



Resources for Businesses and Tax Professionals

What's new for the 2015 tax season?

The 2015 tax season is upon us. For information on tax changes reflected on the 2015 Missouri Individual Income Tax Returns, visit the [2015 Individual Income Tax Year Changes](#) page on the Department's website.



Refund fraud prevention

Each year, the Department of Revenue increases its efforts to better detect tax fraud during tax filing season. Last year, our efforts prevented about \$85.5 million in fraudulent tax refunds compared to \$39.9 million the previous year.

For the upcoming tax season, the Department is implementing additional security measures to ensure individual income tax refunds are issued to legitimate taxpayers. These enhanced refund fraud prevention measures will require additional processing time to help ensure refunds are issued to the real taxpayer.

Tips to help taxpayers to prevent and report identity theft are available on the [Identity Theft](#) page of Department's website.



**2016 Department legislative proposal
HB 2108 (electronic W-2 filing)**

The Department is pursuing a proposal for the 2016 legislative session regarding electronic W-2 filing. If passed, this proposal would be effective in 2018 and would require all employers with more than 250 employees to file their W-2s electronically on or before January 31.

By using this information in combination with the Department's new integrated tax system, the Department will have another powerful and efficient tool to combat fraudulently-filed individual income tax returns.

HB 2108 is being sponsored by Rep. Justin Alferman for the 2016 legislative session. The language for [HB 2108](#) can be found on the [House of Representatives website](#).



Family Support Division: 1095-B forms mailed

In January 2016, the Department of Social Services, Family Support Division mailed 1095-B forms to Medicaid (MO HealthNet) recipients who received benefits for at least part of one month during 2015. The information can be used to determine if the recipient has met the minimum health coverage requirements under the Affordable Care Act. A link to a [Form 1095-B flyer](#) with additional information can be found on the [Family Support Division](#) website.

Watercraft exemption

[Senate Bill 231](#), which revised Section [142.815, RSMo](#), went into effect August 28, 2015. The bill allows motor fuel distributors to sell fuel exempt from the motor fuel tax if the fuel is delivered to any marina in the state solely for use in watercraft.



If a consumer purchases motor fuel for use in watercraft at a location in the state other than a marina, the consumer may file a claim for refund of the fuel tax. The bill also provides that sales of motor fuel for use in watercraft are exempt from sales tax. For additional information, refer to the Department's [Bulletin: Motor Fuel Tax Watercraft Exemption](#).