

MISSOURI DEPARTMENT OF  
**REVENUE**  
2021 Individual Income  
Tax Return - Long Form

For Calendar Year January 1 - December 31, 2021

Print in BLACK ink only and DO NOT STAPLE.

**Amended Return**     **Composite Return**  
(For use by S corporations or Partnerships)

**Federal Extension** - Select this box if you have an approved federal extension. Attach a copy Federal Extension (Form 4868).

If filing a fiscal year return enter the beginning and ending dates here.

Fiscal Year Beginning (MM/DD/YY)    Fiscal Year Ending (MM/DD/YY)

--	--	--	--	--	--

**Vendor Code**

0	0	6
---	---	---

**Department Use Only**

--	--	--

**Filing Status**

Single   
  Claimed as a Dependent   
  Married Filing Combined   
  Married Filing Separately   
  Head of Household   
  Qualifying Widow(er)

Age 62 through 64    Age 65 or Older    Blind    100% Disabled    Non-Obligated Spouse

Yourself  Spouse    
 Yourself  Spouse    
 Yourself  Spouse    
 Yourself  Spouse    
 Yourself  Spouse

**Name**

Social Security Number    Deceased in 2021    Spouse's Social Security Number    Deceased in 2021

	-				-			
--	---	--	--	--	---	--	--	--

First Name    M.I.    Last Name    Suffix

--	--	--	--

Spouse's First Name    M.I.    Spouse's Last Name    Suffix

--	--	--	--

In Care Of Name (Attorney, Executor, Personal Representative, etc.)

--

**Address**

Present Address (Include Apartment Number or Rural Route)

--

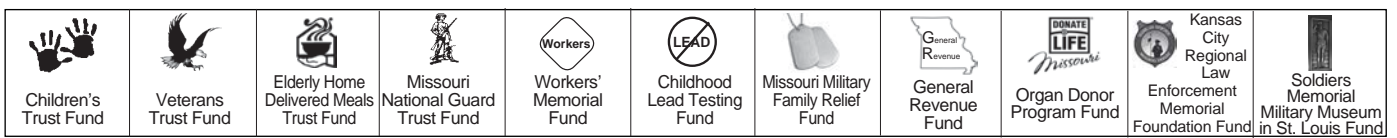
City, Town, or Post Office    State    ZIP Code

			-	
--	--	--	---	--

County of Residence

--

You may contribute to any one or all of the trust funds on Line 48. See pages 11-12 of the instructions for more trust fund information.



Income

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

Exemptions and Deductions

8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3, Section D) . . . . .				
9. Tax from federal return . . . . .	9		9	
10. Other tax from federal return. . . . .	10		10	
11. Total tax from federal return. Do not enter federal income tax withheld. . . . .	11		11	
12. Federal tax percentage – Enter the percentage based on your Missouri Adjusted Gross Income, Line 6. Use the chart below to find your percentage . . . . .	12		%	

Missouri Adjusted Gross Income Range, Line 6:      Federal Tax Percentage:

\$25,000 or less . . . . .	35%
\$25,001 to \$50,000 . . . . .	25%
\$50,001 to \$100,000 . . . . .	15%
\$100,001 to \$125,000 . . . . .	5%
\$125,001 or more . . . . .	0%

13. Federal income tax deduction – Multiply Line 11 by the percentage on Line 12. Enter this amount not to exceed \$5,000 for an individual or \$10,000 for combined filers. . . . .				
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2) • Single or Married Filing Separate-\$12,550      • Head of Household-\$18,800 • Married Filing Combined or Qualifying Widow(er)-\$25,100 Note: If age 65 or older, blind, or claimed as a dependent, see page 8 . . . . .	14		14	
15. Long-term care insurance deduction . . . . .	15		15	
16. Health care sharing ministry deduction. . . . .	16		16	
17. Active Duty Military income deduction . . . . .	17		17	
18. Inactive Duty Military income deduction . . . . .	18		18	
19. Bring jobs home deduction . . . . .	19		19	
20. Transportation facilities deduction . . . . .	20		20	

A. Port Cargo Expansion     B. International Trade Facility     C. Qualified Trade Activities



Deductions Continued

21. First Time Home Buyers deduction.	A. <input style="width: 80px;" type="text"/>	B. <input style="width: 80px;" type="text"/>	21	.00
22. Long Term Dignity Savings Account Deduction . . . . .			22	.00
23. Total deductions - Add Lines 8 and 13 through 22 . . . . .			23	.00
24. Subtotal - Subtract Line 23 from Line 6 . . . . .			24	.00
25. Multiply Line 24 by appropriate percentages (%) on Lines 7Y and 7S . . . . .	25Y	.00	25S	.00
26. Enterprise zone or rural empowerment zone income modification . . . . .	26Y	.00	26S	.00

Tax

27. Taxable income - Subtract Line 26 from Line 25 . . . . .	27Y	.00	27S	.00
28. Tax (see tax chart on page 26 of the instructions). . . . .	28Y	.00	28S	.00
29. Resident credit - Attach <a href="#">Form MO-CR</a> and other states' income tax return(s) . . . . .	29Y	.00	29S	.00
30. Missouri income percentage - Enter 100% unless you are completing <a href="#">Form MO-NRI</a> . Attach Form MO-NRI and a copy of your federal return if less than 100% . . . . .	30Y	%	30S	%
31. Balance - Subtract Line 29 from Line 28; OR multiply Line 28 by percentage on Line 30 . . . . .	31Y	.00	31S	.00
32. Other taxes - Select box and attach federal form indicated.				
<input type="checkbox"/> Lump sum distribution (Form 4972)				
<input type="checkbox"/> Recapture of low income housing credit (Form 8611)	32Y	.00	32S	.00
33. Subtotal - Add Lines 31 and 32 . . . . .	33Y	.00	33S	.00
34. Total Tax - Add Lines 33Y and 33S . . . . .			34	.00

Payments and Credits

35. MISSOURI tax withheld - Attach Forms W-2 and 1099 . . . . .	35	.00	36	.00
36. 2021 Missouri estimated tax payments - Include overpayment from 2020 applied to 2021 . . . . .	36	.00	37	.00
37. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms <a href="#">MO-2NR</a> and <a href="#">MO-NRP</a> . . . . .	37	.00	38	.00
38. Missouri tax payments for nonresident entertainers - Attach <a href="#">Form MO-2ENT</a> . . . . .	38	.00	39	.00
39. Amount paid with Missouri extension of time to file ( <a href="#">Form MO-60</a> ) . . . . .	39	.00	40	.00
40. Miscellaneous tax credits (from <a href="#">Form MO-TC</a> , Line 13) - Attach Form MO-TC . . . . .	40	.00	41	.00
41. Property tax credit - Attach <a href="#">Form MO-PTS</a> . . . . .	41	.00	42	.00
42. Total payments and credits - Add Lines 35 through 41 . . . . .	42	.00		



**Skip Lines 43 through 45 if you are not filing an amended return.**

43. Amount paid on original return. . . . .  43  .  00

44. Overpayment as shown (or adjusted) on original return . . . . .  44  .  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)

45. Amended return total payments and credits - Add Lines 42 and 43; subtract Line 44. Enter on Line 45. . . . .  45  .  00

