

Welcome To Your 2000 Income Tax Form

In this book you will find the following:

- Form MO-1040, Form MO-A, Form MO-CR, Form MO-NRI and Form 4340.
- Frequently asked questions on pages 2, 16 and 17.
- Line-by-line instructions on pages 5 through 16.
- A worksheet on page 5 should make it easy to find the information needed from your federal form.
- A list of school district codes on pages 21 and 22.

So let's get started! Gather your materials and your completed federal form. And don't forget if you get stuck, you can call us at an office located near you! See page 19 for phone numbers and addresses.

Frequently Asked Questions About Your Tax Book *How do I know if I am using the correct tax form?*

Form MO-1040 is Missouri's long form. It is designed for taxpayers with special filing situations who need more information to complete and file their individual income tax returns. If you do not have any of the special filing situations described below and you choose to file a paper tax return, the department would like you to try filing with one of its short forms. The department has several simplified short forms to accommodate various tax filing situations. The department wants to make your tax filing process as painless as possible by giving you an option to use simplified short forms to file your taxes.

SPECIAL FILING SITUATIONS—YOU NEED TO FILE YOUR MISSOURI INDIVIDUAL INCOME TAX RETURN WITH FORM MO-1040 IF:

1. You have income from another state or military pay that is not taxable and your filing status is **not** single, claimed as a dependent on another person's federal income tax return or married filing combined. (If you do have these filing statuses and none of the situations below apply to you, use Form MO-1040C—Short Form to file your taxes.)
2. You claim:
 - a. A pension exemption and/or property tax credit and/or a pharmaceutical tax credit and you also have other special filing situations. (If you do not have any other special filing situations described in this column, you can use Form MO-1040P—Short Form to file your taxes and claim the property tax credit/pharmaceutical tax credit/pension exemption.);
 - b. Miscellaneous tax credits (taken on Form MO-TC);
 - c. A credit for payment made with the filing of a Form MO-60, Application for Extension of Time to File;
 - d. The self-employed health insurance deduction.
3. You 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. Interest on federal exempt obligations;
 - d. Interest on state and local obligations;
 - e. Capital gain exclusion;
 - f. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
 - g. Enterprise zone modification.
4. You owe a penalty for underpayment of estimated tax.
5. You are filing an amended return.
6. You owe recapture tax on a lump sum distribution included on Federal 1040, Line 40.
7. You owe recapture tax on low income housing credit.
8. You are a nonresident entertainer or a professional athlete.

How do I know if I am eligible to use a short form?

If you do not have any of the special filing situations described above, you can most likely file your Missouri taxes with a short form. The short forms are less complicated and provide only the necessary

information for specific tax filing situations. If you do not have special filing situations requiring Form MO-1040, we encourage you to use one of the department's short forms, so you can avoid being confused by tax laws and procedures that don't apply to you!

If I do not have any of the special filing situations requiring Form MO-1040, which short form should I use?

Brief descriptions of the department's short forms are listed below or visit our web site at <http://dor.state.mo.us/tax> where you will find an application to help you select the easiest tax form for your filing situation. You can download forms from our web site and complete your tax return by hand or you can use our fill-in-forms that calculate. You may also obtain forms by calling (800) 877-6881.

Form MO-1040A, Single/Married With One Income—Short Form

- Any filing status
- Only one income earner; all earned in Missouri
- Resident, nonresident or part-year resident with 100% Missouri source income
- Standard or itemized deductions
- State refund subtraction (if itemized last year)

Form MO-1040B, Married Filers With Combined Incomes—Short Form

- Married filing combined status
- Both spouses with incomes; all earned in Missouri
- Resident, nonresident or part-year resident with 100% Missouri source income
- Standard or itemized deductions
- State refund subtraction (if itemized last year)

Form MO-1040C, Part-year Residents/Nonresidents/Active Duty Military/Residents with Other State Income—Short Form

- Single, claimed as a dependent on another person's federal return and married filing combined filing statuses.
- One or two income earners
- Part-year residents with some or all income outside Missouri
- Residents with some Missouri income and some income outside Missouri
- Nonresidents with some Missouri income
- Active duty military with military pay that is not taxable
- Standard or itemized deductions
- State refund subtraction (if itemized last year)

Form MO-1040P, Property Tax Credit/Pharmaceutical Tax Credit/Pension Exemption—Short Form

NEW! Use Form MO-1040P to file individual income tax and claim any or all of the items listed below!

- Every filing status
- One or two income earners; all earned in Missouri
- Resident, nonresident or part-year resident with 100% Missouri source income
- Standard or itemized deductions
- State refund subtraction (if itemized last year)
- May claim property tax credit (age 65 or older, 100% disabled, 100% disabled veteran or age 60 or older receiving surviving spouse social security benefits; with single household income of \$25,000 or less, or combined \$27,000 or less.)
- May claim pharmaceutical tax credit (age 65 or older)
- May claim pension exemption (private or public pension)

What other tax filing alternatives are available?

You may select electronic filing (e-file) as an alternative for filing your tax return. (You can e-file even if you claim the property tax credit, pharmaceutical tax credit, pension exemption and/or Missouri modifications.) 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, but you do not itemize your deductions or have 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!

GENERAL INFORMATION

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

See page 19 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. (*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.

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 an amount due, mail all required materials to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**



WEBFILE

The department offers a free internet filing application for your state income tax return! The application is available to you if you are a one income filer or a combined filer and you do not itemize your deductions. (You may also claim the pharmaceutical tax credit if eligible.) You will need your 10-digit Processing Identification Number (PIN) located on your label from your tax book to use the filing application. (See Diagram 1, page 4.) First, complete your federal return. Then, visit the department's web site at <http://dor.state.mo.us/tax> to access the department's WEBFile application.



ELECTRONIC FILING

Individual income tax returns for 2000, including those with a refund, balance due or no balance due, may be filed electronically. 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 our web site at: <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!

TAX FORMS

Forms are mailed directly to you based upon the forms you filed last year. If you need additional forms, you may obtain them from Tax Assistance Centers and participating banks, post offices, courthouses, libraries and Department of Revenue Branch or Fee Offices. You can also download most Missouri tax forms from the Department of Revenue's web site or Forms-by-Fax (see details in these instructions on page 5). The Department of Revenue charges for bulk form orders. Up to ten forms may be obtained free of charge. A check or money order payable to the Director of Revenue must accompany orders for more than ten forms. The charge is \$10.00 per 100 forms or any fraction thereof, plus sales tax of 6.225%. An order form (Form MO-33) may be obtained by writing to the **Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022, visit our web site at <http://dor.state.mo.us/tax> or call (800) 877-6881 (TDD (800) 735-2966 or fax (573) 526-1881).**

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 with Form MO-1040 or Form MO-1040C 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 in 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 Form MO-NRI each year.

Diagram 1: Mailing Return/Label

Processing Identification Numbers (PIN)

8159756845 0 46253 8321587194 0 -2000-
TAXPAYER, JOHN 111 ABCD
TAXPAYER, JANE
1234 TAXPAYER STREET
ANYTOWN, MO 65256-2256

Name and Address

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.

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 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.

Instructions for Telefile Extension

1. Identify your Processing Identification Number (PIN) on your preprinted mailing label. (See Diagram 1 above.)
2. If you have a touch-tone phone, dial the Department of Revenue Telefile System at **(800) 200-4842**. (Note: If you do not have a touch-tone phone, you will not be able to telefile your extension.)
3. Enter your ten digit PIN.
4. Upon acceptance, the Telefile System will provide you a seven digit confirmation number.

If you expect to owe additional income tax, you **must** file a Form MO-60 with your payment to avoid any interest and additions to tax, no later than April 16, 2001 or the 15th day of the fourth month following the close of your taxable year. When the due date falls on a Saturday, Sunday or legal holiday, the extension request will be considered timely if filed on the next business day. See Form MO-60 for further details.

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 tax due if not paid by the original 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.

PRIOR YEAR RETURNS AND FORMS

Forms for prior years may be obtained by writing to: **Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022**, downloading the form from our web site at <http://dor.state.mo.us/tax> or calling **(800) 877-6881**. If you are filing a return for years 1997 and prior, please mail it to: **Department of Revenue, Division of Taxation and Collection, P.O. Box 2200, Jefferson City, MO 65105-2200**.

DECLARATION OF ESTIMATED TAX

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri estimated tax is expected to be at least \$100. If you are required to make estimated tax payments, you must do so by remitting your tax payment along with the 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.

SOCIAL SECURITY NUMBER

Include your social security number and your spouse's social security number on any correspondence or remittance sent to the Department of Revenue.

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

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225%. Cities and counties may impose an additional local use tax. Use tax does not apply if the purchase is subject to Missouri sales tax or otherwise exempt. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax **exceed \$2,000** in a calendar year. See Form 4340, Consumer's Use Tax Return, included in this book for more information. **The due date for Form 4340 is April 15, 2001.**

PAYMENT PLAN REQUEST

If you are unable to pay the tax owed in full on the due date, you may obtain a Form 4338, Individual Income Tax Payment Request

by writing to the Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022, visit our website at <http://dor.state.mo.us/tax> or call (800) 877-6881 (TDD (800) 375-2966 or fax (573) 526-1881.



CREDIT CARDS

If you have an amount due, you can pay your taxes 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% |

INTERNET/WORLD WIDE WEB

The department has a web site that individuals can access at: <http://dor.state.mo.us/tax> to obtain informational materials and Missouri tax forms.

TAX FORMS AVAILABLE BY FAX

Blank Missouri Tax Forms are available by fax. To access the Forms-by-Fax System call (573) 751-4800 from your **fax machine handset**. The Forms-by-Fax System will take you through the steps to fax you a copy of the forms you need. If you are speech or hearing impaired, please call TDD (800) 735-2966 or fax (573) 526-1881.

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 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.

AMERICANS WITH DISABILITIES ACT (ADA)

The state of Missouri offers a Dual Party Relay Service (DPRS) for individuals with speech/hearing impairments. This service was implemented in accordance with the Americans with Disabilities Act (ADA). An individual with speech/hearing impairments may call a voice user at TDD (800) 735-2966 or fax (573) 526-1881.



FORM MO-1040 MISSOURI INDIVIDUAL INCOME TAX RETURN

LINE-BY-LINE INSTRUCTIONS

Important: Complete your federal return first.

If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the Form MO-1040.

