

DEPARTMENT OF REVENUE  
STATE OF MISSOURI  
JEFFERSON CITY, MO. 65101

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A SPECIAL MESSAGE FROM  
THE DIRECTOR OF REVENUE

Dear Fellow Taxpayer:

We are pleased to present the first special package of forms and instructions under Missouri's simplified income tax law. We hope you will agree that this represents a great improvement over previous years in the time and effort required to compute your tax.

Since the Missouri income tax is now based upon the income and deductions reported on your Federal return, it is essential that you **complete your Federal return first**. Most of the items for your Missouri return can then be simply copied from the Federal and the Forms W-2 received from your employer.

We would also encourage you to utilize, if possible, the Missouri Short Form Return, Form 40A. This is a new innovation for 1973 and I believe you will find it very easy to complete. In addition, use of this new form will assist us in processing your return and speeding your refund, if one is due.

With the enclosed instructions, you should be able to complete your return in only a few minutes time. If you need assistance, representatives of the Department of Revenue are available at any of the locations listed on the inside of the front cover. They will be happy to help you. If you have someone else prepare your return, be sure to select a qualified and reputable person as you are the one responsible for it.

We, of course, welcome any suggestions you may have regarding the operations of our Department. The **NEW** Department of Revenue is at your service.

Best wishes for a prosperous 1974.

Very truly yours,

James R. Spradling  
Director of Revenue

# 1973 MISSOURI INCOME TAX FORMS AND INSTRUCTIONS • RESIDENTS •

INCLUDING: FORM 40A - SHORT FORM  
FORM INT-1 FOR INTANGIBLE TAX FILING  
FORM 40ES FOR ESTIMATE OF 1974 TAX DUE

## FINAL CHECKLIST BEFORE MAILING YOUR RETURN

- 1.) Peel-off the label on the cover of your tax package, and place it on your completed return making corrections where necessary. This will expedite your refund if one is due.
- 2.) Attach state copy of Form W-2 from all employers withholding Missouri tax.
- 3.) Attach a check or money order if the balance due on line 23 (line 20 for Form 40A) is \$1.00 or more.
- 4.) Sign the return (both spouses must sign if combined return). Sign your check.
- 5.) Mail the returns to the proper address.

Assistance in preparing your Missouri return may be obtained at any of the following locations of the Missouri Department of Revenue:

### CENTRAL OFFICE

Jefferson State Office Building  
Jefferson City, Missouri 65101

### BRANCH OFFICES

3303 South Kingshighway  
St. Louis, Missouri 63139

220 East Commercial  
Springfield, Missouri 65803

Courthouse  
Farmington, Missouri 63640

615 E. 13th Street  
Kansas City, Missouri 64106

602 Edmond  
St. Joseph, Missouri 64501

115 W. Chestnut  
Shelbina, Missouri 63468

501 Virginia  
Joplin, Missouri 64801

103 South Jackson  
Kennett, Missouri 63857

Additional taxpayer assistance locations will be announced. Watch for them in your local newspaper.

Please print or type	Name (if combined return use first name and middle initial of both)	Last name	Your social security number (Husband's if combined return)
	Present home address (Number and street, including apartment number, or rural route)		Wife's number, if combined return
	City, town or post office, State and ZIP code		Occupation Your's Wife's

ATTACH CHECK OR MONEY ORDER HERE	FILING STATUS - Same as Federal - check only one	EXEMPTIONS Regular / 65 or over / Blind	Lines 6a and b for information ONLY
	1 <input type="checkbox"/> \$1,200 Single	6a Yourself . . . <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
	2 <input type="checkbox"/> \$2,400 Married filing joint Federal and combined Missouri	b Spouse . . . <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
	3 Married filing separately Federal and Missouri	7. Number of dependents on lines 6c and d, Federal return: _____ times \$400. . . . . \$	
	A. <input type="checkbox"/> \$1,200 If spouse files separate Federal return. Enter spouse's name _____	8. Amount by the block checked on lines 1 through 5 . . . . . \$	
B. <input type="checkbox"/> \$2,400 If box on Federal line 6a checked. Spouse NOT filing.	9. Total personal and dependency deduction (add lines 7 and 8) . . . . . \$		
4 <input type="checkbox"/> \$2,000 Unmarried Head of Household			
5 <input type="checkbox"/> \$2,000 Widow(er) with dependent child			

10 Federal adjusted gross income from line 12, Federal Form 1040A . . . . .	10	
11 Federal standard deduction from line 13, Federal Form 1040A, or See instructions, if Federal line 13 is blank and married filing separate return If Federal line 13 is blank and line 10 above is: { \$8,667 or less, enter \$1,300 \$13,333 or more, enter \$2,000 \$8,667 to \$13,333, enter 15% of line 10 } . . . . .	11	
12 Federal income tax from 1973 Form 1040A, line 19 . . . . .	12	
13a Balance 1972 Federal income tax paid in 1973 . . . . .	13a	Pay balance due of \$1.00 or more to Director of Revenue
b Additional Federal income tax for _____ paid in 1973 . . . . .	13b	
c Total lines 13a and 13b . . . . .	13c	
14 Personal and dependency exemption deduction from line 9 . . . . .	14	
15 Total deductions-Add lines 11, 12, 13c and 14 . . . . .	15	
16 Missouri taxable income (subtract line 15 from line 10) . . . . .	16	
17 Missouri Income Tax on amount on line 16 (table on page 2) . . . . .	17	
18a Missouri tax withheld (attach Copy 2 of W-2 forms) . . . . .	18a	Pay balance due of \$1.00 or more to Director of Revenue
b Payments on 1973 Declaration of Missouri Estimated Tax . . . . .	18b	
c Senior Citizens Tax credit (Schedule SC) . . . . .	18c	
19 Total credits-Add lines 18a, b and c . . . . .	19	
20 If your tax (line 17) is larger than your payments (line 19), Enter the <b>BALANCE DUE</b> here . . . . .	20	
21 If your payments (line 19) are larger than your tax (line 17), Enter the <b>OVERPAYMENT</b> here No refund will be made if less than \$1.00 . . . . .	21	
22 Line 21 to be: Credited on 1974 Estimated Tax <input type="checkbox"/> A \$ _____ <input type="checkbox"/> B Refunded _____	22	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

ATTACH COPY 2 OF MoW-2 FORMS HERE	Sign here	_____ Your signature	_____ Date	_____ Preparer's signature (other than taxpayer)	_____ Date
		_____ Wife's (husband's) signature (If filing combined BOTH must sign even if only one had income)		_____ Address (and ZIP Code)	_____ Preparer's Emp. Ident. or Soc. Sec. No.