46. If Line 42, or if amended return, Line 45, is larger than Line 34, enter the difference. Amount of OVERPAYMENT . . . . .  46  .  00

47. Amount of Line 46 to be applied to your 2022 estimated tax . . . . .  47  .  00

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

48a. Children's Trust Fund  .  00    48b. Veterans Trust Fund  .  00    48c. Elderly Home Delivered Meals Trust Fund  .  00    48d. Missouri National Guard Trust Fund  .  00

48e. Workers' Memorial Fund  .  00    48f. Childhood Lead Testing Fund  .  00    48g. Missouri Military Family Relief Fund  .  00    48h. General Revenue Fund  .  00

48i. Organ Donor Program Fund  .  00    48j. Kansas City Regional Law Enforcement Memorial Foundation Fund  .  00    48k. Soldiers Memorial Military Museum in St. Louis Fund  .  00

48l. Additional Fund Code  Additional Fund Amount  .  00    48m. Additional Fund Code  Additional Fund Amount  .  00

Total Donation - Add amounts from Boxes 48a through 48m and enter here . . . . .  48  .  00

49. Amount of Line 46 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter the total deposit amount from [Form 5632](#). . . . .  49  .  00

50. **REFUND** - Subtract Lines 47, 48, and 49 from Line 46 and enter here . . . . .  50  .  00

a. Routing Number  c.  Checking  Savings

b. Account Number



Amount Due

- 51. If Line 34 is larger than Line 42 or Line 45, enter the difference.  
Amount of UNDERPAYMENT . . . . .   .
- 52. Underpayment of estimated tax penalty - Attach [Form MO-2210](#). Enter penalty amount here . . .   .   
 Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.
- 53. **AMOUNT DUE** - Add Lines 51 and 52.  
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically . . . . .   .

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. By signing or entering my name in the "Signature" field(s) below, I am providing the Department of Revenue with my signature as required under [Section 143.561, RSMo](#). Declaration of preparer (other than taxpayer) is based on all information of which he or she has knowledge. As provided in [Chapter 143, RSMo](#), a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit, or abatement if I employ such aliens.

Signature

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

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm . . . . .  Yes  No

Did you pay a tax return preparer to complete your return, but the preparer failed to sign the return or provide an Internal Revenue Service preparer tax identification number? If you marked yes, please insert the preparer's name, address, and phone number in the applicable sections of the signature block above. . . . .  Yes  No



21322050006

**Department Use Only**

A     FA     E10     DE     F     .

Form MO-1040 (Revised 12-2021)

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



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

**Fax:** (573) 522-1762  
**Email:** [income@dor.mo.gov](mailto:income@dor.mo.gov)

**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/).

Visit [dor.mo.gov/taxation/individual/tax-types/income/](http://dor.mo.gov/taxation/individual/tax-types/income/) for additional information.

## 2021 Tax Chart

To identify your tax, use your Missouri taxable income from [Form MO-1040](#), Line 27Y and 27S 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/](http://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 28Y and 28S.

### Tax Rate Chart

Section A

<u>If the Missouri taxable income is:</u>	<u>The tax is:</u>
\$0 to \$108. . . . .	\$0
At least \$109 but not over \$1,088. . . . .	1.5% of the Missouri taxable income
Over \$1,088 but not over \$2,176 . . . . .	\$16 plus 2.0% of excess over \$1,088
Over \$2,176 but not over \$3,264 . . . . .	\$38 plus 2.5% of excess over \$2,176
Over \$3,264 but not over \$4,352 . . . . .	\$65 plus 3.0% of excess over \$3,264
Over \$4,352 but not over \$5,440 . . . . .	\$98 plus 3.5% of excess over \$4,352
Over \$5,440 but not over \$6,528 . . . . .	\$136 plus 4.0% of excess over \$5,440
Over \$6,528 but not over \$7,616 . . . . .	\$180 plus 4.5% of excess over \$6,528
Over \$7,616 but not over \$8,704 . . . . .	\$229 plus 5.0% of excess over \$7,616
Over \$8,704 . . . . .	\$283 plus 5.4% of excess over \$8,704

### Tax Calculation Worksheet

Section B

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040, Lines 27Y and 27S) . . . . .	\$ _____	_____	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below \$1,088 enter \$0 . . . . .	- \$ _____	_____	- \$ 2,176	\$ 8,704
3. Difference - Subtract Line 2 from Line 1 . . . . .	= \$ _____	_____	= \$ 914	\$ 3,296
4. Enter the percent for your tax bracket (see Section A above) . . . . .	X _____ %	_____ %	X 2.5%	5.4%
5. Multiply Line 3 by the percent on Line 4 . . . . .	= \$ _____	_____	= \$ 22.85	\$ 177.98
6. Enter the tax from your tax bracket - before applying the percent (see Section A above) . . . . .	+ \$ _____	_____	+ \$ 38	283
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040, Lines 28Y and 28S . . . . .	= \$ _____	_____	= \$ 61	\$ 461
			(\$60.85 rounded to the nearest dollar)	(\$460.98 rounded to the nearest dollar)

Diagram 1: Form W-2

**W-2 Wage and Tax Statement**  
Form 2021  
Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department



MISSOURI DEPARTMENT OF  
**REVENUE**  
**2021 Individual Income Tax Adjustments**

Department Use Only (MM/DD/YY)

Attach to Form MO-1040. Attach your federal return. See information beginning on page 12 to assist you in completing this form.


Name

Social Security Number	<input type="text"/> - <input type="text"/> - <input type="text"/>			Spouse's Social Security Number	<input type="text"/> - <input type="text"/> - <input type="text"/>			
First Name	<input type="text"/>	M.I.	<input type="text"/>	Last Name	<input type="text"/>		Suffix	<input type="text"/>
Spouse's First Name	<input type="text"/>	M.I.	<input type="text"/>	Spouse's Last Name	<input type="text"/>		Suffix	<input type="text"/>

**Additions**

Yourself (Y)

Spouse (S)

1. Interest on state and local obligations other than Missouri source. . . .	1Y	<input type="text"/>	.00	1S	<input type="text"/>	.00
2. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> S Corporation <input type="checkbox"/> Business Interest	 21340010001					
<input type="checkbox"/> Net Operating Loss (Carryback/Carryforward)						
<input type="checkbox"/> Other (description) <input type="text"/>	2Y	<input type="text"/>	.00	2S	<input type="text"/>	.00
3. Nonqualified distribution received from a qualified 529 plan not used for qualified expenses. . . . .	3Y	<input type="text"/>	.00	3S	<input type="text"/>	.00
4. Food Pantry contributions included on Federal Schedule A. . . . .	4Y	<input type="text"/>	.00	4S	<input type="text"/>	.00
5. Nonresident Property Tax. . . . .	5Y	<input type="text"/>	.00	5S	<input type="text"/>	.00
6. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses. . . .	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Total Additions - Add Lines 1 through 6. Enter here and on Form MO-1040, Line 2. . . . .	7Y	<input type="text"/>	.00	7S	<input type="text"/>	.00

