

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)

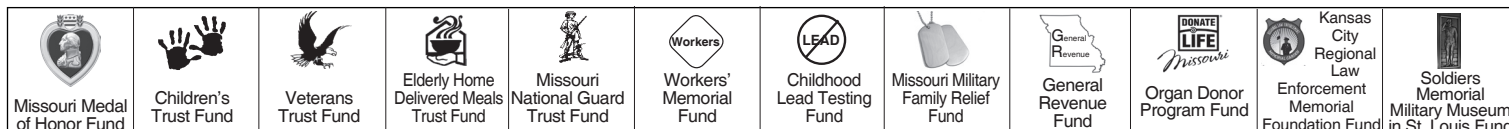
City, Town, or Post Office

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.



25322010006

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 **Form MO-A**, 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 %

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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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	<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 Form MO-CR 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 Form MO-NRI . 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 (Form 4972)					
<input type="checkbox"/> Recapture of low income housing credit (Form 8611)	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 MO-2NR and MO-NRP	39	<input type="text"/>	.00
40. Missouri tax payments for nonresident entertainers - Attach Form MO-2ENT	40	<input type="text"/>	.00
41. Amount paid with Missouri extension of time to file (Form MO-60)	41	<input type="text"/>	.00
42. Miscellaneous tax credits (from Form MO-TC , Line 13) - Attach Form MO-TC	42	<input type="text"/>	.00
43. Property tax credit - Attach Form MO-PTS	43	<input type="text"/>	.00
44. Missouri Working Family Tax Credit (Attach Form MO-WFTC 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.

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

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 .00 51b. Veterans Trust Fund .00 51c. Elderly Home Delivered Meals Trust Fund .00 51d. Missouri National Guard Trust Fund .00

51e. Workers' Memorial Fund .00 51f. Childhood Lead Testing Fund .00 51g. Missouri Military Family Relief Fund .00 51h. General Revenue Fund .00

51i. Organ Donor Program Fund .00 51j. Kansas City Regional Law Enforcement Memorial Foundation Fund .00 51k. Soldiers Memorial Military Museum in St. Louis Fund .00 51l. Missouri Medal of Honor Fund .00

51m. Additional Fund Code Additional Fund Amount .00 51n. Additional Fund Code Additional Fund Amount .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

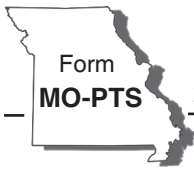
Fax: (573) 522-1762
Email: incometaxprocessing@dor.mo.gov
Submission of Individual Income Tax Returns
Email: income@dor.mo.gov
Inquiry and correspondence

Form MO-1040 (Revised 12-2025)

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

If yes, visit dor.mo.gov/military/ 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 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/.





MISSOURI DEPARTMENT OF
REVENUE
2025 Property Tax Credit Schedule

Department Use Only (MM/DD/YY)

This form must be attached to Form MO-1040.

Social Security Number

 - -

Date of Birth (MM/DD/YYYY)

First Name

M.I.

Last Name

Spouse's Social Security Number

 - -

Spouse's Date of Birth (MM/DD/YYYY)

Spouse's First Name

M.I.

Last Name

Qualifications

Select only one qualification. Copies of letters, forms, etc., must be included with claim.

- ☐ A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1099.)
- ☐ B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.)
- ☐ C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1099.)
- ☐ D. 60 years of age or older and received surviving spouse benefits (Attach Form SSA-1099.)

Filing Status

Select only one filing status. If your filing status on Form MO-1040 is head of household, you will select single filing status below. If married filing combined, you must report both incomes.

- ☐ Single ☐ Married - Filing Combined ☐ Married - Living Separate for Entire Year

Failure to provide the required attachment(s) will result in the delay or denial of your return.

Income

1. Enter the amount of income from [Form MO-1040](#), Line 6. 1 . 00
2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your **minor children** before any deductions and the amount of social security equivalent railroad retirement benefits. **Attach** Form(s) SSA-1099 or RRB-1099 (TIER I) 2 . 00
3. Enter the total amount of pensions, annuities, dividends, rental income, unemployment compensation, or interest income not included in Line 1. Include tax exempt interest from MO-A, Part 1, Line 8. **Attach** Form(s) W-2, 1099, 1099-G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, etc 3 . 00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach** Form RRB-1099-R (Tier II). Refer to [MO-A](#), Part 1, Line 11 4 . 00
5. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs. See instructions, MO-1040. 5 . 00



For Privacy Notice, see Instructions.

