

The seal of the Missouri Department of Revenue is a large, circular emblem in the background. It features a rope-like border with stars. Inside, the words "DEPARTMENT OF REVENUE" are arched at the top, and "STATE OF MISSOURI" is arched at the bottom. The center contains a smaller seal with the date "MDCCCXX" (1820) and the motto "SALUS POPULI SUPREMA LEX ESTO".

**Missouri Department of Revenue
Electronic Return File Specifications
Individual Income Tax Returns
Tax Year 2010**

Draft

9-15-10

INFORMATION FOR SOFTWARE DEVELOPERS

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SECTION 1: INTRODUCTION

The Missouri Department of Revenue (MODOR) accepts electronically filed Individual Income Tax returns. This program is in conjunction with the Internal Revenue Service's (IRS) existing Electronic Filing System.

The Missouri return will be transmitted to the IRS with the taxpayer's federal data. The MODOR will then retrieve the State information from the IRS.

The purpose of this guide is to assist the software developer in preparing the tax data for electronic filing. Other publications from the MODOR and the IRS will explain the policies and procedures that will be a part of this program.

File specifications, layouts, and testing procedures follow the standards defined by the NACTP (National Association of Computerized Tax Processors). Developers who are not members of the NACTP are encouraged to review these standards. More information is available at: www.nactp.org.

SECTION 2: OVERVIEW OF 2010 CHANGES (*Please read carefully*)

All changes will have 'New Field' or 'Modified Field' and the date of the change in the far left hand column. If only the form line number is changed, the field will not be bolded; only actual field changes which include re-numbering will be bolded.

- 1. The worksheet for state and local income taxes on Part 2 of Form MO-A (Fields 330-365) has been eliminated for tax year 2010.**
- 2. MO-A Part 3, Field 070/075, Fields changed to be Line 6Y or 6S multiplied by 65 % (increased from 50 %).**
- 3. MO-A Part 3, Field 240/245, Fields changed to be Line 4 or 5 multiplied by 65 % (increased from 50 %).**
- 4. New Fields 255 through 285 added for Military Pension Exemption on MO-A Part 3.**
- 5. Form MO-A, Part 3, Modified Field 290, Total Pension Exemption to include Public Pension, Private Pension, Social Security, and Military Pension.**
- 6. Form MO-L, Modified Field 030, Removed increase to standard deduction for real estate taxes.**

SECTION 3: CONTACT PERSONNEL

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SECTION 4: ACKNOWLEDGEMENT SYSTEM

Missouri will participate in the Fed/State acknowledgment system. State acknowledgment files will be produced and transmitted to the IRS through the EMS (Electronic Management System). In compliance with this change, Missouri will use the 120 byte acknowledgment record. A full set of file specifications for state acknowledgments is included in the 2010 MO Record Layouts.

The Missouri acknowledgment system is designed to inform transmitters that the Missouri return has been retrieved and is being processed by the MODOR.

Upon receipt of the Missouri return from the IRS, the MODOR will generate an acknowledgment record for retrieval by transmitters through the IRS.

Transmitters are encouraged to retrieve their acknowledgment records regularly. Transmitters should notify their EROs of the return's acceptance within five (5) working days after obtaining the acknowledgment.

NOTE: All transmitters will be allowed to perform state testing to ensure they can access and retrieve the state acknowledgment records.

SECTION 5: MISSOURI LIST OF EXCLUSIONS FROM FILING ELECTRONICALLY

1. Returns and schedules excluded by the IRS in Publication 1345, Section 18
2. Amended returns
3. MO-1040 with any miscellaneous credits (Form MO-TC)
4. MO-1040 with an Enterprise Zone Income Modification
5. MO-1040 with entry on Line 28:
 Recapture of Low Income Housing Credit (Form 8611)
6. MO-CR with more than two states per taxpayer
7. If a taxpayer files a MO-1040 with a filing status of Married Filing Combined, but wishes to file a MO-PTS separately, it is recommended that the taxpayer file using a paper form. This situation would occur if the taxpayers were married but lived separately for the entire year (ex. One spouse was confined to a nursing home or managed care facility).

SECTION 6: GENERAL INFORMATION

The MO-1040 is the tax return document that will be accepted electronically.

