

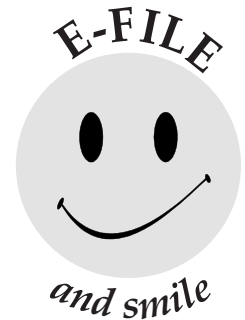
# ELECTRONIC FILING OPTIONS

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

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

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

For more information on these alternative filing options, visit our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)



## Faster Refund? File Electronic!

**FAST**

Eliminate mail time.

**CONVENIENT**

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

**FREE**

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return, provided through a software company.

**ACCURATE**

Up to 13 percent fewer errors.

**DIRECT DEPOSIT**

Deposit your refund quickly and safely into your bank account.

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### Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2002 Missouri individual income tax return if you:

- Are a single filer, claimed as a dependent on another return, or married filing combined;
- Were a Missouri resident, nonresident, part-year resident with income from another state, or have military income;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications.

You **CANNOT USE** this tax book if you:

- Are filing an amended return;
- Are filing as married filing separate, head of household, or qualifying widower;
- Have a net operating loss;
- Have any of the following Missouri modifications:
  - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
  - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
  - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
  - d. Interest from federal exempt obligations;
  - e. Interest from state and local obligations;
  - f. Capital gain exclusion; and/or
  - g. Bonus depreciation adjustments.

- Claim:
  - a. Pension exemption;
  - b. Self-employed health insurance deduction;
  - c. Miscellaneous tax credits (Form MO-TC);
  - d. Property tax credit (Form MO-PTS);
  - e. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
  - f. A deduction for other federal tax (from Federal Form 1040, Lines 43, 45, and 58 and any recapture taxes included on Line 61); and/or
  - g. A deduction for dependents age 65 or older.
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 42; and/or
- Owe recapture tax on low income housing credit.

### Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) to select the easiest form for you.

#### To Obtain Forms:

- Access [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax);
- Call (800) 877-6881;
- Visit:
 

Department of Revenue Tax Assistance Centers (page 23), Motor Vehicle and Drivers License Branch or Fee Offices;

Participating banks, post offices, courthouses, and libraries;

- 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;
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022; or
- TDD: (800) 735-2966 or fax (573) 526-1881.

## \*\*IMPORTANT FILING INFORMATION\*\*

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

### Filing Requirements

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

- Resident of Missouri and had Missouri adjusted gross income of \$1,200 or more; **or**
- Nonresident of Missouri and had income of \$600 or more from Missouri sources.

### Resident

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

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

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

### Nonresident

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with

income from another state must use Form MO-NRI to determine income percentages. (*NONRESIDENT ALIENS must use the same filing status as used on the federal return and must itemize deductions.*)

### Part-Year Resident

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

### Military Personnel

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

### Missouri Home of Record

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

### Missouri Home of Record—Stationed Outside Missouri

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

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

### Missouri Home of Record—Stationed in Missouri

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

### Entering or Leaving the Military—Missouri Home of Record

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

### Non-Missouri Home of Record—Stationed in Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri.

*Complete Form MO-NRI only (a Missouri return is not required).* **However**, income of \$600 or more earned by you or your spouse in Missouri, other than military pay, is taxable to Missouri. *If this applies, complete Form MO-NRI and attach to Form MO-1040C.*

### When To File

The 2002 returns are due April 15, 2003.

### Extension of Time to File

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

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

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

**Remember: An extension of time to file does not extend the time to pay.**

### 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.state.mo.us/tax](http://www.dor.state.mo.us/tax).

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

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

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338,

Individual Income Tax Payment Request. See page 3 for information on how to obtain Form 4338.

### Where to Mail Your Return

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

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

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

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

### Dollars and Cents

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

*Example:*

*Round \$32.49 down to \$32.00*  
*Round \$32.50 up to \$33.00*

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

### Missouri Refund Inquiry

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) or dialing (573) 526-8299. The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return; 2) your filing status shown on your return; and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

## Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book, for more information. **The due date for Form 4340 is April 15, 2003.**

### Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) or call (800) 877-6881.

