



Department Use Only (MM/DD/YY)

Three empty boxes for department use only.

Attach to Form MO-1040. The Federal Return must also be attached to your MO-1040 or your claim may be denied. To claim this credit, you must be a resident individual with a filing status of single, head of household, qualifying widow(er), or married filing combined, and who is allowed a Federal Earned Income Credit (EIC) on their federal return.

Social Security Number

Three boxes for Social Security Number.

Spouse's Social Security Number

Three boxes for Spouse's Social Security Number.

First Name

Box for First Name.

M.I.

Box for M.I.

Last Name

Box for Last Name.

Spouse's First Name

Box for Spouse's First Name.

M.I.

Box for Spouse's M.I.

Spouse's Last Name

Box for Spouse's Last Name.

Qualifications

1. Did you qualify for the Federal Earned Income Credit (EIC) on Federal Form 1040 or 1040SR?

Yes - Continue to calculate your Missouri Working Family Tax Credit.

No - STOP. You do not qualify for the Missouri Working Family Tax Credit.

2. Do you have a filing status of married filing separately or claimed as a dependent?

Yes - STOP. You do not qualify for the Missouri Working Family Tax Credit.

No - Continue to calculate your Missouri Working Family Tax Credit.

3. Do you have investment income greater than \$4,300 (see instructions)?

Yes - STOP. You do not qualify for the Missouri Working Family Tax Credit.

No - Continue to calculate your Missouri Working Family Tax Credit.

4. Qualifying Children listed on your Federal Schedule EIC.

Table with 3 columns: Name of Qualifying Child, Child's Social Security Number, Child's Date of Birth (MM/DD/YYYY).

Credit Amount

Table with 10 rows for credit amount calculation, including Federal Earned Income Credit (EIC) and total tax.

This form, your Federal Return, and your Federal Schedule EIC must be attached with your MO-1040.

Form MO-WFTC (Revised 12-2024)

Mail to: Balance Due: Missouri Department of Revenue, P.O. Box 329, Jefferson City, MO 65105-0329. Phone: (573) 751-7200

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

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/MoVeteransInformationSurvey/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/.

Information to Complete Form MO-WFTC

The Missouri Working Family Tax Credit is equal to 20% of your Federal Earned Income Credit for tax year 2024. The credit cannot be refunded and cannot be carried forward to a subsequent tax year. The credit is applied to your income tax liability after the application of other tax credits (Property Tax Credit and Miscellaneous Tax Credits). You must be a resident individual with a filing status of single, head of household, qualifying widow(er), or married filing combined, who is allowed a Federal Earned Income Credit (EIC) on your Federal Form 1040 or Form 1040SR. Your investment income cannot exceed \$4,300. A qualifying child must not be taken into account in determining this credit if the taxpayer does not include the name, date of birth, and social security number of the qualifying child with the return for the tax year.

Your claim may be denied if you do not attach the federal return.

Qualifications

Line 1: If you were not entitled to an Earned Income Credit on your federal return, you do not qualify for the credit.

Line 2: You must have the filing status of single, head of household, qualifying widow(er), or married filing combined to qualify for the credit.

Line 3: If your investment income is greater than \$4,300, you do not qualify for the credit. To find your investment income, add the following amounts from Federal Form 1040 or 1040SR:

- tax-exempt interest (from Line 2a of Federal Form 1040 or 1040SR);
- taxable interest (from Line 2b of Federal Form 1040 or 1040SR);
- ordinary dividends income (from Line 3b Federal Form 1040 or 1040SR);
- capital gain net income (from Line 7 of Federal Form 1040 or 1040SR) if more than zero.

Note: Do not use the above calculation of investment income if, for this tax year, you filed federal Forms 4797, Schedule E of the Form 1040, or Form 8814, or if you reported income from the rental of personal property not used in a trade or business, or if you have income or loss from a passive activity. Instead, complete and attach Worksheet 1 of the IRS Publication 596 (2024). If Line 14 of Worksheet 1 exceeds \$4,300, you do not qualify for the credit.

Line 4: Enter the name, social security number, and birthdate of qualifying child(ren).

Credit Amount

Line 5: Enter the amount you claimed for your Federal Earned Income Credit from Federal Form 1040 or Form 1040SR, Line 27.

Line 6: Multiply Line 5 by 20 percent and enter the result.

- Example: $\$500 \times 0.20 = \100

Line 7: Enter the amount of your total tax from your MO-1040, Line 36.

Line 8: Add Lines 42 and 43 from your MO-1040 and enter the result. If nothing on Lines 42 or 43, leave blank.

Line 9: Subtract Line 8 from Line 7 and enter the result. If the result is less than 0, enter 0.

Line 10: Enter the smaller of Line 6 or Line 9 on Line 10, and on your Form MO-1040, Line 44.

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. 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 and the other social security numbers provided on this form to identify you, the individuals you claim to be qualifying children on this form, to process your income tax return(s) and claim for this credit, to determine the correct amount of credit, to determine and collect the correct amount of income tax, to ensure you are complying with the income tax laws, 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](#)). If you are seeking the tax credit identified on this form, it is mandatory that you provide your social security number and the social security numbers of any individuals you claim to be qualifying children on this form. Failure to provide your social security number or the social security numbers of the individuals you claim to be qualifying children may delay the Department's processing of this form or your return, may result in additional request(s) to you from the Department, and may result in the complete or partial denial of this tax credit.