

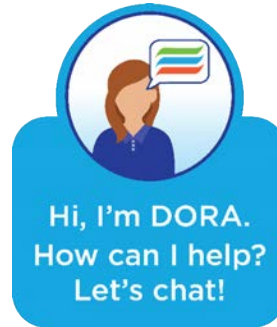
DID YOU KNOW...

The Department of Revenue has a **tax assistance office located in the Harry S Truman building in Jefferson City**, making it easier for customers to get expert assistance with their individual and business tax matters.

Tax experts are available to provide assistance with business tax registration, no tax due issues, accepting payments, and accepting completed returns.

**Individual income tax preparation services are not available at any location.*

The Missouri Department of Revenue thanks you for your service.



Chat with DORA!

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



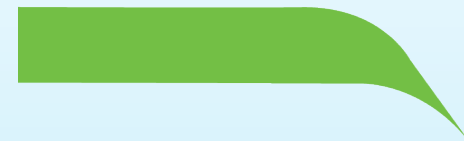
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Form 5735 (Revised 07-2022)

TAX INFORMATION



for
MILITARY PERSONNEL



Income Tax Filing Requirements

- You **are not required** to file a Missouri return if you are not required to file a federal return.
- You may not be required to file a Missouri return if:
 - You are a resident and have less than \$1,200 of Missouri adjusted gross income;
 - You are a non-resident with less than \$600 of Missouri income; or
 - Your Missouri adjusted gross income is less than the amount of your standard deduction.

Income Tax Tips:

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

Military Income Deduction

Missouri law allows for Missouri residents who are required to file to deduct 100% of their income that was earned as a member of the active duty components of the Armed Forces of the United State.

Starting January 2020, Missouri law allows for Missouri residents who are required to file to deduct a percentage of their income that was earned as a member of the inactive duty components of National Guard Inactive Duty Training (IDT), National Guard Annual Training (AT), Reserve components of the Armed Forces. The percentages are a gradual increase for 5 years starting at 20 percent for the 2020 tax year.

Missouri Residents Stationed in Missouri:

- You are required to file a Missouri return if your home of record is Missouri and either of the following statements is true:
 - You are stationed in Missouri due to military orders; or
 - You are entering or leaving the military and you spent 30 days or more in Missouri.

Missouri Residents Stationed Outside Missouri:

- If you maintained no permanent living quarters in Missouri during the year, maintained permanent living quarters elsewhere, and did not spend 30 days of the year in Missouri, you are considered a non-resident for tax purposes.
- If you are the spouse of a military servicemember living outside of Missouri and Missouri is your state of residency, any income earned is taxable to Missouri. A return is required if the spouse of a military servicemember earns more than \$1,200.

Non-Residents Stationed in Missouri:

- The military pay of non-resident military stationed in Missouri due to military orders is not taxable to Missouri. If you are a servicemember and earned only military income while stationed in Missouri, complete a No Return Required – Military form found on the Department’s website.
- If you are a military servicemember and earned \$600 or more in Missouri in non-military income, the non-military income is taxable to Missouri.

- If you are the spouse of a military servicemember (who is in Missouri because the military servicemember is stationed in Missouri on military orders), are employed in Missouri, and your state of residence is another state, any income earned by you is not taxable to Missouri. However, if you earned more than \$600, you must file a Missouri return (Form MO-1040) and provide verification of your state of residence.
- You must report the military pay of the servicemember and the spouse’s income on Form MO-A, Part 1, as a “Military (Nonresident)” subtraction to your federal adjusted gross income.

Income Tax Tips

- The filing status on your Missouri return must match the filing status on your federal return.
- The Missouri return must begin with your total federal adjusted gross income.
- Income earned as a member of any active duty component of the armed forces of the United States may be eligible for a deduction.

The Department of Revenue has dedicated resources to assist military personnel and their families with tax, motor vehicle, and driver licensing matters.

Email military@dor.mo.gov or call **(816) 236-9440**.