

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, provided through a software company.

ACCURATE

Up to 13 percent fewer errors.

DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

2-D Barcode Filing—If you are not ready to give up that paper return, you should consider 2-D Barcode Filing. The software encodes all your tax information into a 2-D 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 2-D barcode software vendors.



Do You Have the Correct Tax Book?

Form MO-1040 is Missouri's long form. It is a universal form that can be used by anyone.

If you **do not** have any of the special filing situations described below 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.

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

- 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, use Form MO-1040C—Short Form to file your taxes.)
- You claim:
 - A pension exemption and/or property 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/pension exemption.);
 - Miscellaneous tax credits (taken on Form MO-TC);
 - A credit for payment made with the filing of a Form MO-60, Application for Extension of Time to File; and/or
 - The self-employed health insurance deduction.
- You have any of the following Missouri modifications:
 - Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
 - Interest on federal exempt obligations;
 - Interest on state and local obligations;
 - Capital gain exclusion;
 - Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
 - Enterprise zone modification;
 - Positive or negative adjustments related to the bonus depreciation; and/or
 - Net operating loss carryback/carryforward.
- You are claiming a deduction for dependents age 65 or older.
- You owe a penalty for underpayment of estimated tax.
- You are filing an amended return.
- You owe recapture tax on a lump sum distribution included on Federal Form 1040, Line 42.

- You owe recapture tax on low income housing credit.
- You are a nonresident entertainer or a professional athlete.
- You are a fiscal year filer.

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

To Obtain Forms:

- Access www.dor.state.mo.us/tax;
- Call (800) 877-6881;
- Visit:
 - Department of Revenue Tax Assistance Centers (page 42), Motor Vehicle and Drivers License Branch or Fee Offices;
 - Participating banks, post offices, court-houses, and libraries;
- 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; or
- 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.

FILING REQUIREMENTS

You must file a Missouri income tax return if you were required to file a federal return and 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.

WHEN TO FILE

Calendar year taxpayers must file no later than **April 15, 2003**. 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.

EXTENSION OF TIME TO FILE

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. If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2003.

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

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

Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

LATE FILING AND PAYMENT

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our web site at www.dor.state.mo.us/tax.

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.

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 "To Obtain Forms" on this page 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 cents 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 notification by the Internal Revenue Ser-

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

AMENDED RETURN

To file an amended individual income tax return, use Form MO-1040. Check the box at the top of the form. Complete Forms MO-1040 and MO-A, pages 1 and 2, using corrected figures. **Attach all schedules along with a copy of your federal changes and your amended federal return.** If you are due a refund, mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. If you have an amount due, mail to Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

FILL-IN FORMS THAT CALCULATE

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

MISSOURI REFUND INQUIRY

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 ALIEN SPECIAL FILING INSTRUCTIONS

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040, Line 1 the amount from Federal Form 1040NR, Line 35 or Federal Form 1040NR-EZ, Line 10.

Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040.

If you marked Box 3 or 4 and did not claim your spouse as an exemption on Federal Form 1040NR, check Box D on Form MO-1040.

If you marked Box 3 or 4 and claimed your spouse as an exemption on Federal Form 1040NR, check Box E on Form MO-1040.

If you marked Box 5 on Federal Form 1040NR; or Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040.

Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return. Please see instructions for Form MO-A, page 12.

Federal Tax Deduction

Enter on Form MO-1040, Line 10 the amount from Federal Form 1040NR, Line 51 minus Line 41; or the amount from Federal Form 1040NR-EZ, Line 15.

Enter on Form MO-1040, Line 11 the amount from Federal Form 1040NR, Lines 41, 43, and 54.

Attach a complete copy of your federal return and all supporting documentation.

For all other lines of Form MO-1040, see instructions starting on page 5.

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 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. For more information, visit www.dor.state.mo.us/tax/business/forms/composite.pdf.

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, 2003.**

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 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.

NAME, ADDRESS, ETC.

If all the address information is correct on your preprinted label, attach the label to the 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 the taxpayer or spouse died in 2002, 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 the deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 40 and 41. (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 Missouri school district number and county in which you last resided.)

