


WHAT WILL I NEED TO DO TO FILE MY RETURN?

- STEP 1:** Complete your entire 2000 Federal Income Tax Return.
- STEP 2:** Gather your materials: your completed Federal Income Tax Return, other state tax returns, copies of your Form W-2(s) and Form 1099-R(s), a calculator and pen.
- STEP 3:** Complete the Form MO-1040C. The  will direct you to a set of frequently asked questions that are designed to make it easier to complete the form.
- STEP 4:** Sign and mail Form MO-1040C, enclose your Form W-2(s), Form 1099-R(s), Form MO-CR or Form MO-NRI, a copy of your leave and earnings statement (if applicable), a copy of your federal return, copies of other state returns and any payment to the appropriate address.

FREQUENTLY ASKED QUESTIONS ABOUT YOUR TAX BOOK

Did I receive the correct tax form?

Unless your filing situation changed from last year, you most likely received the correct tax form. The department wants to make your tax filing process as painless as possible, by simplifying the tax filing process! Our efforts include sending you the **easiest** tax form that meets your tax filing needs, as well as providing you with filing alternatives.

How can I learn more about my tax filing alternatives?

You may select electronic filing (e-file) as an alternative for filing your tax return. (You can e-file even if you file Form MO-NRI or Form MO-CR.) Access <http://dor.state.mo.us/tax/elecprog.htm> for more information about e-file. If your filing situation has changed and you are a one income filer or you are filing a combined return with two incomes, but you do not itemize your deductions or have any other special filing situations, you may qualify to use the department's free online filing. (You may also claim the pharmaceutical tax credit if eligible.) You may access our online filing application at <http://dor.state.mo.us/tax> to experience quick results!

How do I get a quick refund?

FILE EARLY, FILE ELECTRONIC!! Returns filed before April 1 will receive refunds much faster than those filed in April.

If I choose to file a paper return, how do I know if my filing situation has changed and I need a different tax form?

The department offers various short forms for filing individual income tax returns. If your filing situation has changed and you do not qualify to file this short form, you may still qualify to use another short form. If you have questions about the form you received, you may contact the department by sending an e-mail to income@mail.dor.state.mo.us or by calling (800) 877-6881 or visit <http://dor.state.mo.us/tax> where we will help you select the easiest form for you.

SPECIAL FILING SITUATIONS—YOU NEED TO FILE A DIFFERENT TAX FORM OR USE A TAX FILING ALTERNATIVE IF:

- You have any of the following Missouri modifications:
 - Positive or negative adjustments from partnerships, fiduciaries, S corporations or other sources;
 - Nonqualified distribution from Missouri Savings for Tuition Program (MO\$T);
 - Interest from federal exempt obligations;
 - Interest from state and local obligations;
 - Capital gain exclusion;
 - Exempt contribution made to or earnings from the Missouri Savings for Tuition Program (MO\$T).
- Your filing status is not single, claimed as a dependent on another person's federal return or married filing combined.
- You claim:
 - Pension exemption;
 - The self-employed health insurance deduction;
 - Miscellaneous tax credits (taken on Form MO-TC);
 - A property tax credit (Form MO-PTC) or a pharmaceutical tax credit;
 - A credit made with the filing of a Form MO-60, Application for Extension of Time to File.
- You owe a penalty for underpayment of estimated tax.
- You are filing an amended return.
- You are a member of a professional athletic team or you are a professional entertainer.
- You owe tax on a lump sum distribution included on Federal Form 1040, Line 40.
- You owe recapture tax on low income housing credit.

FREQUENTLY ASKED QUESTIONS OF THE FORM MO-1040C

If all the addressing information on the label is correct, please attach the label to the income tax form and print or type your social security number(s) in the spaces provided. Enter your county of residence and the correct number of the public school district in which you reside.



How do I know if I am 100% disabled?

You are disabled if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.



Why is the department asking if I'm 100% disabled?

The Missouri Legislature passed a law that requires the department to contact taxpayers who may be eligible to claim a Property Tax Credit (PTC). The department uses the 100% disabled information to contact taxpayers that may be eligible to claim the PTC for real estate tax or rent paid on your home. You may visit <http://dor.state.mo.us/tax> to learn more about the Property Tax Credit Claim.



Why would I check myself as a non-obligated spouse?

If your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., you may want to check this box. By doing so, Missouri will not use your portion of any refund to pay those amounts owed by your spouse.

The non-obligated spouse apportionment applies only to state agencies. The Internal Revenue Service is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.



What is my total income on my federal return?

Total federal income is your income, plus or minus any federal income adjustments (but not your deductions or exemptions). You can find your total federal income by using the chart below:

Federal Form	Telefile Tax Record	1040EZ	1040A	1040
Line	I	4	19	33

If you and your spouse both had income, use the worksheet on page 8 to split your income. The tax computed separately is less than the tax computed on your income and your spouse's income combined together.



Why do I have to report my total income if I am a part-year resident or a nonresident? Can't I just start with my Missouri income only?

No, you cannot just start with your Missouri income. You **must begin** the Missouri income tax return with your **total federal income**, even if you have income from a state other than Missouri. Your deductions and exemptions apply to

your total income, not just part of it. If you begin with only Missouri source income, your deductions will be too high and you will receive a notice from the department that will slow the processing of your return.

Can I subtract my state tax refund?

Missouri does not consider any state refund taxable. If you *did not itemize* on last year's federal return, enter "0". If you *did itemize* on last year's federal return, you may subtract the state refund amount from your total federal income. You can subtract the state income tax refund that is **included** in your total federal income (**Federal Form 1040, Line 10**). If you claim a subtraction for a state income tax refund, you must enclose a copy of your Federal Form 1040. (**See Federal Form 1040, Line 10.**)

How do I figure my income percentage?

Take the income you figured for yourself on Line 3 and divide by the total found on Line 4. Then do the same for your spouse's income on Line 3. The total of the two must equal 100%. (Round to the nearest whole number.)

Yourself Line 3 divided by Line 4 = _____

Your spouse Line 3 divided by Line 4 = _____

What is my federal income tax deduction?

Missouri allows you a deduction for the federal income taxes you paid. Do not use the federal withholding tax amount from your Form W-2(s). The chart below shows you how to figure this deduction from your federal return.

Federal Form	Teletax Record	1040EZ	1040A	1040
Line	K Box 2 – L	10 – 8a	33 – 38a	51 – 41 – 60a

If the result is a negative number, enter zero (0).

