

MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2200

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MISSOURI

2009 Form MO-1040A

File Electronically!

Last year, more than 1.7 million
Missouri income tax returns
were filed electronically.
See page 2 for details.

Tax Deadline April 15

(For extensions, see page 4.)

Single/Married (Income From One Spouse) Short Form

B-1040A

Visit our web site at www.dor.mo.gov/tax

ELECTRONIC FILING OPTIONS



Federal/State E-file: Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at www.dor.mo.gov/tax.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at www.dor.mo.gov/tax.

Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 16 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at www.dor.mo.gov/tax

In addition to electronic filing information found on our web site, you can:

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

2-D Barcode Returns—If you plan on filing a 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 companies. Also, check out the Department's fill-in forms that calculate and have a 2-D barcode. If your form has a 2-D barcode, the **REFUND** returns should be mailed to: **Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222** and returns with a balance due should be mailed to: **Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370**.



What's Inside?

Electronic Filing Options / Benefits of Electronic Filing	2
Do You Have the Correct / Wrong Tax Book?	3
Important Filing Information	3-5
Frequently Asked Questions	5
Information to Complete Form MO-1040A	5-7
Missouri Itemized Deductions	8, 10, 12
Form MO-1040A	9, 11
Tax Table	10, 12
Form MO-1040V	13
Diagram of Form W-2	16
School District Numbers	14, 15
Tax Assistance Centers	16

Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2009 Missouri individual income tax return if you:

- Are a one income filer (have income from one spouse—if married, or are single);
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications to your income.

You **CANNOT USE** this tax book if one or more of the following special filing situations apply:

- You are filing an amended return;
- You and your spouse both have income;
- You have income from another state;
- You have military pay that is not taxable to Missouri;
- You have a net operating loss;
- You have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program, and/or other qualified 529 Plan.
- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MOST), Missouri Higher Education Deposit Program; and/or other qualified 529 plan.
- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion; and/or
- g. Negative bonus depreciation adjustments.
- You are claiming:
 - a. Pension or social security/social security disability exemption;
 - b. Miscellaneous tax credits (Form MO-TC);
 - c. Property tax credit (Form MO-PTC or Form MO-PTS);
 - d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - e. A deduction for other federal tax (from Federal Form 1040, Lines 45, 47, and 58 and any recapture taxes included on Line 60);
 - f. A deduction for dependents age 65 or older; or
 - g. A health care sharing ministry deduction.
- You owe a penalty for underpayment of estimated tax;
- You owe tax on a lump sum distribution included on your Federal Form 1040, Line 44;
- You owe recapture tax on low income housing credit; or
- You are a fiscal year filer.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, visit our web site at www.dor.mo.gov/tax to obtain the correct form.

To Obtain Forms:

- Access www.dor.mo.gov/tax.
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.

If you need to obtain federal forms, you can access the IRS web site at www.irs.gov.

IMPORTANT FILING INFORMATION

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

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may consider changing your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

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-1040A, 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-1040A.

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-1040A.

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

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

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

Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return.

For more detailed information, visit www.dor.mo.gov/tax/personal.

Federal Tax Deduction

Enter on Form MO-1040A, Line 5 the amount from Federal Form 1040NR, Line 51 minus Line 42, minus Line 60 and any amounts from Forms 8801 and 8885 included on Line 64, or the amount from Federal Form 1040NR-EZ, Line 15.

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

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

When To File

The 2009 returns are due April 15, 2010.

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 wish to file a Missouri extension, 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 October 15, 2010. 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) 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 interest rate will be updated annually and can be found on the Department of Revenue's web site at www.dor.mo.gov/tax.

- For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.
- For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent.

Note: If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date. If you are unable to pay the tax owed in full on the due date, please visit the Department of Revenue's web site at www.dor.mo.gov/tax/personal/individual/ for your payment options.

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.
2-D barcode returns, see page 2.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

Amended Return

You must use Form MO-1040 (long form) for the year being amended.

See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.mo.gov/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. These forms contain a 2-D barcode at the top right portion of the form. This allows quicker processing of your return.

Missouri Return Inquiry

To check the status of your **current year return** 24 hours a day, please visit our website www.dor.mo.gov/tax or call our automated individual income tax inquiry line (573) 526-8299. To obtain the status of your return, you must know the following information: 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 or balance due in whole dollars.

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. Official address change forms can be obtained at www.dor.mo.gov/tax/personal/individual/forms/2009. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.** This will help forward any refund check or correspondence to your new address.

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. You can use the Form 4340, Consumer's Use Tax Return located on page 13, or download a form at www.dor.mo.gov/tax. **The due date for Form 4340 is April 15, 2010.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access our web site at www.dor.mo.gov/tax/personal/pubs.htm.

Frequently Asked Questions

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2010. See Page 7, Line 19 for payment options.

How do I determine my federal tax deduction? The tax on your federal return is your federal tax amount less certain credits. This amount may not exceed \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on Page 6, Line 5 to assist you in determining the tax from your federal return.

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

Can I claim myself or my spouse as a dependent? No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Federal Form 1040A or 1040, Line 6c). See page 6, Line 7 for more information.

FORM MO-1040A

Information to Complete Form MO-1040A

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040A and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2009, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310 and death certificate.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 14 and 15.

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

If you or your spouse were **age 65 or older** or **blind** and qualified for these deductions on your 2009 federal return, check the appropriate boxes.

