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## IMPORTANT FILING INFORMATION

*This information is for guidance only and does not state the complete law.*

### FILING REQUIREMENTS

You **do not** have to file a Missouri return if you are not required to file a federal return. If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction for your filing status.

**Note:** If you are not required to file a Missouri return, but you received a Wage and Tax Statement (Form W-2) stating you had Missouri tax withheld, file your Missouri return to claim a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Employee Withholding Allowance Certificate ([Form MO W-4](#)) to "exempt" so your employer will not withhold Missouri tax.

### WHEN TO FILE

Calendar year taxpayers must file no later than **April 18, 2023**. Late filing will subject taxpayers to charges for interest and addition to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year.

### EXTENSION OF TIME TO FILE

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you wish to file a Missouri extension, and do not expect to owe Missouri income tax, you may file an extension by filing [Form MO-60](#). An automatic extension of time to file will be granted until October 16, 2023.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return. **Select the box at the top of the Form MO-1040 indicating you have an approved federal extension and attach a copy of your Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (Federal Form 4868) with your Missouri income tax return when you file.**

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

**Remember: An extension of time to file does not extend the time to pay. A 5 percent addition to tax will apply if the tax is not paid by the original return's due date.**

## LATE FILING AND PAYMENT

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our website at [dor.mo.gov/taxation/statutory-interest-rates.html](http://dor.mo.gov/taxation/statutory-interest-rates.html).

For timely filed returns, an addition to tax of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent.

If you are unable to pay the tax owed in full on the due date, please visit [dor.mo.gov/taxation/payment-options/](http://dor.mo.gov/taxation/payment-options/) for your payment options. If you are mailing a partial payment, please use the Individual Income Tax Payment Voucher ([Form MO-1040V](#)) found on page 48.

## WHERE TO MAIL YOUR RETURN

If you are due a refund or have no amount due, mail your return and all required attachments to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65105-0500.**

If you have a balance due, mail your return, payment, and all required attachments to: **Department of Revenue, P.O. Box 329 Jefferson City, MO 65105-0329.**

All 2-D barcode returns, see page 2.

**Email:** [incometaxprocessing@dor.mo.gov](mailto:incometaxprocessing@dor.mo.gov) (For submission of Individual Income Tax and Property Tax Credit returns)

## DOLLARS AND CENTS

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

**Example:** Round \$32.49 down to \$32.00  
Round \$32.50 up to \$33.00

## REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

When your federal taxable income or federal tax liability is changed as a result of an audit or notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue **within 90 days** of the change. Failure to notify the Department of Revenue within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination. You will be subject to interest and addition to tax if you owe additional tax to Missouri.

## AMENDED RETURN

To file an amended individual income tax return, use [Form MO-1040](#). Select the box at the top of the form. Complete Forms MO-1040, pages 1-5 (pages 21-25 in the instructions) and the Individual Income Tax Adjustments ([Form MO-A](#)), pages 1-4 (pages 27-30 in the instructions), using corrected figures. **Attach all schedules along with a copy of your federal changes and your Federal Form 1040X.**

If you are due a refund, mail to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65105-0500.**

If you have an amount due, mail to **Department of Revenue, P.O. Box 329, Jefferson City, MO 65105-0329.**

**Email:** [incometaxprocessing@dor.mo.gov](mailto:incometaxprocessing@dor.mo.gov) (For submission of Individual Income Tax Returns and Property Tax Credit Claims)

## COMPOSITE RETURN

Businesses filing a composite return on behalf of their nonresident partners or shareholders should use Form MO-1040. Attach a schedule listing the name, address, identification number, and amount of each nonresident partner or shareholder's income from Missouri sources to Form MO-1040. Select the composite return box at the top of Form MO-1040. Refer to [Missouri Regulation 12 CSR 10-2.190](#) and the Instructions for Composite Individual Return for Nonresident Partners or Shareholders ([Form 5677](#)) for complete filing instructions.

**Note: The tax rate for a composite return is 5.3 percent.**

## FILL-IN FORMS THAT AUTOMATICALLY CALCULATE

Visit [dor.mo.gov/forms/](http://dor.mo.gov/forms/) to enter your tax information and let the auto calculation form complete the math for you. No calculation errors means faster processing. Just complete, print, sign, and mail the return. These forms contain a 2-D barcode at the top right portion of the form. This allows quicker processing of your return.

## MISSOURI RETURN STATUS INQUIRY

To check the status of your 2018 through 2022 return 24 hours a day, please visit our website at [dor.mo.gov/taxation/return-status/](http://dor.mo.gov/taxation/return-status/) or call our automated individual income tax inquiry line at (573) 526-8299.

To check your return status, you must know the following information:

1. the first social security number on the return;
2. the filing status shown on your return; and
3. the exact amount of the refund or balance due in whole dollars.

Once this information is validated using the Missouri Return Inquiry System on our website, you will be given the option to sign up for text or email notifications. This will allow you to be notified each time the status of your tax return changes as it is being processed by the Department of Revenue.

## RESIDENT

A resident is an individual who either:

1. maintained a domicile in Missouri or
2. did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

**Exception:** An individual domiciled in Missouri who did not maintain permanent living quarters in Missouri, did maintain permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

**Domicile:** The place an individual intends to be his or her permanent home; a place that he or she intends to return to when absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his or her permanent home there. An individual can have only one domicile at a time.

## NONRESIDENT

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use the Missouri Income Percentage ([Form MO-NRI](#)) to determine income percentages.

## NONRESIDENT ALIEN SPECIAL FILING INSTRUCTIONS

If you do not have a social security number, enter your identifying number in the social security number space provided. Enter your federal adjusted gross income from U.S. Nonresident Alien Income Tax Return (Federal Form 1040NR), Line 11, on Form MO-1040, Line 1.

## Filing Status

If you selected filing status Single on the Federal Form 1040NR, select **Single** as your filing status on Form MO-1040.

If you selected filing status Married filing separate and did not claim your spouse as an exemption on Federal Form 1040NR, select **Married Filing Separate** as your filing status on [Form MO-1040](#).

If you selected filing status Qualifying surviving spouse on Federal Form 1040NR, select **Qualifying Widow(er)** as your filing status on Form MO-1040.

## Federal Tax Deduction

Enter on Form MO-1040, Line 9 the amount from the Form 1040NR, Line 22 minus the amount from Line 17, as well as the net premium tax credit (Federal Form 1040, Schedule 3, Part 2, Line 9).

Enter on Form MO-1040, Line 10 the total amount from Federal Form 1040NR, Line 17; Schedule 3, Part 1, Line 1; Schedule 2, Part 2, Lines 8, 10, 14 and 15; and any recapture taxes included on Schedule 2, Part 2, Line 21.

For all other lines of Form MO-1040, see instructions beginning on page 6.

## PART-YEAR RESIDENT

All income earned while living in Missouri is taxable to Missouri. A part-year resident may determine to be taxed as a resident for the entire year by using the Credit for Income Taxes Paid to Other States or Political Subdivisions ([Form MO-CR](#)) to claim a credit for taxes paid to another state on the income earned while living in Missouri. Or a part-year resident may use Missouri Income Percentage ([Form MO-NRI](#)) to determine their income based on the income earned while living in Missouri.

## MILITARY PERSONNEL

The Servicemembers Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state. The Military Spouses Residency Relief Act prevents income earned by servicemembers' spouses from being taxed by any state other than their state of residence. If you are a member of any component of the Armed Forces of the United States, or National Guard you may be eligible for an income deduction. See instructions for Lines 18 and 19 on pages 8 and 9 for more information or visit [dor.mo.gov/military/](http://dor.mo.gov/military/).

## Missouri Home of Record

If you entered the Armed Forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri.

### Missouri Home of Record (Stationed Outside Missouri)

You are considered a **nonresident** for tax purposes if you:

- maintained no permanent living quarters in Missouri during the year;
- maintained permanent living quarters elsewhere; and
- did not spend more than 30 days of the year in Missouri.

Therefore, your military pay, interest & dividend income are not taxable to Missouri. Complete Form MO-NRI and attach to Form MO-1040.

**Note:** If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri. If you are the spouse of a military servicemember, are living outside of Missouri and Missouri is

your state or residence, any income you earn is taxable to Missouri. If you earn more than \$1,200 you must file Form MO-1040.

### Missouri Home of Record (Stationed in Missouri)

If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri.

### Missouri Home of Record (Entering or Leaving the Military)

If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

### Non-Missouri Home of Record (Stationed in Missouri)

The military pay of a nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. If you are a servicemember and earned only military income while stationed in Missouri, complete a Military No Return Required online form by visiting [mytax.mo.gov/rtp/portal/business/military-noreturn](http://mytax.mo.gov/rtp/portal/business/military-noreturn).

If you are a military servicemember and earned \$600 or more in Missouri in non-military income, this non-military income is taxable to Missouri and cannot be subtracted from your federal adjusted gross income on your Form MO-1040.

If you are the spouse of a military servicemember, are in Missouri because the military servicemember is stationed in Missouri on military orders, and your state of residence is another state, any income earned by you is not taxable to Missouri. However, if you earn more than \$600 you must file Form MO-1040 and provide verification of your state of residence. Acceptable verification may include any of the following from your state of residence: a copy of your 2022 state income tax return, 2022 property tax receipts, current driver license, vehicle registration or voter identification card. You must report the military pay of the servicemember and your income on [Form MO-A](#), Part 1, Line 11, as a "Military (nonresident)" subtraction to your federal adjusted gross income. For additional information, visit [dor.mo.gov/military/](http://dor.mo.gov/military/).

## OTHER STATE INCOME

You must begin Form MO-1040 with your total federal adjusted gross income, as reported on your federal return. Lines 1 through 30 of the return are computed as if you are a full-year resident. Tax (Line 30) is computed on all your income, and may then be reduced by a resident credit (Line 31), or by a Missouri income percentage (Line 32). The result is a prorated Missouri tax liability based only on the income earned in Missouri. See pages 9 and 10, Lines 31 and 32.

## DECLARATION OF ESTIMATED TAX

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri estimated tax is expected to be at least \$100. If you are required to make estimated tax payments, you can submit a payment online at: [dor.mo.gov/](http://dor.mo.gov/) or remit a payment with an Estimated Tax Declaration for Individuals ([Form MO-1040ES](#)).

## ADDRESS CHANGE

Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200**. This will help forward any refund check or correspondence to your new address.

You may complete our online address change form by visiting [dor.mo.gov/how-do-i/change-address-revenue-records.html](http://dor.mo.gov/how-do-i/change-address-revenue-records.html).

## CONSUMER'S USE TAX

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225

percent. Cities and counties may impose an additional local use tax. Use tax does not apply if the purchase is subject to Missouri sales tax or otherwise exempt. A purchaser is required to file a use tax return if the cumulative purchase on which tax was not paid to the state exceeds \$2,000 in a calendar year. You can use the Individual Consumer's Use Tax Return ([Form 4340](#)). The due date for Form 4340 is April 18, 2023.

# FORM MO-1040

**Important: Complete your federal return first.** If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of [Form MO-1040](#).

## FEDERAL EXTENSION

Select the box at the top of the form indicating you have an approved federal extension and attach a copy of your application for federal extension (Federal Form 4868) with your Missouri Income tax return when you file. Failure to check this box may result in disallowing the extension.

## FILING STATUS

Select the same filing status on your Missouri return as claimed on the federal return. If on your federal return you selected the checkbox "Someone can claim you as a dependent," you will select "Claimed as a Dependent" on the Form MO-1040. If on your federal return you selected the checkbox "Someone can claim you as a dependent," and your federal return status is Married Filing Jointly, you will select the filing status of "Married Filing Combined" on the Form MO-1040.

## AGE 62 THROUGH 64

If you or your spouse were ages 62, 63, or 64 by December 31, 2022, select the appropriate box.

## AGE 65 OR OLDER OR BLIND

If you or your spouse were age 65 or older or blind and qualified for these deductions on your 2022 federal return, select the appropriate boxes.

## 100 PERCENT DISABLED PERSON

You may select the 100 percent disabled box if you or your spouse are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit.

Visit [dor.mo.gov/taxation/individual/tax-types/property-tax-credit/](https://dor.mo.gov/taxation/individual/tax-types/property-tax-credit/) to learn more about the property tax credit form.

## NON-OBLIGATED SPOUSE

You may select the non-obligated spouse box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the Internal Revenue Service (IRS) are excluded from the non-obligated spouse apportionment.

## NAME AND ADDRESS

Print or type your name(s), address, and social security number(s) in the spaces provided on the return.

## DECEASED TAXPAYER

If the taxpayer or spouse passed away in 2022, select the appropriate box. If a refund is due to a deceased taxpayer, attach

a copy of Statement of Person Claiming Refund Due a Deceased Taxpayer (Form MO-1310D) and death certificate.

# FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Missouri requires the division of income between spouses. Taxpayers filing a combined return pay less tax by dividing the income between spouses and then determining the tax amount for each person's income. You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

## LINE 1 - FEDERAL ADJUSTED GROSS INCOME

If your filing status is "Married Filing Combined" and both spouses are reporting income, use the worksheet on page 7 to split income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. For all other filing statuses, use the chart below to determine your federal adjusted gross income.

If you include loss(es) of \$1,000 or more on Line 1, you must attach a copy of Federal Form 1040 or Federal Form 1040-SR (pages 1 and 2).

Federal Form	Line Numbers
Federal Form 1040 or Federal Form 1040-SR	Line 11
Federal Form 1040X	Line 1

### Missouri Modifications

**Before completing Lines 2, 3, and 4, read the Information to Complete [Form MO-A](#), Part 1, pages 13 through 16.**

## LINE 2 - TOTAL ADDITIONS

Enter the total additions amount from Form MO-A, Part 1, Line 7Y and 7S.

## LINE 4 - TOTAL SUBTRACTIONS

Enter the total subtractions amount from Form MO-A, Part 1, Lines 18Y and 18S.

## LINE 7 - INCOME PERCENTAGES

To calculate your income percentage for Line 7, complete the chart below if both spouses have income.

<u><b>Yourself</b></u>	
Line 5Y _____	÷ Line 6 _____ = _____
<u><b>Spouse</b></u>	
Line 5S _____	÷ Line 6 _____ = _____

The total entered on Line 7 must equal 100 percent - round to the nearest percentage. *For example, 84.3 percent would be shown as 84 percent and 97.5 percent would be shown as 98 percent. Lines 7Y and 7S must equal 100 percent.*

**Note:** If one spouse has negative income and the other spouse has positive income (Ex: your income is -\$15,000 and your spouse's income is \$30,000), enter zero percent on Line 7Y and 100 percent on Line 7S. If nothing is entered, the Department will consider this to be 100 percent.

# FIGURE YOUR TAXABLE INCOME

## LINE 8 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY

If you or your spouse received a public, private, or social security or social security disability, complete [Form MO-A](#), Part 3. Enter the amount from Form MO-A, Part 3, Total Exemption on [MO-1040](#), Line 8. **Attach a copy of your federal return (pages 1 and 2), Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Form 1099-R), and Social Security Benefit Statement (SSA-1099).**

## LINE 9 - TAX FROM FEDERAL RETURN

Use the chart in next column to locate your tax on your federal return. **Do not enter your federal income tax withheld as shown on your Form(s) W-2 or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0". If you used a method other than the federal tax table to determine your federal tax, attach the appropriate schedule.

