

MISSOURI DEPARTMENT OF
REVENUE
2024 Individual Income
Tax Return - Long Form

For Calendar Year January 1 - December 31, 2024

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)

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Vendor Code

0	0	6
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Department Use Only

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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 Spouse | Yourself Spouse | Yourself Spouse | Yourself Spouse | Yourself Spouse

Name

Social Security Number	Deceased in 2024	Spouse's Social Security Number	Deceased in 2024
<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>
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"/>			

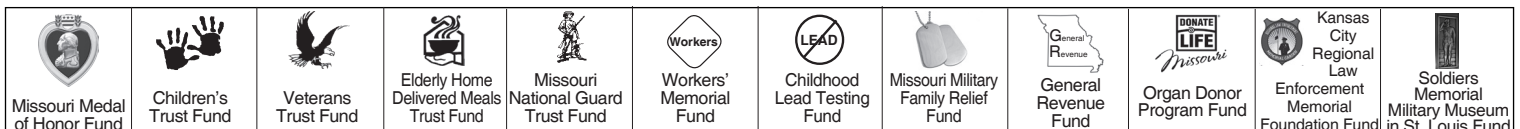
Address

Present Address (Include Apartment Number or Rural Route)

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 worksheet on page 7 of the instructions)	1Y		1S	
2. Total additions (from Form MO-A , Part 1, Line 7)	2Y		2S	
3. Total income - Add Lines 1 and 2.	3Y		3S	
4. Total subtractions (from Form MO-A, Part 1, Line 18)	4Y		4S	
5. Missouri adjusted gross income - Subtract Line 4 from Line 3.	5Y		5S	
6. Total Missouri adjusted gross income - Add columns 5Y and 5S	6			
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	
9. Tax from federal return	9	
10. Other tax from federal return.	10	
11. Total tax from federal return. Do not enter federal income tax withheld.	11	
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%	




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	
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2) • Single or Married Filing Separate-\$14,600 • Head of Household-\$21,900 • Married Filing Combined or Qualifying Widow(er)-\$29,200	14	
15. Additional Exemption for Head of Household and Qualifying Widow(er)	15	
16. Long-term care insurance deduction	16	
17. Health care sharing ministry deduction.	17	
18. Active Duty Military income deduction	18	
19. Inactive Duty Military income deduction	19	
20. Reserved	20	
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	

21A. Sold \$ <input style="width: 60px;" type="text"/>	21B. Rented/Leased \$ <input style="width: 60px;" type="text"/>	21C. Crop-Shared \$ <input style="width: 60px;" type="text"/>
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Deductions Continued

22. First time home buyers deduction.	A. <input type="text"/>	B. <input type="text"/>	22	<input type="text"/>	<input type="text"/>	.00
23. Long term dignity savings account deduction			23	<input type="text"/>	<input type="text"/>	.00
24. Foster parent tax deduction			24	<input type="text"/>	<input type="text"/>	.00
25. Total deductions - Add Lines 8 and 13 through 24			25	<input type="text"/>	<input type="text"/>	.00
26. Subtotal - Subtract Line 25 from Line 6			26	<input type="text"/>	<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"/>	.00
28. Enterprise zone or rural empowerment zone income modification	28Y	<input type="text"/>	.00	28S	<input type="text"/>	.00

Tax

29. Taxable income - Subtract Line 28 from Line 27	29Y	<input type="text"/>	.00	29S	<input type="text"/>	.00
30. Tax (see tax chart on page 26 of the instructions)	30Y	<input type="text"/>	.00	30S	<input type="text"/>	.00
31. Resident credit - Attach Form MO-CR and other states' income tax return(s)	31Y	<input type="text"/>	.00	31S	<input type="text"/>	.00
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"/>	.00
34. Other taxes - Select box and attach federal form indicated.	 24322030006					
<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"/>	.00
35. Subtotal - Add Lines 33 and 34	35Y	<input type="text"/>	.00	35S	<input type="text"/>	.00
36. Total Tax - Add Lines 35Y and 35S				36	<input type="text"/>	.00

Payments and Credits

37. MISSOURI tax withheld - Attach Forms W-2 and 1099	37	<input type="text"/>	.00
38. 2024 Missouri estimated tax payments - Include overpayment from 2023 applied to 2024	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

Amount Due

- 54. If Line 36 is larger than Line 45 or Line 48, enter the difference.
Amount of UNDERPAYMENT
- 55. Underpayment of estimated tax penalty - Attach **Form MO-2210**. Enter penalty amount here
 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

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	<input type="text"/>		Date (MM/DD/YY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's Signature (If filing combined, BOTH must sign)	<input type="text"/>		Date (MM/DD/YY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
E-mail Address	<input type="text"/>		Daytime Telephone	<input type="text"/>		
Preparer's Signature	<input type="text"/>		Date (MM/DD/YY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Preparer's FEIN, SSN, or PTIN	<input type="text"/>		Preparer's Telephone	<input type="text"/>		
Preparer's Address	<input type="text"/>		State	<input type="text"/>	ZIP Code	<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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Form MO-1040 (Revised 12-2024)

Mail to: Balance Due:
Missouri Department of Revenue
P.O. Box 3370
Jefferson City, MO 65105-3370
Phone: (573) 751-7200

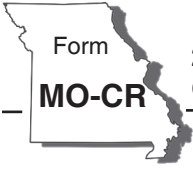
Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 3222
Jefferson City, MO 65105-3222
Phone: (573) 751-3505

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

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/.





2024 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.

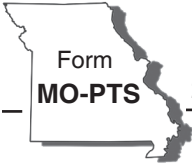
Name Social Security Number Spouse's Name Spouse's Social Security Number

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.

Main form table with 11 rows and columns for Yourself (Y) and Spouse (S). Includes instructions for each line item.

Form MO-CR

Note: If you have completed Form MO-CR for credits in multiple states, add the amounts on Line 11 from each Form MO-CR and the amounts on Line 5, from each Form MO-CR, Schedule 1, before entering on Form MO-1040.



MISSOURI DEPARTMENT OF
REVENUE
2024 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.

Income (continued)

- 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.

Real Estate or Rent

- 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

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 49-51 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.

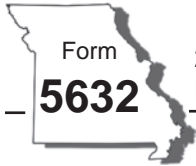
Department Use Only

A K R U

This form must be attached to Form MO-1040.



Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



**2024 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	
	<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"/>

- 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.

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.)

529 Account	A) Account Number	<input type="text"/>	-	<input type="text"/>	A) Amount	<input type="text"/>	.00
	B) Account Number	<input type="text"/>	-	<input type="text"/>	B) Amount	<input type="text"/>	.00
	C) Account Number	<input type="text"/>	-	<input type="text"/>	C) Amount	<input type="text"/>	.00
	D) Account Number	<input type="text"/>	-	<input type="text"/>	D) Amount	<input type="text"/>	.00
	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.....					Total Deposit	<input type="text"/>

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/ to see the services and benefits we offer to all eligible military individuals. 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.

