

Missouri

What's New

Returns Included	e-File Approved*	e-File Activated
E-1, E-234 (St. Louis)	Must be paper filed	Must be paper filed
MO-1040	12/12/2023	01/02/2024
MO-1041	12/12/2023	01/02/2024
MO-1065	12/01/2023	01/02/2024
MO-1120	12/01/2023	01/02/2024
MO-1120S	12/01/2023	01/02/2024
RD-108, RD-109, RD-109NR (Kansas City)	10/26/2023	01/02/2024

*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

Tax Law Changes


- The check box “Department of Social Services Application of Eligibility form attached” has been added to Forms MO-1040, Individual Income Tax Return – Long Form, and MO-1040A, Individual Income Tax Return Single/Married (One Income), helping eligible taxpayers apply for Temporary Assistance for Needy Families (TANF), childcare, food stamps, and Medicaid.
- Line 21, “Transportation Facilities Deduction,” and its associated check boxes have been removed from Form MO-1040.
- Line 44, “Missouri Working Family Tax Credit,” has been added to Form MO-1040. This new tax credit is allowed in the amount equal to 10% of the amount received under the federal Earned Income Tax Credit.
- The following lines have been added to Form MO-1040:
 - Line 21, “Farmland sold, rented, leased, or crop-shared to a beginning farmer deduction”
 - 21A, “Sold”
 - 21B, “Rented/Leased”
 - 21C, “Crop-Share”
- The MO standard deduction amounts now match the federal standard deduction.

New Credits

The following credits are new for tax year 2023 and are allowed on Form MO-TC, Miscellaneous Income Tax Credits:

- **Medical Preceptorship Tax Credit** – Authorizes a taxpayer to claim a credit for serving as a community-based faculty preceptor for a medical student core preceptorship or a physician assistant core preceptorship. Up to \$1,000 can be received for each preceptorship but cannot exceed \$3,000 per tax year.
- **Qualified Research Expenses Tax Credit** – Authorizes certain taxpayers to receive a credit against the Missouri corporate income tax and financial institutions tax equal to 15% of a taxpayer’s “additional qualified research expenses”; the credit is increased to 20% if such expenses relate to research conducted in conjunction with a public or private Missouri college or university. The highest credit amount a single taxpayer may claim in one year is \$300,000, and the aggregate of all tax credits shall not exceed \$10 million in any single year. \$5 million of all tax credits is set aside for small, minority, and women-owned businesses.
- **Show MO Act Tax Credit** (formerly known as Film Production Tax Credit to Show MO Act) – Provides tax incentives for production companies to film projects in Missouri.
- **Specialty Agriculture Crops Loan Tax Credit** – Authorizes a tax credit to a lender in lieu of a family farmer paying the first year's interest payment on a loan for specialty crop resources.
- **Urban Farm Investment Tax Credit** – Provides credit based on taxpayer’s eligible expenses incurred in establishing or improving an urban farm that focuses solely on food production for sale or donation to the public. The credit is equal to 50% of the amount the taxpayer paid in the tax year for establishing or improving an urban farm, not to exceed \$5,000 per urban farm. The total amount of tax credits that may be authorized for all taxpayers for eligible expenses incurred on any given urban farm cannot exceed \$25,000.

Supported Forms

The following Missouri forms are supported in Drake Tax 2023. Forms denoted with  can be e-signed.

Form	Description	IND	CRP	SCRIP	PTR	FID
	Payment Voucher	✓	✓	✓	✓	✓
948	Assessor Certification	✓				
2827	Power of Attorney	✓	✓	✓	✓	✓
4340	Individual Consumer’s Use Tax Return	✓				
5090	Net Operating Loss Addition Modification Sheet		✓			
5632	MOST – Missouri’s 529 Education Plan Direct Deposit Form – Individual Income Tax	✓				
5674	Verification of Rent Paid	✓				
5695	Qualified Health Insurance Premiums Worksheet for MO-A	✓				
5766	First-Time Home Buyers Bank Worksheet	✓				
5802	Fiduciary Federal Tax Deduction Schedule					✓
5870	Foster Care Affidavit	✓				