Federal Forms	Line Numbers
1040 1040-SR	<ul style="list-style-type: none"> <li>Federal Form 1040 or 1040-SR Line 22 minus;</li> <li>Federal Form 1040 or 1040-SR Line 27 and 29;</li> <li>Schedule 2, Part 1, Line 3;</li> <li>Schedule 3, Part 2, Line 9.</li> </ul>
1040X	Line 8 minus Lines 14 and 15, except amounts from Forms 2439 and 4136.

**Note: At the time the Department finalized their tax booklets, the Internal Revenue Service had not finalized the 2022 federal income tax forms.**

## LINE 10 - OTHER FEDERAL TAX

Enter the total amount of:

- Schedule 2, Part 1, Line 3;
- Schedule 2, Part 2, Lines 8, 10, 14, and 15;
- Any recapture taxes included on Schedule 2, Part 2, Line 21; and
- Schedule 3, Part 1, Line 1.

For amended returns enter the other taxes reported on Line 10 of Federal Form 1040X except: do not include self-employment tax, FICA tax, or railroad retirement tax on this line. **Attach a copy of your federal return (pages 1 and 2) and applicable schedules. Attach a copy of Federal Form(s) 4255, 8611, or 8828 if claiming recapture taxes.**

## Worksheet for Line 1 - Instructions for Completing the Adjusted Gross Income Worksheet

Missouri law requires a combined return for married couples filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form(s) W-2 and Form 1099. Or it may require allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2021 Missouri tax withheld, minus each spouse's 2021 tax liability. The result should be each spouse's portion of the 2021 refund. Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Lines 1Y and 1S.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040 or Federal Form 1040-SR	Y - Yourself		S - Spouse
1. Wages, salaries, tips, etc.	1z		:00 1	:00
2. Taxable interest income	2b		:00 2	:00
3. Dividend income	3b		:00 3	:00
4. State and local income tax refunds (from Schedule 1, Part 1)	1		:00 4	:00
5. Alimony received (from Schedule 1, Part 1)	2a		:00 5	:00
6. Business income or loss (from Schedule 1, Part 1)	3		:00 6	:00
7. Capital gain or loss	7		:00 7	:00
8. Other gains or losses (from Schedule 1, Part 1)	4		:00 8	:00
9. Taxable IRA distributions	4b		:00 9	:00
10. Taxable pensions and annuities	5b		:00 10	:00
11. Rents, royalties, partnerships, S corporations, trusts, etc. (from Schedule 1, Part 1)	5		:00 11	:00
12. Farm income or loss (from Schedule 1, Part 1)	6		:00 12	:00
13. Unemployment compensation (from Schedule 1, Part 1)	7		:00 13	:00
14. Taxable social security benefits	6b		:00 14	:00
15. Other income (from Schedule 1, Part 1)	9		:00 15	:00
16. Total (add Lines 1 through 15)			:00 16	:00
17. Subtract: federal adjustments to income	10		:00 17	:00
18. Federal adjusted gross income (Line 16 minus Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	11		:00 18	:00

## LINE 12 - FEDERAL TAX PERCENTAGE

This percentage is based on the Missouri Adjusted Gross Income reported on Line 6. See below examples:  
Example 1: If Line 6 is \$22,450, enter 35% on Line 12.  
Example 2: If Line 6 is \$58,750, enter 15% on line 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%

## LINE 13 - FEDERAL INCOME TAX DEDUCTION

Multiply Line 11 by percentage on Line 12. If you selected any filing status other than married filing combined on the [MO-1040](#), your federal tax deduction may not exceed \$5,000. If you selected married filing combined, your federal tax cannot exceed \$10,000.

## LINE 14 - STANDARD OR ITEMIZED DEDUCTIONS

### Standard Deductions

If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040, Line 14.

Federal Form	Line Numbers
Federal Form 1040 Federal Form 1040-SR	Line 12
Federal Form 1040X	Line 2

### Itemized Deductions

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the [Form MO-A](#), Part 2. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

## LINE 15 - HEAD OF HOUSEHOLD AND QUALIFYING WIDOW(ER)

If your filing status is Head of Household or Qualifying Widow(er) enter the amount of \$1,400 as your additional exemption on Line 15. You must use the same filing status as your federal return. NOTE: If you claimed any filing status other than Head of Household or Qualifying Widow(er) on your federal return, you **do not** qualify for the additional exemption.

## LINE 16 - LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for qualified long-term care insurance in 2022, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for at least 12 months for long-term care expenses should such care become necessary because of a chronic health condition or physical disability, including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

Complete the worksheet in the right hand column only if you paid premiums for a qualified long-term care insurance policy, and the policy is for at least 12 months coverage.

**Note:** You cannot claim a deduction for amounts paid toward death benefits or extended riders.

### Worksheet for Long-Term Care Insurance Deduction

- A. Enter the amount paid for qualified long-term care insurance policy..... A) \$ \_\_\_\_\_  
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.
- B. Enter the amount from Federal Schedule A, Line 4..... B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1..... C) \$ \_\_\_\_\_
- D. Enter the amount of qualified long-term care included on Line C..... D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C..... E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B (if the amount is less than zero, enter "0")..... F) \$ \_\_\_\_\_
- G. Subtract Line F from Line A..... G) \$ \_\_\_\_\_
- H. Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040, Line 16..... H) \$ \_\_\_\_\_

**Attach a copy of your Federal Form 1040 or 1040-SR (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**

## LINE 17 - HEALTH CARE SHARING MINISTRY

If you made contributions to a qualifying health care sharing ministry, enter the amounts you paid in 2022 on Line 17. **Do not include amounts excluded from your federal taxable income.**

## LINE 18 - ACTIVE DUTY MILITARY INCOME DEDUCTION

Enter the amount of military income earned as a member of any active duty component of the Armed Forces of the United States. This includes being ordered to federal active duty status under 10 USC or 32 USC, participating in Annual Training (typically two weeks a year), and participating in other active training or schools, except for Inactive Duty for Training. This amount may not include military income earned during State Active Duty. This amount must be included in your federal adjusted gross income and not previously taken as a deduction or subtraction.

Please include copies of all your Leave and Earnings Statement(s) which validate how long you were on active duty for training or annual training and the amount you earned on active duty for training or on annual training. Failure to attach the requested documentation may result in the disallowance of this deduction. If you have additional questions about this deduction, you may contact the Department's military liaison at [military@dor.mo.gov](mailto:military@dor.mo.gov).

## LINE 19 - INACTIVE DUTY MILITARY DEDUCTION

Military personnel may deduct a portion of their income earned from the following sources from their Missouri adjusted gross income:

- National Guard Inactive Duty Training (IDT)
- National Guard Annual Training (AT)
- Reserve components of the Armed Forces.

The following reflects the percentage of Military reserve or inactive duty income that may be deducted in each applicable tax year:

Year	Percentage
2022	60%
2023	80%
2024	100%

Multiply the amount of inactive duty military income earned by 20% and enter this amount on Line 19.

Example: \$2,000 x 60% = \$1,200.

Please include copies of all your Leave and Earnings Statement(s) which validate how long you were on inactive duty for training or annual training and the amount you earned on inactive duty for training or on annual training. Failure to attach the requested documentation may result in the disallowance of this deduction. If you have additional questions about this deduction, you may contact the Department's military liaison at [military@dor.mo.gov](mailto:military@dor.mo.gov).

#### LINE 20 - BRING JOBS HOME DEDUCTION

If you or your spouse accrued expenses associated with relocating a business to Missouri, you may be eligible for this deduction (if approved by the Department of Economic Development).

The deduction is equal to 50 percent of the eligible in-sourcing expenses and cannot exceed your Missouri adjusted gross income.

For additional information, please visit [ded.mo.gov](http://ded.mo.gov) or contact the Missouri Department of Economic Development at P.O. Box 118, Jefferson City MO 65102-0118.

#### LINE 21 - TRANSPORTATION FACILITIES DEDUCTION

Taxpayers must receive approval from the Missouri Department of Economic Development to claim one of the following Transportation Facilities deductions: A) Port Cargo Expansion, B) International Trade Facility; and C) Qualified Trade Activities.

Select the appropriate deduction and enter the approved amount on Line 21. **Note: The Qualified Trade Activities deduction cannot exceed 50 percent of the taxpayer's Missouri adjusted gross income.**

#### LINE 22 - FIRST-TIME HOME BUYERS DEDUCTION

You may deduct contributions to one or more first time home buyer account(s) and the interest accruing on these account(s). Complete a Missouri [Form 5766](#) for each account and enter the applicable amount(s) on Lines 22a and 22b.

Line 22a: Enter the amount of the contribution deduction to a first time home buyer account(s), not to exceed \$800 (\$1,600 for married filing combined returns) from Form(s) 5766, Deduction Section, Line A.

Line 22b: Enter the amount of accrued interest on the first time home buyer account(s) from Form(s) 5766, Deduction Section, Line B.

Line 22: Enter the sum of Lines 22a and 22b in Line 22.

#### LINE 23 - LONG TERM DIGNITY SAVINGS ACCOUNT

If the taxpayer made contributions to a Long Term Dignity Savings Account, the taxpayer may take a deduction of 100% of **their** contribution on **their** Missouri individual income tax return. Qualified contributions may not exceed the Missouri adjusted gross income and is limited to \$4,000 per taxpayer (\$8,000, if married filing combined). An affidavit must be filed with the income tax return to verify the amount claimed.

#### LINE 24 - FOSTER PARENT TAX DEDUCTION

Foster parents as defined in [RSMo 210.566](#) are eligible to receive a deduction for expenses incurred directly by the taxpayer in providing care as a foster parent to one or more children in this state. To determine your eligibility and calculate your deduction, complete Foster Care Affidavit ([Form 5870](#)). This form must be attached to your Missouri return.

#### LINE 26 - SUBTOTAL

Subtract Line 25 from Line 6. If less than zero, enter "0".

**Do not enter a negative amount.**

#### LINE 28 - ENTERPRISE ZONE INCOME OR RURAL EMPOWERMENT ZONE MODIFICATION

To claim the Enterprise Zone Income or Rural Empowerment Zone Modification, you must first receive notification of approval from the Department of Economic Development.

##### Enterprise Zone Income Modification

If you or your spouse have exempt income from a business facility located in an enterprise zone that has been approved by the Department of Economic Development, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone. Refer to the Worksheet for Calculating Business Facility Credit, Enterprise Zone Modification and Enterprise Zone Credit ([Form 4354](#)).

##### Rural Empowerment Zone Modification

If you or your spouse have exempt income from a new business facility located within a rural empowerment zone that has been approved by the Department of Economic Development, enter the Missouri taxable income attribute to a new business facility in a rural empowerment zone on Lines 28Y and 28S.

Visit [ded.mo.gov](http://ded.mo.gov) for additional information on either modification, or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

## FIGURE YOUR TAX

#### LINE 30 - MISSOURI TAX

Calculate your tax by using your taxable income from [Form MO-1040](#), Line 29Y and 29S, the Tax Rate Chart (page 26, Section A), and Tax Calculation Worksheet (page 26, Section B).

#### LINES 31 AND 32 - RESIDENT CREDIT OR MISSOURI INCOME PERCENTAGE

A taxpayer **filing as a resident** who paid taxes to another state or political subdivision may take a credit for tax paid by using [Form MO-CR](#). A taxpayer **filing as a nonresident** may calculate their Missouri income percentage by using the [Form MO-NRI](#). A Form MO-CR and a Form MO-NRI may not be used by the same taxpayer on Form MO-1040. If filing a combined return, one spouse may use Form MO-NRI and the other spouse may elect to use Form MO-CR.

See lines 31 and 32. For more information and examples, visit [dor.mo.gov/taxation/individual/additional-resources/non-residents.html](http://dor.mo.gov/taxation/individual/additional-resources/non-residents.html). **Attach a copy of your other state or political subdivision's return.**

#### LINE 31 - MISSOURI RESIDENT(S)

**You should take the resident credit (Form MO-CR) if:**

- you are a full-year Missouri resident; and
- you paid income tax to other state(s) or political subdivisions;
- you earned income from an S-Corporation in a non-tax jurisdiction; and
- you were a member of a pass-through entity who voluntarily elected to participate in a program substantially similar to the Missouri SALT Parity Act and paid tax in another state.

#### LINE 32 - NONRESIDENT(S)

**You should determine your Missouri income percentage (Form MO-NRI) if:**

- you are a nonresident; and
- you had income from other state(s) or political subdivisions.

The amount on Line 32 should be 100 percent unless you use Form MO-NRI and determine a lesser percentage. If you do not enter a percentage on Line 32, your tax will be based on all of your income, regardless of where it was earned.

#### LINE 31 AND 32 - PART-YEAR RESIDENT(S)

You may take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage. All income earned while living in Missouri is taxable to Missouri. **Attach a copy of your other state or political subdivision's return.**

#### LINE 34 - TAX ON LUMP SUM DISTRIBUTIONS AND RECAPTURE TAX ON MISSOURI LOW INCOME HOUSING CREDITS

##### Lump Sum Distributions

A taxpayer who receives a lump sum distribution may be required to file a Lump Sum Distribution (Federal Form 4972). Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution.

You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10 percent of your federal tax liability on the distribution received in 2022. You must compute this tax by multiplying the amount shown as tax on Federal Form 4972 by 10 percent.

For example, if your Federal Form 1040, Line 16 includes \$1,000 tax as a result of Federal Form 4972, the amount of tax on [Form MO-1040](#) would be \$100. Select the Lump Sum Distribution box on Line 34. **Attach a copy of Federal Form 4972.**

##### Recapture Tax

If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Attach a copy of your federal return (pages 1 and 2) and Federal Form 8611.**

## FIGURE YOUR PAYMENTS AND CREDITS

#### LINE 37 - MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Form(s) W-2, 1099, or 1099-R. **Do not include withholding for federal taxes, local taxes, city earnings taxes, other state's withholding, or payments submitted with a Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders ([Form MO-2NR](#)) or a Statement of Income Tax Payments for Nonresident Entertainers ([Form MO-2ENT](#)).** Attach a copy of all Form(s) W-2 and 1099. See Diagram 1, Form W-2, on page 26.

#### LINE 38 - ESTIMATED PAYMENTS

Include any estimated tax payments made on your 2022 return and any overpayment applied from your 2021 Missouri return.

#### LINE 39 - NONRESIDENT PARTNER OR S CORPORATION SHAREHOLDER TAX WITHHELD

Include the payments from your distributive share by the partnership or S corporation, if you are a nonresident partner or

S corporation shareholder as shown on Form(s) MO-2NR and the Nonresident Partnership Form (Form MO-NRP). **Attach Form(s) MO-2NR and [MO-NRP](#).**

#### LINE 40 - NONRESIDENT ENTERTAINER TAX WITHHOLDING

Include your share of the payments from gross earnings as a nonresident entertainer, as shown on Form(s) MO-2ENT, Line 7. Attach a schedule showing the date(s) and place(s) of the performance(s), the nonresident entertainer entity's name, and how your share of the amount paid was calculated. **Attach Form(s) MO-2ENT.**

#### LINE 41 - EXTENSION OF TIME TO FILE

If you filed for an extension of time to file, enter on Line 41 the amount you paid to the Department of Revenue with [Form MO-60](#).

#### LINE 42 - MISCELLANEOUS TAX CREDITS

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing [Form MO-TC](#). Enter the total tax credit amount from Form MO-TC, Line 13 on Form MO-1040, Line 42. **Attach Form MO-TC, along with any applicable schedules, certificates, and federal form(s).** You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on the Form MO-TC, located on page 42 and 43.

