Form MO-1041

Important Filing Information

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

Who Must File Form MO-1041
A return must be filed by the following:
1. Every resident estate or trust that is required to file a Federal Form 1041.
2. Every nonresident estate or trust that has any taxable income from sources within Missouri or gross income of $600 or more from sources within Missouri.

Definition of Resident Estate or Trust
A Resident Estate or Trust is: 1) The estate of a decedent who at his or her death was domiciled in this state; or 2) A trust that was created by a will of a decedent who at his or her death was domiciled in this state, and has at least one income beneficiary who, on the last day of the taxable year, was a resident of this state; or 3) A trust that was created by, or consisting of property of, a person domiciled in this state on the date the trust or portion of the trust became irrevocable, and has at least one income beneficiary who, on the last day of the taxable year, was a resident of this state.

When and Where to File
Calendar year taxpayers must file no later than April 15, 2013. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the 4th month following the close of their taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if filed on the next business day. Please mail the return to: Department of Revenue, P.O. Box 3815, Jefferson City, MO 65105-3815.

Rounding on Missouri Returns
You must round all cents to the nearest whole dollar on your return. For 1 cent through 49 cents round down to the nearest whole dollar amount (round $32.49 down to $32.00) on the return. For 50 cents through 99 cents round up to the next whole dollar amount (round $32.50 up to $33.00) on the return. For your convenience, the zeros have already been placed in the cent columns on the returns.

Estimated Tax Payments
The state of Missouri currently does not require the payment of estimated tax by an estate or trust.

Extension of Time to File
If a taxpayer has been granted an extension of time to file the federal return, the time for filing the Missouri return is automatically extended for the same period of time. A copy of the Federal Form 7004 must be attached to the Missouri return when filed.

An extension of time to file does not extend the time to pay. If the taxpayer expects to owe Missouri fiduciary income tax, file Form MO-60, Application for Extension of Time to File, with the payment by the original due date of the return.

Late Filing and Payment
Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on the department’s web site at www.dor.mo.gov/interest.php.

For timely filed returns with an extension, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return’s original 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.

Report of Changes in Federal Taxable Income
If the taxpayer’s federal taxable income for any taxable year is changed, the taxpayer must report the change to Missouri by filing an amended Missouri return within 90 days after the final determination of such change. When filing an amended federal return you must file an amended Missouri return within 90 days of the federal change. The taxpayer will be subject to interest and additions to tax charges if additional tax is owed to Missouri.

Amended Return
To file an amended Missouri return, use Form MO-1041 and check the box at the top right of the form. Complete the entire return using the corrected figures. Attach a statement giving the reason for the amended return and enclose a copy of the federal change(s) and the federal amended return.

Missouri Tax Treatment of Qualified Funeral Trusts
The calculation of the Missouri tax liability for a qualified funeral trust is the same as the federal computation. The tax of each qualified funeral trust is determined on a separate basis, disclosed on an attached schedule and then combined on the Missouri return resulting in a composite filing. The schedule used to calculate the Missouri income tax must be attached to the return when it is filed.

Electing Small Business Trust (ESBT)
The income earned by an ESBT must be reported on the Missouri return and tax paid accordingly. ESBT income is reported on the return as if it was regular income; however, the deductions are limited to only offset ESBT income and cannot be used to reduce other income. A separate schedule must be attached to the return to show the ESBT income and deductions. The Missouri taxable income, Form MO-1041, Line 13, must include the ESBT income, including subtractions and additions. The ESBT income is taxed at the same rate as all other income for a trust.

To Obtain Forms
• TDD: (800) 735-2966 or fax (573) 526-1881

Fill-in Forms
• Access our web site at www.dor.mo.gov/forms.
Americans with Disabilities Act (ADA)
The state of Missouri offers a Dual Party Relay Service (DPRS) for speech/hearing impaired individuals. This service was implemented in accordance with the Americans with Disabilities Act (ADA). If you are speech or hearing impaired, please call TDD (800) 735-2966 or fax (573) 526-1881.

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

Form MO-1041

Information to Complete Form MO-1041

Important: Complete your federal return first. If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the Missouri return. The filing dates on the Missouri return must match the filing dates on the federal return.

Name, Address, Etc.
Print or type the name of the estate or trust, name and title of the fiduciary, address, and federal identification number in the spaces provided. For estates, also provide the social security number of the decedent in the space provided.

