

ELECTRONIC FILING OPTIONS

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

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

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

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

Faster Refund? File Electronic!

FAST

Eliminate mail time.

CONVENIENT

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

FREE

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

ACCURATE

Up to 10 percent fewer errors.

DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

2D Barcode Filing—If you are not ready to give up that paper return, you should consider 2D Barcode Filing. The software encodes all your tax information into a 2D barcode, which allows your return to be processed in a fraction of the time it takes to process a traditional paper return. If you use software to prepare your return, check our web site for approved 2D barcode software vendors.



Do You Have the Correct Tax Book?

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.

YOU MUST FILE FORM MO-1040 IF ONE OR MORE OF THE FOLLOWING APPLIES:

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.

Do You Have the Wrong Tax Book?

If you do not have any of the special filing situations described above and you choose to file a paper tax return, try filing a short form. The short forms are less complicated and provide only the necessary information for specific 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.

If you qualify to use a short form, visit www.dor.state.mo.us/tax to select the easiest form for you.

To Obtain Forms:

- Access www.dor.state.mo.us/tax;
- Call (800) 877-6881;
- Visit:
 - Participating banks, post offices, courthouses, and libraries;
 - Department of Revenue Tax Assistance Centers (page 40),
 - Motor Vehicle and Drivers License Branch or Fee Offices;
- Call the Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;

- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022;

- TDD: (800) 735-2966 or fax (573) 526-1881.

Important Filing Information

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

FEDERAL ADVANCE REFUND CREDIT

Missouri will not tax the Federal Advance Refund Credit you received in 2001 or reduce your federal tax deduction as a result of the credit. The Internal Revenue Service (IRS) considers the check you received in 2001 a reduction of tax, not taxable income. The credit is not considered taxable income on your federal return or your Missouri return. The Missouri General Assembly passed legislation in September 2001 that ensured the federal tax deduction taken on your Missouri return is not reduced by any Rate Reduction Credit claimed on your federal return or any Federal Advanced Refund Credit check sent to you during the year. See information for Page 7, Line 11, to calculate your federal tax deduction correctly. If you follow the calculation provided, your federal tax deduction will not be reduced by the amount of your Rate Reduction Credit.

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 2001, check the appropriate box and write 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, attach a copy of Federal Form 1310.

WHEN TO FILE

Calendar year taxpayers must file no later than **April 15, 2002**. 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.

EXTENSION OF TIME TO FILE

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

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

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

Remember: An extension of time to file does not extend the time to pay. You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.

LATE FILING AND PAYMENT

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

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

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

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

WHERE TO MAIL YOUR RETURN

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

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

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

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

DOLLARS AND CENTS

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

Example: Round \$32.49 down to \$32.00.

Round \$32.50 up to \$33.00.

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 within 90 days of the change. Failure to notify the department 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 tax 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, check the box near the top left of the form to indicate an amended return, complete the entire return using the corrected figures, and attach all schedules that are affected by the corrections. Attach a copy of the federal change or federal amended return.** Use Form MO-1040 even if you originally filed Form MO-1040A, Form MO-1040B, Form MO-1040C, Form MO-1040P, electronically filed, or telefiled.

FILL-IN FORMS THAT CALCULATE

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

MISSOURI REFUND INQUIRY LINE

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting www.dor.state.mo.us/tax or dialing, (573) 526-8299. The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return, 2) the 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.

RESIDENT

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

Exception: An individual, domiciled in Missouri, who did not maintain permanent living quarters in Missouri, and did maintain permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

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

NONRESIDENT

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

PART-YEAR RESIDENT

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

MILITARY PERSONNEL

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

Missouri Home of Record

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

Missouri Home of Record—Stationed Outside Missouri

If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri; you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. *Complete Form MO-NRI and attach to Form MO-1040.*

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

Missouri Home of Record—Stationed in Missouri

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

Entering or Leaving the Military—Missouri Home of Record

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

Non-Missouri Home of Record—Stationed in Missouri

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

OTHER STATE INCOME

You must begin the Form MO-1040 with your total federal adjusted gross income, as reported on your federal return. Lines 1 through 25

of the return are computed as if you are a full-year resident. Tax (Line 25) is computed on all your income, and is then reduced by a resident credit (Line 26), or by a Missouri income percentage (Line 27). The result is a prorated Missouri tax liability (Line 28) based only on the income earned in Missouri.

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.

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.

COMPOSITE RETURN

Businesses filing a composite return on behalf of their nonresident partners or shareholders should use Form MO-1040. Attach a schedule listing the name, address, identification number, and amount of each nonresident partner and/or shareholder's income from Missouri sources to Form MO-1040. Write "composite return" at the top of Form MO-1040. Refer to Missouri Regulation 12 CSR 10-2.190 for complete filing instructions. **Note: The tax rate for a composite return is 6 percent.**

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, 2002.**

TAXPAYER BILL OF RIGHTS

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

FORM MO-1040

Information to Complete Your Form MO-1040

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 Form MO-1040.

STEP 1 NAME(S), ADDRESS, ETC.

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 address 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 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. If either taxpayer is deceased, check the appropriate box.

