

MISSOURI DEPARTMENT OF
REVENUE
**2023 Individual Income
Tax Return - Long Form**

For Calendar Year January 1 - December 31, 2023

Print in BLACK ink only and DO NOT STAPLE.

☐ **Amended Return** ☐ **Composite Return** (For use by S corporations or Partnerships)

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

☐ Department of Social Services Application of Eligibility form attached. ☐ Federal return attached.

If filing a fiscal year return enter the beginning and ending dates here.

Fiscal Year Beginning (MM/DD/YY)

Fiscal Year Ending (MM/DD/YY)

Vendor Code

Department Use Only

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0	0	1
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Filing Status

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

Age 62 through 64

Age 65 or Older

Blind

100% Disabled

Non-Obligated Spouse

Yourself ☐ Spouse ☐ Yourself ☐ Spouse ☐ Yourself ☐ Spouse ☐ Yourself ☐ Spouse ☐ Yourself ☐ Spouse ☐

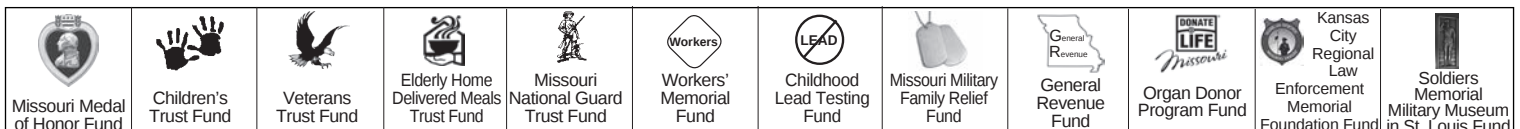
Name

Social Security Number		Deceased in 2023		Spouse's Social Security Number		Deceased in 2023									
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First Name	M.I.	Last Name				Suffix									
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Spouse's First Name	M.I.	Spouse's Last Name				Suffix									
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In Care Of Name (Attorney, Executor, Personal Representative, etc.)															
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Address

Present Address (Include Apartment Number or Rural Route)							
<table border="1"><tr><td></td></tr></table>							
City, Town, or Post Office		State	ZIP Code				
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County of Residence							
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You may contribute to any one or all of the trust funds on Line 51. See pages 11-12 of the instructions for more trust fund information.



23322010001

Yourself (Y)

Spouse (S)

1. Federal adjusted gross income from federal return
(see worksheet on page 7 of the instructions) 1Y .00 1S .00
2. Total additions (from **Form MO-A**, Part 1, Line 7) 2Y .00 2S .00
3. Total income - Add Lines 1 and 2. 3Y .00 3S .00
4. Total subtractions (from Form MO-A, Part 1, Line 18) 4Y .00 4S .00
5. Missouri adjusted gross income - Subtract Line 4 from Line 3. 5Y .00 5S .00
6. Total Missouri adjusted gross income - Add columns 5Y and 5S 6 .00
7. Income percentages - Divide columns 5Y and 5S by total on
Line 6. (Must equal 100%) 7Y % 7S %

8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3,
Section D) 8 .00
9. Tax from federal return 9 .00
10. Other tax from federal return. 10 .00
11. Total tax from federal return. Do not enter federal income tax withheld. 11 .00
12. Federal tax percentage – Enter the percentage based on your
Missouri Adjusted Gross Income, Line 6. Use the chart below to
find your percentage 12 %

Missouri Adjusted Gross Income Range, Line 6: 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%



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13. Federal income tax deduction – Multiply Line 11 by the percentage on Line 12. Enter this
amount not to exceed \$5,000 for an individual or \$10,000 for combined filers. 13 .00
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2)
• Single or Married Filing Separate-\$13,850 • Head of Household-\$20,800
• Married Filing Combined or Qualifying Widow(er)-\$27,700 14 .00
15. Additional Exemption for Head of Household and Qualifying Widow(er) 15 .00
16. Long-term care insurance deduction 16 .00
17. Health care sharing ministry deduction. 17 .00
18. Active Duty Military income deduction 18 .00
19. Inactive Duty Military income deduction 19 .00
20. Bring jobs home deduction 20 .00
21. Farmland sold, rented, leased, or crop-shared to a beginning farmer deduction. Enter the sum
of Lines 21A, 21B, and 21C on Line 21 21 .00

21A. Sold \$.00 21B. Rented/
Leased \$.00 21C. Crop-
Share \$.00

22. First time home buyers deduction.	A.	B.	22		.00
23. Long term dignity savings account deduction			23		.00
24. Foster parent tax deduction			24		.00
25. Total deductions - Add Lines 8 and 13 through 24			25		.00
26. Subtotal - Subtract Line 25 from Line 6			26		.00
27. Multiply Line 26 by appropriate percentages (%) on Lines 7Y and 7S	27Y		.00	27S	
28. Enterprise zone or rural empowerment zone income modification	28Y		.00	28S	