STEP 1

NAME(S), ADDRESS, AND SOCIAL SECURITY NUMBER(S)

If you received a postcard from the Department of Revenue or an income tax instruction book, verify that the information on the label is correct. If all addressing information is correct, attach the label to Form MO-1040 and print or type your social security number(s) in the spaces provided. If you did not receive a postcard or

Instructions for Completing the Adjusted Gross Income Worksheet

Enter the part of the total income that is yours in Column Y and your spouse's portion in Column S. Income received from jointly held property — such as businesses, farm operations, dividends, interest, rent, and capital gains (losses) — must be allocated to each spouse in proportion to his/her percentage of ownership in the property. (For example, you may own 50% of the business and your spouse may own the other 50%. Accordingly, business income would be split 50 – 50 between the spouses.) Taxable social security benefits must be allocated between each

spouse based on the proportionate share of gross social security benefits received for the tax year times Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b. State income tax refunds must be allocated based on the percent of earnings of each spouse for the tax year for which the refund was issued. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Line 1Y and 1S. The total of Line 18Y and 18S must be equal to Federal Form 1040EZ, Line 4, Federal Form 1040A, Line 19, or Federal Form 1040, Line 33.

| 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 |
|---|---------------------------------------|--------------------------------------|-------------------------------------|--------------|----|------------|
| 1. Wages, salaries, tips, etc. | 1 | 7 | 7 | | 00 | 1 00 |
| 2. Taxable interest income | 2 | 8a | 8a | | 00 | 2 00 |
| 3. Dividend income | none | 9 | 9 | | 00 | 3 00 |
| 4. State and local income tax refunds | none | none | 10 | | 00 | 4 00 |
| 5. Alimony received | none | none | 11 | | 00 | 5 00 |
| 6. Business income or (loss) | none | none | 12 | | 00 | 6 00 |
| 7. Capital gain or (loss) | none | 10 | 13 | | 00 | 7 00 |
| 8. Other gains or (losses) | none | none | 14 | | 00 | 8 00 |
| 9. Taxable IRA distributions | none | 11b | 15b | | 00 | 9 00 |
| 10. Taxable pensions and annuities | none | 12b | 16b | | 00 | 10 00 |
| 11. Rents, royalties, partnerships, S corporations, trusts, etc. . . | none | none | 17 | | 00 | 11 00 |
| 12. Farm income or (loss) | none | none | 18 | | 00 | 12 00 |
| 13. Unemployment compensation | 3 | 13 | 19 | | 00 | 13 00 |
| 14. Taxable social security benefits | none | 14b | 20b | | 00 | 14 00 |
| 15. Other income | none | none | 21 | | 00 | 15 00 |
| 16. Total (add Lines 1 through 15) | 4 | 15 | 22 | | 00 | 16 00 |
| 17. Less: federal adjustments to income | none | 18 | 32 | | 00 | 17 00 |
| 18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040 | 4 | 19 | 33 | | 00 | 18 00 |

a book with a label, or the label is incorrect, print or type your name(s), address and 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. See school district numbers on pages 21 and 22 of the instructions. (If you are a nonresident, leave county blank. If you were a part-year resident, enter the county in which you resided as a resident.)

AGE 65 OR OLDER AND/OR BLIND

If either you or your spouse qualifies for the 65 years of age or blind deduction on your federal return, check the appropriate boxes.

100% DISABLED PERSON

If you or your spouse is a 100% disabled person, please check the appropriate box. See definition for 100% disabled.

Disabled: The inability 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. A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit. You may visit the department's web site at: <http://dor.state.mo.us/tax> to learn more about the property tax credit claim.

NON-OBLIGATED SPOUSE

If you have any other liability due the state of Missouri, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. If you are filing a combined return and the state of Missouri is seeking to use your spouse's state tax refund to offset his/her state liability, you are entitled to receive your portion of the combined return refund as a non-obligated spouse. Check the appropriate box if you are a non-obligated spouse and wish to receive your portion of the refund. The non-obligated spouse refund apportionment applies to state agency debts only.

The Internal Revenue Service (IRS) is not a state agency and the IRS may intercept refunds. Because the IRS is **NOT** a state agency, IRS offsets are excluded from the non-obligated spouse refund apportionment. All debtor appeals or complaints concerning Missouri individual income tax refunds withheld for the IRS are handled by the IRS.

STEP 2

FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Note: All amounts must be rounded to whole dollars.

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

If your filing status is "Married, filing a combined Missouri return" and both spouses are reporting income, first complete the adjusted gross income worksheet on page 5. Enter the results from the worksheet on Lines 1Y and 1S.

For all other filing statuses, disregard Line 1S and enter on Line 1Y your federal adjusted gross income from your federal form listed below.

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

If you include loss(es) of \$1,000 or more on Line 1, you must enclose a copy of Federal Form 1040 (pages 1 and 2).

Before completing Lines 2, 3 and 4 read the instructions for Form MO-A, Part 2, on pages 13, 14 and 15 of the instructions.

LINE 2 — TOTAL ADDITIONS

If you have positive modifications to federal adjusted gross income, complete Form MO-A, Part 2. Enter the total additions amount from Form MO-A, Part 2, Line 4 on Form MO-1040, Line 2. Instructions for Form MO-A, Part 2, are located on pages 13–15 of the instructions.

LINE 3 — TOTAL INCOME

Add Lines 1 and 2. Enter the total on Line 3.

LINE 4 — TOTAL SUBTRACTIONS

If you have negative modifications to federal adjusted gross income, complete Form MO-A, Part 2. Enter the total subtractions amount from Form MO-A, Part 2, Line 9 on Form MO-1040, Line 4.

LINE 5 — MISSOURI ADJUSTED GROSS INCOME

Subtract Line 4 from Line 3. Enter the amount on Line 5. This is your Missouri adjusted gross income.

LINE 6 — TOTAL MISSOURI ADJUSTED GROSS INCOME

Add Lines 5Y and 5S. Enter the amount on Line 6. This is your total combined Missouri adjusted gross income.

Complete Line 7 only if both spouses are reporting income.

LINE 7 — INCOME PERCENTAGES

Complete this line when both you and your spouse have income. On Line 7Y, enter the percentage obtained by dividing the amount on Line 5Y by the amount on Line 6. On Line 7S, enter the percentage obtained by dividing the amount on Line 5S by the amount on Line 6. Round to the nearest percentage (example: 84.3% would be shown as 84% and 97.5% would be shown as 98%). Lines 7Y and 7S must equal 100%.

Note: If one spouse has negative income and the other spouse has positive income (example: your income is $-\$15,000$ and your spouse's income is $\$30,000$) enter 0% on Line 7Y and 100% on Line 7S.

STEP 3

FIGURE YOUR TAXABLE INCOME

LINE 8 — PENSION EXEMPTION

Complete Form MO-A, Part 3, if you or your spouse received a pension in 2000 (Form MO-A, Part 3, instructions are located on pages 15 and 16). Enter on Form MO-1040, Line 8 the amount from Form MO-A, Part 3, Line 11. **Enclose a copy of your federal return (pages 1 and 2) and Form 1099-R(s). Failure to enclose these copies will result in the disallowance of your pension exemption.**

LINE 9 — FILING STATUS AND EXEMPTION AMOUNT

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

- Box B must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Form 1040A or Federal Form 1040.
- Box E may be checked **only if** all of the following apply: (1) you checked Box 3 (married filing separate return) on your federal return; (2) your spouse had no income and is not required to file a federal return; and (3) your spouse qualifies as an exemption on your return and was not a dependent of someone else.

Only one box may be checked on Line 9, Boxes A through G.

Enter on Line 9 the amount of exemption claimed for your filing status on Lines A through G. The amounts are listed on Form MO-1040. **Caution:** If you checked Box B (claimed as a dependent on another person's federal tax return) enter zero on Line 9. You may only check one box.

LINE 10 — MISSOURI STANDARD DEDUCTION OR MISSOURI ITEMIZED DEDUCTIONS

If you itemized deductions on your federal return, you may itemize deductions for Missouri or take the standard deduction, whichever is to your advantage. However, if you were **required** to itemize deductions on your federal return, you **must** itemize deductions on your Missouri return. If you claimed the standard deduction on your federal return, you must also claim the **standard deduction** on your state return. See your federal return and instructions for the standard deduction amounts.

If you take the **standard deduction**, enter on Line 10 the same amount you entered on Federal Form 1040, Line 36; Federal Form 1040A, Line 22; Federal Form 1040EZ, Line 5 (if you checked "No" on Federal Form 1040EZ, Line 5, enter \$4,400 if single or \$7,350 if married filing combined); or Federal Telefile Tax Record, Line J (Standard Deduction—first box).

If you **itemize your deductions**, you must complete Form MO-A, Part 1. See the instructions for completing Form MO-A, Part 1, on pages 12 and 13. If you itemize deductions, enter on Form MO-1040, Line 10 the amount from Form MO-A, Part 1, Line 12.

Note: If you itemize deductions, you must enclose a copy of Federal Form 1040, pages 1 and 2 and Federal Schedule A with your Missouri return.

LINE 11 — FEDERAL INCOME TAX

Enter on Line 11 your federal income tax from your Federal Form 1040, Line 51 minus Line 41 minus Line 60a; or Federal Form 1040A, Line 33 minus Line 38a; or Federal Form 1040EZ, Line 10 minus Line 8a; or 2000 Federal Telefile Tax Record, Line K (Tax — second box) minus Line L.

Do not enter the amount of federal tax withheld. Do not enter the amount shown on your Form W-2(s). Do not include earned income credit. If a negative amount is calculated, enter zero on Line 11. (Example: federal tax is \$1,500 and the earned income credit is \$1,550, the amount to be entered on Line 11 of Form MO-1040 would be zero.) If you made an entry for tax on a Lump Sum Distribution included on Federal Form 1040, Line 40; **enclose** a copy of Federal Form 4972 if "checked" on your federal return.

LINE 12 — OTHER FEDERAL TAX

Enter the total amount of Lines 43, 41 and 54 and any recapture taxes included on Line 57 from Federal Form 1040. **Do not** include FICA tax, railroad retirement tax or self-employment tax on this line. Please enclose a copy of your federal return (pages 1 and 2). Enclose a copy of Federal Form 4255, Federal Form 8611 or Federal Form 8828 if claiming recapture taxes. (Visit <http://dor.state.mo.us/tax> for more information.)

LINE 13 — TOTAL FEDERAL TAX

Add Lines 11 and 12. Enter the amount on Line 13.

LINE 14 — FEDERAL TAX DEDUCTION

The federal tax deduction is limited to \$5,000 (\$10,000 for taxpayers filing a combined return). **You are considered to be filing a combined return only if you checked Box C (Married and filing a combined Missouri return) on Line 9. If you checked Box A, B, D, E, F or G, on Line 9 your federal tax deduction is limited to \$5,000.** If the amount on Line 13 is \$5,000 or less (\$10,000 or less on a combined return) enter the amount from Line 13 on Line 14. If the amount on Line 13 exceeds \$5,000, enter \$5,000 on Line 14. If you are filing a **combined return** and the amount on Line 13 exceeds \$10,000, enter \$10,000 on Line 14.

LINE 15 — TOTAL NUMBER OF DEPENDENTS

Enter the total number of dependents (**do not include yourself or your spouse**) claimed on your Federal Form 1040, Line 6c, in the box on Line 15 or Federal Form 1040A, Line 6c. Multiply this number by \$1,200 and enter the total on Line 15. If you filed Federal Form 1040EZ or telefiled your federal return, enter zero.