Enter your county of residence, and the correct number of the public school district in which you reside. See school district numbers on pages 41 and 42. (If you are a nonresident, you should enter 347 for the school district number and "NONR" for the county. If you were a part-year resident, enter the school district number and 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 PERCENT DISABLED PERSON

If you or your spouse is a 100 percent disabled person, check the appropriate box.

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 www.dor.state.mo.us/tax to learn more about the property tax credit claim.

NON-OBLIGATED SPOUSE

If you or your spouse 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 or your spouse's state tax refund to offset a state liability, you or your spouse are entitled to receive your portion of the combined return refund as a non-obligated spouse. Check the appropriate box if you or your spouse 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.

Internal Revenue Service (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

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 6. 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. Use the chart below to locate your income on your federal return.

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 attach a copy of Federal Form 1040 (pages 1 and 2).

Before completing Lines 2, 3, and 4, read the Information to Complete Form MO-A, Part 2, pages 33–35.

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.

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 7 — INCOME PERCENTAGES

Complete Line 7 only if both spouses are reporting 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 2001. Enter on Form MO-1040, Line 8, the amount from Form MO-A, Part 3, Line 11. **Attach a copy of your federal return (pages 1 and 2) and Form 1099-R(s), and/or Form W-2P(s). Failure to attach 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 Forms 1040 or 1040A.
- 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 "0" 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.

If you take the **standard deduction**, enter on Line 10 the amount shown on your federal return. Use the chart below to determine your standard deduction.

Federal Form	1040	1040A	1040EZ	Telefile Tax Record
Line Number	36	22	5*	J (1)

WORKSHEET FOR LINE 1 — 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 percent of the business and your spouse may own the other 50 percent. 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 refund should be split according to your and your spouse's Missouri tax withheld in 2000, less your and your spouse's Missouri tax (Form MO-1040, Line 30). The result is your portion of the total 2000 refund. The amounts for yourself and your spouse should total your Missouri refund for 2000. 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

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

*Note: If you check "NO" on Federal Form 1040EZ, Line 5, enter \$4,550 if single or \$7,600 if married.

If you **itemize your deductions**, you must complete Form MO-A, Part 1. See Information for Completing Form MO-A, Part 1, on pages 12 and 33. If you itemize deductions, enter on Form MO-1040, Line 10, the amount from Form MO-A, Part 1, Line 11.

Note: If you itemize deductions, you must attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

LINE 11 — FEDERAL INCOME TAX

Enter on Line 11 your federal income tax from your federal return.

- Federal Form 1040—Line 52 plus Line 47 minus Lines 41 and 61a
- Federal Form 1040A—Line 34 plus Line 30 minus Line 39a
- Federal Form 1040EZ—Line 11 plus Line 7 minus Line 9a
- Federal Telefile Tax Record—Line K(2) (Tax—second box) plus Line L(1) minus Line L(2)

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 "0" 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 "0".) If you made an entry for tax on a Lump Sum Distribution included on Federal Form 1040, Line 40, **attach** a copy of Federal Form 4972 if "checked" on your federal return.

LINE 12 — OTHER FEDERAL TAX

Enter the total amount of Lines 41, 43, and 55 and any recapture taxes included on Line 58 from Federal Form 1040. **Do not** include FICA tax, railroad retirement tax, or self-employment tax on this line. **Attach a copy of your federal return (pages 1 and 2). Attach a copy of Federal Forms 4255, 8611, or 8828 if claiming recapture taxes.**

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 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 or 1040A, Line 6c, in the box on Line 15. 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 "0".

LINE 16 — ELDERLY DEPENDENT DEDUCTION

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

To qualify for the elderly dependent deduction, your dependent(s) included on 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.

- 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 3 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) \$ _____
- Enter the amount from Federal Form 1040, Line 28.B) \$ _____
- 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 15 of the long worksheet (see Publication 535) used to calculate your Federal Self-employed Health Insurance Deduction.)C) \$ _____
- If Line B equals Line C, you are not entitled to a Self-employed Health Insurance Deduction. Enter "0" here and on Form MO-1040, Line 17. If line B is less than Line C:
 - Enter the amount of Line A less Line B. .D1) \$ _____
 - Enter the amount of Line C less Line B. .D2) \$ _____
- 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.
- Enter the amount from Federal Schedule A, Line 4.F) \$ _____
- Enter the amount from Federal Schedule A, Line 1.G) \$ _____
- Enter the amount of self-employed health insurance included in Line G.H) \$ _____
- Subtract Line H from Line G.I) \$ _____
- Subtract Line I from Line F. If amount is less than zero, enter "0".J) \$ _____
- Subtract Line J from Line E. Enter here and on Form MO-1040, Line 17.K) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and 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 2001, you may be eligible for a deduction on your Missouri income tax return. Qualifying long-term care insurance is defined as: insurance coverage for a period of at least 12 months for long-term care expenses, should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