Information for Filing
A — Check the appropriate box. This information may be found on Federal Form 1041, Page 1, Question A.
B — If a trust, check the appropriate box.
C — Check the appropriate box to show if the estate or trust is a resident or a nonresident.
D–I — Check the appropriate box to answer each of the questions. Follow the instructions on the form for your answers.
J — If the estate or trust is a resident and the answers to questions G through J are “NO”, do not complete the remainder of form. Do complete Form MO-NRF, Parts 1, 2, 4, and 6 for nonresident beneficiaries, if a distribution of Missouri source income was made.
K — If the estate or trust is a nonresident, and has income from both Missouri and non-Missouri sources, check the box, omit Lines 1–12 and complete Form MO-NRF.

Line 1 — Federal Taxable Income
Enter the total amount of federal taxable income (not less than zero) from Federal Form 1041, Line 22. The line numbers for federal taxable income will differ on other federal forms. By federal definition, federal taxable income cannot be less than zero, therefore, per Section 143.431, RSMo, Line 1 cannot be less than zero.

Line 2 — Federal Income Tax
Enter amount from Federal Form 1041, Schedule G, Line 4.

Line 3 — Other Federal Income Tax
Enter the total of Lines 2a and 5 from Federal Form 1041, Schedule G.

Line 4 — Total Federal Deductions
Enter total of Line 2 plus Line 3.

Line 5 — Federal Deduction
The federal tax deduction is limited to $5,000. If the amount on Line 4 is $5,000 or less, enter the amount from Line 4 on Line 5. If the amount on Line 4 exceeds $5,000, enter $5,000 on Line 5.

Line 6 — Capital Gain Exclusion of Sale of Low Income Housing
If during 2012 the taxpayer sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons of families having income of 60 percent or less of the median income, the taxpayer may exclude from Missouri tax 25 percent of the capital gain that is taxable at the fiduciary level. However, the buyer of the property must agree to preserve or increase the low-income occupancy of the project. To use this exclusion, enter on Line 6 for residents or on Form MO-NRF, Page 2, Part 5, Line 7 for nonresidents, 25 percent of the capital gain reported on your Federal Form 1041. Attach a copy of your Federal Form 1041, Federal Form 4797 and explanation. Failure to do so will result in the disallowance of the deduction.

Line 7 — Healthcare Sharing Ministries Deduction
If the estate/trust made contributions to a qualifying health care sharing ministry, enter the amounts it paid in 2012. Do not include amounts excluded from the federal taxable income.

Line 8 — Estate or Trust’s Share of the Missouri Estate or Trust Adjustment (Subtraction)
If the taxpayer has negative adjustments to federal taxable income, complete Form MO-1041, Parts 1 and 2. Enter the subtraction amount from Part 2, Column 6, Estate or Trust line, instructions are located on pages 4 and 5.

Line 9 — Total Subtractions
Enter total of Line 5, 6, 7, and 8.

Line 10 — Estate or Trust’s Share of the Missouri Estate or Trust Adjustment (Addition)
If the taxpayer has positive adjustments to federal taxable income, complete Form MO-1041, Parts 1 and 2. Enter the addition amount from Part 2, Column 6, Estate or Trust line, instructions are located on pages 4 and 5.

Line 11 — Balance
Enter total of Line 1 less Line 9 plus Line 10.

Line 12 — Excess Federal Exemption
The exemption is allowed only if Line 1 is equal to zero and Line 11 has a positive figure. Enter the excess amount of the personal exemption not used to reduce the federal taxable income to zero; after all other deductions are subtracted. The exemption is not allowed on Final Returns.

Example 1: From Federal Form 1041, Line 17 equals $1,000, Line 18 equals $1,000 and Line 20 equals $100. On Form MO-1041, Line 1 equals $0 and Line 11 equals $200. The allowable exemption would be $100.
**Example 2:** From Federal Form 1041, Line 17 equals $1,000, Line 18 equals $950 and Line 20 equals $100. On Form MO-1041, Line 1 equals $0.00 and Line 11 equals $200. The allowable exemption would be $50.

**Example 3:** From Federal Form 1041, Line 17 equals $1,000, Line 18 equals $0.00 and Line 20 equals $100. On Form MO-1041, Line 1 equals $1,000 and Line 11 equals $800. The allowable exemption would be $0.00.