IF REFUND — Mail to:  
Director of Revenue  
P.O. Box 500  
Jefferson City, Mo. 65101

OTHER RETURNS — Mail to:  
Director of Revenue  
P.O. Box 329  
Jefferson City, Mo. 65101

**WHO MAY USE THE MISSOURI FORM 40A?**

If you meet the qualifications listed below, you may use Form 40A which is simpler than the Form 40. You must:

- (1) have used Form 1040A to file your Federal return,
- (2) be a Missouri resident,
- (3) have all your income from Missouri, and
- (4) be single or have all the family income from one of the spouses.

**WHO MAY NOT USE FORM 40A?**

File your Missouri return on Form 40 instead of Form 40A if you:

- (1) filed Federal Form 1040,
- (2) are not a resident of Missouri,
- (3) had some of your income from outside Missouri,
- (4) filed a joint Federal return and both spouses had income, or
- (5) have a modification to Federal adjusted gross income (such as interest on U.S. Bonds). See Schedule 1 on page 2 of Form 40 for a description of the possible modifications.

**HERE'S HOW TO FILL IN THE SHORT FORM 40A**

**Step 1.**

Complete your Federal income tax return first!

**Step 2.**

Name and address - Use the label on the cover of the tax forms package mailed to you. Make the same correction you made on your Federal return label, if any. If you did not receive forms with a label, copy your name and address from your Federal return.

**Step 3.**

Social security number - If the social security number on the label is wrong or if you are not using a label, copy your correct number from your Federal return. If you are married, copy the numbers of both husband and wife from your Federal return.

**Step 4.**

Filing status - Lines 1 through 5  
You must check the same filing status on your Missouri return that you checked on

your Federal return.

**Step 5.**

Exemptions - Lines 6a through 9  
Indicate on line 6a and b the same personal exemptions you claimed on your Federal return. (This is for informational purposes only, but must be completed to assure proper processing of your return).

On lines 6c and d of your Federal return you indicated the number of dependents you had. Add those two numbers and enter on line 7 of the Missouri return; multiply that number by \$400. Add the amount checked under filing status (lines 1 through 5) and the amount on line 7 and enter the total on lines 9 and 14.

**NOTE: ALL AMOUNTS MAY BE ROUNDED TO WHOLE DOLLARS**

**Step 6.**

Missouri Adjusted Gross Income - Line 10  
This will be the same as your Federal adjusted gross income which is line 12 on your Federal return. If you received income from U.S. Governmental obligations, do not use Form 40A.

**Step 7.**

Standard Deduction - Line 11  
Copy your standard deduction from line 13 of your Form 1040A.

If you are married and filing a separate return your standard deduction is computed as follows:

- (a) If your Federal adjusted gross income is less than \$4,333 enter \$650.
- (b) If your Federal adjusted gross income is more than \$6,666 enter \$1,000.
- (c) If your Federal adjusted gross income is \$4,333 to \$6,666 enter 15% of your Federal adjusted gross income.

**Step 8.**

Federal Income Tax Deduction - Line 12 and 13

Copy your Federal tax from line 19 of Form 1040A on line 12.

On line 13a enter the balance of your 1972 tax paid in 1973.

If you were audited by the Internal Revenue Service and paid additional Federal income tax for 1971 or prior years, enter that amount on line 13b. (You may owe additional tax to

Missouri as a result of the Federal audit. If so, you should file an amended return without waiting for an audit notice). Add line 13a and b and enter on line 13c.

**Step 9.**

Taxable Income - Line 16  
Add lines 11, 12, 13c and 14 and subtract the total from line 10.

**Step 10.**

Your Income Tax - Line 17  
Determine the tax from the tax table below.

**Step 11.**

Credits and Prepayments - Line 18  
On line 18a enter the total Missouri tax withheld as shown on your Forms W-2. A copy of each of the W-2's must be attached to the return.

On line 18b enter the total Missouri estimated tax payments you made for 1973. Include overpayments for 1972 that you decided to have applied to 1973.

On line 18c enter the credit from Schedule SC. If you or your spouse were age 65 or older during 1973, you may qualify for the credit. Obtain and complete Schedule SC and attach to this return.

**Step 12.**

Balance Due - Line 20  
If your Missouri income tax exceeds your credits and prepayments, enter the balance due and if it exceeds \$1.00 enclose your check or money order for the amount payable to "Director of Revenue". Show your social security number on your remittance.

**Step 13.**

Refund - Line 21  
If your total credits and prepayments exceed your Missouri income tax, enter the amount of the overpayment. If you desire that all or a part of the overpayment be credited to next year's estimated tax, indicate that amount on line 22. The amount will be credited to your account under your social security number.

**Step 14.**

Sign Your Return  
It is not considered a valid return unless you do. Both husband and wife must sign a combined return. If you pay someone to prepare your return, that person also must sign.

**TAXTABLE**

If line 16 is			If line 16 is			If line 16 is			If line 16 is			If line 16 is			If line 16 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
9,000																	315
plus 6% of excess over \$9,000																	

**SCHEDULE  
CR**

**MISSOURI CREDIT FOR INCOME TAXES PAID TO OTHER STATES**

**1973**

▶ Only residents of Missouri may use this schedule.

▶ Attach to Form 40

▶ If both husband and wife on a combined return qualify for the credit, each should use a separate Schedule CR.

CLAIMANT'S NAME	Claimant's Social Security Number		

1. Resident claimant's Missouri adjusted gross income (Form 40, page 1, line 10) .....			1
2. Resident claimant's Missouri income tax (Form 40, page 1, line 17) .....			2

Complete a column for each state to which you paid an income tax. NAME OF STATE (ATTACH COPY OF RETURN OF EACH STATE)	State of _____		State of _____	
	3a. Wages and commissions .....		3a	
3b. Less: Related Federal adjustments (line 14, Federal Form 1040) .....		3b		
3c. Net amounts (line 3a less line 3b) .....		3c		
4. Other — describe nature .....		4		
5. Other — describe nature .....		5		
6. Total (add lines 3c, 4, and 5) .....		6		
7. Percentage of your income taxed by other state (divide line 6 for the state by line 1) .....	Percent	7	Percent	
8. Maximum credit (multiply line 2 by percentage on line 7) .....		8		
9. Income tax you paid to other state on income on line 6. The income tax is reduced by all credits, except withholding and estimated tax .....		9		
10. Credit (smaller of line 8 or 9) .....		10		
11. Total credit (total of amounts for each state on line 10). Enter total on Form 40, page 1, line 18 .....				11

