

2021 Missouri Income Tax Reference Guide

REVENUE
Missouri Department of Revenue
State Revenue - Long Form

For Calendar Year January 1 - December 31, 2021

Print in BLACK ink only and USE BEST STAPLE.

Amended Return Changeable Return
(Print and file on separate return)

Federal Claimant - Check this box if you have an approved federal extension. Attach a copy (Federal Extension Form 4853).

If filing a return you must attach the original or a certified copy of:

Please Print (Include SSSN/ITIN) Vendor Code Department Use Only

Single Married or a
widow(er) Married Filing
Jointly Married Filing
Separately Head of
household Qualifying
widow(er)

Age 17 through 64 Age 65 or Older 18-64 100% Disabled Non-Charged Operator

Social Security Number (SSN) Operator's Social Security Number (SSN)

First Name Last Name SSN

Operator's First Name Operator's Last Name SSN

Is this a SSSN (Military, Veteran, Personal Representative, etc.)

Personal Address (Include Apartment Number or P.O. Box)

City, Town, or Post Office State ZIP Code

County of Residence

MO-1040 Page 1

REVENUE
Missouri Department of Revenue
2021 Property Tax Credit Claim

File in BLACK ink only and USE BEST STAPLE.
For Filing Dates, see instructions.

Submit Name for Amended Claim Vendor Code Department Use Only

0 0 0 0

Submit Social Security Number (SSN) Operator's Social Security Number (SSN) Decided in 2021

Submit (SSN/ITIN) Operator's Social Security Number (SSN)

First Name Last Name SSN

Operator's First Name Operator's Last Name SSN

Is this a SSSN (Military, Veteran, Personal Representative, etc.)

Personal Address (Include Apartment Number or P.O. Box)

City, Town, or Post Office State ZIP Code

County of Residence

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

A. 65 years of age or older. *You must be a full year resident. (Attach Form SSA 1099)

B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions)

C. 100% Disabled (Attach letter from Social Security Administration or Form SSA 1099)

*65 years of age or older and resident and filing separate federal return from other 100%

Submit only one filing status. If more than filing considered, you must report both incomes.

Single Married (Filing Separately) Married (Filing Jointly) Other

MO-1040 Page 1

*Have a question about taxes?
Look inside for the answers . . .*

2021 Missouri Income Tax Reference Guide



Missouri Department of Revenue

Assistance with Preparing Your Tax Return

In past years, the Missouri Department of Revenue was able to offer a limited amount of walk-in service to taxpayers who needed assistance in preparing their tax returns. Although that service is no longer offered by the State of Missouri, there are a large number of volunteer organizations providing tax assistance to elderly or lower income taxpayers. In fact, in recent years, the volunteer services at dozens of locations around the state provided assistance to many more taxpayers than the State's seven locations were able to handle.

The Department of Revenue is coordinating with the volunteer providers in an attempt to get the word out to everyone where they should go for walk-in assistance. If you need assistance with return preparation, you may contact a local volunteer group. You will find a larger volume of volunteer centers open during the filing season, which is typically January through April. To locate a volunteer group near you that offers return preparation assistance, call 800-906-9887 or 888-227-7669. You may also visit: <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>.

OTHER IMPORTANT NUMBERS AND WEBSITE INFORMATION

IVR Refund, 1099G, and Balance Due Inquiry (573) 526-8299
Delinquent Tax Line (573) 751-7200
Electronic Filing Information and General Inquiry Line (573) 751-3505

Internet Address: dor.mo.gov
Refund Inquiry: dor.mo.gov/taxation/return-status/

Reference Guide Index

Minimum Filing Requirements.....	1
Selecting the Correct Return.....	2
Missouri Adjusted Gross Income	4
Pensions.....	5
Social Security and Social Security Disability Exemption	6
Standard Deduction Table.....	7
Itemized Deductions and Other Deductions.....	8
Resident and Nonresident Information.....	9
Military Information	10
Estimated Taxes.....	13
Missouri Taxable Status of Various Income Items.....	14
Miscellaneous Tax Credits	15
Property Tax Credit Claim.....	17
Information Returns.....	20
General Information.....	21
Common Mistakes on Missouri Individual Income Tax Returns.....	23
Final Checklist in Completing Missouri Income Tax Returns.....	24

Minimum Filing Requirements

The following information is to be used as a quick reference for determining the minimum income level that, when reached, would require a taxpayer to file both Federal and Missouri Income Tax returns. **Section 143.481, RSMo**, states the filing requirements of a Missouri resident and nonresident, which includes in it the requirement to file a federal income tax return.

<u>Marital Status</u>	<u>Gross Income</u>
Single	\$ 12,550
Single (Over 65)	\$ 14,250
Married Filing Jointly	\$ 25,100
Married Filing Jointly (1 over 65)	\$ 26,450
Married Filing Jointly (Both over 65)	\$ 27,800
Head of Household	\$ 18,800
Head of Household (over 65)	\$ 20,500
Married Filing Separate	\$ 5

Filing Requirements

A taxpayer is not required to file a Missouri return if they are not required to file a federal return.

If a taxpayer is required to file a federal return, they may not have to file a Missouri return if:

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

Note: If a taxpayer is not required to file a Missouri return, but received a Form W-2 stating they had Missouri tax withheld, they must file their Missouri return to get a refund of their Missouri withholding. If they are not required to file a Missouri return and do not anticipate an increase in income, they may change their Form MO W-4 to “exempt” so their employer will not withhold Missouri tax.

Attention: If a taxpayer is claimed as a dependent on another person’s return, the standard deduction is the greater of \$1,100 or the earned income for the year plus \$350 up to the standard deduction amount.