**Line 13 — Missouri Taxable Income**
Enter total of Line 11 less Line 12. For nonresident estates or trusts, enter amount from Form MO-NRF, Part 5, Line 9.

**Line 14 — Missouri Income Tax**
Determine amount of tax from tax table provided on page 7.

**Line 15 — Credit for Income Tax Paid to Another State**
If the taxpayer was required to pay income tax to another state, the taxpayer may be entitled to claim a tax credit against the Missouri income tax liability for the tax paid to the other state. To determine the allowable tax credit, complete Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions. **Note:** Please enclose Form MO-CR and a copy of the other state’s tax return with your Missouri return. The credit for income taxes paid to other state, will not be allowed if the other state’s tax return is not enclosed.

Instructions for Completing Form MO-CR
The taxpayer must complete the Missouri return, Lines 1 through 14 before beginning Form MO-CR

**Line 1** — Enter amount from Line 13 of Form MO-1041

**Line 2** — Enter amount from Line 14 of Form MO-1041

**Line 7** — Enter the Taxable Income or Net Income on which you were required to pay a state income tax to another state and which is also subject to Missouri income tax.

**Line 8** — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

**Line 9** — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

**Line 10** — Enter the income tax that was actually paid to the other state. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credits, homestead credit, etc.

**Line 11** — Enter the smaller amount of Line 9 or Line 10. Your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of the income. If you have credits from another state, add the credits from your other Form MO-CRs and enter the total credit on Form MO-1041, Line 15.

**Line 16 — Balance**
Enter total of Line 14 less Line 15.

**Line 17 — Other Taxes**
Mark appropriate box and enter the amount. If both boxes apply, mark each box and put the total of the lump sum distribution and recapture taxes. Attach a schedule showing the breakdown of the taxes.

**Tax on Lump Sum Distribution:** If during 2012 the taxpayer received a portion of any lump sum distribution from an annuity or retirement, not otherwise included in federal taxable income, this distribution may be subject to Missouri tax. The amount of the tax is equal to 10 percent of your federal tax liability on the distribution for the same year. To calculate the Missouri tax on a lump sum distribution, multiply that portion of Federal Form 1041, Schedule G, Line 1b that is attributable to a lump sum distribution by 10 percent (.10) and enter the result on Form MO-1041, Line 17. A copy of Federal Form 1041 and Federal Form 4972 must be attached to the Missouri return.

**Recapture Taxes:** If the taxpayer is required to recapture a portion of any federal low income housing credits taken on a low-income project, the taxpayer is also required to recapture a portion of any state credits taken. The state recapture amount is equal to the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low-income housing credit amount. Enter the recapture tax on Form MO-1041, Line 17. Attach a copy of Federal Form 8611 to your Missouri return.

**Line 18 — Total Tax**
Enter total of Line 16 plus Line 17.

**Line 19 — Credits**
Complete a Form MO-TC to claim any credits. See Form MO-TC for instructions, or visit our website at [www.dor.mo.gov](http://www.dor.mo.gov). Enter the amount from Line 13 of the Form MO-TC, on Form MO-1041, Line 19.

**Credits:** Fiduciaries and beneficiaries may be entitled to claim any of the following credits: New or Expanded Business Facility Credit, Development Reserve Credit, Distressed Area Land Assemblage and Alternative Fuel Infrastructure Development Credit, Export Finance Credit, Missouri Low Income Housing Credit, Missouri Business Modernization and Technology (Seed Capital) Credit, Neighborhood Assistance Credit (including Homeless Assistance Credit), Affordable Housing Assistance Credit, Special Needs Adoption Credit, Enterprise Zone Credit, Small Business Incubator Credit, Small Business Investment (capital) Credit, Community Bank Investment Credit, Qualified Research Expense Credit, Brownfield “Jobs and Investment” Credit, Demolition Credit, Youth Opportunities Credit, Processed Wood Energy Credit, Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit, Maternity Home Credit, Shelter for Victims of Domestic Violence Credit, Historic Preservation Credit, Charcoal Producers Credit, Film Production Credit, Wine and Grape Production Credit, Rebuilding Communities Credit, Transportation Development Credit, Dry Fire Hydrant Credit, Agricultural Product Utilization Contributor Credit, New Generation Cooperative Incentive Credit, Bank Tax Credit for S Corporation Shareholders, Family Development Account Credit, New Enterprise Creation Credit, Remediation Credit, Rebuilding Communities and Neighborhood Preservation Act Credit, Disabled Access Credit, Bond Enhancement Credit, Missouri Quality Jobs Credit, New Enhanced Enterprise Zone Tax Credit, Children in Crisis Credit, Family Farms Act Credit, Pregnancy Resource Credit, and Residential Treatment Agency Credit, Development Tax Credit, New Market Tax Credit, Small Business Guaranty Fees Credit, Bank Franchise Tax Credit, Food Pantry Tax Credit, Self-Employed Health Insurance Credit, Health Care Access Credit, Shared Care Credit, and Qualified Beef Credit.

