa, and American Express. To pay online, visit our website or call (888) 929-0513. The convenience fee is 2% of the total amount due, plus \$0.25 per card transaction, on all amounts and will be charged to your account for processing credit card payments.

Note: The convenience fees for credit card transactions are paid to the third party vendor, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's website and connecting to the website of the third party vendor, which is a secure and confidential website.

SIGN RETURN

You **must sign Form MO-1040A**. **Both** spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return. If you wish to authorize the Director of Revenue to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate by selecting the "yes" box below the signature line.

Each income tax return or claim for a refund prepared by a **paid tax return preparer** shall be signed by the paid tax preparer and shall state the tax preparer's Internal Revenue Service preparer tax identification number. Each failure by the paid tax return preparer to sign any income

tax return or claim for refund, or failure of the tax return preparer to provide a preparer tax identification number, shall result in a penalty of \$50 owed by the paid tax preparer for **each** separate failure. The total amount of penalties that may be assessed on any preparer with respect to returns or claims for refunds filed during a calendar year shall not exceed \$25,000.

MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See page 6, Line 5. You must itemize your Missouri deductions if you were required to itemize on your federal return.

LINE 1 - FEDERAL ITEMIZED DEDUCTIONS

Include your total federal itemized deductions from Federal Form 1040 or Federal Form 1040-SR, Line 12, and any approved cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. Cash contributions do not qualify.

LINE 2 - SOCIAL SECURITY TAX

Social security tax is the amount in the social security tax withheld box on Form(s) W-2. **The amount cannot exceed \$10,453.** Enter the total on Line 2 of the Missouri Itemized deductions, Page 14.

LINE 3 - RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2024. **The amount cannot exceed \$16,583.** (Tier I maximum of \$10,453 and Tier II maximum of \$6,130.)

If you have both social security and Tier I railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form(s) W-2 minus, either the amount entered on Federal Form 1040 or 1040-SR, Schedule 3, Part 2, Line 11 or, if only one employer, the amount refunded by the employer.

LINE 4 - MEDICARE TAX

Include the total amount of Medicare tax for yourself and spouse (combined). If you are not subject to "additional Medicare tax" on your federal return, enter the amount from your Form(s) W-2. If you are subject to "additional Medicare tax" on your federal return, enter the amounts as calculated below. You must attach a copy of Additional Medicare Tax (Federal Form 8959).

- Wage income: Form(s) W-2, Box 6, plus Line 7 of Federal Form 8959, minus Line 22 of Federal Form 8959;
- Railroad retirement compensation: Railroad retirement Medicare tax withheld on Form(s) W-2, Box 14, plus Line 17 of Federal Form 8959, minus Line 23 of Federal Form 8959.

LINE 5 - SELF-EMPLOYMENT TAX

Include the amount from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR:

- Federal Schedule 2, Part 2, Line 4
- Minus Federal Schedule 1, Part 2, Line 15
- Plus Federal Form 8959, Line 13

LINE 7 - STATE AND LOCAL INCOME TAXES

Include the amount of income taxes from Federal Form 1040 or 1040-SR Schedule A, Line 5. The overall limit on state and local income taxes plus property taxes is \$5,000 for married filing separately and \$10,000 for all other taxpayers (single, married filing combined, head of household). If the sum of these deductions exceeds this limit, use the worksheet for Net State Taxes to determine the state income tax portion of the state tax deduction.

LINE 8 - EARNINGS TAXES

If you entered an amount on Line 7 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 8 the amount of earnings taxes withheld shown on Form(s) W-2. See page 10, Diagram 1.

LINE 10 - TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see page 6, Line 5), you should take the standard deduction on the front of [Form MO-1040A](#), Line 5, unless you were required to itemize your federal deductions.

Personal Privacy Act Disclaimer

Pursuant to Section 105.1500, RSMo, the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form.

Federal Privacy Act Notice

Section 143.961, RSMo, authorizes the Department to require the reporting of information deemed necessary to enforce the income tax law of the state of Missouri. Section 143.961, RSMo, is also made applicable to the property tax credit for procedural matters pursuant to Section 135.015, RSMo. 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers. The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, to offset tax refunds against certain other tax liabilities or amounts due to a state agency, and where permitted or required by law, to exchange tax information with the Internal Revenue Service, other states, other state agencies, and the Multistate Tax Commission (see Chapters 32, 143, and 610, RSMo). It is mandatory that you provide your social security number on your tax return. Failure to provide your social security number may result in additional request(s) to you from the Department and may also result in the complete or partial denial of a refund or tax credit claimed on or with the return. (For further information about the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135 and 143, RSMo.)

2024 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

Section A

If the Missouri taxable income is:

The tax is:

\$0 to \$1,273	\$0
Over \$1,273 but not over \$2,546	2.00% of excess over \$1,273
Over \$2,546 but not over \$3,819	\$25 plus 2.50% of excess over \$2,546
Over \$3,819 but not over \$5,092	\$57 plus 3.00% of excess over \$3,819
Over \$5,092 but not over \$6,365	\$95 plus 3.50% of excess over \$5,092
Over \$6,365 but not over \$7,638	\$140 plus 4.00% of excess over \$6,365
Over \$7,638 but not over \$8,911	\$191 plus 4.50% of excess over \$7,638
Over \$8,911	\$248 plus 4.80% of excess over \$8,911

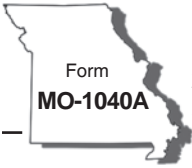
Tax Calculation Worksheet

Section B

	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 \$1,273 enter \$0	- \$ _____	_____	- \$ 2,546	\$ 8,911
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 544	\$ 3,089
4. Enter the percent for your tax bracket (see Section A above)	X _____ %	_____ %	X 2.5%	4.8%
5. Multiply Line 3 by the percent on Line 4	= \$ _____	_____	= \$ 13.60	\$ 148.27
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 25	248
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040A, Line 10	= \$ _____	_____	= \$ 39	396
			(\$38.60 rounded to the nearest dollar)	(\$396.27 rounded to the nearest dollar)

Diagram 1: Form W-2

The diagram shows a Form W-2 Wage and Tax Statement for 2024. Two callouts with arrows point to specific boxes: 'Missouri Taxes Withheld' points to box 17 (State income tax), and 'Earnings Tax' points to box 19 (Local income tax). The form includes fields for control number (22222), employer identification number (EIN), employer name, employee social security number, employee name, wages, taxes withheld, and state/local taxes.



2024 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

Department of Social Services Application of Eligibility form attached.

0 0 1

Three empty boxes for Department Use Only.

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. Each category has 'Yourself' and 'Spouse' checkboxes.

Name

Form fields for Social Security Number, First Name, M.I., Last Name, Spouse's Social Security Number, Spouse's First Name, M.I., Spouse's Last Name, and Suffix.

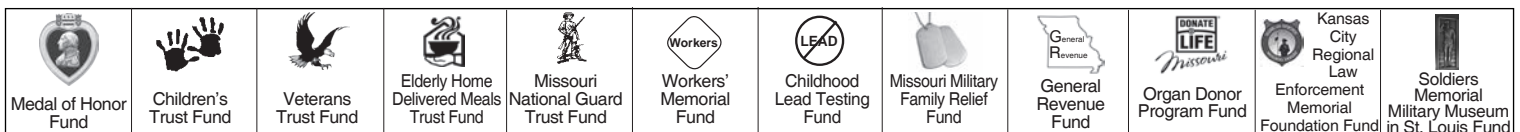
In Care Of Name (Attorney, Executor, Personal Representative, etc.) Attach form if applicable.

Text box for In Care Of Name.

Address

Form fields for Present Address, City, Town, or Post Office, State, ZIP Code, and 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 - \$14,600
 - Head of Household - \$21,900
 - Married Filing Combined or Qualifying Widow(er) - \$29,200
 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 2024. Include overpayment from 2023 applied to 2024. 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 2025 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 <input type="text"/> .00	16b. Veterans Trust Fund <input type="text"/> .00	16c. Elderly Home Delivered Meals Trust Fund <input type="text"/> .00	16d. Missouri National Guard Trust Fund <input type="text"/> .00
16e. Workers' Memorial Fund <input type="text"/> .00	16f. Childhood Lead Testing Fund <input type="text"/> .00	16g. Missouri Military Family Relief Fund <input type="text"/> .00	16h. General Revenue Fund <input type="text"/> .00



16i. Organ Donor Program Fund . 00 16j. Kansas City Regional Law Enforcement Memorial Foundation Fund . 00 16k. Soldiers Memorial Military Museum in St. Louis Fund . 00 16l. Medal of Honor . 00

16m. Additional Fund Code Additional Fund Amount . 00 16n. Additional Fund Code Additional Fund Amount . 00

Refund (continued)

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

Reserved

Amount Due

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

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

A FA E10 DE F



- 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 12)	1	<input type="text"/>	.00
2. 2024 Social security tax	2	<input type="text"/>	.00
3. 2024 Railroad retirement tax (Tier I and Tier II)	3	<input type="text"/>	.00
4. 2024 Medicare tax (see instructions on page 8)	4	<input type="text"/>	.00
5. 2024 Self-employment tax (see instructions on page 9)	5	<input type="text"/>	.00
6. Total - Add Lines 1 through 5.	6	<input type="text"/>	.00
7. State and local income taxes from Federal Schedule A, Line 5a or Enter \$0 if completing the worksheet below	7	<input type="text"/>	.00
8. Earnings taxes included in Line 7 (see instructions on page 9)	8	<input type="text"/>	.00
9. Net state income taxes - Subtract Line 8 from Line 7 or enter Line 7 from worksheet below	9	<input type="text"/>	.00
10. Missouri Itemized Deductions - Subtract Line 9 from Line 6. Enter here and on Form MO-1040A, Line 5.	10	<input type="text"/>	.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 (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	<input type="text"/>	.00
2. State and local income taxes from Federal Form 1040 or 1040-SR, Schedule A, Line 5a.	2	<input type="text"/>	.00
3. Earnings taxes included on Federal Form 1040 or 1040-SR, Schedule A, Line 5a	3	<input type="text"/>	.00
4. Subtract Line 3 from Line 2.	4	<input type="text"/>	.00
5. Divide Line 4 by Line 1.	5	<input type="text"/>	%
6. Enter \$10,000 (\$5,000 if married filing separately).	6	<input type="text"/>	.00
7. Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 9, above.	7	<input type="text"/>	.00