AGE 65 OR OLDER AND/OR BLIND

If you or your spouse were **65 or older or blind** at any time during 2002 and qualified for these deductions on your federal return, check the appropriate box.

100 PERCENT DISABLED PERSON

You may check the box **100 percent disabled** if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit. You may visit www.dor.state.mo.us/tax to learn more about the property tax credit claim.

NON-OBLIGATED SPOUSE

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Missouri requires 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.

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

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

If your filing status is "**married filing combined**" and both spouses are reporting income, use the worksheet on page 6 to split income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. For **all other filing statuses**, use the chart below to determine your Federal Adjusted Gross Income.

FEDERAL FORM	LINE
Federal Form 1040	Line 35
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	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).

Missouri Modifications

Before completing Lines 2, 3, and 4, read the Information to Complete Form MO-A, Part 1, page 10.

LINE 2 — TOTAL ADDITIONS

Enter the total additions amount from Form MO-A, Part 1, Line 5.

LINE 4 — TOTAL SUBTRACTIONS

Enter the total subtractions amount from Form MO-A, Part 1, Line 11.

LINE 7 — INCOME PERCENTAGES

To calculate your income percentage for Line 7, complete the chart below if both spouses have income:

Yourself	
Line 5 _____	divided by
Line 6 _____	= _____
Spouse	
Line 5 _____	divided by
Line 6 _____	= _____

The total entered on Line 7 must equal 100 percent — 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.

FIGURE YOUR TAXABLE INCOME

LINE 8 — PENSION EXEMPTION

If you or your spouse received a pension, complete Form MO-A, Part 3. Enter the amount from Form MO-A, Part 3, Line 9 on Form MO-1040, Line 8. **Attach a copy of your federal return (pages 1 and 2), 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.
- If you checked **Box B**, enter **"0"**.
- Box E** may be checked **only** if all of the following apply: A) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; B) your spouse had no income and is not required to file a federal return; and C) your spouse was claimed as an exemption on your federal 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 Boxes A through G. The amounts are listed on Form MO-1040.

Note: If you check "NO" on Federal Form 1040EZ, Line 5, enter \$4,700 if single or \$7,850 if married.

LINE 10 — TAX FROM FEDERAL RETURN

Use the chart below to locate your tax on your federal return.

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". (Example: Federal tax is \$1,500 and the earned income credit is \$1,550, the amount to be entered on Line 10 of Form MO-1040 would be "0".)

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8
1040A	Line 36 minus Line 41
1040	Line 55 minus Lines 43 and 64

LINE 11 — OTHER FEDERAL TAX

Enter the total amount of Lines 43, 45, and 58 and any recapture taxes included on Line 61 from Federal Form 1040. **Do not** include FICA tax, railroad retirement tax, or self-

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 2001, less your and your spouse's Missouri tax (Form MO-1040, Line 30). The result is your portion of the total 2001 refund. The amounts for yourself and your spouse should total your Missouri refund for 2001. 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 21, or Federal Form 1040, Line 35.

Adjusted Gross Income Worksheet for Combined Return			Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number			
1. Wages, salaries, tips, etc.	1	7	7		00	1
2. Taxable interest income	2	8a	8a		00	2
3. Dividend income	none	9	9		00	3
4. State and local income tax refunds	none	none	10		00	4
5. Alimony received	none	none	11		00	5
6. Business income or (loss)	none	none	12		00	6
7. Capital gain or (loss)	none	10	13		00	7
8. Other gains or (losses)	none	none	14		00	8
9. Taxable IRA distributions	none	11b	15b		00	9
10. Taxable pensions and annuities	none	12b	16b		00	10
11. Rents, royalties, partnerships, S corporations, trusts, etc. . .	none	none	17		00	11
12. Farm income or (loss)	none	none	18		00	12
13. Unemployment compensation	3	13	19		00	13
14. Taxable social security benefits	none	14b	20b		00	14
15. Other income	none	none	21		00	15
16. Total (add Lines 1 through 15)	4	15	22		00	16
17. Less: federal adjustments to income	none	20	34		00	17
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	4	21	35		00	18

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 13 — FEDERAL INCOME TAX DEDUCTION

If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.