**Subtractions**

8. Interest from exempt federal obligations included in federal adjusted gross income - Attach a detailed list or all Federal Form(s) 1099 . . . .	8Y	<input type="text"/>	.00	8S	<input type="text"/>	.00
9. Any state income tax refund included in federal adjusted gross income.	9Y	<input type="text"/>	.00	9S	<input type="text"/>	.00
10. Military Retirement Benefits (see Instructions on page 14) . . . . .	10Y	<input type="text"/>	.00	10S	<input type="text"/>	.00
11. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> S Corporation <input type="checkbox"/> Railroad Retirement Benefits <input type="checkbox"/> Military (nonresident)						
<input type="checkbox"/> Combat Pay <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> MO Public-Private Transportation Act						
<input type="checkbox"/> Net Operating Loss <input type="checkbox"/> Business Interest						
<input type="checkbox"/> Other (description) <input type="text"/>	11Y	<input type="text"/>	.00	11S	<input type="text"/>	.00
12. Exempt contributions made to a qualified 529 plan . . . . .	12Y	<input type="text"/>	.00	12S	<input type="text"/>	.00
13. Qualified Health Insurance Premiums - Attach the Qualified Health Insurance Premiums Worksheet (Form 5695) and supporting documentation . . . . .	13Y	<input type="text"/>	.00	13S	<input type="text"/>	.00

Part 1 - Missouri Modifications to Federal Adjusted Gross Income

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

- Complete this section only if you itemize deductions on your federal return. Attach your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- |   |    |  |     |
|---|----|--|-----|
| 1. Total federal itemized deductions from Federal Form 1040 or Federal Form 1040-SR, Line 12a . . . . .             | 1  |  | .00 |
| 2. 2021 Social security tax - (Yourself) . . . . .  | 2  |  | .00 |
| 3. 2021 Social security tax - (Spouse) . . . . .  | 3  |  | .00 |
| 4. 2021 Railroad retirement tax - Tier I and Tier II (Yourself) . . . . .   | 4  |  | .00 |
| 5. 2021 Railroad retirement tax - Tier I and Tier II (Spouse) . . . . .   | 5  |  | .00 |
| 6. 2021 Medicare tax - Yourself and Spouse (see instructions on page 16) . . . . .                                  | 6  |  | .00 |
| 7. 2021 Self-employment tax (see instructions on page 16) . . . . .   | 7  |  | .00 |
| 8. Total - Add Lines 1 through 7. . . . .   | 8  |  | .00 |
| 9. State and local income taxes from Federal Schedule A, Line 5 or enter \$0 if completing worksheet below. . . . . | 9  |  | .00 |
| 10. Earnings taxes included in Line 9 . . . . .   | 10 |  | .00 |
| 11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below . . . . .            | 11 |  | .00 |
| 12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14 . . . . .  | 12 |  | .00 |

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





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

Part 3 - Section A

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

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1	<input type="text"/>	.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	2	<input type="text"/>	.00			
3. Subtract Line 2 from Line 1 . . . . .	3	<input type="text"/>	.00			
4. Select the appropriate filing status and enter amount on Line 4. <ul style="list-style-type: none"> <li>• Married Filing Combined (joint federal) - \$100,000</li> <li>• Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . . . .</li> </ul>	4	<input type="text"/>	.00			
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0 . . . . .	5	<input type="text"/>	.00			
6. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 5b . . . . .	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Amount from Line 6 or \$39,365 (maximum social security benefit), whichever is less . . . . .	7Y	<input type="text"/>	.00	7S	<input type="text"/>	.00
8. If you received taxable social security, complete Form MO-A, Lines 1 through 8 of Section C, and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0. . . . .	8Y	<input type="text"/>	.00	8S	<input type="text"/>	.00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0.	9Y	<input type="text"/>	.00	9S	<input type="text"/>	.00
10. Add amounts on Lines 9Y and 9S . . . . .	10	<input type="text"/>	.00			
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0 . . . . .	11	<input type="text"/>	.00			

Part 3 - Section B

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

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1	<input type="text"/>	.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	2	<input type="text"/>	.00			
3. Subtract Line 2 from Line 1 . . . . .	3	<input type="text"/>	.00			
4. Select the appropriate filing status and enter the amount on Line 4. <ul style="list-style-type: none"> <li>• Married Filing Combined (joint federal) - \$32,000</li> <li>• Single, Head of Household, and Qualifying Widow(er) - \$25,000</li> <li>• Married Filing Separate - \$16,000 . . . . .</li> </ul>	4	<input type="text"/>	.00			
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 . . . . .	5	<input type="text"/>	.00			
6. Taxable pension for each spouse from private sources from Federal Form 1040 or Federal Form 1040-SR, Line 4b and 5b . . . . .	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Amounts from Line 6Y and 6S or \$6,000, whichever is less . . . . .	7Y	<input type="text"/>	.00	7S	<input type="text"/>	.00
8. Add Lines 7Y and 7S . . . . .	8	<input type="text"/>	.00			
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0. . . . .	9	<input type="text"/>	.00			



21340030001

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

Part 3 - Section C

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1	<input type="text"/>	.00			
2. Select the appropriate filing status and enter the amount on Line 2. <ul style="list-style-type: none"> <li>• Married Filing Combined (joint federal) - \$100,000</li> <li>• Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . . . .</li> </ul>	2	<input type="text"/>	.00			
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 . . . . .	3	<input type="text"/>	.00			
4. Taxable social security benefits for each spouse from Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	4Y	<input type="text"/>	.00	4S	<input type="text"/>	.00
5. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 6b . . . . .	5Y	<input type="text"/>	.00	5S	<input type="text"/>	.00
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S . . . . .	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Add Lines 6Y and 6S . . . . .	7	<input type="text"/>	.00			
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0 . . . . .	8	<input type="text"/>	.00			

Part 3 - Section D

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

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

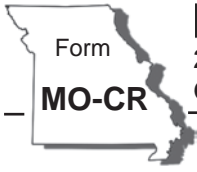
**Note:** Beginning with tax year 2021, there is no longer a calculation for computing a **military pension** exemption since 100% of military retirement benefits can be subtracted from federal adjusted gross income. (The military retirement benefits must be included on your federal return, Line 5b). Please use MO-A, Part 1, Line 10 to claim your military subtraction.



21340040001

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

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



MISSOURI DEPARTMENT OF  
**REVENUE**  
**2021 Credit for Income Taxes Paid To  
 Other States or Political Subdivisions**

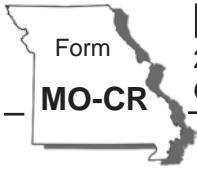
Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

Attach Form MO-CR and **all income tax returns** for each state or political subdivision to Form MO-1040.