Selecting the Correct Return

REVENUE
2021 MISSOURI Individual Income Tax Return - Long Form

File Calendar Year January 1 - December 31, 2021
Form MO-1040 (Long Form and 2021 MO-1040-SS) 2021

Amended Return Composite Return
(File with Department on Preparing)

Federal Calendar: Select this box if you claim an approved federal extension. Attach a copy of Federal Extension of Tax 4088S.
From New Calendar (2021/22) From New Composite (2021)

If filing a second year return enter the taxpayer's and filing status from:
From New Calendar (2021/22) From New Composite (2021)

Version Code: Department Use Only
0 0 0

PERSONAL INFORMATION

Single Married as a Legitimate Spouse Married Filing Separately Married Filing Jointly Head of Household Qualifying Widow(er)

Age 67 through 84: Age 65 or Older: Blind: 100% Disabled: Non-Compensated Spouse

Spouse's Social Security Number: Spouse's Date of Birth: Spouse's Filing Status:

Spouse's First Name: Spouse's Last Name:

Is Care of Home (Childcare, Daycare, Personal Representative, etc.):

Resident Address (Include Apartment Number or Street Designation):

City, Town, or Post Office: State: ZIP Code:

County of Residence:

How to file this return on an e-file or e-file through a tax preparer: e-file e-file through a tax preparer Mail Mail through a tax preparer

212020001

- I. Form MO-1040 (long form) must be used if:**
- **Form MO-TC** (Miscellaneous tax credits claimed) is used;
 - Any Missouri modifications claimed other than a state income tax refund subtraction;
 - Taxpayer is claiming the following: Long Term Care, Healthcare Sharing Ministry, Military income, Bring Jobs Home, Transportation Facilities, First-Time Home Buyers Deduction, or Long Term Dignity Savings Account Deduction;
 - Taxpayer owes a penalty for underpayment of estimated tax;
 - Taxpayer is filing an amended return;
 - Taxpayer owes recapture tax on low income housing credit;
 - Taxpayer owes tax on a lump sum distribution included on Federal Form 1040 or Federal Form 1040-SR, Line 16;
 - Taxpayer claims a pension, Social Security or Social Security Disability;
 - Payment is made with **Form MO-60**;
 - Taxpayer is a fiscal year filer.

REVENUE
2021 Missouri Property Tax Credit Claim

This is MO-PTC only and IS NOT 1040-PTC.
For Primary Resident, see instructions.

Related Home for Amended Claim

Version Code: Department Use Only
0 0 0

Spouse's Social Security Number: Spouse's Date of Birth: Spouse's Filing Status:

Spouse's Address (2021/22): Spouse's Filing Status (2021/22):

Spouse's First Name: Spouse's Last Name:

Is Care of Home (Childcare, Daycare, Personal Representative, etc.):

Resident Address (Include Apartment Number or Street Designation):

City, Town, or Post Office: State: ZIP Code:

County of Residence:

How to file this return on an e-file or e-file through a tax preparer: e-file e-file through a tax preparer Mail Mail through a tax preparer

Qualifications

Related only to one qualified child. Children of partners, former, etc., must be included with eligible.

A. 65 years of age or older. This must be a full year resident. (Attach Form 1099-INT.)

B. 100% Disabled. Must be on a award of military service (Check letter from Department of Veterans Affairs - see instructions).

C. 100% Disabled (Check letter from State Disability Administration or Form 1099-INT.)

D. 100% Disabled (Check letter from State Disability Administration or Form 1099-INT.)

Related only to one filer status. If more than filer is claimed, you must report both incomes.

Single Married Filing Separately Married Filing Jointly Head of Household Filing as Spouse for Credit Tax

212020001

- II. Form MO-PTC* must be used if:**
- Taxpayer is **not filing** an individual income tax return (Form MO-1040) and qualifies for a property tax credit;
- * Form MO-PTC should be filed **only** if not filing a federal or a state individual income tax return; otherwise, use **Form MO-PTS** with Form MO-1040.
 - * If taxpayer has negative income, this form cannot be used.

Exception: If the taxpayer's filing status on Form MO-1040 is married filing combined, but the primary and secondary taxpayers lived at different addresses the entire year, they may file a separate Form MO-PTC. (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, the individual cannot take the \$2,000 deduction on Line 7 and cannot calculate the Property Tax Credit on the Form MO-PTS.

Department (Use Only) (PART 9717)
 (MCA 210.010) MISSOURI Property Tax Credit Schedule
 This form must be attached to Form MO-1040.

Social Security Number: _____ Date of Birth (MM/DD/YYYY): _____
 First Name: _____ M.I.: _____ Last Name: _____
 Spouse's Social Security Number: _____ Spouse's Date of Birth (MM/DD/YYYY): _____
 Spouse's First Name: _____ M.I.: _____ Last Name: _____

Indicate your own qualifications. Length of letters, bars, etc., must be followed with asterisk.
 A. 60 years of age or older - This must be a full year resident. (Attach Form SSA-1088)
 B. 100% Disabled Veterans as a result of military service (Attach letter from Department of Veterans Affairs. See instructions.)
 C. 100% Disabled (letter from State Disability Administration on Form SSA-1088)
 D. 60 years of age or older and received surviving spouse benefit (Attach Form SSA-1088)

Check only one filing status. If married filing jointly, you must report both incomes.
 Single Married Filing Separately Married - Living Separately for Entire Year

FAILURE TO PROVIDE THE REQUIRED ATTACHMENTS WILL RESULT IN THE DELAY OR DENIAL OF YOUR RETURN.

1. Enter the amount of income from (Form 1041-1088, Line 8) 1. _____ \$500
 2. Enter the amount of refundable state energy benefits received by you, your spouse, and your minor children (include any calculation and the amount of state disability benefits claimed) - refundable benefits. Attach Form(s) SSA-1088 or FSA-1088 (Form 1) 2. _____ \$500
 3. Enter the total amount of pensions, annuities, dividends, total income, and retirement expenditures, or interest received and included on Line 1. Exclude tax exempt interest from MO-CA, Part 1, Line 8 of My Form MO-1040. Attach Form(s) of C, DGR, 1088-1, 1088-1C, 1088-1D, 1088-1E, 1088-1F, 1088-1G, 1088-1H, 1088-1I, 1088-1J, 1088-1K, 1088-1L, 1088-1M, 1088-1N, 1088-1O, 1088-1P, and 1088-1Q 3. _____ \$500
 4. Enter the amount of interest (include your spouse's name in column 2) included on Form MO-1040, Part 1, Line 11 4. _____ \$500
 5. Enter the amount of veterans payments or benefits (include any deductions. Attach letter from Veterans Affairs. See instructions. MO-1088) 5. _____ \$500

For Primary Recipient, see instructions. MISSOURI Form 1

III. Form MO-PTS must be used if:

- Filing Form **MO-1040** (long form) and claiming the Property Tax Credit.

MISSOURI Supplemental Income Tax Schedule
 (MCA 210.010) (Single/Married-Head of Household)

Print in BLOCK only and COMPLETE CORRECTLY.
 For Privacy Notice, see instructions.

Federal Collection - Check this box if you have an approved federal collection. Attach a copy of Federal Collection (Form 1042).