- A. Enter the amount paid for qualified long-term
 care insurance A) \$ _____
- If you itemized on your federal return and your
 federal itemized deductions included medical
 expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal
 Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal
 Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term
 care included on Line C. D) \$ _____
- E. Subtract Line D from Line C. E) \$ _____
- F. Subtract Line E from Line B. **If amount is less
 than zero, enter "0".** F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have
 to complete Lines B through G) by 50 percent.
 Enter here and on Form MO-1040, Line 18. ... H) \$ _____

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

LINE 20 — SUBTOTAL

Subtract Line 19 from Line 6. If less than zero, enter "0". **Do not enter a negative amount.**

LINE 21 — ALLOCATION OF TAXABLE INCOME

Missouri allows for the division of income between spouses. Taxpayers filing a combined return pay less tax by dividing the income between spouses and then determining the tax amount for each person's income. **Do not use the combined income of you and your spouse to figure the amount of tax due.** 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 percent, Line 7S is 18 percent and Line 20 is \$20,000, you would multiply 82 percent by \$20,000 = \$16,400 and multiply 18 percent 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 have 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 www.ecodev.state.mo.us or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

STEP 4

FIGURE YOUR TAX

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. Enter the results on Lines 25Y and 25S. If not filing a combined return, enter the tax amount on Line 25Y.

Note: 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 li-

ability by using either Form MO-CR or Form MO-NRI. You are not 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.) 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: Attach 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 attached.**

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 are a professional entertainer or a member of a professional athletic team.

Note: Do not use "NONE" on Line 27. Make sure that Line 27 shows an amount from 0 to 100 percent. Attach Form MO-NRI and a copy of your federal return (pages 1 and 2) with your Missouri return.

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.

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 percent of your federal tax liability on the distribution received in 2001.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent (.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. **Attach a copy of Federal Form 4972.**

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. **Attach a copy of your federal return (pages 1 and 2) and Federal Form 8611.**

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 Form W-2, Wage and Tax Statement(s), Form 1099(s), or Form 1099-R(s). These forms are furnished to you by your employer(s) or retirement administrator(s). **These forms must be attached to 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 2001 estimated tax account. This includes the amount of any 2000 overpayment that was applied to your 2001 estimated tax account, plus all estimated tax payments made for the 2001 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 6. Attach 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. **Attach Form MO-TC.** The following is a list of available credits and the agency to contact for information, forms, and approval to claim each credit. See "To Obtain Forms" on page 3.

- **New or Expanded Business Facility Credit** — contact the Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0717, or via the Internet at: 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, call (816) 759-6668, or via the Internet at: 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, call (573) 751-7178, or www.ecodev.state.mo.us/cd/nap
- **Affordable Housing Assistance Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111, call (816) 759-6662, or via the Internet at: www.mhdc.com
- **Special Needs Adoption 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: www.dor.state.mo.us/tax
- **Enterprise Zone Credit** — contact the Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0717, or via the Internet at: 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, call (573) 751-9051, or via the Internet at: 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, 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, call (573) 751-0717, or via the Internet at: 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, call (573) 751-4539, or via the Internet at: 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, call (573) 751-4000, or via the Internet at: 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) 751-8934
- **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, call (573) 522-2635, or via the Internet at: 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, contact the Incentives Section at (573) 751-0717, or via the Internet at: 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: 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: 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: 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) 751-5819 or (573) 522-2089, or via the Internet at: www.dor.state.mo.us/tax
- **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: 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: 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: 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: www.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: 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: www.ecodev.state.mo.us
- **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: 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: www.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: www.dor.state.mo.us/tax
- **Mature Worker Childcare Program Credit** — contact the Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102, call (573) 526-8271, or via the Internet at: 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) 522-6522, or via the Internet at: www.ecodev.state.mo.us/cd/npa
- **Transportation Development 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: www.ecodev.state.mo.us/cd/npa
- **Demolition Credit** — contact the Missouri Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0717, or via the Internet at: www.ecodev.state.mo.us/cd/finance/brownfield.htm

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, 2001, and you or your spouse were a resident of Missouri for the entire year;
- You or your spouse were a veteran of any branch of the armed forces of the United States or this state who became 100 percent disabled as a result of such service;
- 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-PTS (included in this book). If you or your spouse meet eligibility requirements, enter the amount of tax credit on Line 38 and attach Form MO-PTS to your Form MO-1040.

LINE 39 — PHARMACEUTICAL TAX CREDIT

If you were age 65 or older as of December 31, 2001, 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 page 12 to figure your credit and enter the amount on Line 39. **You must be age 65 or older on or before December 31, 2001, 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 "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.

STEP 6 AMENDED RETURNS

Complete Lines 41 through 43 only if you are filing an amended return. If you are filing an amended return, 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 2001, enter on Line 41 the amount paid with or after filing your original return for 2001. 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 2001, enter on Line 42 the amount of refund shown (or adjusted) on your original return for 2001. Indicate the reason(s) for filing an amended return by checking the appropriate box and entering the corresponding month, day, and year.

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 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) (see Line 46).

