



MISSOURI DEPARTMENT OF
REVENUE
2025 Declaration of Estimated Tax for Individuals

Instructions

Below are the instructions for completing Form MO-1040ES. Please print in black or blue ink. Do not use red ink or pencil.

1. Social Security Number - Enter the primary social security number as it will appear on your 2025 tax return.
2. Spouse's Social Security Number - If you are filing a combined 2025 tax return, enter your spouse's social security number.
3. Name Control - Enter the first four letters of your last name. (If filing a combined return, please also enter the first four letters of your spouse's last name.) See examples below. (Please use all capital letters as shown.)

<u>Name</u>	<u>Enter</u>	<u>Name</u>	<u>Enter</u>
John Brown	BROW	Juan DeJesus	DEJE
Joan A. Lee	LEE	Jean McCarty	MCCA
John O'Neill	ONEI	Pedro Torres-Lopes	TORR

4. Name and Address - Enter your name, your spouse's name (if applicable), and your mailing address.
5. 1st quarter through 4th quarter boxes - Mark the box for the quarter you are remitting payment.

<u>Quarter</u>	<u>Due Date</u>
1st Quarter	April 15
2nd Quarter	June 15
3rd Quarter	September 15
4th Quarter	January 15

Note: If the due date falls on a Saturday, Sunday, or legal holiday, the voucher will be considered timely if filed on the next business day.

6. Amount Paid - Enter the amount of your installment payment. If you completed the Estimated Tax Worksheet for Individuals, enter and pay the amount from line 16.
7. Make your check or money order payable to the Missouri Department of Revenue. Do not send cash (US funds only.)
8. Detach payment voucher and mail with your payment to:

Missouri Department of Revenue
P.O. Box 555
Jefferson City, MO 65105-0555

If the declaration must be amended:

1. Complete the amended computation schedule (see instructions).
2. Enter the revised amounts on the remaining Form MO-1040ES vouchers.
3. Mail with remittance (U.S. funds only), payable to the Missouri Department of Revenue, P.O. Box 555, Jefferson City, MO 65105-0555.

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

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



Social Security Number

- -

Name Control

1st Qtr. 2nd Qtr. 3rd Qtr. 4th Qtr.

Spouse's Social Security Number

- -

Name Control

Amount Paid \$.

Your Name (Last, First, Initial)

 Spouse's Name (Last, First, Initial)

 Address (Number and Street), City, State, and ZIP Code

Return this form with check or money order payable to the Missouri Department of Revenue P.O. Box 555, Jefferson City, MO 65105-0555. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be presented again electronically.

Department Use Only .