Name	Social Security Number
<input style="width: 100%;" type="text"/>	<input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/>

Spouse's Name	Spouse's Social Security Number
<input style="width: 100%;" type="text"/>	<input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/> - <input style="width: 25%;" type="text"/>

	Yourself (Y)		Spouse (S)			
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S) . . . . .	1Y	<input style="width: 60%;" type="text"/>	.00	1S	<input style="width: 60%;" type="text"/>	.00
2. Claimant's Missouri income tax (Form MO-1040, Line 28Y and 28S). Use the two letter abbreviation for the state or name of political subdivision. See the table on back for the two letter abbreviation, or enter the name of the political subdivision below. _____	2Y	<input style="width: 60%;" type="text"/>	.00	2S	<input style="width: 60%;" type="text"/>	.00
		State of: <input style="width: 60%;" type="text"/>		State of: <input style="width: 60%;" type="text"/>		
3. Wages and commissions. . . . .	3Y	<input style="width: 60%;" type="text"/>	.00	3S	<input style="width: 60%;" type="text"/>	.00
4. Other income (Describe nature _____) . . . . .	4Y	<input style="width: 60%;" type="text"/>	.00	4S	<input style="width: 60%;" type="text"/>	.00
5. Total - Add Lines 3 and 4. . . . .	5Y	<input style="width: 60%;" type="text"/>	.00	5S	<input style="width: 60%;" type="text"/>	.00
6. Less, related adjustments (Federal Form 1040 or 1040-SR, . . . Line 10). . . . .	6Y	<input style="width: 60%;" type="text"/>	.00	6S	<input style="width: 60%;" type="text"/>	.00
7. Net amounts - Subtract Line 6 from Line 5 . . . . .	7Y	<input style="width: 60%;" type="text"/>	.00	7S	<input style="width: 60%;" type="text"/>	.00
8. Percentage of your income taxed - Divide Line 7 by Line 1 . . . . .	8Y	<input style="width: 60%;" type="text"/>	%	8S	<input style="width: 60%;" type="text"/>	%
9. Maximum credit - Multiply Line 2 by percentage on Line 8 . . . . .	9Y	<input style="width: 60%;" type="text"/>	.00	9S	<input style="width: 60%;" type="text"/>	.00
10. Income tax you paid to another state or political subdivision. <b>This is not income tax withheld.</b> The income tax is reduced by all credits, except withholding and estimated tax. . . . .	10Y	<input style="width: 60%;" type="text"/>	.00	10S	<input style="width: 60%;" type="text"/>	.00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 29Y or Line 29S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 . . . . .	11Y	<input style="width: 60%;" type="text"/>	.00	11S	<input style="width: 60%;" type="text"/>	.00



MISSOURI DEPARTMENT OF  
**REVENUE**  
2021 Credit for Income Taxes Paid To  
Other States or Political Subdivisions

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

Attach Form MO-CR and **all income tax returns** for each state or political subdivision to Form MO-1040.

Name	Social Security Number
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>

Spouse's Name	Spouse's Social Security Number
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>

	Yourselves (Y)	Spouse (S)
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S) . . . . .	1Y <input type="text"/> .00	1S <input type="text"/> .00
2. Claimant's Missouri income tax (Form MO-1040, Line 28Y and 28S). Use the two letter abbreviation for the state or name of political subdivision. See the table on back for the two letter abbreviation, or enter the name of the political subdivision below. _____	2Y <input type="text"/> .00	2S <input type="text"/> .00
	State of: <input type="text"/>	State of: <input type="text"/>
3. Wages and commissions. . . . .	3Y <input type="text"/> .00	3S <input type="text"/> .00
4. Other income (Describe nature _____) . . . . .	4Y <input type="text"/> .00	4S <input type="text"/> .00
5. Total - Add Lines 3 and 4. . . . .	5Y <input type="text"/> .00	5S <input type="text"/> .00
6. Less, related adjustments (Federal Form 1040 or 1040-SR, . . . . . Line 10). . . . .	6Y <input type="text"/> .00	6S <input type="text"/> .00
7. Net amounts - Subtract Line 6 from Line 5 . . . . .	7Y <input type="text"/> .00	7S <input type="text"/> .00
8. Percentage of your income taxed - Divide Line 7 by Line 1 . . . . .	8Y <input type="text"/> %	8S <input type="text"/> %
9. Maximum credit - Multiply Line 2 by percentage on Line 8 . . . . .	9Y <input type="text"/> .00	9S <input type="text"/> .00
10. Income tax you paid to another state or political subdivision. <b>This is not income tax withheld.</b> The income tax is reduced by all credits, except withholding and estimated tax. . . . .	10Y <input type="text"/> .00	10S <input type="text"/> .00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 29Y or Line 29S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 . . . . .	11Y <input type="text"/> .00	11S <input type="text"/> .00

Complete this form if you are a Missouri resident, resident estate, or resident trust with income from another state(s). 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 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 28).
- Complete the other state's return(s) to determine the amount of income tax you paid to the other state(s).

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

Line 2 - Enter the amount from Form MO-1040, Line 28Y and 28S.

Lines 3 and 4 - Enter the total amount of wages, commissions, and other income you or your spouse received from the other state(s), 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.** The income tax entered must be reduced by all credits, except withholding and estimated tax. If both you and your spouse paid income tax to the other state(s), each must claim his or her own portion of the tax liability.

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 29Y and 29S. (If you have multiple credits, add the amounts on Line 11 from each MO-CR). Your total credit cannot exceed the tax paid or the percent of tax due to Missouri on that part of your income.

#### Two Letter Abbreviations for States

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

#### 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/).



Resident/Nonresident Status - Select your status in the appropriate box below.

Social Security Number

Input boxes for Social Security Number

Name

Input box for Name

Address

Input box for Address

City, State, ZIP Code

Input box for City, State, ZIP Code

- 1. Nonresident of Missouri
State of residence during 2021
Remote Work
2. Part-Year Missouri Resident
Remote Work

Indicate the dates you were a Missouri Resident in 2021.

- A. Date From: Date To:
B. Indicate the other state of residence and dates you resided there
Date From: Date To:

Spouse's Social Security Number

Input boxes for Spouse's Social Security Number

Spouse's Name

Input box for Spouse's Name

Address

Input box for Address

City, State, ZIP Code

Input box for City, State, ZIP Code

- 1. Nonresident of Missouri
State of residence during 2021
Remote Work
2. Part-Year Missouri Resident
Remote Work

Indicate the dates you were a Missouri Resident in 2021.

- A. Date From: Date To:
B. Indicate the other state of residence and dates you resided there
Date From: Date To:

Part A

Based on the Military Spouse's Residency Relief Act, if you are the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, and Missouri is your state of residence, any income you earn is taxable to Missouri. Do not complete Form MO-NRI. You must report 100% on Line 30 of Form MO-1040.

