



For Calendar Year January 1 - December 31, 2025

Print in BLACK ink only and DO NOT STAPLE.

**Amended Return**  **Composite Return** (For use by S corporations or Partnerships)

**Federal Extension** - Select this box if you have an approved federal extension. Attach a copy Federal Extension (Form 4868).

**Department of Social Services Application of Eligibility form attached.**  **Federal return attached.**

If filing a fiscal year return enter the beginning and ending dates here.

Fiscal Year Beginning (MM/DD/YY)      Fiscal Year Ending (MM/DD/YY)

<input type="text"/>					
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Vendor Code

Department Use Only

0 0 6
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<input type="text"/>
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<input type="text"/>
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Filing Status

Single     Claimed as a Dependent     Married Filing Combined     Married Filing Separately     Head of Household     Qualifying Widow(er)

Age 62 through 64	Age 65 or Older	Blind	100% Disabled	Non-Obligated Spouse
Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>				

Social Security Number	Deceased in 2025	Spouse's Social Security Number	Deceased in 2025
<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
First Name	M.I.	Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's First Name	M.I.	Spouse's Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
In Care Of Name (Attorney, Executor, Personal Representative, etc.)			
<input type="text"/>			

Address

Present Address (Include Apartment Number or Rural Route)

<input type="text"/>
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City, Town, or Post Office      State      ZIP Code

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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County of Residence

<input type="text"/>
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You may contribute to any one or all of the trust funds on Line 51. See pages 11-12 of the instructions for more trust fund information.

											
Missouri Medal of Honor Fund	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

	Yourself (Y)	Spouse (S)
1. Federal adjusted gross income from federal return (see instructions and worksheet on pages 6 and 7) . . . . .	1Y . . . . . 2Y . . . . . 3Y . . . . . 4Y . . . . . 5Y . . . . . 6. Total Missouri adjusted gross income - Add columns 5Y and 5S . . . . .	.00 . . . . . .00 . . . . . 6 . . . . . .00 . . . . .
2. Total additions (from <b>Form MO-A</b> , Part 1, Line 7) . . . . .	.00 . . . . .	.00 . . . . .
3. Total income - Add Lines 1 and 2. . . . .	.00 . . . . .	.00 . . . . .
4. Total subtractions (from Form MO-A, Part 1, Line 19) . . . . .	.00 . . . . .	.00 . . . . .
5. Missouri adjusted gross income - Subtract Line 4 from Line 3. . . . .	.00 . . . . .	.00 . . . . .
7. Income percentages - Divide columns 5Y and 5S by total on Line 6. (Must equal 100%) . . . . .	7Y . . . . .	% 7S . . . . . %
8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3, Section D) . . . . .		8 . . . . . .00 . . . . .
9. Tax from federal return . . . . .	9 . . . . .	.00 . . . . .
10. Other tax from federal return. . . . .	10 . . . . .	.00 . . . . .
11. Total tax from federal return. Do not enter federal income tax withheld. . . . .	11 . . . . .	.00 . . . . .
12. Federal tax percentage – Enter the percentage based on your Missouri Adjusted Gross Income, Line 6. Use the chart below to find your percentage . . . . .	12 . . . . .	% . . . . .

Missouri Adjusted Gross Income Range, Line 6:      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%



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## Exemptions and Deductions

13. Federal income tax deduction – Multiply Line 11 by the percentage on Line 12. Enter this amount not to exceed \$5,000 for an individual or \$10,000 for combined filers. . . . .	13 . . . . . .00 . . . . .
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2) • Single or Married Filing Separate-\$15,750      • Head of Household-\$23,625 • Married Filing Combined or Qualifying Widow(er)-\$31,500 . . . . .	14 . . . . . .00 . . . . .
15. Additional Exemption for Head of Household and Qualifying Widow(er) . . . . .	15 . . . . . .00 . . . . .
16. Long-term care insurance deduction . . . . .	16 . . . . . .00 . . . . .
17. Health care sharing ministry deduction . . . . .	17 . . . . . .00 . . . . .
18. Active Duty Military income deduction . . . . .	18 . . . . . .00 . . . . .
19. Inactive Duty Military income deduction . . . . .	19 . . . . . .00 . . . . .
20. Reserved . . . . .	20 . . . . . .00 . . . . .
21. Farmland sold, rented, leased, or crop-shared to a beginning farmer deduction. Enter the sum of Lines 21A, 21B, and 21C on Line 21 . . . . .	21 . . . . . .00 . . . . .