29. Taxable income - Subtract Line 28 from Line 27	29Y		.00	29S	
30. Tax (see tax chart on page 26 of the instructions).	30Y		.00	30S	
31. Resident credit - Attach Form MO-CR and other states' income tax return(s).	31Y		.00	31S	
32. Missouri income percentage - Enter 100% if not completing Form MO-NRI . Attach Form MO-NRI and federal return if applicable.	32Y		%	32S	
33. Balance - Subtract Line 31 from Line 30; OR multiply Line 30 by percentage on Line 32	33Y		.00	33S	
34. Other taxes - Select box and attach federal form indicated.	 23322030001				
☐ Lump sum distribution (Form 4972)					
☐ Recapture of low income housing credit (Form 8611)	34Y		.00	34S	
35. Subtotal - Add Lines 33 and 34	35Y		.00	35S	
36. Total Tax - Add Lines 35Y and 35S.				36	

37. MISSOURI tax withheld - Attach Forms W-2 and 1099.	37		.00
38. 2023 Missouri estimated tax payments - Include overpayment from 2022 applied to 2023	38		.00
39. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms MO-2NR and MO-NRP	39		.00
40. Missouri tax payments for nonresident entertainers - Attach Form MO-2ENT	40		.00
41. Amount paid with Missouri extension of time to file (Form MO-60).	41		.00
42. Miscellaneous tax credits (from Form MO-TC , Line 13) - Attach Form MO-TC	42		.00
43. Property tax credit - Attach Form MO-PTS	43		.00
44. Missouri Working Family Tax Credit (Attach Form MO-WFTC and federal return).	44		.00
45. Total payments and credits - Add Lines 37 through 44.	45		.00

Amended Return

46		.	00
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47		.00
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Refund

☐	A. Federal audit.....	☐	☐	☐
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☐	B. Net Operating Loss carryback	
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10

☐	C. Investment tax credit carryback	
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10

☐ D. Correction other than A, B, or C..... ☐ ☐ ☐

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48		.00
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49		00
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50		.	00
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51a. Children's Trust Fund		.00
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51b. Veterans Trust Fund 00

51c. Elderly Home Delivered Meals Trust Fund . 00

51d. Missouri National Guard Trust Fund . 00

51e. Workers' Memorial Fund .00

51f. Childhood Lead Testing Fund . 00

51g.	Missouri Military Family Relief Fund		.	00
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51h. General Revenue Fund . 00

51i. Organ Donor Program Fund . 00

51j. Regional Law Enforcement Memorial Foundation Fund . 00

51k.	Memorial Military Museum in St. Louis Fund			.00
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51l. Missouri Medal of Honor Fund . 00

51m. Additional Fund Code Additional Fund Amount .00

51n. Additional Fund Code Additional Fund Amount .00

51		00
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52		00
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53		00
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Reserved



23322040001

Amount Due

54. If Line 36 is larger than Line 45 or Line 48, enter the difference.

Amount of UNDERPAYMENT

54 . 0055. Underpayment of estimated tax penalty - Attach [Form MO-2210](#). Enter penalty amount here . . .55 . 00☐ Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.56. **AMOUNT DUE** - Add Lines 54 and 55.

If you pay by check, you authorize the Department of Revenue to process the check

electronically. Any returned check may be presented again electronically

56 . 00

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. I am aware of any applicable reporting requirements of [Section 135.805, RSMo](#), and the penalty provisions of [Section 135.810, RSMo](#).

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

23322050001

Department Use Only

☐ A☐ FA☐ E10☐ DE☐ F

Mail to: Balance Due:
Missouri Department of Revenue
P.O. Box 329
Jefferson City, MO 65105-0329
Phone: (573) 751-7200

Refund or No Amount Due:
Missouri Department of Revenue
P.O. Box 500
Jefferson City, MO 65105-0500
Phone: (573) 751-3505

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

Form MO-1040 (Revised 12-2023)

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



2023 Tax Chart

To identify your tax, use your Missouri taxable income from [Form MO-1040](#), Line 29Y and 29S 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 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-1040, Line 30Y and 30S.

Tax Rate Chart

Section A

If the Missouri taxable income is:

The tax is:

\$0 to \$1,207	\$0
Over \$1,207 but not over \$2,414	2.00% of excess over \$1,207
Over \$2,414 but not over \$3,621	\$24 plus 2.50% of excess over \$2,414
Over \$3,621 but not over \$4,828	\$54 plus 3.00% of excess over \$3,621
Over \$4,828 but not over \$6,035	\$90 plus 3.50% of excess over \$4,828
Over \$6,035 but not over \$7,242	\$132 plus 4.00% of excess over \$6,035
Over \$7,242 but not over \$8,449	\$180 plus 4.50% of excess over \$7,242
Over \$8,449	\$234 plus 4.95% of excess over \$8,449

Tax Calculation Worksheet

Section B

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040, Lines 29Y and 29S)	\$		\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above). If below \$1,207 enter \$0	- \$		- \$ 2,414	\$ 8,449
3. Difference - Subtract Line 2 from Line 1	= \$		= \$ 676	\$ 3,551
4. Enter the percent for your tax bracket (see Section A above)	X	%	% X 2.5%	4.95%
5. Multiply Line 3 by the percent on Line 4	= \$		= \$ 16.90	\$ 175.77
6. Enter the tax from your tax bracket - before applying the percent (see Section A above)	+ \$		+ \$ 24	\$ 234
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040, Lines 30Y and 30S	= \$		= \$ 41	\$ 410
			(\$40.90 rounded to the nearest dollar)	(\$409.77 rounded to the nearest dollar)

Diagram 1: Form W-2

Missouri Taxes Withheld

Earnings Tax

W-2 Wage and Tax Statement

2023

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