LINE 16 — ELDERLY DEPENDENT DEDUCTION

Enter on Line 16 the number of dependents from Line 15 that qualify for the elderly dependent deduction. Multiply this number by \$1,000 and enter on Line 16. **DO NOT INCLUDE YOURSELF OR YOUR SPOUSE. Enclose a copy of your federal return (pages 1 and 2).**

To qualify for the elderly dependent deduction your dependent(s) included in Line 15 must have attained the age of 65 years of age on or before the last day of the taxable year. However, if the dependent resides in a facility licensed pursuant to Chapter 198, RSMo, and receives Medicaid or state funding, the dependent does not qualify for the elderly dependent deduction.

LINE 17 — SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

If you are self-employed and qualified for the self-employed health insurance deduction on your federal income tax return, you may be eligible for a deduction on your Missouri income tax return.

- A. Enter total payments made during the year for health insurance for yourself, your spouse and your dependents (Line 1 of the short worksheet, Federal Form 1040 instructions, page 30, or Line 1c of the long worksheet (see Publication 535) used to calculate your Federal Self-Employed Health Insurance Deduction). This includes payments for long-term care insurance coverage but does not include payments for coverage for any month during which you were eligible to participate in a health plan subsidized by your or your spouse's employer.A) \$ _____
- B. Enter the amount from Federal Form 1040, Line 28.B) \$ _____
- C. Enter your net profit and any other earned income from the business under which the insurance plan is established minus any deductions you claim on Federal Form 1040, Lines 27 and 29 and Federal Form 2555, Line 43 (or Form 2555-EZ, Line 18). (From Line 3 of the short worksheet, Federal Form 1040 instructions, page 30, or Line 13 of the long worksheet (see Publication 535) used to calculate your Federal Self-Employed Health Insurance Deduction.)C) \$ _____
- D. If Line B equals Line C you are not entitled to a Self-Employed Health Insurance Deduction. Enter zero here and on Form MO-1040, Line 17. If line B is less than Line C:
 1. Enter the amount of Line A less Line B.D1) \$ _____
 2. Enter the amount of Line C less Line B.D2) \$ _____
- E. Enter the lesser of Line D1 or D2 here.E) \$ _____

If your federal itemized deductions did **not** include health insurance premiums STOP. Your deduction is the amount shown on Line E. Enter this amount on Form MO-1040, Line 17. If your federal itemized deductions included health insurance premiums, proceed with Line F.
- F. Enter the amount from Federal Schedule A, Line 4.F) \$ _____
- G. Enter the amount from Federal Schedule A, Line 1.G) \$ _____
- H. Enter the amount of self-employed health insurance included in Line G.H) \$ _____
- I. Subtract Line H from Line G.I) \$ _____
- J. Subtract Line I from Line F. If amount is less than zero, enter "0".J) \$ _____
- K. Subtract Line J from Line E. Enter here and on Form MO-1040, Line 17.K) \$ _____

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).

LINE 18 — 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-1040, Line 18. . . . 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).

LINE 19 — TOTAL DEDUCTIONS

Add Lines 8, 9, 10, 14, 15, 16, 17 and 18. Enter the total on Line 19.

LINE 20 — SUBTOTAL

Subtract Line 19 from Line 6. If less than zero, enter zero. **Do not enter a negative amount.**

LINE 21 — ALLOCATION OF TAXABLE INCOME

If you are filing a combined return, multiply the amount on Line 20 by the percentages on Lines 7Y and 7S. Enter the results on Lines 21Y and 21S. If you are not filing a combined return, enter on Line 21Y the amount entered on Line 20. Round all amounts to the nearest whole dollar. Example: If Line 7Y is 82%, Line 7S is 18% and Line 20 is \$20,000, you would multiply 82% by \$20,000 = \$16,400 and multiply 18% by \$20,000 = \$3,600. You would enter \$16,400 on Line 21Y and \$3,600 on Line 21S.

LINE 22 — ENTERPRISE ZONE INCOME MODIFICATION

If you or your spouse has exempt income from a business facility located in an enterprise zone that has been approved by the **Department of Economic Development**, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 22. Section 135.205, RSMo, defines the criteria for a business facility to qualify for an enterprise zone income modification. You may **not** claim the modification without notification of approval from the **Department of Economic Development**. For additional information, you can access <http://www.ecodev.state.mo.us> or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 23 — BALANCE

Subtract Line 22 from Line 21 and enter the total on Line 23.

STEP 4

FIGURE YOUR TAX

LINE 24 — BALANCE FORWARD

Enter the amount(s) from Lines 23Y and 23S on Lines 24Y and 24S.

LINE 25 — MISSOURI TAX

If both you and your spouse have income, determine **each** of your taxes from the tax table provided on Form MO-A, Page 1. Missouri allows for the division of income between spouses. Taxpayers filing a combined return may reduce their tax liability by dividing the income between spouses and then determining the tax amount for each person's income. **Do not use the total income of you and your spouse to figure the amount of tax due on a combined return.** All taxpayers (residents, nonresidents and part-year residents) must compute Missouri tax at this point. Enter the results on Lines 25Y and 25S. If not filing a combined return, enter the tax amount on Line 25Y. A taxpayer filing as a resident who has paid taxes to another state or a taxpayer filing as a nonresident may reduce his/her tax liability by using either Form MO-CR or Form MO-NRI. (See Lines 26 and 27.)

LINE 26 — RESIDENT CREDIT FOR INCOME TAXES PAID TO OTHER STATES (RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS)

If you were required to pay income tax to another state, you may be entitled to claim a tax credit against your Missouri income tax liability for the tax paid to the other state. To determine your allowable tax credit, complete Form MO-CR, Credit for Income Taxes Paid to Other States. If filing a combined return, and you and your spouse are both entitled to a credit for income taxes paid to another state, both must complete a separate Form MO-CR. **Note: Please enclose Form MO-CR and a copy of the other state's income tax return with your Missouri return. The credit for income taxes paid to other states will not be allowed if the other state's income tax return is not enclosed.**

Nonresidents and Part-Year Residents Filing as Nonresidents — If you were a nonresident of Missouri or a part-year resident of Missouri filing as a nonresident, see the instructions for Line 27.

LINE 27 — MISSOURI INCOME PERCENTAGE

If you were a nonresident of Missouri or a part-year resident filing as a nonresident, you may be entitled to reduce your Missouri income tax liability. Form MO-NRI, Missouri Income Percentage, must be completed to determine the percentage(s) that can be applied to your tax on Line 25 to reduce your Missouri tax liability. Complete Form MO-NRI included in this book. After determining the percentage(s), enter the percentage(s) on Lines 27Y and 27S (if filing a combined return) or on Line 27Y (if not filing combined return).

Check the appropriate box if either you or your spouse is a professional entertainer or a member of a professional athletic team.

Note: Please enclose Form MO-NRI and a copy of your federal return (pages 1 and 2) with your Missouri return. Please check Line 27 to determine if the correct percentage is shown. Do not use "NONE" on Line 27. Please make sure that Line 27 shows an amount from 0 to 100%.

LINE 28 — BALANCE

If you are not entitled to either a credit for taxes paid to another state or a Missouri income percentage reduction of tax liability, enter the amount(s) from Line 25 on Line 28. If you are entitled to a resident credit on Line 26 for income taxes paid to another state, subtract Line 26 from Line 25 and enter on Line 28. If you are entitled to use a Missouri income percentage on Line 27, multiply Line 25 by the percentage on Line 27 and enter on Line 28. **Note: You cannot be entitled to both a resident credit on Line 26 and a Missouri income percentage on Line 27. Form MO-CR and Form MO-NRI may not**

be used by the same taxpayer on Form MO-1040. (If filing a combined return you may use Form MO-NRI and your spouse may elect to use Form MO-CR.)

LINE 29 — TAX ON LUMP SUM DISTRIBUTIONS AND RECAPTURE TAX ON MISSOURI LOW INCOME HOUSING CREDITS

Lump Sum Distributions. A taxpayer who receives a lump sum distribution may be required to file Federal Form 4972. Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10% of your federal tax liability on the distribution received in 2000.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10% (.10). For example, if your Federal Form 1040, Line 40 includes \$1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax you would have to show on Form MO-1040, Line 29, would be \$100. Check the Lump Sum Distribution box on Line 29. **Please enclose a copy of Federal Form 4972 with your Missouri return.**

Recapture Tax. If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Please enclose a copy of Federal Form 8611 and pages 1 and 2 of your federal return with your Missouri return.**

LINE 30 — SUBTOTAL

Add Lines 28 and 29. Enter the result on Line 30.

LINE 31 — TOTAL TAX

Add Line 30Y and Line 30S. Enter the result on Line 31.

STEP 5

FIGURE YOUR PAYMENTS AND CREDITS

LINE 32 — MISSOURI INCOME TAX WITHHELD

Enter on Line 32 the total amount of Missouri income tax withheld as shown on your Federal Form W-2, Wage and Tax Statement(s) or Form 1099-R(s). These forms are furnished to you by your employer(s) or retirement administrator(s). **These forms must be enclosed with your return. Do not include withholding for federal taxes, local taxes, city earnings taxes or another state's withholding.**

LINE 33 — MISSOURI ESTIMATED TAX PAYMENTS

Enter on Line 33 the amount of payments you have made to your 2000 estimated tax account. This includes the amount of any 1999 overpayment that was applied to your 2000 estimated tax account, plus all estimated tax payments made for the 2000 tax year.

LINE 34 — NONRESIDENT PARTNER OR S CORPORATION SHAREHOLDER TAX WITHHELD

Enter on Line 34 the amount withheld from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Form MO-2NR, Line 8.

LINE 35 — NONRESIDENT ENTERTAINER TAX WITHHOLDING

Enter on Line 35 your share of the amount withheld from gross earnings as a nonresident entertainer, as shown on Form MO-2ENT(s), Line 5. Enclose a schedule showing the date(s) and place(s) of the performance(s), the nonresident entertainer entity's name and how your share of the withholding was calculated.

LINE 36 — EXTENSION OF TIME TO FILE

If you filed for an extension of time to file, enter on Line 36 the amount you paid to the Department of Revenue with the Form MO-60.

LINE 37 — MISCELLANEOUS TAX CREDITS

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 12, on Form MO-1040, Line 37. Please enclose Form MO-TC with your Form MO-1040. The following is a list of available credits and the agency to contact for information, forms, and approval to claim each credit.