Please note the following items:

1. Missouri will accept legacy test returns beginning on Nov. 15, 2010. The testing system will be available through August 31, 2011.
(Note: The beginning test date is subject to IRS availability and is subject to change. Notification will be given if the beginning test date changes. Testing outside the Fed/State retrieval system will be made available if necessary).
2. Please support all schedules, forms, and occurrences. It is important to customers and to the State of Missouri that customers are provided with a full range of services. **(Note: If not supporting all forms, schedules, and occurrences, please inform the State of Missouri before the first test transmission).**
3. A copy of the IRS's record layouts has not been included in this guide. This information is included in 'State Records' of the Internal Revenue Service Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.
4. Data fields that do not require entry may be filled with spaces or zeros. Numeric fields should be zero filled and alphanumeric should be spaces.
5. Only whole dollar amounts should be entered on the MO-1040 return. When entering amounts (such as W-2s) where multiple amounts may need to be entered as a total, add the amounts together then round the total.
6. Percentage fields using the 12 character (11 numeric) fields will use the positions 9 through 11. No decimal point will be entered.

EXAMPLES:	100%	=	00000000100	49%	=	00000000049
	27.43%	=	00000000027	10.5%	=	00000000011
	7%	=	00000000007	6.2%	=	00000000006

Note: Paper returns do allow for decimal places. If rounding figures on the Missouri return and schedules will significantly alter the tax or deduction, it is recommended that the taxpayer file a paper return.

7. When entering a return for a single taxpayer or a return with only one income, enter the amounts in the Y-Yourself fields only.

8. Do not attach forms or schedules for which the taxpayer does not qualify or which is not to their advantage (Ex. MO-PTS which exceeds maximum income or calculates to zero).
9. Special instructions for Form MO-PTS and Form MO-CRP: If MO-CRP Field 025 is Status '6' (Low Income Housing, Line 7, Status F.), MO-CRP Field 035 (Line 8) cannot exceed 40% of MO-PTS Field 065 (Total Household Income, MO-PTS Line 8).
10. Federal Data – A complete copy of the federal data must be included for use by MODOR. This information must be provided in the unformatted state records. The federal data should be identical to the IRS data with the exception of four characters. For these characters, a state record character should be substituted for the corresponding IRS value. The characters are as follows:

<u>IRS CHARACTER</u>	<u>SUBSTITUTION CHARACTER</u>	<u>ASCII HEX</u>	<u>EBCDIC HEX</u>
****	!!!!	21212121	5A5A5A5A
[	{	7B	CO
]	}	7D	DO
#	\$	24	5B

Each of the unformatted state records will provide 60 lines, each of which is 80 bytes in length. All 60 lines should be used before another unformatted state record is added. Any unused space within the 80-byte data line should be filled with blanks.

The federal data may be formatted using the IRS formatting requirements for variable length records or the IRS formatting requirements for fixed length records. A flag in alphanumeric field #305 will indicate the format utilized. The values are as follows:

'V' – Variable format
'F' – Fixed format

To construct the federal data, the MODOR will emulate the IRS procedures. After the data in the 80 byte 'form data lines' of the unformatted record has been expanded and joined into records, the end result should be identical to the IRS data records.

The IRS will permit a maximum of nine unformatted state records to be included with a return. If the taxpayer's federal data requires more than nine records, the return is not acceptable for Missouri electronic filing.

The IRS Summary Record does not have to be placed in the unformatted state record. If it is included, it will not be edited or processed by the MODOR.

Please refer to 'Federal/State Electronic Filing Specifications' of the Internal Revenue Service Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns for a description of the unformatted state record.

11. Missouri will request a separate test for online systems. If the provider supports both a preparer product, retail product, as well as an online system, only one return will be required to be transmitted for the online test. This return should have the 'Online' indicator (Field 049) set. **It is requested that the provider contact Missouri with a release date for the online product.** Upon notification, Missouri will provide a link to the provider's website from the State website.
12. Missouri will support filing of 'State-Only' returns. For various reasons, it may be necessary for the State return to be sent separate from the Federal return. **Missouri requests that a copy of the Federal return be included in the unformatted record.**
13. If the Missouri Itemized Deductions calculate to be less than the Missouri Standard Deduction, the Missouri Standard Deduction should be used on the Missouri return. The MO-A should not be populated in the unformatted record.
14. Include all W-2's associated with the tax return in the Unformatted record, whether the income is Missouri or from another state. This is especially important on State Only returns, which may involve taxpayers filing in multiple states.
15. Have sufficient edits to verify Withholding Payments, Estimated Payments, and Extension Payments. Many errors occur due to amounts being entered incorrectly or on the wrong line.
16. If the Filing Status is Married Filing Separate, the Spouse SSN (not filing) should not be included in Generic Record 055.
17. If a return has a Net Operating Loss (NOL) Carry-Forward from the Federal Return which creates a Negative FAGI, the NOL should be listed in the Part 1 Additions of the MO-A, Line 2Y or 2S.
18. Software developers should take all possible measures to validate the identity of software users in order to prevent fraudulent electronic tax returns. This should be taken into account for preparer's software and especially for online products. The department does not wish to delay issuing of refunds by check or by direct deposit to legitimate taxpayers. Therefore, an indicator has been added to

