

Please place this label
in the address area
of your return.
Do not use this
label if it is incorrect.



MISSOURI

2008 Form MO-1040A

File Electronically!

Last year, more than 1.6 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**.



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Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2008 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 59 and any recapture taxes included on Line 61); and/or
 - f. A deduction for dependents age 65 or older.
 - 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; 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 2008 returns are due April 15, 2009.

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, 2009.

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. 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

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. You can download a Form 4340, Consumer's Use Tax Return, at www.dor.mo.gov/tax. **The due date for Form 4340 is April 15, 2009.**

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, 2009. 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 2008, 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 2008 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 1C

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:

1. **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".

2. **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 56 minus Lines 45 and 64a
1040A	Line 35 minus Line 40a and any alternative minimum tax included on Line 28
1040EZ	Line 11 minus Line 8a
1040X	Line 8c minus 13c

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, claimed as a dependent, or if you claimed an additional standard deduction on your federal return.

Federal Form	Line Numbers
1040	Line 40
1040A	Line 24
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 \$5,450 if single or \$10,900 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 2008, 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.

- 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 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. 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 2008 return and any overpayment applied from your 2007 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 (see the next page) 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 the department's web site 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
Cervical Cancer Fund	.12
March of Dimes Fund	.08
Muscular Dystrophy Association Fund	.07
National Multiple Sclerosis Society Fund	.10
Breast Cancer Awareness Fund	.13

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, 2009, 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 postdate.** 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 below 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
 - 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.

Missouri Itemized Deductions

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

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 40, 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 \$6,324.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. See diagram below.

Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2008. **The amount cannot exceed \$9,284.** (Tier I maximum of \$6,324 and Tier II maximum of \$2,960.)

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 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 \$159,950 (\$79,975 if married filing separate), complete the Worksheet — State and Local Income Taxes 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-10 of the Federal Schedule A instructions.

Attach a copy of your Federal

Itemized Deduction Worksheet (Page A-10 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 below.

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.

Form W-2 Example:

a Control number		22222		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Employee's social security number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
		11 Nonqualified plans		12a	
		13 Statutory employee		12b	
		Retirement plan		12c	
		Third-party sick pay		12d	
		14 Other			
f Employee's address and ZIP code		15 State		Employer's state ID number	
		16 State wages, tips, etc.		17 State income tax	
		18 Local wages, tips, etc.		19 Local income tax	
		20 Locality name			
Form W-2 Wage and Tax Statement		2008		Department of the Treasury—Internal Revenue Service	
Copy 1—For State, City, or Local Tax Department					

Missouri Taxes Withheld

Earnings Tax

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 40	1		00
2. 2008 (FICA) — Social security \$ + Medicare \$	2		00
3. 2008 Railroad retirement tax — (Tier I and Tier II) \$ + Medicare \$	3		00
4. 2008 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 below.	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.

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 \$159,950 (\$79,975 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-10 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-10 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-10 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, above.	8		00

2008 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			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
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

9,000 315

If more than \$9,000, tax is \$315 PLUS 6 percent of excess over \$9,000.

Round to nearest whole dollar and enter on front of form, Line 11.

