

MISSOURI DEPARTMENT OF  
**REVENUE**  
**2025 Individual Income  
Tax Return - Long Form**

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)

Vendor Code

Department Use Only

0 0 6

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 ☐ Spouse ☐ Yourself ☐ Spouse ☐ Yourself ☐ Spouse ☐ Yourself ☐ Spouse ☐ Yourself ☐ Spouse ☐

Name

Social Security Number  -  -  ☐ Deceased in 2025 Spouse's Social Security Number  -  -  ☐ Deceased in 2025

First Name  M.I.  Last Name  Suffix

Spouse's First Name  M.I.  Spouse's Last Name  Suffix

In Care Of Name (Attorney, Executor, Personal Representative, etc.)

Address

Present Address (Include Apartment Number or Rural Route)

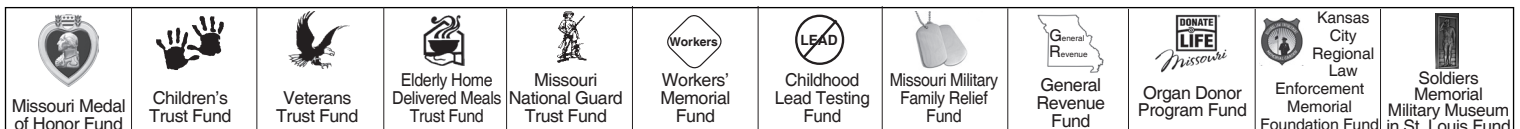
City, Town, or Post Office

State

ZIP Code

County of Residence

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.



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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	.00	1S	.00
2. Total additions (from <b>Form MO-A</b> , Part 1, Line 7)	2Y	.00	2S	.00
3. Total income - Add Lines 1 and 2	3Y	.00	3S	.00
4. Total subtractions (from Form MO-A, Part 1, Line 19)	4Y	.00	4S	.00
5. Missouri adjusted gross income - Subtract Line 4 from Line 3	5Y	.00	5S	.00
6. Total Missouri adjusted gross income - Add columns 5Y and 5S	6	.00		
7. Income percentages - Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)	7Y	%	7S	%

## Exemptions and Deductions

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	%
<p>Missouri Adjusted Gross Income Range, Line 6:      Federal Tax Percentage:</p> <p>\$25,000 or less ..... 35%</p> <p>\$25,001 to \$50,000 ..... 25%</p> <p>\$50,001 to \$100,000 ..... 15%</p> <p>\$100,001 to \$125,000 ..... 5%</p> <p>\$125,001 or more ..... 0%</p>		
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)	14	.00
<ul style="list-style-type: none"> <li>• Single or Married Filing Separate-\$15,750</li> <li>• Head of Household-\$23,625</li> <li>• Married Filing Combined or Qualifying Widow(er)-\$31,500</li> </ul>		
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	<input type="text"/>	.00
23. Reserved			23	<input type="text"/>	.00
24. Foster parent tax deduction			24	<input type="text"/>	.00
25. Total deductions - Add Lines 8 and 13 through 24			25	<input type="text"/>	.00
26. Subtotal - Subtract Line 25 from Line 6			26	<input type="text"/>	.00
27. Multiply Line 26 by appropriate percentages (%) on Lines 7Y and 7S	27Y	<input type="text"/>	.00	27S	<input type="text"/>
28. Enterprise zone or rural empowerment zone income modification	28Y	<input type="text"/>	.00	28S	<input type="text"/>

29. Taxable income - Subtract Line 28 from Line 27	29Y	<input type="text"/>	.00	29S	<input type="text"/>
30. Tax (see tax chart on page 21 of the instructions)	30Y	<input type="text"/>	.00	30S	<input type="text"/>
31. Resident credit - Attach <a href="#">Form MO-CR</a> and other states' income tax return(s)	31Y	<input type="text"/>	.00	31S	<input type="text"/>
32. Missouri income percentage - Enter 100% if not completing <a href="#">Form MO-NRI</a> . Attach Form MO-NRI and federal return if applicable.	32Y	<input type="text"/>	%	32S	<input type="text"/>
33. Balance - Subtract Line 31 from Line 30; OR multiply Line 30 by percentage on Line 32	33Y	<input type="text"/>	.00	33S	<input type="text"/>
34. Other taxes - Select box and attach federal form indicated.	 25322030006				
<input type="checkbox"/> Lump sum distribution ( <a href="#">Form 4972</a> )					
<input type="checkbox"/> Recapture of low income housing credit ( <a href="#">Form 8611</a> )	34Y	<input type="text"/>	.00	34S	<input type="text"/>
35. Subtotal - Add Lines 33 and 34	35Y	<input type="text"/>	.00	35S	<input type="text"/>
36. Total Tax - Add Lines 35Y and 35S	36	<input type="text"/>	.00		

