



Form MO-1040A

**Single/Married (Income from One Spouse)
Short Form**



Complete a MO W-4

We encourage you to review and complete a new W-4 each year, especially if your filing status has changed. Request a W-4 from your employer or print it at <https://dor.mo.gov/forms/>.



Sign up to Receive Return Status Updates

Get text or email notifications each time the status of your return changes. See page 5 for more information.



File Electronically

Electronic filing is fast and easy. See page 2 for details.

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 <https://dor.mo.gov/personal/individual/vendors.php#freeonline>.
- 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 <https://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 <https://dor.mo.gov/personal/individual/>.

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

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



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DO YOU HAVE THE RIGHT FORM?

You **may use** this tax form to file your 2020 Missouri Individual Income tax return if you:

1. Are a one income filer (have income from one spouse, if married), or are single;
2. Were a Missouri resident, nonresident, or part year resident with Missouri income only;
3. Claim the standard or itemized deductions; and
4. Do not have any tax credits or modifications to your income.

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

1. You are filing an amended return;
2. Both you and your spouse have income;
3. You have income from another state;
4. You have military pay;
5. You have a Net Operating Loss (NOL);
6. 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), or other qualified 529 Plan;

- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), 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).
7. You are claiming:
- a. Pension, social security/social security disability, or 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 or Federal Form 1040-SR and applicable schedules:
 - Schedule 2, Part 1 Line 3;
 - Schedule 2, Part 2, Line 6;
 - Schedule 2, Part 2 Line 7b;
 - Schedule 3, Part 1 Line 1; and
 - Any recapture taxes included on Schedule 2, Part 2, Line 10.
 - f. A Health Care Sharing Ministry deduction;
 - g. A Bringing Jobs Home deduction;
 - h. Transportation Facilities deduction; or
 - i. First-Time Home Buyers deduction.
8. You owe a penalty for underpayment of estimated tax;
9. You owe tax on a lump sum distribution included on your Federal Form 1040 or Federal Form 1040-SR, Line 16;
10. You owe recapture tax on low income housing credit; or
11. You are a fiscal year filer.

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

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:

- a. Are a resident and have less than \$1,200 of Missouri adjusted gross income;

- b. Are a nonresident with less than \$600 of Missouri income; or
- c. 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 Wage and Tax Statement (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 change your Employee Withholding Allowance Certificate (**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 Single/Married with One Income Tax Return (**Form MO-1040A**), Line 1 the amount from U.S. Nonresident Alien Income Tax Return (Federal Form 1040NR), Line 11 or U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.

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

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

If you selected Box 3 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.

Federal Tax Deduction - Enter on Form MO-1040A, Line 4a, the amount from the Form 1040NR, Line 22 less the amount from Line 17, and the net premium tax credit and health coverage tax credit (Federal Form Form 1040, Schedule 3, Lines 8 and 12c).

Note: At the time the Department finalized their tax forms, 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 2020 returns are due April 15, 2021.

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, 2021.

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. **Select the box at the top of Form MO-1040A, indicating you have an approved federal extension and 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 rate will be updated annually and can be found on our website at <http://dor.mo.gov/intrates.php>.

For timely filed returns, an addition to tax 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 <https://dor.mo.gov/>.

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 Individual Income Tax Return Long Form (Form MO-1040) 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 complete, 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 **2018, 2019 and 2020 tax return(s)** 24 hours a day visit <http://dor.mo.gov/returnstatus/> 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/howdoi/addchange.php>.

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](#)). **The due date for Form 4340 is April 15, 2021.**

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, 2021. See page 8, 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 10 to determine your tax.

INFORMATION TO COMPLETE FORM MO-1040A

FEDERAL EXTENSION

Select the box at the top of the form indicating you have an approved federal extension and attach a copy of your federal extension (Federal Form 4868) with your Missouri Income tax return when you file. Failure to check this box may result in disallowing the extension.