Place this number in the first box, but you can only claim a maximum of \$5,000 filing single or \$10,000 filing combined. You must place the lower of these two numbers in the second box. (**Don't use the information from your W-2(s) for withholding or earned income credit.**)

How do I know if I should take the standard deduction or itemized deduction?

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your state return. **If you are claimed as a dependent on another person's federal tax return, use the standard deduction amount taken on your federal return.**


Single	Married Filing A Combined Return
\$4,400	\$7,350

But, if you or your spouse marked any of the boxes for 65 or older or blind, please see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your state return or take the standard deduction, whichever results in the higher deduction amount. However, if you were **required** to itemize deductions on your federal return, you must also itemize deductions on your state return. To figure your itemized deductions, please fill out the schedule on the back of the return. **If you itemize deductions on your federal return, you must enclose a copy of Federal Form 1040, pages 1 and 2, and Schedule A.**

How do I figure my dependent deduction?

Multiply \$1,200 by the total number of people you claimed as dependents on your federal return. **Do not include yourself or your spouse.**

 Multiply \$1,000 by the total number of people age 65 or older you claimed on your federal return. If dependents receive state funding or Medicaid, they do not qualify. **Do**

not include yourself or your spouse. Enclose a copy of your federal return (pages 1 and 2).

How do I figure my long-term care insurance deduction?

If you paid premiums for qualified long-term care insurance in 2000 you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance includes coverage for at least 12 months for people with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person.

A. Enter the amount paid for qualified long-term care insurance. A) \$ _____

If you itemized on your federal return and your federal itemized deductions included medical expenses go to Line B, if not skip to Line H.

B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____

C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____

D. Enter the amount of qualified long-term care included in Line C. D) \$ _____

E. Subtract Line D from Line C. E) \$ _____

F. Subtract Line E from Line B. If amount is less than zero, enter "0". F) \$ _____

G. Subtract Line F from Line A. G) \$ _____

H. Multiply Line G (or Line A if you did not have to complete Lines B through F) by 50%. Enter here and on Form MO-1040C, Line 11. H) \$ _____

Include a copy of your Federal Form 1040 (pages 1 and 2) and a copy of your Federal Schedule A (if you itemized your deductions).

How do I figure my tax?

If your Missouri taxable income is less than \$9,000, use the tax table located on the back of the tax form. If the Missouri taxable income is over \$9,000, then subtract \$9,000 from your Missouri taxable income and multiply the difference by 6%. **This figure should be added to \$315 and placed on Line 15.**

Should I take a credit or complete the Form MO-NRI?

You can only take a credit or complete the Form MO-NRI. **The same taxpayer cannot do both.** (Your spouse may still take a credit, if you complete Form MO-NRI.) You should take a credit for taxes paid to other states if you are a Missouri resident and had income from other states. (Complete Form MO-CR and enter the credit amount on Form MO-1040C, Line 16.) If you or your spouse was a part-year resident or a nonresident, figure your Missouri income percentage by completing Form MO-NRI.

If you or your spouse did not have Missouri source income, enter "0" on Form MO-NRI, Part B, Line 1 and on Form MO-1040C, Line 17. If all of your income was from Missouri, enter 100% on Form MO-1040C, Line 17.

Note: Active duty military personnel should complete a Form MO-NRI and a Form MO-1040C.

What are estimated tax payments?

Estimated tax is a method used to pay tax on income that is not subject to withholding. This includes income from self-employment, interest, dividends, alimony, rent, capital gains, prizes, awards and some pensions/annuities and Individual Retirement Accounts (IRAs). Quarterly estimated tax payments are due April 15, June 15, September 15 and January 15.



Can I still make a trust fund contribution even though I have a balance due?

Yes, but don't forget to add the amounts contributed to the amount due and provide a separate check. **Note:** The minimum contribution to any trust fund is \$2.00 (\$4.00 if married filing combined).



Why would I want to apply any or all of my refund to next year's taxes?

You may reduce the amount of tax you may have to pay with next year's Missouri return.



What are my payment options?

You can enclose a check or money order (U.S. funds only) for the total amount due, payable to: Missouri Director of Revenue. Please do not postdate checks; they will be cashed upon receipt. Payments must be postmarked by April 16, 2001. If you have an amount due, you can also pay by credit card, regardless of when you file your return, but the balance due must be paid by the due date to avoid additions to tax and interest. The department accepts Mastercard, Discover and American Express. Call toll-free (888) 296-6509. There will be a convenience fee charged to your account for processing.

Amount Tax Paid	0-32.50	32.51-500.00	500.01-1,500.00	1,500.01+
Convenience Fee	\$1.00	3.1%	2.6%	2.3%

FREQUENTLY ASKED QUESTIONS OF THE MISSOURI ITEMIZED DEDUCTIONS



What can I include in my Missouri itemized deductions?

You may include the items that are in your federal itemized deductions, except state income tax. You may also include one-half of your self-employment tax and your withholdings for social security tax, Medicare tax and railroad retirement tax reported on your Form W-2(s). However, if your withholding for social security and/or railroad retirement exceed the maximum, the excess amount may not be included. A cultural contribution is provided for an approved literary, musical, scholarly or artistic composition. Monetary contributions do not qualify.



Why do I have to subtract my state taxes from my itemized deductions?

The state of Missouri allows a deduction for the federal tax you pay. The state tax is included in your federal itemized deductions and it cannot be included in your Missouri itemized deductions.



Why should I complete this worksheet?

If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separate), your federal itemized deductions were reduced. You should complete the worksheet to be sure you only subtract the amount of state and local tax you were allowed on your federal itemized deductions. Failure to complete the worksheet may result in you paying too much tax.

LINE-BY-LINE INSTRUCTIONS FOR THE MISSOURI ITEMIZED DEDUCTIONS

- You must enclose a copy of your Federal Form 1040 and Federal Schedule A with your Missouri return if you itemize your deductions.**
- You cannot itemize your deductions if you took the standard deduction on your federal return.**

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Enter the amount from Federal Form 1040, Line 36 on Line 1. Include on Line 1 your **approved** cultural contributions (literary, musical, scholastic or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-5746 to verify your contribution qualifies.

LINE 2 AND 3 — SOCIAL SECURITY TAX (FICA)

Enter in the first box on Line 2 the social security tax **you** paid in 2000, from the social security tax withheld box on your 2000 Form W-2(s), (not to exceed \$4,724). Enter in the second box on Line 2 the Medicare tax **you** paid in 2000, from the Medicare tax withheld box on your 2000 Form W-2(s). Enter the total of these two boxes on Line 2. Repeat these steps using **your spouse's** information and enter on Line 3.