**SCHEDULE  
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Complete a column for each state to which you paid an income tax. NAME OF STATE (ATTACH COPY OF RETURN OF EACH STATE)	State of _____		State of _____	
	3a. Wages and commissions .....		3a	
3b. Less: Related Federal adjustments (line 14, Federal Form 1040) .....		3b		
3c. Net amounts (line 3a less line 3b) .....		3c		
4. Other — describe nature .....		4		
5. Other — describe nature .....		5		
6. Total (add lines 3c, 4, and 5) .....		6		
7. Percentage of your income taxed by other state (divide line 6 for the state by line 1) .....	Percent	7	Percent	
8. Maximum credit (multiply line 2 by percentage on line 7) .....		8		
9. Income tax you paid to other state on income on line 6. The income tax is reduced by all credits, except withholding and estimated tax .....		9		
10. Credit (smaller of line 8 or 9) .....		10		
11. Total credit (total of amounts for each state on line 10). Enter total on Form 40, page 1, line 18 .....				11

## INSTRUCTIONS FOR SCHEDULE CR

1. You must complete Form 40, lines 1 through 17, before you begin Schedule CR.
2. Enter on lines 1 and 2 the information from Form 40.
3. Enter on lines 3 to 5 the income on which you were required to pay a state income tax to another state. If you had a sick pay exclusion, moving expense deduction, employee business expense deduction or Keough plan deduction related to the income reported on line 3a, enter those amounts on line 3b.
4. Enter on line 9 the income tax you paid to other state(s). The income tax must be reduced by all credits allowed, such as, exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.
5. Since your credit cannot exceed the tax paid to other state or the percent of the tax due Missouri on that part of your income, enter on line 10 the smaller amount of line 8 or 9.
6. Enter total credit from all states on line 11 and on Form 40, page 1, line 18 and complete your return.

## INSTRUCTIONS FOR SCHEDULE CR

1. You must complete Form 40, lines 1 through 17, before you begin Schedule CR.
2. Enter on lines 1 and 2 the information from Form 40.
3. Enter on lines 3 to 5 the income on which you were required to pay a state income tax to another state. If you had a sick pay exclusion, moving expense deduction, employee business expense deduction or Keough plan deduction related to the income reported on line 3a, enter those amounts on line 3b.
4. Enter on line 9 the income tax you paid to other state(s). The income tax must be reduced by all credits allowed, such as, exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.
5. Since your credit cannot exceed the tax paid to other state or the percent of the tax due Missouri on that part of your income, enter on line 10 the smaller amount of line 8 or 9.
6. Enter total credit from all states on line 11 and on Form 40, page 1, line 18 and complete your return.

**HOW TO USE THE DECLARATION-VOUCHER (FOLLOW THESE STEPS):**

1. Fill out the worksheet on page 2 to figure your estimated tax for 1974.
2. Enter name, address, and social security number on the Voucher.
3. Enter the amount shown on line 9 of the worksheet in block A of the voucher.
4. Enter the amount shown on line 10 of the worksheet on line 1 of the voucher.
5. Enter on line 2 the amount of overpayment in block B you wish applied to this installment.
6. Enter on line 3 the amount of the installment payment, sign the voucher and mail with remittance when due to the address shown.
7. If you must amend your declaration, then:
  - A. Fill out the amended computation schedule.
  - B. Enter the revised amounts on the remaining vouchers.
  - C. Proceed as in instruction 6 above.

**INSTRUCTIONS FOR DECLARATIONS OF ESTIMATED TAX**

1. **Who must make a declaration.**—Individuals must make a declaration of estimated tax if gross income from sources other than wages subject to withholding is expected to exceed \$500.00 and having a gross income of \$5,000.00 and his declaration of estimated tax is \$40.00 or more.
2. **Farmers.**—In the case of an individual whose gross estimated income from farming is at least two-thirds of the total estimated income from all sources for the taxable year, a declaration of estimated tax is required to be filed, however, the indi-

vidual may file a declaration and make payment by January 15 of the succeeding year or file a return for the taxable year by the last day of February.

3. **Payment of estimated tax.**—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1974, June 15, 1974, September 15, 1974, January 15, 1975. First installment must accompany the declaration. No declaration need be filed on January 15 if taxpayer files his return and pays his tax on or before January 31.

4. **Fiscal year.**—If you file your income tax return on a fiscal year basis, your dates for filing the declaration and paying the estimated tax will be the 15th day of the first and last months of the second quarter of your fiscal year the 15th day of the last month of the third quarter; and the 15th day of the first month of your next fiscal year.

5. **Non-Resident.**—A non-resident's estimated tax requirement is the same as a resident except that no estimate is required unless he has over \$500 from Missouri sources of adjusted gross income other than wages subject to withholding. The tax of a non-resident is based on the proportion that his adjusted gross income from Missouri bears to the total. Example: Taxpayer has a Missouri tax of \$400 on all of his income. With 90% of his adjusted gross income from Missouri, his tax is \$360 (90% of \$400).

6. **Changes in income.**—Even though your situation on April 15, 1974 is such that you are not required to file a declaration at that time, your expected income may change so that you will be required to file a declaration later. The time for filing is as follows: June 15, if the change

occurs after April 15 and before June 15; September 15, if the change occurs after June 15 and before September 15; January 15, 1975, if the change occurs after September 15. (see exception instruction 3).

NOTE: The January 15, 1975 filing of a declaration, or the payment of the last installment, will not relieve you of the additional penalty charge if you failed to pay an estimated tax which was due earlier in your taxable year.

7. **Amended declaration.**—If after you have filed a declaration, you find that your estimated tax substantially increased or decreased as a result of a change in your income, you should file an amended declaration on or before the next filing date. Use the Amended Computation schedule and show the amended estimated tax in block A of the next voucher filed and correct the appropriate block.

8. **Addition to tax for failure to pay estimated tax.**—The law provides an addition to the tax determined at the rate of 6% per annum for underpayment of estimated tax from the date of the first installment so underpaid. The charge does not apply if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:

- (a) The tax shown on the preceding years return for 12 months with a tax liability, or,
- (b) at least 80% (66⅔% in the case of a farmer) of the amount due for the current year.

(See Section 143.761 for other exceptions provided by law.)

40ES TAX TABLE  
SELECT LINE OF INCOME ACCORDING TO LINE 5, COLUMNS H AND W OR COLUMN C  
ENTER AMOUNT OF TAX DUE ON LINE 6, COLUMNS H AND W, OR COLUMN C

If line 5 is			If line 5 is			If line 5 is			If line 5 is			If line 5 is			If line 5 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	178	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	186	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	
																	9,000	315
																	plus 6% of excess over \$9,000	

**1974 MISSOURI ESTIMATED TAX WORKSHEET FOR INDIVIDUALS**

See instructions before completing.

1. Enter your adjusted gross income expected in 1974 . . . . .
- 1a. Enter percentage of column H and W to total in column C . . . . .
- 2a. Enter your Federal income tax for 1974 . . . . .
- 2b. Enter your personal exemptions and deductions for dependents . . . . .
- 2c. Enter (1) your itemized deductions or (2) standard deduction of \$1300 or 15% of income not to exceed \$2000 . . . . .
3. Total of Lines 2a, 2b, and 2c . . . . .
4. Deduct Line 3 from Line 1. This is your combined taxable income . . . . .