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 2020 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 AND ADDRESS

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

DECEASED TAXPAYER

If the taxpayer or spouse passed away in 2020, select the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Statement of Person Claiming Refund Due a Deceased Taxpayer (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 or 1040-SR	11
Federal Form 1040X	1

LINE 2 - STATE INCOME TAX REFUND

Subtract any state income tax refund included in your federal adjusted gross income on Federal Form 1040 or Federal Form 1040-SR Schedule 1, Part 1, Line 1.

LINE 4A - TAX FROM FEDERAL RETURN

Use the chart below 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
Federal Form 1040 or 1040-SR	<ul style="list-style-type: none">Federal Form 1040 or 1040-SR Line 22;Less Federal Form 1040 or 1040-SR, Line 27 and 29;Schedule 2, Part 1, Line 3;Schedule 3, Part 2, Lines 8 and 12c.
Federal Form 1040X	Line 8 less Lines 14 and 15, except amounts from Forms 2439 and 4136.

LINE 4B - FEDERAL TAX PERCENTAGE

This percentage is based on the Missouri Adjusted Gross Income reported on Line 3. See below examples:

Example 1: If Line 3 is \$22,450, enter 35% on Line 4b.

Example 2: If Line 3 is \$58,750, enter 15% on line 4b.

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%

LINE 4C - FEDERAL INCOME TAX DEDUCTION

Multiply Line 4a by percentage on Line 4b. If you selected any filing status other than married filing combined on the **MO-1040A**, your federal tax deduction may not exceed \$5,000. If you selected married filing combined, your federal tax cannot exceed \$10,000.

Note: At the time the Department printed their tax forms, the Internal Revenue Service had not finalized the 2020 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
Federal Form 1040 or 1040-SR	12
Federal Form 1040X	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 and 9, when computing your Missouri itemized deductions.

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 2020, 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 on Form MO-1040A, Line 6. Or enter Line A if you did not have to complete Lines B through G.

Attach a copy of your federal return (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 10, Section A), and the Tax Calculation Worksheet (page 10, Section B).

LINE 10 - MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Form(s) W-2, Miscellaneous Income (Federal Form 1099), and Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans (Federal Form 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 2020 return and any overpayment applied from your 2019 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/trustfunds.php>.

Funds

Codes

American Cancer Society Heartland Division, Inc. Fund.....	01
American Diabetes Association Gateway Area Fund.....	02
American Heart Association Fund.....	03
Amyotrophic Lateral Sclerosis (ALS-Lou Gehrig's Disease) Fund	05
Arthritis Foundation Fund	09
Foster Care and Adoptive Parents Recruitment and Retention Fund.....	14
March of Dimes Fund	08
Missouri National Guard Foundation Fund.....	19
Muscular Dystrophy Association Fund	07
National Multiple Sclerosis Society Fund	10
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, Kansas City Regional Law Enforcement Memorial Foundation Fund, Soldiers Memorial Military Museum in St. Louis 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 PLAN DEPOSIT

You can deposit all or a portion of your refund into a Missouri 529 Education 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 a Missouri 529 Education Plan Direct Deposit (**Form 5632**).

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 an Underpayment of Estimated Tax for Individuals ([Form MO-2210](#)). 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, 2021, to avoid interest and late payment charges. The Department of Revenue offers several 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 Individual Income Tax Payment Voucher ([Form MO-1040V](#)) found on page 15.

Electronic Bank Draft (E-Check): By entering your bank routing number and checking account number, you can pay online at <https://dor.mo.gov/> 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. To pay online visit our website at <http://dor.mo.gov> or call (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.

For all tax years beginning on or after **January 1, 2020**, each and every income tax return or claim for a refund prepared by a **paid tax return preparer** shall be signed by the paid tax preparer and shall state the tax preparer's Internal Revenue Service preparer tax identification number. Each failure by the paid tax return preparer to sign any income tax return or claim for refund, or failure of the tax return preparer to provide a preparer tax identification number, shall result in a penalty of \$50 owed by the paid tax preparer for **each** separate failure. The total amount of penalties that may be assessed on any preparer with respect to returns or claims for refunds filed during a calendar year shall not exceed \$25,000.