FILING STATUS: _____ (0 0 0)
 Legitimate Use Only: _____

Single Married as a Partnership Married Filing Separately Head of Household Qualifying Widow(er)

Indicate your appropriate filing status.
 Age 65 or Older Blind 100% Disabled Non-Disabled Spouse
 Married: Yes No Yes No Yes No Yes No Yes No

Social Security Number: _____ Spouse's Social Security Number: _____
 First Name: _____ M.I.: _____ Last Name: _____ Date: _____
 Spouse's First Name: _____ M.I.: _____ Last Name: _____ Date: _____
 In Case of Home (Filing, Change, Personal Information, etc.) Attach here Application: _____

Present Address (Include Apartment Number if that Apply): _____
 City, State, or Post Office: _____ State: _____ ZIP Code: _____
 County of Residence: _____

You may contribute to any one or all of the local funds on Line 14. See instructions for more local fund information.

IV. Form MO-1040A may be used if:

- Any filing status; but only one earned income in Missouri;
- Standard or itemized deduction is claimed;
- Taxpayer's state income tax refund is included in their federal income (if itemized last year);
- Resident, nonresident, or part-year resident with 100 percent Missouri source income;
- tax credits or modifications to income are not claimed.

Missouri Adjusted Gross Income

The starting income on the Missouri tax return is the federal adjusted gross income from Federal Form 1040 or 1040-SR, Line 11.

To compute Missouri adjusted gross income, any addition or subtraction modifications to federal adjusted gross income must be computed first on **Form MO-A**, Part 1. The addition and subtraction modifications are entered on **Form MO-1040**, Lines 2 and 4 respectively.

Examples of addition modifications are interest on state and local obligations other than Missouri, nonqualified distributions received from a qualified 529 plan (education program) not used for qualified education expenses, nonqualified distributions received from a qualified ABLE Program not used for qualified disability expenses, nonresident property tax, and addition adjustments reported from partnerships, fiduciaries, and S corporations of interest in state and local obligations other than Missouri.

Examples of subtraction modifications are military retirement benefits, exempt federal interest, state tax refund, exempt contributions made to a qualified 529 plan (education program), exempt contributions made to a qualified ABLE Program, and railroad retirement, both Tier I and Tier II.

Note: The subtraction for married individuals with contributions made to a qualified 529 plan is no longer limited to \$8,000 per taxpayer. The \$16,000 qualified subtraction can be used entirely by the primary individual, secondary individual, or split between both individuals.

The following is a list of states that have no state income tax **or** do not allow property taxes to be deducted. Property taxes paid to these states will need to be added back on the MO-A, Part 1, Line 5.

- Alaska
- Florida
- Hawaii
- Illinois
- Indiana
- Massachusetts
- Nevada
- New Hampshire
- New Jersey
- Ohio
- Pennsylvania
- South Dakota
- Tennessee
- Texas
- Washington
- West Virginia
- Wisconsin
- Wyoming

Pensions

Missouri law allows for a deduction for public pensions, private pensions, social security and social security disability payments on the 2021 Missouri income tax return, if certain income limitations are met.

Complete **Form MO-A**, Part 3, enter the total of the public pension, private pension, social security and social security disability exemptions on **Form MO-1040**, line 8.

Public Pensions

Public pensions are pensions received from any federal, state, or local government. If a taxpayer has questions about whether their pension is a public pension, they will need to contact their pension administrator.

Note: Do not include military pension income in the total amount of public pension. Military pension is reported as a subtraction modification on Form MO-A, Part 1, Line 10.

The income limitations are as follows:

Single, Head of Household, Married Filing Separate, and Qualifying Widow(er)	\$85,000
Married Filing Combined	\$100,000

The total public pension exemption is limited to the maximum social security benefit allowed. In the 2021 tax year this amount is \$39,365 per taxpayer.

Private Pension

Private pensions are pensions received from private sources. If a taxpayer has questions about whether their pension is a private pension, they will need to contact their pension administrator.

The income limitations are as follows:

Single, Head of Household, and Qualifying Widow(er)	\$25,000
Married Filing Combined	\$32,000
Married Filing Separate	\$16,000

The total maximum private pension exemption per taxpayer is \$6,000.

Note: The taxable portion of social security benefits is not used for the purpose of determining income limitations for the public and private pensions. Railroad retirement does not qualify as a public pension unless you are 100 percent disabled. If a taxpayer's income exceeds the limitations for receiving the allowable public or private pension exemption, the taxpayer may still qualify for a partial pension exemption. The pension exemption must be decreased by the amount the taxpayer's income exceeds the income limitations. The public or private pension exemption is reduced by one dollar for every dollar that the taxpayer's income exceeds the limitation.

Social Security and Social Security Disability Exemption 100 Percent

Individuals may take an exemption for social security and social security disability benefits. The 2021 exemption amount is 100 percent of the taxable amount. To qualify the taxpayer must be 62 years of age or older or receiving social security disability benefits. If the taxpayer is qualifying based on being over 62, but not over 64 the 62 through 64 box will need to be checked or the exemption will be disallowed.

The income limitations are as follows:

Single, Head of Household, Married Filing Separate, and Qualifying Widow(er)	\$85,000
Married Filing Combined	\$100,000

If a taxpayer's income exceeds the limitations for receiving the allowable social security or social security disability exemption, the taxpayer may still qualify for a partial exemption. The social security and social security disability exemption must be decreased by the amount the taxpayer's income exceeds the income limitation. The exemption is reduced by one dollar for every dollar that the taxpayer's income exceeds the limitation.

Standard Deduction Table

The following table should be used to determine the standard deduction to be used on the federal and Missouri tax returns.

Step 1: Select the correct number of boxes to check.

Yourself 65 or older Blind
 Your spouse 65 or older Blind
 Total Number of Boxes Checked _____

<u>Filing Status</u>	<u>Number of Boxes Checked</u>	<u>Standard Deduction</u>
Single	0	\$12,550
	1	\$14,250
	2	\$15,950
Married Filing Combined	0	\$25,100
	1	\$26,450
	2	\$27,800
	3	\$29,150
	4	\$30,500
Qualifying Widow(er)	0	\$25,100
	1	\$26,450
	2	\$27,800
	3	\$29,150
	4	\$30,500
Head of Household	0	\$18,800
	1	\$20,500
	2	\$22,200
Married Filing Separate	0	\$12,550
	1	\$13,900
	2	\$15,250
Single — Claimed as a dependent on another person's return	0	\$1,100*
Qualified Widows(ers), Married Filing Combined and Married Filing Separate		Additional \$1,350
Single and Head of Household		Additional \$1,700

***Note:** Standard deduction may not exceed the greater of \$1,100 or the sum of \$350 and the individual's earned income, up to the applicable standard deduction amount (\$12,550 for single taxpayers).