LINE 14 — MISSOURI STANDARD DEDUCTION OR MISSOURI ITEMIZED DEDUCTIONS

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction.

Single	\$4,700
Married Filing a Combined Return or Qualifying Widow(er)	\$7,850
Head of Household	\$6,900
Married Filing Separate	\$3,925

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.

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

LINE 15 AND 16 — TOTAL NUMBER OF DEPENDENTS

Do not include yourself or your spouse as dependents.

Line 15—Multiply by \$1,200 the total number of dependents you claimed on Line 6c of your federal return.

Line 16—Multiply by \$1,000 the total number of dependents you claimed on Line 15 that were age 65 or older by the last day of the taxable year. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

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. See worksheet below.

LINE 18 — LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for a qualified long-term care insurance policy, you may be eligible for a deduction on your Missouri income tax return. A qualified long-term care insurance policy must provide at least 12 months of coverage for individuals with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person. Complete the worksheet on page 8 only if: you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

LINE 20 — SUBTOTAL

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

LINE 22 — ENTERPRISE ZONE INCOME MODIFICATION

To claim the modification, you must first receive notification of approval from the **Department of Economic Development**. If you or your spouse have exempt income

WORKSHEET FOR SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

- 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 33, 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 30. 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 29 and 31 and Federal Form 2555, Line 43 (or Form 2555-EZ, Line 18). (From Line 3 of the short worksheet, Federal Form 1040 instructions, page 33, 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).

WORKSHEET FOR LONG-TERM CARE INSURANCE DEDUCTION

- A. Enter the amount paid for qualified long-term care insurance policy. 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).

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. For additional information, you can access the web site at www.ded.state.mo.us or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

FIGURE YOUR TAX LINE 25 — MISSOURI TAX

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-A, to locate your tax. If greater than \$9,000, use the worksheet on the back of Form MO-A to calculate the tax.

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

LINES 26 AND 27 — RESIDENT CREDIT OR MISSOURI INCOME PERCENTAGE

Note: A taxpayer filing as a resident who has paid taxes to another state or political subdivision or a taxpayer filing as a nonresident may reduce his/her tax liability by using either Form MO-CR or Form MO-NRI, but not both. Form MO-CR and Form MO-NRI may not be used by the same taxpayer on Form MO-1040. (If filing a combined return, one spouse may use Form MO-NRI and the other spouse may elect to use Form MO-CR.) See Lines 26 and 27.

Line 26—Missouri Resident(s) You should take the resident credit (Form MO-CR) if:

- you are a full-year Missouri resident; and
- you paid income tax to other state(s) or political subdivisions.

If you and your spouse elect to take a resident credit, both of you must complete a separate Form MO-CR.

Line 27—Nonresident(s) You should determine your Missouri income percentage (Form MO-NRI) if:

- you are a nonresident; and
- you had income from other state(s) or political subdivisions.

The amount on Line 27 should be 100 percent unless you use Form MO-NRI and determine a lesser percentage.

Line 26 or 27—Part-year Resident(s) You may take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

Attach a copy of your other state or political subdivision's return.

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 2002.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent. For example, if your Federal Form 1040, Line 42 includes \$1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax 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.**

FIGURE YOUR PAYMENTS AND CREDITS

LINE 32 — MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).**

LINE 33 — ESTIMATED TAX PAYMENTS

Include any estimated tax payments made during 2002 and any overpayment applied from your 2001 Missouri return.

LINE 34 — NONRESIDENT PARTNER OR S CORPORATION SHAREHOLDER TAX WITHHELD

Include 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. **Attach Form MO-2NR.**

LINE 35 — NONRESIDENT ENTERTAINER TAX WITHHOLDING

Include 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. **Attach Form MO-2ENT.**

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 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, along with any applicable schedules, certificates, and/or federal forms.** See "To Obtain Forms" on page 3. You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on pages 38 and 39.