- **New or Expanded Business Facility Credit** — contact the Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Development Reserve Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- **Infrastructure Development Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- **Export Finance Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- **Missouri Low Income Housing Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6668 or via the Internet at: <http://www.mhdc.com>
- **Missouri Business Modernization and Technology (Seed Capital) Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 522-5821
- **Neighborhood Assistance Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-7178 or <http://www.ecodev.state.mo.us/cd/nap>
- **Affordable Housing Assistance Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6662 or via the Internet at: <http://www.mhdc.com>
- **Special Needs Adoption Credit** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371 or call (573) 522-2089 or via the Internet at: <http://dor.state.mo.us/tax>
- **Enterprise Zone Credit** — contact the Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Small Business Incubator Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- **Small Business Investment (Capital) Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- **Community Bank Investment Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-9051 or via the Internet at: <http://www.ecodev.state.mo.us/cdc/taxframe>
- **Qualified Research Expense Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 522-5821
- **Higher Education Scholarship Fund Credit** — contact the Missouri Department of Higher Education, P.O. Box 6730, Jefferson City, MO 65102 or call (573) 751-3940 or (800) 473-6757
- **Brownfield "Jobs and Investment" Credit** — contact the Missouri Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us/cd/finance/brownfield.htm>
- **Youth Opportunities Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-4539 or via the Internet at: <http://www.ecodev.state.mo.us/yop>

- **Processed Wood Energy Credit** — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-4000 or via the Internet at: <http://www.dnr.state.mo.us/de/homede.htm>
- **Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- **Maternity Home Credit** — contact the Missouri Department of Social Services, P.O. Box 88, Jefferson City, MO 65103 or call (573) 751-4920
- **Shelter for Victims of Domestic Violence Credit** — contact the Missouri Department of Public Safety, P.O. Box 749, Jefferson City, MO 65102-0749 or call (573) 526-1929
- **Historic Preservation Credit** — contact the Missouri Department of Economic Development, Community Development Program, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 522-2635 or via the Internet at: <http://www.ecodev.state.mo.us/cd/hptc.html>
- **Sponsorship and Mentoring Program Credit** — contact the Missouri Department of Elementary and Secondary Education, P.O. Box 480, Jefferson City, MO 65102-0480 or call (573) 751-4192
- **Charcoal Producers Credit** — contact the Missouri Department of Natural Resources, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-4817
- **Film Production Credit** — contact the Missouri Film Commission, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-9050 or contact the Incentives Section at (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us/film>
- **Wine and Grape Production Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102, call (573) 522-5821 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Rebuilding Communities Credit** — contact the Business Incentives Section, P.O. Box 118, Jefferson City, MO 65102, call (877) 618-5857 or via the Internet at: <http://www.ecodev.state.mo.us/ded>
- **Skills Development Credit** — contact the Employer Relations Section, P.O. Box 1087, Jefferson City, MO 65102-1087, call (573) 526-8254 or via the Internet at: <http://www.ecodev.state.mo.us/wfd>
- **Advantage Missouri Credit** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105, call (573) 751-5808 or (573) 522-2089 or via the Internet at: <http://dor.state.mo.us/tax>
- **SBA Guaranty Fee Credit** — contact the Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Dry Fire Hydrant Credit** — contact the Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-5981 or via the Internet at: <http://www.ecodev.state.mo.us/ded>
- **Agricultural Product Utilization Contributor Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630, call (573) 751-2129 or via the Internet at: <http://www.mda.state.mo.us/ill.htm>
- **New Generation Cooperative Incentive Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102, call (573) 751-2129 or via the Internet at: <http://www.mda.state.mo.us/ill.htm>
- **Bank Tax Credit for S Corporation Shareholders** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105, call (573) 526-8733 or via the Internet at: <http://dor.state.mo.us/tax>
- **Family Development Account Credit** — contact the Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102, call (573) 526-5417 or via the Internet at: <http://www.ecodev.state.mo.us>
- **New Enterprise Creation Credit** — contact the Department of Economic Development, Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 522-5821 or via the Internet at: <http://www.ecodev.state.mo.us>

2000 PHARMACEUTICAL TAX CREDIT PHASE-OUT TABLE FOR LINE 39 (MUST BE 65 OR OLDER)

| If Income (Line 5) is | | | If Income (Line 5) is | | | If Income (Line 5) is | | | If Income (Line 5) is | | | If Income (Line 5) is | | | If Income (Line 5) is | | | If Income (Line 5) is | | |
|-----------------------|-------------------|---------------------------|-----------------------|-------------------|---------------------------|-----------------------|-------------------|---------------------------|-----------------------|-------------------|---------------------------|-----------------------|-------------------|---------------------------|-----------------------|-------------------|---------------------------|-----------------------|-------------------|---------------------------|
| More than | But not more than | Your credit on Line 39 is | More than | But not more than | Your credit on Line 39 is | More than | But not more than | Your credit on Line 39 is | More than | But not more than | Your credit on Line 39 is | More than | But not more than | Your credit on Line 39 is | More than | But not more than | Your credit on Line 39 is | More than | But not more than | Your credit on Line 39 is |
| 0 or less | 15,000 | 200 | 16,600 | 16,700 | 166 | 18,300 | 18,400 | 132 | 20,000 | 20,100 | 98 | 21,700 | 21,800 | 64 | 23,400 | 23,500 | 30 | | | |
| 15,000 | 15,100 | 198 | 16,700 | 16,800 | 164 | 18,400 | 18,500 | 130 | 20,100 | 20,200 | 96 | 21,800 | 21,900 | 62 | 23,500 | 23,600 | 28 | | | |
| 15,100 | 15,200 | 196 | 16,800 | 16,900 | 162 | 18,500 | 18,600 | 128 | 20,200 | 20,300 | 94 | 21,900 | 22,000 | 60 | 23,600 | 23,700 | 26 | | | |
| 15,200 | 15,300 | 194 | 16,900 | 17,000 | 160 | 18,600 | 18,700 | 126 | 20,300 | 20,400 | 92 | 22,000 | 22,100 | 58 | 23,700 | 23,800 | 24 | | | |
| 15,300 | 15,400 | 192 | 17,000 | 17,100 | 158 | 18,700 | 18,800 | 124 | 20,400 | 20,500 | 90 | 22,100 | 22,200 | 56 | 23,800 | 23,900 | 22 | | | |
| 15,400 | 15,500 | 190 | 17,100 | 17,200 | 156 | 18,800 | 18,900 | 122 | 20,500 | 20,600 | 88 | 22,200 | 22,300 | 54 | 23,900 | 24,000 | 20 | | | |
| 15,500 | 15,600 | 188 | 17,200 | 17,300 | 154 | 18,900 | 19,000 | 120 | 20,600 | 20,700 | 86 | 22,300 | 22,400 | 52 | 24,000 | 24,100 | 18 | | | |
| 15,600 | 15,700 | 186 | 17,300 | 17,400 | 152 | 19,000 | 19,100 | 118 | 20,700 | 20,800 | 84 | 22,400 | 22,500 | 50 | 24,100 | 24,200 | 16 | | | |
| 15,700 | 15,800 | 184 | 17,400 | 17,500 | 150 | 19,100 | 19,200 | 116 | 20,800 | 20,900 | 82 | 22,500 | 22,600 | 48 | 24,200 | 24,300 | 14 | | | |
| 15,800 | 15,900 | 182 | 17,500 | 17,600 | 148 | 19,200 | 19,300 | 114 | 20,900 | 21,000 | 80 | 22,600 | 22,700 | 46 | 24,300 | 24,400 | 12 | | | |
| 15,900 | 16,000 | 180 | 17,600 | 17,700 | 146 | 19,300 | 19,400 | 112 | 21,000 | 21,100 | 78 | 22,700 | 22,800 | 44 | 24,400 | 24,500 | 10 | | | |
| 16,000 | 16,100 | 178 | 17,700 | 17,800 | 144 | 19,400 | 19,500 | 110 | 21,100 | 21,200 | 76 | 22,800 | 22,900 | 42 | 24,500 | 24,600 | 8 | | | |
| 16,100 | 16,200 | 176 | 17,800 | 17,900 | 142 | 19,500 | 19,600 | 108 | 21,200 | 21,300 | 74 | 22,900 | 23,000 | 40 | 24,600 | 24,700 | 6 | | | |
| 16,200 | 16,300 | 174 | 17,900 | 18,000 | 140 | 19,600 | 19,700 | 106 | 21,300 | 21,400 | 72 | 23,000 | 23,100 | 38 | 24,700 | 24,800 | 4 | | | |
| 16,300 | 16,400 | 172 | 18,000 | 18,100 | 138 | 19,700 | 19,800 | 104 | 21,400 | 21,500 | 70 | 23,100 | 23,200 | 36 | 24,800 | 24,900 | 2 | | | |
| 16,400 | 16,500 | 170 | 18,100 | 18,200 | 136 | 19,800 | 19,900 | 102 | 21,500 | 21,600 | 68 | 23,200 | 23,300 | 34 | 24,900 | 25,000 | 0 | | | |
| 16,500 | 16,600 | 168 | 18,200 | 18,300 | 134 | 19,900 | 20,000 | 100 | 21,600 | 21,700 | 66 | 23,300 | 23,400 | 32 | | | | | | |

Round To The Nearest Whole Dollar

EXAMPLE: If you are 65 or older and Line 5 is \$15,450, your credit on Line 39 is \$190.

If your pharmaceutical expenses were less than \$200 and your Missouri adjusted gross income is more than \$15,000, reduce your credit by \$2 for every \$100 your income exceeds \$15,000.

If credit amount is less than \$200 and Missouri adjusted gross income is more than \$15,000, subtract \$15,000 from your Missouri adjusted gross income (Line 5) and divide by 100 (round up to the next whole number). Multiply the result by \$2 and subtract this amount from your pharmaceutical expenses to determine your credit amount.

Example: Your Missouri adjusted gross income (Line 5) is \$15,675 and your pharmaceutical expenses were only \$100. (\$15,675 – \$15,000 = 675; 675 / 100 = 6.75 (7 rounded up to the next whole number); 7 x 2 = \$14; \$100 – 14 = \$86)

- **Remediation Credit** — contact the Department of Economic Development, Incentives Program, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Disabled Access Credit** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371, call (573) 522-2089 or via the Internet at: <http://dor.state.mo.us/tax>
- **Shared Care Tax Credit** — contact the Missouri Division of Aging, 615 Howerton Ct., Jefferson City, MO 65109, call (800) 235-5503 or via the Internet at: <http://dor.state.mo.us/tax>
- **Mature Worker Childcare Program Credit** — contact the Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Rebuilding Communities and Neighborhood Preservation Act Credit** — contact the Missouri Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-7542 or via the Internet at: <http://www.ecodev.state.mo.us/cd/npa>

If you are eligible for any of the credits listed above, you can obtain **Form MO-TC** by writing to: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022 or download the form from our web site at <http://dor.state.mo.us/tax> or call (800) 877-6881.

LINE 38 — PROPERTY TAX CREDIT

You may be eligible for this tax credit if you or your spouse were age 65 or older as of December 31, 2000, and you or your spouse were a resident of Missouri for the entire year **or** you or your spouse were a veteran of any branch of the armed forces of the United States or this state who became 100% disabled as a result of such service **or** you or your spouse are disabled as defined in Section 135.010(2), RSMo **or** you were age 60 or older receiving surviving spouse social security benefits. **Your total household income cannot exceed \$27,000 if married filing combined or \$25,000 if single or married filing separate. For more information, see Form MO-PTC.** If you or your spouse meet eligibility requirements, enter the amount of tax credit on Line 38 and enclose Form MO-1040 with your Form MO-PTC.