- 3. Military/Nonresident Tax Status - Indicate your tax status below and complete Part C - Missouri Income Percentage.
Missouri Home of Record
Non-Missouri Home of Record

- 3. Military/Nonresident Tax Status - Indicate your tax status below and complete Part C - Missouri Income Percentage.
Missouri Home of Record
Non-Missouri Home of Record

**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. ....	1	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. Less: 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, less 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 30Y and 30S. ....			%			%

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 2021, 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 2021, 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:**

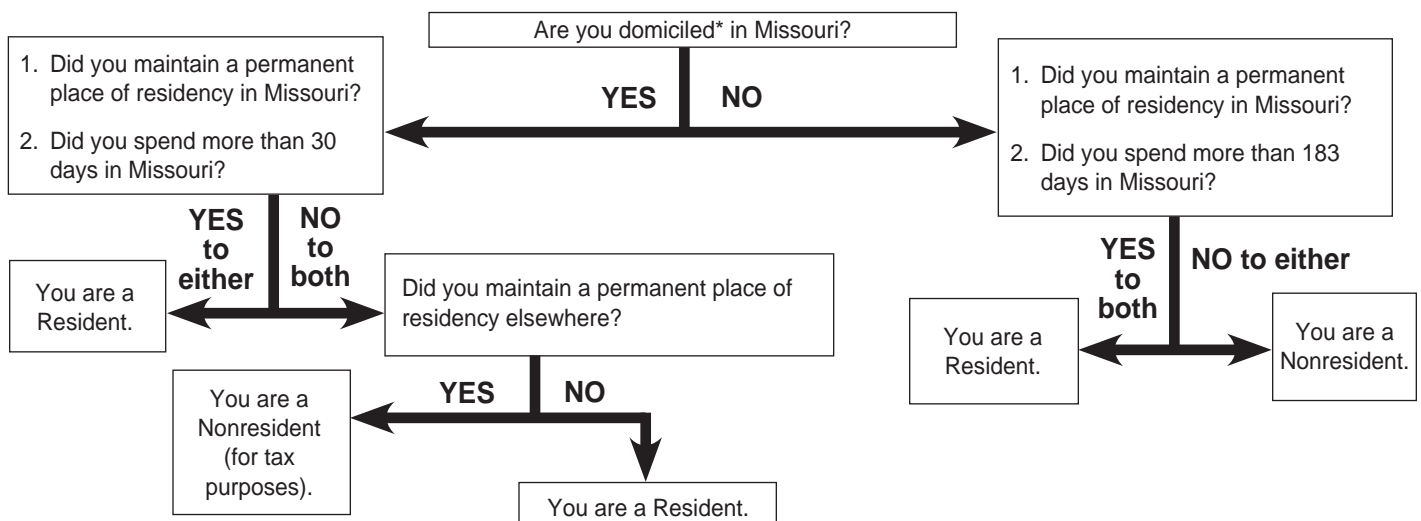
- a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.
- b) 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.**
- c) 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.**
- d) 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:**

- a) 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.
- b) Only had military income while in Missouri - You may complete a Military - No Return Required Form online at [sa.dor.mo.gov/nri/](http://sa.dor.mo.gov/nri/).

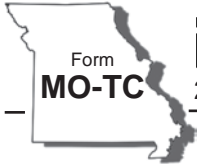
**Note:** If you file a joint federal return, you **must** file a combined Missouri return (regardless of whom earned the income). Complete each column of Part B and Part C of this form. Do not combine incomes for you and your spouse.

**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.





MISSOURI DEPARTMENT OF  
**REVENUE**  
2021 Miscellaneous Income Tax Credits

Department Use Only (MM/DD/YY)

Name (Last, First)

Spouse's Name (Last, First)

Corporation Name

Missouri Tax I.D. Number

Social Security Number

Spouse's Social Security Number

Charter Number

Federal Employer I.D. Number

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

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

	Benefit Number (See example above)	Alpha Code (3 characters) from the next page	Credit Name Each credit will apply against your tax liability in the order they appear below.	<ul style="list-style-type: none"> <li>• Yourself</li> <li>• Corporation Income</li> <li>• Fiduciary</li> </ul>		<ul style="list-style-type: none"> <li>• Spouse (on a combined return)</li> </ul>	
				Column 1	Column 2	Column 1	Column 2
1.				1.	00	00	00
2.				2.	00	00	00
3.				3.	00	00	00
4.				4.	00	00	00
5.				5.	00	00	00
6.				6.	00	00	00
7.				7.	00	00	00
8.				8.	00	00	00
9.				9.	00	00	00
10.				10.	00	00	00
11. Subtotals - add Lines 1 through 10. ....				11.	00	00	00
12. Enter the amount of the tax liability from Form MO-1040, Line 33Y for yourself and Line 33S for your spouse, or Form MO-1120, Line 17 or Form MO-1041, Line 15. ....				12.	00	00	00
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 18; Form MO-1040, Line 40; or Form MO-1041, Line 16.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable. ....				13.			00

**Instructions**

Use Column 1 if you are filing:

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

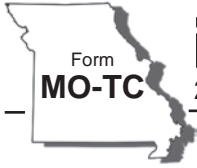
I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

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



21306010001

For Privacy Notice, see instructions.



MISSOURI DEPARTMENT OF  
**REVENUE**  
2021 Miscellaneous Income Tax Credits

Department Use Only (MM/DD/YY)

Name (Last, First)

Spouse's Name (Last, First)

Corporation Name

Missouri Tax I.D. Number

Social Security Number

Spouse's Social Security Number

Charter Number

Federal Employer I.D. Number

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

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

	Benefit Number (See example above)	Alpha Code (3 characters) from the next page	Credit Name Each credit will apply against your tax liability in the order they appear below.	<ul style="list-style-type: none"> <li>• Yourself</li> <li>• Corporation Income</li> <li>• Fiduciary</li> </ul>		<ul style="list-style-type: none"> <li>• Spouse (on a combined return)</li> </ul>	
				Column 1	Column 2	Column 1	Column 2
1.				00		00	
2.				00		00	
3.				00		00	
4.				00		00	
5.				00		00	
6.				00		00	
7.				00		00	
8.				00		00	
9.				00		00	
10.				00		00	
11. Subtotals - add Lines 1 through 10. ....				00		00	
12. Enter the amount of the tax liability from Form MO-1040, Line 33Y for yourself and Line 33S for your spouse, or Form MO-1120, Line 17 or Form MO-1041, Line 15. ....				00		00	
13. Total Credits - add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 18; Form MO-1040, Line 40; or Form MO-1041, Line 16.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable. ....							00

**Instructions**

Use Column 1 if you are filing:

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

I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

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



21306010001

For Privacy Notice, see instructions.

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) 522-2790	Schedule 150, Fed. K-1, Form 4354
BJI	Brownfield "Jobs and Investment" - (573) 522-8004	Certificate*
CCA	Capitol Complex - Artifact Donation - (573)751-5798	Certificate*
CCM	Capitol Complex - Monetary Donation -(573)751-5798	Certificate*
DPC	Development Tax Credit - (573) 526-3285	Certificate*
FDA	Family Development Account - (573) 751-4539	Certificate*
FPC	Film Production - (573) 751-9048	Certificate*
HPC	Historic Preservation - (573) 522-8004	Certificate*
ICT	Innovation Campus Tax Credit - (573) 751-4539	Certificate*
MQJ	Missouri Quality Jobs - (573) 526-3285	Certificate*
MWC	Missouri Works Credit - (573) 526-3285	Certificate*
NAC	Neighborhood Assistance - (573) 751-4539	Certificate*
NEZ	New Enhanced Enterprise Zone - (573) 526-3285	Certificate*
NMC	New Market Tax Credit - (573) 522-8004	Certificate*
RCC	Rebuilding Communities - (573) 526-3285	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act - (573) 522-8004	Certificate*
REC	Qualified Research Expense - (573) 526-0124	Certificate*
RTC	Remediation - (573) 522-8004	Certificate*
SBI	Small Business Incubator - (573) 751-4539	Certificate*
SEC	Sporting Event Credit - (573) 522-8004	Certificate*
SPC	Sporting Contribution Credit - (573) 522-8004	Certificate*
WEC	Processed Wood Energy - (573) 526-1723	Certificate*
WGC	Wine and Grape Production - (573) 751-9048	Certificate*
YOC	Youth Opportunities - (573) 751-4539	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

**Missouri Department of Revenue**

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

Alpha Code	Name of Credit	Attach to Form MO-TC
ATC	Special Needs Adoption	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

**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**

Jefferson City, MO 65105  
[dnr.mo.gov](http://dnr.mo.gov)

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
CPC	Charcoal Producers - (573) 751-4817	Certificate*

**Missouri Department of Social Services**

Jefferson City, MO 65109  
[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*

**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/).

\* Must be approved by the issuing agency

Individuals with speech or hearing impairments may call TTY (800) 735-2966 or fax (573) 526-1881.