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

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

Line 1 — Federal Adjusted Gross Income

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

FEDERAL FORM	LINE
Federal Form 1040	Line 37
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Form 1040X	Line 1

Line 2 — State Income Tax Refund

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

Line 4 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your federal return 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 either box on 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 return and was not a dependent of someone else. **You must attach a copy of your federal return if you claim this filing status.**

Only one box may be checked on Line 4, Boxes A through G.

Enter on Line 4 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040A.

Line 5 — Tax from Federal Return

Use the chart below to locate your tax on your federal return. This amount is limited based on your filing status, and may not exceed \$5,000 for a single filer or \$10,000 for combined filers.

Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.

Federal Form	Line Numbers
1040	Line 55 minus Lines 45, 63, 64a, 66, 67, and amounts from Forms 8801 and 8885 included on Line 70
1040A	Line 35 minus Lines 40, 41a, 43 and any alternative minimum tax included on Line 28
1040EZ	Line 11 minus Line 8 and 9a
1040X	Line 8 minus Lines 13 and 14, except amounts from Forms 2439 and 4136

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Line 6 — Standard or Itemized Deductions

Standard Deductions: If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040A, Line 6.

Use the chart below to determine your standard deduction if you or your spouse marked any of the boxes for: 65 or older, blind or claimed as a dependent. If you claimed an additional standard deduction on your federal return, you must complete Form MO-L on page 2 of MO-1040A, and attach a copy of your federal Schedule L.

Federal Form	Line Numbers
1040	Line 40a
1040A	Line 24a
1040EZ	*See following note
1040X	Line 2

***Note:** If you filed a Federal Form 1040EZ, and checked one or both boxes on Line 5, refer to the Standard Deduction Worksheet for Dependents.

If you did not check either box on Federal Form 1040EZ, Line 5, enter \$5,700 if single or \$11,400 if married.

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

Line 7 — Dependents

Do not include yourself or your spouse as dependents.

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

Line 8 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2009, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- Enter the amount paid for qualified long-term care insurance. A) \$_____ If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to H.
- Enter the amount from Federal Schedule A, Line 4. B) \$_____

- Enter the amount from Federal Schedule A, Line 1. C) \$_____
- Enter the amount of qualified long-term care included in Line C. D) \$_____
- Subtract Line D from Line C. E) \$_____
- Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$_____
- Subtract Line F from Line A. G) \$_____
- Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040A, Line 8.

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 11 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040A. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

Line 12 — 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 13 — Estimated Tax Payments

Include any estimated tax payments made on your 2009 return and any overpayment applied from your 2008 Missouri return.

Line 16 — Apply Overpayment to Next Year's Taxes

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

Line 17 — Trust Funds

You may donate part or all of your overpaid amount or contribute

additional payments to any of the trust funds listed on Form MO-1040A and/or any two additional trust funds.

Additional Trust Funds: If you choose to give to any of the additional trust funds, enter the two-digit code in the spaces provided on Line 17. If you want to give to more than two additional trust funds, please submit a contribution directly to the fund.

See the Department's web site at www.dor.mo.gov/tax/trustfunds.htm for additional information.

Trust Funds **Codes**

American Cancer Society	
High Plains Division, Inc., Fund 01	
American Diabetes Association	
Gateway Area Fund . . . . .	.02
American Heart Association	
Fund . . . . .	.03
American Lung Association of	
Missouri Fund . . . . .	.04
Amyotrophic Lateral Sclerosis	
(ALS—Lou Gehrig's Disease)	
Fund . . . . .	.05
Arthritis Foundation Fund . . . . .	.09
Breast Cancer Awareness Fund . . .	.13
Cervical Cancer Fund . . . . .	.12
March of Dimes Fund . . . . .	.08
Muscular Dystrophy Association	
Fund . . . . .	.07
National Multiple Sclerosis	
Society Fund . . . . .	.10

The minimum contribution is \$2, or \$4 if married filing combined for the following trust funds: Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Fund, and Missouri National Guard Fund.

The minimum contribution is \$1, or \$2 if married filing combined for the following trust funds: Workers Memorial Fund, Childhood Lead Testing Fund, Military Family Relief Fund, General Revenue Trust Fund, After School Retreat Fund and Breast Cancer Awareness Fund.

The following has no minimum contribution and is an irrevocable trust fund: Cervical Cancer Fund.

The minimum contribution is \$1, not to exceed \$200, for the following irrevocable trust funds: American Cancer Fund, American Diabetes Fund, Association Gateway Area Trust Fund; American Heart Association Trust Fund; American Lung Association of Missouri Trust Fund; ALS Lou

Gehrig's Disease Trust Fund; Arthritis Foundation Trust Fund; March of Dimes Trust Fund; Muscular Dystrophy Association Trust Fund; and National Multiple Sclerosis Society Trust Fund.

Line 18 — Refund

Subtract Lines 16 and 17 from Line 15 and enter on Line 18.

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 19 — Amount Due

Payments must be postmarked by April 15, 2010, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to: Missouri Department of Revenue. Checks will be cashed upon receipt. **Do not post-date.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds. If you mail your payment after your return is filed, attach your payment to the Form MO-1040V found on page 13.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal/payonline.htm, or by calling (888) 929-0513. There will be a \$.60 handling fee per filing period/transaction to use this service.

Credit Card: The Department accepts MasterCard, Discover, Visa, and American Express.  You can pay online at www.dor.mo.gov/tax/personal/payonline.htm, or by calling (888) 929-0513. The convenience fees listed in the following column will be charged to your account for processing credit card payments:

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, not to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to

the web site of the third party vendor which is a secure and confidential web site.