**Line 20 — Payments**
Enter total amount of all extension payments and attach a copy of the Form MO-60, Application for Extension of Time to File, to the return. For amended returns, enter previously paid amounts less any refunds received. If estimated payments were made, attach a copy of the form used when making the payments.
**Line 21 — Total Credits and Payments**
Enter the total of Line 19 plus Line 20.

**Line 22 — Overpayment**
If Line 21 is greater than Line 18, enter the amount overpaid.

**Line 23 — Tax Due**
If Line 18 is greater than Line 21, enter the amount due.

**Line 24 — Interest**
Simple interest is charged on delinquent taxes. The rate will be updated annually and can be found on the Department’s web site at www.dor.mo.gov/intrates.php.

**Line 25 — Additions to Tax**
For timely filed returns, an addition to tax 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 addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent. An extension of time to file does not extend the time for payment of the tax.

**Line 26 — Total Due**
Enter the sum of Lines 23, 24, and 25. Attach a check or money order (U.S. funds only) for the total amount due, payable to: Missouri Director of Revenue. Write the Federal Identification Number and a daytime telephone number on the check or money order. Do not send cash. Please do not postdate checks; they will be cashed upon receipt. Please mail your return and payment to: Missouri Department of Revenue, P.O. Box 3815, Jefferson City, MO 65105-3815.

**Authorization**
If the taxpayer wishes to authorize the Director of Revenue or his delegate to release information pertaining to their tax account to their preparer or to any member of his/her firm, indicate “yes” by checking the appropriate box.

**Sign the Return**
The fiduciary must sign the Form MO-1041. Form MO-1041, Missouri Fiduciary Income Tax Return, is not considered valid unless signed.

**What to Attach to the Missouri Return Before Mailing**
Please attach a list of all beneficiaries, including their home address (required to verify residency), a copy of the federal return and supporting schedules, a copy of the Form MO-60 (if filed) or federal extension, any information requested in the instructions for verification of line amounts and a payment for amount due on Line 26, (if applicable).

**PART 1: MISSOURI FIDUCIARY ADJUSTMENT**

**Line 1** — Enter the amount of state and local income taxes deducted on the Federal Form 1041, Line 11. The line numbers for taxes used as a deduction will differ on other federal forms.

**Line 2** — Enter the amount of any Kansas City or St Louis earnings taxes included in Line 1.

**Line 3** — Enter total of Line 1 less Line 2.
their direct relationship to the production of exempt income. The fiduciary may propose an alternative method provided that it properly reflects the amount of related expenses.

Line 13 — Enter the total of Line 11 less Line 12.

Line 14 — Enter the amount of any state income tax refund included in your federal taxable income on Form MO-1041, Line 1.

Line 15 — Enter negative adjustments (subtractions), reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 15 and enclose a copy of the notification received. Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.

Line 16 — Depreciation Adjustment: If the taxpayer purchased an asset between July 1, 2002, and June 30, 2003, and they elected to use the 30 percent depreciation on their federal return; the taxpayer may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Missouri Law (143.121, RSMo). This amount is computed by figuring the allowable depreciation expense prior to the Job Creation and Worker Assistance Act less the depreciation taken on the federal return. More information and examples can be found on the Department of Revenue’s web site at: www.dor.mo.gov/tax.

Line 17 — Enter the sum of Lines 13, 14, 15, and 16.

Lines 18 and 19 — Subtract Line 17 from Line 10. If a positive figure, enter the total on Line 18 (net addition). If a negative figure, enter the total on Line 19 (net subtraction). Enter the total from either Line 18 or Line 19 in Part 2, Column 6, Totals Row.

**PART 2: ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT**

Complete Part 2 ONLY if Part 1 indicates a Missouri fiduciary adjustment.