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 or Federal Form 1040-SR, Line 12, 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 \$8,537.** Enter the total on Line 2 of the Missouri Itemized deductions, Page 14.

LINE 3 - RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2020. **The amount cannot exceed \$13,550.** (Tier I maximum of \$8,537 and Tier II maximum of \$5,013.)

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 or 1040-SR, Schedule 3, Part 2, Line 10 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 Additional Medicare Tax (Federal Form 8959).

- Wage income: Form(s) W-2, Box 6, plus Line 7 of Federal Form 8959, less 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, less Line 23 of Federal Form 8959.

LINE 5 - SELF-EMPLOYMENT TAX

Include the amount from Federal Form 1040, Federal Form 1040-SR, or Federal Form 1040-NR:

- Federal Schedule 2, Part 2, Line 4
- Less Federal Schedule 1, Part 2, Line 14
- Plus Federal Form 8959, Line 13

LINE 7 - STATE AND LOCAL INCOME TAXES

Include the amount of income taxes from Federal Form 1040 or 1040-SR 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 exceeds this limit, use the worksheet for Net 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 10, 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.

2020 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. 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

If the Missouri taxable income is:	The tax is:
\$0 to \$106	\$0
At least \$107 but not over \$1,073	1.5% of the Missouri taxable income
Over \$1,073 but not over \$2,146	\$16 plus 2.0% of excess over \$1,073
Over \$2,146 but not over \$3,219	\$37 plus 2.5% of excess over \$2,146
Over \$3,219 but not over \$4,292	\$64 plus 3.0% of excess over \$3,219
Over \$4,292 but not over \$5,365	\$96 plus 3.5% of excess over \$4,292
Over \$5,365 but not over \$6,438	\$134 plus 4.0% of excess over \$5,365
Over \$6,438 but not over \$7,511	\$177 plus 4.5% of excess over \$6,438
Over \$7,511 but not over \$8,584	\$225 plus 5.0% of excess over \$7,511
Over \$8,584	\$279 plus 5.4% of excess over \$8,584

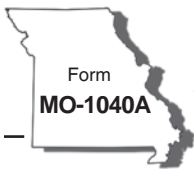
Tax Calculation Worksheet

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 \$1,073 enter \$0	- \$ _____	_____	- \$ 2,146	\$ 8,584
3. Difference - Subtract Line 2 from Line 1	= \$ _____	_____	= \$ 944	\$ 3,416
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	= \$ _____	_____	= \$ 23.60	\$ 184.46
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$ _____	_____	+ \$ 37	279
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040A, Line 9	= \$ _____	_____	= \$ 61	\$ 463
			(\$60.60 rounded to the nearest dollar)	(\$463.46 rounded to the nearest dollar)

Diagram 1: Form W-2

W-2 Wage and Tax Statement
Form 2020
Copy 1—For State, City, or Local Tax Department



MISSOURI DEPARTMENT OF
REVENUE

2020 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

0 0 0

Department Use Only

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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 2020	Spouse's Social Security Number	Deceased in 2020
<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="checkbox"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="checkbox"/>
First Name	M.I.	Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's First Name	M.I.	Spouse's Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

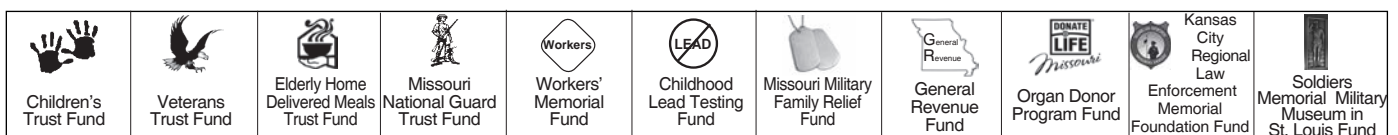
Address

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.