#### LINE 43 - PROPERTY TAX CREDIT

Complete the Property Tax Credit Schedule ([Form MO-PTS](#)) to determine the amount of your property tax credit. See information to complete Form MO-PTS on pages 17-19.

#### LINE 45 - AMENDED RETURN ONLY: PAYMENT ON ORIGINAL RETURN

Enter any payment(s) applied to your original filed return, including any penalties and interest.

#### LINE 46 - AMENDED RETURN ONLY: OVERPAYMENT ON ORIGINAL RETURN

Enter the overpayment claimed or adjusted on your original return including interest.

#### Indicate the Reason for Amending Your Return

Select the box relating to why you are filing an amended return.

- Select **Box A** (federal audit) if you have knowledge or have received a notice that your federal return you previously filed was incorrect, or if the Internal Revenue Service (IRS) adjusted your original return. You must attach a copy of your amended federal return or a copy of your revenue agent's report. Enter the month, day, and year your audit was finalized.
- Select **Box B** if you have a Net Operating Loss (NOL) carryback on your amended return. Indicate the year your loss occurred.
- Select **Box C** if you have an investment tax credit carryback on your amended return. Indicate the year your credit occurred.
- Select **Box D** if you are filing an amended Missouri return as a result of filing an amended federal return or a Missouri correction. Enter the month, day, and year you filed your amended federal return.

## FIGURE YOUR REFUND OR AMOUNT DUE

#### LINE 48 - OVERPAYMENT

If Line 44 is larger than Line 36, or on an amended return, Line 47 is larger than Line 36, enter the difference (overpayment) on Line

48. All or a portion of an overpayment can be refunded to you.

#### LINE 49 - APPLY OVERPAYMENT TO NEXT YEAR'S TAXES

You may apply any portion of your refund to next year's taxes.

#### LINE 50 - TRUST FUNDS

You may donate part or all of your overpaid amount or contribute additional payments to any of the trust funds listed on Form MO-1040 or any two additional trust funds.

**Children's Trust Fund** – Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free from child abuse and neglect. For more information please contact the Children's Trust Fund [ctf4kids.org](http://ctf4kids.org) or call 888-826-5437. (Minimum contribution: \$2, or \$4 if married filing combined.)



**Veterans Trust Fund** – The Missouri Veterans Commission's Veterans Trust Fund is a means by which individuals and corporations may donate money to expand and improve services to veterans in Missouri. Contributions may be made at any time directly to: Veterans Trust Fund c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147 or call (573) 751-3779. (Minimum contribution: \$2, or \$4 if married filing combined.)



**Elderly Home Delivered Meals Trust Fund** – The Elderly Home Delivered Meals Trust Fund supports the home delivered meals program for Missouri's home-bound senior citizens, helping them to continue to live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. Please visit [health.mo.gov/seniors/aaa/index.php](http://health.mo.gov/seniors/aaa/index.php) for more information. (Minimum contribution \$2, or \$4 if married filing combined.)



**Missouri National Guard Trust Fund** – The Missouri National Guard Trust Fund expands the capability to provide and coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Contributions may be made at any time directly to Missouri National Guard Trust Fund, ATTN: JFMO-J1/SSH, 2302 Militia Drive, Jefferson City, MO 65101-1203 or call (573) 638-9663. (Minimum contribution: \$2, or \$4 if married filing combined.)



**Workers' Memorial Fund** – This fund has been established to create a permanent memorial for all workers who suffered a job related death or injuries that resulted in a permanent disability while on the job in Missouri. Requests for information and contributions may be made at any time to: Workers' Memorial Fund, Attn: Director's Office, 412 E Dunklin St., Jefferson City, MO 65101. (Minimum contribution: \$1, or \$2 if married filing combined.)



**Childhood Lead Testing Fund** – Activities supported by this fund ensure that Missouri children at risk for lead poisoning are tested and receive appropriate follow-up activities to protect their health and well being from the harmful effects of lead. For more information please contact the Missouri State Public Health Laboratory at (573) 751-3334, or e-mail [labweb1@health.mo.gov](mailto:labweb1@health.mo.gov). (Minimum contribution: \$1, or \$2 if married filing combined.)



**Missouri Military Family Relief Fund** – For more information, please contact: Missouri Military Family Relief Fund, 2302 Militia Drive, ATTN: JFMO-J1/SS, Jefferson City, MO 65201-1203. (Minimum contribution: \$1, or \$2 if married filing combined.)



**General Revenue Fund** – Requests for information and contributions may be made at any time directly to General Revenue Fund, ATTN: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022. (Minimum contribution: \$1, or \$2 if married filing combined.)



**Organ Donor Program Fund** – Contributions support organ and tissue donation education and registry operation. For more information, please contact: Missouri Department of Health and Senior Services, Organ and Tissue Donor Program, P.O. Box 570, Jefferson City, MO 65102-0570, or call 888-497-4564. (Minimum contribution: \$2, or \$4 if married filing combined.)



**Kansas City Regional Law Enforcement Memorial Foundation Fund** – The Regional Law Enforcement Memorial Garden honors and celebrates the men and women who have laid down their lives in the line of duty. Donations can be made directly to Kansas City Regional Law Enforcement Memorial Foundation Fund at 527 W 39th Street Kansas City, MO 64111. (Minimum contribution: \$1, or \$2 if married filing combined.)



**Soldiers Memorial Military Museum in St. Louis Fund** – Supports Soldiers Memorial Military Museum in honoring military service members, veterans, and their families, and sharing St. Louis's involvement in the nation's military history from the American Revolution through today. Donations can be made directly to Soldiers Memorial Military Museum Fund at P.O. Box 775460 1315 Chestnut St., St. Louis, MO, 63103. (Minimum contribution: \$1, or \$2 if married filing combined.)



**Missouri Medal of Honor Fund** – Supports the cost of maintenance and repair and to help pay renewal fees for memorial bridges or memorial signs provided by the Department of Transportation. Donations can be made directly to Medal of Honor Fund at 105 W Capitol Ave., Jefferson City, MO, 65102. (Minimum contribution: \$1, or \$2 if married filing combined.)



#### Additional Funds

If you choose to give to additional funds, enter the two-digit additional fund code in the spaces provided on Line 50. If you want to give to more than two additional funds, please submit a contribution directly to the fund. For additional information visit [dor.mo.gov/taxation/individual/trust-funds.html](http://dor.mo.gov/taxation/individual/trust-funds.html). Donations received from the following funds are designated specifically for Missouri residents.

**American Cancer Society Heartland Division, Inc., Fund (01)** – For more information anytime, call toll free 1-800-ACS-2345 or visit [cancer.org](http://cancer.org). Donations can be sent directly to the American Cancer Society at 1100 Pennsylvania Avenue, Kansas City, MO 64105. (Minimum irrevocable contribution: \$1, not to exceed \$200.)



**American Diabetes Association Gateway Area Fund (02)** – Requests for information may be made by calling (314) 822-5490 or contacting Gateway Area Diabetes Association Fund, 15455 Conway Road, Suite 360, Chesterfield, MO 63017. (Minimum irrevocable contribution: \$1, not to exceed \$200.)



**American Heart Association Fund (03)** – For more information, please contact: American Heart Association, 460 N. Lindbergh Blvd., St. Louis, MO 63141-7808, or call (314) 692-5600. (Minimum irrevocable contribution: \$1, not to exceed \$200.)



**ALS Lou Gehrig's Disease Fund (05)** – Call 1-888-873-8539 for patient services in Eastern Missouri and 1-800-878-2062 for patient services in Western Missouri. (Minimum irrevocable contribution: \$1, not to exceed \$200.)



**Arthritis Foundation Fund (09)** – Call (314) 991-9333 or visit [arthritis.org](http://arthritis.org). Contributions can be made at any time directly to the Arthritis Foundation, 9433 Olive Blvd., Suite 100, St. Louis, MO 63132. (Minimum irrevocable contribution: \$1, not to exceed \$200.)



**Foster Care and Adoptive Parents Recruitment and Retention Fund (14)** – For more information please contact: Missouri Children's Division, P.O. Box 88, Jefferson City, MO 65103-0088 or call (573) 522-8024. (Minimum contribution: \$1, or \$2 if married filing combined.)

**March of Dimes Fund (08)** – Send requests for information and contributions directly to the March of Dimes Fund, 11829 Dorsett Road, Maryland Heights, MO 63043. (Minimum irrevocable contribution: \$1, not to exceed \$200.)



**Muscular Dystrophy Association Fund (07)** – Requests for information and contributions may be made at any time directly to: Muscular Dystrophy Association, 222 South Riverside Plaza, Suite 1500, Chicago, IL 60606; (312) 260-5900. (Minimum irrevocable contribution: \$1, not to exceed \$200.)



**National Multiple Sclerosis Society Fund (10)** – Visit [nationalmssociety.org](http://nationalmssociety.org), call 1-800-FIGHTMS, or contact National Multiple Sclerosis Society Fund, 12125 Woodcrest Executive Drive, Suite 320, St. Louis, MO 63141 (Minimum irrevocable contribution: \$1, not to exceed \$200.)

**Pediatric Cancer Research Trust Fund (18)** – CureSearch for Children's Cancer raises funds to support children's cancer research. For more information, visit [curesearch.org](http://curesearch.org) or call (800) 458-6223. (Minimum contribution: \$1, or \$2 if married filing combined.)



Funds	Codes
American Cancer Society Heartland Division, Inc. Fund. . . . .	01
American Diabetes Association Gateway Area Fund . . . . .	02
American Heart Association Fund . . . . .	03
Amyotrophic Lateral Sclerosis (ALS - Lou Gehrig's Disease) Fund . . . . .	05
Arthritis Foundation Fund. . . . .	09
Foster Care and Adoptive Parents Recruitment and Retention Fund. . . . .	14
March of Dimes Fund . . . . .	08
Muscular Dystrophy Association Fund . . . . .	07
National Multiple Sclerosis Society Fund . . . . .	10
Pediatric Cancer Research Trust Fund . . . . .	18

## LINE 51 - MISSOURI 529 EDUCATION PLAN DEPOSIT

You can deposit all or a portion of your refund into a Missouri 529 Education Plan (MOST) account. To make this choice, there must be an open account and the total deposit must be a minimum of \$25. Please complete and attach Missouri's 529 Education Plan Direct Deposit Form ([Form 5632](#)).

## LINE 52 - REFUND

Subtract Lines 49, 50 and 51 from Line 48 and enter on Line 52. If your refund is \$100,000 or more, please consider filing electronically and receiving your refund by direct deposit to your bank account. For security purposes, all refunds over this amount must be electronically deposited. If you do not file electronically with direct deposit, the Department will contact you for your banking information, which may delay your refund.

**Note:** If you have any other liability due the state of Missouri, such as child support payments, or a debt with the Internal

Revenue Service, your income tax refund may be applied to that liability in accordance with [Section 143.781, RSMo](#). Your property tax credit may be applied to any property tax credit or individual income tax liability pursuant to [Section 143.782, RSMo](#). You will be notified if your refund is offset against any debt(s).

## LINE 54 - UNDERPAYMENT OF ESTIMATED TAX PENALTY

If the total payments and credits amount on Line 44 minus Line 41 or Line 47 minus Line 41 is less than 90 percent (66-2/3 percent for farmers) of the amount on Line 36, or if your estimated tax payments were not paid timely, you may owe a penalty. Complete the Underpayment of Estimated Tax by Individuals ([Form MO-2210](#)), see pages 44-47. If you owe a penalty, enter the penalty amount on Line 54.

If you have an overpayment on Line 48, the Department of Revenue will reduce your overpayment by the amount of the penalty.

## LINE 55 - AMOUNT DUE

Payments must be postmarked by **April 18, 2023**, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

- **Check or money order:** Attach a check or money order (U.S. funds only), payable to Missouri Department of Revenue. By submitting payment by check, you authorize the Department of Revenue to process the check electronically upon receipt.
- **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds. If you mail your payment after your return is filed, attach your payment to the [Form MO-1040V](#) found on page 48.
- **Electronic Bank Draft (E-Check):** By entering your bank routing number and checking account number, you can pay online at [dor.mo.gov](http://dor.mo.gov) or by calling (888) 929-0513. There will be a convenience fee of \$0.50 to use this service.
- **Credit Card:** The Department accepts MasterCard, Discover, Visa, and American Express. To pay online, visit our website or call (888) 929-0513. The convenience fee is 2% of the total amount due, plus \$0.25 per card transaction, on all amounts and will be charged to your account for processing credit card payments.

**Note:** The convenience fees for credit card transactions are paid to the third party vendor, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's website and connecting to the website of the third party vendor, which is a secure and confidential website.

## SIGN RETURN

You must sign [Form MO-1040](#). Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return. If you wish to authorize the Director of Revenue to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate by selecting the "yes" box below the signature line.

Each income tax return or claim for a refund prepared by a **paid tax return preparer** shall be signed by the paid tax preparer and shall state the tax preparer's Internal Revenue Service preparer tax identification number. Each failure by the paid tax return preparer to sign any income tax return or claim for refund, or failure of the tax return preparer to provide a preparer tax identification number, shall result in a penalty of \$50 owed by the paid tax preparer for **each** separate failure. The total amount of penalties that may be assessed on any preparer with respect to returns or claims for refunds filed during a calendar year shall not exceed \$25,000.

# INFORMATION TO COMPLETE FORM MO-A, PART 1

## Missouri Modifications to Federal Adjusted Gross Income

**Form MO-A**, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1 through 6 include income that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 8 through 17 exclude income that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, you have no modifications, enter on **Form MO-1040**, Lines 3 and 5, the same amount(s) entered on Form MO-1040, Line 1.

### LINE 1 - INTEREST ON STATE AND LOCAL OBLIGATIONS

If you received income from an obligation of a state or political subdivision **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are more than \$500.

### LINE 2 - PARTNERSHIP, FIDUCIARY, S CORPORATION, OTHER

Enter positive adjustments (additions) reported from partnerships, fiduciaries, S corporations, or other sources. The partnership, fiduciary, or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Select the boxes applicable on Line 2 and attach a copy of the notification received.

#### Net Operating Loss (NOL) - Carryback/Carryforward

To the extent your federal adjusted gross income includes an NOL carried forward or carried back to another year, enter the amount as a positive number. Please attach the calculation of your NOL carryback/carryforward, or your Federal Form 1045, Schedules A and B.

**Amended returns only:** If your federal adjusted gross income includes an NOL (other than a farming loss) of more than two years, enter the loss amount as a positive number.

#### Non-medical Withdrawal from Individual Medical Account (IMA)

Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. The amount subject to tax is reported on a statement provided by the administrator of the IMA.

#### Business Interest

Previously Subtracted Business Interest Expenses: Enter the amount of business interest expense included in your federal adjusted gross income, to the extent the amount was subtracted from federal adjusted gross income on the Form MO-A in a previous year.

#### Non-qualified Withdrawal from Family Development Account

The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

### LINE 3 - NON-QUALIFIED DISTRIBUTION FROM A QUALIFIED 529 PLAN

Any distribution made by the Missouri for Tuition Program (MOST), or any other qualified 529 plan, not used for qualified education expenses, must be added to federal adjusted gross income of the account owner. The amount of the distribution that must be added includes contributions previously exempt from state tax and earnings generated from the program (if the earnings are not already included in federal adjusted gross income). If the account owner is deceased, the beneficiary of the account must add the non-qualified taxable distribution to federal adjusted gross income on the Missouri income tax return.