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

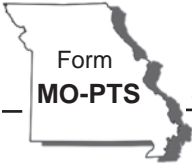
Missouri law requires a combined return for married couples filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

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 2020 Missouri tax withheld, less each spouse's 2020 tax liability. The result should be each spouse's portion of the 2020 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.	1	: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. Less: federal adjustments to income	10	:00	17	:00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	11	:00	18	:00



MISSOURI DEPARTMENT OF  
**REVENUE**  
2021 Property Tax Credit Schedule

Department Use Only (MM/DD/YY)

This form must be attached to Form MO-1040.

Social Security Number

-  -

Date of Birth (MM/DD/YYYY)

First Name

M.I.

Last Name

Spouse's Social Security Number

-  -

Spouse's Date of Birth (MM/DD/YYYY)

Spouse's First Name

M.I.

Last Name

Qualifications

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

- A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1099.)
- B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.)
- C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1099.)
- D. 60 years of age or older and received surviving spouse benefits (Attach Form SSA-1099.)

Filing Status

Select only one filing status. **If married filing combined, you must report both incomes.**

- Single
- Married - Filing Combined
- Married - Living Separate for Entire Year

Failure to provide the required attachment(s) will result in the delay or denial of your return.

Income

1. Enter the amount of income from [Form MO-1040](#), Line 6. . . . .  1  .  00
2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your **minor children** before any deductions and the amount of social security equivalent railroad retirement benefits. **Attach** Form(s) SSA-1099 or RRB-1099 (TIER I) . . . . .  2  .  00
3. Enter the total amount of pensions, annuities, dividends, rental income, unemployment compensation, or interest income not included in Line 1. Include tax exempt interest from MO-A, Part 1, Line 8 (if filing Form MO-1040). **Attach** Form(s) W-2, 1099, 1099-G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, etc  3  .  00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach** Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to [MO-A](#), Part 1, Line 11 . . . . .  4  .  00
5. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs. See instructions, MO-1040. . . . .  5  .  00



21323010001

For Privacy Notice, see Instructions.

Income (continued)

- 6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). **Attach** a letter from the Social Security Administration that includes the total amount of assistance received if applicable . . . . .  .
- 7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040 or 1040-SR) . . . . .  .
- 8. Total household income - Add Lines 1 through 7 and enter the total here . . . . .  .
- 9. Enter the appropriate amount from the options below. . . . .  . 
  - **Single or Married Living Separate** - Enter \$0
  - Married and Filing Combined - **rented** or **did not own** your home for the entire year - Enter \$2,000
  - Married and Filing Combined - **owned** and **occupied** your home for the entire year - Enter \$4,000
- 10. Net household income - Subtract Line 9 from Line 8 and enter the amount here . . . . .  . 
  - If you rented or did not own and occupy your home for the entire year and Line 10 is greater than \$27,200 , you are **not eligible** to file this claim.
  - If you owned and occupied your home for the entire year and Line 10 is greater than \$30,000, you are **not eligible** to file this claim.

Real Estate or Rent

- 11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, or \$1,100, whichever is less. **Attach** a copy of **paid** real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, **attach** the Assessor's Certification ([Form 948](#)) . . . . .  .
- 12. If you rented, enter the total amount from Certification of Rent Paid (Form(s) MO-CRP), Line 9 or \$750, whichever is less. **Attach** a completed Verification of Rent Paid ([Form 5674](#)). **Note:** If you rent from a facility that does not pay property tax, you are **not eligible** for a Property Tax Credit . . . . .  .

Credit

- 13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less . . . . .  .
- 14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 47-49 to figure your Property Tax Credit. You **must** use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 41. . . . .  .

Department Use Only

A       K       R       U

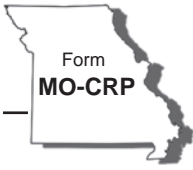
This form must be attached to Form MO-1040.



21323020001

**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/).



One Form MO-CRP must be provided for each rental location in which you resided. Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number

Three boxes for Social Security Number with dashes.

Spouse's Social Security Number

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

Select this box if related to your landlord. If so, explain.

Large empty box for explanation.

2. Name (First, Last)

Large empty box for Name.

Physical Address of Rental Unit (P.O. Box Not Allowed)

Apartment Number

Large empty box for Physical Address.

Small empty box for Apartment Number.

City

State

ZIP Code

Large empty box for City.

Small empty box for State.

Large empty box for ZIP Code.

3. Landlord's Name (First, Last)

Large empty box for Landlord's Name.

Landlord's Street Address (Must be completed)

Apartment Number

Large empty box for Landlord's Street Address.

Small empty box for Apartment Number.

City

State

ZIP Code

Large empty box for City.

Small empty box for State.

Large empty box for ZIP Code.

4. Landlord's Phone Number (Must be completed)

Large empty box for Landlord's Phone Number.

From:

Three boxes for From: MM/DD/YY.

To:

Three boxes for To: MM/DD/YY.

5. Rental Period During Year (MM/DD/YY)

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.

Box 6: Amount of rent paid. Includes a .00 box.

7. Select the appropriate box below and enter the corresponding percentage on Line 7

Box 7: Percentage entered. Includes a % sign.

- A. Apartment, House, Mobile Home, or Duplex - 100%
B. Mobile Home Lot - 100%
C. Boarding Home or Residential Care - 50%
D. Skilled or Intermediate Care Nursing Home - 45%
E. Hotel - 100%; if meals are included - 50%

- F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
G. Shared Residence - If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional person(s) sharing rent:
1 (50%) 2 (33%) 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

Box 8: Net rent paid. Includes a .00 box.

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

Box 9: Amount for 20% calculation. Includes a .00 box.

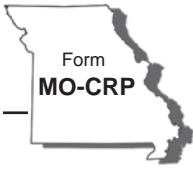


For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2021)

Taxation Division
Attach to Form MO-PTC or MO-PTS and mail to the Missouri Department of Revenue.

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/.



One Form MO-CRP must be provided for each rental location in which you resided. Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number

Three boxes for Social Security Number with dashes.

Spouse's Social Security Number

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

Select this box if related to your landlord. If so, explain.

Large empty box for explanation.

2. Name (First, Last)

Large empty box for Name.

Physical Address of Rental Unit (P.O. Box Not Allowed)

Apartment Number

Large empty box for Physical Address.

Small empty box for Apartment Number.

City

State

ZIP Code

Large empty box for City.