LINE 4 AND 5 — RAILROAD RETIREMENT TAX

Enter in the first box on Line 4 the railroad retirement tax, Tier I and Tier II, that was withheld from your wages during 2000 (not to exceed \$7,502). This amount includes a Tier I maximum of \$4,724 and Tier II maximum of \$2,778. Enter in the second box on Line 4 the Medicare tax **you** paid in 2000. Enter the total of these two boxes on Line 4. Repeat these steps using **your spouse's** information and enter on Line 5.

Note: If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 61, or, if only one employer, the amount refunded by the employer.

LINE 6 AND 7 — SELF-EMPLOYMENT TAX

Enter in the first box on Line 6 the self-employment tax you paid in 2000 from the Federal Form 1040, Line 52. Enter in the second box on Line 6, your portion of the amount of self-employment tax deducted on Federal Form 1040, Line 27. Subtract the second box from the first box and enter the difference on Line 6. Repeat these steps using **your spouse's** information and enter on Line 7.

LINE 8 — TOTAL

Add Lines 1 through 7. Enter the total on Line 8.

LINE 9 — STATE AND LOCAL INCOME TAXES

Enter on Line 9 the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$128,950 (\$64,475 if married filing separate) complete the Worksheet for Line 9 and skip to Line 11.

Note: The state and local tax you claim on your federal itemized deductions must be subtracted from Missouri itemized deductions. Because at the federal level your itemized deductions are reduced if your income is greater than \$128,950 (\$64,475 if married filing separate), you need to complete this worksheet so you subtract only the amount of state and local tax you were allowed on your federal itemized deductions. If you don't complete the worksheet (and you should complete it) your Missouri itemized deductions will be lower than they should be, and you'll pay too much tax!

Final Checklist Before Mailing Your Return

- If the label information is correct, peel off and place on your return. Print or type your social security number in the spaces provided. If the information is not correct, please print or type the correct information in the spaces provided.
- In the spaces provided, enter the number of the school district and the name of the county in which you reside.
- Check all computations on your return.
- Enclose state copies of Form W-2(s) and Form 1099-R(s) from all employers and administrators who withheld Missouri income tax. Verify that the total Missouri withholding amount entered on Form MO-1040C, Line 20 equals the total shown on the Form W-2(s) and Form 1099-R(s).
- Enclose a copy of your federal return, Federal Schedule A and other state tax returns.
- Enclose Form MO-NRI and Form MO-CR; whichever applies.
- Sign your return. Both spouses must sign a combined return.
- Maintain a copy of your return and all enclosures.
- Mail your return. Enclose your check with your return. Write your social security number on check. Do not postdate your check; it will be cashed upon receipt.

Worksheet, Line 9

Included in the Federal Revenue Reconciliation Act of 1990 was a provision that required individuals with federal adjusted gross income over certain income thresholds to reduce the amount allowable for federal itemized deductions by 3% of the excess over that threshold (26 USC 68). Certain deductions, such as medical expenses, investment interest and casualty, theft or wagering losses are not subject to this reduction. For 2000, the threshold is income over \$128,950 (\$64,475 if married filing separate).

LINE 10 — EARNINGS TAXES

Enter on Line 10 the amount of any Kansas City and St. Louis earnings taxes that are included in Line 9.

LINE 11 — NET STATE INCOME TAXES

Subtract Line 10 from Line 9 and enter the result on Line 11 or if you completed the Worksheet for Line 9, enter the amount from Line 8 of the Worksheet.

LINE 12 — MISSOURI ITEMIZED DEDUCTIONS

Subtract Line 11 from Line 8 and enter the result on Line 12, and on front of form, Line 8. If this amount is less than the federal standard deduction (see federal income tax instructions for amount), then you should enter the standard deduction amount on front of form, Line 8, unless you were required to itemize your deductions on your federal return. If you were required to itemize your deductions on your federal return, you must itemize deductions on your Missouri return and enter the amount from Line 12 on the front of the form, Line 8.

GENERAL INFORMATION

This information is for guidance only and does not state the complete law.

See page 8 for a list of telephone numbers and Department of Revenue Tax Assistance Centers.

ROUNDING ON MISSOURI RETURNS

You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount (round \$32.49 down to \$32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round \$32.50 up to \$33.00) on the return. For your convenience, the zeros have already been placed in the cent columns on the returns.

WHO MUST FILE A RETURN

If you were required to file a federal return and you were a:

- Resident of Missouri and you had Missouri adjusted gross income of \$1,200 or more or
- Nonresident of Missouri and had income of \$600 or more from Missouri sources,

you must also file a Missouri income tax return.

If the taxpayer died in 2000, write "deceased" and the date of death after the decedent's first name in the name and address area of the return. If a refund is due to a deceased taxpayer, enclose a copy of Federal Form 1310.

WHO IS A RESIDENT

A resident is an individual who either (1) maintained a domicile in Missouri, or (2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri. **Exception:** An individual, domiciled in Missouri, who did not maintain permanent living quarters in Missouri, and did maintain permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

Domicile: The place an individual intends to be his/her permanent home; a place that he/she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her fixed and permanent home there. An individual can have only one domicile at a time.

WHO IS A NONRESIDENT

A nonresident is an individual who does not meet the definition of resident. See definition of resident above. If required to file, nonresi-

dents with income from another state must use Form MO-NRI with either Form MO-1040 or Form MO-1040C. (*NONRESIDENT ALIENS must use the same filing status as used on the federal return and must itemize deductions.*)

WHO IS A PART-YEAR RESIDENT

A part-year resident is treated as a nonresident. **However**, a part-year resident may calculate his/her tax as if he/she were a resident for the entire year using Form MO-CR. A part-year resident may use Form MO-CR or Form MO-NRI with either Form MO-1040 or Form MO-1040C.

MILITARY PERSONNEL

Under the provisions of the Soldiers and Sailors Civil Relief Act, military pay of members of the armed forces is subject to income tax only by the state that is their home of record, regardless of where stationed. If you enter the armed forces in Missouri, your home of record is presumed to be Missouri (you are presumed to be domiciled in Missouri), and your military pay will be subject to Missouri income tax on the same basis as any other resident. If, however, you file a Form MO-NRI and indicate that you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than thirty (30) days of the year in Missouri; you will be considered a nonresident for your tax status. As a nonresident, you are not subject to Missouri income tax on your military pay or on any interest and dividend income from personal investments.