21A. Sold  .00      21B. Rented/  
Leased  .00      21C. Crop-  
Shared  .00

22. Reserved	A. <input type="text"/>	B. <input type="text"/>	22	.00
23. Reserved			23	.00
24. Foster parent tax deduction			24	.00
25. Total deductions - Add Lines 8 and 13 through 24			25	.00
26. Subtotal - Subtract Line 25 from Line 6			26	.00

27. Multiply Line 26 by appropriate percentages (%) on Lines 7Y and 7S  27Y  .00  27S  .00

28. Enterprise zone or rural empowerment zone income modification  28Y  .00  28S  .00

29. Taxable income - Subtract Line 28 from Line 27  29Y  .00  29S  .00

30. Tax (see tax chart on page 21 of the instructions)  30Y  .00  30S  .00

31. Resident credit - Attach [Form MO-CR](#) and other states' income tax return(s)  31Y  .00  31S  .00

32. Missouri income percentage - Enter 100% if not completing [Form MO-NRI](#). Attach Form MO-NRI and federal return if applicable.  32Y  %  32S  %

33. Balance - Subtract Line 31 from Line 30; OR multiply Line 30 by percentage on Line 32  33Y  .00  33S  .00

34. Other taxes - Select box and attach federal form indicated.



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Lump sum distribution ([Form 4972](#))

Recapture of low income housing credit ([Form 8611](#))  34Y  .00  34S  .00

35. Subtotal - Add Lines 33 and 34  35Y  .00  35S  .00

36. Total Tax - Add Lines 35Y and 35S  36  .00

37. MISSOURI tax withheld - Attach Forms W-2 and 1099  37  .00

38. 2025 Missouri estimated tax payments - Include overpayment from 2024 applied to 2025  38  .00

39. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms [MO-2NR](#) and [MO-NRP](#)  39  .00

40. Missouri tax payments for nonresident entertainers - Attach [Form MO-2ENT](#)  40  .00

41. Amount paid with Missouri extension of time to file ([Form MO-60](#))  41  .00

42. Miscellaneous tax credits (from [Form MO-TC](#), Line 13) - Attach Form MO-TC  42  .00

43. Property tax credit - Attach [Form MO-PTS](#)  43  .00

44. Missouri Working Family Tax Credit (Attach Form [MO-WFTC](#) and federal return)  44  .00

45. Total payments and credits - Add Lines 37 through 44  45  .00

Skip Lines 46 through 48 if you are not filing an amended return.

46. Amount paid on original return. .... 46  .   
47. Overpayment as shown (or adjusted) on original return. .... 47  .

**Indicate Reason for Amending**

Amended Return

A. Federal audit. .... Enter date of IRS report (MM/DD/YY)     
 B. Net Operating Loss carryback .... Enter year of loss (YY)   
 C. Investment tax credit carryback .... Enter year of credit (YY)   
 D. Correction other than A, B, or C. .... Enter date of federal amended return, if filed. (MM/DD/YY)

48. Amended return total payments and credits - Add Lines 45 and 46; subtract Line 47. Enter on Line 48. .... 48  .

49. If Line 45, or if amended return, Line 48, is larger than Line 36, enter the difference. Amount of OVERPAYMENT .... 49  .

50. Amount of Line 49 to be applied to your 2026 estimated tax .... 50  .

51. Enter the amount of your donation in the trust fund boxes below. See instructions for additional trust fund codes.

Refund

51a. Children's Trust Fund  .  51b. Veterans Trust Fund  .  51c. Elderly Home Delivered Meals Trust Fund  .  51d. Missouri National Guard Trust Fund  .

51e. Workers' Memorial Fund  .  51f. Childhood Lead Testing Fund  .  51g. Missouri Military Family Relief Fund  .  51h. General Revenue Fund  .

51i. Organ Donor Program Fund  .  51j. Kansas City Regional Law Enforcement Memorial Foundation Fund  .  51k. Soldiers Memorial Military Museum in St. Louis Fund  .  51l. Missouri Medal of Honor Fund  .

51m. Additional Fund Code  Additional Fund Amount  .  51n. Additional Fund Code  Additional Fund Amount  .

Total Donation - Add amounts from Boxes 51a through 51n and enter here .... 51  .

