

MISSOURI DEPARTMENT OF REVENUE

2019 Individual Income Tax Return Single/Married (One Income)

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

Vendor Code

0 0 0

Department Use Only

Three empty rectangular boxes for department use only.

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 (with sub-options for Yourself and Spouse)

Name

Form fields for Social Security Number, Deceased in 2019, First Name, M.I., Last Name, Spouse's Social Security Number, Spouse's First Name, M.I., Spouse's Last Name, Suffix.

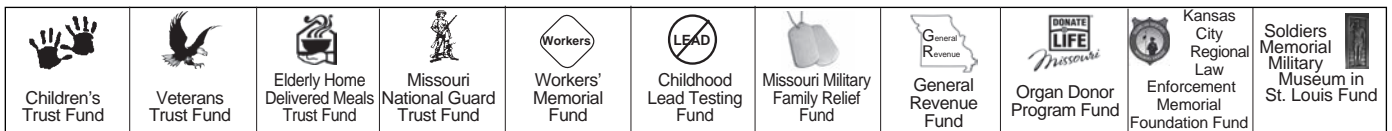
In Care Of Name (Attorney, Executor, Personal Representative, etc.) Attach form if applicable.

Text box 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 15. See instructions for more trust fund information.



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Income

- 1. Federal adjusted gross income from federal return (see page 5 of the instructions)
- 2. Any state income tax refund included in federal adjusted gross income
- 3. Total Missouri adjusted gross income.

Deductions

- 4a. Tax from federal return. Do not enter federal income tax withheld. .
- 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 filers
- 5. Missouri standard deduction or itemized deductions.
 - Single or Married Filing Separate - \$12,200
 - Head of Household - \$18,350
 - Married Filing Combined or Qualifying Widow(er) - \$24,400
 If age 65 or older, blind, or claimed as a dependent, see federal return or page 6.
 - If itemizing, see page 14
- 6. Long-term care insurance deduction
- 7. Total Deductions - Add Lines 4c through 6

Tax

- 8. Missouri Taxable Income - Subtract Line 7 from Line 3.
- 9. Tax - Use the tax chart on page 10 to figure the tax
- 10. Missouri tax withheld from Form(s) W-2 and 1099. Attach copies of Form(s) W-2 and 1099

Refund

- 11. Missouri estimated tax payments made for 2019. Include overpayment from 2018 applied to 2019.
- 12. Total Payments - Add Lines 10 and 11
- 13. If Line 12 is more than Line 9, enter the difference. This is your overpayment. If Line 12 is less than Line 9, skip to Line 18.
- 14. Amount from Line 13 that you want applied to your 2020 estimated tax

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

15a. Children's Trust Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/>	15b. Veterans Trust Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/>	15c. Elderly Home Delivered Meals Trust Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/>	15d. Missouri National Guard Trust Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/>
15e. Workers' Memorial Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/>	15f. Childhood Lead Testing Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/>	15g. Missouri Military Family Relief Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/>	15h. General Revenue Fund <input type="text"/> <input type="text"/> . <input type="text" value="00"/>

Refund (continued)

15i. Organ Donor Program Fund [] .00 15j. Kansas City Regional Law Enforcement Memorial Foundation Fund [] .00 15k. Soldiers Memorial Military Museum in St. Louis Fund [] .00

15l. Additional Fund Code [] Additional Fund Amount [] .00 15m. Additional Fund Code [] Additional Fund Amount [] .00

Total Donation - Add amounts from Boxes 15a through 15m and enter here 15 [] .00

16. Amount from Line 13 to be deposited into a Missouri 529 Education Savings Plan (MOST) account. Enter amount from Line E of Form 5632 16 [] .00

17. REFUND - Subtract Lines 14, 15, and 16 from Line 13 and enter here. 17 [] .00

Reserved

Amount Due

18. AMOUNT DUE - If Line 12 is less than Line 9, enter the difference here 18 [] .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