LINE 45 — ESTIMATED TAX CARRY FORWARD

If you wish to have all or a portion of your 2001 overpayment on Line 44 applied to your 2002 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 attach a **separate check** for this amount. The amount contributed must be a minimum of \$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 community-based prevention projects statewide that help support and strengthen families to prevent child abuse and neglect. Your contribution may be applied to the annual \$25 donation needed to acquire a one-year logo use authorization form, which is required to purchase the popular "prevent child abuse" license plate featuring the handprints 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 seven 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 5.5 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 Senior Services, 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 an incomplete return (i.e., missing Form W-2(s), required schedules, etc.) will cause delays in processing your refund. 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 percent (66-2/3 percent 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. 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. See "To Obtain Forms" on page 3. 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 DUE

Add Lines 48 and 49 and enter the total on Line 50. Attach a **check or money order** (U.S. funds only) payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2002, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically. Mail your return and payment to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

You may also pay by credit card by visiting www.dor.state.mo.us/tax or by calling toll-free (888) 296-6509. The department accepts Mastercard, Discover, and American Express. The following convenience fees will be charged to your account for processing:

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

STEP 8 SIGN RETURN

You **must** sign the Form MO-1040. Both spouses must sign a combined return. If you pay someone to prepare your return, the preparer must also sign the return.

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

ASSEMBLE YOUR RETURN

Assemble any forms and/or schedules behind Form MO-1040 in order in which it appears in the table below. Attach "Copy 2" of all Form W-2(s) and Form 1099(s), if applicable, before Form MO-1040.

Form/Document	Attachment Sequence No.
Form W-2(s) and Form 1099(s)	Front of Form MO-1040
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-PTS	1040-07
Form MO-CRP	1040-08
Copies of any other state's return you are filing.	
Copies of federal return and attachments, if required.	

FORM MO-A

Information to Complete Your Form MO-A

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, whichever is to your advantage. **You must attach a copy of your Federal Form 1040 (pages 1 and 2) 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. **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) 751-3505 to determine if your contribution qualifies.

LINES 2 AND 3 — SOCIAL SECURITY TAX (FICA)

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

2001 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)

LINES 4 AND 5 — RAILROAD RETIREMENT TAX

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

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

LINE 6 — SELF-EMPLOYMENT TAX

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

LINE 8 — STATE AND LOCAL INCOME TAXES

The amount you paid in Missouri taxes is included in your federal itemized deductions, but must be subtracted to determine Missouri itemized deductions. Include on Line 9 the amount from Federal Form 1040, Schedule A, Line 5.

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

LINE 9 — EARNINGS TAXES

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

LINE 11 — TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 10), you should take the standard deduction on the front of Form MO-1040, Line 10, unless you were required to itemize your federal deductions.

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 attach 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. **Attach 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. **Attach 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 attach 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, the state refund should be split according to your and your spouse's Missouri tax withheld in 2000, less your and your spouse's Missouri tax (Form MO-1040, Line 30). The result is your portion of the total 2000 refund. The amounts for yourself and your spouse should total your Missouri refund for 2000. **Attach a copy of Federal Form 1040 (pages 1 and 2).**

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 attach a copy of the notification received. **Failure to attach 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 Form W-2, Wage and Tax Statement. 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 percent 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 2001, 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 2001, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons or families having incomes of 60 percent or less of the median income, you may exclude 25 percent 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 percent of the capital gain reported on your Federal Form 1040. **Attach 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. **Attach 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.
- (7) **Federally Taxable—Missouri Exempt Obligations.** The amount of any bond issued by the Missouri Higher Education Loan Authority (MOHELA) including interest or proceeds resulting from the sale of the bond is exempt from Missouri tax. If the amount is included in federal adjusted gross income, the amount can be subtracted for Missouri tax purposes pursuant to Section 173.440, RSMo.

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 attach 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 attach 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

LINE 2 — TAXABLE SOCIAL SECURITY

Include the taxable amount of your 2001 social security benefits. See below to locate your social security benefits on your federal return.

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

LINE 6 — TAXABLE PRIVATE PENSION

Include the total amount of taxable private pension(s) received in 2001. See below to locate the taxable amount on your federal return.

- Federal Form 1040A—Line 11b plus private pension amount included on Line 12b
- Federal Form 1040—Line 15b plus private pension amount included on Line 16b

Do not include any payments from government pensions or social security benefits on this line.

LINE 7 — PRIVATE PENSION EXEMPTION

Each recipient is eligible for up to a \$5,000 exemption, but the amount of exemption cannot exceed the amount of payments received in 2001.

LINE 8 — TAXABLE GOVERNMENT PENSION

Include the total amount of taxable government pension received in 2001. See below to locate the taxable amount on your federal return.

- Federal Form 1040A—Government pension amount included on Line 12b
- Federal Form 1040—Government pension amount included on Line 16b

Do not include any payments from private pensions or social security benefits on this line.

LINE 9 — SUBTOTAL

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 11 — TOTAL PENSION EXEMPTION

Your exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.

FORM MO-PTS

Information to Complete Your Property Tax Credit Schedule

You must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040, Line 1 through Line 37 before you complete Form MO-PTS.

DEFINITIONS

Homestead is the home or dwelling, in Missouri, in which you reside, whether owned or rented, and the surrounding land, not to exceed five (5) acres, as is reasonably necessary for use of the dwelling as a home. A homestead may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment or a mobile home unit. (The amount of real estate tax or rent paid allowable for the property tax credit is limited to the amount paid for a homestead.)

