

Deductions Continued

22.	Reserved	A.		B.		22		.00
23.	Reserved					23		.00
24.	Foster parent tax deduction					24		.00
25.	Total deductions - Add Lines 8 and 13 through 24					25		.00
26.	Subtotal - Subtract Line 25 from Line 6					26		.00
27.	Multiply Line 26 by appropriate percentages (%) on Lines 7Y and 7S		27Y		.00	27S		.00
28.	Enterprise zone or rural empowerment zone income modification		28Y		.00	28S		.00

Tax

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

Payments and Credits

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

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66

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

46. Amount paid on original return 46 [] .00
47. Overpayment as shown (or adjusted) on original return 47 [] .00

Indicate Reason for Amending

A. Federal audit Enter date of IRS report (MM/DD/YY) [] [] []
 B. Net Operating Loss carryback Enter year of loss (YY) []
 C. Investment tax credit carryback Enter year of credit (YY) []
 D. Correction other than A, B, or C Enter date of federal amended return, if filed. (MM/DD/YY) [] [] []

48. Amended return total payments and credits - Add Lines 45 and 46; subtract Line 47. Enter on Line 48. 48 [] .00

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

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

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

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

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

52. Amount of Line 49 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter the total deposit amount from Form 5632 52 [] .00

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

a. Routing Number [] c. Checking Savings
b. Account Number []



04 54. If Line 36 is larger than Line 45 or Line 48, enter the difference. 54 .00

05 Amount of UNDERPAYMENT

06

07 55. Underpayment of estimated tax penalty - Attach [Form MO-2210](#). Enter penalty amount here ... 55 .00

08 Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.

09

10

11 56. **AMOUNT DUE** - Add Lines 54 and 55. 56 .00

12 If you pay by check, you authorize the Department of Revenue to process the check

13 electronically. Any returned check may be presented again electronically

14

15 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best

16 of my knowledge and belief it is true, correct, and complete. By signing or entering my name in the "Signature" field(s) below, I am providing

17 the Department of Revenue with my signature as required under [Section 143.561, RSMo](#). Declaration of preparer (other than taxpayer) is

18 based on all information of which he or she has knowledge. As provided in [Chapter 143, RSMo.](#), a penalty of up to \$500 shall be

19 imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or

20 unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit, or abatement if I employ such

21 aliens. I am aware of any applicable reporting requirements of [Section 135.805, RSMo](#), and the penalty provisions of [Section 135.810,](#)

22 [RSMo](#).

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

42 I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer

43 or any member of the preparer's firm..... Yes No

44

45 Did you pay a tax return preparer to complete your return, but the preparer failed to sign the return or provide

46 an Internal Revenue Service preparer tax identification number? If you marked yes, please insert the

47 preparer's name, address, and phone number in the applicable sections of the signature block above..... Yes No

48



Department Use Only

52

53 A FA E10 DE F .

54

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

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

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

59

60

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

62 If yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military

63 individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR

64 to receive information from the Missouri Veterans Commission. A list of all state agency resources

65 and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

66 Visit dor.mo.gov/taxation/individual/tax-types/income/ for additional information.



2025 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/ 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 \$1,313	\$0
Over \$1,313 but not over \$2,626	2.0% of the excess over \$1,313
Over \$2,626 but not over \$3,939	\$26 plus 2.5% of the excess over \$2,626
Over \$3,939 but not over \$5,252	\$59 plus 3.0% of the excess over \$3,939
Over \$5,252 but not over \$6,565	\$98 plus 3.5% of the excess over \$5,252
Over \$6,565 but not over \$7,878	\$144 plus 4.0% of the excess over \$6,565
Over \$7,878 but not over \$9,191	\$197 plus 4.5% of the excess over \$7,878
Over \$9,191	\$256 plus 4.7% of the excess over \$9,191

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 \$1,314 enter \$0	- \$ _____	_____	- \$ 2,626	\$ 9,191
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 464	\$ 2,809
4. Enter the percent for your tax bracket (see Section A above)	X _____ %	_____ %	X 2.5%	4.7%
5. Multiply Line 3 by the percent on Line 4	= \$ _____	_____	= \$ 11.60	\$ 132.03
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 26	\$ 256
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040, Lines 30Y and 30S	= \$ _____	_____	= \$ 38	\$ 388

(\$37.60 rounded to the nearest dollar) (\$388.03 rounded to the nearest dollar)

Diagram 1: Form W-2

The diagram shows a Form W-2 Wage and Tax Statement for 2025. It highlights the following boxes:

- Box 17:** State income tax
- Box 19:** Local income tax

Arrows indicate that **Missouri Taxes Withheld** includes the amounts in boxes 17 and 19, and **Earnings Tax** is specifically the amount in box 19.