Itemized Deductions

Missouri Itemized Deductions

Missouri law requires a taxpayer to start with the federal itemized deductions reported on Schedule A of the federal return. If a taxpayer itemizes deductions on their federal return, they may itemize deductions for Missouri or take the standard deduction, whichever is to their advantage. If the taxpayer does not itemize the deductions on the federal return, they will not be allowed to itemize on the Missouri return. If the taxpayer is **required** to itemize on the federal return, they **must** itemize on the Missouri return.

Additions to Federal Itemized Deductions

- Social Security Tax
- Medicare Tax from W-2's and Federal Form 8959
- Railroad Retirement Tax (Tier I and Tier II)
- Self-employment Tax claimed on Federal Form 1040 or 1040-SR, Schedule 2, Part 2, Line 4 less Schedule 1, Part 2, Line 14
- Federal Form 1040NR, Line 23b less Schedule 1, Line 14 and Form 8959, Line 13

Subtractions from Federal Itemized Deductions

The amount of state and local income tax claimed on the Federal Schedule A, less any earnings tax included in that amount.

Other Deductions

Long-Term Care Insurance Deduction

If a taxpayer paid premiums for qualified long-term care insurance in 2021, they may be eligible for a deduction on their Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

Health Care Sharing Ministries

If a taxpayer made contributions to a qualifying health care sharing ministry in 2021, they may be eligible for a deduction on their Missouri income tax return. A health care sharing ministry is defined as a faith-based, nonprofit organization that assists members who have financial, physical, or medical needs. To qualify, the taxpayer must be a member of a health care sharing ministry and not have deducted the same amounts on their federal return.

Military Income Deduction

If a taxpayer has military income earned as a member of any active duty component or inactive duty component of National Guard Inactive Duty Training (IDT), National Guard Annual Training (AT) or Reserve components of the Armed

Force of the United States, they may be eligible for a military income deduction on their Missouri income tax return. This amount must be included in the taxpayer's federal adjusted gross income and not previously taken as a deduction.

Bring Jobs Home

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 insourcing expenses and cannot exceed your Missouri adjusted gross income. For additional information please visit ded.mo.gov or contact the Missouri Department of Economic Development at P.O. Box 118, Jefferson City, MO 65102-0118.

Transportation Facilities Deductions

If approved by the Missouri Department of Economic Development, three new deductions related to transportation facilities can be claimed on the Missouri return. These deductions are the: Water Port Facility or Airport Cargo, (**Section 143.2105, RSMo**), International Trade Facility Cargo (**Section 143.2110, RSMo**), and Qualified Trade Activities (**Section 143.2115, RSMo**).

Note: The Qualified Trade Activities deduction cannot exceed 50 percent of the taxpayer's Missouri adjusted gross income.

First-Time Home Buyers Deduction

Starting with the 2019 tax year, a deduction for 50 percent of a contribution to a First-Time Home Buyer Bank account is allowed. The amount of contribution deduction to the first-time home buyer account(s), cannot exceed \$800 for an individual filer or \$1,600 for a married filing combined return. Interest accruing on the amount in the bank account is also exempt from Missouri income tax.

Long Term Dignity Savings Account

Beginning in tax year 2021, taxpayers may claim a deduction for 100% of contributions made to a Long Term Dignity Savings Account. The maximum deduction is \$4,000 per taxpayer (\$8,000, if married filing combined), not to exceed the taxpayers Missouri adjusted gross income. Attach an affidavit verifying the amount claimed upon filing.

Resident and Nonresident Information

Form MO-NRI

Form MO-NRI is a supplement to the **Form MO-1040** and may be used by a nonresident, part-year resident, or military personnel. (It may be filed by itself under the condition noted in bold print below.) Form MO-NRI allows a nonresident, part-year resident, or military personnel to allocate income on the basis of income earned in Missouri divided by income from all sources. This results in a percentage to be used to calculate the Missouri income tax liability. Form MO-NRI includes information for military personnel. Military personnel who are required to file, will need to file a Form MO-NRI with Form MO-1040. **Military personnel who are stationed in Missouri, but not required**

to file a return, can inform the Department of Revenue electronically that a Missouri income tax return is not required for a particular tax year. The online application is located on the Department's website at: dor.mo.gov. If informing the Department electronically is not possible, complete a Form MO-NRI and sign the last page. The Department of Revenue will record the information from the completed MO-NRI.

All income earned in Missouri is taxable to Missouri.

Form MO-CR

Form MO-CR is a supplement to the Form MO-1040 and may be used by a resident of Missouri who has income from another state and is required to file a return in that state. Form MO-CR allows a credit for income taxes paid to the other state against the Missouri income tax liability.

Note: A part-year resident may use Form MO-CR if the part-year resident elects to file a Missouri return as a resident. The MO-NRI or MO-CR cannot be utilized for the same taxpayer at the same time. However, if filing a combined return, it is possible that one spouse could use a Form MO-NRI and the other, Form MO-CR.

Example: Taxpayer moves to Missouri during the year and marries a Missouri resident. The Missouri resident has income from another state. The part-year resident elects to file using Form MO-NRI, but the Missouri resident must use Form MO-CR as he or she was a full-year resident of Missouri.

Access dor.mo.gov for more information and examples.

Military Information

Military — General Information

The tax status of military personnel under the Missouri Income Tax Law and the Servicemembers Civil Relief Act is determined by home of record.

Military — Home of Record — Not Missouri

If the military servicemember's home of record is a state other than Missouri, his or her domicile is in the other state. If the military servicemember is stationed in Missouri, then he or she is not subject to Missouri income tax on his or her military pay nor on any interest or dividend income received from personal investments. Even if the military servicemember is not required to pay Missouri tax, he or she should file a Form MO-NRI, Missouri Non-Resident Income Percentage, to verify the military servicemember is not subject to Missouri income tax.

The Servicemembers Civil Relief Act, H.R.100, prohibits states from including the military income of a nonresident servicemember when determining the individual income tax rate for either the servicemember (or the servicemember's spouse on a combined return).

If a nonresident military servicemember or his or her spouse earns \$600 or more of non-military income while in Missouri, that portion of income is taxable by Missouri and a **Form MO-1040**, Missouri Individual Income Tax Return must be filed. Check the appropriate box and enter the nonresident military income on **Form MO-A**, Part 1, Line 11.

Military Spouses Residency Relief Act:

Spouse of servicemember stationed in Missouri: If the spouse of a servicemember is only in this state because of military orders, their income is not taxable. Complete form MO-A, Part 1, Line 10.

Military — Home of Record — Missouri

If the military servicemember's home of record is Missouri, his or her domicile is Missouri. In this case, the person is considered Missouri domiciled and is subject to Missouri income taxes on all income from whatever source including his or her military pay.

If the Missouri domiciled military person enters or leaves the armed forces during the year and resides in Missouri prior to entering the military or after leaving the military, the military person's total income (including military pay) is taxable to Missouri. If the military servicemember's home of record is Missouri, his or her domicile is Missouri. In this case, the person is considered Missouri domiciled and is subject to Missouri income taxes on all income from whatever source including his or her military pay.

The only exception is if the Missouri domiciled individual files a sworn statement (**Form MO-NRI**) that he or she:

- (a) maintained no permanent place of abode in Missouri during the tax year;
- (b) did maintain a permanent place of abode elsewhere; and
- (c) did not spend more than 30 days of the year, for which they are filing, in Missouri;

then the Missouri domiciled individual is considered a "nonresident" for tax purposes. With a "nonresident" tax status the individual does not pay Missouri income tax on his or her military pay or on interest and dividend income from personal investments.

All Missouri domiciled military personnel who wish to claim a "nonresident" status should file an income tax return (**Form MO-1040**) each year and enclose with that return Form MO-NRI, Missouri Income Percentage. If the taxpayer's spouse is stationed with the taxpayer outside of Missouri and Missouri is their state of residence, any income earned by the spouse is taxable to Missouri. If the spouse earns more than \$1,200, a Missouri return must be filed.

Note: If the military person is stationed in Missouri with a Missouri home of record, all income including military pay is taxable. If the military person and their spouse are Missouri residents and the spouse remains in Missouri more than 30 days while the military person is stationed outside of Missouri, the total income (including military pay) is taxable to Missouri.

Domicile - Defined

“Domicile” is the place which an individual intends to be his or her permanent home; a place to which he or she intends to return to whenever he or she may be absent. A domicile, once established, continues until the individual moves to a new location with true intentions of making his or her fixed and permanent home there. An individual can have only one domicile.

Active Duty Military Deduction

Taxpayers claiming the military income deduction should include a copy of all Leave and Earnings Statement(s) that validate how long they were on active duty for training or annual training and the amount earned on active duty for training or on annual training. Taxpayers may not take the deduction for the amount of pay received while on State Active Duty (shown on a Form W-2) or Inactive Duty Training (shown on a Leave and Earnings Statement).

Reserves and 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:

2020 - 20%

2021 - 40%

2022 - 60%

2023 - 80%

2024 - 100%

Military Online Form

- Military individuals who are not required to file a Missouri return can use the Missouri Department of Revenue’s No Return Required - Military Online Form at: dor.mo.gov/military/.
- This form should be submitted to the Department by the return’s due date (April 18, 2022).
- This form can be obtained by visiting our website at: dor.mo.gov.

For more detailed information regarding military filing requirements, visit our website at dor.mo.gov/military/.

Estimated Taxes

Under Missouri law, a taxpayer must file **Form MO-1040ES**, Estimated Tax Declaration for Individuals, if their tax liability is expected to be \$100 or more and Missouri tax is not withheld.

The Estimated Tax Form (MO-1040ES) must be filed on the following due dates:

1st Quarter — April 15, 2022 2nd Quarter — June 15, 2022

3rd Quarter — September 15, 2022 4th Quarter — January 15, 2023

Note: If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Failure to pay 90 percent of the tax liability by withholding or estimated tax payments could result in a penalty for underpayment of estimated tax (**Form MO-2210**).

The Department offers these alternative filing methods:

TAX TYPE	FILING FREQUENCY	PAYMENT TYPE	RETURN
WITHHOLDING	Quarterly Monthly Annual	TXP or Online Paper Check	With electronic payment or zero return - E-file or coupon
	Quarter-Monthly	TXP	E-file, download paper coupon, or online reconciliation
		Online	E-file, download paper coupon or online reconciliation can be done if all payments were submitted online
CORPORATE INCOME	MO-1120 or MO-1120ES	TXP Online or Paper Check	Mail paper return or Federal and State E-file
SALES AND USE	Quarterly Monthly Annual	TXP Online or Paper Check	Mail or E-file return
	Quarter-Monthly	TXP or Online	Mail or E-file return
INDIVIDUAL INCOME	MO-1040 or MO-1040ES	Paper Check or Online	Mail paper return or Federal and State E-file

Note: An alternative payment method must be used for quarter-monthly sales and withholding tax payments. Paper vouchers are not offered. To learn more about alternative filing methods, access the Department’s website at dor.mo.gov/, contact the Department at (573) 751-8150, or e-mail elecfile@dor.mo.gov.

The Department also encourages electronic and internet filing options for individual income tax. The Department received more than 2,600,000 electronically filed returns for the fiscal year 2021. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.

Missouri Taxable Status of Various Income Items

	<u>EXEMPT</u>	<u>NOT EXEMPT</u>
American Samoa	X	
Bank for Co-operatives	X	
CATS, ZEBRAS, TIGRS	X	
Commodity Credit Corporation	X	
Education Institution Bonds	X	
Export-Import Bank of U.S.		X
Farmers Home Administration		X
Federal Deposit Insurance Corporation (FDIC)	X	
Federal Farm Credit Banks	X	
Federal Farm Loan Corporation	X	
Federal Financing Bank (FFB) Obligations	X	
Federal Home Loan Banks (FHLB)	X	
Federal Home Loan Mortgage Corporation		X
Federal Housing Administration (FHA) Debentures	X	
Federal Intermediate Credit Banks	X	
Federal Land Banks	X	
Federal National Mortgage Association		X
Financial Corporation Bonds (FICO)	X	
Financing Corporation Obligations	X	
General Insurance Fund	X	
General Services Administration (GSA)	X	
Government National Mortgage Association		X
Guam	X	
I Bonds	X	
Junior College Building Corporation Bonds	X	
Missouri Higher Education Loan Authority (MOHELA) Bond	X	
National Credit Union Central Liquidity Facility	X	
National Farm Loan Association	X	
New Communities Debentures		X
Northern Mallana Covenant	X	
Northern Mariana	X	
Public Housing Notes and Bonds	X	
Public Debt	X	
Puerto Rican Bonds	X	
Repurchase Agreements		X
Resolution Funding Corporation Bonds	X	
Small Business Administration (SBA)	X	
Student Loan Marketing Association (Sallie Mae)	X	
Tennessee Valley Authority (TVA)	X	
U.S. Certificates of Indebtedness	X	
U.S. Freedom Shares	X	
U.S. Individual Retirement Bonds	X	
U.S. Series E&H Bonds	X	
U.S. Treasury Bills, Treasury Bonds, Treasury Notes	X	
United States Postal Service	X	
Virgin Islands	X	
Washington Metropolitan Area Transit Authority		X
Zero Coupon Bonds	X	

