
MISSOURI DEPARTMENT OF
REVENUE

Form MO-1040A
Single/Married
(Income From One Spouse)
Short Form

2
0
1
8



File Electronically

Electronic filing is fast and easy. Last year, 85 percent of Missouri Individual Income Tax Returns were filed electronically. See page 2 for details about how you can file electronically.



Sign up to receive updates!
Receive text or e-mail notifications each time the status of your return changes.
See page 5 for more information.

Tax Deadline is April 15. See page 4 for extensions.



Electronic Filing Options for Federal and State E-File - Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal and state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from websites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved providers can be found at <http://dor.mo.gov/personal/individual/>.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at <http://dor.mo.gov/personal/individual/>.

Benefits of Electronic Filing

Convenience: You can electronically file 24 hours a day, 7 days a week. If you electronically file **DO NOT** mail a copy of your return.

Security: Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.

Accuracy: Electronically filed returns have fewer errors than paper returns.

Direct Deposit: You can have your refund directly deposited into your bank account.

Proof of Filing: An acknowledgment is issued when your return is received and accepted.

Assistance with Preparing Your Tax Return

There are a large number of volunteer groups around Missouri providing tax assistance to elderly or lower income taxpayers. To locate a volunteer group near you that offers return preparation assistance:

- Call 800-906-9887 or 888-227-7669; or
- visit <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>.

You will find a larger volume of volunteer centers open during the filing season, which is typically January through April.

2-D Barcode Returns - If you plan to file a paper return, you should consider 2-D barcode filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed with fewer errors compared to traditional paper returns. If you use software to prepare your return, check our website for approved 2-D barcode software companies. Also, check out the Department's fill-in forms that automatically calculate and provide your return with a 2-D barcode. You can have your refund directly deposited into your bank account when you use the Department's fill-in forms.



If your form has a 2-D barcode, mail your return to the Department of Revenue address as indicated below:

Refund returns: P.O. Box 3222, Jefferson City, MO 65105-3222

Refund returns claiming a property tax credit: P.O. Box 3385, Jefferson City, MO 65105-3385

Balance due returns: P.O. Box 3370, Jefferson City, MO 65105-3370

Balance due returns claiming a property tax credit: P.O. Box 3395, Jefferson City, MO 65105-3395

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Do You Have the Correct Tax Book?

You **may use** this tax book to file your 2018 Missouri individual income tax return if you:

- are a one income filer (have income from one spouse - if married), or are single;
- were a Missouri resident, nonresident, or part-year resident with Missouri income only;
- claim the standard or itemized deductions; and
- do not have any tax credits or modifications to your income.

You **cannot use** this tax book if at least one of the following special filing situations apply.

- You are filing an amended return.
- Both you and your spouse have income.
- You have income from another state.
- You have military pay.
- You have a net operating loss.
- You have any of the following Missouri modifications:
 - a. positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. nonqualified distribution received from the Missouri Savings for Tuition Program (MOST), Missouri Education Deposit Program, or other qualified 529 Plan;
 - c. exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Education Deposit Program, or other qualified 529 plan;
 - d. interest from federal exempt obligations;
 - e. interest from state and local obligations;
 - f. capital gain exclusion;
 - g. negative bonus depreciation adjustments;
 - h. railroad retirement modifications;
 - i. Achieving a Better Life Experience Program (ABLE) modifications;
 - j. agriculture disaster relief income; or
 - k. Employee Stock Ownership Plan (ESOP).

- You are claiming:
 - a. pension or social security, social security disability, and military exemption;
 - b. Miscellaneous Income Tax Credits (Form MO-TC);
 - c. Property Tax Credit (Form MO-PTC or Form MO-PTS);
 - d. credit made with the filing of an Application for Extension of Time to File (Form MO-60);
 - e. a deduction for other federal tax (from Federal Form 1040 and applicable schedules, Lines 45, 46, 48, 59, 60b, and any recapture taxes included on Line 64);
 - f. a health care sharing ministry deduction;
 - g. a bring jobs home deduction; or
 - h. Transportation Facilities deduction.
- You owe a penalty for underpayment of estimated tax.
- You owe tax on a lump sum distribution included on your Federal Form 1040, Line 11.
- You owe recapture tax on low income housing credit.
- You are a fiscal year filer.