### LINE 4 - FOOD PANTRY CONTRIBUTIONS INCLUDED ON SCHEDULE A

If you are claiming the Food Pantry Tax Credit (**Form MO-FPT**) and you included your donations as an itemized deduction on your Federal Schedule A, enter the amount of your donations, as noted on Form MO-FPT.

### LINE 5 - NONRESIDENT PROPERTY TAX

If you are a nonresident or part-year resident and you reported property taxes paid to another state or political subdivision on Line 5b and /or 5c of your Federal Schedule A, you must report an income modification on Line 5 of Form MO-A, unless that state or political subdivision allows a subtraction to income for Missouri property taxes. Visit [dor.mo.gov/fag/taxation/individual/non-resident.html](http://dor.mo.gov/fag/taxation/individual/non-resident.html) for a list of states that allow a subtraction for Missouri property taxes. If your state and local taxes from Federal Schedule A, Line 5d exceeds \$10,000 (or \$5,000 for married filing separate filers), use the following calculation to determine your income modification that must be added to federal adjusted gross income.

Nonresident Property Tax					
Total State and Local Tax	x	\$5,000 or \$10,000	=	Income Modification	

### LINE 6 - NONQUALIFIED DISTRIBUTION FROM A QUALIFIED ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM (ABLE)

Any distribution made by the ABLE program administered by the Missouri Achieving a Better Life Experience board, not used for qualified disability expenses or not held for the minimum length of time established by the board must be added to the federal adjusted gross income of the account owner. The amount of the distribution that must be added includes contributions previously exempt from state tax and earnings generated from the program (if the earnings are not already included in federal adjusted gross income).

### LINE 7 - TOTAL ADDITIONS

Add Lines 1 through 6. Enter the totals on Form MO-A, Part 1, Line 7 and on Form MO-1040, Line 2.

### LINE 8 - INTEREST ON EXEMPT FEDERAL OBLIGATIONS

Interest from **direct obligations** of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds, and notes is exempt from state taxation under the laws of the United States. **Attach a detailed list or all Federal Forms 1099.** Taxpayers who claim exclusion for interest from direct U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond". A general description such as "interest on U.S. obligation" or "U.S. Government securities" **is not acceptable.** (See **Missouri Regulation 12 CSR 10-2.150** for the taxability of various U.S. Government related obligations.) **Failure to identify the specific security will result in the disallowance of the deduction.**

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the direct U.S. Government obligations, as determined by the mutual fund. **Attach a copy of the year-end statement** received from the mutual fund showing either the amount of money received or the percentage of funds received from direct U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. **Failure to attach the requested document will result in the disallowance of the deduction.**

Reduce the amount claimed by related expenses, if expenses were over \$500. To arrive at the amount of related expenses, you may use actual expenses or a reasonable estimate. In general, you should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If you fail to compute reasonable related expenses, the Department of Revenue will make an adjustment based on the best information available. If sufficient information is not available or if your records do not provide sufficient information, the department will use the following formula to compute related expenses:

$\frac{\text{Exempt Income}}{\text{Total Income}}$	$\times$	Expense Items	$=$	Reduction to Exempt Income
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The principal expense item in this formula is interest expense; however, the department may include other expense items because of their direct relationship to the production of exempt income. You may propose an alternative method provided that it properly reflects the amount of related expenses.

## LINE 9 - STATE INCOME TAX REFUND

Enter the amount of any state income tax refund included in your federal adjusted gross income on [Form MO-1040](#), Line 1 (from Federal Form 1040 or Federal Form 1040-SR, Schedule 1, Part 1, Line 1). **Attach a copy of Federal Form 1040 or 1040-SR (pages 1 and 2) and applicable schedules.**

## LINE 10 - MILITARY RETIREMENT BENEFITS

A military pension is a pension received for your service in a branch of the armed services of the United States, including the Missouri Army Reserve and Missouri National Guard. On Line 10, enter your total military retirement benefits reported on Federal Form 1040 or Federal Form 1040-SR, Line 5b.

## LINE 11 - PARTNERSHIP, FIDUCIARY, S CORPORATION, RAILROAD RETIREMENT BENEFITS, OTHER

Enter subtractions, reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such subtraction to which you are entitled. Enter amount on Line 11, select the boxes applicable on Line 11 and attach a copy of the notification received. **Failure to attach a copy of the notification furnished to you will result in the disallowance of the subtraction.**

**Railroad Retirement Benefits Administered by the Railroad Retirement Board**, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability, and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation.

**Military Income of Nonresident Military Personnel.** Enter the amount of any military income received by nonresident military personnel stationed in Missouri. Nonresident active duty military

service-members who are required to file a Missouri return may subtract the military income received from their federal adjusted gross income. Nonresident service-members' spouses who are in Missouri due to as their state of residence may subtract their income from their federal adjusted gross income. **Attach a copy of the Form(s) W-2 reporting your military income.**

**Combat Pay Included in Federal Adjusted Gross Income Earned by Military Personnel with a Missouri Home of Record.** The IRS allows enlisted members, warrant officers and commissioned warrant officers to exclude their military pay received while serving in a combat zone, or while hospitalized as a result of injuries incurred while serving in a combat zone. The exclusion of combat pay received by a commissioned officer, other than a commissioned warrant officer, is limited to the highest rate of enlisted pay. Subtract all military income received while serving in a combat zone, which is included in federal adjusted gross income (FAGI) and is not otherwise excluded. In most cases combat pay is not included in Box 1, Wages, of Form W-2 and therefore is not included in FAGI. However if Box 1 includes combat pay, the portion consisting of combat pay may be taken as a subtraction for Missouri purposes.

**Example 1:** A resident of Missouri, is an enlisted member of the military. He enters a combat zone in July and is there through December. He earns \$12,000 January through June, and earns \$20,000 July through December. Box 1 of his Form W-2 should only indicate the \$12,000 he received prior to entering the combat zone. He is not entitled to a subtraction, as his combat pay is not included in his FAGI.

**Example 2:** A resident of Missouri, is a high ranking commissioned officer. He enters a combat zone in July and is there through December. He earns \$50,000 January through June, and earns \$70,000 July through December. The IRS limits his Form W-2 to indicate \$80,000. He is entitled to a subtraction of \$30,000, which represents the portion of Box 1 of Form W-2 attributable to combat pay that is included in his FAGI.

**Build America Bonds and Recovery Zone Bonds Interest.** Enter any interest received from Build America or Recovery Zone Bonds that is included in your federal adjusted gross income. **Attach a copy of your Interest Income (Form 1099-INT) or any other applicable documentation.**

**Missouri Public-Private Transportation Act.** Enter any income received in connection with the Missouri Public Private Transportation Act, that is included in your federal adjusted gross income.

**Net Operating Loss (NOL).** Any amount of Net Operating Loss deduction taken against federal taxable income but disallowed for Missouri income tax purposes after June 18, 2002, may be carried forward and taken against any income on the Missouri income tax return for a period of up to 20 years from the year of the initial loss. **Attach a calculation of your Net Operating Loss carryback/carryforward or a copy of your Federal Form 1045, Schedules A and B.**

**Contributions into a Missouri Individual Medical Account (IMA).** Contributions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your Form W-2, Wage and Tax Statement. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040 or 1040-SR, and included in Missouri itemized deductions.

**Accumulation Distribution.** If during the taxable year, you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Tax on Accumulation Distribution of Trusts (Federal Form 4970), the amount of the distribution may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.

**Capital Gain Exclusion on Sale of Low Income Housing.** If during the taxable year, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons or families having incomes of 60 percent or less of the median income, you may exclude 25 percent of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter 25 percent of the capital gain reported on your Federal Form 1040 or 1040-SR. **Attach a copy of your Federal Form 1040 or 1040-SR (pages 1 and 2) and Sales of Business Property (Federal Form 4797).**

**Family Development Account.** A family development account holder may subtract the amount of annual deposits made to the account (not to exceed \$2,000). Approved withdrawals from the family development account are also exempt from state tax. Interest earned by a family development account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax. **Attach proper certification and a copy of your Form 1099.**

**Federally Taxable - Missouri Exempt Obligations.** Income from any bond issued by the Missouri Higher Education Loan Authority (MOHELA), including interest or proceeds resulting from the sale of the bond, is exempt from Missouri tax. Enter the amount of such income included in federal adjusted gross income on Line 10.

**Condemnation of Property.** If you included in your federal adjusted gross income any gain arising from compulsory or involuntary conversion of property as a result of condemnation or the imminence thereof, you may exclude that gain from Missouri tax. **Attach a copy of your Federal Form 1040 or 1040-SR, Schedule D, and Form 4797.**

**Employee Stock Ownership Plan (ESOP) Capital Gain Deduction.** Enter 50 percent of the net capital gain from the sale or exchange of employer securities of a Missouri corporation to a qualified Missouri employee stock ownership plan if, upon completion of the transaction, the qualified Missouri employee stock ownership plan owns at least 30 percent of all outstanding employer securities issued by the Missouri corporation. Attach Form(s) 1099 and Beneficiary's Share of Income, Deductions, Credits, etc. (Schedule K-1).

**Disallowed Business Income Expenses.** If your deduction for business interest expenses were limited under Subsection 163(j) of the Internal Revenue Code, enter the disallowed amount. **Attach a copy of your Federal Form 8990.**

**Marijuana Business Deduction.** Enter the amount that is eligible to be claimed as a federal income tax deduction but is disallowed by section 280E of the Internal Revenue Code. This deduction is exclusively limited to taxpayers authorized to do business under Article XIV of Missouri's Constitution. Calculating this deduction, you must provide a financial statement/federal schedule(s) for business profit or loss that the federal government was unable to allow as a deduction for marijuana business, as marijuana is a controlled substance under federal law. You must submit the financial statement, schedule(s), your medical license number (MED), if any, and all federal schedule(s) with your Missouri Form MO-1040 to claim the deduction.

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

2022		
• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION.		
Box 1. Name BETTY TAXPAYER	Box 2. Beneficiary's Social Security Number 000-00-0000	
Box 3. Benefits Paid in 2022 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2022 NONE	Box 5. Net Benefits Repaid for 2022 (Box 3 minus box 4) \$8,400.00
<b>DESCRIPTION OF AMOUNT IN BOX 3</b>		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>
Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2022 \$8,400.00		NONE
		Box 6. Voluntary Federal Income Tax Withheld NONE
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555
*Includes: \$12.00 Paid in 2022 for 2021		Box 8. Claim Number (Use this number if you need to contact SSA.) 000-00-0000

Form SSA-1099-SM (12-2022)

DO NOT RETURN THIS FORM TO SSA OR IRS

0603554

**LINE 12 - EXEMPT CONTRIBUTIONS MADE TO A QUALIFIED 529 PLAN**

The state of Missouri allows a subtraction from federal adjusted gross income for the amount of annual contributions made to the Missouri Tuition Program (MOST), or any other qualified 529 plan.

The maximum annual exempt contribution is \$8,000 for single individuals or \$16,000 for married couples filing a combined return. If you contributed to MOST, or any other qualified 529 plan and are claiming the subtraction on your Missouri income tax return, please attach one of the following with your return:

- Statement from program manager showing contribution in the name of the individual claiming the subtraction,
- Bank statements reporting/verifying the contribution date and contribution amount,
- Copies of canceled checks,
- Other supporting documentation verifying the name of the individual who contributed to the MOST 529 account, contribution dates, and contribution amounts.

The documentation verifying contributions must be in the name of the individual claiming the subtraction.

**LINE 13 - QUALIFIED HEALTH INSURANCE PREMIUMS**

Enter the amount you paid for health insurance premiums, not to exceed your federal taxable income. Do not include any pre-tax premiums paid, any premiums excluded from federal taxable income, or any long term care insurance premiums. Use the worksheet on page 38 to determine your allowable subtraction.

**LINE 14 - DEPRECIATION ADJUSTMENT**

If you purchased an asset between July 1, 2002 and June 30, 2003, and you elected to use the 30 percent depreciation on your federal return, you may be able to subtract a portion of the depreciation.

Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by [Section 143.121, RSMo](#). This amount is computed by figuring the allowable depreciation prior to the Job Creation and Worker Assistance Act minus the depreciation taken on your federal return.

If you have previously taken an addition modification for a qualifying property, but have sold or disposed of the property during the taxable year, select the box on Line 14 and take a subtraction for the amount not previously recovered. Visit [dor.mo.gov/pdf/depreciation\\_examples.pdf](https://dor.mo.gov/pdf/depreciation_examples.pdf) for more information and examples.

## LINE 15 - EXEMPT CONTRIBUTION MADE TO A QUALIFIED ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM (ABLE)

The State of Missouri allows a subtraction from federal adjusted gross income for the amount of annual contributions made to the Achieving a Better Life Experience Program (ABLE). This plan is administered by the Missouri Achieving a Better Life Experience Board. The maximum annual exempt contribution is \$8,000 for single individuals or \$16,000 for married couples filing a combined return. If you contributed to ABLE and are claiming the subtraction on your Missouri income tax return, please attach one of the following with your return:

- Statement from program manager showing contribution in the name of the individual claiming the subtraction,
- Bank statements reporting/verifying the contribution date and contribution amount,
- Copies of canceled checks, Federal Form 5498-QA, or
- Other supporting documentation verifying the name of the individual who contributed to the MOST 529 account, contribution dates, and contribution amounts.

The documentation verifying contributions must be in the name of the individual claiming the subtraction.

## LINE 16 - AGRICULTURE DISASTER RELIEF

Enter the amount of payment received from a program that provides compensation to agricultural producers that have suffered a loss as a result of a disaster or emergency. This amount must be included in your Federal Adjusted Gross Income. Attach a copy of the Form 1099, as well as a Federal Schedule F and Federal Schedule K-1 if applicable, indicating the payment amount.

## LINE 17 - BUSINESS INCOME DEDUCTION

The State of Missouri allows a subtraction from federal adjusted gross income in the amount of 15 percent for Missouri Source Business Deductions. Complete the worksheet below only if you have Missouri source income and are claiming a Business Income Deduction. Please provide the Federal Form 1040 or Federal Form 1040-SR and all applicable schedule(s) for verification.

### Worksheet for Missouri Source Business Deduction

	<u>Yourself</u>	<u>Spouse</u>
1. Missouri-source net profit from Form 1040, Schedule(s) C, Part 2, Line 31 that is included in federal adjusted gross income. (Enter zero if negative.)	1Y ____	2S ____
2. Missouri-source net profit (loss) from Form 1040 Schedule E, Part 2, Line 32, that is included in federal adjusted gross income.	2Y ____	2S ____
3. Business income (Combine Line 1 and Line 2; amount cannot be less than zero.)	3Y ____	3S ____
4. Business income deduction. Multiply 3 by 15%. Enter on <b>Form MO-A</b> , Part 1, Line 17.	4Y ____	4S ____

Enter the amount from Line 4 from the worksheet above on **Form MO-A**, Line 17.

## LINE 18 - TOTAL SUBTRACTIONS

Add Lines 8 through 17. Enter the total on Form MO-A, Part 1, Line 18 and on Form MO-1040, Line 4.

**Note: Do not include income earned in other states on Line 18. Complete **Form MO-NRI** or **Form MO-CR**. See **Form MO-1040**,**

Line 31 and Line 32.