37. MISSOURI tax withheld - Attach Forms W-2 and 1099	37	<input type="text"/>	.00
38. 2025 Missouri estimated tax payments - Include overpayment from 2024 applied to 2025	38	<input type="text"/>	.00
39. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms <a href="#">MO-2NR</a> and <a href="#">MO-NRP</a>	39	<input type="text"/>	.00
40. Missouri tax payments for nonresident entertainers - Attach <a href="#">Form MO-2ENT</a>	40	<input type="text"/>	.00
41. Amount paid with Missouri extension of time to file ( <a href="#">Form MO-60</a> )	41	<input type="text"/>	.00
42. Miscellaneous tax credits (from <a href="#">Form MO-TC</a> , Line 13) - Attach Form MO-TC	42	<input type="text"/>	.00
43. Property tax credit - Attach <a href="#">Form MO-PTS</a>	43	<input type="text"/>	.00
44. Missouri Working Family Tax Credit (Attach Form <a href="#">MO-WFTC</a> and federal return)	44	<input type="text"/>	.00
45. Total payments and credits - Add Lines 37 through 44	45	<input type="text"/>	.00

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

Amended Return

46. Amount paid on original return. . . . . 46  . 00

47. Overpayment as shown (or adjusted) on original return . . . . . 47  . 00

**Indicate Reason for Amending**

☐ 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  . 00

Refund

49. If Line 45, or if amended return, Line 48, is larger than Line 36, enter the difference.  
 Amount of OVERPAYMENT . . . . . 49  . 00

50. Amount of Line 49 to be applied to your 2026 estimated tax . . . . . 50  . 00

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

51a. Children's Trust Fund <input type="text"/> . 00	51b. Veterans Trust Fund <input type="text"/> . 00	51c. Elderly Home Delivered Meals Trust Fund <input type="text"/> . 00	51d. Missouri National Guard Trust Fund <input type="text"/> . 00
51e. Workers' Memorial Fund <input type="text"/> . 00	51f. Childhood Lead Testing Fund <input type="text"/> . 00	51g. Missouri Military Family Relief Fund <input type="text"/> . 00	51h. General Revenue Fund <input type="text"/> . 00
51i. Organ Donor Program Fund <input type="text"/> . 00	51j. Kansas City Regional Law Enforcement Memorial Foundation Fund <input type="text"/> . 00	51k. Soldiers Memorial Military Museum in St. Louis Fund <input type="text"/> . 00	51l. Missouri Medal of Honor Fund <input type="text"/> . 00
51m. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> . 00	51n. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> . 00		

Total Donation - Add amounts from Boxes 51a through 51n and enter here . . . . . 51  . 00

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  . 00

53. **REFUND** - Subtract Lines 50, 51, and 52 from Line 49 and enter here . . . . . 53  . 00

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 . . . . .

54  . 0055. Underpayment of estimated tax penalty - Attach [Form MO-2210](#). Enter penalty amount here . . .55  . 00☐ Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.56. **AMOUNT DUE** - 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 . . . . .

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)

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

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## Department Use Only

☐ A ☐ FA ☐ E10 ☐ DE ☐ F
 

**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

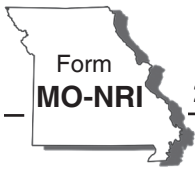
**Fax:** (573) 522-1762  
**Email:** [incometaxprocessing@dor.mo.gov](mailto:incometaxprocessing@dor.mo.gov)  
**Submission of Individual Income Tax Returns**  
**Email:** [income@dor.mo.gov](mailto:income@dor.mo.gov)  
**Inquiry and correspondence**

Form MO-1040 (Revised 12-2025)

**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/).





MISSOURI DEPARTMENT OF  
**REVENUE**  
2025 Missouri Income Percentage

Attach Federal Return. See instructions  
and diagram on page 3 of Form MO-NRI.

**Resident/Nonresident Status - Select your status in the appropriate box below.**

Social Security Number

 -  - 

Name

Address

City, State, ZIP Code

☐ 1. Nonresident of Missouri

State of residence during 2025 \_\_\_\_\_

☐ Remote Work (See instructions on Form MO-NRI, page 3)

☐ 2. Part-Year Missouri Resident

☐ Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2025.

A. Date From: \_\_\_\_\_ Date To: \_\_\_\_\_

B. Indicate the other state of residence  
and dates you resided there \_\_\_\_\_

Date From: \_\_\_\_\_ Date To: \_\_\_\_\_

Spouse's Social Security Number

 -  - 

Spouse's Name

Address

City, State, ZIP Code

☐ 1. Nonresident of Missouri

State of residence during 2025 \_\_\_\_\_

☐ Remote Work (See instructions on Form MO-NRI, page 3)

☐ 2. Part-Year Missouri Resident

☐ Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2025.

A. Date From: \_\_\_\_\_ Date To: \_\_\_\_\_

B. Indicate the other state of residence  
and dates you resided there \_\_\_\_\_

Date From: \_\_\_\_\_ Date To: \_\_\_\_\_

Part A

Based on the **Military Spouse's Residency Relief Act**, if you are the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, and Missouri is your state of residence, any income you earn is taxable to Missouri. **Do not complete Form MO-NRI.** You must report 100% on Line 32 of Form MO-1040.

☐ 3. Military/Nonresident Tax Status - Indicate your tax status below and complete Part C - Missouri Income Percentage.