LINE 39 — PHARMACEUTICAL TAX CREDIT

If you were age 65 or older as of December 31, 2000, and you are a resident of Missouri, you may receive a pharmaceutical tax credit of up to \$200. If your Missouri adjusted gross income on Form MO-1040, Line 5Y or Line 5S is \$15,000 or less, enter the amount of your pharmaceutical expenses (not to exceed \$200) for yourself and/or the amount of your spouse's pharmaceutical expenses (not to exceed \$200). Enter the total for yourself and your spouse on Line 39. If your Missouri adjusted gross income on Line 5Y or Line 5S exceeds \$15,000, your credit must be reduced by \$2 for every \$100 your income exceeds the \$15,000 limit. Use the chart on the previous page to figure your credit and enter the amount on Line 39. **You must be age 65 or older on or before December 31, 2000, to receive the credit.** You are not eligible for the credit if you received full reimbursement for the cost of legend drugs purchased with a prescription from Medicare or Medicaid or you are a resident of a local, state or federally funded facility. If you did not have any pharmaceutical expenses, enter zero (0) on Line 39. (If Line 39 is blank, the department will assume you had no expenses.) You do not have to attach supporting documentation to your return, but your supporting documentation should be retained with your tax records.

LINE 40 — TOTAL PAYMENTS AND CREDITS

Add Lines 32 through 39. Enter the result on Line 40.

STEP 6

AMENDED RETURNS

Complete Lines 41 through 43 only if you are filing an amended return. If you are filing an amended return, please check the box provided at the top of the form. Complete the entire return using the corrected figures. If filing an amended return, mail it to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500 if you are

due a refund or P.O. Box 329, Jefferson City, MO 65107-0329 if you have an amount due.

LINE 41 — AMENDED RETURN ONLY: PAYMENT ON ORIGINAL RETURN

If you are filing an amended return for 2000, enter on Line 41 the amount paid with or after filing your original return for 2000. Indicate the reason(s) for filing an amended return by checking the appropriate box below Line 42.

LINE 42 — AMENDED RETURN ONLY: OVERPAYMENT ON ORIGINAL RETURN

If you are filing an amended return for 2000, enter on Line 42 the amount of refund shown (or adjusted) on your original return for 2000. Indicate the reason(s) for filing an amended return by checking the appropriate box and entering the corresponding month, day, and/or year.

LINE 43 — AMENDED RETURN — TOTAL PAYMENTS AND CREDITS

Add Line 41 to Line 40 **or** subtract Line 42 from Line 40. Enter the amount on Line 43.

STEP 7

FIGURE YOUR REFUND OR AMOUNT DUE

LINE 44 — OVERPAYMENT

If Line 40 is larger than Line 31, or if filing an amended return, Line 43 is larger than Line 31, enter the difference (overpayment) on Line 44. All or a portion of an overpayment can be refunded to you. You can request that all or a portion of your overpayment be applied to your next year's estimated taxes, (see instructions for Line 45), or you can request that all or a portion of your overpayment, but not less than \$2.00 (\$4.00 if filing a combined return), be contributed to a trust fund(s) on Line 46 (see instructions for Line 46).

LINE 45 — ESTIMATED TAX CARRY FORWARD

If you wish to have all or a portion of your 2000 overpayment on Line 44 applied to your 2001 estimated tax account, enter the amount on Line 45.

LINE 46 — TRUST FUND CONTRIBUTIONS

Enter on Lines 46a, 46b, 46c and 46d any portion of your overpayment you wish to contribute to the following trust funds. If you file an amount due return and wish to contribute to the Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Trust Fund, or Missouri National Guard Trust Fund, enter the amount on Line 46a, 46b, 46c or 46d and enclose a **separate check** for this amount. The amount contributed must be \$2.00 or more for each trust fund (\$4.00 or more for each trust fund if filing a combined return).



Children's Trust Fund — Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free from child abuse and neglect. Rather than reacting to abuse after the fact, Children's Trust Fund provides funding for education, public awareness, training and demonstration projects statewide that help support and strengthen families to prevent child abuse and neglect. Your contribution may be applied to the \$25 contribution needed to receive a logo use authorization needed to purchase the popular "prevent child abuse" license plate featuring the hand prints logo. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147.



Veterans Trust Fund — The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality healthcare at its five veterans homes, and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, nursing care staff receive specialized training and assistance for the treatment of residents suffering from

Alzheimer's, dementias, and other extraordinary ailments; and Veterans Service Officers and Assistants receive comprehensive training relating to veterans benefits. Contributions may be made at any time directly to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147.



Elderly Home Delivered Meals Trust Fund — The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. Over 4 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Aging, P.O. Box 1337, Jefferson City, MO 65102, or call (573) 751-3082.



Missouri National Guard Trust Fund — The Missouri National Guard Trust Fund expands the capability to provide/coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Military Funeral Honors may be composed of "Two Member Detail" who may render honors, fold and present the United States of America flag to primary next-of-kin, and sound Taps; "Four Member Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin; or "Veterans' Organization Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin. Contributions may be made at any time directly to Missouri National Guard Trust Fund, ATTN: NGMO-ZXM, 2302 Militia Drive, Jefferson City, MO 65101-1203.

LINE 47 — REFUND AMOUNT

Subtract Lines 45, 46a, 46b, 46c and 46d from Line 44 and enter on Line 47. This is the amount of your expected refund. Errors on your return and incomplete returns (i.e., missing Form W-2(s) or required schedules, etc.) will cause delays in processing your refund. Please mail your return to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

Note: If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your refund is offset against any debt(s).

LINE 48 — UNDERPAYMENT

If Line 31 is larger than Line 40, subtract Line 40 from Line 31 and enter the difference (underpayment) on Line 48. Amended return only — If Line 31 is larger than Line 43, subtract Line 43 from Line 31 and enter the difference (underpayment) on Line 48.

LINE 49 — UNDERPAYMENT OF ESTIMATED TAX PENALTY

If the total payments and credits amount on Line 40 less Line 36 or Line 43 less Line 36, is less than 90% (66-2/3% for farmers) of the amount on Line 31, or if your estimated tax payments were not paid in full and on a timely basis, you may owe a penalty for failure to pay enough estimated taxes. However, you may be able to meet one of the exceptions explained on Form MO-2210, Underpayment of Estimated Tax for Individuals. If Line 40 less Line 36 or Line 43 less Line 36 is less than 90% (66-2/3% for farmers) of Line 31, obtain and review the Form MO-2210 to determine if you meet the exceptions and/or if you must complete it. In most cases you will not need to file Form MO-2210. The Missouri Department of Revenue will figure any penalty you owe and send you a bill. You may be eligible to use the short method on Federal Form 2210 or if all withholding and estimated tax payments were made equally throughout the year and you do not annualize your income. You may obtain Form MO-2210 by downloading it from our web site at <http://dor.state.mo.us/tax>. If you owe a penalty, enter the penalty amount on Line 49. If you have an overpayment on Line 44, the Department of Revenue will reduce your overpayment by the amount of the penalty.

LINE 50 — AMOUNT YOU OWE

Add Lines 48 and 49 and enter the total on Line 50. Enclose a check or money order (U.S. funds only) for the total amount due, payable to: **Missouri Director of Revenue.** Write your **social security number(s)** and **daytime telephone number** on your check or money order. Do not send cash or stamps. **Please do not postdate checks; they will be cashed upon receipt.** Please mail your return and payment to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**



CREDIT CARDS

If you have an amount due, you can 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. You can pay your taxes by credit card, regardless of when you file your return. 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% |

STEP 8 PLEASE SIGN RETURN

SIGNATURE

You **must** sign your Missouri income tax return. Both spouses must sign a combined return. If you pay someone to prepare your return, that person must also sign the return.

If you wish to authorize the Director of Revenue or delegate to release information pertaining to your tax account to your preparer or to any member of his/her firm, indicate "yes" by checking the appropriate box.

ASSEMBLE YOUR RETURN

Assemble any forms and/or schedules behind Form MO-1040 in order of the "Enclosure Sequence No." shown in the upper right corner of the form and/or schedule. Put forms without an enclosure sequence number next. If you have supporting documentation, arrange them in the same order of forms and/or schedules they support and enclose them behind each schedule they support. Enclose "Copy 2" of all Form W-2(s) and Form 1099-R(s), if applicable, before Form MO-1040.

MAILING YOUR RETURN

If you have a **refund** amount on Line 47 or no amount due, please mail your return and all required materials to the **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

If you have an **amount due (you owe)** on Line 50, please mail your return and payment to the **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**



FORM MO-A MISSOURI INDIVIDUAL INCOME TAX ADJUSTMENTS LINE-BY-LINE INSTRUCTIONS

PART 1 MISSOURI ITEMIZED DEDUCTIONS

If you itemized deductions on your federal return, you may itemize your deductions for Missouri, or take the standard deduction,

Instructions continued on page 13

whichever is to your advantage. **You must enclose a copy of your Federal Form 1040 and Federal Form 1040, Schedule A, with your Missouri return if you itemize 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. See your federal return and instructions for the standard deduction amounts. **Do not use Form MO-A, Part 1 if you took the standard deduction on your federal return.**

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

On Line 1 enter the amount from Federal Form 1040, Line 36 (even if your federal itemized deductions were reduced by use of the federal itemized deduction worksheet). 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.

LINES 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 of 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 of your 2000 Form W-2(s). Enter the total of these two boxes on Line 2.

Enter in the first box on Line 3, the social security tax **your spouse** paid in 2000, from the Social Security Tax Withheld box of his/her 2000 Form W-2(s) (not to exceed \$4,724). Enter in the second box on Line 3, the Medicare tax **your spouse** paid in 2000, from the Medicare Tax Withheld box of his/her 2000 Form W-2(s). Enter the total of these two boxes on Line 3.

LINES 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.

Enter in the first box on Line 5, the railroad retirement tax, Tier I and Tier II, that was withheld from your **spouse's** 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 5, the Medicare tax your **spouse** paid in 2000. Enter the total of these two boxes 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.

LINES 6 AND 7 — SELF-EMPLOYMENT TAX

Enter in the first box on Line 6, the self-employment tax **you** paid in 2000, from 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.

Enter in the first box on Line 7, the self-employment tax **your spouse** paid in 2000, from Federal Form 1040, Line 52. Enter in the second box on Line 7, **your spouse's** 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 7.

LINE 8 — TOTAL

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

LINE 9 — STATE AND LOCAL INCOME TAXES

Enter on Form MO-A, Part 1, 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 on Form MO-A, below Part 1. (See summary below.)

WORKSHEET FOR PART 1, LINE 9

Included in the Federal Revenue Reconciliation Act of 1990 is a provision that requires 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).

The language in Section 143.141(1) and (2), RSMo, was changed to reflect this change in federal law. Previously, taxpayers were required to add-back all state income taxes regardless of any reductions at the federal level. This law changed the language regarding the state income tax add-back to read that Missouri itemized deductions must be reduced by the **proportional** amount representing any income taxes imposed by this state, another state of the United States or a political subdivision thereof or the District of Columbia. This law is effective for all tax years beginning on or after January 1, 1993.

This law does not affect those taxpayers with federal adjusted gross income from Federal Form 1040, Line 33 of \$128,950 or less (\$64,475 or less if married filing separate). If your income is below these amounts, enter on Form MO-A, Part 1, 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 on Form MO-A, below Part 1. Enter the amount from Form MO-A, Part 1, Worksheet, Line 8 on Form MO-A, Part 1, Line 11. **Do not complete Lines 9 and 10.** See Regulation 12 CSR 10-2.160 for a complete explanation on calculating the state income tax deduction.