Amount of Tax Paid	Convenience Fee
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.00%
\$100.01–\$250.00	2.95%
\$250.01–\$500.00	2.85%
\$500.01–\$750.00	2.85%
\$750.01–\$1,000.00	2.80%
\$1,000.01–\$1,500.00	2.75%
\$1,500.01–\$2,000.00	2.70%
\$2,000.01 or more	2.60%

Sign Return

You **must sign** Form MO-1040A. 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.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of federal return and Federal Schedule A, and/or Federal Schedule L.**
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - if you have an entry on Line 8, Long-term Care Insurance Deduction

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

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.

2-D barcode returns, see page 2.

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

Missouri Itemized Deductions

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 40a, 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 — Social Security Tax (FICA)

Social security tax is the amount in the social security tax withheld box on Form W-2(s). **The amount cannot exceed \$6,621.60.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. See diagram on page 16.

Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2009. **The amount cannot exceed \$9,581.60.** (Tier I maximum of \$6,621.60 and Tier II maximum of \$3,089.)

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 69, or, if only one employer, the amount refunded by the employer.

Line 4 — Self-Employment Tax

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

Line 6 — State and Local Income Taxes

Include the amount of **income taxes** from Federal Form 1040, Schedule A, Line 5. Do not include general **sales taxes** on Line 6. 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 37, is greater than \$166,800 (\$83,400 if married filing separate), complete the Worksheet — State and Local Income Taxes (below) 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.

For Lines 1 and 2 of the worksheet, you will need your Federal Itemized Deduction Worksheet found on page A-11 of the Federal Schedule A instructions.

Attach a copy of your Federal Itemized Deduction Worksheet (Page A-11 of Federal Schedule A instructions).

Line 7 — Earnings Taxes

If you entered an amount on Line 6 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 7 the amount of earnings taxes withheld shown on Form W-2(s). See diagram on page 16.

Line 9 — Total Missouri Itemized Deductions

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

Additional Standard Deduction

If you increased your federal standard deduction by a net disaster loss, state or local real estate taxes, or new motor vehicle taxes, you must complete Form MO-L. See line by line instructions for Form MO-L on Page 2 of the MO-1040A.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$166,800 (\$83,400 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-11 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-11 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 11 (See page A-11 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on Itemized Deductions, Line 8, on page 2 of Form MO-1040A.	8	00



**MISSOURI INDIVIDUAL INCOME TAX RETURN
SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM**

2009 FORM MO-1040A

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2009 <input type="checkbox"/>	SOCIAL SECURITY NUMBER	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2009 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER	000
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)			COUNTY OF RESIDENCE		SCHOOL DISTRICT NO. (PG 14-15)
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)			CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE		

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE
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INCOME	1. Federal adjusted gross income from your 2009 Federal Forms 1040—Line 37; 1040A—Line 21; or 1040EZ—Line 4	1	00
	2. Any state income tax refund included in your 2009 federal income	2	00
	3. Total Missouri Adjusted Gross Income — Subtract Line 2 from Line 1.	3	00

DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500		
	5. Tax from federal return (Do not enter federal income tax withheld.) — <input type="text"/> Enter this amount on Line 5 or \$5,000, whichever is less. If married filing combined, enter this amount on Line 5 or \$10,000, whichever is less.	5	00
	6. Missouri standard deduction or itemized deductions. Single or Married Filing Separate— \$5,700 ; Head of Household — \$8,350 ; Married Filing a Combined Return or Qualifying Widow(er) — \$11,400 . If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 6. If you claimed an additional standard deduction or you are itemizing, see back of form.	6	00
	7. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =	7	00
	8. Long-term care insurance deduction	8	00
	9. Total Deductions — Add Lines 4 through 8.	9	00
	10. Missouri Taxable Income — Subtract Line 9 from Line 3.	10	00
	11. Tax — Use the tax table on the back of this form to figure the tax.	11	00

PAYMENTS/REFUNDS	12. Missouri tax withheld from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).		00
	13. Any Missouri estimated tax payments made for 2009	13	00
	14. Total Payments — Add Lines 12 and 13.	14	00
	15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)	15	00
	16. Amount from Line 15 that you want applied to next year's taxes	16	00
	17. Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes.	17	00

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MAIL TO	18. Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. .REFUND		00
	19. If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. .AMOUNT YOU OWE	19	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

SIGNATURE	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO	E-MAIL ADDRESS	PREPARER'S PHONE ()
	SIGNATURE	DATE	PREPARER'S SIGNATURE
	SPOUSE'S SIGNATURE	DAYTIME TELEPHONE ()	PREPARER'S ADDRESS AND ZIP CODE

FEIN, SSN, OR PTIN

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 40a	1		00
2. 2009 (FICA) — Social security \$ _____ + Medicare \$ _____	2		00
3. 2009 Railroad retirement tax — (Tier I and Tier II) \$ _____ + Medicare \$ _____	3		00
4. 2009 Self-employment tax — Amount from Federal Form 1040, Line 27	4		00
5. TOTAL — Add Lines 1 through 4.	5		00
6. State and local income taxes — See instructions on page 8.	6	00	
7. Earnings taxes included in Line 6 — See instructions on page 8.	7	00	
8. Net state income taxes — Subtract Line 7 from Line 6, or enter Line 8 from worksheet on page 8.	8		00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.	9		00

NOTE: IF LINE 9 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

FORM MO-L

You must complete this form if you are increasing your standard deduction by a net disaster loss, state or local real estate taxes, or new motor vehicle taxes. Be sure to attach your federal return and federal Schedule L when you file.