Miscellaneous Tax Credits

Miscellaneous Tax Credits

Missouri law allows for certain tax credits. The tax credits are computed by completing **Form MO-TC**, Miscellaneous Income Tax Credits. Enter the total amount of credits from Form MO-TC, Line 13, on **Form MO-1040**, Line 40. Form MO-TC must be attached to Form MO-1040. The following is a list of available credits and the agency to contact for information, forms, and approval to claim each credit.

1. Tax Credits Administered by the Department of Economic

Development Contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, Missouri 65102-0118 or access ded.mo.gov.

- Brownfield “Jobs and Investment” Credit (573) 522-8004
- Community Bank Investment Credit (573) 522-8004
- Development Tax Credit (573) 751-4539
- Distressed Area Land Assemblage Tax Credit (573) 522-8004
- Dry Fire Hydrant Credit (573) 751-4539
- Enterprise Zone Credit (573) 751-4539
- Family Development Account Credit (573) 751-4539
- Film Production Credit (573) 751-4539
- Historic Preservation Credit (573) 522-8004
- Innovation Campus Credit (573) 751-4539
- Missouri Quality Jobs Credit (573) 751-4539
- Missouri Works Credit (573) 751-4539
- Neighborhood Assistance Credit (Including Homeless Assistance Credit) (573) 751-4539
- New Enhanced Enterprise Zone Credit (573) 751-4539
- New Enterprise Creation Credit (573) 751-4539
- New Market (573) 522-8004
- New or Expanded Business Facility Credit (573) 751-4639
- Processed Wood Energy Credit — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-2254
- Qualified Research Expense Credit (573) 751-4539
- Rebuilding Communities Credit (573) 751-4539
- Rebuilding Communities and Neighborhood Preservation Act Credit (573) 522-8004
- Remediation Credit (573) 522-8004
- Small Business Guaranty Fees Credit (573) 751-4539
- Small Business Incubator Credit (573) 751-4539
- Small Business Investment Credit (573) 751-4539
- Sporting Contribution Credit (573) 522-8004
- Sporting Event Credit (573) 522-8004
- Transportation Development Credit (573) 751-4539
- Wine and Grape Production Credit (573) 751-4539
- Youth Opportunities Credit (573) 751-4539

2. Other Missouri Tax Credits

- **Affordable Housing Assistance Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6600.
- **Agriculture Product Utilization Contributor Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.
- **Bank Franchise Tax** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Bank Tax Credit for S Corporation Shareholders** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105, or call (573) 751-3220.
- **Bond Enhancement Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102 or call (573) 751-8479.
- **Champion for Children** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.*
- **Charcoal Producers Credit** — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-4817.
- **Children in Crisis** — contact Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Development Reserve Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- **Developmental Disability Care Provider Tax Credit** - contact the Missouri Department of Social Services, P.O. Box 1082, Jefferson City, MO 65103-1082 or call (573) 751-7533.
- **Diaper Bank Credit** — contact the Missouri Department of Social Services, P.O. Box 1082, Jefferson City, MO 65103-1082 or call (573) 751-7533.
- **Disabled Access Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Export Finance Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- **Family Farms Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.*
- **Food Pantry Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Infrastructure Development Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- **Maternity Home Credit** — contact the Missouri Department of Social Services, P.O. Box 626, Jefferson City, MO 65103-0626 or call (573) 751-7533.
- **Meat Processing Facility Investment Tax Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.
- **Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.
- **Missouri Low Income Housing Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6600.
- **New Generation Cooperative Incentive Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630 or call (573) 751-2129.
- **Pregnancy Resource Credit** — contact the Missouri Department of Social Services, P.O. Box 863, Jefferson City, MO 65103-0863 or call (573) 751-7533.*
- **Public Safety Officer Surviving Spouse Tax Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Qualified Beef Tax Credit** — contact the Department of Agriculture, P.O. Box 630, Jefferson City, MO 65102-0630 (573) 751-2129.

- **Residential Dwelling Accessibility Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Residential Treatment Credit** — contact the Missouri Department of Social Services, P.O. Box 853, Jefferson City, MO 65103-0853 or call (573) 751-7533.*
- **School Children Health & Hunger Tax Credit** —contact the Missouri Department of Social Services, P.O. Box 1082, Jefferson City, MO 65103-1082 or call (573) 751-7533.
- **Self-Employed Health Insurance**— contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.
- **Shared Care Tax Credit** — contact the Missouri Department of Health and Senior Services, Division of Senior and Disability Services, P.O. Box 570, Jefferson City, MO 65102-0570 or call (573) 751-4842.
- **Shelter for Victims of Domestic Violence Credit** — contact the Missouri Department of Social Services, P.O. Box 216, Jefferson City, MO 65103-0216 or call (573) 751-7533.
- **Special Needs Adoption Credit** — contact the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-3220.

***Note:** Contact the administering agency for eligibility requirements.

Property Tax Credit Claim

The Property Tax Credit Claim is a refundable credit to the individual if certain criteria are met.

A. Individual 65 Years of Age or Older*

The individual or spouse must be 65 years of age as of December 31, 2021. If the spouse was 65 or older and died during the year of 2021, the individual would still qualify for the credit, even if they were not 65, for the tax year 2021.

B. Disabled Veteran

An individual may also qualify for the property tax credit if the individual or spouse is a Veteran of the armed forces of the United States or the state of Missouri and the individual or spouse became 100 percent disabled as a result of this service.