Appendix A

<u>County Code</u>	<u>County</u>	<u>County Code</u>	<u>County</u>
ADAI	ADAIR	JACK	JACKSON
ANDR	ANDREW	JASP	JASPER
ARKA	ARKANSAS	JEFF	JEFFERSON
ATCH	ATCHISON	JOHN	JOHNSON
AUDR	AUDRAIN	KANS	KANSAS
BARR	BARRY	KENT	KENTUCKY
BART	BARTON	KNOX	KNOX
BATE	BATES	LACL	LACLEDE
BENT	BENTON	LAFA	LAFAYETTE
BOLL	BOLLINGER	LAWR	LAWRENCE
BOON	BOONE	LEWI	LEWIS
BUCH	BUCHANAN	LINC	LINCOLN
BUTL	BUTLER	LINN	LINN
CALD	CALDWELL	LIVI	LIVINGSTON
CALL	CALLAWAY	MACO	MACON
CAMD	CAMDEN	MADI	MADISON
CAPE	CAPE GIRARDEAU	MARE	MARIES
CARR	CARROLL	MARO	MARION
CART	CARTER	MCDO	MCDONALD
CASS	CASS	MERC	MERCER
CEDA	CEDAR	MILL	MILLER
CHAR	CHARITON	MISS	MISSISSIPPI
CHRI	CHRISTIAN	MONI	MONITEAU
CLAR	CLARK	MONR	MONROE
CLAY	CLAY	MONT	MONTGOMERY
CLIN	CLINTON	MORG	MORGAN
COLE	COLE	NEBR	NEBRASKA
COOP	COOPER	NEWM	NEW MADRID
CRAW	CRAWFORD	NEWT	NEWTON
DADE	DADE	NODA	NODAWAY
DALL	DALLAS	OKLA	OKLAHOMA
DAVI	DAVISS	OREG	OREGON
DEKA	DE KALB	OSAG	OSAGE
DENT	DENT	OTHE	OTHER
DOUG	DOUGLAS	OZAR	OZARK
DUNK	DUNKLIN	PEMI	PEMISCOT
FRAN	FRANKLIN	PERR	PERRY
GASC	GASCONADE	PETT	PETTIS
GENT	GENTRY	PHEL	HELPS
GREE	GREENE	PIKE	PIKE
GRUN	GRUNDY	PLAT	PLATTE
HARR	HARRISON	POLK	POLK
HENR	HENRY	PULA	PULASKI
HICK	HICKORY	PUTN	PUTNAM
HOLT	HOLT	RALL	RALLS
HOWA	HOWARD	RAND	RANDOLPH
HOWE	HOWELL	RAY	RAY
ILLI	ILLINOIS	REYN	REYNOLDS
IOWA	IOWA	RIPL	RIPLEY
IRON	IRON	SALI	SALINE

County Code

SCHU
SCOL
SCOO
SHAN
SHEL
STCH
STCL
STFR
STCT
STCO
STGE
STOD
STON
SULL
TANE
TENN
TEXA
VERN
WARR
WASH
WAYN
WEBS
WORT
WRIG

County

SCHUYLER
SCOTLAND
SCOTT
SHANNON
SHELBY
ST CHARLES
ST CLAIR
ST FRANCOIS
ST LOUIS CITY*
ST LOUIS COUNTY*
STE GENEVIEVE
STODDARD
STONE
SULLIVAN
TANEY
TENNESSEE
TEXAS
VERNON
WARREN
WASHINGTON
WAYNE
WEBSTER
WORTH
WRIGHT

