

ELECTRONIC FILING OPTIONS

Federal/State Electronic Filing—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

Internet Filing (provided through a software company)—File your federal and state return from your own computer using software approved by both the IRS and state of Missouri.

WEBFile—Free Internet filing of simple Missouri income tax returns.

**For more information on these alternative filing options, visit our web site at www.dor.state.mo.us/tax

Faster Refund? File Electronic!

FAST

Eliminate mail time.

CONVENIENT

Internet filing is available 24 hours a day, 7 days a week.

FREE

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return.

ACCURATE

Up to 10 percent fewer errors.

DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

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Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2001 Missouri individual income tax return on the Form MO-1040C if you:

- Are a single filer, claimed as a dependent on another return, or married filing combined;
- Were a Missouri resident, nonresident, part-year resident with income from another state, or have military income;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications.

You **CANNOT USE** this tax book if you:

- Are filing an amended return;
- Are filing as married filing separate, head of household, or qualifying widower;
- Have a net operating loss;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
 - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
 - d. Interest from federal exempt obligations;
 - e. Interest from state and local obligations;
 - f. Capital gain exclusion.
- Claim:
 - a. Pension exemption;
 - b. Self-employed health insurance deduction;
 - c. Miscellaneous tax credits (Form MO-TC);
 - d. Property tax credit (Form MO-PTS);
 - e. Pharmaceutical tax credit;
 - f. Credit made with the filing of a Form MO-60, Application for Extension of Time to File
 - g. A deduction for other federal tax (from Federal Form 1040, Lines 41, 43, and 55 and any recapture taxes included on Line 58.)
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 40;
- Owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at www.dor.state.mo.us/tax to select the easiest form for you.

To Obtain Forms:

- Access www.dor.state.mo.us/tax;
- Call (800) 877-6881;
- Visit:
 - Participating banks, post offices, courthouses, and libraries;
 - Department of Revenue Tax Assistance Centers (page 23), Motor Vehicle and Drivers License Branch or Fee Offices;
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022;
- TDD: (800) 735-2966 or fax (573) 526-1881.

IMPORTANT FILING INFORMATION

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

File a Return

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

- Resident of Missouri and 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 file a Missouri return.

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 permanent home there. An individual can have only one domicile at a time.

Nonresident

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages. (*NONRESIDENT ALIENS must use the same filing status as used on the federal return and must itemize deductions.*)

Part-Year Resident

A part-year resident is treated as a nonresident. **However**, a part-year resident may determine tax as a resident for the entire year using Form MO-CR. A part-year resident may use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.

Military Personnel

The Soldiers and Sailors Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state.

Missouri Home of Record

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri.

Missouri Home of Record—Stationed Outside Missouri

If 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 30 days of the year in Missouri; you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. *Complete Form MO-NRI and attach to Form MO-1040C.*

If your spouse remains in Missouri while you are stationed outside Missouri, your total income, including military pay, is taxable to Missouri.

Missouri Home of Record—Stationed in Missouri

If your home of record is Missouri and you are stationed in Missouri due to military orders, your total income, including military pay, is taxable to Missouri.

Entering or Leaving the Military—Missouri Home of Record

If you are entering or leaving the military and Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

Non-Missouri Home of Record—Stationed in Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. *Complete Form MO-NRI only (a Missouri return is not required).* **However**, income of \$600 or more earned by you or your spouse in Missouri, other than military pay, is taxable to Missouri. *If this applies, complete Form MO-NRI and attach to Form MO-1040C.*

When To File

The 2001 returns are due April 15, 2002. Fiscal year filers must file no later than the 15th day of the fourth month following the close of the 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.

Extension of Time to File

If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An extension may also be filed by **Telefile**, on a touch-tone telephone at (800) 200-4842. An automatic extension of time to file will be granted until August 15, 2002.

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 Missouri income tax. Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the due date of the return.

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.

Late Filing and Payment

Simple interest is charged on all delinquent taxes at the rate of 6 percent per year.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338, Individual Income Tax Payment Request. See page 3 for information on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue, P.O. Box 500,
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue, P.O. Box 329,
Jefferson City, MO 65107-0329.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cent columns on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00.
Round \$32.50 up to \$33.00.

Amended Return

Missouri does not have a special form for amending individual income tax returns. **Use Form MO-1040 for the year being amended, check the box near the top left of the form to indicate an amended return, complete the entire return using the corrected figures, and attach all schedules that are affected by the corrections. Attach a copy of the federal change or federal amended return.** Use Form MO-1040, even if you originally filed Form MO-1040A, Form MO-1040B, Form MO-1040C, Form MO-1040P, electronically filed, or telefiled. See page 3 for information on how to obtain Form MO-1040.

Fill-in Forms that Calculate

Access our web site at www.dor.state.mo.us/tax to enter your tax information and let us do the math for you! No calculation errors mean faster processing! Just print, sign, and mail the return!