Form	Description	IND	CRP	SCRIP	PTR	FID
5955	Farmland Sold, Rented, Leased or Crop Shared to a Beginning Farmer Worksheet	✓				
E-1	St. Louis Individual Earnings Tax Return	✓				
E-1CR	Credit for Income Taxes Paid to Other States or Political Subdivisions	✓				
E-1R	City of St. Louis Individual Earnings Tax Refund Request	✓				
E-234	Earnings Tax Return	✓	✓	✓	✓	
E-8	Application for Extension of Time to File Business Earnings Tax Return (Form E-234)	✓	✓	✓	✓	
MO-1NR	Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders			✓	✓	
MO-2ENT	Statement of Income Tax Payments for Nonresident Entertainers	✓				
MO-2NR	Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders			✓	✓	
MO-3NR	Partnership or S Corporation Withholding Exemption or Revocation Agreement			✓	✓	
MO-22	Authorization and Consent of Subsidiary Corporation to be Included in a Missouri Consolidated Income Tax Return		✓			
MO-60	Application for Extension of Time to File	✓			✓	✓
MO-851	Affiliations Schedule		✓			
MO-1040	Individual Income Tax Return – Long Form	✓				
MO-1040A	Individual Income Tax Return Single/Married (One Income)	✓				
MO-1040ES	Declaration of Estimated Tax for Individuals	✓				
MO-1040V	Individual Income Tax Payment Voucher	✓				
MO-1041	Fiduciary Income Tax Return					✓
MO-1041V	Fiduciary Income Tax Payment Voucher					✓
MO-1065	Partnership Return of Income				✓	
MO-1120	Corporation Income Tax Return		✓			
MO-1120ES	Declaration of Estimated Tax for Corporation Income Tax		✓			
MO-1120S	S Corporation Income Tax Return			✓		
MO-1120V	Corporate Income Tax Payment Voucher		✓			
MO-2210	Underpayment of Estimated Tax by Individuals	✓				
MO-2220	Corporation Underpayment of Estimated Tax Schedule		✓			
MO-5090	Net Operating Loss Addition Modification Sheet		✓			
MO-7004	Application for Extension of Time to File		✓	✓		
MO-8826	Disabled Access Credit	✓	✓			
MO-A	Individual Income Tax Adjustments	✓				
MO-ATC	Adoption Tax Credit Claim	✓	✓	✓	✓	✓
MO-C	Missouri Dividends Deduction Schedule		✓			
MO-CFC	Champion for Children Tax Credit	✓	✓	✓		
MO-CR	Credit for Income Taxes Paid to Other States or Political Subdivisions	✓				✓
MO-CRP	Certification of Rent Paid	✓				
MO-DAT	Residential Dwelling Access Tax Credit	✓				
MO-FPT	Food Pantry, Homeless Shelter, or Soup Kitchen Tax Credit	✓	✓	✓	✓	✓
MO-MS	Corporation Allocation and Apportionment of Income Schedule		✓			
MO-MS PTE	Pass-Through Entity Allocation and Apportionment of Income and Schedule			✓	✓	
MO-MSS	S Corporation Allocation and Apportionment Schedule			✓	✓	
MO-NAI	Nonapportionable Income Schedule		✓			

Form	Description	IND	CRP	SCRIP	PTR	FID
MO-NRI	Missouri Income Percentage	✓				
MO-NRF	Nonresident Fiduciary Form					✓
MO-NRP	Nonresident Partnership Form				✓	
MO-NRS	S Corporation Nonresident Form			✓		
MO-PTC	Property Tax Credit Claim	✓				
MO-PTE	Pass through Entity			✓	✓	
MO-PTEAP	Pass-Through Entity Anticipated Tax Payment Voucher			✓	✓	
MO-PTEV	Pass-Through Entity Tax Payment Voucher			✓	✓	
MO-PTS	Property Tax Credit Schedule	✓				
MO-RET	Real Estate Tax Receipt	✓				
MO-SCC	Shared Care Tax Credit	✓				
MO-SHC	Self-Employed Health Insurance Tax Credit	✓				
MO-SSC	Public Safety Officer Surviving Spouse Credit	✓				
MO-WFTC	Working Family Tax Credit	✓				
MO-TC	Miscellaneous Income Tax Credits	✓	✓			✓
RD-108	Profits Return Earnings Tax	✓	✓	✓	✓	✓
RD-108B	Profits Return – Earning Tax Schedule C, Y, Z	✓	✓	✓	✓	✓
RD-109	Wage Earner Return Earnings Tax	✓				
RD-109NR	Wage Earner Return Earnings Tax Nonresident Schedule	✓				
RD-111	Extension – Profits Return Earnings Tax	✓	✓	✓	✓	✓
RD-112	Extension – Wage Earner Return Earnings Tax	✓				
RD-PA	Power of Attorney	✓	✓	✓	✓	✓