To qualify for the military/nonresident tax status, please refer to Form MO-NRI, Part A, Box 3. If you are a Missouri resident and you are stationed in Missouri due to military orders, you do not meet the requirements to complete a Form MO-NRI and all income (military pay included) is 100% taxable to Missouri. Also, if you and your spouse are residents of Missouri and your spouse remains in Missouri while you are out of Missouri on military orders, your total income (military pay included) is 100% taxable to Missouri.

All Missouri domiciled military personnel who qualify to claim nonresident tax status should file a Form MO-1040 or Form MO-1040C and a Form MO-NRI each year.

If you are a Missouri resident and you are entering or leaving the armed forces any time during the year, your total income (military pay included) for that year would be 100% taxable to Missouri.

The military pay of **nonresident** military personnel stationed in Missouri due to military orders is not subject to Missouri income tax. Complete Form MO-NRI to verify your nonresident tax status. However, if you and/or your spouse earned \$600 or more of Missouri source income (other than military pay), you must file a Missouri income tax return. (You must use the same filing status on your Missouri return as you did on your federal return.) In this case, you should complete the Form MO-1040 or MO-1040C and Form MO-NRI. If you had only military pay and your spouse had all Missouri source income, your income would be 0% taxable to Missouri and your spouse's income would be 100% taxable to Missouri.

WHEN TO FILE

Calendar year taxpayers must file no later than April 16, 2001. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year. When the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed on the next business day.

WHERE TO FILE

If you are due a refund or you have no amount due, mail all required materials to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

If you have a balance due, mail all required materials to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**



ELECTRONIC FILING

Individual income tax returns for 2000, including those with a refund, balance due or no balance due, may be filed electronically. You may file electronically, even if you use Form MO-CR or Form MO-NRI. You have the option to request

that any refund be directly deposited to your bank account. Electronic filing of returns must be done by an Internal Revenue Service approved preparer. Visit <http://dor.state.mo.us/tax> or check with your preparer for more information.

FILL-IN FORMS THAT CALCULATE

The department is offering another new and exciting tool to help you figure your taxes and simplify your tax filing process. Access our web site at <http://dor.state.mo.us/tax> to enter your tax information and let us do the math for you! An application on our web site will help you choose the easiest form for you!

EXTENSION OF TIME TO FILE

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return provided you do not expect to owe any additional income tax to Missouri. Enclose a copy of the federal extension (Federal Form 4868 or Federal Form 2688) with your Missouri income tax return when filed.

If you need additional time to file your Missouri individual income tax return and do not expect to owe additional income tax, you may file an extension by **telefile** by calling (800) 200-4842 or by filing Form MO-60, Application for Extension of Time to File. **Remember: An extension of time to file does not extend the time to pay. You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.** An automatic extension of time to file will be granted until August 15, 2001. If you expect to owe additional income tax, you must file a Form MO-60 with your payment to avoid any additions to tax, no later than April 16, 2001.

ADDITIONAL CHARGES FOR NOT PAYING TAX BY DUE DATE

Simple interest is charged on all delinquent taxes at the rate of 10% per annum. Additions to tax of 5% are added to the balance due if not paid by the due date of the return.

DELINQUENT RETURNS

Failure to file a return by the due date (without an extension) will result in additions to tax of 5% per month not to exceed 25% of the unpaid balance.

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

When your federal taxable income or federal tax liability is changed as a result of an audit or federal notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department of Revenue properly within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination either from the Internal Revenue Service or the filing of the amended return. You will be subject to charges for interest and additions to tax if you owe additional taxes to Missouri.

AMENDED RETURN

Missouri does NOT have a special form for amending individual income tax returns. Use Form MO-1040 for the year being amended, even if you originally filed Form MO-1040A, Form MO-1040B, Form MO-1040C, Form MO-1040P, electronically filed or telefiled. Check the box near the top left of the form to indicate that it is an amended return. Complete the entire return using the corrected figures. Enclose a copy of the federal change or federal amended return.

DECLARATION OF ESTIMATED TAX

Residents and nonresidents are required to make a declaration of estimated tax, if their Missouri estimated tax liability could be expected to be at least \$100. If you are required to make estimated tax payments, remit your tax payment along with Form MO-1040ES, Estimated Tax Declaration for Individuals. Failure to file Form MO-1040ES and make timely payments will result in interest being charged on the underpaid amount.

ADDRESS CHANGE

If you move after filing your return, notify both the post office serving your old address and the Department of Revenue of your address change. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.** This will help in forwarding any refund check or correspondence to your new address as promptly as possible.

CONSUMER'S USE TAX

If during the calendar year, you made out-of-state purchases of tangible personal property totaling more than \$2,000 (through mail-order catalogs or otherwise) for use in Missouri that sales or use tax was not charged, you must report and pay Missouri consumer's use tax on those purchases. See Form 4340, Individual Consumer's Use Tax Return included in this book for more information. Form 4340 is included in this book to inform all individuals of their obligation to pay use tax and give them the opportunity to file. **The due date for this return is April 16, 2001.**

MISSOURI TAXPAYER BILL OF RIGHTS

The purpose of this Bill of Rights is to inform you, the Missouri taxpayer, of your rights under Missouri laws. Missouri statutes include strong incentives for voluntary tax compliance, but at the same time, provide taxpayers protection against inappropriate tax collection efforts. The General Assembly constructed these laws to promote fairness, confidentiality and consistency in application.

GENERAL RIGHTS

PAYMENT OF ONLY THE LEAST TAX DUE

You have the right to plan and arrange your finances in such a manner that you will pay the least amount of tax due under the law.

COURTESY AND CONSIDERATION

You have the right to be treated fairly, with courtesy and consideration at all times by employees of the Department of Revenue. You have the right to know the name or identifying number of the employee who is assisting you. If you feel you are not receiving courteous service from a department employee, you have the right to speak with the employee's supervisor.

PRIVACY AND CONFIDENTIALITY

You have the right to have your personal and financial information kept confidential. You can feel secure in knowing the Department of Revenue will only disclose tax information to other state and federal agencies as provided by law.

INFORMATION AND ASSISTANCE

You have the right to information and assistance in complying with the tax laws. We provide telephone and walk-in help in our offices located throughout the state. To make sure that the Department of Revenue representatives give accurate and courteous answers, a second representative sometimes listens in on telephone calls. If you need additional information, you may obtain copies of the state's tax laws, or the department's regulations that interpret the tax laws and provide information on administrative procedures. Tax law books are available for a small fee to offset the cost of printing. Access <http://mosl.sos.state.mo.us/tax> to review regulations online.