Claimant is the person or persons (husband and wife) claiming the property tax credit or refund.

Household income is the income received by a claimant, spouse and/or children (taxable or nontaxable) and includes all income from sources listed on Form MO-PTS.

Rent constituting real estate taxes paid is 20 percent of gross rent paid by a claimant in the calendar year 2001. Gross rent must be reduced by the amount charged for health and personal care services and food furnished as part of the rental agreement.

Real estate taxes paid are the total county and/or city tax(es) paid on your homestead exclusive of special assessments, penalties, interest and charges for service. To qualify, real estate taxes must be paid prior to the time a claim is timely filed. Real estate taxes paid for calendar year 2001 may be allowed only on a claim filed for the year 2001. Delinquent real estate taxes paid in 2001 for a prior year do not qualify to be claimed on your 2001 claim. A copy of your paid real estate tax receipt **must** be attached with your Form MO-PTS.

If a claimant owned a homestead as a joint tenant or tenant in common with another person or persons, the real estate taxes allowable shall be those that were **paid** by the claimant.

If a claimant owned or rented different homesteads during the calendar year 2001, the allowable property tax credit is the allocated real estate tax and rent paid based upon **occupancy** for the year.

If a homestead is part of a larger unit, such as a farm, additional lots, multipurpose or multidwelling building covered by a single tax statement, real estate taxes allowable will be that percentage of the total real estate taxes as the assessed valuation of the homestead is to the total assessed valuation. **You must attach an Assessor's Certification (Form MO-948) from your county assessor's office indicating the amount of tax paid on five (5) acres and your homestead.**

Special assessments cannot be included in the real estate tax claimed for purposes of the property tax credit. Special assessments include sewer lateral tax, parks/trafficway tax or any special tax imposed by the city or county and generally given as a separate breakdown based on a different tax rate from the home.

Important: If the Form MO-PTS is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian must be attached with the Form MO-PTS.

NAME, ADDRESS, ETC.

Print or type your name(s), social security number(s), and birthdate(s) in the spaces provided. If you or your spouse do not have a social security number, enter "none" in the appropriate space(s). Indicate your birthdate(s) in the boxes provided. If married, enter both birthdates, even if your spouse died during the calendar year.

QUALIFICATIONS

Check the applicable block to indicate under which qualifications you are filing this claim.

- A. To qualify for this income tax credit or refund you or your spouse must be 65 years of age or older as of December 31,

2001. If your spouse was 65 or older and died during calendar year 2001, you still qualify for the credit even if you are not age 65. Also, you or your spouse must have been a Missouri resident for the entire 2001 calendar year. If the claimant would have otherwise qualified for a property tax credit and would have been a resident for the entire 2001 calendar year, but died before the last day of the calendar year, the claimant would still qualify for the credit for 2001.

OR

- B. You may also qualify for this credit if you or your spouse are a veteran of any branch of the armed forces of the United States or this state and you or your spouse became 100 percent disabled as a result of such service. **Note:** You must attach a copy of the letter received from the Department of Veterans Affairs that states your qualifications as a 100 percent service connected disabled veteran. This letter must state, **"To be filed with Form MO-PTS"**.

OR

- C. If you are under age 65, you may qualify for the credit if you are disabled as defined in Section 135.010(2), RSMo. **Note:** Rent must be paid by the claimant.

100 Percent Disabled: (as defined in Section 135.010(2), RSMo) The inability to engage in any substantial gainful activity by reason of any medically determined 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.

Disabled Verification. If you are under age 65, a doctor must certify that you are disabled by completing Federal Form 1040, Schedule R Instructions, page 4; or Federal Form 1040A, Schedule 3 Instructions, page 4. You may also verify you are disabled by attaching a copy of Form SSA-1099, a letter from the Social Security Administration providing the date of disability or a copy of your Medicare card (not Medicaid card).

Note: Minor children (under age 18) do not qualify.

OR

- D. You must be 60 years of age or older as of December 31, 2001, (born before 1942) and received surviving spouse social security benefits during 2001. You must attach a copy of Form SSA-1099.

Note: If two (2) or more qualified individuals (not a married couple) occupy the same home, each must file a separate claim and report his/her portion of real estate taxes and/or rent paid.

Note: Your total household income cannot exceed \$25,000. However, if your filing status is "married filing combined", the total combined household income cannot exceed \$27,000.

FILING STATUS

Check your filing status. You can check "married — living separate for the entire year" only if you and your spouse did not at any time during the year live in the same residence.

Note: If you filed a combined Missouri individual income tax return, but **you lived at different addresses for the entire year**, you may file a separate Property Tax Credit Schedule. You cannot take the \$2,000 deduction on Line 9 if you checked "married—living separate for entire year" as your filing status and you are filing a separate property tax credit schedule. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

HOUSEHOLD INCOME

LINE 1 — INCOME

Enter income from Form MO-1040, Line 6.

LINE 2 — SOCIAL SECURITY BENEFITS

Include nontaxable social security benefits. The taxable portion is already included on Line 1. See below to determine your nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, or exempt interest income not included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See below to determine your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Form 1099INT(s) — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income).

LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter total Railroad Retirement Benefits **before** deductions for medical premiums or withholdings of any kind. (**Attach a copy of your Form RRB-1099, if applicable.**)

LINE 5 — VETERAN'S BENEFITS

Include your veteran's payments and benefits. Veteran's payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are a 100 percent service connected disabled veteran, you are not required to include your veteran's payments and benefits.

If you are a surviving spouse of a 100 percent service connected disabled veteran, all the veteran's benefits must be included.

LINE 6 — PUBLIC ASSISTANCE

Enter total amount of public relief, public assistance, supplemental security income (SSI), child support, and AFDC payments received by you and/or your minor children. (Public assistance includes any governmental cash received.) Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099, if applicable, or a letter from the Social Security Administration.**

LINE 7 — NONBUSINESS LOSS(ES)

Complete Line 7 only if you included nonbusiness losses on Form MO-PTS, Line 1. If you included nonbusiness losses on Line 1, enter the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F are considered business losses.)

LINE 8 — HOUSEHOLD INCOME

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

LINE 9 — MARRIED

If you are married, filing a combined return with your spouse, enter \$2,000. If you are single, enter "0". If you are married filing a combined return, you must report both incomes. (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter "0".)

LINE 10 — NET HOUSEHOLD INCOME

Net Household Income (Subtract Line 9 from Line 8).

If the total on Line 10 is over \$25,000,
No Credit Is Allowed.

LINE 11 — OWN YOUR HOME

LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. Do not include special assessments listed on your tax receipt.

You must reduce your real estate tax paid if you:

- Own a homestead as part of a larger unit (farm, additional lots, multipurpose or multidwelling building covered by a single tax statement). If you have more than five (5) acres, attach Form 948.
- Reside in a mobile home. Only include the portion of tax that applies to your mobile home. Exclude automotive and other personal tax. Attach Form 948.
- Use part of your residence for rental or business purposes. Only include the portion of your tax that applies to the percentage of your residence that is used as a residence.
- Share your residence with relatives and/or friends. Only include the portion of the tax that applies to the percentage of the residence you occupy.

If your residence is more than 5 acres or you reside in a mobile home, attach Form 948, Assessor's Certification — your county assessor will complete upon your request.

Use the worksheet below to reduce your real estate tax if any of the conditions above apply to you.

Real Estate Tax Worksheet

Enter the total real estate tax you paid (exclude special assessments listed on your receipt). \$ _____

If your home or farm has more than five (5) acres, enter percentage from Form 948, Assessor's Certification. %

If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax). %

If part of your home is used for rental or business purposes, enter the percentage you use as your home. %

If you shared your residence with relatives and/or friends (other than your spouse or children under 18), enter the percentage of your home you occupied. %

To reduce your tax, multiply the total real estate tax by the percentage listed above and enter the result on Line 11. \$ _____

LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for each rented home (including mobile home and/or lot) you occupied during 2001. The Form MO-CRP is included in this book. If you share your home with relatives and/or friends, only include the percentage of the home you occupy. Total Line 9 on all the Form MO-CRPs completed and enter the amount in the first box on Line 12. Multiply by 20 percent and enter the result on Line 12.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Attach a copy of your 2001 rent receipt(s). The receipt(s) must be signed by the landlord and include his/her tax identification or social security number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a rent receipt(s).

LINE 13 — TOTAL TAX OR RENT

Enter total of Lines 11 and 12. Do not enter more than \$750 (the maximum allowed).

LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Computation of Property Tax Credit or Refund Table on pages 38 and 39 to determine the amount of your property tax credit.

FORM MO-CRP

Information to Complete Your Certification of Rent Paid

STEP 1

Enter all information requested on Lines 1–6. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. If individuals other than you and your spouse (if applicable) reside at the address and are age 18 or older, enter the number on Line 4.

STEP 2

Enter on Line 7 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. Also, exclude any rent paid to your landlord on your behalf by any organization.

STEP 3

If you were a resident of a nursing home or boarding home during 2001, use the applicable percentage stated on the front of Form MO-CRP, Certification of Rent Paid. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If you share your home with relatives and/or friends, enter the appropriate percentage of your home you occupied. If none of the reductions apply to you, enter 100 percent on Line 8.

STEP 4

Multiply Line 7 by the percentage on Line 8. Enter this amount on Form MO-CRP, Line 9 and in the box on Form MO-PTS, Line 12.

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, as well as to exchange tax information with the U.S. Internal Revenue Service, other states, and the 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.)

