

2017 Tax Chart

To identify your tax, use your Missouri taxable income from Form MO-1040, Line 27Y or 27S 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 <http://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 28Y and 28S.

Tax Rate Chart

| Section A | <u>If the Missouri taxable income is:</u> | <u>The tax is:</u> |
|------------------|---|---------------------------------------|
| | \$0 to \$100 | \$0 |
| | At least \$101 but not over \$1,008 | 1½% of the Missouri taxable income |
| | Over \$1,008 but not over \$2,016 | \$15 plus 2% of excess over \$1,008 |
| | Over \$2,016 but not over \$3,024 | \$35 plus 2½% of excess over \$2,016 |
| | Over \$3,024 but not over \$4,032 | \$60 plus 3% of excess over \$3,024 |
| | Over \$4,032 but not over \$5,040 | \$90 plus 3½% of excess over \$4,032 |
| | Over \$5,040 but not over \$6,048 | \$125 plus 4% of excess over \$5,040 |
| | Over \$6,048 but not over \$7,056 | \$165 plus 4½% of excess over \$6,048 |
| | Over \$7,056 but not over \$8,064 | \$210 plus 5% of excess over \$7,056 |
| | Over \$8,064 but not over \$9,072 | \$260 plus 5½% of excess over \$8,064 |
| | Over \$9,072 | \$315 plus 6% of excess over \$9,072 |

Tax Calculation Worksheet

| Section B | Yourself | Spouse | Example A | Example B |
|--|------------|---------|---|--|
| 1. Missouri taxable income (Form MO-1040, Line 27Y and 27S) | \$ _____ | _____ | \$ 3,090 | \$ 12,000 |
| 2. Enter the minimum taxable income for your tax bracket (see Section A above) | - \$ _____ | _____ | - \$ 3,024 | \$ 9,072 |
| 3. Difference - Subtract Line 2 from Line 1 | = \$ _____ | _____ | = \$ 66 | \$ 2,928 |
| 4. Enter the percent for your tax bracket (see Section A above) | X _____ % | _____ % | X 3% | _____ 6% |
| 5. Multiply Line 3 by the percent on Line 4 | = \$ _____ | _____ | = \$ 1.98 | \$ 175.68 |
| 6. Enter the tax from your tax bracket - before applying the percent (see Section A above) | + \$ _____ | _____ | + \$ 60 | \$ 315 |
| 7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040, Line 28Y and 28S | = \$ _____ | _____ | = \$ 62 | \$ 491 |
| | | | (\$61.98 rounded to the nearest dollar) | (\$490.68 rounded to the nearest dollar) |