# PART 2 - MISSOURI ITEMIZED DEDUCTIONS

**You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See page 8, Line 14. You must itemize your Missouri deductions if you were required to itemize on your federal return.**

## LINE 1 - FEDERAL ITEMIZED DEDUCTIONS

Include your total federal itemized deductions from Federal Form 1040 or Federal Form 1040-SR, Line 12, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.**

## LINES 2 AND 3 - SOCIAL SECURITY TAX

Include the amount of the social security tax withheld from your Form(s) W-2. **This amount cannot exceed \$9,114.** Enter the total on Line 2. Repeat for your spouse and enter the total on Line 3.

## LINES 4 AND 5 - RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2022. **This amount cannot exceed \$14,465** (Tier I maximum of \$9,114 and Tier II maximum of \$5,351). Enter the total on Line 4. Repeat for your spouse and enter the total on Line 5. **If you have both social security and Tier I railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form(s) W-2 minus either the amount entered on Federal Form 1040 or Federal Form 1040-SR, Schedule 3, Part 2, Line 11, or, if only one employer, the amount refunded by the employer.**

## LINE 6 - MEDICARE TAX

Include the total amount of Medicare tax for yourself and spouse (combined). If you are not subject to "additional Medicare tax" on your federal return, enter the amount from your Form W-2.

If you are subject to "additional Medicare tax" on your federal return, enter the amounts as calculated below. You must attach a copy of Additional Medicare Tax (Federal Form 8959).

- Wage income: Form(s) W-2, Box 6, plus Line 7 of Federal Form 8959, minus Line 22 of Federal Form 8959;
- Railroad retirement compensation: Railroad retirement Medicare tax withheld on Form(s) W-2, Box 14, plus Line 17 of Federal Form 8959, minus Line 23 of Federal Form 8959.

## LINE 7 - SELF-EMPLOYMENT TAX

Include the amount from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR:

- Federal Schedule 2, Part 2, Line 4
- Minus Federal Schedule 1, Part 2, Line 15
- Plus Federal Form 8959, Line 13

## LINE 9 - STATE AND LOCAL INCOME TAXES

Include the amount of income taxes from Federal Form 1040 or 1040-SR, Schedule A, Line 5. The overall limit on state and local income taxes plus property taxes, is \$5,000 for married filing separately and \$10,000 for all other taxpayers (single, married filing combined, head of household). If the sum of these deductions exceeds this limit, use the worksheet on **MO-A**, Part 2 to determine the state income tax portion of the state tax deduction.

## LINE 10 - EARNINGS TAXES

If you entered an amount on Line 9 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 10 the amount of earnings taxes withheld shown on Form(s) W-2. See page 26, Diagram 1, Box 19.

## LINE 12 - TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see page 8, Line 14), you should take the standard deduction on [Form MO-1040](#), Line 14, unless you were required to itemize your federal deductions.

# PART 3 - PENSION AND SOCIAL SECURITY/ SOCIAL SECURITY DISABILITY

If you are claiming a pension, social security, or social security disability, you must attach a copy of your federal return (pages 1 and 2), your Form(s) 1099-R, and SSA-1099. Failure to provide this information will result in your exemption being disallowed.

## Public Pension Calculation

Public pensions are pensions received from any federal, state, or local government. If you have questions about whether your pension is a public or a private pension, contact your pension administrator.

## LINE 1 - MISSOURI ADJUSTED GROSS INCOME

Include your Missouri adjusted gross income from Form MO-1040, Line 6.

## LINE 2 - TAXABLE SOCIAL SECURITY BENEFITS

Include the taxable 2022 social security benefits for each spouse. This information can be found on Federal Form 1040 or Federal Form 1040-SR, Line 6b.

## LINE 6 - TAXABLE PUBLIC PENSION

Include the taxable 2022 public pension(s) for each spouse. This information can be found on Federal Form 1040 or Federal Form 1040-SR, Line 5b.

Do not include any payments from private pensions, social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement and military retirement benefits as taxable public pension.)

Do not include military retirement benefits, this amount will be entered on MO-A, Part 1, Line 10.

## LINE 8 - SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY EXEMPTION

Include the amount from Lines 6Y and 6S from Part 3 of the MO-A, Section C (social security or social security disability calculation), unless you are a single individual with income greater than \$85,000 or a married couple with income greater than \$100,000. For single individuals with income greater than \$85,000 enter the amount from Line 8 of Section C. For married couples with income greater than \$100,000, multiply Line 8 by the percentages on Line 3Y and 3S of the Worksheet for Lines 4 and 5 (see right column), and enter those amounts here. If the social security or social security disability exemption, Section C, Line 8 is \$0, enter \$0 on Line 8 of the public pension calculation.

## Private Pension Calculation

## LINE 2 - TAXABLE SOCIAL SECURITY BENEFITS

Include the taxable 2022 social security benefits. This information can be found on Federal Form 1040 or Federal Form 1040-SR, Line 6b.

## LINE 6 - TAXABLE PENSION

Include the taxable 2022 pension received from private sources for each spouse. This information can be found on Federal Form 1040 or Federal Form 1040-SR, Lines 4b and 5b. **Do not include any payments from public pensions, social security benefits, or railroad retirement payments on this line.**

## Social Security or Social Security Disability Calculation

## LINE 4 - TAXABLE SOCIAL SECURITY BENEFITS

To take the social security exemption, you must be age 62 or older. An individual that receives social security retirement benefits, partial benefits at age 62, full benefits at age 65 or older, or a disabled individual receiving Social Security Disability Income (SSDI), who reaches full retirement age during the taxable year and receives retirement benefits should include on Line 4, the amount of federal taxable benefits, which can be found on Federal Form 1040 or Federal Form 1040-SR, Line 6b.

**Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year. To determine each spouse's portion of the taxable social security on Line 4, complete Worksheet for Lines 4 and 5 below.**

## LINE 5 - TAXABLE SOCIAL SECURITY DISABILITY BENEFITS

A disabled individual receiving Social Security Disability Income (SSDI) for the entire taxable year should enter on Line 5 the amount of **federal taxable benefits**, which can be found on Federal Form 1040 or Federal Form 1040-SR, Line 6b.

**Taxable social security disability benefits must be allocated by each spouse's share of the benefits received for the year. To determine each spouse's portion of the taxable social security disability on Line 5, complete the Worksheet for Lines 4 and 5 below.**

**Note:** A taxpayer filing single, head of household, qualifying widow(er), or married filing separate may not enter amounts on both Line 4, Taxable Social Security Benefits, and Line 5, Taxable Social Security Disability Benefits. Report only Social Security Benefits on Line 4 and Social Security Disability Benefits on Line 5. However, if you are married filing a combined return, one spouse may enter an amount on Line 4 and the other spouse may enter an amount on Line 5.

## Worksheet for Lines 4 and 5

- Total social security - Enter amount from Federal Form 1040 or Federal Form 1040-SR, Line 6a .....1) \_\_\_\_\_

	Yourself	Spouse
2. Enter each spouse's portion of the total social security . . . . .	2Y _____	2S _____
3. Divide Line 2Y and 2S by Line 1 . . . . .	3Y _____%	3S _____%
4. Taxable social security - Enter amount from Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	4) _____	
5. Multiply Line 4 by percentages on 3Y and 3S and enter amounts here and on Lines 4 or 5 of Part 3 of the <a href="#">MO-A</a> , Section C. . . . .	5Y _____	5S _____

# FORM MO-PTS

## Information to Complete Form MO-PTS

If you qualify for the Property Tax Credit you must attach Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Email: [Incometaxprocessing@dor.mo.gov](mailto:Incometaxprocessing@dor.mo.gov) (For submission of Individual Income Tax Returns and Property Tax Credit Claims)

**Important:** You must complete Form MO-1040, Line 1 through Line 42, before you complete Form MO-PTS.

- If your filing status on Form MO-1040 is head of household, you will select single filing status on the Form MO-PTS.
- If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate Property Tax Credit Claim (Form MO-PTC). Do not include spouse name or social security number if you selected married filing separate. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate Form MO-PTC, you cannot take the \$2,000 or \$4,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on Form MO-PTS.

## Qualifications

Select the applicable box to indicate under which qualification you are filing the Form MO-PTS. You must select a qualification box to be eligible for the credit. Select only one box. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification on Form MO-PTS.)

### Helpful Hints

If you are married and lived together for any part of the year, and are eligible to file a joint federal income tax return, you must file married filing combined and include all household income.

## LINE 2 - SOCIAL SECURITY BENEFITS

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. See below to determine nontaxable benefits:

- Federal Form 1040 or Federal Form 1040-SR, Line 6a minus Line 6b
- Form(s) SSA-1099 and Payments by the Railroad Retirement Board (Federal Form RRB-1099), total amount before deductions (if you did not include an amount on Federal Form 1040 or Federal Form 1040-SR).

Lump sum distributions from Social Security Administration and other agencies must be claimed in the year in which they are received. Attach Form SSA-1099 or RRB-1099 (TIER I).

### Helpful Hints

- Wait to file your return until you receive your Form SSA-1099 in January 2023. This form will list your benefits for the entire 2022 year. See the sample Form SSA-1099 on page 15.
- If you are receiving railroad retirement benefits, you should get two Forms RRB-1099. Form RRB-1099R shows annuities and pensions. Form RRB-1099 shows your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

## LINE 3 - EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, rental income, dividends, exempt unemployment compensation, or exempt interest income not included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See the following to determine the amount of your pension or exempt interest:

- Form(s) 1099-R - Total amount before deduction not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Form 1099-INT - Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 8.

If grants or long-term care benefits are made payable to a nursing facility, do not include as income or rent.

## LINE 4 - RAILROAD RETIREMENT BENEFITS

Enter railroad retirement benefits **before** any deductions for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 11. **Attach a copy of your Form RRB-1099-R.** (Do not include social security equivalent railroad retirement included on Line 2.)

## LINE 5 - VETERAN BENEFITS

If a veteran is 100 percent disabled **not due to military service**, payments and benefits must be included on line 5. Veteran payments and benefits include education and training allowances, disability compensation, grants, and insurance proceeds.

If a veteran is 100 percent disabled **entirely as a result of military service**, do not include veteran payments and benefits as household income on Form MO-PTS.

If a veteran is less than 100 percent disabled, but is unable to engage in substantial gainful activity due to medical impairments(s) resulting entirely from military service, and such medical impairment(s) can be expected to result in death or has lasted or can be expected to last continuously for at least twelve months, do not include veteran payments and benefits as household income on Form MO-PTS.

A letter from the Veterans Administration detailing the amount of benefits or confirming the disability is 100 percent from military service must be attached.

**Note:** To request a copy of the letter, call the Veterans Benefit Administration at (800) 827-1000.

If you are a surviving spouse receiving social security and your spouse was 100 percent disabled as a result of military service, all

## LINE 6 - PUBLIC ASSISTANCE

Include the amount of public assistance, Supplemental Security Income (SSI), child support, and Temporary Assistance payments received by you and your **minor children**. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA).

This includes any payments received from the government. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a letter from the Social Security Administration that includes the total amount of assistance received and Form 1099 from Employment Security, if applicable.**

### Helpful Hints

- Supplemental Security Income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received either through a My Social Security account at [ssa.gov/myaccount/](https://ssa.gov/myaccount/), by calling 1-800-772-1213, or contacting your local Social Security office. If you have **minor children** who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Children's Division (CD) or Family Support Division (FSD), **you must include all cash benefits received for your entire household.** The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

## LINE 7 - NONBUSINESS LOSS(ES)

**Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1.** If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040 or 1040-SR, Schedule F and Schedule C are considered business losses and should not be included here.)

## LINE 9 - FILING DEDUCTION

If you are **Single or Married Living Separate**, enter \$0 on Line 9. If you are **Married and Filing Combined**, see below to determine the amount to enter on Line 9.

- If you **RENTED** or **DID NOT OWN** your home for the entire year, enter \$2,000 on Line 9.
- If you **OWNED** and **OCCUPIED** your home for the entire year, enter \$4,000 on Line 9.

## LINE 10 - NET HOUSEHOLD INCOME

Subtract Line 9 from Line 8 and enter amount on Line 10.

- If you **RENTED** or **DID NOT OWN** and occupy your home for the **entire year**, the amount you enter on Line 10 cannot exceed \$27,200. If the amount of your net household income on Line 10 is above \$27,200, you are **not eligible** for the credit. There is no need to complete and submit the form.
- If you **OWNED** and **OCCUPIED** your home for the **entire year**, the amount you enter on Line 10 cannot exceed \$30,000. If the amount of your net household income on Line 10 is above \$30,000, you are **not eligible** for the credit. There is no need to complete and submit the form.

**Note:** Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business.

## LINE 11 - OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid for 2022 only, or \$1,100, whichever is less. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your **primary** residence that you occupy. Secondary homes are not eligible for the credit.

**Attach a copy of paid real estate tax receipt(s) from the county and city collector's offices.**

If you submit more than one receipt from a city or county for your residence, please submit a letter of explanation.

If your home or farm has more than five acres or you own a mobile home that is classified as personal property, an Assessors Certification ([Form 948](#)) must be attached with a copy of your paid personal or real property tax receipt. If you own a mobile home, and

it is classified as real property, a Form 948 is not needed. In such cases, you can claim property tax for the mobile home and rent for the lot. A credit **will not** be allowed on vehicles and other items listed on the personal property tax receipt.

If you bought, sold, or shared your home, report only the portion of real-estate tax paid by you.

If you use your home for business purposes, the percentage of your home that is used for business purposes must be subtracted from your real estate taxes paid. If you need to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from allowable real estate taxes paid.

**Example:** Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15 percent of her house for her business. She will multiply \$500 by 85 percent and enter this figure (\$425) on [Form MO-PTS](#), Line 11.

## LINE 12 - RENT YOUR HOME

Complete one Certification of Rent Paid ([Form MO-CRP](#)) for **each** rented home (including mobile home or lot) you occupied during 2022. You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits.

**Add the totals from Line 9 on all Form(s) MO-CRP completed, and enter the amount on Line 12, or \$750, whichever is less. Attach a completed Verification of Rent Paid ([Form 5674](#)), along with Form(s) MO-CRP. Forms may be obtained by visiting the Department's website at: [dor.mo.gov/forms/](https://dor.mo.gov/forms/).**

**If you have the same address as your landlord, please verify the number of occupants and living units.**

### Helpful Hints

If you receive low income housing assistance, the rent you claim may not exceed 40 percent of your income. Please claim only the amount of rent you paid or your refund will be delayed or denied. If you rent from a facility that does not pay real estate taxes, you are not eligible for a property tax credit. If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

## LINE 13 - TOTAL REAL ESTATE TAX/RENT PAID

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13, or \$1,100, whichever is less.

**Example:** Ester owns her home for three months and pays \$100 in property taxes. For nine months she rents an apartment and pays \$4,000 in rent. The amount on Line 9 of the Form MO-CRP is \$800 (\$4,000 x 20 percent). Form MO-PTS, Line 11 is \$100, Line 12 is \$750 (\$750 is the limit on Line 12) and Line 13 is \$850.

### Helpful Hints

Real estate tax paid for a **prior year cannot** be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

**Example:** If you paid your 2021 real estate tax in calendar year 2022, you must file a 2021 Property Tax Credit Claim. If you own your home and other adults (other than spouse) live there and pay rent, the rent must be included in your federal adjusted gross income.