Small empty box for State.

Large empty box for ZIP Code.

3. Landlord's Name (First, Last)

Large empty box for Landlord's Name.

Landlord's Street Address (Must be completed)

Apartment Number

Large empty box for Landlord's Street Address.

Small empty box for Apartment Number.

City

State

ZIP Code

Large empty box for City.

Small empty box for State.

Large empty box for ZIP Code.

4. Landlord's Phone Number (Must be completed)

Large empty box for Landlord's Phone Number.

5. Rental Period During Year (MM/DD/YY)

Three boxes for Rental Period (From).

Three boxes for Rental Period (To).

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.

Box 6 for gross rent paid with .00 cents.

7. Select the appropriate box below and enter the corresponding percentage on Line 7

Box 7 for percentage with % sign.

- A. Apartment, House, Mobile Home, or Duplex - 100%
B. Mobile Home Lot - 100%
C. Boarding Home or Residential Care - 50%
D. Skilled or Intermediate Care Nursing Home - 45%
E. Hotel - 100%; if meals are included - 50%

- F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
G. Shared Residence - If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional person(s) sharing rent:
1 (50%) 2 (33%) 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

Box 8 for net rent paid with .00 cents.

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

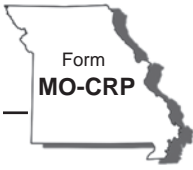
Box 9 for 20% calculation with .00 cents.



For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2021)





One Form MO-CRP must be provided for each rental location in which you resided. Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number

Three boxes for Social Security Number with dashes.

Spouse's Social Security Number

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

Select this box if related to your landlord. If so, explain.

Large empty box for explanation.

2. Name (First, Last)

Large empty box for Name.

Physical Address of Rental Unit (P.O. Box Not Allowed)

Apartment Number

Large empty box for Physical Address.

Small empty box for Apartment Number.

City

State

ZIP Code

Large empty box for City.

Small empty box for State.

Large empty box for ZIP Code.

3. Landlord's Name (First, Last)

Large empty box for Landlord's Name.

Landlord's Street Address (Must be completed)

Apartment Number

Large empty box for Landlord's Street Address.

Small empty box for Apartment Number.

City

State

ZIP Code

Large empty box for City.

Small empty box for State.

Large empty box for ZIP Code.

4. Landlord's Phone Number (Must be completed)

Large empty box for Landlord's Phone Number.

From:

Three boxes for From: MM/DD/YY.

To:

Three boxes for To: MM/DD/YY.

5. Rental Period During Year (MM/DD/YY)

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.

Box 6: Amount of rent paid. Includes a .00 box.

7. Select the appropriate box below and enter the corresponding percentage on Line 7

Box 7: Percentage entered. Includes a % sign.

- A. Apartment, House, Mobile Home, or Duplex - 100%
B. Mobile Home Lot - 100%
C. Boarding Home or Residential Care - 50%
D. Skilled or Intermediate Care Nursing Home - 45%
E. Hotel - 100%; if meals are included - 50%

- F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
G. Shared Residence - If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional person(s) sharing rent:
1 (50%) 2 (33%) 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

Box 8: Net rent paid. Includes a .00 box.

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

Box 9: Amount for 20% calculation. Includes a .00 box.

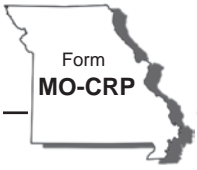


For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2021)

Taxation Division
Attach to Form MO-PTC or MO-PTS and mail to the Missouri Department of Revenue.

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/.



One Form MO-CRP must be provided for each rental location in which you resided. Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number

Three boxes for Social Security Number separated by dashes.

Spouse's Social Security Number

Three boxes for Spouse's Social Security Number separated by dashes.

Select this box if related to your landlord. If so, explain.

Large empty box for explanation.

2. Name (First, Last)

Large empty box for Name (First, Last).

Physical Address of Rental Unit (P.O. Box Not Allowed)

Large empty box for Physical Address of Rental Unit.

Apartment Number

Small empty box for Apartment Number.

City

Large empty box for City.

State

Small empty box for State.

ZIP Code

Large empty box for ZIP Code.

3. Landlord's Name (First, Last)

Large empty box for Landlord's Name (First, Last).

Landlord's Street Address (Must be completed)

Large empty box for Landlord's Street Address.

Apartment Number

Small empty box for Apartment Number.

City

Large empty box for City.

State

Small empty box for State.

ZIP Code

Large empty box for ZIP Code.

4. Landlord's Phone Number (Must be completed)

Large empty box for Landlord's Phone Number.

From:

Three boxes for From: (MM/DD/YY).

To:

Three boxes for To: (MM/DD/YY).

5. Rental Period During Year (MM/DD/YY)

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.

Box 6: Amount of rent paid. Includes a box for cents (00).

7. Select the appropriate box below and enter the corresponding percentage on Line 7

Box 7: Percentage entered. Includes a % sign.

- A. Apartment, House, Mobile Home, or Duplex - 100%
B. Mobile Home Lot - 100%
C. Boarding Home or Residential Care - 50%
D. Skilled or Intermediate Care Nursing Home - 45%
E. Hotel - 100%; if meals are included - 50%

- F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
G. Shared Residence - If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional person(s) sharing rent:
1 (50%) 2 (33%) 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

Box 8: Net rent paid. Includes a box for cents (00).

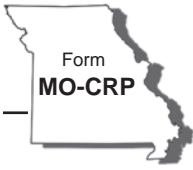
9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

Box 9: Amount after 20% multiplier. Includes a box for cents (00).



For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2021)



One Form MO-CRP must be provided for each rental location in which you resided. Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number

Three boxes for Social Security Number with dashes.

Spouse's Social Security Number

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

Select this box if related to your landlord. If so, explain.

Large empty box for explanation.

2. Name (First, Last)

Large empty box for Name.

Physical Address of Rental Unit (P.O. Box Not Allowed)

Apartment Number

Large empty box for Physical Address.

Small empty box for Apartment Number.

City

State

ZIP Code

Large empty box for City.

Small empty box for State.

Large empty box for ZIP Code.

3. Landlord's Name (First, Last)

Large empty box for Landlord's Name.

Landlord's Street Address (Must be completed)

Apartment Number

Large empty box for Landlord's Street Address.

Small empty box for Apartment Number.

City

State

ZIP Code

Large empty box for City.

Small empty box for State.

Large empty box for ZIP Code.

4. Landlord's Phone Number (Must be completed)

Large empty box for Landlord's Phone Number.

From:

Three boxes for From: MM/DD/YY.

To:

Three boxes for To: MM/DD/YY.

5. Rental Period During Year (MM/DD/YY)

6. Enter your gross rent paid. Attach a completed Verification of Rent Paid (Form 5674). If you received housing assistance, enter the amount of rent you paid. Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit.

Box 6: Amount of rent paid. Includes a box for cents (00).

7. Select the appropriate box below and enter the corresponding percentage on Line 7

Box 7: Percentage entered. Includes a % sign.