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, 2002, 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. **Attach Form MO-PTS.**

LINE 40 — AMENDED RETURN ONLY: PAYMENT ON ORIGINAL RETURN

Enter any payment(s) applied to your original filed return including any penalties and/or interest.

LINE 41 — AMENDED RETURN ONLY: OVERPAYMENT ON ORIGINAL RETURN

Enter the overpayment claimed or adjusted on your original filed return including interest.

INDICATE THE REASON(S) FOR AMENDING YOUR RETURN:

Check the box(es) relating to why you are filing an amended return.

- Box A—Mark Box A (federal audit) if you have knowledge or have received a notice that your federal return you previously filed was incorrect, or if the Internal Revenue Service adjusted your original return. You must attach a copy of your amended federal return or a copy of your revenue agent's report. Enter the month, day, and year your audit was finalized.
- Box B—Mark Box B if you have a net operating loss carryback on your amended return. Indicate the year your loss occurred.
- Box C—Mark Box C if you have an investment tax carryback on your amended return. Indicate the year your credit occurred.
- Box D—Mark Box D if you are filing an amended Missouri return as a result of filing an amended federal return. Enter the month, day, and year you filed your amended federal return.

FIGURE YOUR REFUND OR AMOUNT DUE

LINE 43 — OVERPAYMENT

If Line 39 is larger than Line 31, or if filing an amended return, Line 42 is larger than Line 31, enter the difference (overpayment) on Line 43. All or a portion of an overpayment can be refunded to you.

LINE 44 — APPLY OVERPAYMENT TO NEXT YEAR'S TAXES

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

LINE 45 — TRUST FUNDS

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



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 5.8 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 570, 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-CMH, 2302 Militia Drive, Jefferson City, MO 65101-1203.

LINE 46 — REFUND AMOUNT

Refunds on returns filed before April 1 are issued much faster than those filed after April 1. **File early!!**

Subtract Lines 44 and 45 from Line 43 and enter on Line 46. 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 and all required attachments 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 OF ESTIMATED TAX PENALTY

If the total payments and credits amount on Line 39 less Line 36 or Line 42 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 timely, you may owe a penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals. See "To Obtain Forms" on page 3. If you owe a penalty, enter the penalty amount on Line 48. If you have an overpayment on Line 43, the Department of Revenue will reduce your overpayment by the amount of the penalty.

LINE 49 — AMOUNT DUE

Attach a **check or money order** (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2003, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically. Mail your return, payment, and all required attachments 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 (888) 929-0513. The Department of Revenue accepts MasterCard, Discover, Visa, and American Express. The following convenience fees will be charged to your account for processing:

Amount of Tax Paid	Convenience Fee
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

SIGN RETURN

You **must** sign the Form MO-1040. Both spouses must sign a combined return. If you use a paid preparer, 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

Attach forms to Form MO-1040 in the order in which it appears in the table below.

Form/Document	Attachment Sequence No.
Form W-2(s) and Form 1099(s)	Front of Form MO-1040 (Top Document)
Form MO-1040	
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 or political subdivision's return you are filing.	
Copies of federal return and attachments, if required.	

FORM MO-A

Information to Complete Form MO-A

PART 1 MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Form MO-A, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2, 3, and 4 **include** income that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 6, 7, 8, 9, and 10 **exclude** income that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, 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/Carry-forward: In the year of your net operating loss, enter on Form MO-A, Part 1, Line 2, as an addition modification, the amount of your eligible net operating loss to be carried back or carried forward from the loss year. Enter the sum of the current year's net operating loss (Federal Form 1045, Schedule A, Line 27) expressed as a positive number, plus any unused net operating losses from prior years (Federal Form 1045, Schedule A, Line 26). If your net operating loss carries forward from the carryback year, enter as an addition modification the unused portion of your net operating loss, as computed on Federal Form 1045, Schedule B, Line 9, or Federal Form 1045, Line 11. Please attach Federal Form 1045, Schedules A and B, and/or the calculation of your net operating loss carryback/carryforward.