2008 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 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	(RFD, Festus)	225
Archie R-V	010	Caruthersville 18	070	Dora R-III	122	Grandview C-4		Jennings	227
Ash Grove R-IV	011	Cassville R-IV	071	Drexel R-IV	123	(Jackson Co.)	174	Johnson Co. R-VII	571
Atlanta C-3	012	Center 58		Dunklin R-V		Grandview R-II		Joplin R-VIII	228
Aurora R-VIII	013	(Jackson County)	074	(Jefferson Co.)	124	(Jefferson Co.)	175	Junction Hill C-12	229
Ava R-I	014	Centerville R-I	077	East Buchanan Co. C-I		Green City R-I	177	Kansas City 33	231
Avenue City R-IX	015	Central R-III (Park Hills) .	480	(Gower)	125	Green Forest R-II	178	Kearney R-I	232
Avilla R-XIII	016	Centralia R-VI	079	East Carter Co. R-II		Green Ridge R-VIII	179	Kelso C-7	233
		Chadwick R-I	080	(Ellsinore)	126	Greenfield R-IV	180	Kennett 39	234
Bakersfield R-IV	017	Chaffee R-II	081	East Lynne 40	127	Greenville R-II	181	Keytesville R-III	235
Ballard R-II	018	Charleston R-I	083	East Newton Co. R-VI . . .	128	Grundy Co. R-V (Galt) . .	182	King City R-I	236
Bayless	019	Chilhowee R-IV	084	East Prairie R-II	129			Kingston K-14	
Bell City R-II	020	Chillicothe R-II	085	El Dorado Springs R-II . .	131	Hale R-I	184	(Washington Co.)	237
Bellevue R-III	022	Clark Co. R-I (Kahoka) . .	230	Eldon R-I	132	Halfway R-III	185	King City 42 (Caldwell	
Belton 124	023	Clarksburg C-2	087	Elsberry R-II	134	Hallsville R-IV	186	Co.)	238
Bernie R-XIII	025	Clarkton C-4	088	Eminence R-I	135	Hamilton R-II	187	Kingsville R-I	239
Bevier C-4	026	Clayton	089	Everton R-III	137	Hancock Place	188	Kirbyville R-VI	240
Billings R-IV	029	Clearwater R-I	090	Excelsior Springs 40 . . .	138	Hannibal 60	189	Kirksville R-III	241
Bismarck R-V	030	Clever R-V	091	Exeter R-VI	139	Hardeman R-X	190	Kirkwood R-VII	242
Blackwater R-II	031	Climax Springs R-IV	092			Hardin-Central C-2	191	Knob Noster R-VIII	244
Blair Oaks	097	Clinton	093	Fair Grove R-X	140	Harrisburg R-VIII	192	Knox Co. R-I (Edina) . . .	245
Bloomfield R-XIV	033	Clinton Co. R-III		Fair Play R-II	141	Harrisville R-IX	193		
Blue Eye R-V	034	(Plattsburg)	397	Fairfax R-III	142	Hartville R-II	194	Laclede Co. C-5	
Blue Springs R-IV	035	Cole Camp R-I	096	Fairview R-XI	144	Hayti R-II	195	(RFD, Lebanon)	247
Bolivar R-I	037	Cole Co. R-I		Farmington R-VII	146	Hazelwood	196	Laclede Co. R-I (Conway) .	102
Boncl R-X	038	(Russellville)	432	Fayette R-III	147	Henry Co. R-I (Windsor) .	553	Ladue (St. Louis Co.) . . .	248
Boonville R-I	039	Cole Co. R-V (Eugene) . .	136	Ferguson-Florissant R-II .	148	Hermitage R-IV	198	Lafayette Co. C-1	
Bosworth R-V	040	Columbia 93	098	Festus R-VI	149	Hickman Mills C-1	200	(Higginsville)	249
Bowling Green R-I	042	Community R-VI	099	Fordland R-III	151	Hickory Co. R-I		Lakeland R-III	
Bradleyville R-I	043	Concordia R-II	101	Forsyth R-III	152	(Urbana)	201	(Deepwater)	251
Branson R-IV	044	Cooper Co. R-IV		Fort Osage R-I (Route 2,		Higbee R-VIII	202	Lamar R-I	252
Braymer C-4	046	(Bunceton)	054	Independence)	153	High Point R-III	203	LaMonte R-IV	253
Breckenridge R-I	047	Cooter R-IV	103	Fort Zumwalt R-II	154	Hillsboro R-III	204	LaPlata R-II	285
Brentwood	048	Couch R-I	104	Fox C-6 (Arnold)	155	Holcomb R-III	205	Laquey R-V	254
Bronaugh R-VII	049	Cowgill R-VI	105	Francis-Howell R-III . . .	156	Holden R-III	206	Laredo R-VII	255
Brookfield R-III	050	Craig R-III	106	Franklin Co. R-II		Holliday C-2	207	Lathrop R-II	257
Brunswick R-II	052	Crane R-III	107	(RFD, New Haven)	157	Hollister R-V	208	Lawson R-XIV	258
Buchanan Co. R-IV		Crawford Co. R-I		Fredericktown R-I	158	Houston R-I	209	Lebanon R-III	260
(DeKalb)	115	(Bourbon)	041	Fulton 58	159	Howard Co. R-II		Lee's Summit R-VII	261
Bucklin R-II	053	Crawford Co. R-II (Cuba) .	108			(Glasgow)	168	Leesville R-IX	262
Bunker R-III	055	Crocker R-II	109	Gainesville R-V	160	Howell Valley R-I	210	Leeton R-X	263
Butler R-V	056	Crystal City 47	110	Galena R-II	161	Hudson R-IX	211		
				Gallatin R-V	162	Humansville R-IV	212		
				Gasconade C-4 (Falcon) .	163	Hume R-VIII	213		
Cabool R-IV	057	Dadeville R-II	111						

