

Table G-6
Missouri State Individual Income Tax
Nonresident Returns: 1965-2015
 (amounts in thousands of dollars)

| Calendar Year | Number of Returns | | | Adjusted Gross Income (Amount) | Exemptions Claimed (Amount) | Total Deductions (Amount) | Federal Income Tax Claimed (Amount) | Total Federal Income Taxable Income (Amount) | Tax Liability (Amount) | Average Tax Rate (Percent) |
|---------------|-------------------|---------------------|---------------------|--------------------------------|-----------------------------|---------------------------|-------------------------------------|--|------------------------|----------------------------|
| | Total | Itemized Deductions | Standard Deductions | | | | | | | |
| 1965 | 126,800 | 82,200 | 44,600 | 790,200 | 284,100 | 172,900 | 122,300 | 311,000 | 6,400 | 2.06 |
| 1966 | 138,900 | 92,200 | 46,700 | 878,200 | 296,900 | 181,700 | 141,100 | 357,500 | 7,400 | 2.07 |
| 1967 | 145,500 | 99,200 | 46,300 | 961,800 | 310,900 | 200,500 | 159,300 | 402,000 | 8,400 | 2.09 |
| 1968 | 155,900 | 108,900 | 47,000 | 1,073,200 | 328,000 | 229,100 | 203,300 | 452,400 | 9,600 | 2.12 |
| 1969 | 169,800 | 120,900 | 48,900 | 1,192,000 | 350,800 | 266,100 | 228,600 | 501,100 | 10,800 | 2.16 |
| 1970 | 167,300 | 122,900 | 44,400 | 1,258,600 | 347,200 | 296,500 | 222,000 | 522,700 | 12,400 | 2.37 |
| 1971 | 171,000 | 128,800 | 42,200 | 1,357,100 | 354,200 | 383,700 | 234,600 | 582,900 | 22,300 | 3.83 |
| 1972 | 177,500 | 134,500 | 43,000 | 1,472,500 | 354,000 | 471,900 | 261,900 | 658,900 | 22,600 | 3.43 |
| 1973 | 116,000 | 60,000 | 56,000 | 992,000 | 124,400 | 200,000 | 175,000 | 530,000 | 17,400 | 3.28 |
| 1974 | 86,400 | 41,600 | 44,800 | 838,700 | 125,800 | 155,500 | 135,300 | 422,100 | 15,000 | 3.55 |
| 1975 | 107,500 | 47,700 | 59,800 | 1,120,000 | 156,500 | 193,500 | 175,000 | 495,900 | 18,100 | 3.65 |
| 1976 | 115,200 | 47,600 | 67,600 | 1,375,000 | 167,700 | 225,000 | 185,000 | 545,900 | 20,200 | 3.70 |
| 1977 | 129,400 | 34,400 | 95,000 | 1,455,700 | 178,600 | 305,400 | 233,900 | 741,100 | 28,500 | 3.85 |
| 1978 | 140,400 | 39,100 | 101,300 | 1,656,800 | 188,900 | 344,200 | 275,100 | 851,100 | 33,500 | 3.94 |
| 1979 | 139,000 | 38,100 | 100,900 | 1,787,500 | 183,100 | 370,900 | 299,000 | 936,700 | 38,300 | 4.09 |
| 1980 | 136,500 | 40,700 | 95,800 | 1,945,100 | 180,200 | 399,800 | 350,800 | 1,016,100 | 42,800 | 4.21 |
| 1981 | 135,100 | 67,100 | 68,000 | 2,031,700 | 174,500 | 436,000 | 371,100 | 1,054,600 | 45,200 | 4.29 |
| 1982 | 130,400 | 69,100 | 61,300 | 2,101,100 | 170,200 | 452,100 | 364,200 | 1,115,800 | 49,100 | 4.40 |
| 1983 | 133,700 | 72,300 | 61,400 | 2,242,100 | 173,800 | 481,000 | 363,900 | 1,224,200 | 54,900 | 4.48 |
| 1984 | 145,700 | 80,700 | 65,000 | 2,567,300 | 186,000 | 561,000 | 407,400 | 1,412,700 | 63,900 | 4.52 |

Table G-6(continued)
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 (amounts in thousands of dollars)