Missouri Refund Inquiry Line

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting www.dor.state.mo.us/tax or dialing (573) 526-8299. The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return, 2) your filing status shown on your return, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book, for more information. **The due date for Form 4340 is April 15, 2002.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access www.dor.state.mo.us/tax or call (800) 877-6881.

How can I get my refund faster?

File before April 1 — April filers wait longer for their refunds.

File Electronically — Electronic filing is more accurate and eliminates mail and data entry time.

Direct Deposit Your Refund (if you file electronically) — Direct deposit avoids mail time and extra trips to the bank.

Can I file my return now, but pay later? Yes, we encourage you to file your return as quickly as possible. You may pay at any time as long as the payment is postmarked no later than April 15, 2002. See Page 7, Line 27 for payment options.

How do I determine my federal tax deduction? Your federal tax deduction is your federal tax amount less certain credits. The 91st General Assembly passed legislation in September 2001 to prevent your federal tax rebate from reducing the amount you are allowed as a federal tax deduction. Your federal tax deduction is limited to \$5,000 for a single filer; \$10,000 for a combined filer. See Page 6, Line 7, for specific information and a chart to assist you in determining your federal tax deduction.

Will the Federal Advance Refund/Credit I received in 2001 be taxed by Missouri? The Internal Revenue Service

(IRS) considers the check/credit a reduction of tax, not taxable income. It is not considered taxable income on your federal return or your Missouri return.

How do I make sure my Missouri deduction for federal taxes is not reduced by the Rate Reduction Credit I claimed on my federal return?

The Missouri General Assembly passed legislation in September 2001 that ensured the federal tax deduction taken on your Missouri return is not reduced by any Rate Reduction Credit claimed on your federal return or any Federal Advanced Refund Credit check sent to you during the year. See information on Page 6, Line 7, to calculate your federal tax deduction correctly. If you follow the calculation provided, your federal tax deduction will not be reduced by the amount of your Rate Reduction Credit.

How do I calculate my Missouri tax? If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040C, to determine your tax. If your taxable income is greater than \$9,000 use the chart on Page 7, Line 15 to determine your tax.

Do I report only my Missouri source income on Form MO-1040C?

No, your total federal adjusted gross income is reported on Form MO-1040C, Line 1. Lines 1 through 15 of the return are computed as if you are a full-year resident. Tax (Line 15) is computed on all of your income, and is then reduced by a resident credit (Line 16), or by a Missouri income percentage (Line 17). The result is a prorated Missouri tax liability (Line 18) based only on the income earned in Missouri.

FORM MO-1040C

Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040C and print or type your social security number(s) in the spaces provided. Check the appropriate box if deceased is applicable, enter your county of residence (enter "NONR" if nonresident), and the correct number of the public school district in which you reside. See school district listing on pages 21 and 22.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were 65 or older or blind at any time during 2001, check the appropriate box.

You may check the **100 percent disabled** box 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. The department uses this information to notify people who may be eligible for the Property Tax Credit.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The

Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.

Line 1 — Income

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

If your filing status is “married filing combined” and both spouses are reporting income, use the worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. Splitting the income reduces the rate at which your combined incomes are taxed. For all other filing statuses, use the chart below.

Federal Form	1040	1040A	1040EZ	Telefile
Line Number	Line 33	Line 19	Line 4	Line I

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

Line 5 — Income Percentages

To determine your income percentage for Line 5, complete the following:

Yourself
Line 3 _____ divided by Line 4 _____ = _____
Spouse
Line 3 _____ divided by Line 4 _____ = _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

Line 7 — Federal Income Tax Deduction

Figure your federal income tax deduction from the following chart. **Do not use the federal withholding amount from your Form W-2(s).**

Federal Form	Line Numbers
Telefile Tax Record	Line K(2) (Tax—second box) minus Line L(2) (second box)
1040EZ	Line 11 minus Line 9a
1040A	Line 34 plus Line 30 minus Line 39a
1040	Line 52 plus Line 47 minus Lines 41 and 61a

Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Determine your standard deduction from the chart below.

Single	Married Filing A Combined Return or Qualifying Widower	Claimed as a Dependent on Another Person’s Return
\$4,550	\$7,600	See Federal Return

If you or your spouse marked any of the boxes for 65 or older, or blind, or claimed as a dependent, see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Itemized Deduction Section on the back of the Form MO-1040C. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

Lines 9 and 10 — Dependents

Do not include yourself or your spouse as dependents.

Line 9—Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Line 10—Multiply the total number of dependents you claimed on Line 9, that are age 65 or older, by \$1,000. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2) to your Form MO-1040C.**

Line 11 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2001, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as: insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual 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 G) by 50 percent. Enter here and on Form MO-1040C, Line 11. H) \$ _____

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

Line 15 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040C to figure your tax. See the chart on the next page to figure your tax if your Missouri taxable income is greater than \$9,000.