Totals Row — Enter the amount of federal distributable net income from the Federal Form 1041, Schedule B, Line 7 in Column 5. Enter the amount from Form MO-1041, Part 1, Line 18 or 19 in Column 6 and mark the applicable box.

Column 1 — Enter the name of each beneficiary, if a distribution was made.

Column 2 — Mark the box if the beneficiary is a nonresident of Missouri.

Column 3 — Enter the beneficiary’s social security number.

Column 4 — Enter the beneficiary/charitable beneficiary/estate or trust’s percentage of the distributable net income.

Column 5 — Enter the beneficiary/charitable beneficiary/estate or trust’s share of the distributable net income. Share of distributable net income is determined by multiplying the amount from the Total Row by the percentage in Column 4 for each row.

Column 6 — Enter the beneficiary/charitable beneficiary/estate or trust’s share of the Missouri fiduciary adjustment. Share of Missouri fiduciary adjustment is determined by multiplying the amount from the total row by the percentage in Column 4 for each row.

Enter the amount on the Estate or Trust Row on Form MO-1041, Line 8 (subtraction) or Line 10 (addition).

The amount after each name is to be reported as an adjustment, either as an addition or subtraction from the federal adjusted gross income. A copy of this part (or its information) must be provided to each beneficiary.
entered on Line 6, and on Part 5 (Missouri Taxable Income), Line 6 of this form.

**Part 4: Share’s of Missouri Source Fiduciary Adjustment**
Information to help complete this section is located on Form MO-NRF, Part 4.

**Part 5: Missouri Taxable Income**
Complete Lines 1 through 8. Included on Line 3, should be the addition or subtraction of any capital gains/losses used to determine distributable net income (see Part 1, Line 22 of Form MO-NRF). Enter the total from Line 9 on Form MO-1041, Line 13.

**Part 6: Shares of Missouri Source Income and Deductions—Nonresident Beneficiary**
Information to help complete this section is located on Form MO-1041, Part 6.

**Note:**
Columns 1 through 4 — Indicate the amount reported on the Federal Schedule K-1 on the top line of each row (Schedule K-1). Indicate the amount of Missouri source on the bottom of each row (MO). The figure for each column can be located from MO-NRF Part 1, Missouri source column. See table below for line numbers:

<table>
<thead>
<tr>
<th>Column</th>
<th>Part 1, Missouri Source Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Line 2</td>
</tr>
<tr>
<td>2</td>
<td>Line 4S</td>
</tr>
<tr>
<td>3</td>
<td>Line 4L</td>
</tr>
<tr>
<td>4</td>
<td>Remaining Lines (3, 5–8)</td>
</tr>
</tbody>
</table>

Columns 5 and 6 — Depreciation and Other: Indicate the amount reported on the Federal Schedule K-1 on the top line of each row (Schedule K-1). Indicate the amount of Missouri source on the bottom of each row (MO).
### 2012 TAX TABLE

If Missouri taxable income from Form MO-1041, Line 14, 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 [http://dor.mo.gov/personal/individual/](http://dor.mo.gov/personal/individual/).

#### FIGURING TAX OVER $9,000

<table>
<thead>
<tr>
<th>Missouri taxable income</th>
<th>Subtract $9,000</th>
<th>Difference</th>
<th>Multiply by 6%</th>
<th>Tax on income over $9,000</th>
<th>Add $315 (tax on first $9,000)</th>
<th>TOTAL MISSOURI TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>$12,000</td>
<td>$9,000</td>
<td>$3,000</td>
<td>$180</td>
<td>$315</td>
<td>$495</td>
<td></td>
</tr>
</tbody>
</table>

Example: If Missouri taxable income is $12,000, subtract $9,000 to get $3,000. Multiply $3,000 by 0.06 to get $180. Add $315 to $180 to get $495. The total Missouri tax is $495.

#### 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 133 and 143, RSMo). In addition, statutes 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 133, 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.
Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are 8:00 a.m. to 5:00 p.m. Monday through Friday. 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 West High St., Room 330  
(573) 751-7191

**Joplin**  
1110 E. Seventh St., Suite 400  
(417) 629-3070

**Kansas City**  
615 East 13th St., Room B-2  
(816) 889-2944

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

**St. Joseph**  
525 Jules, Room 314  
(816) 387-2230

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

**Other Important Phone Numbers**

General Inquiry Line  
(573) 751-3505

Download forms from our web site www.dor.mo.gov  
Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov