

MISSOURI DEPARTMENT OF REVENUE

2023 Individual Income Tax Return Single/Married (One Income)

Print in BLACK ink only and DO NOT STAPLE. For Privacy Notice, see Instructions.

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

Vendor Code

Department Use Only

0 0 6

Department of Social Services Application of Eligibility form attached.

Filing Status

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

Select the appropriate boxes that apply. Age 65 or Older, Blind, 100% Disabled, Non-Obligated Spouse. Yourself, Spouse checkboxes.

Name

Form fields for Social Security Number, Deceased in 2023, First Name, M.I., Last Name, Spouse's Social Security Number, Spouse's First Name, M.I., Spouse's Last Name, Suffix.

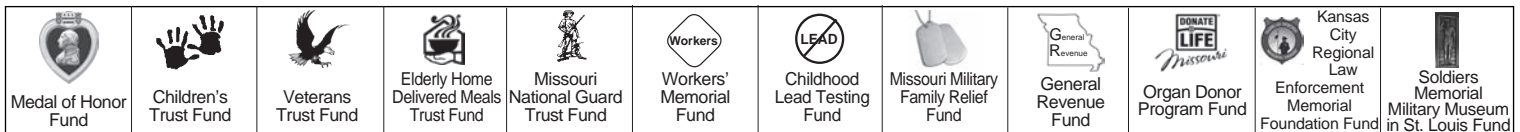
In Care Of Name (Attorney, Executor, Personal Representative, etc.) Attach form if applicable.

Text input field for In Care Of Name.

Address

Form fields for Present Address, 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 16. See instructions for more trust fund information.



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Income

- 1. Federal adjusted gross income from federal return (see page 6 of the instructions)00
- 2. Any state income tax refund included in federal adjusted gross income00
- 3. Total Missouri adjusted gross income.00

Deductions

- 4a. Tax from federal return. Do not enter federal income tax withheld. .00
- 4b. Federal tax percentage – Enter the percentage based on your Missouri Adjusted Gross Income, Line 3. Use the chart below to find your percentage. %

Missouri Adjusted Gross Income Range, Line 3: 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%

- 4c. Federal income tax deduction – Multiply Line 4a by the percentage on Line 4b. Enter this amount not to exceed \$5,000 for an individual or \$10,000 for combined filers00
- 5. Missouri standard deduction or itemized deductions.
 - Single or Married Filing Separate - \$13,850
 - Head of Household - \$20,800
 - Married Filing Combined or Qualifying Widow(er) - \$27,700
 If age 65 or older, blind, or claimed as a dependent, see federal return or page 6.
 If itemizing, see page 1400

- 6. Additional Exemption for Head of Household and Qualifying Widow(er)00
- 7. Long-term care insurance deduction00
- 8. Total Deductions - Add Lines 4c through 700

Tax

- 9. Missouri Taxable Income - Subtract Line 8 from Line 3.00
- 10. Tax - Use the tax chart on page 10 to figure the tax00
- 11. Missouri tax withheld from Form(s) W-2 and 1099. Attach copies of Form(s) W-2 and 109900
- 12. Missouri estimated tax payments made for 2023. Include overpayment from 2022 applied to 2023.00
- 13. Total Payments - Add Lines 11 and 1200

Refund

- 14. If Line 13 is more than Line 10, enter the difference. This is your overpayment. If Line 13 is less than Line 10, skip to Line 19.00
- 15. Amount from Line 14 that you want applied to your 2024 estimated tax00

- 16. Enter the amount of your donation in the trust fund boxes below (see instructions for trust fund codes.)

16a. Children's Trust Fund <input type="text"/> <input type="text"/> .00	16b. Veterans Trust Fund <input type="text"/> <input type="text"/> .00	16c. Elderly Home Delivered Meals Trust Fund <input type="text"/> <input type="text"/> .00	16d. Missouri National Guard Trust Fund <input type="text"/> <input type="text"/> .00
16e. Workers' Memorial Fund <input type="text"/> <input type="text"/> .00	16f. Childhood Lead Testing Fund <input type="text"/> <input type="text"/> .00	16g. Missouri Military Family Relief Fund <input type="text"/> <input type="text"/> .00	16h. General Revenue Fund <input type="text"/> <input type="text"/> .00

16i. Organ Donor Program Fund .00 16j. Kansas City Regional Law Enforcement Memorial Foundation Fund .00 16k. Soldiers Memorial Military Museum in St. Louis Fund .00 16l. Medal of Honor .00

16m. Additional Fund Code Additional Fund Amount .00 16n. Additional Fund Code Additional Fund Amount .00

Refund (continued)

Total Donation - Add amounts from Boxes 16a through 16n and enter here 16 .00

17. Amount from Line 14 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter amount from Line E of [Form 5632](#). 17 .00

18. **REFUND** - Subtract Lines 15, 16, and 17 from Line 14 and enter here. 18 .00

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

Amount Due

19. **AMOUNT DUE** - If Line 13 is less than Line 10, enter the difference here 19 .00

If you pay by check, you authorize the Department 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 Date (MM/DD/YY)
 Spouse's Signature (If filing combined, BOTH must sign) Date (MM/DD/YY)
 E-mail Address Daytime Telephone
 Preparer's Signature Date (MM/DD/YY)
 Preparer's FEIN, SSN, or PTIN Preparer's Telephone
 Preparer's Address State ZIP Code

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

Department Use Only

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- Complete this section only if you itemized deductions on your federal return (see the information on pages 6, 8 and 9).
- Attach a copy of your Federal Form 1040 or 1040-SR (pages 1 and 2) and Federal Schedule A.
- If you are subject to “additional Medicare tax”, attach a copy of Federal Form 8959.