	OVER							OVER							OVER																
	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0	
	BUT NOT MORE THAN							BUT NOT MORE THAN							BUT NOT MORE THAN																
	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	
	BUT NOT MORE THAN							BUT NOT MORE THAN							BUT NOT MORE THAN																
Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME																															
OVER BUT NOT OVER																															
0	13,000																														
\$13,000	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4
13,300	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21	
13,600	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12	
13,900	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2	
14,200	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18		
14,500	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8		
14,800	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22			
15,100	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11			
15,400	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25				
15,700	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13				
16,000	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1				
16,300	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14					
16,600	16,900	601	576																												

Table continued on next page

FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% RENT PAID

		OVER																OVER															
		BUT NOT MORE THAN																BUT NOT MORE THAN															
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0		
Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0	
OVER	BUT NOT OVER																																
19,900	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12														
20,200	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20															
20,500	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2															
20,800	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9																
21,100	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16																	
21,400	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																		
21,700	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																		
22,000	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																			
22,300	22,600	289	264	239	214	189	164	139	114	89	64	39	14																				
22,600	22,900	268	243	218	193	168	143	118	93	68	43	18																					
22,900	23,200	248	223	198	173	148	123	98	73	48	23																						
23,200	23,500	227	202	177	152	127	102	77	52	27	2																						
23,500	23,800	205	180	155	130	105	80	55	30	5																							
23,800	24,100	184	159	134	109	84	59	34	9																								
24,100	24,400	162	137	112	87	62	37	12																									
24,400	24,700	139	114	89	64	39	14																										
24,700	25,000	116	91	66	41	16																											

This area indicates no credit or refund is allowable.

Examples:

If Line 10 of Form MO-PTS is \$13,000 or less and Line 13 is \$176, the tax credit or refund would be \$176.

If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit or refund would be \$626.

If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit or refund would be \$112.

Missouri Department of Revenue Tax Assistance Centers

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

Cape Girardeau

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

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

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

St. Louis

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

Columbia

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

Joplin

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

Springfield

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

St. Joseph

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

Other Important Phone Numbers

Form Ordering

Form Order Questions
Electronic Filing Information

(800) 877-6881

(573) 751-5337

(573) 751-3930

Missouri Refund Inquiry Line

Forms-by-Fax
Telefile Extension to File

(573) 526-8299

(573) 751-4800

(800) 200-4842

Download forms or check the status of your refund from our web site: www.dor.state.mo.us/tax
Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

FIVE WAYS TO GET YOUR REFUND FASTER: A CHECKLIST

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation including, but not limited to:
 - Form W-2(s);
 - Form 1099(s);
 - Copy of Federal Return, Pages 1 and 2;
 - Copy of Federal Schedule A (if you itemized deductions).
- ☐ File Electronically!!! See page 2 for details!!!