To Obtain Forms:

Visit our website at <http://dor.mo.gov/personal/individual/> to use the Department's form selector to obtain specific tax forms.

If you need to obtain federal forms, you can go to the IRS website at www.irs.gov.

Important Filing Information

This information is for guidance only and does not state the complete law.

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return. If you are required to file a federal return, you may not have to file a Missouri return if you:

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

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

Nonresident Alien Special Filing Instructions

If you do not have a social security number, enter your identifying number in the social security number space provided. Enter on Form MO-1040A, Line 1 the amount from Federal Form 1040NR, Line 36 or Federal Form 1040NR-EZ, Line 10.

Filing Status - If you selected Box 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, select Single as your filing status on Form MO-1040A.

If you selected Box 5 on Federal Form 1040NR, or if you selected Box 2 on Federal Form 1040NR-EZ, select Married Filing Separate as your filing status on Form MO-1040A.

If you selected Box 6 on Federal Form 1040NR, select Qualifying Widow as your filing status on Form MO-1040A.

Itemized Deductions - Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return. For more detailed information, visit <http://dor.mo.gov/personal/individual/>.

Federal Tax Deduction - Enter on Form MO-1040A, Line 4 the amount from Federal Form 1040NR, Line 53 minus Lines 43, 44, 65, and any amount from Form 8885 on Line 69; or the amount from Federal Form 1040NR-EZ, Line 15.

Note: At the time the Department printed their tax booklets, the Internal Revenue Service had not finalized the federal income tax forms.

For all other lines of Form MO-1040A, see instructions starting on page 5.

When to File

The 2018 returns are due April 15, 2019.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.

If you wish to file a Missouri extension, and **do not** expect to owe Missouri income tax, you may file an extension by filing an Application for Extension of Time to File (Form MO-60). An automatic extension of time to file will be granted until October 15, 2019. If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you **do not** expect to owe any additional Missouri income tax. **Attach a copy of your federal extension (Federal Form 4868) with your Missouri income tax return when you file.**

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent addition to tax will apply if the tax is not paid by the original return's due date.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found at <http://dor.mo.gov/personal/individual/>.

- For timely filed returns, an addition to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.
- For returns not filed by the due date, an addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent.

Note: If you file an extension, a 5 percent addition to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date. If you are unable to pay the tax owed in full on the due date, please visit the Department's website for your payment options at <http://dor.mo.gov/personal/individual/>.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, voucher, and all required attachments to:

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.
2-D barcode returns, see page 2.

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

*Example: Round \$32.49 down to \$32.00
Round \$32.50 up to \$33.00*

Amended Return

You must use Form MO-1040 (long form) for the year being amended. See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms That Automatically Calculate

Go to <http://dor.mo.gov/personal/individual/> to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return. These forms contain a 2-D barcode at the top right portion of the form. This allows quicker processing of your return.

Missouri Return Inquiry

To check the status of your **current year return** 24 hours a day visit <http://dor.mo.gov/personal/individual/> or call our automated individual income tax inquiry line (573) 526-8299. To obtain the status of your return, you must know the following information: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars. Once this information is validated using the Missouri Return Inquiry System on our website, you will be given the option to sign up for text or email notifications. This will allow you to be notified each time the status of your tax return changes as it is being processed by the Department of Revenue.

Address Change

If you move after filing your return, notify both the Post Office serving your old address and the **Department of Revenue** of your address change. Official address change forms can be obtained at <http://dor.mo.gov/personal/individual/>.

Address change requests should be mailed to:

Department of Revenue
P.O. Box 2200
Jefferson City, MO 65105-2200

This will help forward any refund check or correspondence to your new address.