- If a Veteran is 100 percent disabled (NOT due to military service) payments and benefits are included into Property Tax Credit household income. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds. A letter from the Veterans Administration detailing the amount of your benefits needs to be attached to the Property Tax Credit form.
- If a Veteran is 100 percent disabled as a result of military service, they are not required to include their Veteran payments and benefits on the Property Tax Credit form. A letter from the Veterans Administration confirming the disability is 100 percent from military service needs to be attached to the Property Tax Credit form.

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

C. Disabled Person

The individual may qualify for the property tax credit if the individual or spouse is disabled as defined in **Section 135.010(2)**.

Disabled (as defined in **Section 135.010(2), RSMo**): The inability to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment, which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. An individual shall not be required to be gainfully employed prior to such disability.

A copy of the individual's Form SSA-1099, SSI benefits, or a letter from Social Security Administration providing the date of disability must be submitted.

Note: Minor children do not qualify for this credit.

D. Surviving Spouse

If an individual is 60 years of age as of December 31, 2021, and received surviving spouse social security benefits during 2021, an individual may qualify to claim the property tax credit. Form SSA-1099 must be submitted with filing.

E. Additional Information

1. ***An individual or spouse must have been a resident of Missouri for the entire year of 2021.** If the individual qualified for a property tax credit and would have been a resident for the entire 2021 calendar year, but died before the last day of the calendar year, the individual would still qualify for the credit for 2021. An individual or spouse which is 65 years of age or older as of December 31, 2021, must have been a resident of Missouri for the entire year.
2. If the individual owns and occupies their own home for the entire year of 2021, the maximum household income cannot exceed \$30,000 for single and \$34,000 for married filing joint. If the individual is a renter or part year owner for tax year 2021, the maximum household income for single is \$27,200 and \$29,200 for married filing joint.
3. If the individual owns the property, he or she must provide a **PAID** copy of his or her 2021 real estate tax receipt(s) or if the individual rents (which includes nursing homes), he or she must provide a completed Form 5674 and proof for rent paid receipt(s). If the rent is paid to a relative, the relationship to the landlord must be indicated on the Form **MO-CRP**.
4. If the individual is required to file an individual income tax return and qualifies for the property tax credit, he or she should attach the **Form MO-PTS** to the **Form MO-1040** to expedite receiving his or her refund.
5. The following is not included as income on the **Form MO-PTC** or **Form MO-PTS**:
 - Prior year refunds;
 - Foster grandparent salaries;
 - Life insurance benefits;
 - Food stamps;
 - Sale of personal residence if it is not included in AGI. The individual must have been a resident in the home at the time of the sale;
 - VA disability pension (for 100 percent service related disabled veteran);
 - Stipend for senior companions;

- Heating assistance; and
 - Stipend for caring for children with social services.
6. The property tax credit table has lines added to assist individuals in figuring their refund. The refund cannot exceed \$750 for renters or \$1,100 for owners.

F. Rents Home

1. If an individual rents from a facility that is exempt from paying property taxes, the individual is not eligible to file the property tax credit claim.
2. If an individual rents from a facility that pays Tax Increment Financing (TIF) tax or a Payment In Lieu of Taxes (PILOT) tax, the individual is not eligible to file the property tax credit claim.

G. Grants

Grants in the individual's name can be included as income on Form MO-PTC, Line 2 or Form MO-PTS, Line 3 and the individual can take credit for rent paid. Grants in the nursing facility's name, distributed by the nursing facility, are not income to the individual and cannot be claimed as rent paid.

H. Long-Term Care Insurance Benefits

Benefit payments made payable to the care facility are not included as income or rent. If the benefit payments are made payable to the individual, the amount of the payment (not to exceed rent amount) is claimed as income and rent. If the benefit payments exceed the rent amount, the excess is considered taxable income, and should be included as income on Form MO-PTC, Line 2 or Form MO-PTS, Line 3.

I. Lump Sum Distributions

Lump sum distributions from Social Security Administration or other agencies must be claimed in the year they are received.

J. Documentation Required (This is for AARP and VITA site volunteers)

1. Copy of the paid property tax receipt or **MO-CRP** (Certification of Rent Paid) and Form 5674 (Verification of Rent Paid).
2. Copy of Assessor's Certification (**Form 948**), when required.
3. Copy of letter from VA for 100 percent disabled veterans (DOR approved).
4. Form SSA-1099, yearly SSI benefits and a letter from the Social Security Administration providing a date of disability.

Note: All documentation is required for first time filers of the property tax credit program.

Before the Form(s) **MO-PTC**, **MO-1040** or **MO-PTS** are sent, make sure that all the required documentation is attached, double check the address, ensure the social security number is correct, and make certain the return is signed. If the individual is unable to sign his or her name, and another person signs as Power of Attorney (POA), a copy of the POA document must be attached.

Mail Form MO-PTC and supporting documentation to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

If filing Form MO-1040 with a Form MO-PTS, please mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

If filing a Form MO-1040, MO-PTS or Form MO-PTC that contains a 2-D barcode, please mail to: Missouri Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.

Note: Property tax credit refunds may be applied to individual income tax debts and property tax credit billings caused by amended returns or corrections made by the Department.

Information Returns

Form MO-96 Misc - Annual Report of Payment of Rent, Royalties, Etc.

All individuals, businesses, and corporations who are required to file a Federal Form 1099 MISC must also file Form MO-96 with the Missouri Department of Revenue for any income of \$1200 or more from a Missouri source except for wages from which taxes were withheld and income reported on an information report for an S corporation or partnership. These annual statements are required for payments to both Missouri residents and nonresidents. The due date is February 28. (February 29 for leap years). Submit Form MO-96 MISC as follows:

Copy 1 - Submit to the Missouri Department of Revenue, P.O. Box 3330, Jefferson City, MO 65105-3330 along with Form MO-96 (Annual Summary and Transmittal of Missouri Form(s) MO-96 MISC)

Copy 2 - Provide to the recipient

Copy 3 - Optional Payer's copy

A Federal Form 1099-MISC may be substituted for Form MO-1099 MISC as long as the copies are clearly marked as follows:

Copy 1-Missouri copy

Copy 2-Information supplied to Missouri Department of Revenue

General Information

Forms

Taxpayers can obtain Missouri tax forms and instructions quickly and easily by visiting the Department of Revenue's website at mytax.mo.gov/rptp/portal/home/tax-form-selector.

Amended Returns

If a taxpayer files an income tax return and later becomes aware of changes that must be made to income, deductions, or credits, he or she must file an amended Missouri return by completing **Form MO-1040**. A copy of the federal amended return, Form 1040X, must also be provided, if one was filed.