OMBUDSMAN

You have the right to a taxpayer rights advocate, or ombudsman, within the Department of Revenue. The ombudsman is responsible for the resolution of taxpayer complaints and problems. All other routine channels must have been exhausted before the ombudsman will take an active and immediate interest in resolving your problem.

INFORMATIONAL LETTERS

If you have a question concerning your rights or obligations, or the Department of Revenue's opinion as to how the law applies to a specific situation, you have the right to request a non-binding tax assistance letter from the department by writing the Department of Revenue, P.O. Box 629, Jefferson City, MO 65105-0629.

BINDING LETTER RULINGS

If you have a question concerning your rights or obligations as they pertain to a specific set of facts and you would like a legally binding ruling on your question, you have the right to request that the Department of Revenue provide you with a binding letter ruling, which is a written interpretation of the law as it pertains to your specific set of facts. However, you will need to follow the department's regulation that specifies the requirements for requesting binding letter rulings (see 12 CSR 10-1.020).

TAX CLEARANCES

If, for any reason, you need a tax clearance or a certificate of no tax due for your account, you have the right to request a clearance from the Department of Revenue and expect the department to act on the request in a timely and efficient manner. If the requested clearance cannot be issued, you have the right to know what tax reports and payments are required for your account in order for the clearance to be issued. Tax Clearance Requests should be sent to the Department of Revenue, P.O. Box 3666, Jefferson City, MO 65105-3666.

COMPELLED TO TESTIFY

If you are called by the Department of Revenue to testify for any reason, you have the right to know that information obtained from your testimony cannot be used to prosecute you criminally for a violation of Missouri law for the reason you were called to testify.

LEGAL REPRESENTATION

Individuals are not required to have legal representation in proceedings before the Administrative Hearing Commission. The Administrative Hearing Commission (Missouri's "tax court") hears appeals of the Department of Revenue's final decisions and other actions. However, if you desire, you do have the right to have your accountant or attorney represent you during audit procedures, or legal representation at any hearing or proceeding involving the Department of Revenue. You must issue a written Power of Attorney form if you will not be present.

FAX COMMUNICATIONS

Whenever a notice is required to be sent by you to the Director of Revenue by United States mail, you have the right to substitute the written notice with an electronic transmission known as a fax. The fax shall be construed as adequate notice if otherwise timely sent. A notice being served by fax on the director must be transmitted to the director's receiving electronic equipment using telephone number (573) 751-7150.

AUDITS

Department of Revenue audits will be conducted at a reasonable place and time, and you will be given reasonable notice of an upcoming examination. Before or during the initial interview, the auditor will explain the audit process. You have the right to know the department's tax auditors are not evaluated or appraised based solely upon the dollar amount of their audit assessments or collections.

RECOVERY OF LEGAL EXPENSES

If a court or the Administrative Hearing Commission sides with you in a proceeding opposing the Department of Revenue, you have the right to apply to the court or commission for recovery from the state for reasonable legal fees you incurred. However, you are entitled to this recovery of fees only if the court or commission determines the position of the department was vexatious or not substantially justified.

ERRONEOUSLY FILED LIENS

If the Department of Revenue erroneously or improvidently files a lien against your property, you have the right to request that the department release the lien, request expungement of the lien from the county recorder's records, and notify any creditors who were affected by the department's actions.

INCOME TAX

ABATEMENT OF ERRONEOUS TAX

You have the right to petition the Department of Revenue to abate any tax due that was erroneously or illegally assessed.

EXTENSION OF TIME

If, for a good cause, you need additional time to file your Missouri income tax return, you have the right to request a filing extension of up to six months. Additionally, if you have been granted an extension of time to file your federal income tax return by the Internal Revenue Service, you are also entitled to an equal extension of time to file your Missouri return. In all cases, however, the extension of time to file does not extend the time to pay. You will be responsible for paying a 5% additions to tax and any interest accrued during the period.

DEFICIENCIES

REASON FOR UNDERPAYMENT

If you are sent a billing (Notice of Adjustment) by the Department of Revenue requesting either an initial payment or an additional payment for income taxes, you have a right to know why the department has determined you owe the amount billed.

PROTEST OF DEFICIENCY

If you do not respond to the Notice of Adjustment, you will be issued a Notice of Deficiency by certified mail. You have a right to dispute the amount assessed you in a Notice of Deficiency by filing an official protest with the Department of Revenue within 60 days (150 days if outside the U.S.) of the date you were sent the notice. At that time, the department will reconsider the proposed deficiency, and render a Final Determination notifying you of the findings of fact and the basis of the Final Determination. Your protest may also include a request for an informal hearing.

APPEAL OF THE DEPARTMENT'S DECISION

If you are still not satisfied with the Department of Revenue's decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal with the Administrative Hearing Commission within 30 days of the date you were sent the Final Determination by the department.

APPEAL OF ADMINISTRATIVE HEARING COMMISSION'S FINDINGS

Finally, once you have exhausted your appeals through the administrative channels explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal with the appropriate state court within 30 days of the Final Determination by the Administrative Hearing Commission.

STATUTE OF LIMITATIONS ON DEFICIENCIES

You have the right to know that, in general, you will not be sent a notice of deficiency for additional payment of income taxes more than three years after the date you filed the return or the due date, whichever is later. However, there are three exceptions to this general rule: 1) If you fail to amend your Missouri return and pay any additional tax due, plus applicable interest within 90 days after a federal adjustment, the department can bill you later than three years after the original return was filed; 2) If you omit more than 25% of your Missouri adjusted gross income, the department can take up to six years to bill you for the additional tax, interest or additions to tax; 3) If you fail to file a return or file a fraudulent return, there is no time limitation for the department to bill you for the tax, interest and additions to tax.

REFUNDS

REFUND CLAIMS

The Department of Revenue has the duty to refund any overpayment of income tax due. If you believe you are due a refund, you have the right to file an amended return and request a refund, provided you file the amended return within three years of the filing of the original return or within two years of the date the tax was paid or within one year and 90 days from the Final Determination by the Internal Revenue Service. Upon receipt, the department will review the return and notify you of its action.

PROTEST OF DENIED CLAIM

If your amended return and claim for a refund are denied, you have the right to dispute the denial by filing an official protest with the Department of Revenue. However, you must file the protest within 60 days of the denial. At that time, the department will reconsider the claim, make a Final Determination, and notify you of its findings and the basis of the decision.

