

MISSOURI DEPARTMENT OF  
**REVENUE**  
2023 Individual Income  
Tax Return - Long Form

For Calendar Year January 1 - December 31, 2023

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 2023 Spouse's Social Security Number  -  -   Deceased in 2023

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)

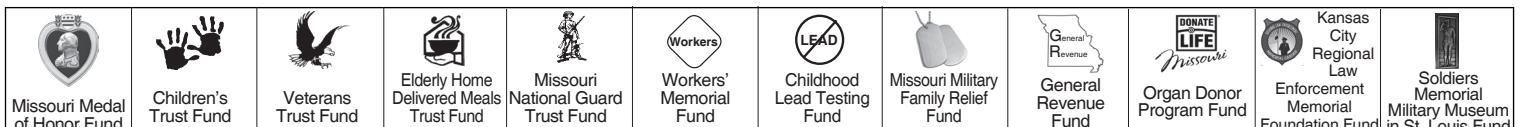
City, Town, or Post Office

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.



23322010006

Income

	Yourself (Y)		Spouse (S)			
1. Federal adjusted gross income from federal return (see worksheet on page 7 of the instructions) . . . . .	1Y	<input type="text"/>	.00	1S	<input type="text"/>	.00
2. Total additions (from <b>Form MO-A</b> , Part 1, Line 7) . . . . .	2Y	<input type="text"/>	.00	2S	<input type="text"/>	.00
3. Total income - Add Lines 1 and 2. . . . .	3Y	<input type="text"/>	.00	3S	<input type="text"/>	.00
4. Total subtractions (from Form MO-A, Part 1, Line 18) . . . . .	4Y	<input type="text"/>	.00	4S	<input type="text"/>	.00
5. Missouri adjusted gross income - Subtract Line 4 from Line 3. . . . .	5Y	<input type="text"/>	.00	5S	<input type="text"/>	.00
6. Total Missouri adjusted gross income - Add columns 5Y and 5S . . . . .	6		<input type="text"/>			.00
7. Income percentages - Divide columns 5Y and 5S by total on Line 6. (Must equal 100%) . . . . .	7Y	<input type="text"/>	%	7S	<input type="text"/>	%

Exemptions and Deductions

8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3, Section D) . . . . .	8	<input type="text"/>	.00
9. Tax from federal return . . . . .	9	<input type="text"/>	.00
10. Other tax from federal return. . . . .	10	<input type="text"/>	.00
11. Total tax from federal return. Do not enter federal income tax withheld. . . . .	11	<input type="text"/>	.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	<input type="text"/>	%

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	<input type="text"/>	.00
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2) • Single or Married Filing Separate-\$13,850      • Head of Household-\$20,800 • Married Filing Combined or Qualifying Widow(er)-\$27,700 . . . . .	14	<input type="text"/>	.00
15. Additional Exemption for Head of Household and Qualifying Widow(er) . . . . .	15	<input type="text"/>	.00
16. Long-term care insurance deduction . . . . .	16	<input type="text"/>	.00
17. Health care sharing ministry deduction. . . . .	17	<input type="text"/>	.00
18. Active Duty Military income deduction . . . . .	18	<input type="text"/>	.00
19. Inactive Duty Military income deduction . . . . .	19	<input type="text"/>	.00
20. Bring jobs home deduction . . . . .	20	<input type="text"/>	.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	<input type="text"/>	.00
21A. Sold	<input type="text"/>	\$	.00
21B. Rented/ Leased	<input type="text"/>	\$	.00
21C. Crop- Share	<input type="text"/>	\$	.00

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 <a href="#">Form MO-CR</a> 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 <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"/>	.00
34. Other taxes - Select box and attach federal form indicated.	 23322030006					
<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"/>	.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. 2023 Missouri estimated tax payments - Include overpayment from 2022 applied to 2023 . . . . .	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 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 2024 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

Amended Return

Refund



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	Date (MM/DD/YY)	
<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"/>
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"/>
Preparer's FEIN, SSN, or PTIN	Preparer's Telephone	
<input type="text"/>	<input type="text"/>	
Preparer's Address	State	ZIP Code
<input type="text"/>	<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**

A     FA     E10     DE     F     .

Form MO-1040 (Revised 12-2023)

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

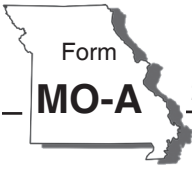
**Refund or No Amount Due:**  
Missouri Department of Revenue  
P.O. Box 3222  
Jefferson City, MO 65105-3222  
**Phone:** (573) 751-3505

**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 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/](http://veteranbenefits.mo.gov/state-benefits/).





MISSOURI DEPARTMENT OF  
**REVENUE**  
2023 Individual Income Tax Adjustments

Department Use Only  
(MM/DD/YY)

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Attach to Form MO-1040. Attach your federal return. See information beginning on page 13 to assist you in completing this form.

Name

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

--

Part 1 - Missouri Modifications to Federal Adjusted Gross Income

**Additions**

Yourself (Y)

Spouse (S)

1. Interest on state and local obligations other than Missouri source. . . .

1Y		.00	1S		.00
----	--	-----	----	--	-----

2.  Partnership  Fiduciary  S Corporation  Business Interest



Net Operating Loss (Carryback/Carryforward)

Other (description)

2Y		.00	2S		.00
----	--	-----	----	--	-----

3. Nonqualified distribution received from a qualified 529 plan not used for qualified expenses. . . . .

3Y		.00	3S		.00
----	--	-----	----	--	-----

4. Food Pantry contributions included on Federal Schedule A. . . . .

4Y		.00	4S		.00
----	--	-----	----	--	-----

5. Nonresident Property Tax. . . . .

5Y		.00	5S		.00
----	--	-----	----	--	-----

6. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses. . . . .

6Y		.00	6S		.00
----	--	-----	----	--	-----

7. Total Additions - Add Lines 1 through 6. Enter here and on Form MO-1040, Line 2. . . . .

7Y		.00	7S		.00
----	--	-----	----	--	-----

**Subtractions**

8. Interest from exempt federal obligations included in federal adjusted gross income - Attach a detailed list or all Federal Form(s) 1099 . . . . .

8Y		.00	8S		.00
----	--	-----	----	--	-----

9. Any state income tax refund included in federal adjusted gross income.

9Y		.00	9S		.00
----	--	-----	----	--	-----

10. Military Retirement Benefits (see Instructions on page 14) . . . . .

10Y		.00	10S		.00
-----	--	-----	-----	--	-----

11.  Partnership  Fiduciary  S Corporation  Railroad Retirement Benefits  Military (nonresident)

Combat Pay  Build America and Recovery Zone Bond Interest  MO Public-Private Transportation Act

Net Operating Loss  Business Interest

Other (description)

11Y		.00	11S		.00
-----	--	-----	-----	--	-----

12. Exempt contributions made to a qualified 529 plan . . . . .

12Y		.00	12S		.00
-----	--	-----	-----	--	-----

13. Qualified Health Insurance Premiums - Attach the Qualified Health Insurance Premiums Worksheet (Form 5695) and supporting documentation . . . . .

13Y		.00	13S		.00
-----	--	-----	-----	--	-----

14. Missouri depreciation adjustment ([Section 143.121, RSMo.](#))
- Sold or disposed property previously taken as addition modification
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 14Y |  | .00 | 14S |  | .00 |
|-----|--|-----|-----|--|-----|
15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE) . . . . .
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 15Y |  | .00 | 15S |  | .00 |
|-----|--|-----|-----|--|-----|
16. Agriculture Disaster Relief . . . . .
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 16Y |  | .00 | 16S |  | .00 |
|-----|--|-----|-----|--|-----|
17. Business Income Deduction – see worksheet on page 16. . . . .
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 17Y |  | .00 | 17S |  | .00 |
|-----|--|-----|-----|--|-----|
18. Total Subtractions - Add Lines 8 through 17. Enter here and on Form MO-1040, Line 4 . . . . .
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 18Y |  | .00 | 18S |  | .00 |
|-----|--|-----|-----|--|-----|

- Complete this section only if you itemize deductions on your federal return. Attach your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- |   |    |  |     |
|---|----|--|-----|
| 1. Total federal itemized deductions from Federal Form 1040 or Federal Form 1040-SR, Line 12 . . . . .              | 1  |  | .00 |
| 2. 2023 Social security tax - (Yourself) . . . . .  | 2  |  | .00 |
| 3. 2023 Social security tax - (Spouse) . . . . .  | 3  |  | .00 |
| 4. 2023 Railroad retirement tax - Tier I and Tier II (Yourself) . . . . .   | 4  |  | .00 |
| 5. 2023 Railroad retirement tax - Tier I and Tier II (Spouse) . . . . .   | 5  |  | .00 |
| 6. 2023 Medicare tax - Yourself and Spouse (see instructions on page 16) . . . . .                                  | 6  |  | .00 |
| 7. 2023 Self-employment tax (see instructions on page 16) . . . . .   | 7  |  | .00 |
| 8. Total - Add Lines 1 through 7. . . . .   | 8  |  | .00 |
| 9. State and local income taxes from Federal Schedule A, Line 5 or enter \$0 if completing worksheet below. . . . . | 9  |  | .00 |
| 10. Earnings taxes included in Line 9 . . . . .   | 10 |  | .00 |
| 11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below . . . . .            | 11 |  | .00 |
| 12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14 . . . . .  | 12 |  | .00 |

- Complete this worksheet only if your total state and local taxes included in your federal itemized deductions (Federal Schedule A, Line 5d) exceeds \$10,000 (or \$5,000 for married filing separate filers).
- |   |   |  |     |
|---|---|--|-----|
| 1. Enter the sum of your state and local taxes on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5d. . . . . | 1 |  | .00 |
| 2. State and local income taxes from Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a. . . . .              | 2 |  | .00 |
| 3. Earnings taxes included on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a . . . . .                    | 3 |  | .00 |
| 4. Subtract Line 3 from Line 2. . . . .   | 4 |  | .00 |
| 5. Divide Line 4 by Line 1. . . . .   | 5 |  | %   |
| 6. Enter \$10,000 (\$5,000 if married filing separately). . . . .   | 6 |  | .00 |
| 7. Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above. . . . .       | 7 |  | .00 |



**Part 3 - Pension and Social Security/Social Security Disability**

Part 3 - Section A

**Public Pension Calculation** - Pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1		.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	2		.00			
3. Subtract Line 2 from Line 1 . . . . .	3		.00			
4. Select the appropriate filing status and enter amount on Line 4. • Married Filing Combined (joint federal) - \$100,000 • Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . . . .	4		.00			
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0 . . . . .	5		.00			
6. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 5b . . . . .	6Y		.00	6S		.00
7. Amount from Line 6 or \$44,683 (maximum social security benefit), whichever is less . . . . .	7Y		.00	7S		.00
8. If you received taxable social security, complete Form MO-A, Lines 1 through 8 of Section C, and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0. . . . .	8Y		.00	8S		.00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0.	9Y		.00	9S		.00
10. Add amounts on Lines 9Y and 9S . . . . .	10		.00			
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0 . . . . .	11		.00			

Part 3 - Section B

**Private Pension Calculation** - Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1		.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	2		.00			
3. Subtract Line 2 from Line 1 . . . . .	3		.00			
4. Select the appropriate filing status and enter the amount on Line 4. • Married Filing Combined (joint federal) - \$32,000 • Single, Head of Household, and Qualifying Widow(er) - \$25,000 • Married Filing Separate - \$16,000 . . . . .	4		.00			
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 . . . . .	5		.00			
6. Taxable pension for each spouse from private sources from Federal Form 1040 or Federal Form 1040-SR, Line 4b and 5b . . . . .	6Y		.00	6S		.00
7. Amounts from Line 6Y and 6S or \$6,000, whichever is less . . . . .	7Y		.00	7S		.00
8. Add Lines 7Y and 7S . . . . .	8		.00			
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0. . . . .	9		.00			



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**Social Security or Social Security Disability Calculation** - To be eligible for social security deduction you must be 62 years of age by December 31 and have selected the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction.

Part 3 - Section C

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1	<input type="text"/>	.00
2. Select the appropriate filing status and enter the amount on Line 2.			
• Married Filing Combined (joint federal) - \$100,000	2	<input type="text"/>	.00
• Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . . . .			
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 . . . . .	3	<input type="text"/>	.00
4. Taxable social security benefits for each spouse from			
Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	4Y	<input type="text"/>	.00
	4S	<input type="text"/>	.00
5. Taxable social security disability benefits for each spouse from			
Federal Form 1040 or 1040-SR, Line 6b . . . . .	5Y	<input type="text"/>	.00
	5S	<input type="text"/>	.00
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S . . . . .	6Y	<input type="text"/>	.00
	6S	<input type="text"/>	.00
7. Add Lines 6Y and 6S . . . . .	7	<input type="text"/>	.00
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0 . . . . .	8	<input type="text"/>	.00

Part 3 - Section D

**Total Pension and Social Security/Social Security Disability**

Add Line 11 (Section A), Line 9 (Section B), and Line 8 (Section C) from Form MO-A.  
 Enter total amount here and on Form MO-1040, Line 8. . . . .  .00

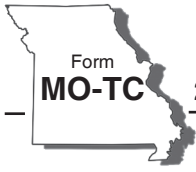
**Note:** There is no longer a calculation for computing a **military pension** exemption since 100% of military retirement benefits can be subtracted from federal adjusted gross income. (The military retirement benefits must be included on your federal return, Line 5b). Please use MO-A, Part 1, Line 10 to claim your military subtraction.