AMENDED RETURNS ONLY — If your Missouri income tax return was filed after June 19, 2002, and you apply a net operating loss carryback to a return that is greater than two years from the year of the loss, enter as a positive adjustment (addition), the entire amount carried back.

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 — DEPRECIATION ADJUSTMENT

If you purchased an asset between July 1, 2002, and June 30, 2003, and you depreciated the asset on your federal return, you may need to add back a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act that is not allowed by Missouri law (Senate Bill 1248). This amount is computed by figuring the allowable depreciation/Section 179 expense taken on your federal return less the allowable depreciation/Section 179 expense prior to the Job Creation and Worker Assistance Act. More information and examples can be found on our web site at: www.dor.state.mo.us/tax.

LINE 5 — TOTAL ADDITIONS

Add Lines 1 through 4. Enter the totals on Form MO-A, Part 1, Line 5 and on Form MO-1040, Line 2.

LINE 6 — 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 7 — 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). **Attach a copy of Federal Form 1040 (pages 1 and 2).**

LINE 8 — 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 8 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 2002, 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 2002, 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 develop-

ment 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) **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 9 — EXEMPT CONTRIBUTIONS — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T)

The state of Missouri allows a subtraction from 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. The MO\$T subtraction cannot result in a negative Missouri adjusted gross income for either taxpayer. If you are a participant claiming a subtraction for a contribution made to the savings program, you must **attach your state-ment provided by the program manager.**

LINE 10 — DEPRECIATION ADJUSTMENT

If you purchased an asset between July 1, 2002, and June 30, 2003, and you depreciated the asset on your federal return, you may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Missouri Law (Senate Bill 1248). This amount is computed by figuring the allowable depreciation/Section 179 expense prior to the Job Creation and Worker Assistance Act less the depreciation/Section 179 taken on your federal return. More information and examples can be found on the Department of Revenue's web site at: www.dor.state.mo.us/tax.

LINE 11 — TOTAL SUBTRACTIONS

Add Lines 6, 7, 8, 9, and 10. Enter the total on Form MO-A, Part 1, Line 11 and on Form MO-1040, Line 4.

Note: Do not include income earned in other states on Line 11. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States or Political Subdivisions). See Form MO-1040, Line 26 or Line 27.

PART 2 MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 7, Line 14.

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

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Include your total federal itemized deductions from Federal Form 1040, Line 38, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

LINE 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 \$5,264. 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.

LINE 4 AND 5 — RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2002. This amount cannot exceed \$8,351. (Tier I maximum of \$5,264 and Tier II maximum of \$3,087.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 65, 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 29.

LINE 8 — STATE AND LOCAL INCOME TAXES

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

If your federal adjusted gross income from Federal Form 1040, Line 35, is greater than \$137,300 (\$68,650 for

married filing separate), skip Lines 8 and 9. Complete the Worksheet for Line 10 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 your Form W-2(s) reflect city earnings tax, enter on Line 9 the earnings tax included on Line 8.

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 Form W-2(s).

LINE 11 — TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see Page 7, Line 14), you should take the standard deduction on the front of Form MO-1040, Line 14, unless you were required to itemize your federal deductions.

PART 3 PENSION EXEMPTION

LINE 2 — TAXABLE SOCIAL SECURITY

Include the taxable amount of your 2002 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 PENSION

Include the total amount of taxable pension received in 2002. See the following to determine the taxable amount on your federal return:

- Federal Form 1040A—Pension amount included on Lines 11b and 12b
- Federal Form 1040—Pension amount included on Lines 15b and 16b

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

LINE 7 — PENSION

Each recipient's total pension exemption cannot exceed \$6,000. Enter the amount from Line 6Y or \$6,000, whichever is less. Repeat for Line 6S.

LINE 9 — TOTAL PENSION EXEMPTION

Your pension 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.

Instructions continued on page 33

FORM MO-PTS

Information to Complete 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.

If your filing status on Form MO-1040 is married filing combined but you and your spouse lived at different addresses the entire year, you may file a separate Form MO-PTS. If filing a separate Form MO-PTS, you cannot take the \$2,000 deduction on Line 9. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS.

Helpful Hint

- Please use **your** social security number, **not** the social security number of a deceased relative.

LINE 2 — SOCIAL SECURITY BENEFITS

Enter the amount of social security benefits before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits.

- Federal Form 1040, Line 20a less Line 20b

Helpful Hints

- Wait to file your return until you get your Form SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2003 that states what your benefits were for the entire 2002 year. See the diagram above.
- If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

FORM SSA-1099 — SOCIAL SECURITY BENEFIT STATEMENT

2002

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE SIDE FOR MORE INFORMATION.

Box 1. Name

BETTY TAXPAYER

Box 2. Beneficiary's Social Security Number

555-66-7777

Box 3. Benefits Paid in 2002

*\$8,400.00

Box 4. Benefits Repaid to SSA in 2002

NONE

Box 5. Net Benefits for 2002 (Box 3 minus Box 4)

\$8,400.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit	\$7,800.00
Medicare premiums deducted from your benefit	\$600.00
Total Additions	\$8,400.00
Benefits for 2002	\$8,400.00

DESCRIPTION OF AMOUNT IN BOX 4

NONE

Box 6. Voluntary Federal Income Tax Withheld

NONE

Box 7. Address

BETTY TAXPAYER
5500 TAXES LANE
TAXTOWN, MO 55555-5555

Box 8. Claim Number (Use this number if you need to contact SSA.)

555-66-7777

Form SSA-1099-SM (1-2003)

DO NOT RETURN THIS FORM TO SSA OR IRS

0603554

- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-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, dividends, 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 the amount of 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 1099-INT(s) — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Form MO-A, Line 6 — Interest from exempt federal obligations.

LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter railroad retirement benefits **before** deductions for medical premiums or with-

holdings of any kind from Form MO-A, Part 1, Line 8. (**Attach a copy of your Form RRB-1099R, if applicable.**) (Do not include social security equivalent railroad retirement included on Line 2.)

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 service connected 100 percent disabled veteran, you are not required to include your veteran's payments and benefits. You must attach a letter from the Veterans Administration that refers to the Missouri Property Tax Credit Claim. A Missouri resident can call the Veterans Administration at (800) 827-1000 to request a copy of the letter.

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

LINE 6 — PUBLIC ASSISTANCE

Include the amount of public relief, public assistance, supplemental security income (SSI), and Temporary Assistance payments received by you and/or your minor chil-

dren. This 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(s), or a letter from the Social Security Administration that includes the total amount of assistance received.**

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be either stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Department of Family Services (DFS), you must include **ALL** cash benefits received for your **ENTIRE** family. The Department of Revenue verifies this information and failure to include total benefits may delay your refund and prevent you from qualifying in the future.

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 and Schedule C are considered business losses and should not be included here.)

LINE 9 — MARRIED

If you are married, filing a combined claim with your spouse, enter \$2,000 and be sure to include both incomes on Lines 1–6. If you are single, enter "0". (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter "0".)

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 (sewer lateral, parks, and trafficway), penalties, service charges, and interest listed on your tax receipt.**

Helpful Hint

If you have paid real estate taxes for a prior year, you must file a claim for that year.

Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home 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.

Helpful Hint

Don't forget if you shared your residence with relatives and/or friends (other than your spouse or children under 18), you must reduce the total tax paid for the home you occupy. See worksheet below.

Use the worksheet below to reduce your real estate tax **if your home is more than five acres or you own a mobile home, attach Form 948, Assessor's Certification** — your county assessor will complete upon your request.

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 2002. The Form MO-CRP is on the back of the Form MO-PTS. If you share your home with relatives and/or friends (over age 18), only include the percentage of the home you occupied. **Additional persons sharing residence/percentage to be entered:** (1—50%, 2—33%, 3—25%). Total Line 9 on all the Form MO-CRPs completed and enter the amount in the first box on Line 12. Multiply the total 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.

Helpful Hint

If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed.