6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, Supplemental Security Income (SSI), child support, or Temporary Assistance payments (TA and TANF). **Attach** a letter from the Social Security Administration that includes the total amount of assistance received if applicable.
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040 or 1040-SR)
8. Total household income - Add Lines 1 through 7 and enter the total here
9. Enter the appropriate amount from the options below.
- **Single or Married Living Separate** - Enter \$0
 - Married and Filing Combined - **rented** or **did not own** your home for the entire year - Enter \$2,000
 - Married and Filing Combined - **owned** and **occupied** your home for the entire year - Enter \$4,000
10. Net household income - Subtract Line 9 from Line 8 and enter the amount here
- If you rented or did not own and occupy your home for the entire year and Line 10 is greater than \$27,200, you are **not eligible** to file this claim.
 - If you owned and occupied your home for the entire year and Line 10 is greater than \$30,000, you are **not eligible** to file this claim.

11. If you owned your home, enter the total amount of property tax paid for your home, minus special assessments, or \$1,100, whichever is less. **Attach** a copy of **paid** real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, **attach** the Assessor's Certification ([Form 948](#))
12. If you rented, enter the total amount from Certification of Rent Paid (Form(s) MO-CRP), Line 9 or \$750, whichever is less. **Attach** a completed Verification of Rent Paid ([Form 5674](#)). **Note:** If you rent from a facility that does not pay property tax, you are **not eligible** for a Property Tax Credit

13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 50-52 to figure your Property Tax Credit. You **must** use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 43.

Department Use Only

☐ A ☐ K ☐ R ☐ U

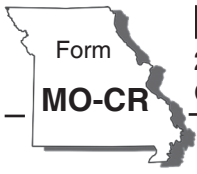
This form must be attached to Form MO-1040.



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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/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/.



MISSOURI DEPARTMENT OF
REVENUE
**2025 Credit for Income Taxes Paid to
Other States or Political Subdivisions**

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision. Attach Form MO-CR and **all income tax returns** for each state or political subdivision to Form MO-1040.

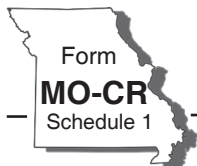
Name	Social Security Number
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>
Spouse's Name	Spouse's Social Security Number
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>

If you are claiming a resident credit as a shareholder of an S corporation with income earned in a non-taxed jurisdiction, complete MO-CR, Schedule 1 and see instructions.

Form MO-CR

	Yourself (Y)	Spouse (S)
1. Claimant's Missouri adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1Y <input type="text"/> .00	1S <input type="text"/> .00
2. Claimant's Missouri income tax (Form MO-1040, Lines 30Y and 30S). Use the two letter abbreviation for the state or name of political subdivision. See the table on back for the two letter abbreviation, or enter the name of the political subdivision below.	State of: <input type="text"/> 2Y <input type="text"/> .00	State of: <input type="text"/> 2S <input type="text"/> .00
3. Claimant's federal adjusted gross income from the other state	3Y <input type="text"/> .00	3S <input type="text"/> .00
4. Claimant's total Missouri additions from the other state.	4Y <input type="text"/> .00	4S <input type="text"/> .00
5. Total - Add Lines 3 and 4.	5Y <input type="text"/> .00	5S <input type="text"/> .00
6. Claimant's total Missouri subtractions from the other state	6Y <input type="text"/> .00	6S <input type="text"/> .00
7. Net amounts - Subtract Line 6 from Line 5	7Y <input type="text"/> .00	7S <input type="text"/> .00
8. Percentage of Missouri adjusted gross income from the other state - Divide Line 7 by Line 1	8Y <input type="text"/> %	8S <input type="text"/> %
9. Maximum credit - Multiply Line 2 by percentage on Line 8	9Y <input type="text"/> .00	9S <input type="text"/> .00
10. Income tax imposed by the other state or political subdivision. This is not income tax withheld. The income tax must generally be reduced by all credits, except withholding and estimated tax (see instructions)	10Y <input type="text"/> .00	10S <input type="text"/> .00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 31Y or Line 31S.	11Y <input type="text"/> .00	11S <input type="text"/> .00

Note: If you have completed Form MO-CR for credits in multiple states, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040. The cumulative amount of credits reported on MO-1040, Line 31Y and 31S cannot exceed the Missouri tax liability.



