

MISSOURI DEPARTMENT OF
REVENUE
2022 Individual Income
Tax Return - Long Form

For Calendar Year January 1 - December 31, 2022

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).

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)

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Vendor Code

0 0 1

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)

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 2022 Spouse's Social Security Number Deceased in 2022

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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)

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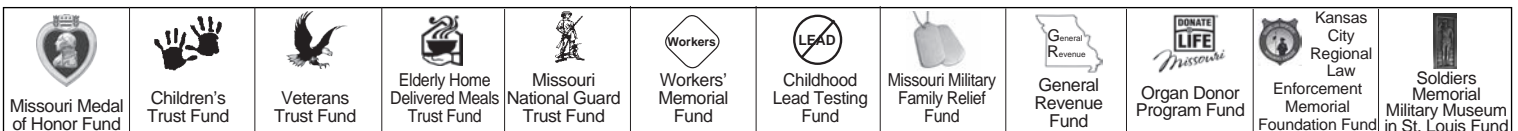
City, Town, or Post Office State ZIP Code

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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 50. See pages 11-12 of the instructions for more trust fund information.



22322010001

Income

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

Exemptions and Deductions

8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3, Section D)	8		
9. Tax from federal return	9		
10. Other tax from federal return.	10		
11. Total tax from federal return. Do not enter federal income tax withheld.	11		
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%

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		
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2) • Single or Married Filing Separate-\$12,950 • Head of Household-\$19,400 • Married Filing Combined or Qualifying Widow(er)-\$25,900	14		
15. Additional Exemption for Head of Household and Qualified Widow(er)	15		
16. Long-term care insurance deduction	16		
17. Health care sharing ministry deduction.	17		
18. Active Duty Military income deduction	18		
19. Inactive Duty Military income deduction	19		
20. Bring jobs home deduction	20		
21. Transportation facilities deduction	21		

A. Port Cargo Expansion B. International Trade Facility C. Qualified Trade Activities



Deductions Continued

22. First time home buyers deduction.	A. <input style="width: 40px; height: 20px;" type="text"/>	B. <input style="width: 40px; height: 20px;" type="text"/>	22	<input style="width: 40px; height: 20px;" type="text"/>	.00
23. Long term dignity savings account deduction			23	<input style="width: 40px; height: 20px;" type="text"/>	.00
24. Foster parent tax deduction			24	<input style="width: 40px; height: 20px;" type="text"/>	.00
25. Total deductions - Add Lines 8 and 13 through 24			25	<input style="width: 40px; height: 20px;" type="text"/>	.00
26. Subtotal - Subtract Line 25 from Line 6			26	<input style="width: 40px; height: 20px;" type="text"/>	.00
27. Multiply Line 26 by appropriate percentages (%) on Lines 7Y and 7S			27Y	<input style="width: 40px; height: 20px;" type="text"/>	.00
			27S	<input style="width: 40px; height: 20px;" type="text"/>	.00
28. Enterprise zone or rural empowerment zone income modification			28Y	<input style="width: 40px; height: 20px;" type="text"/>	.00
			28S	<input style="width: 40px; height: 20px;" type="text"/>	.00

Tax

29. Taxable income - Subtract Line 28 from Line 27	29Y	<input style="width: 40px; height: 20px;" type="text"/>	.00	29S	<input style="width: 40px; height: 20px;" type="text"/>	.00
30. Tax (see tax chart on page 26 of the instructions).	30Y	<input style="width: 40px; height: 20px;" type="text"/>	.00	30S	<input style="width: 40px; height: 20px;" type="text"/>	.00
31. Resident credit - Attach Form MO-CR and other states' income tax return(s)	31Y	<input style="width: 40px; height: 20px;" type="text"/>	.00	31S	<input style="width: 40px; height: 20px;" type="text"/>	.00
32. Missouri income percentage - Enter 100% unless you are completing Form MO-NRI . Attach Form MO-NRI and a copy of your federal return if less than 100%	32Y	<input style="width: 40px; height: 20px;" type="text"/>	%	32S	<input style="width: 40px; height: 20px;" type="text"/>	%
33. Balance - Subtract Line 31 from Line 30; OR multiply Line 30 by percentage on Line 32	33Y	<input style="width: 40px; height: 20px;" type="text"/>	.00	33S	<input style="width: 40px; height: 20px;" type="text"/>	.00
34. Other taxes - Select box and attach federal form indicated.						
<input type="checkbox"/> Lump sum distribution (Form 4972)						
<input type="checkbox"/> Recapture of low income housing credit (Form 8611)	34Y	<input style="width: 40px; height: 20px;" type="text"/>	.00	34S	<input style="width: 40px; height: 20px;" type="text"/>	.00
35. Subtotal - Add Lines 33 and 34	35Y	<input style="width: 40px; height: 20px;" type="text"/>	.00	35S	<input style="width: 40px; height: 20px;" type="text"/>	.00
36. Total Tax - Add Lines 35Y and 35S				36	<input style="width: 40px; height: 20px;" type="text"/>	.00