| Calendar Year | Number of Returns | | Adjusted Gross Income (Amount) | Exemptions Claimed (Amount) | Total Deductions (Amount) | Federal Income Tax Claimed (Amount) | Total Federal Income Taxable Income (Amount) | Tax Liability (Amount) | Average Tax Rate (Percent) |
|---------------|---------------------|---------------------|--------------------------------|-----------------------------|---------------------------|-------------------------------------|--|------------------------|----------------------------|
| | Itemized Deductions | Standard Deductions | | | | | | | |
| 1985 | 153,300 | 86,100 | 2,813,100 | 193,900 | 635,100 | 446,300 | 1,538,600 | 70,300 | 4.57 |
| 1986 | 161,600 | 90,800 | 3,256,300 | 203,600 | 732,200 | 574,500 | 1,754,500 | 78,700 | 4.49 |
| 1987 | 176,200 | 93,300 | 3,890,900 | 211,900 | 752,200 | 614,600 | 2,320,900 | 107,200 | 4.62 |
| 1988 | 176,500 | 82,400 | 3,954,600 | 210,200 | 788,100 | 574,600 | 2,391,000 | 118,100 | 4.94 |
| 1989 | 183,800 | 83,300 | 4,348,500 | 218,900 | 858,800 | 638,900 | 2,636,500 | 131,500 | 4.99 |
| 1990 | 187,400 | 86,200 | 4,624,800 | 222,400 | 923,100 | 674,000 | 2,815,900 | 141,800 | 5.04 |
| 1991 | 185,100 | 83,400 | 4,627,000 | 219,900 | 909,100 | 681,100 | 2,824,700 | 142,800 | 5.06 |
| 1992 | 188,500 | 84,600 | 4,992,100 | 218,700 | 932,400 | 763,400 | 3,080,300 | 157,900 | 5.13 |
| 1993 | 195,700 | 86,900 | 5,127,000 | 257,100 | 1,041,500 | 810,700 | 3,129,400 | 160,300 | 5.12 |
| 1994 | 206,200 | 87,900 | 5,436,200 | 231,000 | 987,700 | 874,500 | 3,787,000 | 198,500 | 5.24 |
| 1995 | 218,300 | 95,700 | 6,188,000 | 240,100 | 1,079,600 | 1,167,000 | 4,407,400 | 234,500 | 5.32 |
| 1996 | 225,500 | 100,600 | 6,546,800 | 247,200 | 1,178,400 | 1,098,400 | 4,650,600 | 248,100 | 5.33 |
| 1997 | 238,100 | 108,600 | 7,384,100 | 292,900 | 1,374,200 | 1,469,500 | 5,308,200 | 285,700 | 5.38 |
| 1998 | 239,300 | 111,400 | 8,036,800 | 328,500 | 1,335,300 | 1,368,600 | 5,861,700 | 318,600 | 5.44 |
| 1999 | 239,700 | 113,000 | 7,867,700 | 491,900 | 1,345,800 | 1,285,700 | 5,514,400 | 297,700 | 5.40 |
| 2000 | 250,700 | 123,700 | 8,894,500 | 505,600 | 1,527,900 | 1,536,200 | 6,321,300 | 345,800 | 5.47 |
| 2001 | 243,100 | 123,100 | 9,017,900 | 505,500 | 1,626,400 | 1,533,370 | 6,367,800 | 348,100 | 5.47 |
| 2002 | 237,400 | 122,400 | 9,193,100 | 528,200 | 1,779,800 | 1,521,346 | 6,540,700 | 359,000 | 5.49 |
| 2003 | 235,556 | 116,447 | 9,312,300 | 505,100 | 1,772,700 | 1,363,625 | 6,630,328 | 364,792 | 5.50 |
| 2004 | 244,400 | 123,900 | 10,037,300 | 562,200 | 1,944,700 | 1,487,100 | 7,243,000 | 400,100 | 5.52 |

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|---------------|-------------------|---------------------|---------------------|--------------------------------|-----------------------------|---------------------------|-------------------------------------|--|------------------------|----------------------------|
| | Total | Itemized Deductions | Standard Deductions | | | | | | | |
| 2005 | 253,100 | 129,300 | 123,800 | 10,943,400 | 523,700 | 1,945,400 | 1,696,500 | 8,012,400 | 446,300 | 5.57 |
| 2006 | 260,300 | 135,600 | 124,600 | 11,795,300 | 529,300 | 2,124,800 | 1,805,900 | 8,661,700 | 484,600 | 5.59 |
| 2007 | 274,600 | 144,500 | 130,100 | 12,545,400 | 560,900 | 2,304,300 | 1,855,100 | 9,162,000 | 512,200 | 5.59 |
| 2008 | 266,500 | 138,600 | 127,800 | 13,430,700 | 581,400 | 2,657,400 | 2,105,800 | 9,829,000 | 549,300 | 5.59 |
| 2009 | 247,400 | 127,700 | 119,700 | 11,049,500 | 536,300 | 2,254,600 | 1,533,500 | 7,894,800 | 441,800 | 5.60 |
| 2010 | 254,700 | 131,900 | 122,900 | 11,664,400 | 579,700 | 2,383,600 | 1,672,000 | 8,483,900 | 477,200 | 5.62 |
| 2011 | 258,800 | 132,200 | 126,600 | 12,981,400 | 529,300 | 2,231,100 | 1,940,900 | 9,766,200 | 504,900 | 5.17 |
| 2012 | 267,100 | 132,300 | 134,700 | 12,977,300 | 539,100 | 2,161,100 | 1,988,300 | 9,768,000 | 547,700 | 5.61 |
| 2013 | 279,200 | 132,600 | 146,700 | 13,073,200 | 542,300 | 2,231,000 | 2,096,000 | 9,704,300 | 547,000 | 5.64 |
| 2014 | 298,700 | 139,900 | 158,800 | 14,567,100 | 594,500 | 2,915,500 | 2,366,900 | 10,928,100 | 618,700 | 5.66 |
| 2015 | 294,300 | 132,900 | 161,400 | 14,581,200 | 547,100 | 2,367,200 | 2,462,700 | 11,081,800 | 633,600 | 5.72 |

Source: Director, Missouri Department of Revenue and the State and Regional Fiscal Studies Unit.

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