Consumer's Use Tax

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225 percent. Cities and counties may impose an additional local use tax. Use tax does not apply if the purchase is subject to Missouri sales tax or otherwise exempt. A purchaser is required to file a use tax return if the cumulative purchases on which tax was not paid to the seller exceed \$2,000 in a calendar year. You can use the Consumer's Use Tax Return (Form 4340) on page 15. **The due date for Form 4340 is April 15, 2019.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, go to our website at <http://dor.mo.gov/personal/individual/>.

Frequently Asked Questions

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2019. See page 7, Line 18 for payment options.

How do I determine my federal tax deduction? The tax on your federal return is your federal tax amount less certain credits. This amount may not exceed \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on page 6, Line 4 to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax? Use the tax chart on page 9 to determine your tax.

Form MO-1040A

Information to Complete Form MO-1040A

Filing Status

Select the same filing status on your Missouri return as claimed on the federal return. If on your federal return, you selected the checkbox "Someone can claim you as a dependent," you will select "claimed as a dependent" on the Form MO-1040A.

Age 65 or Older or Blind

If you or your spouse were age 65 or older or blind and qualified for these deductions on your 2018 federal return, select the appropriate boxes.

100 Percent Disabled Person

You may select the 100 percent disabled box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

Non-Obligated Spouse

You may select the non-obligated spouse box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the Internal Revenue Service (IRS) are **excluded** from the non-obligated spouse apportionment.

Name, Address, Etc.

Print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2018, select the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310 and death certificate.

Line 1 - Federal Adjusted Gross Income

Use the chart below to locate your income on your federal return.

Federal Form	Line
Federal Form 1040	Line 7
Federal Form 1040X	Line 1

Line 2 - State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Schedule 1, Line 10).

Line 4 - Tax From Federal Return

Use the chart on page 6 to locate your tax on your federal return. **Do not enter your federal income tax withheld as shown on your Form(s) W-2 or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0". If you used a method other than the federal tax table to determine your federal tax, attach the appropriate schedule.

Federal Form	Line Numbers
1040	Line 13 minus Lines 45, 46, 17a, 17c, 70, and any amount from Form 8885 on Line 74.
1040X	Line 8 minus Lines 14 and 15, except amounts from Forms 2439 and 4136.

Note: At the time the Department printed their tax booklets, the Internal Revenue Service had not finalized the 2018 federal income tax forms.

Line 5 - Standard or Itemized Deductions

Standard Deductions: If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040A, Line 5.

Use the chart below to determine your standard deduction if you or your spouse selected any of the boxes for: 65 or older, blind or claimed as a dependent.

Federal Form	Line Numbers
1040	Line 8
1040X	Line 2

Itemized Deductions: If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Itemized Deductions Section on page 14. If you are subject to "additional Medicare tax" on your federal return, see the instructions on page 8, when computing your Missouri itemized deductions.

Note: Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.

Line 6 - Long-Term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2018, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for at least 12 months for long-term care expenses should such care become necessary because of a chronic health condition or physical disability including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the following worksheet only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

Note: You cannot claim a deduction for amounts paid towards death benefits or extended riders.

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 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-1040A, Line 6.

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Line 9 - Tax

Calculate your tax by using your taxable income from Form MO-1040A, Line 8, the Tax Rate Chart (page 9, Section A), and the Tax Calculation Worksheet (page 9, Section B).

Line 10 - Missouri Withholding

Include only Missouri withholding as shown on your Form(s) W-2, 1099, and 1099-R. **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Form(s) W-2 and 1099.**

Line 11 - Estimated Tax Payments

Include any estimated tax payments made on your 2018 return and any overpayment applied from your 2017 Missouri return.

Line 14 - Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 15 - Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the trust funds listed on Form MO-1040A and any two additional funds.

Additional Funds: If you choose to give to any of the additional funds, enter the two-digit code in the spaces provided on Line 15. If you want to give to more than two additional funds, please submit a contribution directly to the fund.

See the Department's website for additional information at <http://dor.mo.gov/personal/individual/>.