Payments and Credits

37. MISSOURI tax withheld - Attach Forms W-2 and 1099	37	<input style="width: 40px; height: 20px;" type="text"/>	.00	38	<input style="width: 40px; height: 20px;" type="text"/>	.00
38. 2022 Missouri estimated tax payments - Include overpayment from 2021 applied to 2022						
39. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms MO-2NR and MO-NRP	39	<input style="width: 40px; height: 20px;" type="text"/>	.00	40	<input style="width: 40px; height: 20px;" type="text"/>	.00
40. Missouri tax payments for nonresident entertainers - Attach Form MO-2ENT						
41. Amount paid with Missouri extension of time to file (Form MO-60)	41	<input style="width: 40px; height: 20px;" type="text"/>	.00	42	<input style="width: 40px; height: 20px;" type="text"/>	.00
42. Miscellaneous tax credits (from Form MO-TC , Line 13) - Attach Form MO-TC						
43. Property tax credit - Attach Form MO-PTS	43	<input style="width: 40px; height: 20px;" type="text"/>	.00	44	<input style="width: 40px; height: 20px;" type="text"/>	.00
44. Total payments and credits - Add Lines 37 through 43						



Skip Lines 45 through 47 if you are not filing an amended return.

45. Amount paid on original return. 45 . 00

46. Overpayment as shown (or adjusted) on original return 46 . 00

Indicate Reason for Amending

Amended Return

A. Federal audit. Enter date of IRS report (MM/DD/YY)

B. Net Operating Loss carryback Enter year of loss (YY)

C. Investment tax credit carryback Enter year of credit (YY)

D. Correction other than A, B, or C. Enter date of federal amended return, if filed. (MM/DD/YY)

47. Amended return total payments and credits - Add Lines 44 and 45; subtract Line 46.
 Enter on Line 47. 47 . 00

48. If Line 44, or if amended return, Line 47, is larger than Line 36, enter the difference.
 Amount of OVERPAYMENT 48 . 00

49. Amount of Line 48 to be applied to your 2023 estimated tax 49 . 00

50. Enter the amount of your donation in the trust fund boxes below. See instructions for additional trust fund codes.

Refund

50a. Children's Trust Fund . 00 50b. Veterans Trust Fund . 00 50c. Elderly Home Delivered Meals Trust Fund . 00 50d. Missouri National Guard Trust Fund . 00

50e. Workers' Memorial Fund . 00 50f. Childhood Lead Testing Fund . 00 50g. Missouri Military Family Relief Fund . 00 50h. General Revenue Fund . 00

50i. Organ Donor Program Fund . 00 50j. Kansas City Regional Law Enforcement Memorial Foundation Fund . 00 50k. Soldiers Memorial Military Museum in St. Louis Fund . 00 50l. Missouri Medal of Honor Fund . 00

50m. Additional Fund Code Additional Fund Amount . 00 50n. Additional Fund Code Additional Fund Amount . 00

Total Donation - Add amounts from Boxes 50a through 50n and enter here 50 . 00

51. Amount of Line 48 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter the total deposit amount from [Form 5632](#). 51 . 00

52. **REFUND** - Subtract Lines 49, 50, and 51 from Line 48 and enter here 52 . 00

Reserved

Amount Due

- 53. If Line 36 is larger than Line 44 or Line 47, enter the difference.
Amount of UNDERPAYMENT
- 54. Underpayment of estimated tax penalty - Attach [Form MO-2210](#). Enter penalty amount here
 Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.
- 55. **AMOUNT DUE** - Add Lines 53 and 54.
If you pay by check, you authorize the Department of Revenue 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. 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)	
<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's Signature (If filing combined, BOTH must sign)	Date (MM/DD/YY)	
<input type="text"/>	<input type="text"/>	<input type="text"/>
E-mail Address	Daytime Telephone	
<input type="text"/>	<input type="text"/>	
Preparer's Signature	Date (MM/DD/YY)	
<input type="text"/>	<input type="text"/>	<input type="text"/>
Preparer's FEIN, SSN, or PTIN	Preparer's Telephone	
<input type="text"/>	<input type="text"/>	
Preparer's Address	State	ZIP Code
<input type="text"/>	<input type="text"/>	<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

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



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Department Use Only

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Form MO-1040 (Revised 12-2022)

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

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/.

