

Missouri

dor.mo.gov

Taxpayer Assistance: 1-573-751-3505

Refund Hotline: 1-573-526-8299

Common Forms and Schedules

Resident- RET MO-1040

Nonresident- RET MO-1040 (Add SCH NR)

Part-Year Resident- RET MO-1040 (Add SCH NR)

Amended Return- There is no additional amendment form that needs to be added. Check the "Amended Return" box at the top of the MO-1040.

Common Credits & Deductions

- **Credit for Taxes Paid to another State-** State Tax Credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a non-resident/Part-Year Resident State.

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Add Form MO CR from the State Forms list->Enter Two Letter State Abbreviation on line 2 -> allowable credit will calculate on line 11

Common Tax Situations

- **Military Pay-** If you are a resident of MO and an active duty service member (ordered to federal active duty, participating in annual training, participating in other active training or schools) then you are allowed to deduct all military pay earned, while an active duty service member from state income.

The deduction is taken on the Military Income deduction line of the MO-1040. The military income must be included in federal AGI and not have been taken previously as a deduction.

- **Nonresident Military Pay-** Military pay of nonresident military stationed in MO due to military orders is not taxable to MO. If there is other MO income the taxpayer must file a NR return and exclude military income. If only military MO income the taxpayer must file a no return required form located on the state of MO website.

- **Retirement-** Part or all of retirement income may be excluded from MO AGI. Every taxpayer receives an automatic \$6,000 exemption on MO Form A.

Retirement received from a Public Pension should be fully excluded from MO AGI Use Code P in state code use box on 1099-R.

Railroad Pensions should be fully excluded from MO AGI Use Code R in state code use box on 1099-R.

Military Pensions should be fully excluded from MO AGI Use Code M in state code use box on 1099-R.

Return Mailing Addresses

Refund

Department of Revenue
P.O. 3222
Jefferson City, MO 65105-3222

Balance Due

Department of Revenue
P.O. Box 3370
Jefferson City, MO 65105-3370

Make checks payable to

Missouri Department of Revenue

*Mail Amended Tax Returns to the same addresses above



Extensions

Automatic Six-Month Extension to File when taxpayers file a form 4868 with the Federal Tax Return.

Taxpayers who request a federal extension are not required to file a separate Missouri extension. The requirements may be met by attaching federal Form 4868 (automatic extension) to the Missouri return.

The information this document contains has been carefully compiled from sources believed to be reliable, but its accuracy is not guaranteed. CTIS is not engaged in rendering legal, accounting or other advice and will not be held liable for any actions or suit based on this document. For further information regarding a specific situation, see the state instruction booklet for the specific state in question. This document is not intended to be used as your only reference source.



Review State website for any updates to amounts

Property Tax Credit:

The Missouri Property Tax Credit Claim gives credit to certain senior citizens 65 or older and 100% disabled individuals for a portion of the real estate taxes or rent they have paid for the year. The credit is for a Maximum of \$750 for Renters and \$1,100 for owners who owned AND occupied their home. The actual credit is based on the amount of real estate taxes or rent paid and the total household income (taxable and nontaxable). If

you rent from a facility that does NOT pay property taxes, you are NOT eligible for a Property Tax Credit. click link below to see qualifications:

https://dor.mo.gov/personal/ptc/documents/proptax_001.pdf

Missouri is NOT a COMMUNITY PROPERTY STATE.....

Same Sex Marriage IS RECOGNIZED by MO; Civil Union is NOT recognized by MO