## LINE 14 - PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 49 through 51 to determine the amount of your property tax credit. If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with [Section 143.782, RSMo](#). You will be notified if your credit is offset against any debt.

[Section 135.802, RSMo](#), requires applicants for specific tax credits to provide certain information, such as contact information, the type of taxpayer, and the type of tax credit, to the agency administering the tax credit. Under Section 135.802.12, RSMo, in order to receive the credit, applicants for the credit must sign a statement that the applicant is aware of the reporting requirements of [Section 135.805, RSMo](#) and the penalty provisions of [Section 135.810, RSMo](#). If you are claiming the property tax credit, a statement to this effect is already included in the language the taxpayer is instructed to sign on page 25. The property tax credit is not subject to any reporting under Section 135.805, RSMo, but fraud in the process of applying for this credit (including fraud in the completion of [Form MO-PTS](#)) is subject to a civil penalty equal to 200% of the credit issued under Section 135.810, RSMo, in addition to any criminal punishment.

## INFORMATION TO COMPLETE FORM MO-CRP

[Form MO-CRP](#) must be completed by taxpayers who rented their home and are submitting a Property Tax Credit Claim.

**If you rent from a tax exempt facility, you do not qualify.**

- Step 1:** Enter all information requested on Lines 1-5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. **Your claim may be delayed if you fail to enter all required information.**
- Step 2:** Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**
- Step 3:** If you were a resident of a nursing home or boarding home during 2022, use the applicable percentage on Line 7. If you lived in a hotel and meals were included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age shared a residence and each paid part of the rent, enter the total rent on Form MO-CRP, Line 6 and select the appropriate percentage on box G of Line 7. If the rent receipt is for the total rent amount, then the percentage on box G of the Form MO-CRP must be used to determine your credit.  
**If none of the reductions apply to you, enter 100 percent on Line 7.**
- Step 4:** Multiply Line 6 by the percentage on Line 7. Enter this amount on Form(s) MO-CRP, Line 8.
- Step 5:** Multiply Line 8 by 20 percent and enter the result on Line 9. Add the totals from Line 9 on all completed Form(s) MO-CRP and enter the amount on Line 12 of [Form MO-PTS](#).

### Helpful Hints

An **apartment** is a room or suite of rooms with separate facilities for cooking and other normal household functions.  
A **boarding home** is a house that provides meals, lodging, and the residents share common facilities.

### Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

## 2022 Tax Chart

To identify your tax, use your Missouri taxable income from [Form MO-1040](#), Line 29Y and 29S and the tax chart in Section A below. A separate tax must be computed for you and your spouse.

Calculate your Missouri tax using the online tax calculator at [dor.mo.gov/personal/individual/](https://dor.mo.gov/personal/individual/) or by using the worksheet in Section B below. Round to the nearest whole dollar and enter on Form MO-1040, Line 30Y and 30S.

### Tax Rate Chart

Section A

If the Missouri taxable income is:	The tax is:
\$0 to \$111.....	\$0
At least \$112 but not over \$1,121.....	1.5% of the Missouri taxable income
Over \$1,121 but not over \$2,242.....	\$17 plus 2.0% of excess over \$1,121
Over \$2,242 but not over \$3,363.....	\$39 plus 2.5% of excess over \$2,242
Over \$3,363 but not over \$4,484.....	\$67 plus 3.0% of excess over \$3,363
Over \$4,484 but not over \$5,605.....	\$101 plus 3.5% of excess over \$4,484
Over \$5,605 but not over \$6,726.....	\$140 plus 4.0% of excess over \$5,605
Over \$6,726 but not over \$7,847.....	\$185 plus 4.5% of excess over \$6,726
Over \$7,847 but not over \$8,968.....	\$235 plus 5.0% of excess over \$7,847
Over \$8,968.....	\$291 plus 5.3% of excess over \$8,968

### Tax Calculation Worksheet

Section B

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040, Lines 29Y and 29S) .....	\$ .....	.....	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below \$1,121 enter \$0.....	- \$ .....	.....	- \$ 2,242	\$ 8,968
3. Difference - Subtract Line 2 from Line 1 .....	= \$ .....	.....	= \$ 848	\$ 3,032
4. Enter the percent for your tax bracket (see Section A above).....	X ..... %	..... %	X 2.5%	5.3%
5. Multiply Line 3 by the percent on Line 4 .....	= \$ .....	.....	= \$ 21.20	\$ 160.70
6. Enter the tax from your tax bracket - before applying the percent (see Section A above) .....	+ \$ .....	.....	+ \$ 39	\$ 291
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040, Lines 30Y and 30S .....	= \$ .....	.....	= \$ 60	\$ 452
			(\$60.20 rounded to the nearest dollar)	(\$451.70 rounded to the nearest dollar)

Diagram 1: Form W-2

**Missouri Taxes Withheld**

**Earnings Tax**

**W-2 Wage and Tax Statement**

**2022**

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

## Information to Complete Form MO-CR

Complete this form if you are a:

- Missouri resident, resident estate, or resident trust with income from another state(s) within the United States, political subdivision therein, or District of Columbia, or
- Missouri resident who is a direct or indirect member in a partnership or S corporation (pass-through entity), which voluntarily elected to be subject to and pay an income tax at the pass-through entity level in another state through a program substantially similar to the Missouri SALT Parity Act (**Section 143.436** of the Missouri Revised Statutes). A pass-through entity level tax program of another state or the District of Columbia is substantially similar to the Missouri SALT Parity Act if:
  - The partnership or S corporation only pays the tax if it voluntarily elects to be subject to that pass-through entity level tax;
  - The tax is imposed directly on the income of the partnership or S corporation;
  - The partner or shareholder receives an individual income tax credit for all or part of the partner or shareholder's pro rata share of the tax paid by the partnership or S corporation; and
  - The tax is not the mere payment, withholding, or composite payment of an income tax imposed on the partners or shareholders of the partnership or S corporation.

A part-year resident may elect to use this form to determine his or her tax as if he or she were a resident for the entire taxable year.

If you or your S Corporation or partnership referenced above pay tax to more than one state, you must complete a separate Form MO-CR for each state. Before you begin:

- Complete your Missouri return, Form MO-1040 (Lines 1 through 30).
- Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).

### **Line-By-Line Instructions**

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

Compute the Missouri Resident Credit as follows:

Line 1 - Enter the amount from Form MO-1040, Line 5Y and 5S.

Line 2 - Enter the amount from Form MO-1040, Line 30Y and 30S.

Lines 3 & 4 - Enter the total amount of wages, commissions, and other income you or your spouse received from the other state(s) or District of Columbia, as reported on the other state(s) return.

Line 5 - Add Lines 3 and 4; enter the total on Line 5.

Line 6 - Enter any federal adjustments from:

- Federal Form 1040 or 1040-SR, Line 10

Line 7 - Subtract Line 6 from Line 5. Enter the difference on Line 7.

Line 8 - Divide Line 7 by Line 1. If greater than 100 percent, enter 100 percent. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage. Enter percentage on Line 8.

Line 9 - Multiply Line 2 by percentage on Line 8. Enter amount on Line 9.

Line 10 - Enter your income tax liability as reported on the other state(s) income tax return. This is not income tax withheld. Your income tax liability must be reduced by all credits, except withholding and estimated tax. If the other state allows Missouri residents to take a credit against that state's income tax for the amount of Missouri income tax prior to the application of all tax credits, then you do not need to reduce your tax liability by all credits for that state. If both you and your spouse paid income tax to the other state(s) or District of Columbia, each must claim his or her own portion of the tax liability. Also add on this line the following item:

- You and your spouse's pro rata share of pass-through entity level income tax actually paid to another state of the United States or the District of Columbia through a program substantially similar to the Missouri SALT Parity Act.
- If you or your spouse are a resident S corporation shareholder, you or your spouse's pro rata share of net income tax actually paid by your S corporation to the other state, but only if that other state does not measure the income of S corporation shareholders by reference to the income of the S corporation. Note: If an amount or share of the S corporation's income is included in the shareholder's taxable income in that state, then that state measures the income of S corporation shareholders by reference to the S corporation's income.
- If you or your spouse are a resident S corporation shareholder and your S corporation is an out-of-state bank, see **Section 143.081.4** of the Missouri Revised Statutes to determine the pro rata share of the net tax actually paid by the bank to include on Line 10.

Line 11 - Enter the smaller amount from Form MO-CR, Line 9 or Line 10. This is your Missouri resident credit. Enter the amount on Form MO-1040, Line 31Y and 31S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the percent of tax due to Missouri on that part of your income, and also cannot exceed the income tax imposed by the other jurisdiction(s).

### Information to Complete Form MO-CR, Schedule 1

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 not subject to an income tax imposed on you or the S corporation in that jurisdiction or the political subdivision of that jurisdiction from which the income was derived. If you received S corporation income, which meets this description, from multiple non-taxing states, you may include all non-taxed S corporation income on one Schedule 1.

Attach Form MO-CR, Schedule 1 and supporting documentation, including Federal K-1 and a statement detailing the calculation of your share of the income earned in the state(s) with no taxing jurisdiction for each state or political subdivision, to Form MO-1040 to instead say "in the state(s) that are non-taxing jurisdictions for each state (or D.C.), to Form MO-1040."

State abbreviation - Use the two letter abbreviation for each state or the District of Columbia. If you have S corporation income from multiple non-taxing states, enter an abbreviation for each state. See the table below for the two letter abbreviations.

Line 1 – Enter the amount from Form MO-1040, Line 5Y and 5S.

Line 2 – Enter pro rata share of S corporation income that was derived from the non-taxed jurisdiction.

Line 3 – Enter the amount from Line 2 divided by the amount from Line 1. Enter as a percentage. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage.

Line 4 – Enter your and your spouse's Missouri income tax from Form MO-1040, Line 30Y and 30S.

Line 5 – Multiply Line 4 by the percentage on Line 3; enter the amount on Line 5.

### State Abbreviations

AL - Alabama	GA - Georgia	MD - Maryland	NM - New Mexico	SD - South Dakota
AK - Alaska	HI - Hawaii	MA - Massachusetts	NY - New York	TN - Tennessee
AZ - Arizona	ID - Idaho	MI - Michigan	NC - North Carolina	TX - Texas
AR - Arkansas	IL - Illinois	MN - Minnesota	ND - North Dakota	UT - Utah
CA - California	IN - Indiana	MS - Mississippi	OH - Ohio	VT - Vermont
CO - Colorado	IA - Iowa	MT - Montana	OK - Oklahoma	VA - Virginia
CT - Connecticut	KS - Kansas	NE - Nebraska	OR - Oregon	WA - Washington
DC - District of Columbia	KY - Kentucky	NV - Nevada	PA - Pennsylvania	WV - West Virginia
DE - Delaware	LA - Louisiana	NH - New Hampshire	RI - Rhode Island	WI - Wisconsin
FL - Florida	ME - Maine	NJ - New Jersey	SC - South Carolina	WY - Wyoming

# 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	.00	A	.00
B. Taxable interest income. . . . .	2b	B	.00	B	.00
C. Dividend income . . . . .	3b	C	.00	C	.00
D. State and local income tax refunds (from schedule 1, part 1) . . . . .	1	D	.00	D	.00
E. Alimony received (from schedule 1, part 1) . . . . .	2a	E	.00	E	.00
F. Business income or (loss) (from schedule 1, part 1) . . . . .	3	F	.00	F	.00
G. Capital gain or (loss) . . . . .	7	G	.00	G	.00
H. Other gains or (losses) (from schedule 1, part 1) . . . . .	4	H	.00	H	.00
I. Taxable IRA distributions . . . . .	4b	I	.00	I	.00
J. Taxable pensions and annuities . . . . .	5b	J	.00	J	.00
K. Rents, royalties, partnerships, S corporations, etc. (from schedule 1, part 1) . . . . .	5	K	.00	K	.00
L. Farm income or (loss) (from schedule 1, part 1) . . . . .	6	L	.00	L	.00
M. Unemployment compensation (from schedule 1, part 1) . . . . .	7	M	.00	M	.00
N. Taxable social security benefits . . . . .	6b	N	.00	N	.00
O. Other income (from schedule 1, part 1) . . . . .	9	O	.00	O	.00
P. Total - Add Lines A through O . . . . .		P	.00	P	.00
Q. Minus: federal adjustments to income . . . . .	10	Q	.00	Q	.00
R. SUBTOTAL (Line P - Line Q) If no modifications to income, enter this amount on Part C, Line 1 . . . . .	11	R	.00	R	.00
S. Missouri modifications - additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2) . . . . .		S	.00	S	.00
T. Missouri modifications - subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4) . . . . .		T	.00	T	.00
U. MISSOURI INCOME (Missouri sources) Line R plus Line S, minus Line T. Enter this amount on Part C, Line 1 . . . . .		U	.00	U	.00

## Missouri Income Percentage

Part C

	1Y	2Y	3Y	1S	2S	3S
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) . . . . .						
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) . . . . .						
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 . . . . .			%			%

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)
Spouse's Signature (if filing combined, BOTH must sign)	Date (MM/DD/YY)

## 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/).

**Part A, Line 1: Nonresidents of Missouri**

If you are a Missouri nonresident and had Missouri source income, complete Part A, Line 1, Part B, and Part C. Attach a copy of your federal return, Form(s) W-2 and 1099 and this form to your Missouri return.

If you performed 'remote work' for a Missouri employer outside of Missouri during 2022, this income is not taxable to Missouri. Check the Remote Work box under Part A, Line 1, and complete Part B and C.

**Part A, Line 2: Part-Year Resident**

If you were a Missouri part-year resident with Missouri source income and income from another state, you may use Form MO-NRI or Form MO-CR, whichever is to your benefit. When using Form MO-NRI, complete Part A, Line 2, Part B, and Part C. Missouri source income includes any income (pensions, annuities, etc.) that you received while living in Missouri. Attach a copy of your federal return, Form(s) W-2 and 1099 and this form to your Missouri return.

If you performed 'remote work' for a Missouri employer outside of Missouri during 2022, the portion of income earned while working outside Missouri is not taxable to Missouri. Check the Remote Work box under Part A, Line 2, and complete Part B and C.