Appendix B. School District Numbers

<u>District Name</u>	<u>Number</u>	<u>District Name</u>	<u>Number</u>
Adair Co. R-I (Novinger)	365	Calhoun R-VIII	059
Adair Co. R-II (Brashear)	045	Callao C-8	061
Adrian R-III	001	Camdenton R-III	062
Advance R-IV	002	Cameron R-I	063
Affton 101	003	Campbell R-II	064
Albany R-III	004	Canton R-V	065
Altenburg 48	005	Cape Girardeau 63	066
Alton R-IV	006	Carl Junction R-I	067
Appleton City R-II	008	Carrollton R-VII	068
Arcadia Valley R-II (Ironton)	009	Carthage R-IX	069
Ash Grove R-IV	011	Caruthersville 18	070
Atlanta C-3	012	Cass Co. R-V	010
Aurora R-VIII	013	Cassville R-IV	071
Ava R-I	014	Center 58 (Jackson County)	074
Avenue City R-IX	015	Centerville R-I	077
Avilla R-XIII	016	Central R-III (Park Hills)	480
Bakersfield R-IV	017	Centralia R-VI	079
Ballard R-II	018	Chadwick R-I	080
Bayless	019	Chaffee R-II	081
Bell City R-II	020	Charleston R-I	083
Bellevue R-III	022	Chilhowee R-IV	084
Belton 124	023	Chillicothe R-II	085
Bernie R-XIII	025	Clark Co. R-I (Kahoka)	230
Bevier C-4	026	Clarksburg C-2	087
Billings R-IV	029	Clarkton C-4	088
Bismarck R-V	030	Clayton	089
Blackwater R-II	031	Clearwater R-I	090
Bloomfield R-XIV	033	Clever R-V	091
Blue Eye R-V	034	Climax Springs R-IV	092
Blue Springs R-IV	035	Clinton	093
Bolivar R-I	037	Clinton Co. R-III (Plattsburg)	397
Boncl R-X	038	Cole Camp R-I	096
Boone Co. R-IV (Hallsville)	186	Cole Co. R-I Russellville	432
Boonville R-I	039	Cole Co. R-II (RFD, Jefferson Cit)	097
Bosworth R-V	040	Cole Co. R-V (Eugene)	136
Bowling Green R-I	042	Columbia 93	098
Bradleyville R-I	043	Community R-VI	099
Branson R-IV	044	Concordia R-II	101
Braymer C-4	046	Cooper Co. R-IV (Bunceton)	054
Breckenridge R-I	047	Cooter R-IV	103
Brentwood	048	Couch R-I	104
Bronaugh R-VII	049	Cowgill R-VI	105
Brookfield R-III	050	Craig R-III	106
Brunswick R-II	052	Crane R-III	107
Buchanan Co. R-IV (DeKalb)	115	Crawford Co. R-II (Cuba)	108
Bucklin R-II	053	Crawford Co. R-I (Bourbon)	041
Bunker R-III	055	Crocker R-II	109
Butler R-V	056	Crystal City 47	110
Cabool R-IV	057	Dadeville R-II	111
Cainsville R-I	058	Dallas Co. R-I (Buffalo)	112

<u>District Name</u>	<u>Number</u>
Davis R-XII	113
DeSoto 73	114
Delta C-7 (Deering)	385
Delta R-V	116
Dent-Phelps R-III (RFD, Salem)	117
Dexter R-XI	118
Diamond R-IV	119
Dixon R-I	120
Doniphan R-I	121
Dora R-III	122
Drexel R-IV	123
Dunklin R-V (Jefferson Co.)	124
East Buchanan Co. C-I (Gower)	125
East Carter Co. R-II (Ellsinore)	126
East Lynne 40	127
East Newton Co. R-VI	128
East Prairie R-II	129
El Dorado Springs R-II	131
Eldon R-I	132
Elsberry R-II	134
Eminence R-I	135
Everton R-III	137
Excelsior Springs 40	138
Exeter R-VI	139
Fair Grove R-X	140
Fair Play R-II	141
Fairfax R-III	142
Fairview R-XI	144
Farmington R-VII	146
Fayette R-III	147
Ferguson-Florissant R-II	148
Festus R-VI	149
Fordland R-III	151
Forsyth R-III	152
Fort Osage R-I (RFD, Independence)	153
Fort Zumwalt R-II	154
Fox C-6 (Arnold)	155
Francis-Howell (R-III)	156
Franklin Co. R-II (New Haven)	157
Fredericktown R-I	158
Fulton 58	159
Gainesville R-V	160
Galena R-II	161
Gallatin R-V	162
Gasconade C-4 (Falcon)	163
Gasconade Co. R-I (Hermann)	197
Gasconade Co. R-II (Owensville)	376
Gideon 37	165
Gilliam C-4	166
Gilman City R-IV	167
Glenwood R-VIII	169