Attach a copy of your 2002 lease agreement(s), rent receipt(s), or a statement or receipt from your landlord. The lease agreement(s), rent receipt(s), or statement must be signed by the landlord and include his/her tax identification or social

Real Estate Tax Worksheet

1. Enter the total real estate tax you paid (exclude special assessments listed on your receipt). \$ _____
2. If your home or farm has more than five acres, enter percentage from Form 948, Assessor's Certification. _____ %
3. If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax). _____ %
4. If part of your home is used for rental or business purposes, enter the percentage you use as your home. _____ %
5. Total — multiply Line 1 by the percentage you listed above. \$ _____
6. If you shared your residence with relatives and/or friends (other than your spouse or children under 18), enter the percentage of the home you occupy.
Additional persons sharing home/percentage to be entered:
☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) _____ %
7. To reduce your tax, multiply the total real estate tax on Line 5 above by the percentage listed on Line 6 above and enter the result on Form MO-PTS, Line 11. \$ _____

security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a lease agreement, rent receipts, or statement.

LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Refund Chart on pages 36 and 37 to determine the amount of your property tax credit.

Helpful Hint

Your property tax refund is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your refund, use the 2002 Property Tax Refund Chart on pages 36 and 37. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her refund amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 “meet” to figure her refund. The two numbers “meet” on the chart where the refund amount is \$702. Ruth will get a \$702 refund for the real estate tax she paid.

Information to Complete Form MO-CRP

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 yourself 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 2002, use the applicable percentage on Line 8. 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 on Form MO-PTS, Line 12 (first box).

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.)

- A. Enter amount from Line 10 here _____ (If amount is more than \$750, use \$750 to look up your refund.)
- B. Enter amount from Line 13 here _____
- C. Find where these two numbers "meet" below to figure your refund amount for Line 14. Enter here and on Form MO-PTS, Line 14.

2002 PROPERTY TAX REFUND CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		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										
Amount from Line A above or 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																															
0		Refund is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13).																														
\$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	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1						
16,900	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13							
17,200	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25								
17,500	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11								
17,800	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22									
18,100	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7									
18,400	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17										
18,700	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2										
		<div><div>EXAMPLE:</div><div>If Line 10 is \$19,000 and Line 13 of Form MO-PTS is \$275, then the tax refund would be \$27.</div></div>																														

EXAMPLE:
If Line 10 is \$19,000 and
Line 13 of Form MO-PTS is
\$275, then the tax refund
would be \$27.

Table continued on next page

Tax Credits

- **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.ded.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) 522-5829
- **Neighborhood Assistance Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 522-2629, or via the Internet at: www.ded.state.mo.us
- **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.ded.state.mo.us
- **Small Business Incubator Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0295, or send an e-mail to: lschenewerk@ded.state.mo.us
- **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.ded.state.mo.us
- **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 1157, Jefferson City, MO 65102-0118, call (573) 522-8004, or via the Internet at: www.ded.state.mo.us
- **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.ded.state.mo.us
- **Processed Wood Energy Credit** — contact the Missouri Energy Center, P.O. Box 176, Jefferson City, MO 65102-0176, call (573) 751-3443, or via the Internet at: www.dnr.state.mo.us/energy/homeec.htm
- **Missouri Business Use Incentives for Large-Scale Development Build Tax Credit (BUC)** — contact the Missouri Department of Economic Development, Incentives Section, Business Expansion and Attraction, P.O. Box 118, Jefferson City, MO 65102, or call (573) 751-0717
- **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) 751-4905
- **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.ded.state.mo.us
- **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.ded.state.mo.us
- **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.ded.state.mo.us
- **Rebuilding Communities Credit** — contact the Business Incentives Section, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-3181, or via the Internet at: www.ded.state.mo.us
- **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.ded.state.mo.us
- **Advantage Missouri Credit** — contact the Missouri Department of Revenue, P.O. Box 3365, Jefferson City, MO 65105-3365, call (573) 751-5819, 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) 526-5417, or via the Internet at: www.ded.state.mo.us
- **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
- **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

- **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.ded.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.ded.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.ded.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 Department of Health and Senior Services, P.O. Box 570, Jefferson City, MO 65102-0570, 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 1087, Jefferson City, MO 65102, call (573) 526-8254, or via the Internet at: www.ded.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) 522-8004, or via the Internet at: www.ded.state.mo.us
- **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.ded.state.mo.us
- **Demolition Credit** — contact the Missouri Department of Economic Development, Incentives Section, P.O. Box 1157, Jefferson City, MO 65102-1157, call (573) 522-8004, or via the Internet at: www.ded.state.mo.us

2002 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:

- 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.