☐ Missouri Home of Record  
I did not at any time during the tax year 2025 maintain a permanent place of abode in Missouri, nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of \_\_\_\_\_.

☐ Non-Missouri Home of Record  
I resided in Missouri during 2025 solely because my spouse or I was stationed at \_\_\_\_\_ on military orders. My home of record is in the state of \_\_\_\_\_.

☐ 3. Military/Nonresident Tax Status - Indicate your tax status below and complete Part C - Missouri Income Percentage.

☐ Missouri Home of Record  
I did not at any time during the tax year 2025 maintain a permanent place of abode in Missouri, nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of \_\_\_\_\_.

☐ Non-Missouri Home of Record  
I resided in Missouri during 2025 solely because my spouse or I was stationed at \_\_\_\_\_ on military orders. My home of record is in the state of \_\_\_\_\_.

## Worksheet for Missouri Source Income

Part B

Adjusted Gross Income Computations	Federal Form 1040 or Federal Form 1040-SR Line No.	Yourself or One Income Filer		Spouse (On A Combined Return)	
		Missouri Sources		Missouri Sources	
A. Wages, salaries, tips, etc. . . . .	1z	A		A	
B. Taxable interest income. . . . .	2b	B		B	
C. Dividend income . . . . .	3b	C		C	
D. State and local income tax refunds (from schedule 1, part 1) . . . . .	1	D		D	
E. Alimony received (from schedule 1, part 1) . . . . .	2a	E		E	
F. Business income or (loss) (from schedule 1, part 1) . . . . .	3	F		F	
G. Capital gain or (loss) . . . . .	7	G		G	
H. Other gains or (losses) (from schedule 1, part 1) . . . . .	4	H		H	
I. Taxable IRA distributions . . . . .	4b	I		I	
J. Taxable pensions and annuities . . . . .	5b	J		J	
K. Rents, royalties, partnerships, S corporations, etc. (from schedule 1, part 1) . . . . .	5	K		K	
L. Farm income or (loss) (from schedule 1, part 1) . . . . .	6	L		L	
M. Unemployment compensation (from schedule 1, part 1) . . . . .	7	M		M	
N. Taxable social security benefits . . . . .	6b	N		N	
O. Other income (from schedule 1, part 1) . . . . .	9	O		O	
P. Total - Add Lines A through O . . . . .		P		P	
Q. Minus: federal adjustments to income . . . . .	10	Q		Q	
R. SUBTOTAL (Line P - Line Q) If no modifications to income, enter this amount on Part C, Line 1 . . . . .	11	R		R	
S. Missouri modifications - additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2) . . . . .		S		S	
T. Missouri modifications - subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4) . . . . .		T		T	
U. MISSOURI INCOME (Missouri sources) Line R plus Line S, minus Line T. Enter this amount on Part C, Line 1 . . . . .		U		U	

## Missouri Income Percentage

Part C

	Yourself or One Income Filer	Spouse (On A Combined Return)
1. <b>Missouri Income</b> - Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600) . . . . .	1Y <input type="text"/> .00	1S <input type="text"/> .00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return) . . . . .	2Y <input type="text"/> .00	2S <input type="text"/> .00
3. <b>Missouri Income Percentage</b> - Divide Line 1 by Line 2. If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 32Y and 32S . . . . .	3Y <input type="text"/> %	3S <input type="text"/> %

Signature

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and believe it is true, correct, and complete.  
Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo,  
a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

Signature	Date (MM/DD/YY)
<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"/>

## 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/MoVeteransInformationSurvey/DOR](http://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/](http://veteranbenefits.mo.gov/state-benefits/).

**2025 Missouri Working Family Tax Credit**Department Use Only  
(MM/DD/YY)

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**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

	-		-	
--	---	--	---	--

Spouse's Social Security Number

	-		-	
--	---	--	---	--

First Name

--

M.I.

--

Last Name

--

Spouse's First Name

--

M.I.

--

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 \$4,400 (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.

Name of Qualifying Child	Child's Social Security Number	Child's Date of Birth (MM/DD/YYYY)

Credit Amount

5. Federal Earned Income Credit (EIC) from Federal Form 1040 or 1040-SR, Line 27 . . . . .

5		.00
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6. Multiply Line 5 by 20% and enter the result. . . . .

6		.00
---	--	-----

7. Total Tax from Form MO-1040, Line 36. . . . .

7		.00
---	--	-----

8. Add Line 42 and Line 43 from Form MO-1040 and enter the result. . . . .

8		.00
---	--	-----

9. Subtract Line 8 from Line 7, if less than 0, enter 0 . . . . .

9		.00
---	--	-----

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

10		.00
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**This form, your Federal Return, and your Federal Schedule EIC must be attached with your MO-1040.**

Form MO-WFTC (Revised 12-2025)

**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](mailto:incometaxprocessing@dor.mo.gov)  
**Submission of Individual Income Tax Returns**  
**Email:** [income@dor.mo.gov](mailto:income@dor.mo.gov)  
**Inquiry and correspondence**

Visit [dor.mo.gov/taxation/individual/tax-types/income/](https://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/](https://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](https://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/](https://veteranbenefits.mo.gov/state-benefits/).