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Income

1. Federal adjusted gross income from federal return (see page 6 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. 3 .00

Deductions

- 4a. Tax from federal return. Do not enter federal income tax withheld. 4a .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. 4b %
- 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 4c .00
5. Missouri standard deduction or itemized deductions.
- Single or Married Filing Separate - \$12,400
 - Head of Household - \$18,650
 - Married Filing Combined or Qualifying Widow(er) - \$24,800
- If age 65 or older, blind, or claimed as a dependent, see federal return or page 6.
- If itemizing, see page 14 5 .00
6. Long-term care insurance deduction 6 .00
7. Total Deductions - Add Lines 4c 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 10 to figure the tax 9 .00

Refund

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 2020. Include overpayment from 2019 applied to 2020. 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 2021 estimated tax 14 .00
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"/> .00 | 15b. Veterans Trust Fund <input type="text"/> .00 | 15c. Elderly Home Delivered Meals Trust Fund <input type="text"/> .00 | 15d. Missouri National Guard Trust Fund <input type="text"/> .00 |
| 15e. Workers' Memorial Fund <input type="text"/> .00 | 15f. Childhood Lead Testing Fund <input type="text"/> .00 | 15g. Missouri Military Family Relief Fund <input type="text"/> .00 | 15h. General Revenue Fund <input type="text"/> .00 |



Refund (continued)

15i. Organ Donor Program Fund 00 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 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

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

☐ 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 12)	1		.00
2. 2020 Social security tax	2		.00
3. 2020 Railroad retirement tax (Tier I and Tier II)	3		.00
4. 2020 Medicare tax (see instructions on page 8)	4		.00
5. 2020 Self-employment tax (see instructions on page 9)	5		.00
6. Total - Add Lines 1 through 5.	6		.00
7. State and local income taxes from Federal Schedule A, Line 5a or Enter \$0 if completing the worksheet below	7		.00
8. Earnings taxes included in Line 7 (see instructions on page 9)	8		.00
9. Net state income taxes - Subtract Line 8 from Line 7 or enter Line 7 from worksheet below	9		.00
10. Missouri Itemized Deductions - Subtract Line 9 from Line 6. Enter here and on Form MO-1040A, Line 5.	10		.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		.00
2. State and local income taxes from Federal Form 1040 or 1040-SR, Schedule A, Line 5a.	2		.00
3. Earnings taxes included on Federal Form 1040 or 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 9, above.	7		.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 12-2020)

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



20334040006



MISSOURI DEPARTMENT OF
REVENUE

2020 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, 2021**.

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.

- **Social Security Number** - Enter your social security number (SSN). If you are filing a combined return, enter your and your spouse's SSN(s) in the order they appear on the return; placing your spouse's SSN in the appropriate field below.
- **Name Control** - Enter the first four letters of your last name. See examples. If you are filing a combined return, enter your and your spouse's name control in the order they appear on the return, placing your spouse's name control in the appropriate field below.

Name	Enter	
John Brown	BROW	} Please use capital letters as shown.
Juan De Jesus	DEJE	
Joan A. Lee	LEE	
Jean McCarthy	MCCA	
John O'Neill	ONEI	
Pedro Torres-Lopez	TORR	

- **Amount of Payment** - Enter the amount of your payment in whole dollars.

How Do I Make My Payment?

- Make your check or money order payable to the "Missouri Department of Revenue." Do not send cash. Do not postdate your check; it will be cashed upon receipt. The Department of Revenue may collect on checks returned for insufficient or uncollected funds electronically. (U.S. funds only)
- Write your name, address, SSN, daytime telephone number, and "2020 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.

1	2	3	4
---	---	---	---

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.



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.

Name		
Spouse's Name		
Street Address		
City	State	ZIP Code
Full payment of taxes must be submitted by April 15, 2021 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). \$.




20347010001


Department Use Only .

Department Use Only

Our virtual assistant, DORA, is also available 24/7 to help answer any questions you have at dor.mo.gov.



Chat with me!

Click  in the lower right corner of your screen!

Visit our website at <https://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
 - Find answers to frequently asked questions
- Pay your taxes online
 - Find the status of your refund or balance due
 - Find a copy of the Missouri 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.

Missouri Return Status System
<https://dor.mo.gov/returnstatus/>
Return Status available for 2018, 2019 and 2020 Tax Returns