	Yourself/Spouse	Example
Missouri taxable income (Line 14)	\$ _____	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000
Difference	= \$ _____	= \$ 3,000
Multiply by 6%	x 6%	x 6%
Tax on income over \$9,000	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$ _____	= \$ 495

A separate tax must be computed for you and your spouse.

Lines 16 and 17 — Resident Credit or Missouri Income Percentage

You can take a resident credit **OR** figure a Missouri income percentage, **but not both**. However, one spouse may take the Missouri income percentage and the other the resident credit.

Line 16—Missouri Resident(s): You should take the resident credit (Form MO-CR) if you are a full-year Missouri resident and had income from other state(s).

Line 17—Nonresident(s): You should determine your Missouri income percentage (Form MO-NRI) if you are a nonresident and had income from other state(s).

Line 16 or 17—Part-year Resident(s): You can take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

Attach a copy of your other state’s return if using Form MO-CR.

Line 20 — Missouri Withholding

Include only **Missouri** withholding on Line 20. Do not include city or local tax. **Attach a copy of all your Forms W-2(s) and 1099(s) to your Form MO-1040C.**

Line 21 — Estimated Tax Payments

Include any estimated tax payments made during 2001 and any overpayment applied from your 2000 Missouri return.

Line 24 — Apply Overpayment to Next Year’s Taxes

You may apply any portion of your refund to next year’s taxes.

Line 25 — Trust Funds

The amount contributed must be a minimum of \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 26 — Refund

Taxpayers with overpaid returns filed before April 1 receive their refunds much faster than those filed after April 1. **File early!!**

Line 27 — Amount Due

Attach a **check or money order** (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2002, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

You may also pay by **credit card** by visiting our web site at www.dor.state.mo.us/tax or by calling toll-free (888) 296-6509. The department accepts Mastercard, Discover, and American

Express. The following convenience fees will be charged to your account for processing:

Amount of Tax Paid	Convenience Fee
\$0.00–\$32.50	\$1.00
\$32.51–\$500.00	3.1%
\$500.01–\$1,500.00	2.6%
\$1,500.01 or more	2.3%

Sign Return

Both spouses **must** sign the Form MO-1040C. If you use a paid preparer, the preparer must also sign.

If you wish to authorize the Director of Revenue, or delegate to release information regarding your tax account to your preparer, or any member of the preparer’s firm, indicate “yes” by checking the appropriate box.

Attachments

- **Forms W-2(s) and 1099(s)**
- **Federal Return, pages 1 and 2:**
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 10, Dependents age 65 or older
 - if you have an entry on Line 11, Long-term Care Insurance Deduction
 - if using Form MO-NRI
- **Federal Schedule A**
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
- **Other state’s return—if using Form MO-CR**

Mail Your Form MO-1040C, Attachments, and Payment (if necessary) to:

**Refund or no amount due — Department of Revenue,
P.O. Box 500, Jefferson City, MO 65106-0500.**

**Balance due — Department of Revenue,
P.O. Box 329, Jefferson City, MO 65107-0329**

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 36, and **any 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) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). This amount cannot exceed \$4,985. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2001. This amount cannot exceed \$7,910. (Tier I maximum of \$4,985 and Tier II maximum of \$2,925.) Enter the total on Line 4. Repeat for your spouse and enter the total on Line 5.

If you have 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 62, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as self-employment tax the amount from Federal Form 1040, Line 27.

Line 8 — State and Local Income Taxes

The amount you paid in Missouri taxes is included in your federal itemized deductions but must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 33 is greater than \$132,950, (\$66,475 if married filing separate) complete the Worksheet for Line 8 to determine the correct amount to subtract. If you don't complete the worksheet your Missouri itemized deductions will be lower than they should be and you will pay too much tax!

Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld on your Form W-2(s).

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 8), you should take the standard deduction on the front of Form MO-1040C, Line 8, unless you were required to itemize your federal deductions.

SPLITTING YOUR INCOME

You will need a copy of your 2001 federal return to complete this worksheet before you begin the income section of the tax form. The worksheet 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 "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 refund should be split according to your and your spouse's Missouri tax withheld in 2000, less your and your spouse's Missouri tax (Form MO-1040C, Line 18). The result is your portion of the total 2000 refund. The amounts for yourself and your spouse should total your Missouri refund for 2000.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse		
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

Enter on Form MO-1040C, Line 1.

2001 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 Springfield are in "Springfield R-XII" School District, and No. "475" should be entered in the space provided.

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

2. 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.

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.

Missouri 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 may 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

3237 W. Truman Blvd., Suite 100
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

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 or check the status of your refund from our web site: www.dor.state.mo.us/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

FIVE WAYS TO GET YOUR REFUND FASTER: A CHECKLIST

- Sign your return.
- Check your calculations.
- Take the correct federal tax deduction.
- Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - Copy of Federal Return (Pages 1 and 2);
 - Copy of Federal Schedule A (if you itemized deductions);
 - Other state's return if using Form MO-CR.
- File Electronically!!! See page 2 for details!!!