Funds

Codes

American Cancer Society Heartland Division, Inc., Fund .01
 American Diabetes Association Gateway Area Fund02
 American Heart Association Fund03
 Amyotrophic Lateral Sclerosis
 (ALS-Lou Gehrig’s Disease) Fund05
 Arthritis Foundation Fund.09
 Foster Care and Adoptive Parents
 Recruitment and Retention Fund14
 March of Dimes Fund.08
 Missouri National Guard Foundation Fund.19
 Muscular Dystrophy Association Fund07
 National Multiple Sclerosis Society Fund10
 Pediatric Cancer Research Trust Fund.18

The minimum contribution is \$2, or \$4 if married filing combined for the following funds: Children’s Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Trust Fund, Missouri National Guard Trust Fund, and Organ Donor Program Fund.

The minimum contribution is \$1, or \$2 if married filing combined for the following funds: Workers’ Memorial Fund, Childhood Lead Testing Fund, Missouri Military Family Relief Fund, General Revenue Fund, Missouri National Guard Foundation Fund, Foster Care and Adoptive Parents Recruitment and Retention Fund, and Pediatric Cancer Research Trust Fund.

The minimum contribution is \$1, not to exceed \$200, for the following irrevocable trust funds:

American Cancer Society Heartland Division Inc., Fund
 American Diabetes Association Gateway Area Fund;
 American Heart Association Fund; ALS Lou Gehrig’s
 Disease Fund; Arthritis Foundation Fund; March of Dimes
 Fund; Muscular Dystrophy Association Fund; and National
 Multiple Sclerosis Society Fund.

Line 16 - Missouri 529 Education Savings Plan Deposit

You can deposit all or a portion of your refund into a Missouri 529 Education Savings Plan (MOST) account. To make this choice, there must be an open account and the total deposit must be a minimum of \$25. Please complete and attach Form 5632. See Form 5632 at <http://dor.mo.gov/forms>, for more information.

Line 17 - Refund

Subtract Lines 14, 15, and 16 from Line 13 and enter on Line 17.

If your refund is \$100,000 or more, please consider filing electronically and receiving your refund by direct deposit to your bank account. For security purposes, all refunds over this amount must be electronically deposited. If you do not file electronically with direct deposit, the Department will contact you for your banking information, which may delay your refund.

Note: If you have any other liability due to the state of Missouri, such as child support payments, or a debt with the Internal Revenue Service, your income tax refund may

be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your refund is offset against any debt(s).

Line 18 - Amount Due

If the amount due is greater than \$500, you may owe an underpayment of estimated tax penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals. The form can be found on our website at <http://dor.mo.gov/personal/individual/>. If you owe a penalty, you cannot file a Form MO-1040A. You must file a Form MO-1040 and attach Form MO-2210.

Payments must be postmarked by April 15, 2019, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to: Missouri Department of Revenue.

By submitting payment by check, you authorize the Department of Revenue to process the check electronically upon receipt.

Do not postdate. The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds. If you mail your payment after your return is filed, attach your payment to the Form MO-1040V found on page 10.

Electronic Bank Draft (E-Check): By entering your bank routing number and checking account number at <http://dor.mo.gov/personal/individual/> you can pay online or by calling (888) 929-0513. There will be a convenience fee to use this service.

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

Amount of Tax Paid	Convenience Fee
\$0.00 - \$50.00	\$1.25
\$50.01 - \$75.00	\$1.75
\$75.01 - \$100.00	\$2.15
\$100.01 and up	2.15%

Note: The convenience fees for credit card transactions are paid to the third party vendor, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri’s website and connecting to the website of the third party vendor, which is a secure and confidential website.

Sign Return

You **must sign** Form MO-1040A. **Both** spouses **must sign** a combined return. If you use a paid preparer, the preparer must also sign the return. If you wish to authorize the Director of Revenue to release information regarding your tax account to your preparer or any member of your preparer’s firm, indicate by selecting the “yes” box below the signature line.

Attachments

- All Form(s) W-2 and 1099
- Copy of federal return and Federal Schedule A.
 - if you itemized your deductions on Line 5, Missouri Itemized Deductions
 - if you have an entry on Line 6, Long-term Care Insurance Deduction

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See page 6, Line 5. You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 - Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 8, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.**

Line 2 - Social Security Tax

Social security tax is the amount in the social security tax withheld box on Form(s) W-2. **The amount cannot exceed \$7,961.** Enter the total on Line 2. See page 9, Diagram 1.