1. Enter the standard deduction for your filing status: <ul style="list-style-type: none"> • Single or Married Filing Separately - \$5,700 • Married Filing Combined or Qualifying Widow(er) - \$11,400 • Head of Household - \$8,350 • Claimed as a dependent - enter amount from Line 4 of federal Schedule L. 	1		00
2. If you are over 65 or blind, enter the amount reported on Line 5 of federal Schedule L.	2		00
3. Enter the amount of any net disaster loss included in your standard deduction and reported on Line 6 of federal Schedule L.	3		00
4. Enter the amount of state and local real estate taxes included in your standard deduction and reported on Line 9 of federal Schedule L.	4		00
5. Enter the amount of any new motor vehicle taxes included in your standard deduction and reported on Line 20 of federal Schedule L.	5		00
6. Add the amounts shown on Lines 1 through 5 and report the total here and on Form MO-1040A Line 6.	6		00

2009 TAX TABLE

If Missouri taxable income from Form MO-1040A, Line 10, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax

If Line 10 is		Your tax is	If Line 10 is		Your tax is	If Line 10 is		Your tax is	If Line 10 is		Your tax is	If Line 10 is		Your tax is	If Line 10 is		Your tax is
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000		Yourself/Spouse	Example	
	Missouri taxable income (Line 10)	\$ _____	\$ 12,000	←
	Subtract \$9,000	- \$ 9,000	- \$ 9,000	
	Difference	= \$ _____	= \$ 3,000	
	Multiply by 6%	x 6%	x 6%	
	Tax on income over \$9,000	= \$ _____	= \$ 180	
	Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	
	TOTAL MISSOURI TAX	= \$ _____	= \$ 495	



**MISSOURI INDIVIDUAL INCOME TAX RETURN
SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM**

2009 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED 2009 <input type="checkbox"/>	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED 2009 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER		000
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 14-15)	
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE				

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE

INCOME	1. Federal adjusted gross income from your 2009 Federal Forms 1040—Line 37; 1040A—Line 21; or 1040EZ—Line 4	1	00
	2. Any state income tax refund included in your 2009 federal income	2	00
	3. Total Missouri Adjusted Gross Income — Subtract Line 2 from Line 1.	3	00

DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500	4	00
	5. Tax from federal return (Do not enter federal income tax withheld.) — <input type="text"/> Enter this amount on Line 5 or \$5,000, whichever is less. If married filing combined, enter this amount on Line 5 or \$10,000, whichever is less.	5	00
	6. Missouri standard deduction or itemized deductions. Single or Married Filing Separate— \$5,700 ; Head of Household — \$8,350 ; Married Filing a Combined Return or Qualifying Widow(er) — \$11,400 . If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 6. If you claimed an additional standard deduction or you are itemizing, see back of form.	6	00
	7. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =	7	00
	8. Long-term care insurance deduction	8	00
	9. Total Deductions — Add Lines 4 through 8.	9	00
	10. Missouri Taxable Income — Subtract Line 9 from Line 3.	10	00
	11. Tax — Use the tax table on the back of this form to figure the tax.	11	00

TAX	12. Missouri tax withheld from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).	12	00
	13. Any Missouri estimated tax payments made for 2009	13	00

PAYMENTS/REFUNDS	14. Total Payments — Add Lines 12 and 13.	14	00
	15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)	15	00
	16. Amount from Line 15 that you want applied to next year's taxes	16	00
	17. Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes.	17	00

Children's Home Delivered Meals

Veterans National Guard

Workers Memorial

Childhood Lead Testing

Missouri Military Family Relief

General Revenue

After School Retreat

Addl. Trust Fund Code (See Instr.)

MAIL TO	18. Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. .REFUND	18	00
	19. If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. .AMOUNT YOU OWE	19	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

SIGNATURE	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO	E-MAIL ADDRESS	PREPARER'S PHONE ()
	SIGNATURE	DATE	PREPARER'S SIGNATURE
	SPOUSE'S SIGNATURE	DAYTIME TELEPHONE ()	PREPARER'S ADDRESS AND ZIP CODE

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 40a	1		00
2. 2009 (FICA) — Social security \$ _____ + Medicare \$ _____	2		00
3. 2009 Railroad retirement tax — (Tier I and Tier II) \$ _____ + Medicare \$ _____	3		00
4. 2009 Self-employment tax — Amount from Federal Form 1040, Line 27	4		00
5. TOTAL — Add Lines 1 through 4.	5		00
6. State and local income taxes — See instructions on page 8.	6	00	
7. Earnings taxes included in Line 6 — See instructions on page 8.	7	00	
8. Net state income taxes — Subtract Line 7 from Line 6, or enter Line 8 from worksheet on page 8.	8		00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.	9		00

NOTE: IF LINE 9 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

FORM MO-L

You must complete this form if you are increasing your standard deduction by a net disaster loss, state or local real estate taxes, or new motor vehicle taxes. Be sure to attach your federal return and federal Schedule L when you file.