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leopold R-III	264	Montgomery Co. R-II		Osceola	374	School of the Osage R-II	439	Sweet Springs R-VII	501
Lesterville R-IV	265	(Montgomery City)	324	Oterville R-VI	375	Schuyler Co. R-I	440	Taneyville R-II	502
Lewis Co. C-1		Montrose R-XIV	325	Ozark R-VI	377	Scotland Co. R-I		Tarkio R-I	503
(Ewing)	266	Morgan Co. R-I (Stover)	491			(Memphis)	441	Thayer R-II	504
Lexington R-V	267	Morgan Co. R-II		Palmyra R-I	378	Scott City R-I	573	Thornfield R-I	505
Liberal R-II	268	(Versailles)	523	Paris R-II	379	Scott Co. Central		Tina-Avalon R-II	506
Liberty 53	269	Mound City R-II	327	Park Hill	380	(Sikeston)	443	Trenton R-IX	508
Licking R-VIII	271	Mountain Grove R-III	328	Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tri-County R-VII	
Lincoln R-II	272	Mountain View-Birch		Pattonsburg R-II	382	Sedalia 200	444	(Jamesport)	509
Lindbergh R-VIII	273	Tree R-III	329	Pattonville R-III	383	Senath Hornesville C-8	445	Troy R-III	510
Linn Co. R-I (Purdin)	572	Mt. Vernon R-V	330	Pemiscot Co. R-III		Seneca R-VII	446	Twin Rivers R-X	
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	(Broseley)	512
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448		
Lockwood R-I	276	Neelyville R-IV	332	School Dist.	576	Shelby Co. R-IV			
Logan-Rogersville R-VIII	277	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbina)	450	Union R-XI (Franklin	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		Sheldon R-VIII	451	Co.)	514
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shell Knob 78	452	Union Star R-II	515
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		Sherwood Cass R-VIII		University City	517
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	(Creighton)	453		
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Sikeston R-6	454	Valley Park	518
		Co.)	338	(Edgar Springs)	130	Silex R-I	455	Valley R-VI (Caledonia)	519
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Skyline R-II	456	Van Buren R-1	520
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Slater	457	Van-Far R-I	521
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Smithton R-VI	458	Verona R-VII	522
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Smithville R-II	459		
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	South Callaway R-II			
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		(Mokane)	460	Walnut Grove R-V	527
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Harrison Co. R-II		Warren Co. R-III	
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Bethany)	461	(Warrenton)	529
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Holt Co. R-I		Warrensburg R-VI	528
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Oregon)	462	Warsaw R-IX	530
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Iron Co. R-I		Washington	531
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Annapolis)	463	Waynesville R-VI	532
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Nodaway Co. R-IV		Weaubleau R-III	533
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Barnard)	464	Webb City R-VII	534
Maries Co. R-II		(Kingdom City)	351	Prairie Home R-V	404	South Pemiscot Co. R-V		Webster Groves	535
(Belle-Bland)	021	North Daviess R-III	220	Princeton R-V	405	(Steele)	465	Wellington-Napoleon	
Marion C. Early R-V		North Harrison R-III		Purdy R-II	406	Southern Boone Co. R-I	466	R-IX	536
(Morrisville)	294	(Eagleville)	353	Putnam Co R-1	516	Southern Reynolds Co.		Wellston	537
Marion Co. R-II	295	North Kansas City 74	354	Puxico R-VIII	407	R-II	467	Wellsville-Middletown	
Marionville R-IX	296	North Mercer Co. R-III				Southland C-9		R-I	538
Mark Twain R-VIII	297	(Mercer)	355	Ralls Co. R-II (Center)	408	(Cardwell)	468	Wentzville R-IV	539
Marquand-Zion R-VI	298	North Nodaway Co. R-VI		Raymondville R-VII	410	Southwest Livingston Co.		West Nodaway Co. R-I	