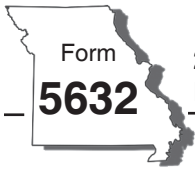
**Resident Credit For Tax on Pro Rata Share of
S Corporation Income Earned From a Non-Taxed Jurisdiction**

Name	Social Security Number
<input style="width: 90%;" type="text"/>	<input style="width: 20%;" type="text"/> - <input style="width: 20%;" type="text"/> - <input style="width: 20%;" type="text"/>
Spouse's Name	Spouse's Social Security Number
<input style="width: 90%;" type="text"/>	<input style="width: 20%;" type="text"/> - <input style="width: 20%;" type="text"/> - <input style="width: 20%;" type="text"/>

Complete Form MO-CR, Schedule 1, if you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) or the District of Columbia that is not subject to an income tax imposed in that jurisdiction.

State abbreviation - List the state from which the non-taxed S corporation income is sourced:

	Yourself (Y)		Spouse (S)	
1. Claimant's Missouri adjusted gross income (MO-1040, Line 5Y and Line 5S)	1Y <input style="width: 100px;" type="text"/>	<input style="width: 30px;" type="text"/> .00	1S <input style="width: 100px;" type="text"/>	<input style="width: 30px;" type="text"/> .00
2. Claimant's share of S corporation income derived from the non-taxed jurisdiction and included in Missouri adjusted gross income	2Y <input style="width: 100px;" type="text"/>	<input style="width: 30px;" type="text"/> .00	2S <input style="width: 100px;" type="text"/>	<input style="width: 30px;" type="text"/> .00
3. Divide Line 2 by Line 1. Enter as a percent. If greater than 100%, enter 100%	3Y <input style="width: 100px;" type="text"/>	%	3S <input style="width: 100px;" type="text"/>	%
4. Claimant's Missouri income tax (Form MO-1040, Lines 30Y and 30S)	4Y <input style="width: 100px;" type="text"/>	<input style="width: 30px;" type="text"/> .00	4S <input style="width: 100px;" type="text"/>	<input style="width: 30px;" type="text"/> .00
5. Multiply Line 4 by the percentage on Line 3. Enter here and include on Form MO-CR, Line 10	5Y <input style="width: 100px;" type="text"/>	<input style="width: 30px;" type="text"/> .00	5S <input style="width: 100px;" type="text"/>	<input style="width: 30px;" type="text"/> .00



MISSOURI DEPARTMENT OF

REVENUE**2025 MOST - Missouri's 529 Education Plan
Direct Deposit Form - Individual Income Tax**Department Use Only
(MM/DD/YY)

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Taxpayer

Social Security Number

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

Spouse's Social Security Number

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

First Name

--

M.I.

--

Last Name

--

Suffix

--

Spouse's First Name

--

M.I.

--

Spouse's Last Name

--

Suffix

--

Requirements

If you want to deposit your refund as a contribution to one or more Missouri MOST 529 Education Plan accounts:

- You must have an open Missouri MOST 529 Education Plan account that is administered by the Missouri Education Program. See the contact information below.
- Your total deposit must be at least \$25.
- If your overpayment is adjusted and the amount you requested to deposit exceeds your available refund, the Department will cancel your deposit and issue a refund to you.
- If your refund is offset to pay another debt, the Department will cancel your deposit.

529 Account

Enter the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)

A) Account Number

	-	
--	---	--

A) Amount

	.	00
--	---	----

B) Account Number

	-	
--	---	--

B) Amount

	.	00
--	---	----

C) Account Number

	-	
--	---	--

C) Amount

	.	00
--	---	----

D) Account Number

	-	
--	---	--

D) Amount

	.	00
--	---	----

Total Deposit

	.	00
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Add the amounts from Line A through Line D and enter the total deposit amount here and on Form MO-1040, Line 52 or Form MO-1040A, Line 17.....

Contact Information

MOST-Missouri's 529 Education Plan

missourimost.org

Telephone: (888) 414-6678

E-mail: most529@missourimost.org**Ever served on active duty in the United States Armed Forces?**

If yes, [visit dor.mo.gov/military/](http://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/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/.

If you wish to deposit all or a portion of your refund into a Missouri MOST 529 Education Plan, you must include this form with your Missouri Individual Income Tax Return.

Taxation Division

Form 5632 (Revised 12-2025)



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