## Frequently Asked Questions

### How can I get my refund faster?

- **File before April 1** — April filers wait longer for their refunds.
- **File Electronically** — Electronic filing or telefile is more accurate and eliminates mail and data entry time.
- **Direct Deposit Your Refund** (if you file electronically or telefile) — Direct deposit avoids mail time and extra trips to the bank.

**Can I file my return now, but pay later?** Yes, we encourage you to file your return as quickly as possible. You may pay at any time as long as the payment is postmarked no later than April 15, 2003. See Page 7, Line 26 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 is limited to \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on Page 6, Line 7 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-1040C, page 10, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

**Do I report only my Missouri source income on Form MO-1040C?** No, your total federal adjusted gross income is reported on Form MO-1040C, Line 1. Lines 1 through 14 of the return are computed as if you are a full-year resident. Tax (Line 14) is computed on all of your income, and is then reduced by a resident credit (Line 15), or by a Missouri income percentage (Line 16). The result is a prorated Missouri tax liability (Line 17) based only on the income earned in Missouri.

## FORM MO-1040C

### Information to Complete Form MO-1040C

#### Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040C and print or type your social security number(s) in the spaces provided. Please do not use the label if the information on the label is incorrect. Print or type the correct information, including social security number(s), in the spaces provided on the return.

Enter your county of residence (enter "NONR" if nonresident) and the number of the public school district in which you reside (enter "347" if nonresident). See school district listing on pages 21 and 22.

If the taxpayer or spouse died in 2002, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

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

If you or your spouse were 65 or older or blind at any time during 2002, check the appropriate box.

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. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

### Line 1 — Federal Adjusted Gross Income

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

If your filing status is "married filing combined" and both spouses are reporting income, use the worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. Splitting the income reduces the rate at which your combined incomes are taxed. For all other filing statuses, use the chart below.

FEDERAL FORM	LINE
Federal Form 1040	Line 35
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	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 5 — Income Percentages

To determine your income percentage for Line 5, complete the following:

<b>Yourself</b>	
Line 3 _____	divided by
Line 4 _____	= _____
<b>Spouse</b>	
Line 3 _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.



## Line 6 — Filing Status and Exemption Amount

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

**Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

**Only one box may be checked on Line 6, Boxes A through C.**

Enter on Line 6 the amount of exemption claimed for your filing status on Boxes A through C. The amounts are listed on Form MO-1040C. **Caution: If you checked Box B, enter "0".**

## Line 7 — Tax on Federal Return

Use the chart below to locate the tax reported on your federal return. This amount is limited based upon your filing status, and cannot exceed \$5,000 for a single filer and \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, subtract the credit from the tax on your federal return and enter the difference on Line 7 of Form MO-1040C. If a negative amount is calculated, enter "0" on Line 7. (Example: If your federal tax is \$1,500 and your earned income credit is \$1,550, the federal tax reported on Line 7 would be "0".)

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

## Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Determine your standard deduction from the chart below.

Single	\$4,700
Married Filing a Combined Return or Qualifying Widow(er)	\$7,850
Claimed as a Dependent on Another Person's Return	See Federal Return

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

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. To figure your itemized deductions, complete the Itemized Deductions Section on the back of the Form MO-1040C. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

## Line 9 — 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 Forms 1040A or 1040, Line 6c.

## Line 10 — Long-term Care Insurance Deduction

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

long-term care insurance policy and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. . . . A) \$\_\_\_\_\_
 

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. . . . .B) \$\_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1. . . . .C) \$\_\_\_\_\_
- D. Enter the amount of qualified long-term care included in Line C. . . . .D) \$\_\_\_\_\_
- E. Subtract Line D from Line C. . . . .E) \$\_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . .F) \$\_\_\_\_\_
- G. Subtract Line F from Line A. . . . .G) \$\_\_\_\_\_
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040C, Line 10. . . . .H) \$\_\_\_\_\_

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

## Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040C, page 10, to figure your tax. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

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

## Lines 15 and 16 — Resident Credit or Missouri Income Percentage

You can take a resident credit **OR** figure a Missouri income percentage, **but not both**. However, one spouse may take the Missouri income percentage and the other the resident credit.

**Line 15—Missouri Resident(s):** You should take the resident credit (Form MO-CR) if you are a full-year Missouri resident and had income from other state(s).

**Line 16—Nonresident(s):** You should determine your Missouri income percentage (Form MO-NRI) if you are a nonresident and had income from other state(s).

**Line 15 or 16—Part-year Resident(s):** You can take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

**Attach a copy of your other state's return if using Form MO-CR. Attach a copy of your federal return if using Form MO-NRI.**

## Line 19 — Missouri Withholding

Include only Missouri withholding on Line 19. Do **not** include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. See Diagram 1 on page 23. **Attach a copy of all Forms W-2(s) and 1099(s).**

## Line 20 — Estimated Tax Payments

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

## Line 23 — Apply Overpayment to Next Year's Taxes

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

## Line 24 — Trust Funds

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

## Line 25 — Refund

Returns with refunds filed before April 1 are issued much faster than those filed after April 1. **File early!!**

## Line 26 — Amount Due

Attach a **check or money order** (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2003, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.



You may also pay by **credit card** by visiting the Department of Revenue's web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) or by calling toll-free (888) 929-0513. The Department of Revenue accepts MasterCard, Discover, Visa, and American Express. The following convenience fees will be charged to your account for processing:

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

## Sign Return

Both spouses **must** sign the Form MO-1040C. 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 the preparer's firm, indicate "yes" by checking the appropriate box.

## Attachments

- **Forms W-2(s) and 1099(s)**
- **Copy of federal return (pages 1 and 2) and Federal Schedule A:**
  - if you itemized your deductions on Line 8, Missouri Itemized Deductions
  - if you have an entry on Line 10, Long-term Care Insurance Deduction
- **Copy of federal return (pages 1 and 2) if using Form MO-NRI**
- **Other state's return—if using Form MO-CR**

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

**Refund or no amount due —**  
Department of Revenue  
P.O. Box 500  
Jefferson City, MO 65106-0500

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

## Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.

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

## Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 38, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

## Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). This amount cannot exceed \$5,264. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

## Lines 4 and 5 — Railroad Retirement Tax

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

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

### Line 6 — Self-employment Tax

Include as self-employment tax the amount from Federal Form 1040, Line 29.

### Line 8 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to

determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 35 is greater than \$137,300, (\$68,650 if married filing separate) complete the Worksheet — State and Local Income Taxes, to determine the correct amount to subtract. If you don't complete the worksheet your Missouri itemized deductions will be lower than they should be and you will pay too much tax!

### Line 9 — Earnings Taxes

If your Form W-2(s) reflect city earnings tax, enter on Line 9, the earnings tax included on Line 8.

### Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 8), you should take the standard deduction on the front of Form MO-1040C, Line 8, unless you were required to itemize your federal deductions.

## SPLITTING YOUR INCOME

You will need a copy of your 2002 federal return to complete this worksheet before you begin the income section of the tax form. The worksheet provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line R and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.

- Taxable social security benefits must be split between each spouse according to their percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state refund should be split according to your and your spouse's Missouri tax withheld in 2001, less your and your spouse's Missouri tax (Form MO-1040C, Line 18). The result is your portion of the total 2001 refund. The amounts for yourself and your spouse should total your Missouri refund for 2001.

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

Enter on Form MO-1040C, Line 1.