Line 3 - Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2018. **The amount cannot exceed \$12,636.** (Tier I maximum of \$7,961 and Tier II maximum of \$4,675.)

If you have both social security and Tier I railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form(s) W-2 less, either the amount entered on Federal Form 1040, Line 72, or, if only one employer, the amount refunded by the employer.

Line 4 - Medicare Tax

Include the total amount of Medicare tax for yourself and spouse (combined). If you are not subject to "additional Medicare tax" on your federal return, enter the amount from your Form(s) W-2. If you are subject to "additional Medicare tax" on your federal return, enter the amounts as calculated below. You must attach a copy of Federal Form 8959.

- Wage income: Form(s) W-2, Box 6, plus Line 7 of Federal Form 8959, minus Line 22 of Federal Form 8959;
- Railroad retirement compensation: Railroad retirement Medicare tax withheld on Form(s) W-2, Box 14, plus Line 17 of Federal Form 8959, minus Line 23 of Federal Form 8959.

Line 5 - Self-Employment Tax

Include the amount from Federal Form 1040, Line 57 minus Line 27, plus Federal Form 8959, Line 13; or Federal Form 1040NR, Line 55 minus Line 27, plus Federal Form 8959, Line 13.

Line 7 - State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. The overall limit on state and local income taxes plus property taxes, is \$5,000 for married filing separately and \$10,000 for all other taxpayers (single, married filing combined, head of household). If the sum of these deductions exceed this limit, use the worksheet for New State Taxes to determine the state income tax portion of the state tax deduction.

Line 8 - Earnings Taxes

If you entered an amount on Line 7 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 8 the amount of earnings taxes withheld shown on Form(s) W-2. See page 9, Diagram 1.

Line 10 - Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see page 6, Line 5), you should take the standard deduction on the front of Form MO-1040A, Line 5, unless you were required to itemize your federal deductions.

2018 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 <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-1040A, Line 9.

Tax Rate Chart

Section A

<u>If the Missouri taxable income is:</u>	<u>The tax is:</u>
\$0 to \$102.	\$0
At least \$103 but not over \$1,028.	1½% of the Missouri taxable income
Over \$1,028 but not over \$2,056	\$15 plus 2% of excess over \$1,028
Over \$2,056 but not over \$3,084	\$36 plus 2½% of excess over \$2,056
Over \$3,084 but not over \$4,113	\$62 plus 3% of excess over \$3,084
Over \$4,113 but not over \$5,141	\$93 plus 3½% of excess over \$4,113
Over \$5,141 but not over \$6,169	\$129 plus 4% of excess over \$5,141
Over \$6,169 but not over \$7,197	\$170 plus 4½% of excess over \$6,169
Over \$7,197 but not over \$8,225	\$216 plus 5% of excess over \$7,197
Over \$8,225 but not over \$9,253	\$267 plus 5½% of excess over \$8,225
Over \$9,253	\$324 plus 5.9% of excess over \$9,253

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 \$1,028 enter \$0	- \$ _____	_____	- \$ 3,084	\$9,253
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 6	\$ 2,747
4. Enter the percent for your tax bracket (see Section A above)	X _____ %	_____ %	X 3%	5.9%
5. Multiply Line 3 by the percent on Line 4	= \$ _____	_____	= \$.18	\$ 162.07
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 62	\$ 324
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040A, Line 9	= \$ _____	_____	= \$ 62	\$ 486
			(\$62.18 rounded to the nearest dollar)	(\$486.07 rounded to the nearest dollar)

Diagram 1: Form W-2

The diagram shows a Form W-2 Wage and Tax Statement for 2018. Two callouts with arrows point to specific boxes: 'Missouri Taxes Withheld' points to box 17 (State income tax), and 'Earnings Tax' points to box 19 (Local income tax). The form includes fields for control number (22222), employer identification number (EIN), employer name, employee social security number, employee name, wages, and various taxes withheld.





Missouri Department of Revenue
2018 Individual Income Tax Payment Voucher

What Is Form MO-1040V and Why Should I Use It?

Form MO-1040V, Individual Income Tax Payment Voucher, is the voucher you send with your payment when you do not make the payment with your income tax return. It is similar to vouchers returned with loan, utility, and credit card payments. Form MO-1040V ensures that your payment will be processed more efficiently and accurately. Form MO-1040V allows you to file your completed income tax return and send your payment at a later date. Your income tax return and payment are due no later than April 15, 2019.

When Should I Use Form MO-1040V?

If you have an amount due on an electronically filed return, or do not submit payment in full when you file your income tax return, send Form MO-1040V with your payment. DO NOT use Form MO-1040V for making extension payments. Please use Form MO-60, or visit our website to pay online.

How Do I Fill In the Payment Voucher?

Complete the name(s) and address block.

Line 1 - Enter your social security number (SSN) on Line 1. If you are filing a combined return, enter on Line 1 the first SSN as shown on your return.

Line 2 - Enter the first four letters of your last name on Line 2. See examples.

Table with 2 columns: Name, Enter. Examples: John Brown (BROW), Juan De Jesus (DEJE), Joan A. Lee (LEE), Jean McCarthy (MCCA), John O'Neill (ONEI), Pedro Torres-Lopez (TORR). Includes instruction: Please use capital letters as shown.

Line 3 - If you are filing a combined return, enter on Line 3 your spouse's SSN.

Line 4 - Enter the first four letters of your spouse's last name on Line 4. See examples for Line 2, above.

Line 5 - Enter the amount of your payment in whole dollars on Line 5.

How Do I Make My Payment?

- Make your check or money order payable to the "Missouri Department of Revenue." Do not send cash (U.S. funds only). Do not postdate your check; it will be cashed upon receipt. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.
Write your name, address, SSN, daytime telephone number, and "2018 MO Income Tax" on your check or money order.
Detach the payment voucher at the perforation, and mail with your payment. Do not mail a copy of your previously filed return.
Please mail your Form MO-1040V and payment to: Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371

Please print as shown below in black or dark blue ink. Do not use red ink or pencil.

Grid for printing name letters: 1 2 3 4 and A B C D

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers. The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.



Missouri Department of Revenue
2018 Individual Income Tax
Payment Voucher (Form MO-1040V)

Please print. Make check payable to Missouri Department of Revenue. Mail Form MO-1040V and payment to the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371.

Form fields for Name, Spouse's Name, Street Address, City, State, ZIP Code, and a note: Full payment of taxes must be submitted by April 15, 2019 to avoid interest and additions to tax for failure to pay. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

Social Security Number [] - [] - []

Name Control []

Spouse's Social Security Number [] - [] - []

Spouse's Name Control []

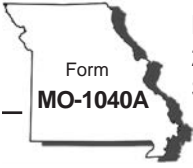
Amount of Payment (U.S. funds only) \$ [] . []



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Department Use Only [] . []

Department Use Only [] [] []



Missouri Department of Revenue
2018 Individual Income Tax Return
Single/Married (One Income)

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

Vendor Code	Department Use Only		
0 0 0			

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 <input type="checkbox"/> Spouse <input type="checkbox"/>	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>

Name

Social Security Number - - Deceased in 2018

Spouse's Social Security Number - - Deceased in 2018

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.) Attach form if applicable.

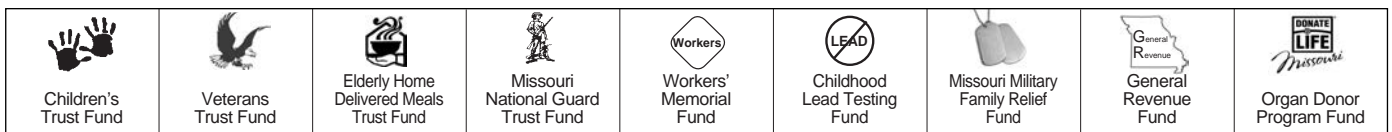
Address

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 15. See instructions for more trust fund information.



Income	1. Federal adjusted gross income from federal return (see page 5 of the instructions)	1		.00							
	2. Any state income tax refund included in federal adjusted gross income.	2		.00							
	3. Total Missouri adjusted gross income - Subtract Line 2 from Line 1	3		.00							
Deductions	4. Tax from federal return. Do not enter federal income tax withheld.		➔		.00						
	Enter this amount on Line 4, not to exceed \$5,000 for an individual filer or \$10,000 for combined filers										
	5. Missouri standard deduction or itemized deductions. • Single or Married Filing Separate - \$12,000 • Head of Household - \$18,000 • Married Filing Combined or Qualifying Widow(er) - \$24,000 If age 65 or older, blind, or claimed as a dependent, see federal return or page 6. If itemizing, see back of the form.	5		.00							
	6. Long-term care insurance deduction	6		.00							
	7. Total Deductions - Add Lines 4 through 6	7		.00							
	Tax	8. Missouri Taxable Income - Subtract Line 7 from Line 3.	8		.00						
		9. Tax - Use the tax chart on page 9 to figure the tax	9		.00						
10. Missouri tax withheld from Form(s) W-2 and 1099. Attach copies of Form(s) W-2 and 1099		10		.00							
		11. Missouri estimated tax payments made for 2018. Include overpayment from 2017 applied to 2018.	11		.00						
12. Total Payments - Add Lines 10 and 11	12		.00								
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	13		.00								
14. Amount from Line 13 that you want applied to your 2019 estimated tax	14		.00								
Refund	15. Enter the amount of your donation in the trust fund boxes below (see instructions for trust fund codes.)										
	15a. Children's Trust Fund		.00	15b. Veterans Trust Fund		.00	15c. Elderly Home Delivered Meals Trust Fund		.00		
	15d. Missouri National Guard Trust Fund		.00	15e. Workers' Memorial Fund		.00	15f. Childhood Lead Testing Fund		.00		
	15g. Missouri Military Family Relief Fund		.00	15h. General Revenue Fund		.00	15i. Organ Donor Program Fund		.00		
	15j. Additional Fund Code		Additional Fund Amount		.00	15k. Additional Fund Code		Additional Fund Amount		.00	
	Total Donation - Add amounts from Boxes 15a through 15k and enter here.								15		.00



Refund (continued)

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

Reserved

Amount Due

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

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	<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

Department Use Only

A FA E10 DE F .



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- 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 (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, Line 8)	1	<input type="text"/>	.00
2. 2018 Social security tax	2	<input type="text"/>	.00
3. 2018 Railroad retirement tax (Tier I and Tier II)	3	<input type="text"/>	.00
4. 2018 Medicare tax (see instructions on page 8)	4	<input type="text"/>	.00
5. 2018 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 see 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 Taxes, 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, Schedule A, Line 5d.	1	<input type="text"/>	.00
2. State and local income taxes from Federal Form 1040, Schedule A, Line 5a.	2	<input type="text"/>	.00
3. Earnings taxes included on Federal Form 1040, 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 3370
Jefferson City, MO 65105-3370

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 3222
Jefferson City, MO 65105-3222

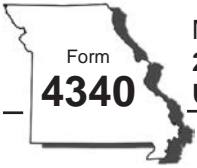
Phone (Balance Due): (573) 751-7200
Phone (Refund or No Amount Due): (573) 751-3505
Fax: (573) 526-1881
E-mail: income@dor.mo.gov

(Revised 12-2018)

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



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Missouri Department of Revenue
**2018 Individual Consumer's
 Use Tax Return**

Due Date: 04/15/2019

Department Use Only
 (MM/DD/YY)

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Reporting Period
 (MM/YY)

1	2	1	8
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Missouri Tax I.D.
 Number