Department Use Only

[] A [] FA [] E10 [] DE [] F [] []



- Complete this section only if you itemized deductions on your federal return (see the information on pages 6 and 8).
- 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 9)	1	<input type="text"/>	.00
2. 2019 Social security tax	2	<input type="text"/>	.00
3. 2019 Railroad retirement tax (Tier I and Tier II)	3	<input type="text"/>	.00
4. 2019 Medicare tax (see instructions on page 8)	4	<input type="text"/>	.00
5. 2019 Self-employment tax (see instructions on page 8)	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 8)	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.

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

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).

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

Mail To: Balance Due:
Missouri Department of Revenue
P.O. Box 329
Jefferson City, MO 65105-0329

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 500
Jefferson City, MO 65105-0500

Phone (Balance Due): (573) 751-7200
Phone (Refund or No Amount Due): (573) 751-3505
Fax: (573) 522-1762
E-mail: income@dor.mo.gov

(Revised 12-2019)

Visit <http://dor.mo.gov/personal/individual/> for additional information.



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2019 Tax Chart

To identify your tax, use your Missouri taxable income from Form MO-1040A, Line 8 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 <https://dor.mo.gov/personal/individual/> or by using the worksheet in Section B below. Round to the nearest whole dollar and enter on Form MO-1040A, Line 9.

Tax Rate Chart

Section A

<u>If the Missouri taxable income is:</u>	<u>The tax is:</u>
\$0 to \$104.	\$0
At least \$105 but not over \$1,053.	1.5% of the Missouri taxable income
Over \$1,053 but not over \$2,106	\$16 plus 2% of excess over \$1,053
Over \$2,106 but not over \$3,159	\$37 plus 2.5% of excess over \$2,106
Over \$3,159 but not over \$4,212	\$63 plus 3% of excess over \$3,159
Over \$4,212 but not over \$5,265	\$95 plus 3.5% of excess over \$4,212
Over \$5,265 but not over \$6,318	\$132 plus 4% of excess over \$5,265
Over \$6,318 but not over \$7,371	\$174 plus 4.5% of excess over \$6,318
Over \$7,371 but not over \$8,424	\$221 plus 5% of excess over \$7,371
Over \$8,424	\$274 plus 5.4% of excess over \$8,424

Tax Calculation Worksheet

Section B

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040A, Line 8)	\$ _____	_____	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below \$1,053 enter \$0	- \$ _____	_____	- \$ 2,106	\$ 8,424
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 984	\$ 3,576
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	= \$ _____	_____	= \$ 24.60	\$ 193.10
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 37	\$ 274
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040A, Line 9	= \$ _____	_____	= \$ 62	\$ 467
			(\$61.60 rounded to the nearest dollar)	(\$467.10 rounded to the nearest dollar)

Diagram 1: Form W-2

Diagram 1: Form W-2

The diagram illustrates the layout of Form W-2 Wage and Tax Statement for 2019. Key components include:

- Control number:** 22222
- Employer identification number (EIN):** 22222
- Employee's name, address, and ZIP code:** [Blank]
- Employee's social security number:** [Blank]
- Employee's first name and initial, Last name, Suffix:** [Blank]
- Wages and Taxes:**
 - 1 Wages, tips, other compensation
 - 2 Federal income tax withheld
 - 3 Social security wages
 - 4 Social security tax withheld
 - 5 Medicare wages and tips
 - 6 Medicare tax withheld
 - 7 Social security tips
 - 8 Allocated tips
 - 17 State income tax (labeled **Missouri Taxes Withheld**)
 - 18 Local wages, tips, etc.
 - 19 Local income tax (labeled **Earnings Tax**)
 - 20 Locality name
- Form W-2 Wage and Tax Statement 2019**
- Department of the Treasury—Internal Revenue Service**
- Copy 1—For State, City, or Local Tax Department**