1. Enter the standard deduction for your filing status: <ul style="list-style-type: none"> • Single or Married Filing Separately - \$5,700 • Married Filing Combined or Qualifying Widow(er) - \$11,400 • Head of Household - \$8,350 • Claimed as a dependent - enter amount from Line 4 of federal Schedule L. 	1		00
2. If you are over 65 or blind, enter the amount reported on Line 5 of federal Schedule L.	2		00
3. Enter the amount of any net disaster loss included in your standard deduction and reported on Line 6 of federal Schedule L.	3		00
4. Enter the amount of state and local real estate taxes included in your standard deduction and reported on Line 9 of federal Schedule L.	4		00
5. Enter the amount of any new motor vehicle taxes included in your standard deduction and reported on Line 20 of federal Schedule L.	5		00
6. Add the amounts shown on Lines 1 through 5 and report the total here and on Form MO-1040A Line 6.	6		00

2009 TAX TABLE

If Missouri taxable income from Form MO-1040A, Line 10, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax

If Line 10 is		Your tax is	If Line 10 is		Your tax is	If Line 10 is		Your tax is	If Line 10 is		Your tax is	If Line 10 is		Your tax is	If Line 10 is		Your tax is
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000		Yourself/Spouse	Example	
	Missouri taxable income (Line 10)	\$ _____	\$ 12,000	←
	Subtract \$9,000	- \$ 9,000	- \$ 9,000	
	Difference	= \$ _____	= \$ 3,000	
	Multiply by 6%	x 6%	x 6%	
	Tax on income over \$9,000	= \$ _____	= \$ 180	
	Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	
	TOTAL MISSOURI TAX	= \$ _____	= \$ 495	



MISSOURI DEPARTMENT OF REVENUE
**2009 INDIVIDUAL CONSUMER'S
USE TAX RETURN**

FORM 4340 REV. 09-2009	TAX PERIOD Jan. - Dec. 09 (200912)	DUE DATE 04/15/2010
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LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

ADDRESS	TAXABLE PURCHASES	TAX RATE	CONSUMER'S USE TAX
CITY	A.		1.
STATE	B.	4.225%	2.
ZIP CODE	Total Individual Consumer's Use Tax Due (U.S. funds only)		3.
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.			
SIGNATURE(S)	DATE	DAYTIME TELEPHONE	DOR ONLY

MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840. **DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.** If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

What is Consumer's Use Tax? Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax.

What is Taxable? If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri (unless the property is purchased for resale or otherwise exempt by statute). Also, a seller not engaged in business is not required to collect Missouri tax but the purchaser in these instances is responsible for remitting use tax to Missouri. 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. Use tax is computed on the purchase price of the goods.

Purchases which may be subject to use tax include:

- Catalog purchases
- Cross-border purchases of goods
- Computer software and hardware
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone
- Magazine subscriptions
- TV marketing purchases
- Mail-order supply purchases

Why am I required to file? When you make purchases on which the seller is not required to collect the tax you must pay the tax directly to the state of Missouri.

HOW TO FILE
Compile a list of purchases made during 2009 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2009 Individual Consumer's Use Tax Return. The due date for filing the return is April 15, 2010.

TAXABLE PURCHASES/TAX RATE
The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. The use tax rate for Missouri is 4.225% unless the city and/or county for your residential location has enacted a local option use tax, which will increase the tax rate. The correct use tax rate can be found at: <http://dor.mo.gov/tax/business/sales/rates/2009/>. Use the "USE RATE" column. If the use tax rate is **greater than 4.225%**, enter your taxable purchases on Line A and the applicable tax rate. If the use tax rate is 4.225%, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225%. You may be required to use both Lines A and B if you resided in different locations during 2009.

CONSUMER'S USE TAX
Multiply taxable purchases (Line(s) A and/or B) by the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE
Add Lines 1 and 2 and enter the amount on Line 3.

For questions regarding the Missouri consumer's use tax, please e-mail salesuse@dor.mo.gov or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

The use tax rates may be found on the internet at <http://dor.mo.gov/tax/business/sales/rates/2009/>. Use the "USE RATE" column to ensure correct rates.



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
PAYMENT VOUCHER**

**2009
FORM
MO-1040V**

PLEASE PRINT. MAKE CHECK PAYABLE TO MISSOURI DEPARTMENT OF REVENUE. MAIL FORM MO-1040V AND PAYMENT TO THE MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 371, JEFFERSON CITY, MO 65105-0371.

NAME

SPOUSE'S NAME

STREET ADDRESS

CITY STATE ZIP CODE

FULL PAYMENT OF TAXES MUST BE SUBMITTED BY APRIL 15, 2010 TO AVOID INTEREST AND ADDITIONS TO TAX FOR FAILURE TO PAY. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

• PLEASE SEND CHECK OR MONEY ORDER (U.S. FUNDS ONLY)

1. Social security number	*	<input type="text"/>
2. Name control	*	<input type="text"/>
3. Spouse's social security number	*	<input type="text"/>
4. Spouse's name control	*	<input type="text"/>
5. Amount of payment (U.S. funds only)	\$	<input type="text"/> .00

DOR USE ONLY

*

*

2009 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 number "475" should be entered in the space provided.
- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "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 a 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	Dallas Co. R-I (Buffalo) ..	112	Gasconade Co. R-I		Hurley R-I	214
Adair Co. R-II (Brashear) ..	045	Calhoun R-VIII	059	Davis R-XII	113	(Hermann)	197	Iberia R-V	215
Adrian R-III	001	Callao C-8	061	Delta C-7 (Deering)	385	Gasconade Co. R-II		Independence 30	217
Advance R-IV	002	Camdenton R-III	062	Delta R-V	116	(Owensville)	376	Iron Co. C-4 (Viburnum) ..	218
Afton 101	003	Cameron R-I	063	Dent-Phelps R-III		Gideon 37	165	Jackson R-II	219
Albany R-III	004	Campbell R-II	064	(RFD, Salem)	117	Gilliam C-4	166	Jasper Co. R-V	222
Altenburg 48	005	Canton R-V	065	DeSoto 73	114	Gilman City R-IV	167	Jefferson C-123	
Alton R-IV	006	Cape Girardeau 63	066	Dexter R-XI	118	Glenwood R-VIII	169	(Nodaway Co.)	223
Appleton City R-II	008	Carl Junction R-I	067	Diamond R-IV	119	Golden City R-III	171	Jefferson City	224
Arcadia Valley R-II		Carrollton R-VII	068	Dixon R-I	120	Gorin R-III	172	Jefferson Co. R-VII	
(Ironton)	009	Carthage R-IX	069	Doniphan R-I	121	Grain Valley R-V	173	Jefferson Co. R-III	
Archie R-V	010	Caruthersville 18	070	Dora R-III	122	Grandview C-4		(RFD, Festus)	225
Ash Grove R-IV	011	Cassville R-IV	071	Drexel R-IV	123	(Jackson Co.)	174	Jennings	227
Atlanta C-3	012	Center 58		Dunklin R-V		Grandview R-II		Johnson Co. R-VII	571
Aurora R-VIII	013	(Jackson County)	074	(Jefferson Co.)	124	(Jefferson Co.)	175	Joplin R-VIII	228
Ava R-I	014	Centerville R-I	077	East Buchanan Co. C-I		Green City R-I	177	Junction Hill C-12	229
Avenue City R-IX	015	Central R-III (Park Hills) ..	480	(Gower)	125	Green Forest R-II	178	Kansas City 33	231
Avilla R-XIII	016	Centralia R-IV	079	East Carter Co. R-II		Green Ridge R-VIII	179	Kearney R-I	232
		Chadwick R-I	080	(Elsinore)	126	Greenfield R-IV	180	Kelso C-7	233
Bakersfield R-IV	017	Chaffee R-II	081	East Lynne 40	127	Greenville R-II	181	Kennett 39	234
Ballard R-II	018	Charleston R-I	083	East Newton Co. R-VI	128	Grundy Co. R-V (Galt) ..	182	Hale R-I	184
Bayless	019	Chilhowee R-IV	084	East Prairie R-II	129			Halfway R-III	185
Bell City R-II	020	Chillicothe R-II	085	El Dorado Springs R-II ..	131			Hallsville R-IV	186
Belleview R-III	022	Clark Co. R-I (Kahoka) ..	230	Eldon R-I	132			Hamilton R-II	187
Belton 124	023	Clarksburg C-2	087	Elsberry R-II	134			Hancock Place	188
Bernie R-XIII	025	Clarkson C-4	088	Eminence R-I	135			Hannibal 60	189
Bevier C-4	026	Clayton	089	Everton R-III	137			Hardeman R-X	190
Billings R-IV	029	Clearwater R-I	090	Excelsior Springs 40	138			Hardin-Central C-2	191
Bismarck R-V	030	Clever R-V	091	Exeter R-VI	139			Harrisburg R-VIII	192
Blackwater R-II	031	Climax Springs R-IV	092					Harrisonville R-IX	193
Blair Oaks	097	Clinton	093	Fair Grove R-X	140			Hartville R-II	194
Bloomfield R-XIV	033	Clinton Co. R-III		Fair Play R-II	141			Hayti R-II	195
Blue Eye R-V	034	(Plattsburg)	397	Fairfax R-III	142			Hazelwood	196
Blue Springs R-IV	035	Cole Camp R-I	096	Fairview R-XI	144			Henry Co. R-I (Windsor) ..	553
Bolivar R-I	037	Cole Co. R-I		Farmington R-VII	146			Hermitage R-IV	198
Boncl R-X	038	(Russellville)	432	Fayette R-III	147			Hickman Mills C-1	200
Boonville R-I	039	Cole Co. R-V (Eugene) ..	136	Ferguson-Florissant R-II ..	148			Hickory Co. R-I	
Bosworth R-V	040	Columbia 93	098	Festus R-VI	149			(Urbana)	201
Bowling Green R-I	042	Community R-VI	099	Fordland R-III	151			Higbee R-VIII	202
Bradleyville R-I	043	Concordia R-II	101	Forsyth R-III	152			High Point R-III	203
Branson R-IV	044	Cooper Co. R-IV		Fort Osage R-I (Route 2,				Hillsboro R-III	204
Braymer C-4	046	(Bunceton)	054	Independence)	153			Holcomb R-III	205
Breckenridge R-I	047	Cooter R-IV	103	Fort Zumwalt R-II	154			Holden R-III	206
Brentwood	048	Couch R-I	104	Fox C-6 (Arnold)	155			Holliday C-2	207
Bronaugh R-VII	049	Cowgill R-VI	105	Francis-Howell R-III	156			Hollister R-V	208
Brookfield R-III	050	Craig R-III	106	Franklin Co. R-II				Houston R-I	209
Brunswick R-II	052	Crane R-III	107	(RFD, New Haven)	157			Howard Co. R-II	
Buchanan Co. R-IV		Crane R-III	107	Fredericktown R-I	158			(Glasgow)	168
(DeKalb)	115	Crawford Co. R-I		Fulton 58	159			Howell Valley R-I	210
Bucklin R-II	053	(Bourbon)	041					Hudson R-IX	211
Bunker R-III	055	Crawford Co. R-II (Cuba) ..	108	Gainesville R-V	160			Humansville R-IV	212
Butler R-V	056	Crocker R-II	109	Galena R-II	161			Hume R-VIII	213
		Crystal City 47	110	Gallatin R-V	162				
		Dadeville R-II	111	Gasconade C-4 (Falcon) ..	163				