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Attach to Form MO-1040. Attach your federal return.  
 Instructions for Part 2 and 3 begin on page 16.

**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 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/](http://veteranbenefits.mo.gov/state-benefits/).



MISSOURI DEPARTMENT OF  
**REVENUE**  
2023 Miscellaneous Income Tax Credits

Department Use Only (MM/DD/YY)

Name (Last, First)

Spouse's Name (Last, First)

Corporation Name

Missouri Tax I.D. Number

Social Security Number

Spouse's Social Security Number

Charter Number

Federal Employer I.D. Number

- Benefit Number - The number is the last six (6) digits of the number located on your Certificate of Eligibility.  
Example: For benefit, ABC-2018-12345-123456, enter 123456, on Form MO-TC.
- Alpha code - The three (3) character code located on the next page

- of this form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.
- If you are claiming more than 10 credits, attach additional MO-TC(s)
- The sum of the tax credits claimed in Column 1 or Column 2 cannot exceed the applicable tax liability, unless the credit is refundable.

	Benefit Number (See example above)	Alpha Code (3 characters) from the next page	Credit Name Each credit will apply against your tax liability in the order they appear below.	<ul style="list-style-type: none"> <li>• Yourself</li> <li>• Corporation Income</li> <li>• Fiduciary</li> </ul>		<ul style="list-style-type: none"> <li>• Spouse (on a combined return)</li> </ul>	
				Column 1	Column 2	Column 1	Column 2
1.				00		00	
2.				00		00	
3.				00		00	
4.				00		00	
5.				00		00	
6.				00		00	
7.				00		00	
8.				00		00	
9.				00		00	
10.				00		00	
11. Subtotals - add Lines 1 through 10. . . . .				00		00	
12. Enter the amount of the tax liability from Form MO-1040, Line 35Y for yourself and Line 35S for your spouse, or Form MO-1120, Line 16, Form MO-1041, Line 15 or Form MO-PTE, Line 10. . . . .				00		00	
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1040, Line 42; or Form MO-1041, Line 16; or Form MO-PTE, Line 11.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable. . . . .						00	

**Signature**

I 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 also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services. I am aware of any applicable reporting requirements of [Section 135.805 RSMo](#) and the penalty provisions of [Section 135.810 RSMo](#).

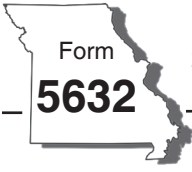
Taxpayer's Signature	Printed Name	Date (MM/DD/YYYY)
Spouse's Signature	Printed Name	Date (MM/DD/YYYY)

Use this form to claim income tax credits on Form MO-1040, MO-1120, or MO-1041. Attach to Form MO-1040, MO-1120, or MO-1041.

**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 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/](http://veteranbenefits.mo.gov/state-benefits/).



For Privacy Notice, see instructions.  
Form MO-TC (Revised 12-2023)



Department Use Only (MM/DD/YY)

Three sets of empty boxes for MM/DD/YY format.

Taxpayer

Social Security Number

Three boxes for Social Security Number with dashes.

Spouse's Social Security Number

Three boxes for Spouse's Social Security Number with dashes.

First Name

Text box for First Name.

M.I.

Small text box for M.I.

Last Name

Text box for Last Name.

Suffix

Small text box for Suffix.

Spouse's First Name

Text box for Spouse's First Name.

M.I.

Small text box for Spouse's M.I.

Spouse's Last Name

Text box for Spouse's Last Name.

Suffix

Small text box for Spouse's 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

Text box for Account Number A followed by a dash and a small box for cents.

A) Amount

Text box for Amount A followed by a decimal point and a box for cents.

B) Account Number

Text box for Account Number B followed by a dash and a small box for cents.

B) Amount

Text box for Amount B followed by a decimal point and a box for cents.

C) Account Number

Text box for Account Number C followed by a dash and a small box for cents.

C) Amount

Text box for Amount C followed by a decimal point and a box for cents.

D) Account Number

Text box for Account Number D followed by a dash and a small box for cents.

D) Amount

Text box for Amount D followed by a decimal point and a box for cents.

Total Deposit

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.....

Text box for Total Deposit followed by a decimal point and a box for cents.

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.