2025 Form MO-1040ES Declaration Of Estimated Tax For Individuals - General Instructions

1. Filing requirements - You are required to file a declaration of estimated tax if your Missouri estimated tax is expected to be \$100.00 or more ([Section 143.521.1, RSMo](#)).
2. Missouri estimated tax - Your Missouri estimated tax is the amount estimated to be the income tax under [Chapter 143 RSMo](#), for the tax year, less the amount which you estimate to be the sum of any credits allowable, including tax withheld.
3. Farmers - If you have an estimated Missouri gross income from farming for the tax year that equals at least two-thirds of the total estimated Missouri gross income, you may file a declaration of estimated tax and make payment at any time on or before January 15, or file an income tax return and pay in full on or before March 1.
4. Payment of estimated tax - Your estimated tax may be paid in full with the first declaration voucher, or in equal installments on or before April 15, June 15, September 15, and January 15. If the due date falls on a Saturday, Sunday, or legal holiday, the voucher will be considered timely if filed on the next business day. The first installment must accompany the first declaration voucher. If no declaration was required to be filed during the tax year, no declaration need be filed on January 15, if you file a voucher and pay the tax on or before January 31.
5. Nonresident - If you are a nonresident, your estimated tax requirement is the same as a resident. A nonresident's tax is based on the proportion of the adjusted gross income from Missouri sources. Example: An individual has Missouri tax of \$400 on all income, with 90% of the adjusted gross income from Missouri; the Missouri estimated tax is \$360 (90% of \$400).
6. Changes in income - Even if your Missouri estimated tax on April 15 is such that you are not required to file a declaration at that time, the Missouri estimated tax may change so that you will be required to file at a later date. The time for filing is as follows: June 15, if the change occurs after April 15, and before June 15, September 15, if the change occurs after June 15, but before September 15, January 15, if the change occurs after September 15. If the due date falls on a Saturday, Sunday, or legal holiday, the voucher will be considered timely if filed on the next business day.
7. Amended declaration - If, after you have filed a declaration, you find the Missouri estimated tax substantially increased or decreased as a result of a change in income, an amended declaration should be filed on or before the next filing date. Please complete the Amended Estimated Tax Worksheet and show the amended Missouri estimated tax on Line 1 of the next Form MO-1040ES filed.
8. Addition to tax for failure to pay estimated tax - The law provides an addition to tax, determined at the present applicable rate of interest from the date of the first installment underpaid. Interest will be charged on all delinquent payments. Visit mytax.mo.gov/rptp/portal/home/addition-tax-int-calculator for the current interest rate. The charge does not apply to you if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:
 - a) the tax shown on the preceding year's return if that return was for a 12 month period and showed a tax liability; or
 - b) 90% (66 2/3% in the case of a farmer) of the total amount due for the current year.
9. Rounding on Missouri returns -You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount (round \$32.49 down to \$32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round \$32.50 up to \$33.00) on the return. For your convenience, the zeros have already been placed in the cent columns on the returns.



Form MO-1040ES Tax Rate Chart

Use the amount from Line 9 (Missouri taxable income) to calculate your Missouri tax. If you are filing combined, you must calculate separate tax amounts and enter the amounts on 10Y for yourself and 10S for your spouse. The total amount should be entered on Line 10T. Single filers should enter the tax amount on Line 10T.

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

- Example 1: If line 9 is \$4,000, the tax would be computed as follows: \$59 + \$1.83 (3% of \$61) = \$60.83 The whole dollar to enter on Line 10 would be \$61.
- Example 2: If Line 9 is \$12,300, the tax would be computed as follows: \$256+ \$146.12 (4.7% of \$3,109) = \$402.12. The amount to enter on Line 10 would be \$402.

Go to mytax.mo.gov/rptp/portal/home/indiv-income-tax-calculator/ and enter your taxable income for assistance in calculating your tax.

Estimated Tax Worksheet

Married persons, each having income and filing a combined estimate, use Columns Y, S, and T. All others use only Column T.

Line 1 - Enter your expected adjusted gross income from your federal return after subtracting and adding any modifications you may have. For a list of addition and subtraction modifications, reference Form MO-A.

Line 2 - Enter your and your spouse's percentage of combined adjusted gross income. Example: If Line 1, Yourself (Column Y) is \$14,000, Spouse (Column S) \$6,000, and Total (Column T) \$20,000, then Line 2 is: Yourself - 70% (\$14,000/\$20,000) and Spouse - 30% (\$6,000/\$20,000).

Line 3 - Enter the amount of your estimated pension and social security or social security exemption. For more information, see Form MO-A, Part 3 and the Department's frequently asked questions located at dor.mo.gov/faq/taxation/individual/pension-tax-year-2024.html.

Line 4 - Enter on Line 4, the sum of your deductions listed below

- Long-term care deduction
- Health care sharing ministry deduction
- Active duty military income deduction
- Inactive duty military income deduction
- Farmland sold, rented, leased, or crop-shared to a beginning farmer deduction
- First time home buyers deduction
- Long term dignity savings account deduction
- Foster parent tax deduction

Line 5 - If your filing status is Head of Household or Qualifying Widow(er) enter \$1,400 as your additional exemption on Line 5.

Line 6 - Enter the amount of your Missouri standard deduction or estimated Missouri itemized deductions. If you were claimed as a dependent on someone else's tax return, enter the same standard deduction as entered on Federal Form 1040, Line 12. Missouri standard deductions are:
 (1) Single - \$15,000 (2) Head of household - \$22,500; (3) Married

filing joint federal and combined Missouri or Qualifying widow(er) with dependent child - \$30,000; (4) Married filing separate returns \$15,000.