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leopold R-III	264	Montgomery Co. R-II (Montgomery City)	324	Osceola	374	School of the Osage R-II	439	Sweet Springs R-VII	501
Lesterville R-IV	265	Montrose R-XIV	325	Otterville R-VI	375	Schuyler Co. R-I	440	Taneyville R-II	502
Lewis Co. C-1 (Ewing)	266	Morgan Co. R-I (Stover)	491	Ozark R-VI	377	Scotland Co. R-I (Memphis)	441	Tarkio R-I	503
Lexington R-V	267	Morgan Co. R-II (Versailles)	523	Palmyra R-I	378	Scott City R-I	573	Thayer R-II	504
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central (Sikeston)	443	Thornfield R-I	505
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	Scott Co. R-IV (Benton)	442	Tina-Avalon R-II	506
Licking R-VIII	271	Mountain View-Birch Tree R-III	329	Parkway C-2	381	Sedalia 200	444	Trenton R-IX	508
Lincoln R-II	272	Mt. Vernon R-V	330	Pattonsburg R-II	382	Senath Hornesville C-8	445	Tri-County R-VII (Jamesport)	509
Lindbergh R-VIII	273	Naylor R-II	331	Pattonville R-III	383	Seneca R-VII	446	Troy R-III	510
Linn Co. R-I (Purdin)	572	Neelyville R-IV	332	Pemiscot Co. R-III (RFD, Caruthersville)	386	Seymour R-II	447	Twin Rivers R-X (Broseley)	512
Livingston Co. R-III (Chula)	275	Nell Holcomb R-IV	333	Pemiscot Co. Special School Dist.	576	Shawnee R-III	448	Union R-XI (Franklin Co.)	514
Lockwood R-I	276	Neosho R-V	334	Perry Co. 32	387	Shelby Co. R-IV (Shelbina)	450	Union Star R-II	515
Logan-Rogersville R-VIII	277	Nevada R-V	335	Pettis Co. R-V (Hughesville)	389	Sheldon R-VIII	451	University City	517
Lone Jack C-6	278	New Bloomfield R-III	336	Pettis Co. R-XII (RFD, Sedalia)	390	Shell Knob 78	452	Valley Park	518
Lonedell R-XIV	279	New Franklin R-I	337	Phelps Co. R-III (Edgar Springs)	130	Sherwood Cass R-VIII (Creighton)	453	Valley R-VI (Caledonia)	519
Louisiana R-II	280	New Haven (Franklin Co.)	338	Pierce City R-VI	391	Sikeston R-6	454	Van Buren R-1	520
Luray 33	281	New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Sillex R-I	455	Van-Far R-I	521
Lutie R-VI	282	New York R-IV	341	Pilot Grove C-4	393	Skyline R-II	456	Verona R-VII	522
Macks Creek R-V	283	Newburg R-II	342	Plainview R-VIII	394	Slater	457	Walnut Grove R-V	527
Macon Co. R-I (Macon)	284	Newtown-Harris R-III	343	Plato R-V	395	Smithton R-VI	458	Warren Co. R-III (Warrenton)	529
Macon Co. R-IV (New Cambria)	286	Niangua R-V	344	Platte Co. R-III (Platte City)	396	Smithville R-II	459	Warrensburg R-VI	528
Madison C-3	287	Nixa R-II	345	Pleasant Hill R-III	398	South Callaway R-II (Mokane)	460	Warsaw R-IX	530
Malden R-I	288	Nodaway-Holt R-VII (Graham)	346	Pleasant Hope R-VI	399	South Harrison Co. R-II (Bethany)	461	Washington	531
Malta Bend R-V	289	Nonresident	347	Pleasant View R-VI	400	South Holt Co. R-I (Oregon)	462	Waynesville R-VI	532
Manes R-V	290	Norborne R-VIII	348	Polo R-VII	401	South Iron Co. R-I (Annapolis)	463	Weaubleau R-III	533
Mansfield R-IV	291	Normandy	349	Poplar Bluff R-I	402	South Nodaway Co. R-IV (Barnard)	464	Webb City R-VII	534
Maplewood-Richmond Heights	292	North Andrew Co. R-VI (Rosendale)	350	Portageville	574	South Pemiscot Co. R-V (Steele)	465	Webster Groves	535
Marceline R-V	293	North Callaway R-I (Kingdom City)	351	Potosi R-III	403	Southern Boone Co. R-I	466	Wellington-Napoleon R-IX	536
Maries Co. R-I (Vienna)	524	North Daviess R-III	220	Prairie Home R-V	404	Southern Reynolds Co. R-II	467	Wellston	537
Maries Co. R-II (Belle-Bland)	021	North Harrison R-III (Eagleville)	353	Princeton R-V	405	Southland C-9 (Cardwell)	468	Wellsville-Middletown R-I	538
Marion C. Early R-V (Morrisville)	294	North Kansas City 74	354	Purdy R-II	406	Southwest Livingston Co. R-I	469	Wentzville R-IV	539
Marion Co. R-II	295	North Mercer Co. R-III (Mercer)	355	Putnam Co R-1	516	Southwest R-V (Barry Co.)	470	West Nodaway Co. R-I (Burlington Junction)	540
Marionville R-IX	296	North Nodaway Co. R-VI (Hopkins)	356	Puxico R-VIII	407	Sparta R-III	471	West Plains R-VII	541