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 Form MO-A, Part 1, Worksheet enter the amount from Line 8.

LINE 12 — MISSOURI ITEMIZED DEDUCTIONS

Subtract Line 11 from Line 8 and enter the result on Line 12, and on Form MO-1040, Line 10. If this amount is less than the **federal standard deduction** (see federal income tax form instructions for amount), then you should enter the **standard deduction** amount on Form MO-1040, Line 10, **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 enter the amount from Form MO-A, Part 1, Line 12 on Form MO-1040, Line 10.

PART 2

MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Form MO-A, Part 2, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2 and 3 **include** income that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 5, 6, 7 and 8 **exclude** income that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 2, you have no modifications, enter on Form MO-1040, Lines 3 and 5 the same amount(s) entered on Form MO-1040, Line 1.

LINE 1 — INTEREST ON STATE AND LOCAL OBLIGATIONS

If you received income from an obligation of a state or political subdivision of a state **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are over \$500.

LINE 2 — PARTNERSHIP, FIDUCIARY, S CORPORATION, OTHER

Enter positive adjustments (additions), reported from partnerships, fiduciaries, S corporations or other sources. The partnership, fiduciary or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and enclose a copy of the notification received.

Net Operating Loss — Carryback/Carryforward: Enter as a positive adjustment (addition) the amount of your eligible net operating loss carryback/carryforward as computed on Federal Form 1045, Schedule A, Line 27; Federal Form 1045, Schedule B, Line 9; or Federal Form 1045, Line 11. **Note:** If your negative federal adjusted gross income includes a carryback/carryforward net operating loss from more than one year, include as a positive adjustment the amounts computed on Federal Form 1045 for all of the net operating loss years. If you have positive additions you may have positive Missouri adjusted gross income even though there is a negative federal adjusted gross income resulting from a net operating loss. You must add back the total unused net operating loss carryback/carryforward to your federal adjusted gross income including any unused portion from a prior year.

Non-medical Withdrawal from Individual Medical Account (IMA): Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. These taxable monies are reported on the statement provided by the administrator of the IMA.

Non-qualified Withdrawal from Family Development Account: The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

LINE 3 — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T)

Any distribution made by the Missouri Savings for Tuition Program (MO\$T), not used for qualified higher education expenses, must be added to the participant's (taxpayer who made contributions to the plan) federal adjusted gross income. Early distributions (distributions not held for the minimum time established by the Missouri Higher Education Savings Program board) must be added to the participant's federal adjusted gross income. The amount of the distribution that must be added includes contributions previously exempt from state tax and deductible earnings generated from the program (if the earnings are not already included in federal adjusted gross income). The participant is responsible for adding the nonqualified distribution amount to his/her federal adjusted gross income. If the participant is deceased, the beneficiary of the savings program must claim the nonqualified taxable distribution as an addition to federal adjusted gross income on the Missouri income tax return.

LINE 4 — TOTAL ADDITIONS

Add Lines 1 through 3. Enter the totals on Form MO-A, Part 2, Line 4 and on Form MO-1040, Line 2.

LINE 5 — INTEREST ON EXEMPT FEDERAL OBLIGATIONS

Interest from **direct** obligations of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds and notes is exempt from state taxation under the laws of the United States. **Enclose a detailed list or all Federal Form 1099(s).** Taxpayers who claim exclusion for interest from **direct** U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond." A general description such as "interest on U.S. obligation" or "U.S. Government securities" is **not** acceptable. (See Regulation 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) Failure to identify the security will result in the disallowance of the deduction.

A federally taxed distribution received from a mutual fund investing exclusively in **direct** U.S. Government obligations is exempt. If the

mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the **direct** U.S. Government obligations, as determined by the mutual fund. **Enclose a copy of the year-end statement** received from the mutual fund showing either the amount of monies received or the percentage of funds received from **direct** U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. **Failure to enclose the requested document will result in the disallowance of the deduction.**

In arriving at the amount of related expenses, the taxpayer may use actual expenses or a reasonable estimate. In general, the taxpayer should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If a taxpayer fails to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if the taxpayer's records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total income}} \times \text{Expense items} = \text{Reduction to exempt income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. The taxpayer may propose an alternative method provided that it properly reflects the amount of related expenses.

LINE 6 — STATE INCOME TAX REFUND

Enter the amount of any state income tax refund included in your federal adjusted gross income on Form MO-1040, Line 1 (from Federal Form 1040, Line 10). If the refund was issued to you and your spouse, it must be allocated between you and your spouse based on the percentage of income earned (Lines 7Y and 7S) during the tax year the refund was issued. **Federal Form 1040 must be enclosed.**

LINE 7 — PARTNERSHIP, FIDUCIARY, S CORPORATION, RAILROAD RETIREMENT BENEFITS, OTHER

Enter negative adjustments (subtractions), reported from partnerships, fiduciaries and S corporations. The partnership, fiduciary and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 7 and enclose a copy of the notification received. **Failure to enclose a copy of the notification furnished to you will result in the disallowance of the modification.**

Railroad Retirement Benefits Administered by the Railroad Retirement Board, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation.

If you have other sources of negative adjustments, indicate the source on the line provided. Other sources of negative adjustments may be:

- (1) **Contributions into a Missouri Individual Medical Account (IMA).** Contributions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your wage and tax statement, Form W-2. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.
- (2) **Additional Capital Gain Deduction Due to Difference in Basis.** If during the taxable year you realized a gain from the sale of

property or other capital assets that had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50% of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.

- (3) **Accumulation Distribution.** If during the year 2000 you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.
- (4) **Capital Gain Exclusion on Sale of Low Income Housing.** If during 2000, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40% of the units are occupied by persons or families having incomes of 60% or less of the median income, you may exclude 25% of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25% of the capital gain reported on your Federal Form 1040. Enclose a copy of your Federal Form 1040 (pages 1 and 2), Federal Form 4797, and an explanation.
- (5) **Family Development Account.** A family development account holder may subtract the amount of annual deposits made to the account (not to exceed \$2,000). Approved withdrawals from the family development account are also exempt from state tax. Interest earned by a family development account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax. You must enclose proper certification and a copy of your Form 1099.
- (6) **Restitution to Victims of the Nazi Holocaust.** A victim of the National Socialist (Nazi) persecution, actions or policies (or a family member who is the first recipient of paid amounts) may subtract: 1) amounts received as restitution or reparations; 2) returns of tangible or intangible property seized, misappropriated or lost as a result of national socialist (Nazi) actions or policies and any cash values in replacement of such property; 3) payments of insurance policies purchased prior to December 31, 1945, by the victims of National Socialist (Nazi) persecution; 4) any accumulated or accrued interest on such amounts, returns or payments from federal adjusted gross income. The amounts may be subtracted to the extent they are included in federal adjusted gross income.

LINE 8 — EXEMPT CONTRIBUTIONS — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T)

The state of Missouri allows a subtraction from a participant's federal adjusted gross income for the amount of annual contributions made to the Missouri Savings for Tuition Program (MO\$T). The maximum annual exempt contribution per taxpayer is \$8,000 in the aggregate to the extent included in federal adjusted gross income. Earnings generated from the savings program are also exempt and may be subtracted from the beneficiary's federal adjusted gross income. If you are a participant who is claiming a subtraction for a contribution made to the savings program, you must enclose your statement provided by the program manager. If you are a beneficiary who is claiming a subtraction for earnings generated from the savings program, you must enclose a copy of your Form 1099 issued by the program manager.

LINE 9 — TOTAL SUBTRACTIONS

Add Lines 5, 6, 7 and 8. Enter the total on Form MO-A, Part 2, Line 9 and on Form MO-1040, Line 4.

Note: Do not include income earned in other states on Line 9. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR

(Credit for Income Taxes Paid to Other States). See Form MO-1040, Line 26 or Line 27.

PART 3

PENSION EXEMPTION

In 2000, all pension income that is taxable on your federal return, is also subject to tax by the state of Missouri. However, recipients of pension payments provided by the United States, this state, any other state or any political subdivision of this or any other state, are eligible to exempt the first \$6,000 of such payments received during 2000. In addition, recipients of private pensions are eligible to exempt the first \$4,000 of such payments received during 2000. **Your total pension exemption, including government pensions and private pensions cannot exceed \$6,000.** In order to be eligible for the full pension exemption, the recipient's Missouri adjusted gross income must fall within certain income limitations. If your income exceeds the limitation, you may qualify for a partial exemption. The amount of your exemption must be decreased by the amount that your income exceeds the income limitations. Form MO-A, Part 3 is designed to assist you in computing the amount of pension exemption you may be entitled to take on Form MO-1040, Line 8. **Railroad retirement benefits that are administered by the Railroad Retirement Board must be included on Form MO-A, Part 2, Line 7 as a modification to federal adjusted gross income. A copy of your federal return (pages 1 and 2) and your Form 1099-R must accompany your Form MO-1040 when filed; otherwise the exemption will be disallowed.**

LINE 1 — MISSOURI ADJUSTED GROSS INCOME

Enter the Missouri adjusted gross income from Form MO-1040, Line 6.

LINE 2 — TAXABLE SOCIAL SECURITY

Enter the taxable amount of your 2000 social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.

LINE 3 — MODIFIED MISSOURI ADJUSTED GROSS INCOME

Subtract Line 2 from Line 1 to arrive at your modified Missouri adjusted gross income. This amount is only for use in determining whether your income exceeds the maximum income limitation for receiving a full pension exemption.

LINE 4 — DETERMINE APPLICABLE INCOME LIMITATION

Check the appropriate filing status box and enter the corresponding amount on Line 4. If your modified Missouri adjusted gross income on Line 3 exceeds the applicable income limitation on Line 4; you may still be eligible for a partial pension exemption. **Your pension exemption will be reduced by the amount your income exceeds the applicable income limitation.**

LINE 5 — PENSION EXEMPTION REDUCTION

If Line 3 is less than or equal to Line 4, enter zero (0) on Line 5. If Line 3 is greater than Line 4, you must reduce your pension exemption. Subtract Line 4 from Line 3 and enter the amount on Line 5. If Line 5 is greater than \$6,000 (\$12,000, if filing combined), you do not qualify for a pension exemption.

LINE 6 — TAXABLE PRIVATE PENSION

Enter the total amount of taxable private pension(s) received in 2000 from Federal Form 1040A, Line 11b and Line 12b or Federal Form 1040, Line 15b and Line 16b. Do not include any payments from government pensions or social security benefits on this line.

LINE 7 — PRIVATE PENSION EXEMPTION

Enter on Line 7Y the amount on Line 6Y or \$4,000, whichever is less. Enter on Line 7S the amount on Line 6S or \$4,000, whichever is less. Each recipient is eligible for up to \$4,000 of exemption, but the

amount of exemption cannot exceed the amount of payments received in 2000.