H-HUSBAND	W-WIFE	C-COMBINED OR SINGLE
Percent	Percent	

5. Prorate Line 4 between spouses according to the percentages on Line 1a . . . . .
6. Tax (Refer to tax table) . . . . .
7. Missouri tax to be withheld, credit for income tax to be paid to another state, and senior citizens tax credit . . . . .
8. Estimated Tax (Line 6 minus Line 7) . . . . .
9. Combined Estimated Tax to be paid (Add columns H and W, Line 8). . . . .

H-HUSBAND	W-WIFE

10. Computation of installments - If declaration is due to be filed on:
 

}	April 15, 1974, enter 1/4 of Line 9
	June 15, 1974, enter 1/3 of Line 9
	September 15, 1974, enter 1/2 of Line 9
	January 15, 1975, enter amount on Line 9

NOTE: If estimated tax changes during the year use the amended computation below to determine amended amount to be entered on the declaration-voucher.

Amended Computation		Record of Estimated Tax Payments				
(Use if estimated tax is substantially changed after first declaration-voucher filed.)		Voucher Number	(a)	(b)	(c)	(d)
			Date	Amount	1973 Overpayment	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c).
1. Amended estimated tax (enter here and in Block A on declaration-voucher) . . . . .		1				
2. Less: Amount of last year's overpayment (a) elected for credit to 1974 estimated tax and applied to date . . . . .		2				
(b) Payments made on 1974 declaration . . . . .		3				
(c) Total of lines 2(a) and 2(b) . . . . .		4				
3. Unpaid balance (line 1 less line 2(c)) . . . . .						
4. Amount to be paid (line 3 divided by number of remaining installments.) Enter here and on line 1 of declaration-voucher . . . . .		Total . . . . . ▶				

— NOTICE —

You will not be billed

Remit when due

FORM 40ES

**MISSOURI ESTIMATED TAX DECLARATION-VOUCHER FOR INDIVIDUALS-1974**

**4**

Calendar year—Due January 15, 1975

(To be used for making declaration and payment)

Fiscal year— Due \_\_\_\_\_

A. Estimated tax for the year ending _____ (month and year)	B. Overpayment from last year credited to estimated tax for this year.
\$ _____	\$ _____
1. Amount of this installment . . . . .	\$ _____
2. Amount of unused overpayment credit, if any, applied to this installment (see Instructions) . . . . .	\$ _____
3. Amount of this Installment payment (line 1 less line 2) . . . . .	\$ _____

If fiscal year taxpayer, see instructions.  
 \*Sign only if this is an original or amended declaration.  
 Return this voucher with check or money order payable to:  
**MISSOURI DIRECTOR OF REVENUE, Box 999, Jefferson City, Missouri 65101**

Your social security number		Spouse's social security number	
First name and initial (if combined declaration, use first names and middle initials of both)			Last name
Address (Number and street)			
City, State, and ZIP code			

If this is an original declaration-voucher, file even though line 3 is zero.

\* Sign here **YOUR SIGNATURE**

\* Sign here **SPOUSE'S SIGNATURE (if combined declaration)**

Please type or print



**1974 MISSOURI ESTIMATED TAX WORKSHEET FOR INDIVIDUALS**

See Instructions before completing.

	H-HUSBAND	W-WIFE	C-COMBINED OR SINGLE
1. Enter your adjusted gross income expected in 1974 . . . . .			
1a. Enter percentage of column H and W to total in column C . . . . .	Percent	Percent	
2a. Enter your Federal income tax for 1974 . . . . .			
2b. Enter your personal exemptions and deductions for dependents . . . . .			
2c. Enter (1) your itemized deductions or (2) standard deduction of \$1300 or 15% of income not to exceed \$2000 . . . . .			
3. Total of Lines 2a, 2b, and 2c . . . . .			
4. Deduct Line 3 from Line 1. This is your combined taxable income . . . . .			
	H-HUSBAND	W-WIFE	
5. Prorate Line 4 between spouses according to the percentages on Line 1a . . . . .			
6. Tax (Refer to tax table) . . . . .			
7. Missouri tax to be withheld, credit for income tax to be paid to another state, and senior citizens tax credit . . . . .			
8. Estimated Tax (Line 6 minus Line 7) . . . . .			
9. Combined Estimated Tax to be paid (Add columns H and W, Line 8) . . . . .			
10. Computation of installments - If declaration is due to be filed on: { April 15, 1974, enter 1/4 of Line 9 { June 15, 1974, enter 1/3 of Line 9 { September 15, 1974, enter 1/2 of Line 9 { January 15, 1975, enter amount on Line 9 } . . . . .			

NOTE: If estimated tax changes during the year use the amended computation below to determine amended amount to be entered on the declaration-voucher.

Amended Computation	Record of Estimated Tax Payments				
(Use if estimated tax is substantially changed after first declaration-voucher filed.)	Voucher Number	(a)	(b)	(c)	(d)
		Date	Amount	1973 Overpayment	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c).
1. Amended estimated tax (enter here and in Block A on declaration-voucher) . . . . .					
2. Less: Amount of last year's overpayment (a) elected for credit to 1974 estimated tax and applied to date . . . . .	1				
(b) Payments made on 1974 declaration . . . . .	2				
(c) Total of lines 2(a) and 2(b) . . . . .	3				
3. Unpaid balance (line 1 less line 2(c)) . . . . .	4				
4. Amount to be paid (line 3 divided by number of remaining installments.) Enter here and on line 1 of declaration-voucher . . . . .					
	Total . . . . .				

— NOTICE —

**You will not be billed**

**Remit when due**

FORM 40ES	<b>MISSOURI ESTIMATED TAX DECLARATION-VOUCHER FOR INDIVIDUALS-1974</b> (To be used for making declaration and payment)	4	Calendar year—Due <b>January 15, 1975</b>  Fiscal year— Due _____
A. Estimated tax for the year ending _____ (month and year) \$ _____		B. Overpayment from last year credited to estimated tax for this year. \$ _____	
1. Amount of this installment . . . . . \$ _____ 2. Amount of unused overpayment credit, if any, applied to this installment (see Instructions) . . . . . \$ _____ 3. Amount of this installment payment (line 1 less line 2) . . . . . \$ _____		If fiscal year taxpayer, see instructions. *Sign only if this is an original or amended declaration. Return this voucher with check or money order payable to: <b>MISSOURI DIRECTOR OF REVENUE, Box 999, Jefferson City, Missouri 65101</b>	
If this is an original declaration-voucher, file even though line 3 is zero.  * Sign here <b>YOUR SIGNATURE</b>  * Sign here <b>SPOUSE'S SIGNATURE (if combined declaration)</b>		Your social security number _____ Spouse's social security number _____	
		First name and initial (if combined declaration, use first names and middle initials of both) _____ Last name _____	
		Address (Number and street) _____	
		City, State, and ZIP code _____	

FORM 40ES

MISSOURI ESTIMATED TAX DECLARATION-VOUCHER FOR INDIVIDUALS-1974

3

Calendar year—Due September 15, 1974

(To be used for making declaration and payment)

Fiscal year—Due \_\_\_\_\_

A. Estimated tax for the year ending (month and year)

B. Overpayment from last year credited to estimated tax for this year.

\$

\$

If fiscal year taxpayer, see instructions.

\*Sign only if this is an original or amended declaration.

Return this voucher with check or money order payable to: MISSOURI DIRECTOR OF REVENUE, Box 999, Jefferson City, Missouri 65101

1. Amount of this installment

\$

2. Amount of unused overpayment credit, if any, applied to this installment (see Instructions)

\$

3. Amount of this installment payment (line 1 less line 2)

\$

Your social security number

Spouse's social security number

First name and initial (if combined declaration, use first names and middle initials of both)

Last name

If this is an original declaration-voucher, file even though line 3 is zero.

\* Sign here

YOUR SIGNATURE

here

SPOUSE'S SIGNATURE (if combined declaration)

Please type or print

Address (Number and street)

City, State, and ZIP code

FORM 40ES

MISSOURI ESTIMATED TAX DECLARATION-VOUCHER FOR INDIVIDUALS-1974

2

Calendar year—Due June 15, 1974

(To be used for making declaration and payment)

Fiscal year—Due \_\_\_\_\_

A. Estimated tax for the year ending (month and year)

B. Overpayment from last year credited to estimated tax for this year.

\$

\$

If fiscal year taxpayer, see instructions.

\*Sign only if this is an original or amended declaration.

Return this voucher with check or money order payable to: MISSOURI DIRECTOR OF REVENUE, Box 999, Jefferson City, Missouri 65101

1. Amount of this installment

\$

2. Amount of unused overpayment credit, if any, applied to this installment (see Instructions)

\$

3. Amount of this installment payment (line 1 less line 2)

\$

Your social security number

Spouse's social security number

First name and initial (if combined declaration, use first names and middle initials of both)

Last name

If this is an original declaration-voucher, file even though line 3 is zero.

\* Sign here

YOUR SIGNATURE

here

SPOUSE'S SIGNATURE (if combined declaration)

Please type or print

Address (Number and street)

City, State, and ZIP code

FORM 40ES

MISSOURI ESTIMATED TAX DECLARATION-VOUCHER FOR INDIVIDUALS-1974

1

Calendar year—Due April 15, 1974

(To be used for making declaration and payment)

Fiscal year—Due \_\_\_\_\_

A. Estimated tax for the year ending (month and year)

B. Overpayment from last year credited to estimated tax for this year.

\$

\$

If fiscal year taxpayer, see instructions.

Return this voucher with check or money order payable to: MISSOURI DIRECTOR OF REVENUE, Box 999, Jefferson City, Missouri 65101

1. Amount of this installment

\$

2. Amount of unused overpayment credit, if any, applied to this installment (see Instructions)

\$

3. Amount of this installment payment (line 1 less line 2)

\$

Your social security number

Spouse's social security number

First name and initial (if combined declaration, use first names and middle initials of both)

Last name

If this is an original declaration-voucher, file even though line 3 is zero.

\* Sign here

YOUR SIGNATURE

here

SPOUSE'S SIGNATURE (if combined declaration)

Please type or print

Address (Number and street)

City, State, and ZIP code

### INSTRUCTIONS ON COMPLETING WORKSHEET

1. Married persons each having income, filing a combined estimate, will use columns H, W, and C. Others will only use Column C.

2. Line 1, enter your adjusted gross income from Federal return after subtracting U.S. government bond interest and adding interest on obligations of another state or its political subdivision.

3. Line 1a. Compute each spouse's percentage of their combined adjusted gross income. Example: If Line 1 is Husband (column H)—\$14,000.00, Wife (column W)—\$6,000.00, Combined (column C)—\$20,000.00, then Line 1a is Husband (column H)—70% ( $\$14,000.00 \div \$20,000.00$ ) and Wife (column W)—30% ( $\$6,000.00 \div \$20,000.00$ ).

4. Enter on Line 2a your Estimated 1974 Federal income tax and the balance of your 1973 Federal tax paid in 1974. You may also include any additional Federal income tax paid in 1974 for any year prior to 1973.

5. Enter on Line 2b, \$1200 each for you and your spouse and \$400 for each dependent allowed on Federal return. Add

\$800 if you expect to qualify as a head of household or surviving spouse on your Federal return.

6. Enter on Line 2c the standard deduction of \$1300 or 15% of income not to exceed \$2000. If husband and wife file separate declarations the standard deduction for each is \$650 or 15% of income not to exceed \$1,000. If one uses the standard deduction both must use it. If you itemize your deductions on Federal, you may itemize for State and make the following adjustments to your Federal deductions—Add: F.I.C.A. tax, Railroad Retirement tax and tax on self-employment income; Subtract: Missouri income tax and any other state's income tax.

7. Add the amounts on Lines 2a, 2b and 2c and subtract from Line 1. Enter difference on Line 4.

8. Line 5. Prorate Line 4, combined taxable income, on basis of the percentages on Line 1a. Example: If Line 4 is \$13,000 and the Line 1a percentages are 70% (Husband—column H) and 30% (Wife—column W), then the Line 5 a-

mounts are \$9,100 (Husband—column H) and \$3,900 (Wife—column W).

9. Determine tax from tax table and enter on line 6 in column H and W or column C. Note: Non resident will multiply the tax from the table by the percentage obtained by the following computation—divide Missouri adjusted gross income by total adjusted gross income derived from all sources. This is the Missouri tax due.

10. Enter on line 7 in the proper column the total of the amount of withholding of Missouri income tax you expect, the amount of income tax to be paid to another state and your senior citizens tax credit if any. Subtract from line 6.

11. Line 8 is the Estimated tax for each taxpayer.

12. Combine the amounts on Line 8 in columns H and W and enter on Line 9. This is the combined Estimated tax to be paid.

13. On Line 10 enter the amount due on the installment dates.

# INT-1

**STATE OF MISSOURI**  
**1974 INTANGIBLE PROPERTY TAX RETURN**  
 Based on 1973  
 Yield From Intangibles

Please print or type	LAST NAME (OR COMPANY NAME)	FIRST NAME AND INITIAL (BOTH IF JOINT FILING)	EMPLOYER IDENTIFICATION NO. <small>(IF COMPANY FILING)</small>	
	ADDRESS (NUMBER AND STREET, INCLUDING APT. NO., OR RURAL ROUTE)		YOUR SOCIAL SECURITY NO.	
	CITY, TOWN OR POST OFFICE, AND STATE		ZIP CODE	COUNTY
DISTRIBUTION	City of Residence			1
	School District			2
	Road District			3
	Library District			4
	Water District			5
	Sewer District			6
	Fire District			7
	Township/Other Tax Districts			8
				9

**PLEASE NOTE:** The Intangible Property Tax is a County and Local Tax. To insure proper distribution to your local taxing districts, please provide all of the information requested above. Refer to your County tax receipts where necessary. This distribution information is **NOT REQUIRED** from taxpayers in St. Louis City or St. Louis County.