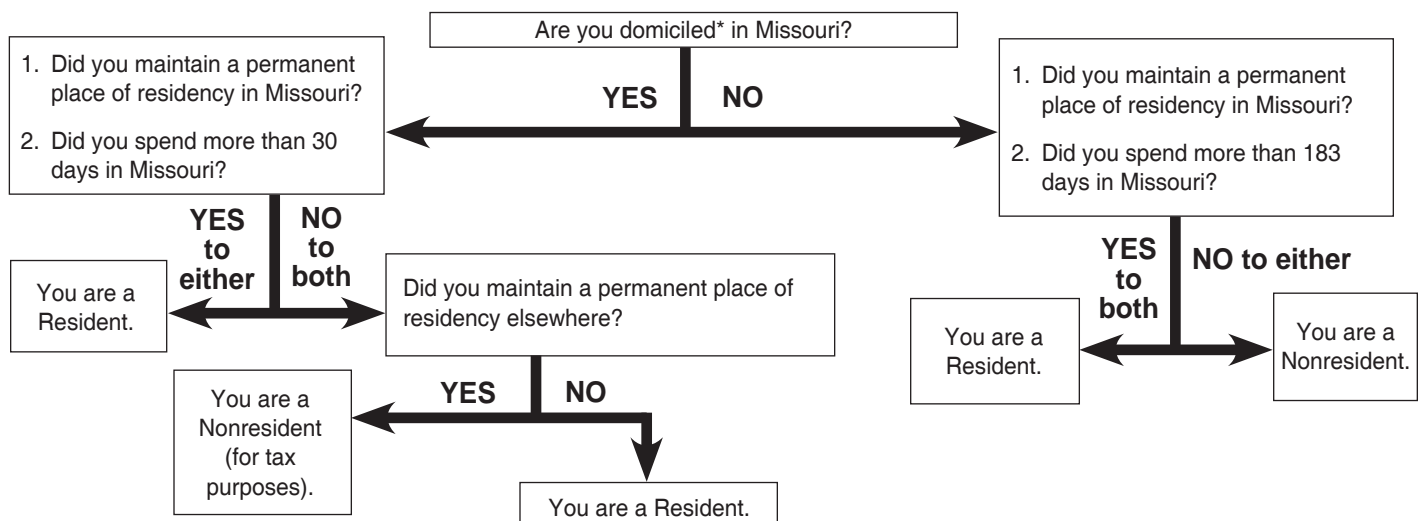
**Part A, Line 3: Military Nonresident Tax Status****Missouri Home of Record - If you have a Missouri home of record and you:**

- Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.
- Did have Missouri income other than military income, were in Missouri for more than 30 days or maintained a home in Missouri during the year, you cannot use this form. You must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**
- Did not have Missouri income other than military income but spent more than 30 days in Missouri or maintained a home in Missouri during the year, you must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**
- Are married to a Missouri resident, who is not in the military, but lives with you outside of Missouri on military orders, you may use Form MO-NRI to calculate your Missouri income percentage. However, any income earned by your spouse is taxable to Missouri. Your spouse is not eligible to complete Form MO-NRI.

**Military Nonresident Stationed in Missouri - If you are a military nonresident, stationed in Missouri and you:**

- Earned non-military income while in Missouri - You must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 11, as a "Military (nonresident)" subtraction.
- Only had military income while in Missouri - You may complete a Military - No Return Required Form online at [mytax.mo.gov/rptportal/business/military-noreturn](https://mytax.mo.gov/rptportal/business/military-noreturn).

**Note:** If you file a joint federal return, you **must** file a combined Missouri return (regardless of whom earned the income). Complete each column of Part B and Part C of this form. Do not combine incomes for you and your spouse.

**Use this diagram to determine if you or your spouse are a RESIDENT OR NONRESIDENT**

\*Domicile (Home of Record) - The place an individual intends to be his or her permanent home; a place that he or she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his or her permanent home there. An individual can only have one domicile at a time.

Use Column 1 if you are filing:

- An individual income tax return with a single type filing status; or
- A corporation income tax or fiduciary return.

If you are a shareholder or partner claiming a credit, attach a copy of the shareholder listing or Federal Schedule K-1, specifying your percentage and the corporation's percentage of ownership.

If you are filing a combined return and both you and your spouse have income:

- Use Column 1 for yourself and Column 2 for spouse.
- Both names must be on the credit certificate.

Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following Departments. Visit [dor.mo.gov/tax-credits/](http://dor.mo.gov/tax-credits/) for a description of each credit and more contact information for agencies administering each credit.

#### Missouri Department of Economic Development

P.O. Box 118, Jefferson City, MO 65102-0118  
[ded.mo.gov](http://ded.mo.gov)

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
BFC	New or Expanded Business Facility - (573) 526-0308	Certificate*
BJI	Brownfield "Jobs and Investment" - (573) 522-8004	Certificate*
CCA	Capitol Complex - Artifact Donation - (573) 522-4216	Certificate*
CCM	Capitol Complex - Monetary Donation - (573) 522-4216	Certificate*
FDA	Family Development Account - (573) 522-4216	Certificate*
HPC	Historic Preservation - (573) 522-8004	Certificate*
MQJ	Missouri Quality Jobs - (573) 526-3285	Certificate*
MWC	Missouri Works Credit - (573) 526-0308	Certificate*
NAC	Neighborhood Assistance - (573) 522-4216	Certificate*
NEZ	New Enhanced Enterprise Zone - (573) 526-3285	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act - (573) 522-8004	Certificate*
REC	Qualified Research Expense - (573) 571-3713	Certificate*
RTC	Remediation - (573) 522-8004	Certificate*
SBI	Small Business Incubator - (573) 522-4216	Certificate*
SEC	Sporting Event Credit - (573) 522-8004	Certificate*
SPC	Sporting Contribution Credit - (573) 522-8004	Certificate*
YOC	Youth Opportunities - (573) 522-4216	Certificate*

#### Missouri Development Finance Board

P.O. Box 567, Jefferson City, MO 65102-0567  
[mdfb.org](http://mdfb.org) • (573) 751-8479

Alpha Code	Name of Credit	Attach to Form MO-TC
BEC	Bond Enhancement	Certificate*
BUC	Missouri Business Use Incentives for Large Scale Development (BUILD)	Certificate*
DRC	Development Reserve Contribution Credit	Certificate*
EFC	Export Finance	Certificate*
IDC	Infrastructure Development	Certificate*

#### Missouri Housing Development Commission

3435 Broadway, Kansas City, MO 64111  
[mhdc.com](http://mhdc.com)

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AHC	Affordable Housing Assistance - (816) 759-6878	Certificate*
LHC	Missouri Low Income Housing - (816) 759-6878	Eligibility Statement, Fed. K-1, 8609A, 8609 (first year)

#### Missouri Department of Health - Division of Senior Services

P.O. Box 570, Jefferson City, MO 65102-0570  
[health.mo.gov](http://health.mo.gov)

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
SCT	Shared Care - (573) 751-4842	Must Register Each Year With Division of Senior and Disability Services - Attach Form MO-SCC



Pursuant to [Section 105.1500, RSMo](#), the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form. If you encounter any technical difficulty in submitting this form without including information that you believe is protected by Section 105.1500, RSMo, feel free to contact the Department by email at [corporate@dor.mo.gov](mailto:corporate@dor.mo.gov) or by phone at 573-751-4541.

#### Missouri Department of Revenue

P.O. Box 2200, Jefferson City, MO 65105-2200  
[taxcredit@dor.mo.gov](mailto:taxcredit@dor.mo.gov) • (573) 751-3220

Alpha Code	Name of Credit	Attach to Form MO-TC
ATC	Adoption Tax Credit	Form ATC, and Federal Form 8839
BFT	Bank Franchise Tax	Form INT-2, INT-2-1
BTC	Bank Tax Credit for S Corporation	Form BTC, and Form Shareholders INT-3, 2823, INT-2, Fed. K-1
CFC	Champion for Children	Contribution Verification from Issuing Agency
DAC	Disabled Access	Federal Form 8826 and Form MO-8826
DAT	Residential Dwelling Accessibility	Form MO-DAT
FPT	Food Pantry Tax	Form MO-FPT
SHC	Self-Employed Health Insurance	Form MO-SHC
SSC	Public Safety Officer Surviving Spouse	Form MO-SSC
SPA	SALT Parity	Pass Through Entity Report

#### Missouri Agricultural and Small Business Development Authority

P.O. Box 630, Jefferson City, MO 65102-0630  
[agriculture.mo.gov](http://agriculture.mo.gov) • (573) 751-2129

Alpha Code	Name of Credit	Attach to Form MO-TC
APU	Agricultural Product Utilization Contributor	Certificate*
FFC	Family Farms Act	Certificate*
MPF	Meat Processing Facility Investment Tax Credit	Certificate*
NGC	New Generation Cooperative Incentive	Certificate*
QBC	Qualified Beef	Certificate*

#### Missouri Department of Natural Resources

P.O. Box 176, Jefferson City, MO 65102-0176  
[dnr.mo.gov](http://dnr.mo.gov)

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
WEC	Processed Wood Energy - (573) 751-6981	Certificate*

#### Missouri Department of Social Services

P.O. Box 1082, Jefferson City, MO 65102-1082  
[dss.mo.gov/dfas/taxcredit/index.htm](http://dss.mo.gov/dfas/taxcredit/index.htm) • (573) 751-7533

Alpha Code	Name of Credit	Attach to Form MO-TC
DBC	Diaper Bank	Certificate*
DDC	Developmental Disability Care Provider	Certificate*
DVC	Shelter for Victims of Domestic Violence	Certificate*
MHC	Maternity Home	Certificate*
PRC	Pregnancy Resource	Certificate*
RTA	Residential Treatment Agency	Certificate*
SCH	School Children Health and Hunger	Certificate*

#### Missouri State Treasurer's Office

P.O. Box 210, Jefferson City, MO 65101  
[mo.scholars@treasurer.mo.gov](mailto:mo.scholars@treasurer.mo.gov) • (573) 751-8533

Alpha Code	Name of Credit	Attach to Form MO-TC
MES	MO Scholars	Receipt

#### \* Must be approved by the issuing agency

Individuals with speech or hearing impairments may call TTY (800) 735-2966 or fax (573) 522-1762.

## Part III Instructions - Regular Method

- A. Purpose of the Form** - Use this form to determine whether your income tax was sufficiently paid throughout the year by withholding or by estimated tax payments. If it is not, you may owe a penalty on the underpaid amount.
- B. Filing an Estimated Tax Payment and Paying the Tax for Calendar Year Taxpayers** - If you file returns on a calendar year basis and are required to file Form MO-1040ES, you are generally required to file an estimated tax payment by April 15, and to pay the tax in four installments. If you are not required to file an estimated tax payment until later in the year because of a change in your income or exemptions, you may be required to pay fewer installments. The chart below shows the due date for the estimated tax payments and the maximum number of installments required for each.

<u>Period Requirements First Met</u>	<u>Due Date of Estimated Tax Payments</u>	<u>Maximum Number of Installments Required</u>
Between Jan. 1 and Apr. 1	April 15	4
Between Apr. 2 and Jun. 1	June 15	3
Between Jun. 2 and Sept. 1	Sept. 15	2
After Sept. 1	Jan. 15	1

When the due date falls on a Saturday, Sunday, or legal holiday, the estimated tax payment will be considered timely if filed on the next business day.

- C. Fiscal Year Taxpayers** - Fiscal year taxpayers should substitute for the due dates above, the 15th day of the first and last months of the second quarter of your fiscal year; the 15th day of the last month of the third quarter; and the 15th day of the first month of your next fiscal year.
- D. Exception to the Penalty** - You will not be liable for a penalty if your 2022 tax payments (amounts shown on Line 20) equal or exceed any amount determined for the same period under the following exception provisions. You may apply a different exception to each underpayment. Please enclose a separate computation page for each payment. If one of the exceptions apply, complete Lines 15 through Line 29.

The percentages shown on Lines 21, 22, and 23, for the April 15, June 15, and Sept. 15 installment dates, are for calendar year taxpayers required to pay installments on four dates.

**Exception 1 - Prior Year's Tax** - This exception applies if your 2022 tax payments equal or exceed the tax shown on your 2021 tax return. The 2021 return must cover a period of 12 months and show a tax liability.

**Exception 2 - Tax on Prior Year's Income using 2022 Rates and Exemptions** - This exception applies if your 2022 tax withheld and estimated tax payments equal or exceed the tax that would have been due on your 2021 income if you had computed it at 2022 rates. To determine if you qualify for this exception, use the other facts and law applicable to your 2021 return.

**Exception 3 - Tax on Annualized 2022 Income** - This exception applies if your 2022 tax payments equal or exceed 90 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding that month in which an installment is due. To annualize your taxable income, follow these four steps.

- Figure your adjusted gross income minus itemized deductions from the first of your tax year up to and including the month prior to that month in which an installment is due; or, if you use the standard deduction, figure your adjusted gross income for that period.
- Divide the result of step (a) by the number of months in your computation period.
- Multiply the result of step (b) by 12.
- Subtract the deduction for federal tax and, if you did not itemize, subtract the standard deduction. The result is your annualized taxable income.

Exception 3 may not be used for the fourth installment period.

### Example I (Combined return)

1. Wages, received during January through March . . . . .	\$16,000
2. Self-employment income during January through March . . . . .	\$14,000
3. Adjusted gross income . . . . .	\$30,000
4. Annualized income (\$30,000 ÷ 3 x 12) . . . . .	\$120,000
5. Minus:	
(a) Standard deduction . . . . .	\$25,900
6. Annualized taxable income . . . . .	\$94,100
7. Income Tax (from Missouri tax chart) . . . . .	\$4,803
8. Required installment of the estimated payment based on annualized income (\$4,803 x 22.5%) . . . . .	\$1,081

If your tax withheld and estimated tax payment for the first installment period of 2022 were at least \$1,081 (22.5 percent of \$4,803), you do not owe a penalty for that period.

**Exception 4 - Tax on Income Over the First, Second, and Third Quarters** - This exception applies if your 2022 tax payments equal or exceed 90 percent of the tax on your taxable income for periods starting from the first of the year to the end of the month preceding that in which an installment is due. This exception does not apply to the fourth quarter. To determine if this exception applies for the first three quarters, figure your taxable income from January 1, 2022, to the end of the month preceding that month in which an installment is due. Then compute your tax on that amount as though it represented your taxable income for 2022.

### Example II (Combined return using standard deduction)

<u>(1) Computation Period</u>	<u>(2) Income</u>	<u>(3) Tax</u>	<u>(4) 90 percent of Tax</u>	<u>(5) Tax Withheld</u>
Jan. 1 to March 31	\$15,000	\$0	\$0	\$275
Jan. 1 to May 31	\$30,000	\$89	\$80	\$458
Jan. 1 to Aug. 31	\$35,000	\$298	\$268	\$733

Since the amounts in column (5) are greater than those in column (4) for each of the first three computation periods, there is no penalty for the first two installment periods.

- E. Figure the Addition to Tax** – For Line 27a, enter the number of days from the due date of payment or December 31, 2022, whichever is earlier. If the payment date on Line 26 is December 31, 2022, or later and the due date of the installment is April 15, 2022, then enter 260 days; for June 15, 2022, enter 199 days; and for September 15, 2022, 107 days.
- F. Tax Withheld** - You may consider an equal part of the income tax withheld during the year as paid on each required installment date, unless you establish the dates on which the withholding occurred and consider it paid on those dates.
- G. Overpayment** - Apply as credit against the next installment any installment overpayment shown on Line 19a that is greater than all prior underpayments.
- H. Installment Payments** - If you made more than one payment for any installment, enclose a separate computation for each payment. If you filed your return and paid the balance of tax due on or before January 31, 2023, consider the balance paid as of January 15, 2023.
- I. Exception from the Addition to Tax for Service in a Combat Zone** - You may be exempt from a penalty for underpayment of estimated tax if you served in the U.S. Armed Forces in an area designated by the President as a combat zone under conditions which qualified you for hostile fire pay. If you are exempt for this reason, write on Line 19, for the applicable installment dates, "Exempt, combat zone."
- J. Farmers** - If (1) your Missouri gross income from farming is at least two-thirds of your total Missouri gross income and (2) you filed a Missouri Individual Income Tax Return and paid tax on or before March 1, 2023, you are exempt from charges for underpayment of estimated tax. If so, write on Line 1, "Exempt, farmer".
- If you meet this gross income test but did not file a return or pay the tax when due, complete this form with respect to the last quarter only. Qualified farmers would enter all of Line 14 in the fourth quarter and calculate the appropriate underpayment.

### Line-by-Line Instructions

Complete Lines 15 through 19d for each installment period, then complete Lines 25 through 29.