LINE 8 — TAXABLE GOVERNMENT PENSION

Enter the total amount of taxable government pension received in 2000 from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. **Do not include any payments from private pensions or social security benefits on this line.**

LINE 9 — SUBTOTAL

Add Line 7Y and Line 8Y and enter the total or \$6,000, whichever is less, on Line 9Y. Add Line 7S and Line 8S and enter the total or \$6,000, whichever is less, on Line 9S. Each recipient's total pension exemption cannot exceed \$6,000. **If you qualify for both a government pension exemption and a private pension exemption, your combined total exemption cannot exceed \$6,000.**

LINE 10 — TOTAL

Add Line 9Y and Line 9S and enter the total on Line 10.

LINE 11 — TOTAL PENSION EXEMPTION

Subtract Line 5 from Line 10. Enter the total on Line 11 and on Form MO-1040, Line 8. Your exemption must be reduced by the amount your income exceeds the limitations. For example, if you are single and your modified Missouri adjusted gross income (Line 3) is \$26,000, Line 5 would be \$1,000. If your total (Line 10), is \$4,000, your total pension exemption would be \$3,000 (Line 10 minus Line 5). If a negative number is calculated, enter zero (0). **(Your total pension exemption cannot exceed \$6,000; \$12,000, if filing combined and both you and your spouse have pensions.)**



FREQUENTLY ASKED QUESTIONS

1. Why must I split the income between my spouse and me?

Missouri laws require a combined return, with each spouse responsible for his or her portion of the tax. The tax computed separately for you and your spouse is lower than the tax computed on your income and your spouse's income together.

2. What is my federal adjusted gross income?

Federal adjusted gross income is your income, plus or minus any federal income adjustments (but not your deductions or exemptions). You can find your federal adjusted gross income as follows:

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

3. How do I treat income from another state?

If you are a full-year resident of Missouri, with income from another state, that income is included in your taxable income to Missouri. You may take a credit for taxes paid to another state, so that you aren't taxed twice on the same amount.

If you are a part-year resident of Missouri, you may choose to be treated as a full-year resident and take a credit for taxes paid to another state. If you choose, you may use a percentage method and be taxed on the portion of income you earned in Missouri and all other income you received while a Missouri resident.

If you choose the percentage method, you still begin with federal adjusted gross income (see question 2). Once the Mis-

souri tax is computed on the entire amount of your income; you then complete a Form MO-NRI (contained in this book), which will give you the percentage of your income that is taxable to Missouri. Multiplying this percentage by the Missouri tax on all your income will give you the tax on the portion of your income that is Missouri source income.

4. If I have income from another state, what do I get credit for in Missouri?

If you are a Missouri resident, you may claim credit for tax owed to another state. This is different from the withholding shown on your Form W-2(s); it is tax you actually owe the other state. You must complete Form MO-CR, and include a copy of the other state's return with your Missouri return to receive this credit. A copy of Form MO-CR is in this book.

5. What is my standard deduction?

Your Missouri standard deduction is the same as your federal standard deduction. (Please see table below.)

| Federal Form | 1040 | 1040A | 1040EZ | Telefile Tax Record |
|--------------|------|-------|--------|---------------------|
| Line | 36 | 22 | 5* | J - Box 1 |

*Note: If you check "NO" on Federal Form 1040EZ, enter \$4,400 if single or \$7,350 if married.

6. What is my federal income tax liability?

Your federal income tax liability is your tax owed to the federal government. This is different from the withholding shown on your Form W-2(s). **Do not include the amount of your federal earned income credit.** (Please see table below.)

| Federal Form | 1040 | 1040A | 1040EZ | Telefile Tax Record |
|--------------|---------------|----------|---------|---------------------|
| Line | 51 - 41 - 60a | 33 - 38a | 10 - 8a | K Box 2 - L |

7. What is other federal tax?

If you did not file a Federal Form 1040, you have no "other federal tax." It does not include social security tax (FICA), railroad retirement tax, or self-employment tax.

It does include any foreign tax credit taken on Federal Form 1040, Line 43, alternative minimum tax on Federal Form 1040, Line 41, tax on qualified retirement plans and MSAs on Federal Form 1040, Line 54 and recapture of credits included on Federal Form 1040, Line 57. Visit <http://dor.state.mo.us/tax> for more information about "other federal tax".

8. Who qualifies for the property tax credit?

People age 65 or older, people who are disabled (as defined in Section 135.010 (2), RSMo), 100% disabled veterans or people age 60 or older who receive surviving spouse social security benefits who pay rent or property tax for their home may qualify for the credit. To determine if you qualify for the credit, see the instructions for Form MO-PTC or visit <http://dor.state.mo.us/tax> to learn more about the Property Tax Credit Claim.

9. How do I compute my tax on income greater than \$9,000?

If your Missouri taxable income is less than \$9,000, use the tax table on the tax form. If the Missouri taxable income is over \$9,000 then subtract the \$9,000 from your Missouri taxable income and multiply the difference by 6% (.06). This figure should be added to \$315 and placed on Line 25. Repeat this procedure for your spouse, if necessary. For example, if your Missouri taxable income is \$23,500, the computation is as follows:

$$\$23,500 - \$9,000 = \$14,500$$

$$\$14,500 \times .06 = \$870$$

$$\$870 + \$315 = \$1,185$$

10. Where do I mail my return?

If your return has a **refund or no amount due**, please mail it to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

If your return has an **amount due**, please mail it to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

11. What is a non-obligated spouse?

A non-obligated spouse is a spouse who is not liable for the debt of the other spouse. If you are married, and your spouse owes money to a state agency, the Department of Revenue may be required to take the state income tax refund for your spouse. In this case, you will want to check the non-obligated spouse. This allows your refund to be processed as normal.

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.

12. When do I get the refund shown on the Form 1099-G that I received?

You already did! The Form 1099-G shows last year's state income tax refund. If you itemized on your federal return last year, you may be required to report this amount to the federal government. Please check the instructions for the federal form to determine if you are required to report this amount.

13. What is my school district number?

Your school district and school district number are listed on pages 21 and 22 of this book. If you do not know which school district you are in, check your local phone book or call your local school board.

14. How can I find out about my Missouri tax refund?

You may call (573) 526-8299. You will need the first social security number on the return, the filing status shown on the return, and the amount of the expected refund in whole dollars.

15. How can I get Missouri tax forms?

Call (800) 877-6881; download them from the department's web site at <http://dor.state.mo.us/tax> or use the "Forms-by-Fax" (573) 751-4800.

16. I have other questions. Where can I get help?

You may visit any of the Tax Assistance Centers listed on page 19 of this book.



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> to view 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 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, 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 due date, whichever is later.

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



Don't let mistakes delay the processing of your return! The following list provides the top five errors.

1. **Tax return is not signed;** be sure to sign your return.
2. **Federal tax deduction is incorrect**—the federal tax deduction is the federal tax liability NOT federal withholding; earned income credit should not be included in your federal tax deduction.
3. **Withholding claimed is incorrect**—the withholding tax allowed on the Missouri return is the amount of state tax withheld for Missouri only; city earnings taxes or other state's withholding should not be included in your Missouri withholding.
4. **Standard deduction is incorrect**—The standard deduction amount is the amount claimed on your federal income tax return; be sure to exclude the personal exemption amount if you file Federal Form 1040EZ.
5. **Required documentation is not enclosed. Be sure to include the following, if applicable:**
 - a. Form W-2(s)
 - b. Form 1099-R(s)
 - c. Pages 1 and 2 of the federal return and/or Schedule A
 - d. Form MO-A
 - e. Form MO-NRI and
 - f. Form MO-CR and other state's return

Final Checklist Before Mailing Your Return

1. 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.
2. In the spaces provided, enter the number of the school district and the name of the county in which you reside.
3. Check all computations on your return.
4. 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 amount entered on Form MO-1040, Line 32 equals the total shown on the Form W-2(s) and Form 1099-R(s).
5. If you are claiming a property tax credit, enclose a completed Form MO-PTC and required enclosures.
6. If you itemized deductions on your federal return, you must enclose a copy of pages 1 and 2 of your Federal Form 1040 and Federal Schedule A.
7. Enclose a copy of your federal return (pages 1 and 2) and a copy of your Federal Schedule A if you itemized on your federal return and you are claiming a deduction on your Missouri return for self-employed health insurance costs (Form MO-1040, Line 17) or a deduction for long-term care insurance costs (Form MO-1040, Line 18).
8. Enclose a copy of your federal return (pages 1 and 2) if Form MO-1040, Line 1 includes loss(es) of \$1,000 or more, a low income housing credit, a low income housing credit recapture, other federal tax deductions or you are filing a Form MO-NRI.
9. If you claim a pension exemption, you must enclose a copy of your federal return (pages 1 and 2) and Form 1099-R(s).
10. If you claim interest from exempt federal obligations on Form MO-A, Part 2, Line 5, you must enclose a detailed list of your statements from your mutual funds with the percentage that was invested in U.S. government obligations and a copy of your federal return (pages 1 and 2) and Form 1099(s).

| Form/Document | Enclosure Sequence No. |
|---|------------------------|
| Form MO-1040 | (Top Document) |
| Form MO-A | 1040-01 |
| Form MO-TC | 1040-02 |
| Form MO-CR | 1040-03 |
| Form MO-NRI | 1040-04 |
| Form MO-60 | 1040-05 |
| Form MO-2210 | 1040-06 |
| Form MO-PTC | 1040-07 |
| Form MO-CRP | 1040-08 |
| Copies of any other state's return you are filing. | |
| Copies of federal return and enclosures, if required. | |

11. To speed the processing of your refund/return, all documents filed should be assembled by Enclosure Sequence Number. (See chart above.)
12. **Sign your return. Both spouses must sign a combined return.**
13. Maintain a copy of your return and all enclosures.
14. Mail your return.
 - **Enclose** all state copies of Form W-2(s), Form 1099-R(s) and Form MO-2ENT with your return.
 - **Enclose** your check with your return. Write your social security number on your check. Do not postdate your check; it will be cashed upon receipt.
 - **Any** enclosures which are copies of forms filed elsewhere should be clearly marked **COPY** in block letters.

Federal Privacy Act Information

Social security numbers must be included on your Missouri individual income tax return. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax, Property Tax Relief, exchange tax information with the U.S. Internal Revenue Service, other states and Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo; and (2) to offset refunds against

amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143 and 144, RSMo.)