<u>District Name</u>	<u>Number</u>
Golden City R-III	171
Gorin R-III	172
Grain Valley R-V	173
Grandview C-4 (Jackson Co.)	174
Grandview R-II (Jefferson Co.)	175
Green City R-I	177
Greene Co. R-VIII (Rogersville)	277
Green Forest R-II	178
Green Ridge R-VIII	179
Greenfield R-IV	180
Greenville R-II	181
Grundy Co. R-V (Galt)	182
Hale R-I	184
Halfway R-III	185
Hamilton R-II	187
Hancock Place	188
Hannibal 60	189
Hardeman R-X	190
Hardin-Central C-2	191
Harrisburg R-VIII	192
Harrisonville R-IX	193
Hartville R-II	194
Hayti R-II	195
Hazelwood	196
Henry Co. R-I (Windsor)	553
Hermitage R-IV	198
Hickman Mills C-1	200
Hickory Co. R-I (Urbana)	201
Higbee R-VIII	202
High Point R-III	203
Hillsboro R-III	204
Holcomb R-III	205
Holden R-III	206
Holliday C-2	207
Hollister R-V	208
Houston R-I	209
Howard Co. R-II (Glasgow)	168
Howell Valley R-I	210
Hudson R-IX	211
Humansville R-IV	212
Hume R-VIII	213
Hurley R-I	214
Iberia R-V	215
Independence 30	217
Iron Co. C-4 (Viburnum)	218
Jackson R-II	219
Jasper Co. R-V	222
Jefferson C-123 (Nodaway Co.)	223
Jefferson City	224
Jefferson Co. R-VII (Festus)	225
Jennings	227
Johnson Co. R-VII	571

<u>District Name</u>	<u>Number</u>
Joplin R-VIII	228
Junction Hill C-12	229
Kansas City 33	231
Kearney R-I	232
Kelso C-7	233
Kennett 39	234
Keytesville R-III	235
King City R-I	236
Kingston K-14 (Washington Co.)	237
Kingston 42 (Caldwell Co.)	238
Kingsville R-I	239
Kirbyville R-VI	240
Kirksville R-III	241
Kirkwood R-VII	242
Knob Noster R-VIII	244
Knox Co. R-I (Edina)	245
Laclede Co. C-5 (RFD, Lebanon)	247
Laclede Co. R-I (Conway)	102
Ladue (St. Louis Co.)	248
Lafayette Co. C-1 (Higginsville)	249
Lakeland R-III (Deepwater)	251
Lamar R-I	252
LaMonte R-IV	253
LaPlata R-II	285
Laquey R-V	254
Laredo R-VII	255
Lathrop R-II	257
Lawson R-XIV	258
Lebanon R-III	260
Lee's Summit R-VII	261
Leesville R-IX	262
Leeton R-X	263
Leopold R-III	264
Lesterville R-IV	265
Lewis Co. C-1 (Ewing)	266
Lexington R-V	267
Liberal R-II	268
Liberty 53	269
Licking R-VIII	271
Lincoln R-II	272
Lindbergh R-VIII	273
Linn Co. R-I (Purdin)	572
Livingston Co. R-III (Chula)	275
Lockwood R-I	276
Lone Jack C-6	278
Lonedell R-XIV	279
Louisiana R-II	280
Luray 33	281
Lutie R-VI	282
Macks Creek R-V	283
Macon Co. R-I (Macon)	284
Macon Co. R-IV (New Cambria)	286