Missouri Itemized Deductions

1. Total federal itemized deductions (from Federal Form 1040 or 1040-SR, Line 12)	1	<input type="text"/>	.00
2. 2023 Social security tax	2	<input type="text"/>	.00
3. 2023 Railroad retirement tax (Tier I and Tier II)	3	<input type="text"/>	.00
4. 2023 Medicare tax (see instructions on page 8 and 9)	4	<input type="text"/>	.00
5. 2023 Self-employment tax (see instructions on page 9)	5	<input type="text"/>	.00
6. Total - Add Lines 1 through 5.	6	<input type="text"/>	.00
7. State and local income taxes from Federal Schedule A, Line 5a or Enter \$0 if completing the worksheet below	7	<input type="text"/>	.00
8. Earnings taxes included in Line 7 (see instructions on page 9)	8	<input type="text"/>	.00
9. Net state income taxes - Subtract Line 8 from Line 7 or enter Line 7 from worksheet below	9	<input type="text"/>	.00
10. Missouri Itemized Deductions - Subtract Line 9 from Line 6. Enter here and on Form MO-1040A, Line 5.	10	<input type="text"/>	.00

Note: If Line 10 is less than your federal standard deduction, see information on page 6.

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 taxpayers).

Worksheet for Net State Income tax, Line 9 of Missouri Itemized Deductions

1. Enter the sum of your state and local taxes on Federal Form 1040 or 1040-SR, Schedule A, Line 5d.	1	<input type="text"/>	.00
2. State and local income taxes from Federal Form 1040 or 1040-SR, Schedule A, Line 5a.	2	<input type="text"/>	.00
3. Earnings taxes included on Federal Form 1040 or 1040-SR, Schedule A, Line 5a	3	<input type="text"/>	.00
4. Subtract Line 3 from Line 2.	4	<input type="text"/>	.00
5. Divide Line 4 by Line 1.	5	<input type="text"/>	%
6. Enter \$10,000 (\$5,000 if married filing separately).	6	<input type="text"/>	.00
7. Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 9, above.	7	<input type="text"/>	.00



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Form MO-1040A (Revised 12-2023)

Mail to: Missouri Department of Revenue
P.O. Box 3370
Jefferson City, MO 65105-3370
Phone: (573) 751-5860

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

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



Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ 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/.

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

2023 Tax Chart

To identify your tax, use your Missouri taxable income from [Form MO-1040A](#), Line 9 and the tax chart in Section A below. Calculate your Missouri tax using the online tax calculator at dor.mo.gov/taxation/individual/tax-types/income/ or by using the worksheet in Section B below. Round to the nearest whole dollar and enter on Form MO-1040A, Line 10.

Tax Rate Chart

Section A

<u>If the Missouri taxable income is:</u>	<u>The tax is:</u>
\$0 to \$1,207	\$0
Over \$1,207 but not over \$2,414	2.00% of excess over \$1,207
Over \$2,414 but not over \$3,621	\$24 plus 2.50% of excess over \$2,414
Over \$3,621 but not over \$4,828	\$54 plus 3.00% of excess over \$3,621
Over \$4,828 but not over \$6,035	\$90 plus 3.50% of excess over \$4,828
Over \$6,035 but not over \$7,242	\$132 plus 4.00% of excess over \$6,035
Over \$7,242 but not over \$8,449	\$180 plus 4.50% of excess over \$7,242
Over \$8,449	\$234 plus 4.95% of excess over \$8,449

Section B

Tax Calculation Worksheet

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040A, Line 9)	\$ _____	_____	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below \$1,207 enter \$0	- \$ _____	_____	- \$ 2,414	\$ 8,449
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 676	\$ 3,551
4. Enter the percent for your tax bracket (see Section A above)	X _____ %	_____ %	X 2.5%	4.95%
5. Multiply Line 3 by the percent on Line 4	= \$ _____	_____	= \$ 16.90	\$ 175.77
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 24	234
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040A, Line 10	= \$ _____	_____	= \$ 41	\$ 410
			(\$40.90 rounded to the nearest dollar)	(\$409.77 rounded to the nearest dollar)

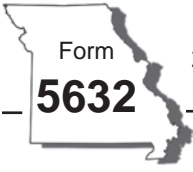
Diagram 1: Form W-2

Diagram 1: Form W-2

The diagram shows a sample Form W-2 Wage and Tax Statement for 2023. Key callouts include:

- Missouri Taxes Withheld:** Points to boxes 17 (State income tax) and 18 (Local wages, tips, etc.—Local income tax).
- Earnings Tax:** Points to box 19 (Local income tax).

Form **W-2** Wage and Tax Statement
2023
Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department



Department Use Only (MM/DD/YY)

Three boxes for MM/DD/YY date entry.

Taxpayer information fields: Social Security Number, Spouse's Social Security Number, First Name, M.I., Last Name, Suffix, Spouse's First Name, M.I., Spouse's Last Name, Suffix.

- 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 contribution fields: 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, A) Amount
B) Account Number, B) Amount
C) Account Number, C) Amount
D) Account Number, D) Amount
Total Deposit

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.