Marshall	299	(Hopkins)	356	Raymore-Peculiar R-II	411	R-I	469	(Burlington Junction)	540
Marshfield R-I	300	North Pemiscot Co. R-I		Raytown C-2	412	Southwest R-V		West Plains R-VII	541
Maryville R-II	302	(Wardell)	357	Reeds Spring R-IV	413	(Barry Co.)	470	West Platte Co. R-II	
Maysville R-I	303	North Platte Co. R-I		Renick R-V	414	Sparta R-III	471	(Weston)	542
McDonald Co. R-I		(Dearborn)	358	Republic R-III		Special School District of		West St. Francois Co. R-IV	
(Anderson)	304	North St. Francois Co. R-I		(Republic)	415	St. Louis Co.	577	(Leadwood)	570
Meadow Heights R-II	305	(Bonne Terre)	352	Revere C-3	416	Spickard R-II	472	Westran R-I	545
Meadville R-IV	306	North Shelby	449	Rich Hill R-IV	417	Spokane R-VII	473	Westview C-6	546
Mehlville R-IX	307	North Wood R-IV	359	Richards R-V	418	Spring Bluff R-XV	474	Wheatland R-II	547
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Richland R-I		Springfield R-XII	475	Wheaton R-III	548
Mexico 59	310	(Ravenwood)	360	(Stoddard Co.)	419	St. Charles Co. R-V		Willard R-II	550
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richland R-IV	420	(Orchard Farm)	477	Willow Springs R-IV	551
Miami R-I (Saline Co.)	312	(Cairo)	361	Richmond R-XVI	421	St. Charles R-VI	476	Windsor C-1	
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		Richwoods R-VII	422	St. Clair R-XIII	478	(Jefferson Co.)	552
(Faucett)	313	(Walker)	526	Ridgeways R-V	423	St. Elizabeth R-IV	479	Winfield R-IV	554
Middle Grove C-1	314	Northwest R-I		Ripley Co. R-III		St. James R-I	481	Winona R-III	555
Midway R-I	316	(High Ridge)	362	(Gatewood)	164	St. Joseph	482	Winston R-VI	556
Milan C-2	317	Northwestern R-I		Ripley Co. R-IV		St. Louis City	483	Woodland R-IV	557
Miller R-II	318	(Mendon)	363	(RFD, Doniphan)	424	Stanberry R-II	484	Worth Co. R-III	558
Miller Co. R-III		Norwood R-I	364	Risco R-II	425	Ste. Genevieve Co. R-II	485	Wright City R-II	559
(Tuscumbia)	511			Ritenour	426	Steelville R-III	486	Wyaconda C-1	560
Mirabile C-1	319	Oak Grove R-VI	366	Riverview Gardens	427	Stet R-XV	487		
Missouri City 56	320	Oak Hill R-I	367	Rock Port R-II	428	Stewartsville C-2	488	Zalma R-V	561
Moberly	321	Oak Ridge R-VI	368	Rockwood R-VI	429	Stockton R-I	489		
Monett R-I	322	Odessa R-VII	369	Rolla 31	430	Stoutland R-II	490		
Moniteau Co. C-I		Oran R-III	370	Roscoe C-I	431	Strafford R-VI	492		
(Jamestown)	221	Oreaville R-IV	371			Strain-Japan R-XVI	575		
Moniteau Co. R-I		Oregon-Howell R-III	246	Salem R-80	434	Strasburg C-3	494		
(California)	060	Orrick R-XI	372	Salisbury R-IV	435	Sturgeon R-V	495		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Santa Fe R-X		Success R-VI	496		
(Latham)	256	Osage Co. R-II (Linn)	274	(Alma)	250	Sullivan	497		
Moniteau Co. R-VI		Osage Co. R-III		Sarcoxi R-II	436	Summersville R-II	498		
(Tipton)	507	(Westphalia)	544	Savannah R-III	437	Sunrise R-IX	499		
Monroe City R-I	323	Osborn R-O	373			Swedeborg R-III	500		

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:30 a.m. to 5:30 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 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) 751-3930

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.

MISSOURI COUNTY CODES

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

<u>County Code</u>	<u>County</u>
PUTN	PUTNAM
RALL	RALLS
RAND	RANDOLPH
RAY	RAY
REYN	REYNOLDS
RIPL	RIPLEY
SALI	SALINE
SCHU	SCHUYLER
SCOL	SCOTLAND
SCOO	SCOTT
SHAN	SHANNON
SHEL	SHELBY
STCH	ST CHARLES
STCL	ST CLAIR
STFR	ST FRANCOIS
STCT	ST LOUIS CITY

<u>County Code</u>	<u>County</u>
STCO	ST LOUIS COUNTY
STGE	STE GENEVIEVE
STOD	STODDARD
STON	STONE
SULL	SULLIVAN
TANE	TANEY
TENN	TENNESSEE COUNTY
TEXA	TEXAS
VERN	VERNON
WARR	WARREN
WASH	WASHINGTON
WAYN	WAYNE
WEBS	WEBSTER
WORT	WORTH
WRIG	WRIGHT

Pay close attention to the counties in bold type. Be sure to type the correct code.

NONR	NONRESIDENT
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