• ATTACH CHECK OR MONEY ORDER HERE •

REPORT YOUR YIELD (INCOME) FROM THE FOLLOWING INTANGIBLE PROPERTY DURING 1973.

	YIELD	
1. Money on Deposit (except in Savings and Loan Associations or Credit Unions) . . . . .	\$	
2. Bonds (except obligations of the Federal Government) . . . . .		
3. Certificates of Indebtedness . . . . .		
4. Notes (except Capital Notes issued by Banks and Trust Companies) . . . . .		
5. Mortgages, Real Estate and Chattel . . . . .		
6. Debentures . . . . .		
7. Accounts Receivable . . . . .		
8. Conditional Sales Contracts . . . . .		
9. Trust or similar Beneficial Interest where Trustee's location is outside of Missouri (See Instructions on Back of Form) . . . . .		
10. TOTAL YIELD (Add Lines 1 through 9) . . . . .	\$	
11. TAX DUE AT 4% OF LINE 10 (Include Interest and Penalties if not paid by April 15, 1974) . . . . .	\$	

- Make check payable to:  
**MISSOURI INTANGIBLE TAX**
- Mail check and return to:  
**DEPARTMENT OF REVENUE**  
**INTANGIBLE PERSONAL PROPERTY TAX**  
**P.O. BOX 155**  
**JEFFERSON CITY, MISSOURI 65101**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

<b>Sign here</b>	<div style="display: flex; justify-content: space-between;"> <span>→ Your signature</span> <span>Date</span> </div>	<div style="display: flex; justify-content: space-between;"> <span>→ Preparer's signature (other than taxpayer)</span> <span>Date</span> </div>
	<div style="display: flex; justify-content: space-between;"> <span>→ Signature of wife if joint return</span> <span>Date</span> </div>	<div style="display: flex; justify-content: space-between;"> <span>→ Address (and ZIP Code)</span> <span>Preparer's Emp. Ident. or Soc. Sec. No.</span> </div>

## INSTRUCTIONS FOR PREPARING 1974 INTANGIBLE PERSONAL PROPERTY TAX RETURN

### WHO MUST FILE ?

Any person holding intangible personal property having a taxable situs in the State of Missouri at any time during the calendar year 1973 is subject to a property tax for the calendar year 1974 and must file a return unless the total tax amounts to \$1.00 or less. Trustees or other fiduciaries residing in Missouri are also required to file. A person is defined to include any individual, firm, co-partnership, joint adventure, association, corporation, company, estate, trust, business trust, syndicate, executor, administrator, receiver or trustee appointed by the State or Federal Court, or any other group or combination acting as a unit.

### INSTRUCTIONS FOR FILING

The Intangible Personal Property Tax must be paid in full, in the amount shown on the face of this return, by April 15, 1974. Returns and payment may be mailed to:  
Department of Revenue  
Intangible Personal Property Tax  
P.O. Box 155  
Jefferson City, Missouri 65101

Additional forms may be obtained at any courthouse or branch office of the Department of Revenue.

DO NOT file this return with your Missouri State Income Tax Return. Overpayment of State Income Tax CANNOT be credited against Intangible Tax due.

### DELINQUENT RETURNS AND PENALTIES

Delinquent returns and payments bear interest at the rate of 1% per month from April 16, until paid, subject to a maximum penalty of 10% per annum.

Additional penalties are provided for failure or refusal to file a return, or for making a false or fraudulent return.

### INCOME SUBJECT TO TAX

- INTEREST (YIELD) ON MONIES ON DEPOSIT (Except deposits in Savings and Loan Associations and Credit Unions)
- INTEREST (YIELD) ON BONDS (Except Obligations of the Federal Government)
- INTEREST (YIELD) FROM -
  - CERTIFICATES OF INDEBTEDNESS
  - MORTGAGES, REAL ESTATE AND CHATTEL
  - DEBENTURES
  - ACCOUNTS RECEIVABLE
  - CONDITIONAL SALES CONTRACTS
  - NOTES

### INCOME NOT SUBJECT TO TAX

- DIVIDENDS RECEIVED FROM ANY CORPORATION
- DIVIDENDS OR INTEREST RECEIVED FROM A SAVINGS AND LOAN ASSOCIATION
- DIVIDENDS OR INTEREST RECEIVED FROM ANY CREDIT UNION
- PENSIONS
- ANNUITIES
- INTEREST ON CAPITAL NOTES ISSUED BY BANKS AND TRUST COMPANIES
- INTEREST FROM OBLIGATIONS OF THE FEDERAL GOVERNMENT

### DEFINITIONS OF INTANGIBLE TAX

The Intangible Personal Property Tax is a tax based on the yield (income) from intangible property having a taxable situs in the State of Missouri at any time during the calendar year 1973. Except for 2% retained by the State of Missouri for collection and administration, the tax is remitted to counties for distribution to their various subdivisions. For your local taxing districts to receive its correct share, the return must be completed in full by you. "Intangible Personal Property" is defined as the various classes of property set forth on the face of this return.

### TAXABLE SITUS

The taxable situs of Intangible personal property of Missouri residents is the residence of the owner. The taxable situs of intangible personal property in the hands of an executor or administrator is the residence of the decedent at the time of death. All intangible personal property of persons residing in other states used in or arising out of business transacted in this state has its taxable situs at the location of the business. All intangible personal property of persons residing in this state used in or arising out of business transacted outside of this state and taxed in the other state is not subject to the intangible property tax in Missouri.

### DEFINITION OF YIELD

The terms "yield" or "annual yield" mean the aggregate proceeds received as a result of ownership or beneficial interest in intangible property whether received in money, credits or property and is exclusive of any return of capital. Intangible Tax is computed on gross interest yield and no provision is made for the deduction of interest or other expenses from interest income.

# 1973 MISSOURI Individual Income Tax Instructions

## WHO MUST FILE A RETURN?

File a Missouri income tax return if you were required to file a Federal return and you are a:

- resident of Missouri, or
- nonresident of Missouri and had income of \$600 or more from Missouri sources.

If Missouri income tax was withheld even though you are not required to file a return, you should file to get a refund.

## WHO IS A RESIDENT OR A NON-RESIDENT?

A resident is an individual who either 1) maintained 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, although he was domiciled in Missouri, but did not maintain permanent living quarters in Missouri and did maintain them elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

A nonresident is an individual who is not a resident.