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2. Last Name		First Name		M.I.	SSN			
Street Address		City			State	Zip		
3. Spouse's Last Name		First Name		M.I.	Spouse SSN			
Street Address		City			State	Zip		
4. Street Address		City	Zip	5. Inside City Limits	6. City/County Code(s)	7. Taxable Purchases	8. Tax Rate	9. Amount of Tax
				<input type="checkbox"/> Yes				
				<input type="checkbox"/> Yes				
				<input type="checkbox"/> Yes				
15. Provide a description of purchases you made					10. Total Purchases		11. Total Due	
					Interest For Late Payment		12.	
16. <input type="checkbox"/> One time purchase <input type="checkbox"/> I expect to make future taxable purchases. (see instructions)					Additions To Tax		13.	
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.					Pay This Amount (U.S. Funds Only)		14.	
17. Signature(s)			Date (MM/DD/YYYY)	Daytime Telephone		DOR ONLY		
			___/___/___	(____)____-____				

Make check payable to the address listed below. Do not send cash. You may not use your individual income tax refund to pay your use tax liability. Do not send with individual income tax return. If you pay by check, you authorize the department of revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

Instructions

What is Consumer's Use Tax? - Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Please refer to the Department's website for additional information: <http://dor.mo.gov/personal/consumer>.

Taxable Purchases - Compile a list of all purchases you made during the calendar year and didn't previously pay Missouri sales or use tax. You can find this information from invoices, bills, credit card statements, and canceled checks. Examples are purchases you made from the Internet, catalogs, food purchases, TV, or telephone marketing, goods from foreign countries, and aircraft. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due.

Due Date - The due date each year is April 15. When the due date falls on a Saturday, Sunday, or a legal holiday, the return and payment are considered timely if made on the next business day.

Line by Line Instructions

1. Enter your Missouri Tax ID Number. If you do not have a number, leave blank.
2. Enter your full name, Social Security Number, and complete address.
3. Enter your spouse's full name, Social Security Number, and complete address.
4. List each address where the property purchased is stored, used, or consumed.

5. Select the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the jurisdiction code for your address. These codes can be found at <http://dor.mo.gov/business/sales/rates>.
7. Enter the taxable purchases for each reporting location during the tax period. Enter zero if you made no taxable purchases at a location during the tax period.
8. Enter the tax rate found at <http://dor.mo.gov/business/sales/rates>. Select the use tax rate where you reside unless you are storing, using, or consuming tangible personal property at a different location. For qualifying food purchases you will use the food use tax rate. For aircraft purchases reference (Form 5741), Aircraft Consumer's Use Tax Return.
9. Enter the amount of tax by multiplying taxable purchases times the tax rate.
10. Enter total taxable purchases.
11. Enter total tax due.
12. Enter interest for late payment. The interest rate is subject to change each year. Refer to the Department's website <http://dor.mo.gov/calculators/interest/> to calculate the amount of interest due.
13. Enter the amount of additions to tax. The rate is 5 percent per month of total tax due, not to exceed 25 percent. Refer to the Department's website at <http://dor.mo.gov/calculators/interest/> to calculate the amount of additions due.
14. Enter the sum of Lines 11 through 13.
15. Enter a description of the purchases you made subject to use tax.
16. Select one of the blanks. You will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department. If you have ongoing purchases, you will receive a preprinted Consumer's Use Tax Return (Form 53-C) to complete each year by April 15, unless you request a different filing frequency.
17. Sign, date, and enter your daytime telephone number.

The use tax rates may be found on the Internet at: <http://dor.mo.gov/business/sales/rates/2018/>.

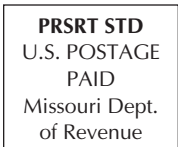
Mail to: Taxation Division
 P.O. Box 840
 Jefferson City, MO 65105-0840

Phone: (573) 751-2836
 Fax: (573) 526-1881
 TTY: (800) 735-2966
 E-mail: salesuse@dor.mo.gov

Form 4340 (Revised 12-2018)



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Visit our website at <http://dor.mo.gov/personal/individual>

In addition to electronic filing information found on our website, you can:

- Use our fill-in forms that automatically calculate
- Download Missouri and federal tax forms
- Get answers to frequently asked questions
- Pay your taxes online
- Get the status of your refund or balance due
- Get a copy of the Taxpayer Bill of Rights

Important Phone Numbers

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

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

Download forms, check the status of your return, or obtain a copy of the Taxpayer Bill of Rights on our website at:

<http://dor.mo.gov/personal/individual/>