Mark Twain R-VIII	297	North Pemiscot Co. R-I (Wardell)	357	Ralls Co. R-II (Center)	408	Special School District of St. Louis Co.	577	West Platte Co. R-II (Weston)	542
Marquand-Zion R-VI	298	North Platte Co. R-I (Dearborn)	358	Raymondville R-VII	410	St. Louis Co. R-IV (Orchard Farm)	477	West St. Francois Co. R-IV (Leadwood)	570
Marshall	299	North St. Francois Co. R-I (Bonne Terre)	352	Raymore-Peculiar R-II	411	St. Charles R-VI	476	Westran R-I	545
Marshfield R-I	300	North Shelby	449	Raytown C-2	412	St. Charles R-VIII	473	Westville C-6	546
Maryville R-II	302	North Wood R-IV	359	Reeds Spring R-IV	413	Spring Bluff R-XV	474	Westwood R-II	547
Maysville R-I	303	Northeast Nodaway Co. R-V (Ravenwood)	360	Renick R-V	414	Springfield R-XII	475	Wheatland R-III	548
McDonald Co. R-I (Anderson)	304	Northeast Randolph Co. R-IV (Cairo)	361	Republic R-III (Republic)	415	St. Charles Co. R-V (Orchard Farm)	477	Wheaton R-III	548
Meadow Heights R-II	305	Northeast Vernon Co. R-I (Walker)	526	Rever C-3	416	St. Clair R-XIII	478	Willard R-II	550
Meadville R-IV	306	Northwest R-I (High Ridge)	362	Rich Hill R-IV	417	St. Elizabeth R-IV	479	Willow Springs R-IV	551
Mehlville R-IX	307	Northwestern R-I (Mendon)	363	Richmonds R-VII	422	St. James R-I	481	Windsor C-1 (Jefferson Co.)	552
Meramec Valley R-III	308	Norwood R-I	364	Ridgeway R-V	423	St. Joseph	482	Winfield R-IV	554
Mexico 59	310	Oak Grove R-VI	366	Ripley Co. R-III (Gatewood)	164	St. Louis City	483	Winona R-III	555
Miami R-I (Bates Co.)	311	Oak Hill R-I	367	Ripley Co. R-IV (RFD, Doniphan)	424	St. Louis City	483	Winston R-VI	556
Miami R-I (Saline Co.)	312	Oak Ridge R-VI	368	Risco R-II	425	Stanberry R-II	484	Woodland R-IV	557
Mid-Buchanan Co. R-V (Faucett)	313	Odessa R-VII	369	Ritenour	426	Ste. Genevieve Co. R-II	485	Worth Co. R-III	558
Middle Grove C-1	314	Oran R-III	370	Riverview Gardens	427	Steelville R-III	486	Wright City R-II	559
Midway R-I	316	Orearville R-IV	371	Rock Port R-II	428	Stet R-XV	487	Wyaconda C-1	560
Milan C-2	317	Oregon-Howell R-III	246	Rockwood R-VI	429	Stewartsville C-2	488	Zalma R-V	561
Miller R-II	318	Orrick R-XI	372	Rolla 31	430	Stockton R-I	489		
Miller Co. R-III (Tuscumbia)	511	Osage Co. R-I (Chamois)	082	Roscoe C-I	431	Stoutland R-II	490		
Mirabile C-1	319	Osage Co. R-II (Linn)	274	Salem R-80	434	Strafford R-VI	492		
Missouri City 56	320	Osage Co. R-III (Westphalia)	544	Salisbury R-IV	435	Strain-Japan R-XVI	575		
Moberly	321	Osborn R-O	373	Santa Fe R-X (Alma)	250	Strasburg C-3	494		
Monett R-I	322			Sarco R-II	436	Sturgeon R-V	495		
Moniteau Co. C-1 (Jamestown)	221			Savannah R-III	437	Success R-VI	496		
Moniteau Co. R-I (California)	060					Sullivan	497		
Moniteau Co. R-V (Latham)	256					Summersville R-II	498		
Moniteau Co. R-VI (Tipton)	507					Sunrise R-IX	499		
Monroe City R-I	323					Swedeborg R-III	500		

Missouri Department of Revenue Tax Assistance Centers

Public hours Monday through Friday at the offices listed below are:

January through April

7:30 a.m. to 5:30 p.m.

May through December

8:00 a.m. to 5:00 p.m.

Individuals with speech or hearing impairments may use TDD(800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Jefferson City

301 W. High St., Room 330
(573) 751-7191

Joplin

1110 East 7th St., Suite 400
(417) 629-3070

Kansas City

615 East 13th St., Room 127
(816) 889-2920

Springfield

149 Park Central Square, Room 313
(417) 895-6474

St. Louis

3256 Laclede Station Rd., Suite 101
(314) 877-0177

St. Joseph

525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Forms-by-Fax	(573) 751-4800	Automated IVR Refund/Balance Due Inquiry	(573) 526-8299
General Inquiry Line	(573) 751-3505	Electronic Filing Information	(573) 751-3505

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

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the 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]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Form W-2 Example:

Missouri Taxes Withheld

Earnings Tax