## WHEN TO FILE?

File as soon as you can after January 1, but not later than April 15, 1974.

## WHERE TO FILE?

Mail the return to the proper address shown on the return.

## NEW FORMS

New state income tax forms and schedules for 1973 are:

Form 40 - Individual Income Tax Return

Form 40A - Individual Income Tax Return - Short Form

Form 40ES - Declaration of Estimated Tax

Schedule CR - Resident Credit for Income Tax Paid to Other States

Schedule NRI - Nonresident Allocation of Income to Missouri

Schedule SC - Senior Citizens Tax Credit

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 40 or 40A. If you do not receive the necessary forms or schedules, you may obtain them from many banks, post offices or courthouses; however, in the event they do not have the forms contact one of the branch offices or the central office of the Department of Revenue.

## WHO MAY USE THE MISSOURI FORM 40A?

If you meet the qualifications listed below, you may use Form 40A which is simpler than the Form 40. You must:

- (1) have used Form 1040A to file your Federal return,
- (2) be a Missouri resident,
- (3) have all your income from Missouri, and
- (4) be single or have all the family income from one of spouses.

## WHO MAY NOT USE FORM 40A?

File your Missouri return on Form 40 instead of Form 40A if you:

- (1) filed Federal Form 1040,
- (2) are not a resident of Missouri,
- (3) had some of your income from outside Missouri,
- (4) filed a joint federal return and both spouses had income, or
- (5) have a modification to Federal adjusted gross income (such as interest on U.S. Bonds). See schedule 1 on page 2 of Form 40 for a description of the possible modifications.

## Here's how to fill in the new Form 40.

### Step 1.

Complete your Federal income tax return first!

### Step 2.

Name and address - Use the label on the cover of the tax forms package mailed to you. Make the same corrections you made on your Federal return label, if any. If you did not receive forms with a label, copy your name and address from your Federal return.

### Step 3.

Social security number - If the social security number on the label is wrong or you are not using a label, copy your correct number from your Federal return. If you are married, copy the numbers of both husband and wife from your Federal return.

### Step 4.

Filing status - Lines 1 through 5.

You must check the same filing status on your Missouri return that you checked on your Federal return.

### Step 5.

Exemptions - Lines 6a through 9.

Indicate on Line 6a and b the same personal exemptions you claimed on your Federal return. (This is for informational purposes only, but must be completed to assure proper processing of your return).

On lines 6c and d of your Federal return you indicated the number of dependents you had. Add those two numbers and enter on line 7 of the Missouri return; multiply that number by \$400. Add the amount checked under filing status (lines 1 through 5) and the amount on line 7 and enter the total on lines 9 and 14.

**NOTE: ALL AMOUNTS MAY BE ROUNDED TO WHOLE DOLLARS**

### Step 6.

Missouri Adjusted Gross Income-Line 10. This will generally be the same as your Federal adjusted gross income which is line 15 on your Federal return. Certain types of income, such as U.S. Government bond interest, gain on sale of your personal residence, annuities or a refund

of Federal income tax which was deducted in a previous year may require you to complete Schedule 1 on page 2 of the return (see instructions on page 3).

If both husband and wife had income and a combined return is being filed, enter that part of the total income which is the husband's in Column H, and the wife's in column W. You may find it convenient to use the worksheet included in these instructions to determine the separate income of husband and wife. Be sure that line 10H plus 10W equals line 10C.

### Step 7.

Income Percentages - Line 11

This line must be completed only when both husband and wife have income. On line 11H enter the percentage obtained by dividing the amount on line 10H by the amount on line 10C. Divide the amount on line 10W by the amount on line 10C and enter the percentage on line 11W. Use whole percentages (example: 94% not 94.3%) and be sure that lines 11H plus 11W equals 100%.

**Step 8.**

Standard Deductions or Itemized Deductions - Line 12.

If you used the standard deduction on your Federal return, the same amount must be claimed on your Missouri return.

If you are married and filing a separate return your standard deduction is computed as follows:

- (a) If your Federal adjusted gross income is less than \$4,333 enter \$650.
- (b) If your Federal adjusted gross income is more than \$6,666 enter \$1,000.
- (c) If your Federal adjusted gross income is \$4,333 to \$6,666 enter 15% of your Federal adjusted gross income.

Enter this amount on line 12 and check the box.

If you itemized your deductions on your Federal return, you may use them on your Missouri return subject to certain modifications. Complete Schedule 2 on page 2 to determine the amount to be entered on line 12.

**Step 9.**

Federal Income Tax Deduction - Line 13a and 13b.

On line 13a enter your Federal income tax for the year 1973 as computed on your federal return.

On Line 13b enter the Federal income tax paid in 1973 for a prior year, if any. Complete Schedule 3 page 2 to determine this amount.

**Step 10.**

Missouri Taxable Income - Line 16.

Subtract from your Missouri adjusted gross income on line 10C the total of your:

- (1) Itemized or standard deduction (line 12)
- (2) Federal income tax deduction (line 13a and 13b), and
- (3) Personal and dependency exemptions (line 14)

Enter the remainder on line 16.

When both husband and wife had income, multiply the Missouri taxable income (line 16) by the percentages on line 11H and 11W, respectively. Enter the results on line 16a and 16b, respectively.

**Step 11.**

Missouri Tax - Line 17.

Determine the tax from the tax table on page 2 of your return. If both husband and wife have income, determine each of their taxes from the table and enter on lines 17H and 17W.

**Step 12.**

Credit for Income Tax Paid to Other States - Line 18.

Use this line only if you were a resident of Missouri for the entire taxable year and you were required to pay an income tax to another state. You should also complete Schedule CR. In so doing you are allowed a deduction from your Missouri income tax due not to exceed that portion of your Missouri tax on the income taxed by the other state.

**Step 13.**

Tax for a Nonresident - Line 19.

Use this line only if you were a non-resident or part year resident of Missouri. You have previously determined your Missouri tax on your total income. If your income is not totally from Missouri sources, you should complete Schedule NRI. This schedule will determine your Missouri tax based on the ratio that your Missouri adjusted gross income bears to your total adjusted gross income from all sources.

**Step 14.**

Balance of Tax - Line 20

On a combined return the tax on lines 20H and 20W of the husband and wife are added together and entered on line 20C.

**Step 15.**

Credits and Prepayments - Line 21

On line 21a enter the total Missouri tax withheld as shown on your Forms W-2. A copy of each of the W-2's must be attached to your return.

On line 21b enter the total Missouri estimated tax payments you made for 1973. Include overpayments for 1972 that you decided to have applied to 1973. If you and your spouse filed separate Missouri estimated tax declarations for 1973 but are required to file a combined return, enter the combined total of payments. If you and your spouse filed a combined Missouri estimated tax declaration for 1973 but file separate Federal and State income tax returns, either of you can claim all or any part of the total estimated tax paid.