<u>District Name</u>	<u>Number</u>
Madison C-3	287
Malden R-I	288
Malta Bend R-V	289
Manes R-V	290
Mansfield R-IV	291
Maplewood-Richmond Heights	292
Marceline R-V	293
Maries Co. R-I (Vienna)	524
Maries Co. R-II (Belle)	021
Marion C. Early R-V (Morrisville)	294
Marion Co. R-II	295
Marionville R-IX	296
Mark Twain R-VIII	297
Marquand-Zion R-VI	298
Marshall	299
Marshfield R-I	300
Maryville R-II	302
Maysville R-I	303
McDonald Co. R-I (Anderson)	304
Meadow Heights R-II	305
Meadville R-IV	306
Mehlville R-IX	307
Meramec Valley R-III	308
Mexico 59	310
Miami R-I (Bates Co.)	311
Miami R-I (Saline Co.)	312
Mid-Buchanan Co. R-V (Faucett)	313
Middle Grove C-1	314
Midway R-I	316
Milan C-2	317
Miller R-II	318
Miller Co. R-III (Tuscumbia)	511
Mirabile C-1	319
Missouri City 56	320
Moberly	321
Monett R-I	322
Moniteau Co. C-I (Jamestown)	221
Moniteau Co. R-I (California)	060
Moniteau Co. R-V (Latham)	256
Moniteau Co. R-VI (Tipton)	507
Monroe City R-I	323
Montgomery Co. R-II (Montgomery City)	324
Montrose R-XIV	325
Morgan Co. R-I (Stover)	491
Morgan Co. R-II Versailles	523
Mound City R-II	327
Mountain Grove R-III	328
Mountain View-Birch Tree R-III	329
Mt. Vernon R-V	330
Naylor R-II	331
Neelyville R-IV	332

<u>District Name</u>	<u>Number</u>
Nell Holcomb R-IV	333
Neosho R-V	334
Nevada R-V	335
New Bloomfield R-III	336
New Franklin R-I	337
New Haven (Franklin Co.)	338
New Madrid Co. R-I	340
New York R-IV	341
Newburg R-II	342
Newtown-Harris R-III	343
Niangua R-V	344
Nixa R-II	345
Nodaway-Holt R-VII (Graham)	346
Nonresident	347
Norborne R-VIII	348
Normandy	349
North Andrew Co. R-VI (Rosendale)	350
North Callaway R-I (Kingdom City)	351
North Daviess R-III	220
North Harrison R-III (Eagleville)	353
North Kansas City 74	354
North Mercer Co. R-III (Mercer)	355
North Nodaway Co. R-VI (Hopkins)	356
North Pemiscot Co. R-I (Wardell)	357
North Platte Co. R-I (Dearborn)	358
North St. Francois Co. R-I (Bonne Terre)	352
North Wood R-IV	359
Northeast Nodaway Co. R-V (Ravenwood)	360
Northeast Randolph Co. R-IV (Cairo)	361
Northeast Vernon Co. R-I (Walker)	526
Northwest R-I (House Springs)	362
Northwestern R-I (Mendon)	363
Norwood R-I	364
Oak Grove R-VI	366
Oak Hill R-I	367
Oak Ridge R-VI	368
Odessa R-VII	369
Oran R-III	370
Orearville R-IV	371
Oregon-Howell R-III	246
Orrick R-XI	372
Osage Co. R-I (Chamois)	082
Osage Co. R-II (Linn)	274
Osage Co. R-III (Westphalia)	544

<u>District Name</u>	<u>Number</u>
Osborn R-O	373
Osceola	374
Otterville R-VI	375
Ozark R-VI	377
Palmyra R-I	378
Paris R-II	379
Park Hill	380
Parkway C-2	381
Pattonsburg R-II	382
Pattonville R-III	383
Pemiscot Co. R-III (RFD, Caruthersville)	386
Pemiscot Co. Special School Dist	576
Perry Co. 32	387
Pettis Co. R-V (Hughesville)	389
Pettis Co. R-XII (RFD, Sedalia)	390
Phelps Co. R-III (Edgar Springs)	130
Pierce City R-VI	391
Pike Co. R-III (Clarksville)	392
Pilot Grove C-4	393
Plainview R-VIII	394
Plato R-V	395
Platte Co. R-III (Platte City)	396
Pleasant Hill R-III	398
Pleasant Hope R-VI	399
Pleasant View R-VI	400
Polo R-VII	401
Poplar Bluff R-I	402
Portageville	574
Potosi R-III	403
Prairie Home R-V	404
Princeton R-V	405
Pulaski Co. R-IV (Richland)	420
Purdy R-II	406
Putnam Co R-1	516
Puxico R-VIII	407
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