# 2002 MISSOURI SCHOOL DISTRICT NUMBERS

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

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

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

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

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

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

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

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

- Determine your public school district at the time of completing your return.**
- 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.
- If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
- If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
- 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
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Strain-Japan R-XVI	575
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Strasburg C-3	494
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Sturgeon R-V	495
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Success R-VI	496
Leopold R-III	264	(Montgomery City)	324	Otterville R-VI	375	School of the Osage R-II	439	Sullivan C-2	497
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Summersville R-II	498
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sunrise R-IX	499
(Ewing)	266	Morgan Co. R-II				(Memphis)	441	Swedeborg R-III	500
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573	Sweet Springs R-VII	501
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central			
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Taneyville R-II	502
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tarkio R-I	503
Lincoln R-II	272	Tree R-III	329	Pattonburg R-II	382	Sedalia 200	444	Thayer R-II	504
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Thornfield R-I	505
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	Tina-Avalon R-II	506
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	Trenton R-IX	508
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448	Tri-County R-VII	
Lockwood R-I	276	Neelyville R-IV	332	School Dist.	576	Shelby Co. C-1		(Jamesport)	509
Lone Jack C-6	278	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbyville)	449	Troy R-III	510
Lonedell R-XIV	279	Neosho R-V	334	Pettis Co. R-V		Shelby Co. R-IV		Twin Rivers R-X	
Louisiana R-II	280	Nevada R-V	335	(Hughesville)	389	(Shelbina)	450	(Broseley)	512
Luray 33	281	New Bloomfield R-III	336	Pettis Co. R-XII		Sheldon R-VIII	451		
Lutie R-VI	282	New Franklin R-I	337	(RFD, Sedalia)	390	Shell Knob 78	452	Union R-XI (Franklin	
		New Haven (Franklin		Phelps Co. R-III		Sherwood Cass R-VIII		Co.)	514
		Co.)	338	(Edgar Springs)	130	(Creighton)	453	Union Star R-II	515
		New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454	University City	517
		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455		
		Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Valley Park	518
		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Valley R-VI (Caledonia)	519
		Niangua R-V	344	Plato R-V	395	Smithton R-VI	458	Van Buren R-1	520
		Nixa R-II	345	Platte Co. R-III		Smithville R-II	459	Van-Far R-I	521
		Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II		Verona R-VII	522
		(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460		
		Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		Walnut Grove R-V	527
		Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	Warren Co. R-III	
		Normandy	349	Polo R-VII	401	South Holt Co. R-I		(Warrenton)	529
		North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Warrensburg R-VI	528
		(Rosendale)	350	Portageville	574	South Iron Co. R-I		Warsaw R-IX	530
		North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Washington	531
		(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Waynesville R-VI	532
		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Weaubleau R-III	533
		North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Webb City R-VII	534
		(Eagleville)	353	(Richland)	420	(Steele)	465	Webster Groves	535
		North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	Wellington-Napoleon	
		North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		R-IX	536
		(Mercer)	355	Puxico R-VIII	407	R-II	467	Wellston	537
		North Nodaway Co. R-VI				Southland C-9		Wellsville-Middletown	
		(Hopkins)	356	Ralls Co. R-II (Center)	408	(Cardwell)	468	R-I	538
		North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		Wentzville R-IV	539
		(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	West Nodaway Co. R-I	
		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		(Burlington Junction)	540
		(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	West Plains R-VII	541
		North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	West Platte Co. R-II	
		(Bonne Terre)	352	Republic R-III		Special School District of		(Weston)	542
		North Wood R-IV	359	(Republic)	415	St. Louis	577	West St. Francois Co. R-IV	
		Northeast Nodaway Co. R-V		Revere C-3	416	St. Louis	577	(Leadwood)	570
		(Ravenwood)	360	Rich Hill R-IV	417	Spickard R-II	472	Westran R-I	545
		Northeast Randolph Co. R-IV		Richards R-V	418	Spokane R-VII	473	Westview C-6	546
		(Cairo)	361	Richland R-I		Spring Bluff R-XV	474	Wheatland R-II	547
		Northeast Vernon Co. R-I		(Stoddard Co.)	419	Springfield R-XII	475	Wheaton R-III	548
		(Walker)	526	Richmond R-XVI	421	St. Charles Co. R-V		Willard R-II	550
		Northwest R-I		Richwoods R-VII	422	(Orchard Farm)	477	Willow Springs R-IV	551
		(High Ridge)	362	Ridgeway R-V	423	St. Charles R-VI	476	Windsor C-1	
		Northwestern R-I		Ripley Co. R-III		St. Clair R-XIII	478	(Jefferson Co.)	552
		(Mendon)	363	(Gateway)	164	St. Elizabeth R-IV	479	Winfield R-IV	554
		Norwood R-I	364	Ripley Co. R-IV		St. James R-I	481	Winona R-III	555
				(RFD, Doniphan)	424	St. Joseph	482	Winston R-VI	556
		Oak Grove R-VI	366	Risco R-II	425	St. Louis Career		Woodland R-IV	557
		Oak Hill R-I	367	Ritenour	426	Education	578	Worth Co. R-III	558
		Oak Ridge R-VI	368	Riverview Gardens	427	St. Louis City	483	Wright City R-II	559
		Odessa R-VII	369	Rock Port R-II	428	St. Louis R-II	484	Wyconda C-1	560
		Oran R-III	370	Rockwood R-VI	429	Ste. Genevieve Co. R-II	485		
		Orearville R-IV	371	Rolla 31	430	Steelville R-III	486		
		Oregon-Howell R-III	246	Roscoe C-1	431	Stet R-XV	487	Zalma R-V	561
		Orrick R-XI	372	Salem R-80	434	Stewartsville C-2	488		
		Osage Co. R-I (Chamois)	082	Salisbury R-IV	435	Stockton R-I	489		
		Osage Co. R-II (Linn)	274			Stoutland R-II	490		
						Strafford R-VI	492		

## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### Cape Girardeau

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

### Jefferson City

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

### Kansas City

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

### St. Louis

3256 Laclede Station Rd.,  
Suite 101  
Maplewood, Missouri  
Income Tax: (314) 877-0178  
Business Tax: (314) 877-0177

### Columbia

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

### Joplin

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

### Springfield

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

### St. Joseph

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

## Other Important Phone Numbers

### Form Ordering

Form Order Questions  
Electronic Filing Information

**(800) 877-6881**

(573) 751-5337  
(573) 751-3930

### Missouri Refund Inquiry Line

Forms-by-Fax

**(573) 526-8299**

(573) 751-4800

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

## Federal Privacy Act Information

Social security numbers must be included on your Missouri individual income tax return. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax, Property Tax Relief, as well as to exchange tax information with the U.S. Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo; and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

**Diagram 1: Form W-2**

<b>a</b> Control number		22222		Void <input type="checkbox"/>		<b>For Official Use Only</b> ▶ OMB No. 1545-0008					
<b>b</b> Employer identification number				<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld					
<b>c</b> Employer's name, address, and ZIP code				\$		\$					
				<b>3</b> Social security wages				<b>4</b> Social security tax withheld			
				\$				\$			
				<b>5</b> Medicare wages and tips				<b>6</b> Medicare tax withheld			
<b>7</b> Social security tips				<b>8</b> Allocated tips							
\$				\$							
<b>d</b> Employee's social security number				<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits					
\$				\$		\$					
<b>e</b> Employee's first name and initial		Last name		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12					
-----		-----		<b>13</b> <input type="checkbox"/> Salary <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		<b>12b</b> \$					
				<b>14</b> Other		<b>12c</b> \$					
						<b>12d</b> \$					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State		Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax					
\$		\$		\$		\$					
				<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax					
				\$		\$					
						<b>20</b> Locality name					

**W-2 Wage and Tax Statement** (99)

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

**2002**

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

**Missouri Taxes Withheld**