14. Enter the required annual payment, as computed on Part I, Line 6.
15. Divide the required annual payment (Line 14) by the number of required installments. If the estimated tax was the result of a change in income or exemptions during the year, you may require fewer installments. Otherwise, divide the required annual payment by four and place the amount in each column. (See instructions for farmers.)
16. Enter the amount of tax paid during the installment period. The tax withheld throughout the year may be considered as paid in four equal parts on the due date of the installment, unless a different date is established.
17. Enter the amount, if any, of overpayment reported on Line 19c from the previous installment period.
18. Enter the sum of Line 16 and Line 17.
19. If the amount on Line 15 is greater than the amount on Line 18, enter the difference here. You have underpaid for the installment period. If not, skip this line and go to Line 19a.
- 19a. If the amount on Line 18 is greater than the amount on Line 15, enter the difference here. You have overpaid for the installment period.
- 19b. Enter the amount of the underpayment (if any) from Line 19d of the previous column.
- 19c. and 19d.  
If you filled in Line 19 of this column, add the amount on Line 19b to the amount on Line 19 and enter that total on Line 19d. If you filled in Line 19a of this column, and the amount on Line 19a is greater than any amount on Line 19b, enter the difference on Line 19c. You are overpaid. If the amount on Line 19b is greater than the amount on Line 19a, enter the difference on Line 19d. You are underpaid. See Part III instructions for Lines 20 through 24.
25. If you have an underpayment for the installment period and none of the exceptions on Lines 20 through 24 apply, enter on Line 25 the amount of the underpayment on Line 19d. If you do not have an underpayment, or if an exception applies, leave this blank and skip the remaining lines of the column.
26. Enter the date a payment was made on the installment, the due date of the following installment, or April 15, 2023, whichever is earlier. If more than one late payment was made to cover the installment, attach a separate computation for each payment during the installment period.
- 27a. Enter the number of days from the due date of the installment to the date entered on Line 26.
- 27b. Enter the number of days from January 1, 2023 (or a later date, if the installment date was after January 1) until either the date of the payment or April 15, 2023, whichever is earlier.
- 28a. Multiply the amount on Line 25 by the number of days on Line 27a. Divide this amount by 365 days and multiply the product by three percent. This is the penalty accruing on the underpayment during 2022.
- 28b. Multiply the amount on Line 25 by the number of days on Line 27b. Divide this amount by 365 days and multiply the product by six percent. This is the penalty accruing on the underpayment during 2023.
- 28c. Add the amounts on Lines 28a and 28b.
29. Add the sum of the amounts on Line 28c in the final column, if applicable.

A. Enter amount from Line 10 here \_\_\_\_\_ B. Enter amount from Line 13 here \_\_\_\_\_  
 C. Find where these two numbers “meet” below to figure your credit amount. Enter on **Form MO-PTS**, Line 14.

## 2022 Property Tax Credit Chart

Amount from Line B above or from Form MO-PTS, Line 13 - Total Property Tax Paid

		FROM					FROM					FROM				
		1076	1051	1026	1001	976	951	926	901	876	851	826	801	776	751	
		TO					TO					TO				
		1100	1075	1050	1025	1000	975	950	925	900	875	850	825	800	775	
FROM	TO	Refund is the actual total amount of allowable property tax paid, not to exceed \$1,100 (Form MO-PTS, Line 13). Note: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.														
1	14,300															
14,301	14,600	1078	1053	1028	1003	978	953	928	903	878	853	828	803	778	753	
14,601	14,900	1069	1044	1019	994	969	944	919	894	869	844	819	794	769	744	
14,901	15,200	1059	1034	1009	984	959	934	909	884	859	834	809	784	759	734	
15,201	15,500	1049	1024	999	974	949	924	899	874	849	824	799	774	749	724	
15,501	15,800	1039	1014	989	964	939	914	889	864	839	814	789	764	739	714	
15,801	16,100	1028	1003	978	953	928	903	878	853	828	803	778	753	728	703	
16,101	16,400	1016	991	966	941	916	891	866	841	816	791	766	741	716	691	
16,401	16,700	1005	980	955	930	905	880	855	830	805	780	755	730	705	680	
16,701	17,000	993	968	943	918	893	868	843	818	793	768	743	718	693	668	
17,001	17,300	980	955	930	905	880	855	830	805	780	755	730	705	680	655	
17,301	17,600	968	943	918	893	868	843	818	793	768	743	718	693	668	643	
17,601	17,900	954	929	904	879	854	829	804	779	754	729	704	679	654	629	
17,901	18,200	941	916	891	866	841	816	791	766	741	716	691	666	641	616	
18,201	18,500	927	902	877	852	827	802	777	752	727	702	677	652	627	602	
18,501	18,800	913	888	863	838	813	788	763	738	713	688	663	638	613	588	
18,801	19,100	898	873	848	823	798	773	748	723	698	673	648	623	598	573	
19,101	19,400	883	858	833	808	783	758	733	708	683	658	633	608	583	558	
19,401	19,700	868	843	818	793	768	743	718	693	668	643	618	593	568	543	
19,701	20,000	852	827	802	777	752	727	702	677	652	627	602	577	552	527	
20,001	20,300	836	811	786	761	736	711	686	661	636	611	586	561	536	511	
20,301	20,600	819	794	769	744	719	694	669	644	619	594	569	544	519	494	
20,601	20,900	802	777	752	727	702	677	652	627	602	577	552	527	502	477	
20,901	21,200	785	760	735	710	685	660	635	610	585	560	535	510	485	460	
21,201	21,500	767	742	717	692	667	642	617	592	567	542	517	492	467	442	
21,501	21,800	749	724	699	674	649	624	599	574	549	524	499	474	449	424	
21,801	22,100	731	706	681	656	631	606	581	556	531	506	481	456	431	406	
22,101	22,400	712	687	662	637	612	587	562	537	512	487	462	437	412	387	
22,401	22,700	693	668	643	618	593	568	543	518	493	468	443	418	393	368	
22,701	23,000	673	648	623	598	573	548	523	498	473	448	423	398	373	348	
23,001	23,300	653	628	603	578	553	528	503	478	453	428	403	378	353	328	
23,301	23,600	633	608	583	558	533	508	483	458	433	408	383	358	333	308	
23,601	23,900	613	588	563	538	513	488	463	438	413	388	363	338	313	288	
23,901	24,200	591	566	541	516	491	466	441	416	391	366	341	316	291	266	
24,201	24,500	570	545	520	495	470	445	420	395	370	345	320	295	270	245	
24,501	24,800	548	523	498	473	448	423	398	373	348	323	298	273	248	223	
24,801	25,100	526	501	476	451	426	401	376	351	326	301	276	251	226	201	
25,101	25,400	504	479	454	429	404	379	354	329	304	279	254	229	204	179	
25,401	25,700	481	456	431	406	381	356	331	306	281	256	231	206	181	156	
25,701	26,000	457	432	407	382	357	332	307	282	257	232	207	182	157	132	
26,001	26,300	434	409	384	359	334	309	284	259	234	209	184	159	134	109	
26,301	26,600	410	385	360	335	310	285	260	235	210	185	160	135	110	85	
26,601	26,900	385	360	335	310	285	260	235	210	185	160	135	110	85	60	
26,901	27,200	361	336	311	286	261	236	211	186	161	136	111	86	61	36	
27,201	27,500	335	310	285	260	235	210	185	160	135	110	85	60	35	10	
27,501	27,800	310	285	260	235	210	185	160	135	110	85	60	35	10		
27,801	28,100	284	259	234	209	184	159	134	109	84	59	34	9			
28,101	28,400	258	233	208	183	158	133	108	83	58	33	8				
28,401	28,700	231	206	181	156	131	106	81	56	31	6					
28,701	29,000	204	179	154	129	104	79	54	29	4						
29,001	29,300	177	152	127	102	77	52	27	2							
29,301	29,600	149	124	99	74	49	24									
29,601	29,900	121	96	71	46	21										
29,901	30,000	95	70	45	20											

A. Enter amount from Line 10 here \_\_\_\_\_ B. Enter amount from Line 13 here \_\_\_\_\_  
 C. Find where these two numbers “meet” below to figure your credit amount. Enter on **Form MO-PTS**, Line 14.

**Amount from Line B above or from Form MO-PTS, Line 13 - Total Property Tax or 20 percent of Rent Paid**

		FROM					FROM					FROM			
		726	701	676	651	626	601	576	551	526	501	476	451	426	401
		TO					TO					TO			
		750	725	700	675	650	625	600	575	550	525	500	475	450	425
FROM	TO	Refund is the actual total amount of allowable property tax paid, not to exceed \$1,100 or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13). Note: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.													
1	14,300														
14,301	14,600	728	703	678	653	628	603	578	553	528	503	478	453	428	403
14,601	14,900	719	694	669	644	619	594	569	544	519	494	469	444	419	394
14,901	15,200	709	684	659	634	609	584	559	534	509	484	459	434	409	384
15,201	15,500	699	674	649	624	599	574	549	524	499	474	449	424	399	374
15,501	15,800	689	664	639	614	589	564	539	514	489	464	439	414	389	364
15,801	16,100	678	653	628	603	578	553	528	503	478	453	428	403	378	353
16,101	16,400	666	641	616	591	566	541	516	491	466	441	416	391	366	341
16,401	16,700	655	630	605	580	555	530	505	480	455	430	405	380	355	330
16,701	17,000	643	618	593	568	543	518	493	468	443	418	393	368	343	318
17,001	17,300	630	605	580	555	530	505	480	455	430	405	380	355	330	305
17,301	17,600	618	593	568	543	518	493	468	443	418	393	368	343	318	293
17,601	17,900	604	579	554	529	504	479	454	429	404	379	354	329	304	279
17,901	18,200	591	566	541	516	491	466	441	416	391	366	341	316	291	266
18,201	18,500	577	552	527	502	477	452	427	402	377	352	327	302	277	252
18,501	18,800	563	538	513	488	463	438	413	388	363	338	313	288	263	238
18,801	19,100	548	523	498	473	448	423	398	373	348	323	298	273	248	223
19,101	19,400	533	508	483	458	433	408	383	358	333	308	283	258	233	208
19,401	19,700	518	493	468	443	418	393	368	343	318	293	268	243	218	193
19,701	20,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177
20,001	20,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161
20,301	20,600	469	444	419	394	369	344	319	294	269	244	219	194	169	144
20,601	20,900	452	427	402	377	352	327	302	277	252	227	202	177	152	127
20,901	21,200	435	410	385	360	335	310	285	260	235	210	185	160	135	110
21,201	21,500	417	392	367	342	317	292	267	242	217	192	167	142	117	92
21,501	21,800	399	374	349	324	299	274	249	224	199	174	149	124	99	74
21,801	22,100	381	356	331	306	281	256	231	206	181	156	131	106	81	56
22,101	22,400	362	337	312	287	262	237	212	187	162	137	112	87	62	37
22,401	22,700	343	318	293	268	243	218	193	168	143	118	93	68	43	18
22,701	23,000	323	298	273	248	223	198	173	148	123	98	73	48	23	
23,001	23,300	303	278	253	228	203	178	153	128	103	78	53	28	3	
23,301	23,600	283	258	233	208	183	158	133	108	83	58	33	8		
23,601	23,900	263	238	213	188	163	138	113	88	63	38	13			
23,901	24,200	241	216	191	166	141	116	91	66	41	16				
24,201	24,500	220	195	170	145	120	95	70	45	20					
24,501	24,800	198	173	148	123	98	73	48	23						
24,801	25,100	176	151	126	101	76	51	26	1						
25,101	25,400	154	129	104	79	54	29	4							
25,401	25,700	131	106	81	56	31	6								
25,701	26,000	107	82	57	32	7									
26,001	26,300	84	59	34	9										
26,301	26,600	60	35	10											
26,601	26,900	35	10												
26,901	27,200	11													
27,201	27,500														
27,501	27,800														
27,801	28,100														
28,101	28,400														
28,401	28,700														
28,701	29,000														
29,001	29,300														
29,301	29,600														
29,601	29,900														
29,901	30,000														

**Example:**  
If Line 10 is \$23,980 and Line 13 of Form MO-PTS is \$525, then the tax credit would be \$16.

This area indicates no credit is allowable.

This area indicates no credit is allowable.

**Example:**  
 If Line 10 is \$23,980 and Line 13 of Form MO-PTS is \$525, then the tax credit would be \$16.

A. Enter amount from Line 10 here \_\_\_\_\_ B. Enter amount from Line 13 here \_\_\_\_\_  
 C. Find where these two numbers “meet” below to figure your credit amount. Enter on [Form MO-PTS](#), Line 14.

**Amount from Line B above or from Form MO-PTS, Line 13 - Total Property Tax or 20 percent of Rent Paid**

		FROM															
		376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
		TO								TO							
		400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
FROM	TO	Refund is the actual total amount of allowable property tax paid, not to exceed \$1,100 or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13). Note: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.															
1	14,300	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3
14,301	14,600	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19	
14,601	14,900	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9	
14,901	15,200	349	324	299	274	249	224	199	174	149	124	99	74	49	24		
15,201	15,500	339	314	289	264	239	214	189	164	139	114	89	64	39	14		
15,501	15,800	328	303	278	253	228	203	178	153	128	103	78	53	28	3		
15,801	16,100	316	291	266	241	216	191	166	141	116	91	66	41	16			
16,101	16,400	305	280	255	230	205	180	155	130	105	80	55	30	5			
16,401	16,700	293	268	243	218	193	168	143	118	93	68	43	18				
16,701	17,000	280	255	230	205	180	155	130	105	80	55	30	5				
17,001	17,300	268	243	218	193	168	143	118	93	68	43	18					
17,301	17,600	254	229	204	179	154	129	104	79	54	29	4					
17,601	17,900	241	216	191	166	141	116	91	66	41	16						
17,901	18,200	227	202	177	152	127	102	77	52	27	2						
18,201	18,500	213	188	163	138	113	88	63	38	13							
18,501	18,800	198	173	148	123	98	73	48	23								
18,801	19,100	183	158	133	108	83	58	33	8								
19,101	19,400	168	143	118	93	68	43	18									
19,401	19,700	152	127	102	77	52	27	2									
19,701	20,000	136	111	86	61	36	11										
20,001	20,300	119	94	69	44	19											
20,301	20,600	102	77	52	27	2											
20,601	20,900	85	60	35	10												
20,901	21,200	67	42	17													
21,201	21,500	49	24														
21,501	21,800	31	6														
21,801	22,100	12															
22,101	22,400																
22,401	22,700																
22,701	23,000																
23,001	23,300																
23,301	23,600																
23,601	23,900																
23,901	24,200																
24,201	24,500																
24,501	24,800																
24,801	25,100																
25,101	25,400																
25,401	25,700																
25,701	26,000																
26,001	26,300																
26,301	26,600																
26,601	26,900																
26,901	27,200																
27,201	27,500																
27,501	27,800																
27,801	28,100																
28,101	28,400																
28,401	28,700																
28,701	29,000																
29,001	29,300																
29,301	29,600																
29,601	29,900																
29,901	30,000																

**Example:**  
If Line 10 is \$19,360 and Line 13 of Form MO-PTS is \$225, then the tax credit would be \$8.

This area indicates no credit is allowable.

**Example:**  
 If Line 10 is \$19,360 and Line 13 of Form MO-PTS is \$225, then the tax credit would be \$8.

This area indicates no credit is allowable.