

**Jeremiah W. (Jay) Nixon**  
Governor



**Doug Nelson**  
Commissioner

State of Missouri  
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**Stacy Neal**  
Director

**MEMORANDUM**

**TO:** State Agencies  
**FROM:** OA Accounting  
**DATE:** March 27, 2014  
**RE:** Foreign Tax Object Code

To comply with IRS regulations, a new object code has been setup in SAM II for foreign taxes. Please use object code 2948, Foreign Tax, when paying any taxes to an entity outside of the United States.