Line 7 - Add the amounts on Lines 3, 4, 5, and 6. Enter the total on Line 7.

Line 8 - Subtract Line 7 from Line 1 and enter on Line 8.

Line 9 - Prorate the combined taxable income on Line 8 based on the percentages on Line 2 and enter on Line 9. Example: If Line 8 is \$13,000 and the percentages on Line 2 are 70% for Yourself and 30% for Spouse; Line 9 amounts should be \$9,100 for Yourself and \$3,900 for Spouse.

Line 10 - Use the tax rate chart to calculate the estimated tax for yourself and your spouse. Enter the estimated tax on Line 10 in Columns Y and S, if applicable. Enter the sum of Columns Y and S in Column T. Nonresident: Determine your Missouri income percentage by dividing your Missouri source income by the total adjusted gross income derived from all sources. Multiply this percentage by the tax calculated using the tax rate chart, to determine your Missouri estimated tax.

Line 11 - Residents: Enter on Line 11, the total of the estimated amount of Missouri income tax to be withheld, approved overpayment applied from last year's tax return, the amount of income tax to be paid to another state, miscellaneous tax credits, working family tax credit or property tax credit, if any. Nonresidents: Enter on Line 11 Missouri tax to be withheld and approved miscellaneous tax credits.

Line 12 - Subtract Line 11 from Line 10 and enter the total on Line 12.

Line 13 - If you anticipate receiving a lump sum distribution from a retirement plan, and you will use the 10 year averaging method, enter 10% of your estimated federal tax on the distribution on Line 13.

Line 14 - If you anticipate that you will be required to recapture a portion of any federal low income housing credits, you will also be required to recapture a portion of any state credits taken. Enter your estimated recapture of low income housing credit on Line 14.

Line 15 - Add Lines 12, 13, and 14. Enter the total on Line 15.

Line 16 - Divide Line 15 by the number of installments and enter on Line 16.

	Y - Yourself	S - Spouse	T - Total Or One Income	
1. Estimated adjusted gross income	00	00	1	00
2. Percentage of Column Y and S to total in Column T	%	%	2	100 %
3. Estimated pension exemption and social security/social security disability/military exemption			3	00
4. Deductions - (see instructions) 4			4	00
5. Additional exemption for Head of Household and Qualifying Widower(er)			5	00
6. Itemized deductions or standard deduction amount (see instructions)			6	00
7. Total Lines 3, 4, 5, and 6.			7	00
8. Subtract Line 7 from Line 1. This is your total taxable income.			8	00
9. Prorate Line 8 between spouses according to the percentages on Line 2	00	00	9	00
10. Tax (refer to tax rate chart)	00	00	10	00
11. Resident - Enter Missouri tax to be withheld, credit for income tax to be paid to another state, miscellaneous tax credits, working family tax credit and property tax credit. Nonresident - Enter Missouri tax to be withheld and approved miscellaneous tax credit.			11	00
12. Estimated tax (Line 10 less Line 11)			12	00
13. Estimated tax on lump sum distribution (see instructions)			13	00
14. Estimated recapture of low income housing credit.			14	00
15. Total estimated tax to be paid (add Lines 12, 13, and 14).			15	00
16. Computation of installments (divide Line 15 by number of installments)			16	00

Note: You will not be billed. Remit when due.

Note: If your estimated tax changes during the year, use the amended computation below to determine the amended amount to be entered on the declaration voucher.

Amended Estimated Tax Worksheet

(Use if estimated tax is substantially changed after first Form MO-1040ES is filed)

1. Amended estimated tax (after credits and approved overpayment)	00
2. Less declaration payments	00
3. Unpaid balance (Line 1 less Line 2)	00
4. Amount to be paid (Line 3 divided by number of remaining installments.) Enter here and on Line 4 of Form MO-1040ES . . .	00



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