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 | Everton 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 | Fordland 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-II | 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 | | Otterville R-VI | 375 | Schuyler Co. R-I | 440 | Summersville R-II | 498 |
| Leeton R-X | 263 | (Montgomery City) | 324 | Ozark R-VI | 377 | Scotland Co. R-I | | Sunrise R-IX | 499 |
| Leopold R-III | 264 | Montrose R-XIV | 325 | | | (Memphis) | 441 | Swedeborg R-III | 500 |
| Lesterville R-IV | 265 | Morgan Co. R-I (Stover) | 491 | Palmyra R-I | 378 | Scott City R-I | 573 | Sweet Springs R-VII | 501 |
| Lewis Co. C-1 | | Morgan Co. R-II | | Paris R-II | 379 | Scott Co. R-IV (Benton) | 442 | | |
| (Ewing) | 266 | (Versailles) | 523 | Park Hill | 380 | Scott Co. Central | | Taneyville R-II | 502 |
| Lexington R-V | 267 | Mound City R-II | 327 | Parkway C-2 | 381 | (Sikeston) | 443 | Tarkio R-I | 503 |
| Liberal R-II | 268 | Mountain Grove R-III | 328 | Pattonsburg R-II | 382 | Sedalia 200 | 444 | Thayer R-II | 504 |
| Liberty 53 | 269 | Mountain View-Birch | | Pattonville R-III | 383 | Senath Hornesville C-8 | 445 | Thornfield R-I | 505 |
| Licking R-VIII | 271 | Tree R-III | 329 | Pemiscot Co. R-III | | Seneca R-VII | 446 | Tina-Avalon R-II | 506 |
| Lincoln R-II | 272 | Mt. Vernon R-V | 330 | (RFD, Caruthersville) | 386 | Seymour R-II | 447 | Trenton R-IX | 508 |
| Lindbergh R-VIII | 273 | | | Pemiscot Co. Special | | Shawnee R-III | 448 | Tri-County R-VII | |
| Linn Co. R-I (Purdin) | 572 | Naylor R-II | 331 | School Dist. | 576 | Shelby Co. C-1 | | (Jamesport) | 509 |
| Livingston Co. R-III | | Neelyville R-IV | 332 | Perry Co. 32 | 387 | (Shelbyville) | 449 | Troy R-III | 510 |
| (Chula) | 275 | Nell Holcomb R-IV | 333 | Pettis Co. R-V | | Shelby Co. R-IV | | Twin Rivers R-X | |
| Lockwood R-I | 276 | Neosho R-V | 334 | (Hughesville) | 389 | (Shelbina) | 450 | (Broseley) | 512 |
| Lone Jack C-6 | 278 | Nevada R-V | 335 | Pettis Co. R-XII | | Sheldon R-VIII | 451 | | |
| Lonedell R-XIV | 279 | New Bloomfield R-III | 336 | (RFD, Sedalia) | 390 | Shell Knob 78 | 452 | | |
| Louisiana R-II | 280 | New Franklin R-I | 337 | Phelps Co. R-III | | Sherwood Cass R-VIII | | Union R-XI (Franklin | |
| Luray 33 | 281 | New Haven (Franklin | | (Edgar Springs) | 130 | (Creighton) | 453 | Co.) | 514 |
| Lutie R-VI | 282 | Co.) | 338 | Pierce City R-VI | 391 | Sikeston R-VI | 454 | Union Star R-II | 515 |
| | | New Madrid Co. R-I | 340 | Pike Co. R-III (Clarksville) | 392 | Silex R-I | 455 | University City | 517 |
| Macks Creek R-V | 283 | New York R-IV | 341 | Pilot Grove C-4 | 393 | Skyline R-II | 456 | | |
| Macon Co. R-I | | Newburg R-II | 342 | Plainview R-VIII | 394 | Slater | 457 | Valley Park | 518 |
| (Macon) | 284 | Newtown-Harris R-III | 343 | Plato R-V | 395 | Smithton R-VI | 458 | Valley R-VI (Caledonia) | 519 |
| Macon Co. R-IV | | Niangua R-V | 344 | Platte Co. R-III | | Smithville R-II | 459 | Van Buren R-1 | 520 |
| (New Cambria) | 286 | Nixa R-II | 345 | (Platte City) | 396 | South Callawy R-II | | Van-Far R-I | 521 |
| Madison C-3 | 287 | Nodaway-Holt R-VII | | Pleasant Hill R-III | 398 | (Mokane) | 460 | Verona R-VII | 522 |
| Malden R-I | 288 | (Graham) | 346 | Pleasant Hope R-VI | 399 | South Harrison Co. R-II | | | |
| Malta Bend R-V | 289 | Nonresident | 347 | Pleasant View R-VI | 400 | (Bethany) | 461 | Walnut Grove R-V | 527 |
| Manes R-V | 290 | Norborne R-VIII | 348 | Polo R-VII | 401 | South Holt Co. R-I | | Warrensburg R-VI | 528 |
| Mansfield R-IV | 291 | Normandy | 349 | Poplar Bluff R-I | 402 | (Oregon) | 462 | Warren Co. R-III | |
| Maplewood-Richmond | | North Andrew Co. R-VI | | Portageville | 574 | South Iron R-I | | (Warrenton) | 529 |
| Heights | 292 | (Rosendale) | 350 | Potosi R-III | 403 | (Annapolis) | 463 | Warsaw R-IX | 530 |
| Marceline R-V | 293 | North Callaway R-I | | Prairie Home R-V | 404 | South Nodaway Co. R-IV | | Washington | 531 |
| Maries Co. R-I (Vienna) | 524 | (Kingdom City) | 351 | Princeton R-V | 405 | (Barnard) | 464 | Waynesville R-VI | 532 |
| Maries Co. R-II (Belle) | 021 | North Daviess R-III | 220 | Pulaski Co. R-IV | | South Pemiscot R-V | | Weaubleau R-III | 533 |
| Marion C. Early R-V | | North Harrison R-III | | (Richland) | 420 | (Steele) | 465 | Webb City R-VII | 534 |
| (Morrisville) | 294 | (Eagleville) | 353 | Purdy R-II | 406 | Southern Boone Co. R-I | 466 | Webster Groves | 535 |
| Marion Co. R-II | 295 | North Kansas City 74 | 354 | Putnam Co R-1 | 516 | Southern Reynolds Co. | | Wellington-Napoleon | |
| Marionville R-IX | 296 | North Mercer Co. R-III | | Puxico R-VIII | 407 | R-II | 467 | R-IX | 536 |
| Mark Twain R-VIII | 297 | (Mercer) | 355 | | | Southland C-9 | | Wellston | 537 |
| Marquand-Zion R-VI | 298 | North Nodaway Co. R-VI | | Ralls Co. R-II (Center) | 408 | (Cardwell) | 468 | Wellsville-Middletown | |
| Marshall | 299 | (Hopkins) | 356 | Raymondville R-VII | 410 | Southwest Livingston Co. | | R-I | 538 |
| Marshfield R-I | 300 | North Pemiscot Co. R-I | | Raymore-Peculiar R-II | 411 | R-I | 469 | Wentzville R-IV | 539 |
| Maryville R-II | 302 | (Wardell) | 357 | Raytown C-2 | 412 | Southwest R-V | | West St. Francois Co. R-IV | |
| Maysville R-I | 303 | North Platte Co. R-I | | Reeds Spring R-IV | 413 | (Barry Co.) | 470 | (Leadwood) | 570 |
| McDonald Co. R-I | | (Dearborn) | 358 | Renick R-V | 414 | Sparta R-III | 471 | West Nodaway Co. R-I | |
| (Anderson) | 304 | North St. Francois Co. R-I | | Republic R-III | | Special School District of | | (Burlington Junction) | 540 |
| Meadow Heights R-II | 305 | (Bonne Terre) | 352 | (Gatewood) | 415 | St. Louis | 577 | West Plains R-VII | 541 |
| Meadville R-IV | 306 | North Wood R-IV | 359 | Revere C-3 | 416 | Spickard R-II | 472 | West Platte Co. R-II | |
| Mehlville R-IX | 307 | Northeast Nodaway Co. R-V | | Rich Hill R-IV | 417 | Spokane R-VII | 473 | (Weston) | 542 |
| Meramec Valley R-III | 308 | (Ravenwood) | 360 | Richards R-V | 418 | Spring Bluff R-XV | 474 | Westran R-I | 545 |
| Mexico 59 | 310 | Northeast Randolph Co. R-IV | | Richland R-I | | Springfield R-XII | 475 | Westview C-6 | 546 |
| Miami R-I (Bates Co.) | 311 | (Cairo) | 361 | (Stoddard Co.) | 419 | St. Charles R-VI | 476 | Wheatland R-II | 547 |
| Miami R-I (Saline Co.) | 312 | Northeast Vernon Co. R-I | | Richmond R-XVI | 421 | St. Charles Co. R-V | | Wheaton R-III | 548 |
| Mid-Buchanan Co. R-V | | (Walker) | 526 | Richwoods R-VII | 422 | (Orchard Farm) | 477 | Willard R-II | 550 |
| (Faucett) | 313 | Northwest R-I | | Ridgeway R-V | 423 | St. Joseph | 482 | Willow Springs R-IV | 551 |
| Middle Grove C-1 | 314 | (House Springs) | 362 | Ridgely Co. R-III | | St. Louis Career | | Windsor C-1 | |
| Midway R-I | 316 | (Mendon) | 363 | (Gatewood) | 164 | Education | 578 | (Jefferson Co.) | 552 |
| Milan C-2 | 317 | Norwood R-I | 364 | Ripley Co. R-IV | | St. Louis City | 483 | Winfield R-IV | 554 |
| Miller R-II | 318 | | | (RFD, Doniphan) | 424 | Stanberry R-II | 484 | Winona R-III | 555 |
| Miller Co. R-III | | Oak Grove R-VI | 366 | Risco R-II | 425 | Ste. Genevieve Co. R-II | 485 | Winston R-VI | 556 |
| (Tuscumbia) | 511 | Oak Hill R-I | 367 | Ritenour | 426 | Steelville R-III | 486 | Woodland R-IV | 557 |
| Mirabile C-1 | 319 | Oak Ridge R-VI | 368 | Riverview Gardens | 427 | Stet R-XV | 487 | Worth Co. R-III | 558 |
| Missouri City 56 | 320 | Odessa R-VII | 369 | Rock Port R-II | 428 | Stewartsville C-2 | 488 | Wright City R-II | 559 |
| Moberly | 321 | Oran R-III | 370 | Rockwood R-VI | 429 | Stockton R-I | 489 | Wyaconda C-1 | 560 |
| Monett R-I | 322 | Orearville R-IV | 371 | Rolla 31 | 430 | Stoutland R-II | 490 | | |
| Moniteau Co. C-I | | Oregon-Howell R-III | 246 | Roscoe C-I | 431 | Strafford R-VI | 492 | Zalma R-V | 561 |
| (Jamestown) | 221 | Orrick R-XI | 372 | | | Strain-Japan R-XVI | 575 | | |
| Moniteau Co. R-I | | Osage Co. R-I (Chamois) | 082 | Salem R-80 | 434 | Strasburg C-3 | 494 | | |
| (California) | 060 | Osage Co. R-II (Linn) | 274 | Salisbury R-IV | 435 | Sturgeon R-V | 495 | | |
| Moniteau Co. R-V | | Osage Co. R-III | | Santa Fe R-X | | Success R-VI | 496 | | |
| (Latham) | 256 | (Westphalia) | 544 | (Alma) | 250 | Sullivan C-2 | 497 | | |
| Moniteau Co. R-VI | | Osborn R-O | 373 | Sarcoxie R-II | 436 | | | | |
| (Tipton) | 507 | Osceola | 374 | Savannah R-III | 437 | | | | |
| Monroe City R-I | 323 | | | School of the Osage R-II | 439 | | | | |