52. Amount of Line 49 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter the total deposit amount from [Form 5632](#). .... 52  .

53. **REFUND** - Subtract Lines 50, 51, and 52 from Line 49 and enter here .... 53  .

a. Routing Number

c.  Checking  Savings

b. Account Number



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Amount Due	54. If Line 36 is larger than Line 45 or Line 48, enter the difference. Amount of UNDERPAYMENT . . . . .	<input type="text" value="54"/> 00
	55. Underpayment of estimated tax penalty - Attach <a href="#">Form MO-2210</a> . Enter penalty amount here . . . . .	<input type="text" value="55"/> 00
	<input type="checkbox"/> Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.	
	56. <b>AMOUNT DUE</b> - Add Lines 54 and 55. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically . . . . .	<input type="text" value="56"/> 00

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. I am aware of any applicable reporting requirements of [Section 135.805, RSMo](#), and the penalty provisions of [Section 135.810, RSMo](#).

Signature	Signature	Date (MM/DD/YY)
	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
	Spouse's Signature (If filing combined, BOTH must sign)	Date (MM/DD/YY)
	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
	E-mail Address	Daytime Telephone
	<input type="text"/>	<input type="text"/>
	Preparer's Signature	Date (MM/DD/YY)
	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
	Preparer's FEIN, SSN, or PTIN	Preparer's Telephone
	<input type="text"/>	<input type="text"/>
	Preparer's Address	State <input type="text"/> ZIP Code <input type="text"/>
	<input type="text"/>	

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



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**Department Use Only**

<input type="checkbox"/> A	<input type="checkbox"/> FA	<input type="checkbox"/> E10	<input type="checkbox"/> DE	<input type="checkbox"/> F	<input type="text"/> . <input type="text"/>
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**Mail to:** **Balance Due:**  
Missouri Department of Revenue  
P.O. Box 3370  
Jefferson City, MO 65105-3370  
**Phone:** (573) 751-7200

**Refund or No Amount Due:**  
Missouri Department of Revenue  
P.O. Box 3222  
Jefferson City, MO 65105-3222  
**Phone:** (573) 751-3505

Fax: (573) 522-1762  
Email: [incometaxprocessing@dor.mo.gov](mailto:incometaxprocessing@dor.mo.gov)  
**Submission of Individual Income Tax Returns**  
Email: [income@dor.mo.gov](mailto: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/](http://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](http://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/](http://veteranbenefits.mo.gov/state-benefits/).



## 2025 Tax Chart

To identify your tax, use your Missouri taxable income from **Form MO-1040**, Line 29Y and 29S 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/](http://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-1040, Line 30Y and 30S.

### Section A

### Tax Rate Chart

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

### Section B

### Tax Calculation Worksheet

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040, Lines 29Y and 29S)	\$ _____	_____	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below \$1,314 enter \$0	- \$ _____	_____	- \$ 2,626	\$ 9,191
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 464	\$ 2,809
4. Enter the percent for your tax bracket (see Section A above)	X _____ %	_____ %	X 2.5%	4.7%
5. Multiply Line 3 by the percent on Line 4	= \$ _____	_____	= \$ 11.60	\$ 132.03
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 26	\$ 256
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040, Lines 30Y and 30S	= \$ _____	_____	= \$ 38	\$ 388

(\$37.60  
rounded to the  
nearest dollar)      (\$388.03  
rounded to the  
nearest dollar)

### Diagram 1: Form W-2

a Control number	22222	OMB No. 1545-0008			
b Employer identification number (EIN)	1 Wages, tips, other compensation      2 Federal income tax withheld				
c Employer's name, address, and ZIP code	3 Social security wages      4 Social security tax withheld				
	5 Medicare wages and tips      6 Medicare tax withheld				
	7 Social security tips      8 Allocated tips				
d Employee's social security number	9 Advance EIC payment      10 Dependent care benefits				
e Employee's first name and initial	Last name	Suff.			
11 Nonqualified plans		12a			
13 Statutory employees      Retirement plans      Third-party plan key		12b			
14 Other		12c			
		12d			
Missouri Taxes Withheld					
Earnings Tax					
f Employee's address and ZIP code	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
15 State employer's state ID number					
W-2 Wage and Tax Statement 2025 Department of the Treasury—Internal Revenue Service					
Form W-2 Wage and Tax Statement Copy 1—for State, City, or Local Tax Department					