APPEAL OF THE DEPARTMENT'S DECISION

If you are still not satisfied with the Department of Revenue's decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal with the Administrative Hearing Commission within 30 days of the date you were sent the Final Determination by the department.

APPEAL OF ADMINISTRATIVE HEARING COMMISSION'S FINDINGS

Finally, once you have exhausted your appeals through the administrative channels explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal within 30 days of the Final Determination by the Administrative Hearing Commission.

INTEREST ON OVERPAYMENTS

You have the right to receive an interest payment from the Department of Revenue for any overpayment of the income tax due for a filing period if the department does not refund to you the amount overpaid within four months of the date you file your return, the original due date, or the extended date, whichever is later.

SPLITTING YOUR INCOME

Looks like you are ready to go! Do you have a copy of your 2000 federal return? You will need it to complete this worksheet. Complete this worksheet before you begin the Income Section of the tax form. The chart provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line R and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Your Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.
- Taxable social security benefits must be split between each spouse according to their percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state tax refund should be split according to your last year's income percentages found on Line 5 of your 1999 Missouri income tax return.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
A. Wages, salaries, tips, etc.	1	7	7		00	A	00
B. Taxable interest income	2	8a	8a		00	B	00
C. Dividend income	none	9	9		00	C	00
D. State and local income tax refunds	none	none	10		00	D	00
E. Alimony received	none	none	11		00	E	00
F. Business income or (loss)	none	none	12		00	F	00
G. Capital gain or (loss)	none	10	13		00	G	00
H. Other gains or (losses)	none	none	14		00	H	00
I. Taxable IRA distributions	none	11b	15b		00	I	00
J. Taxable pensions and annuities	none	12b	16b		00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	K	00
L. Farm income or (loss)	none	none	18		00	L	00
M. Unemployment compensation	3	13	19		00	M	00
N. Taxable social security benefits	none	14b	20b		00	N	00
O. Other income	none	none	21		00	O	00
P. Total (add Lines A through O)	4	15	22		00	P	00
Q. Less: federal adjustments to income	none	18	32		00	Q	00
R. Federal adjusted gross income (Line P less Line Q) Enter amounts here and on Line 1 of Form MO-1040C	4	19	33		00	R	00

**This is the answer to Question Number 1
on Form MO-1040C.**

Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City*

2018 William St.
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

2510 S. Brentwood, Suite 300
Income Tax: (314) 301-1690
Business Tax: (314) 301-1660

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

*Effective July 1, 2001, the Jefferson City Tax Assistance Center will be located at 3237 West Truman Blvd., Suite 100.

Other Important Phone Numbers

Form Ordering

Form Order Questions
Electronic Filing Information

(800) 877-6881

(573) 751-5337
(573) 751-3930

Missouri Refund Inquiry Line

Forms-by-Fax
Telefile Extension to File

(573) 526-8299

(573) 751-4800
(800) 200-4842

Download forms from our web site: <http://dor.state.mo.us/tax>
Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

2000 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. "098" should be entered in the spaces provided.

2. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. "475" should be entered in the space provided.

The following should be considered in determining your public school district number.

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Calhoun R-VIII	059	Dadeville R-II	111	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Adair Co. R-II (Brashear) . .	045	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade Co. R-I		Hume R-VIII	213
Adrian R-III	001	Camdenton R-III	062	Davis R-XII	113	(Hermann)	197	Hurley R-I	214
Advance R-IV	002	Cameron R-I	063	DeSoto 73	114	Gasconade Co. R-II			
Affton 101	003	Campbell R-II	064	Delta C-7 (Deering)	385	(Owensville)	376	Iberia R-V	215
Albany R-III	004	Canton R-V	065	Delta R-V	116	Gideon 37	165	Independence 30	217