2001 MISSOURI SCHOOL DISTRICT NUMBERS

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

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

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

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

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

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

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

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

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

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

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	(Tipton)	507	Osborn R-O	373	Savannah R-III	437	Success R-VI	496
Lee's Summit R-VII	261	Monroe City R-I	323	Osceola	374	School of the Osage R-II	439	Sullivan C-2	497
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. Central			
(Ewing)	266	(Versailles)	523	Park Hill	380	(Sikeston)	443	Taneyville R-II	502
Lexington R-V	267	Mound City R-II	327	Parkway C-2	381	Scott Co. R-IV (Benton)	442	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	Union R-XI (Franklin	
Louisiana R-II	280	New Franklin R-I	337	Phelps Co. R-III		Sherwood Cass R-VIII		Co.)	514
Luray 33	281	New Haven (Franklin		(Edgar Springs)	130	(Creighton)	453	Union Star R-II	515
Lutie R-VI	282	Co.)	338	Pierce City R-VI	391	Sikeston R-VI	454	University City	517
		New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Silex R-I	455		
Macks Creek R-V	283	New York R-IV	341	Pilot Grove C-4	393	Skyline R-II	456	Valley Park	518
Macon Co. R-I		Newburg R-II	342	Plainview R-VIII	394	Slater	457	Valley R-VI (Caledonia)	519
(Macon)	284	Newtown-Harris R-III	343	Plato R-V	395	Smithton R-VI	458	Van Buren R-1	520
Macon Co. R-IV		Niangua R-V	344	Platte Co. R-III		Smithville R-II	459	Van-Far R-I	521
(New Cambria)	286	Nixa R-II	345	(Platte City)	396	South Callaway R-II		Verona R-VII	522
Madison C-3	287	Nodaway-Holt R-VII		Pleasant Hill R-III	398	(Mokane)	460		
Malden R-I	288	(Graham)	346	Pleasant Hope R-VI	399	South Harrison Co. R-II		Walnut Grove R-V	527
Malta Bend R-V	289	Nonresident	347	Pleasant View R-VI	400	(Bethany)	461	Warren Co. R-III	
Manes R-V	290	Norborne R-VIII	348	Polo R-VII	401	South Holt Co. R-I		(Warrenton)	529
Mansfield R-IV	291	Normandy	349	Poplar Bluff R-I	402	(Oregon)	462	Warrensburg R-VI	528
Maplewood-Richmond		North Andrew Co. R-VI		Portageville	574	South Iron Co. R-I		Warsaw R-IX	530
Heights	292	(Rosendale)	350	Potosi R-III	403	(Annapolis)	463	Washington	531
Marceline R-V	293	North Callaway R-I		Prairie Home R-V	404	South Nodaway Co. R-IV		Waynesville R-VI	532
Maries Co. R-I (Vienna)	524	(Kingdom City)	351	Princeton R-V	405	(Barnard)	464	Weaubleau R-III	533
Maries Co. R-II (Belle)	021	North Daviess R-III	220	Pulaski Co. R-IV		South Pemiscot Co. R-V		Webb City R-VII	534
Marion C. Early R-V		North Harrison R-III		(Richland)	420	(Steele)	465	Webster Groves	535
(Morrisville)	294	(Eagleville)	353	Purdy R-II	406	Southern Boone Co. R-I	466	Wellington-Napoleon	
Marion Co. R-II	295	North Kansas City 74	354	Putnam Co R-1	516	Southern Reynolds Co.		R-IX	536
Marionville R-IX	296	North Mercer Co. R-III		Puxico R-VIII	407	R-II	467	Wellston	537
Mark Twain R-VIII	297	(Mercer)	355			Southland C-9		Wellsville-Middletown	
Marquand-Zion R-VI	298	North Nodaway Co. R-VI		Ralls Co. R-II (Center)	408	(Cardwell)	468	R-I	538
Marshall	299	(Hopkins)	356	Raymondville R-VII	410	Southwest Livingston Co.		Wentzville R-IV	539
Marshfield R-I	300	North Pemiscot Co. R-I		Raymore-Peculiar R-II	411	R-I	469	West Nodaway Co. R-I	
Maryville R-II	302	(Wardell)	357	Raytown C-2	412	Southwest R-V		(Burlington Junction)	540
Maysville R-I	303	North Platte Co. R-I		Reeds Spring R-IV	413	(Barry Co.)	470	West Plains R-VII	541
McDonald Co. R-I		(Dearborn)	358	Renick R-V	414	Sparta R-III	471	West Platte Co. R-II	
(Anderson)	304	North St. Francois Co. R-I		Republic R-III		Special School District of		(Weston)	542
Meadow Heights R-II	305	(Bonne Terre)	352	(Republic)	415	St. Louis	577	West St. Francois Co. R-IV	
Meadville R-IV	306	North Wood R-IV	359	Revere C-3	416	Spickard R-II	472	(Leadwood)	570
Mehlville R-IX	307	Northeast Nodaway Co. R-V		Rich Hill R-IV	417	Spokane R-VII	473	Westran R-I	545
Meramec Valley R-III	308	(Ravenwood)	360	Richards R-V	418	Spring Bluff R-XV	474	Westview C-6	546
Mexico 59	310	Northeast Randolph Co. R-IV		Richland R-I		Springfield R-XII	475	Wheatland R-II	547
Miami R-I (Bates Co.)	311	(Cairo)	361	(Stoddard Co.)	419	St. Charles Co. R-V		Wheaton R-III	548
Miami R-I (Saline Co.)	312	Northeast Vernon Co. R-I		Richmond R-XVI	421	(Orchard Farm)	477	Willard R-II	550
Mid-Buchanan Co. R-V		(Walker)	526	Richwoods R-VII	422	St. Charles R-VI	476	Willow Springs R-IV	551
(Faucett)	313	Northwest R-I		Ridgeway R-V	423	St. Clair R-XIII	478	Windsor C-1	
Middle Grove C-1	314	(High Ridge)	362	Ripley Co. R-III		St. Elizabeth R-IV	479	(Jefferson Co.)	552
Midway R-I	316	Northwestern R-I		(Gatewood)	164	St. James R-I	481	Winfield R-IV	554
Milan C-2	317	(Mendon)	363	Ripley Co. R-IV		St. Joseph	482	Winona R-III	555
Miller R-II	318	Norwood R-I	364	(RFD, Doniphan)	424	St. Louis Career		Winston R-VI	556
Miller Co. R-III				Risco R-II	425	Education	578	Woodland R-IV	557
(Tuscumbia)	511	Oak Grove R-VI	366	Ritenour	426	St. Louis City	483	Worth Co. R-III	558
Mirabile C-1	319	Oak Hill R-I	367	Riverview Gardens	427	Stanberry R-II	484	Wright City R-II	559
Missouri City 56	320	Oak Ridge R-VI	368	Rock Port R-II	428	Ste. Genevieve Co. R-II	485	Wyaconda C-1	560
Moberly	321	Odessa R-VII	369	Rockwood R-VI	429	Steelville R-III	486		
Monett R-I	322	Oran R-III	370	Rolla 31	430	Stet R-XV	487		
Moniteau Co. C-I		Orearville R-IV	371	Roscoe C-I	431	Stewartsville C-2	488		
(Jamestown)	221	Oregon-Howell R-III	246			Stockton R-I	489		
Moniteau Co. R-I		Orrick R-XI	372	Salem R-80	434	Stoutland R-II	490	Zalma R-V	561
(California)	060	Osage Co. R-I (Chamois)	082	Salisbury R-IV	435	Strafford R-VI	492		
Moniteau Co. R-V		Osage Co. R-II (Linn)	274	Santa Fe R-X		Strain-Japan R-XVI	575		
(Latham)	256	Osage Co. R-III		(Alma)	250	Strasburg C-3	494		
Moniteau Co. R-VI		(Westphalia)	544	Sarcoxie R-II	436	Sturgeon R-V	495		