On line 21c enter the senior citizens tax credit from Schedule SC. If you or your spouse were age 65 or older during 1973, you may qualify for the credit. Obtain and complete Schedule SC and attach to your return.

**Step 16.**

Balance Due - Line 23.

If your Missouri income tax exceeds your credits and prepayments, enter the balance due and if it exceeds \$1.00 enclose your check or money order for the amount payable to "Director of Revenue". Show your social security number on your remittance.

**Step 17.**

Refund - Line 24.

If your total credits and prepayments exceed your Missouri income tax, enter the amount of the overpayment. If you desire that all or a part of the overpayment be credited to next year's estimated tax, indicate that amount on line 25. The amount will be credited to your account under your social security number.

**Step 18.**

Sign Your Return.

It is not considered a valid return unless you do. Both husband and wife must sign a combined return. If you pay someone to prepare your return, that person also must sign.

<p><b>PENALTY FOR NOT PAYING TAX - A</b> penalty is charged if the balance due on Form 40 or 40A is not paid by the date the return is due, which is April 15. The penalty is 5%. In addition, an interest charge of 6% per year is applied to the unpaid amount.</p>
<p><b>PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX DURING THE YEAR -</b> If the total of your credits and prepayments on Line 22 is less than 80% (66 2/3% for farmers) of Line 20, you may owe a penalty unless you meet one of the exceptions explained on Form 30. Obtain and attach this form to your return to show how you figured the penalty or which exception you believe applied.</p> <p>If you owe a penalty, show the amount in the bottom margin on Page 1 of Form 40 and write "Penalty - estimated tax". If you owe a tax on Line 23, include the penalty amount in with your total.</p>

**Instructions For Schedule 1 - Form 40**

**SCHEDULE 1 - Missouri Modifications to Federal Adjusted Gross Income**

**Line 1:** Copy your Federal adjusted gross income from line 15 Federal Form 1040 or line 12 Federal Form 1040A.

**ADDITIONS:**

**Line 2:** If you had income from an obligation of a state or political subdivision outside of Missouri, enter that amount.

**Line 3:** If you incurred expenses (management fees, trustee fees, interest, etc.) in excess of \$500 to earn the income on Line 2, enter that amount here.

**Line 5:** If you received a Federal income tax refund which you deducted on your Missouri return in a prior year, enter the amount of the refund.

**Line 6:** Enter positive adjustments reported from changes of accounting method (Form 301) and from partnerships, (see note) fiduciaries, (see note) or other sources. Check the boxes applicable and attach an explanation.

**SUBTRACTIONS:**

**Line 8:** Enter any interest you received from U.S. Government obligations. Interest from U.S. Treasury Bonds and notes are exempt. Interest on obligations guaranteed by the U.S. Government (such as FNMA obligations) are generally not exempt.

**Line 9:** If you incurred expense (management fees, trustee fees, interest, etc.) in excess of \$500 to earn the income on line 8, enter that amount here.

**Line 11:** Enter negative adjustments reported from changes of accounting method (Form 301) and from partnerships, (see note) fidu-

ciaries, (see note) or other sources. Other sources of negative adjustments may be:

(1) Public pensions which are specifically exempted under Missouri law: including certain firemen and police pensions and pensions under the Missouri State Employee's pension law.

(2) Additional Capital Gain Deduction Due to Difference in Basis - If, during the taxable year, you received a gain from the sale of property or other capital assets for which you had a higher tax basis for Missouri tax purposes than for Federal tax purposes you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long term capital gain for Federal income tax purposes, the exclusion is limited to the gain or 50% of such difference, whichever is smaller.

For example: Taxpayer's Federal adjusted gross income for the taxable year 1973 includes a gain of \$5,000 resulting from the sale of real estate. When sold, the property had a basis of \$10,000 for Missouri income tax purposes and \$8,000 for Federal income tax purposes. The amount of the difference in basis is \$2,000. The negative modification, in this use, is \$2,000. If such gain was considered a long term capital gain for Federal tax purposes, the negative modification is only \$1,000.

No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for Federal income tax purposes,

no adjustment is required.

(3) Accumulation Distributions - If during the year 1973 you received a distribution as a beneficiary of a trust that was made from accumulated earnings of prior years, such amount may be excluded from your Missouri income to the extent that such amount was reported in your total Federal adjusted gross income.

(4) Amounts Previously Taxed by Missouri - The amount of any income (including annuity income) or gain included in your Federal adjusted gross income which was properly reported as income or gain in a prior Missouri income tax return filed under the Missouri Laws in effect prior to January 1, 1973, by you or by a decedent, an estate or a trust from whom you acquired such income or gain may be excluded here.

**Line 13:** Add lines 1 and 7 and subtract line 12. Enter the result here and on line 10, page 1.

**SPECIAL NOTE:**

**Line 6 or 11: Partnership Adjustment** - If during the taxable year you received income from a partnership, enter the amount of your partnership adjustment, if any. The partnership must notify you of the amount of any such adjustment to which you are entitled.

**Fiduciary Adjustment** - If during the taxable year you received income from a trust or estate, enter the amount of your fiduciary adjustment, if any. The executor or trustee of the Missouri estate or trust of which you are a beneficiary must notify you of the amount of any such adjustment to which you are entitled.

**WORKSHEET FOR COMBINED RETURN**

This worksheet will assist you in determining the income of each spouse when both have income to be entered on Form 40. If you have no modifications in Schedule 1, you may enter the amount on line 17 of the worksheet on Form 40, page 1, line 10. If you have modifications enter the amount on line 17 on page 2, Schedule 1, line 1.

**ADJUSTED GROSS INCOME COMPUTATION**

- 1. Wages, salaries, tips, etc. ....
- 2. Dividends after exclusion ....
- 3. Interest income ....
- 4. Business income (loss) ....
- 5. Net gain (loss) capital assets ....
- 6. Net gain (loss) supplemental schedule ....
- 7. Pensions and annuities ....
- 8. Rents and royalties ....
- 9. Net gain (loss) — partnership ....
- 10. Net gain (loss) — estate or trust ....
- 11. Net gain (loss) — small business corporation ....
- 12. Farm income (loss) ....
- 13. Fully taxable pensions and annuities ....
- 14. Miscellaneous ....
- 15. Total (add lines 1 through 14) ....
- 16. Less: Federal adjustments to income ....
- 17. FEDERAL ADJUSTED GROSS INCOME (line 15 less line 16) ....
- 18. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 17, column H and W) ....

FORM 1040 LINE NUMBER	H-HUSBAND	W-WIFE
9		1
10c		2
11		3
28		4
29		5
30		6
31		7
31		8
31		9
31		10
31		11
32		12
33		13
35 to 37		14
		15
39 to 42		16
15		17
15		18