Altenburg 48	005	Cape Girardeau 63	066	Dent-Phelps R-III		Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Alton R-IV	006	Carl Junction R-I	067	(RFD, Salem)	117	Gilman City R-IV	167		
Appleton City R-II	008	Carrollton R-VII	068	Dexter R-XI	118	Glenwood R-VIII	169	Jackson R-II	219
Arcadia Valley R-II		Carthage R-IX	069	Diamond R-IV	119	Golden City R-III	171	Jasper Co. R-V	222
(Ironton)	009	Caruthersville 18	070	Dixon R-I	120	Gorin R-III	172	Jefferson C-123	
Ash Grove R-IV	011	Cass Co. R-V	010	Doniphan R-I	121	Grain Valley R-V	173	(Nodaway Co.)	223
Atlanta C-3	012	Cassville R-IV	071	Dora R-III	122	Grandview C-4		Jefferson City	224
Aurora R-VIII	013	Center 58		Drexel R-IV	123	(Jackson Co.)	174	Jefferson Co. R-VII	
Ava R-I	014	(Jackson County)	074	Dunklin R-V		Grandview R-II		(RFD, Festus)	225
Avenue City R-IX	015	Centerville R-I	077	(Jefferson Co.)	124	(Jefferson Co.)	175	Jennings	227
Avilla R-XIII	016	Central R-III (Park Hills) .	480			Green City R-I	177	Johnson Co. R-VII	571
		Centralia R-VI	079	East Buchanan Co. C-I		Greene Co. R-VIII		Joplin R-VIII	228
Bakersfield R-IV	017	Chadwick R-I	080	(Gower)	125	(Rogersville)	277	Junction Hill C-12	229
Ballard R-II	018	Chaffee R-II	081	East Carter Co. R-II		Green Forest R-II	178		
Bayless	019	Charleston R-I	083	(Ellsinore)	126	Green Ridge R-VIII	179	Kansas City 33	231
Bell City R-II	020	Chilhowee R-IV	084	East Lynne 40	127	Greenfield R-IV	180	Kearney R-I	232
Bellevue R-III	022	Chillicothe R-II	085	East Newton Co. R-VI . . .	128	Greenville R-II	181	Kelso C-7	233
Belton 124	023	Clark Co. R-I (Kahoka) . .	230	East Prairie R-II	129	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Bernie R-XIII	025	Clarksburg C-2	087	El Dorado Springs R-II . .	131			Keytesville R-III	235
Bevier C-4	026	Clarkton C-4	088	Eldon R-I	132	Hale R-I	184	King City R-I	236
Billings R-IV	029	Clayton	089	Elsberry R-II	134	Halfway R-III	185	Kingston K-14	
Bismarck R-V	030	Clearwater R-I	090	Eminence R-I	135	Hamilton R-II	187	(Washington Co.)	237
Blackwater R-II	031	Clever R-V	091	Everson R-III	137	Hancock Place	188	Kingston 42 (Caldwell	
Bloomfield R-XIV	033	Climax Springs R-IV	092	Excelsior Springs 40 . . .	138	Hannibal 60	189	Co.)	238
Blue Eye R-V	034	Clinton	093	Exeter R-VI	139	Hardeman R-X	190	Kingsville R-I	239
Blue Springs R-IV	035	Clinton Co. R-III				Hardin-Central C-2	191	Kirbyville R-VI	240
Bolivar R-I	037	(Plattsburg)	397	Fair Grove R-X	140	Harrisburg R-VIII	192	Kirksville R-III	241
Boncl R-X	038	Cole Camp R-I	096	Fair Play R-II	141	Harrisonville R-IX	193	Kirkwood R-VII	242
Boone Co. R-IV		Cole Co. R-I		Fairfax R-III	142	Hartville R-II	194	Knob Noster R-VIII . . .	244
(Hallsville)	186	Russellville)	432	Fairview R-XI	144	Hayti R-II	195	Knox Co. R-I (Edina) . .	245
Boonville R-I	039	Cole Co. R-II		Farmington R-VII	146	Hazelwood	196		
Bosworth R-V	040	(RFD, Jefferson City) . . .	097	Fayette R-III	147	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Bowling Green R-I	042	Cole Co. R-V (Eugene) . .	136	Ferguson-Florissant R-II .	148	Hermitage R-IV	198	(RFD, Lebanon)	247
Bradleyville R-I	043	Columbia 93	098	Festus R-VI	149	Hickman Mills C-1	200	Laclede Co. R-I (Conway)	102
Branson R-IV	044	Community R-VI	099	Forland R-III	151	Hickory Co. R-I		Ladue (St. Louis Co.) . .	248
Braymer C-4	046	Concordia R-II	101	Forsyth R-III	152	(Urbana)	201	Lafayette Co. C-1	
Breckenridge R-I	047	Cooper Co. R-IV		Fort Osage R-I (Route 2,		Higbee R-VIII	202	(Higginsville)	249
Brentwood	048	(Bunceton)	054	Independence)	153	High Point R-III	203	Lakeland R-III	
Bronaugh R-VII	049	Cooter R-IV	103	Fort Zumwalt R-II	154	Hillsboro R-III	204	(Deepwater)	251
Brookfield R-III	050	Couch R-I	104	Fox C-6 (Arnold)	155	Holcomb R-III	205	Lamar R-I	252
Brunswick R-II	052	Cowgill R-VI	105	Francis-Howell (R-III) . .	156	Holden R-III	206	LaMonte R-IV	253
Buchanan Co. R-IV		Craig R-III	106	Franklin Co. R-II		Holliday C-2	207	LaPlata R-II	285
(DeKalb)	115	Crane R-III	107	(RFD, New Haven)	157	Hollister R-V	208	Laquey R-V	254
Bucklin R-II	053	Crawford Co. R-II (Cuba) .	108	Fredericktown R-I	158	Houston R-I	209	Laredo R-VII	255
Bunker R-III	055	Crawford Co. R-I		Fulton 58	159	Howard Co. R-II		Lathrop R-II	257
Butler R-V	056	(Bourbon)	041			(Glasgow)	168	Lawson R-XIV	258
Cabool R-IV	057	Crocker R-II	109	Gainesville R-V	160	Howell Valley R-I	210	Lebanon R-III	260
Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Hudson R-IX	211	Lee's Summit R-VII . . .	261
				Gallatin R-V	162				

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leesville R-IX	262	Montgomery Co. R-II (Montgomery City)	324	Otterville R-VI	375	Schuyler Co. R-I	440	Summersville R-II	498
Leeton R-X	263	Montrose R-XIV	325	Ozark R-VI	377	Scotland Co. R-I (Memphis)	441	Sunrise R-IX	499
Leopold R-III	264	Morgan Co. R-I (Stover)	491	Palmyra R-I	378	Scott City R-I	573	Swedeborg R-III	500
Lesterville R-IV	265	Morgan Co. R-II (Versailles)	523	Paris R-II	379	Scott Co. R-IV (Benton)	442	Sweet Springs R-VII	501
Lewis Co. C-1 (Ewing)	266	Mound City R-II	327	Park Hill	380	Scott Co. Central (Sikeston)	443	Taneyville R-II	502
Lexington R-V	267	Mountain Grove R-III	328	Parkway C-2	381	Sedalia 200	444	Tarkio R-I	503
Liberal R-II	268	Mountain View-Birch Tree R-III	329	Pattonsburg R-II	382	Seneca R-VII	445	Thayer R-II	504
Liberty 53	269	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Thornfield R-I	505
Licking R-VIII	271	Naylor R-II	331	Pemiscot Co. R-III (RFD, Caruthersville)	386	Seneca R-VII	446	Tina-Avalon R-II	506
Lincoln R-II	272	Neelyville R-IV	332	Pemiscot Co. Special School Dist.	576	Seymour R-II	447	Trenton R-IX	508
Lindbergh R-VIII	273	Nell Holcomb R-IV	333	Perry Co. 32	387	Shawnee R-III	448	Tri-County R-VII (Jamesport)	509
Linn Co. R-I (Purdin)	572	Neosho R-V	334	Pettis Co. R-V (Hughesville)	389	Shelby Co. C-1 (Shelbyville)	449	Troy R-III	510
Livingston Co. R-III (Chula)	275	Nevada R-V	335	Pettis Co. R-XII (RFD, Sedalia)	390	Shelby Co. R-IV (Shelbina)	450	Twin Rivers R-X (Broseley)	512
Lockwood R-I	276	New Bloomfield R-III	336	Phelps Co. R-III (Edgar Springs)	130	Sheldon R-VIII	451	Union R-XI (Franklin Co.)	514
Lone Jack C-6	278	New Franklin R-I	337	Pierce City R-VI	391	Shell Knob 78	452	Union Star R-II	515
Lonedell R-XIV	279	New Haven (Franklin Co.)	338	Pike Co. R-III (Clarksville)	392	Sherwood Cass R-VIII (Creighton)	453	University City	517
Louisiana R-II	280	New Madrid Co. R-I	340	Pilot Grove C-4	393	Sikeston R-VI	454	Valley Park	518
Luray 33	281	New York R-IV	341	Plainview R-VIII	394	Silex R-I	455	Valley R-VI (Caledonia)	519
Lutie R-VI	282	Newburg R-II	342	Plato R-V	395	Skyline R-II	456	Van Buren R-1	520
Macks Creek R-V	283	Newtown-Harris R-III	343	Platte Co. R-III (Platte City)	396	Slater	457	Van-Far R-I	521
Macon Co. R-I (Macon)	284	Niangua R-V	344	Pleasant Hill R-III	398	Smithton R-VI	458	Verona R-VII	522
Macon Co. R-IV (New Cambria)	286	Nixa R-II	345	Pleasant Hope R-VI	399	Smithville R-II	459	Walnut Grove R-V	527
Madison C-3	287	Nodaway-Holt R-VII (Graham)	346	Pleasant View R-VI	400	South Callaway R-II (Mokane)	460	Warrensburg R-VI	528
Malden R-I	288	Nonresident	347	Polo R-VII	401	South Harrison Co. R-II (Bethany)	461	Warren Co. R-III (Warrenton)	529
Malta Bend R-V	289	Norborne R-VIII	348	Poplar Bluff R-I	402	South Holt Co. R-I (Oregon)	462	Warsaw R-IX	530
Manes R-V	290	Normandy	349	Portageville	574	South Iron R-I (Annapolis)	463	Washington	531
Mansfield R-IV	291	North Andrew Co. R-VI (Rosendale)	350	Potosi R-III	403	South Nodaway Co. R-IV (Barnard)	464	Waynesville R-VI	532
Maplewood-Richmond Heights	292	North Callaway R-I (Kingdom City)	351	Prairie Home R-V	404	South Pemiscot R-V (Steele)	465	Weaubleau R-III	533
Marceline R-V	293	North Daviess R-III	220	Princeton R-V	405	Southern Boone Co. R-I	466	Webb City R-VII	534
Maries Co. R-I (Vienna)	524	North Harrison R-III (Eagleville)	353	Pulaski Co. R-IV (Richland)	420	Southern Reynolds Co. R-II	467	Webster Groves	535
Maries Co. R-II (Belle)	021	North Kansas City 74	354	Purdy R-II	406	Southland C-9 (Cardwell)	468	Wellington-Napoleon R-IX	536
Marion C. Early R-V (Morrisville)	294	North Mercer Co. R-III (Mercer)	355	Putnam Co R-1	516	Southwest Livingston Co. R-I	469	Wellston	537
Marion Co. R-II	295	North Nodaway Co. R-VI (Hopkins)	356	Puxico R-VIII	407	Southwest R-V (Barry Co.)	470	Wellsville-Middletown R-I	538
Marionville R-IX	296	North Pemiscot Co. R-I (Wardell)	357	Ralls Co. R-II (Center)	408	Sparta R-III	471	Wentzville R-IV	539
Mark Twain R-VIII	297	North Platte Co. R-I (Dearborn)	358	Raymondville R-VII	410	Special School District of St. Louis	577	West St. Francois Co. R-IV (Leadwood)	570
Marquand-Zion R-VI	298	North St. Francois Co. R-I (Bonne Terre)	352	Raymore-Peculiar R-II	411	Spickaard R-II	472	West Nodaway Co. R-I (Burlington Junction)	540
Marshall	299	North Wood R-IV	359	Raytown C-2	412	Spokane R-VII	473	West Plains R-VII	541
Marshfield R-I	300	Northeast Nodaway Co. R-V (Ravenwood)	360	Reeds Spring R-IV	413	Spring Bluff R-XV	474	West Platte Co. R-II (Weston)	542
Maryville R-II	302	Northeast Randolph Co. R-IV (Cairo)	361	Renick R-V	414	Springfield R-XII	475	Westran R-I	545
Maysville R-I	303	Northeast Vernon Co. R-I (Walker)	526	Republic R-III (Gatewood)	415	St. Charles R-VI	476	Westview C-6	546
McDonald Co. R-I (Anderson)	304	Northwest R-I (House Springs)	362	Revere C-3	416	St. Charles Co. R-V (Orchard Farm)	477	Wheatland R-II	547
Meadow Heights R-II	305	Northwestern R-I (Mendon)	363	Rich Hill R-IV	417	St. Clair R-XIII	478	Wheaton R-III	548
Meadville R-IV	306	Norwood R-I	364	Richards R-V	418	St. Elizabeth R-IV	479	Willard R-II	550
Mehlville R-IX	307	Oak Grove R-VI	366	Richland R-I (Stoddard Co.)	419	St. James R-I	481	Willow Springs R-IV	551
Meramec Valley R-III	308	Oak Hill R-I	367	Richmond R-XVI	421	St. Joseph	482	Windsor C-1 (Jefferson Co.)	552
Mexico 59	310	Oak Ridge R-VI	368	Richwoods R-VII	422	St. Louis Career Education	578	Winfield R-IV	554
Miami R-I (Bates Co.)	311	Odessa R-VII	369	Ridgeway R-V	423	St. Louis City	483	Winona R-III	555
Miami R-I (Saline Co.)	312	Oran R-III	370	Ripley Co. R-III (Gatewood)	164	Stanberry R-II	484	Winston R-VI	556
Mid-Buchanan Co. R-V (Faucett)	313	Orearville R-IV	371	Ripley Co. R-IV (RFD, Doniphan)	424	Ste. Genevieve Co. R-II	485	Woodland R-IV	557
Middle Grove C-1	314	Oregon-Howell R-III	246	Risco R-II	425	Steelville R-III	486	Worth Co. R-III	558
Midway R-I	316	Orrick R-XI	372	Ritenour	426	Stet R-XV	487	Wright City R-II	559
Milan C-2	317	Osage Co. R-I (Chamois)	082	Riverview Gardens	427	Stewartsville C-2	488	Wyaconda C-1	560
Miller R-II	318	Osage Co. R-II (Linn)	274	Rock Port R-II	428	Stockton R-I	489	Zalma R-V	561
Miller Co. R-III (Tuscumbia)	511	Osage Co. R-III (Westphalia)	544	Rockwood R-VI	429	Stoutland R-II	490		
Mirabile C-1	319	Osborn R-O	373	Rolla 31	430	Strafford R-VI	492		
Missouri City 56	320	Osceola	374	Roscoe C-I	431	Strain-Japan R-XVI	575		
Moberly	321					Strasburg C-3	494		
Moberly R-I	322					Sturgeon R-V	495		
Monett R-I	322					Success R-VI	496		
Moniteau Co. C-I (Jamestown)	221					Sullivan C-2	497		
Moniteau Co. R-I (California)	060								
Moniteau Co. R-V (Latham)	256								
Moniteau Co. R-VI (Tipton)	507								
Monroe City R-I	323								