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

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		Ottoville 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	R-IX	536
Mark Twain R-VIII	297	(Mercer)	355			Southland C-9		Wellston	537
Marquand-Zion R-VI	298	North Nodaway Co. R-VI		Ralls Co. R-II (Center)	408	(Cardwell)	468	Wellsville-Middletown	
Marshall	299	(Hopkins)	356	Raymondville R-VII	410	Southwest Livingston Co.		R-I	538
Marshfield R-I	300	North Pemiscot Co. R-I		Raymore-Peculiar R-II	411	R-I	469	Wentzville R-IV	539
Maryville R-II	302	(Wardell)	357	Raytown C-2	412	Southwest R-V		West Nodaway Co. R-I	
Maysville R-I	303	North Platte Co. R-I		Reeds Spring R-IV	413	(Barry Co.)	470	(Burlington Junction)	540
McDonald Co. R-I		(Dearborn)	358	Renick R-V	414	Sparta R-III	471	West Plains R-VII	541
(Anderson)	304	North St. Francois Co. R-I		Republic R-III		Special School District of		West Platte Co. R-II	
Meadow Heights R-II	305	(Bonne Terre)	352	(Republic)	415	St. Louis	577	(Weston)	542
Meadville R-IV	306	North Wood R-IV	359	Revere C-3	416	Spickard R-II	472	West St. Francois Co. R-IV	
Mehlville R-IX	307	Northeast Nodaway Co. R-V		Rich Hill R-IV	417	Spokane R-VII	473	(Leadwood)	570
Meramec Valley R-III	308	(Ravenwood)	360	Richards R-V	418	Spring Bluff R-XV	474	Westran R-I	545
Mexico 59	310	Northeast Randolph Co. R-IV		Richland R-I		Springfield R-XII	475	Westview C-6	546
Miami R-I (Bates Co.)	311	(Cairo)	361	(Stoddard Co.)	419	St. Charles Co. R-V		Wheatland R-II	547
Miami R-I (Saline Co.)	312	Northeast Vernon Co. R-I		Richmond R-XVI	421	(Orchard Farm)	477	Wheaton R-III	548
Mid-Buchanan Co. R-V		(Walker)	526	Richwoods R-VII	422	St. Charles R-VI	476	Willard R-II	550
(Faucett)	313	Northwest R-I		Ridgeway R-V	423	St. Clair R-XIII	478	Willow Springs R-IV	551
Middle Grove C-1	314	(High Ridge)	362	Ripley Co. R-III		St. Elizabeth R-IV	479	Windsor C-1	
Midway R-I	316	Northwestern R-I		(Gatewood)	164	St. James R-I	481	(Jefferson Co.)	552
Milan C-2	317	(Mendon)	363	Ripley Co. R-IV		St. Joseph	482	Winfield R-IV	554
Miller R-II	318	Norwood R-I	364	(RFD, Doniphan)	424	St. Louis Career		Winona R-III	555
Miller Co. R-III				Risco R-II	425	Education	578	Winston R-VI	556
(Tuscumbia)	511	Oak Grove R-VI	366	Ritenour	426	St. Louis City	483	Woodland R-IV	557
Mirabile C-1	319	Oak Hill R-I	367	Riverview Gardens	427	Stanberry R-II	484	Worth Co. R-III	558
Missouri City 56	320	Oak Ridge R-VI	368	Rock Port R-II	428	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Moberly	321	Odessa R-VII	369	Rockwood R-VI	429	Steelville R-III	486	Wyaconda C-1	560
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	Sarcoxis R-II	436	Sturgeon R-V	495		

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Business Tax: (417) 895-6474

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