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Form MO-1040A (Revised 12-2024)

Mail to: Missouri Department of Revenue
P.O. Box 329
Jefferson City, MO 65105-0329
Phone: (573) 751-5860

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

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



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.



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/.

What Is Form MO-1040V and Why Should I Use It?

Form MO-1040V, Individual Income Tax Payment Voucher, is the voucher you send with your payment when you do not make the payment with your income tax return. It is similar to vouchers returned with loan, utility, and credit card payments. Form MO-1040V ensures that your payment will be processed more efficiently and accurately. Form MO-1040V allows you to file your completed income tax return and send your payment at a later date. Your income tax return and payment are due no later than April 15, 2025.

When Should I Use Form MO-1040V?

If you have an amount due on an electronically filed return, or do not submit payment in full when you file your income tax return, send Form MO-1040V with your payment. DO NOT use Form MO-1040V for making extension payments. Please use Form MO-60 or visit our website to pay online.

How Do I Fill In the Payment Voucher?

Complete the name(s) and address block.

- Social Security Number - Enter your social security number (SSN). If you are filing a combined return, enter your and your spouse's SSN(s) in the order they appear on the return; placing your spouse's SSN in the appropriate field below.
Name Control - Enter the first four letters of your last name. See examples. If you are filing a combined return, enter your and your spouse's name control in the order they appear on the return, placing your spouse's name control in the appropriate field below.

Table with 2 columns: Name, Enter. Rows: John Brown (BROW), Juan De Jesus (DEJE), Joan A. Lee (LEE), Jean McCarthy (MCCA), John O'Neill (ONEI), Pedro Torres-Lopez (TORR). Includes instruction: Please use capital letters as shown.

- Amount of Payment - Enter the amount of your payment in whole dollars.

How Do I Make My Payment?

- Make your check or money order payable to the "Missouri Department of Revenue." Do not send cash. Do not postdate your check; it will be cashed upon receipt. The Department of Revenue may collect on checks returned for insufficient or uncollected funds electronically. (U.S. funds only)
Write your name, address, SSN, daytime telephone number, and "2024 MO Income Tax" on your check or money order.
Detach the payment voucher at the perforation, and mail with your payment. Do not mail a copy of your previously filed return.
Please mail your Form MO-1040V and payment to: Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371

Please print as shown below in black or dark blue ink. Do not use red ink or pencil.

Grid for name control: 1 2 3 4 and A B C D

Federal Privacy Act Notice

Section 143.961, RSMo, authorizes the Department to require the reporting of information deemed necessary to enforce the income tax law of the state of Missouri. Section 143.961, RSMo, is also made applicable to the property tax credit for procedural matters pursuant to Section 135.015, RSMo. 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers. The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, to offset tax refunds against certain other tax liabilities or amounts due to a state agency, and where permitted or required by law, to exchange tax information with the Internal Revenue Service, other states, other state agencies, and the Multistate Tax Commission (see Chapters 32, 143, and 610, RSMo). It is mandatory that you provide your social security number on your tax return. Failure to provide your social security number may result in additional request(s) to you from the Department and may also result in the complete or partial denial of a refund or tax credit claimed on or with the return. (For further information about the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135 and 143, RSMo.)



Please print. Make check payable to Missouri Department of Revenue. Mail Form MO-1040V and payment to the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371.

Form fields for Name, Spouse's Name, Street Address, City, State, ZIP Code, and a note: Full payment of taxes must be submitted by April 15, 2025 to avoid interest and additions to tax for failure to pay. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

Social Security Number [] - [] - []

Name Control []

Spouse's Social Security Number [] - [] - []

Spouse's Name Control []

Amount of Payment (U.S. funds only) \$ [] . []



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Department Use Only [] . []

Department Use Only [] [] []

Our virtual assistant, DORA, is also available 24/7 to help answer any questions you have at dor.mo.gov.



Chat with me!

Click  in the lower right corner of your screen!

Visit our website at dor.mo.gov/taxation/individual/tax-types/income/

In addition to electronic filing information found on our website, you can:

- Use our fill-in forms that automatically calculate
- Download Missouri and federal tax forms
- Find answers to frequently asked questions
- Pay your taxes online
- Find the status of your refund or balance due
- Find a copy of the Missouri Taxpayer Bill of Rights

Important Phone Numbers

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

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

Missouri Return Status System
dor.mo.gov/taxation/return-status/