- A. Apartment, House, Mobile Home, or Duplex - 100%
B. Mobile Home Lot - 100%
C. Boarding Home or Residential Care - 50%
D. Skilled or Intermediate Care Nursing Home - 45%
E. Hotel - 100%; if meals are included - 50%

- F. Low Income Housing - 100% (Rent cannot exceed 40% of total household income.)
G. Shared Residence - If you shared your rent with relatives or friends (other than your spouse or children under 18), select the appropriate box based on the additional person(s) sharing rent:
1 (50%) 2 (33%) 3 (25%)

8. Net rent paid - Multiply Line 6 by the percentage on Line 7.

Box 8: Net rent paid. Includes a box for cents (00).

9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS.

Box 9: Amount after 20% multiplier. Includes a box for cents (00).



For Privacy Notice, see instructions.

Form MO-CRP (Revised 12-2021)

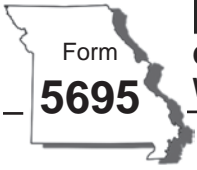
Taxation Division
Attach to Form MO-PTC or MO-PTS and mail to the Missouri Department of Revenue.

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/.

**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 15 . . . . . 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).**



MISSOURI DEPARTMENT OF  
**REVENUE**  
 Qualified Health Insurance Premiums  
 Worksheet for MO-A, Line 12

Social Security Number

--	--	--	--	--	--

Spouse's Social Security Number

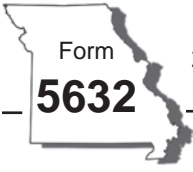
--	--	--	--	--	--

Complete this worksheet and attach it, along with proof of premiums paid, to Form MO-1040 if you included health insurance premiums paid as an itemized deduction or had health insurance premiums withheld from your social security benefits.

If you had premiums withheld from your social security benefits, complete Lines 1 through 4 to determine your taxable percentage of social security income and the corresponding taxable portion of your health insurance premiums included in your taxable income.

1. Enter the amount from Federal Form 1040 or Federal Form 1040-SR, Line 6a. If \$0, skip to Line 6 and enter your total health insurance premiums paid . . . . .	1		.00								
2. Enter amount from Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	2		.00								
3. Divide Line 2 by Line 1. . . . .	3		%								
<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: center; width: 10%;"><b>Yourself (Y)</b></td> <td style="width: 10%;"></td> <td style="text-align: center; width: 10%;"><b>Spouse (S)</b></td> <td style="width: 10%;"></td> <td style="width: 5%;"></td> </tr> </table>							<b>Yourself (Y)</b>		<b>Spouse (S)</b>		
	<b>Yourself (Y)</b>		<b>Spouse (S)</b>								
4. Enter the health insurance premiums withheld from your social security income . . . . .	4Y		.00	4S		.00					
5. Multiply the amounts on Line 4Y and 4S by the percentage on Line 3. . . . .	5Y		.00	5S		.00					
6. Enter the total of all other health insurance premiums paid, which were not included on 4Y or 4S . . . . .	6Y		.00	6S		.00					
7. Add the amounts from Lines 5 and 6 . . . . .	7Y		.00	7S		.00					
8. Add the amounts from Lines 7Y and 7S . . . . .	8		.00								
9. Divide Line 7Y and 7S by the total found on Line 8. If you itemized on your federal return and your federal itemized deductions included health insurance premiums as medical expenses, go to Line 10. If not, go to Line 15 . . . . .	9Y		%	9S		%					
10. Enter the amount from Federal Schedule A, Line 1 . . . . .	10		.00								
11. Enter the amount from Federal Schedule A, Line 4. . . . .	11		.00								
12. Divide Line 11 by Line 10 (round to full percent) . . . . .	12		%								
13. Multiply Line 8 by percent on Line 12 . . . . .	13		.00								
14. Subtract Line 13 from Line 8. . . . .	14		.00								
15. Enter your federal taxable income from Federal Form 1040 or Federal Form 1040-SR, Line 15. . . . .	15		.00								
16. If you itemized on your federal return and completed Lines 10 through 14 above, enter the amount from Line 14 or Line 15, whichever is less. If not, enter the amount from Line 8 or Line 15, whichever is less . . . . .	16		.00								
17. Multiply Line 16 by the percentage on Line 9Y and Line 9S. Enter the amounts on Line 17Y and 17S of this worksheet on Line 13 of Form MO-A. . . . .	17Y		.00	17S		.00					

**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/).



Department Use Only (MM/DD/YY)

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

Taxpayer

Social Security Number

Three boxes for Social Security Number with dashes.

Spouse's Social Security Number

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

First Name

Box for First Name

M.I.

Box for M.I.

Last Name

Box for Last Name

Suffix

Box for Suffix

Spouse's First Name

Box for Spouse's First Name

M.I.

Box for Spouse's M.I.

Spouse's Last Name

Box for Spouse's Last Name

Suffix

Box for Spouse's Suffix

Requirements

If you want to deposit your refund as a contribution to one or more Missouri MOST 529 Education Plan accounts:

- You must have an open Missouri MOST 529 Education Plan account that is administered by the Missouri Education Program. See the contact information below.
• Your total deposit must be at least \$25.
• If your overpayment is adjusted and the amount you requested to deposit exceeds your available refund, the Department will cancel your deposit and issue a refund to you.
• If your refund is offset to pay another debt, the Department will cancel your deposit.

529 Account

Enter the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)

A) Account Number

Box for Account Number A with a dash and a small box for cents.

A) Amount

Box for Amount A with a decimal point and a box for cents.

B) Account Number

Box for Account Number B with a dash and a small box for cents.

B) Amount

Box for Amount B with a decimal point and a box for cents.

C) Account Number

Box for Account Number C with a dash and a small box for cents.

C) Amount

Box for Amount C with a decimal point and a box for cents.

D) Account Number

Box for Account Number D with a dash and a small box for cents.

D) Amount

Box for Amount D with a decimal point and a box for cents.

Total Deposit

Add the amounts from Line A through Line D and enter the total deposit amount here and on Form MO-1040, Line 49 or Form MO-1040A, Line 16.

Box for Total Deposit with a decimal point and a box for cents.

Contact Information

MOST-Missouri's 529 Education Plan

missourimost.org

Telephone: (888) 414-6678

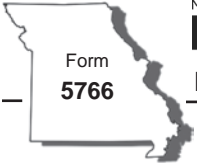
E-mail: most529@missourimost.org

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

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

If you wish to deposit all or a portion of your refund into a Missouri MOST 529 Education Plan, you must include this form with your Missouri Individual Income Tax Return.





First-Time Home Buyers Bank Worksheet

Department Use Only (MM/DD/YY)

Three sets of empty boxes for department use only.

Account Holder Information

Form fields for Account Holder Name, Spouse Name, Social Security Numbers, and Addresses.

Beneficiary Information

Form fields for Beneficiary Name, Beneficiary Social Security Number, and Beneficiary Address.

Financial Institution

Form fields for Financial Institution Name, Account Number, Total Account Deposits, Total Account Withdrawals, Interest Earned, Account Balance January 1, and Account Balance December 31.

Military

Military servicemember with home of record outside of Missouri

Expenses

Table with 3 columns: Date (MM/DD/YYYY), Description, and Amount. Includes three rows for expense entries.

First-Time Home Buyer

Deduction

Form fields for Deduction A (Contribution Deduction) and Deduction B (Accrued Interest).