Federal Tax Adjustments

Missouri law requires taxpayers with federal returns that are adjusted or audited to file an amended Missouri return within 90 days after the adjustments or audit have been completed or accepted.

When to File

A calendar year return is due on or before April 15th. Returns for fiscal years are due on the 15th day of the fourth month after the close of the taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

Where to File and Pay Tax

Mail returns and check or money order to the Missouri Department of Revenue, P.O. Box 329, Jefferson City, MO 65105-0329 (*2-D barcode returns only*: P.O. Box 3370). For refund claims, mail to Department of Revenue, P.O. Box 500, Jefferson City, MO 65105-0500 (*2-D barcode returns only*: P.O. Box 3222). Electronically filed return payments mail to: Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371.

Extension to File

Missouri grants an automatic extension of time to file to any individual, corporation, fiduciary, or estate that has a Federal extension attached to the Missouri return. A taxpayer needs to file an Application for Extension of Time to File (**Form MO-60**) if:

1. **The taxpayer expects to owe a tax liability for the period.** Form MO-60 and payment are due on or before the due date of the return.
2. **The taxpayer wants a Missouri extension but not a Federal extension.** Form MO-60 is due on or before the due date of the return. A copy of Form MO-60 must be attached to the Missouri returns when filed. An approved Form MO-60 extends the due date up to 180 days for the individual, fiduciary, income tax returns, and the corporation return.
3. **The taxpayer seeks a Missouri extension exceeding the Federal automatic extension period.** Form **MO-60** must be filed on or before the end of the federal extension period.

The taxpayer must complete a separate Form MO-60 for each return or report.

Form 1099-G

Form 1099-G indicates the refunds, credits, or offsets of state income tax a taxpayer received in the previous year. This amount may be taxable on their federal income tax return, and the amount is deducted as an itemized deduction on the Missouri income tax return. For more information and answers to frequently asked questions go to dor.mo.gov/faq/taxation/individual/.

To obtain a copy of Form 1099-G, a taxpayer will need to know the primary social security number, filing status, and the zip code in which the taxpayer received the refund, credit, or offset.

- Access mytax.mo.gov/rptp/portal/home/1099g-inquiry or
- Call the Missouri Department of Revenue's automated interactive voice response line at (573) 526-8299.

Methods of Payments

Payments must be postmarked by April 15, to avoid interest and late payment charges. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day. The Department offers several payment options.

Electronic Bank Draft (E-Check): By entering the taxpayer's bank routing number and checking account number they can pay online at the following address: <http://dor.mo.gov>, or by calling (888) 929-0513. There will be a minimal handling fee per filing period or transaction to use this service.

Credit Card: The Department accepts MasterCard, Discover, Visa, and American Express. Taxpayers can pay online at <http://dor.mo.gov>, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

Amount of Tax Paid	\$0-\$50.00	\$50.01-\$75.00	\$75.01-\$100.00	\$100.01 and up
Convenience Fee	\$1.25	\$1.75	\$2.15	2.15%

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Department of Revenue. Checks will be cashed upon receipt.

Do not postdate. The Department may collect on checks returned for insufficient or uncollected funds electronically.

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

Mail the return and all required attachments to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65105-0329.**

Interest and Penalty

Interest is due on tax not paid on time. For calendar year 2022, interest is computed at 3 percent per annum from the date due until the date paid. Additions to tax for failure to pay on time is assessed at 5 percent of the tax due. For failure to file on time, additions to tax of 5 percent per month, not to exceed 25 percent, is assessed.

Keep Your Records

Taxpayers should keep copies of tax returns and Form(s) W-2 for four years.

Common Mistakes on Missouri Individual Income Tax Returns

1. The tax return is not signed.
2. Necessary documentation is not attached. Examples: Form(s) W-2, 1099-R, federal return (Pages 1 and 2) and applicable schedules, **Form MO-A**, **Form MO-NRI**, and **Form MO-CR**, and other states' returns.
3. The amount of Missouri tax withheld claimed is not correct. Earnings tax and withholding from other states are erroneously claimed.
4. Calculation errors are made on the returns.
5. Federal Earned Income Credit (EIC) is incorrectly claimed as a federal tax deduction on Missouri returns.
6. The wrong filing status box is checked.
7. Estimated tax payments are not claimed on the return.

Final Checklist In Completing Missouri Income Tax Returns

- In the space provided, enter the taxpayer and spouse's social security number(s), the name of the county in which they reside. Check the appropriate box(es) if deceased is applicable.
- Check and verify all calculations on the return. An error may delay a refund, result in a billing, or necessitate correspondence.
- Attach state copies (from all states if the taxpayer is a part-year resident) of Form(s) W-2 and/or 1099-R from all employers and administrators who withheld Missouri tax. Verify that the amount entered on **Form MO-1040**, Line 35 equals the total shown on Form(s) W-2 and/or 1099-R.
- If submitting a Property Tax Credit Claim, send a completed **Form MO-PTC** or **Form MO-1040** attach **Form MO-PTS**, with copies of tax receipts and **Form(s) MO-CRP**. Tax receipts must be marked paid and must be filed with the corresponding year's tax form.
- Make certain the return is signed (both spouses must sign a combined return).
- If taxpayers itemized deductions on their federal return, they must attach a copy of Pages 1 and 2 of their Federal Form 1040 and Federal Schedule A. Also attach a copy of their federal return (Pages 1 and 2) if Form MO-1040, Line 6 includes loss(es) of \$1,000 or more, they claimed a pension exemption, a low income housing credit, a low income housing credit recapture, other federal taxes, are claimed or a **Form MO-NRI** is filed.
- Attach a check or money order if the balance due on Form MO-1040, Line 53 is \$1 or more. Taxpayers must sign their check and write their social security numbers on the check.
- Mail the return to the address listed on the form along with any attachments.

2021 Missouri Income Taxes

File Electronically

E-file your state and federal return!
It's inexpensive, accurate, and fast!

Visit our website for more information and links to file.
dor.mo.gov

Visit our website to track your refund.
dor.mo.gov/returnstatus/

Not filing electronically?

Visit our **“Form Selector”** online to determine the easiest form for you.

Then use our ***Fill-in Forms that Automatically Calculate.***

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

If yes, visit **dor.mo.gov/military/** to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at **veteranbenefits.mo.gov/state-benefits/**.

Our virtual assistant, DORA, is also available 24/7 to help answer any questions you have at **dor.mo.gov**.



Chat with me!

Click  in the lower right corner of your screen!