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Peel off the label and
place it in the address
area of your return,
making whatever correc-
tions are necessary



MISSOURI

INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

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A MESSAGE FROM THE DIRECTOR OF REVENUE

Last year you were advised that there were many changes in the Missouri Income Tax Law designed to make a great improvement over previous years in the time and effort required to file your return. Our first year's experience under conformity with Federal Law has certainly supported this and, accordingly, you will see from the enclosed package of forms for 1974 that very few changes have been made. Although the number of errors made by taxpayers was higher than expected, we believe this was primarily due to the fact that the forms were completely new and we are confident that significant improvement will be seen for 1974. You can help by carefully reading the instructions and by double checking your return before filing.

The Department has learned much from this first year of processing the new returns. Procedures are in effect which we hope will expedite the processing of returns. Significant improvement in this area, however, must await the installation of a new computer. Present plans call for that installation to take place during the summer of 1975 and be ready for returns filed for that year.

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 return 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. We believe you will find it very easy to complete. In addition, use of this 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.

To help insure the speedy and accurate processing of your return, PLEASE USE THE PRE-ADDRESSED MAILING LABEL above, making whatever corrections are necessary.

Best wishes for 1975.

Very truly yours,

James R. Spradling
Director of Revenue



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.
- 2.) Check and verify all mathematics on the return. This is most important to avoid delay of your refund if one is due.
- 3.) Attach state copy of Form W-2 from all employers withholding Missouri tax.
- 4.) If you are claiming Senior Citizens Tax Credit, attach completed Form SC with copies of tax receipts or Statement CRP.
- 5.) Sign the return (both spouses must sign if combined return).
- 6.) Attach a check or money order if the balance due on line 23 (line 20 for Form 40A) is \$1.00 or more. Sign your check.
- 7.) Mail the returns to the proper address.

ASSISTANCE IN PREPARING YOUR MISSOURI RETURN MAY BE OBTAINED AT ANY OF THE FOLLOWING LOCATIONS ON THE DAYS CHECKED.

OFFICE LOCATION		OFFICE OPEN				
		MON	TUE	WED	THU	FRI
Missouri Tax Representatives in these offices are available on the days checked to assist with your Missouri Income Tax Return.	CARTHAGE, 407 S. Garrison (January 1 to April 15)				X	
	FARMINGTON, Courthouse	X				
	JOPLIN, 501 Virginia	X	X	X	X	X
	KANSAS CITY, 615 E. 13th Street	X	X	X	X	X
	ST. JOSEPH, 602 Edmond	X	X	X	X	X
	ST. LOUIS, 3303 South Kingshighway	X	X	X	X	X
	SHELBYNA, 115 W. Chestnut	X				
	SPRINGFIELD, 220 E. Commercial	X	X	X	X	X
Missouri Tax Representatives are in these Federal offices from January 1 to April 15 to assist with your Missouri Income Tax Return.	CAPE GIRARDEAU, 339 Broadway	X	X	X	X	X
	CHILLICOTHE, 919 Jackson	X				
	COLUMBIA, 105 S. Providence	X	X	X	X	X
	HANNIBAL, 801 Broadway	X				
	INDEPENDENCE, 3675 Noland Rd.	X	X	X	X	X
	JEFFERSON CITY, 605 Hilda St.	X	X	X	X	X
	KENNETT, 711 1st Street	X				
	KIRKSVILLE, 201 N. Elson (Suite 206)	X				
	POPLAR BLUFF, 1901 Sunset	X				
	ROLLA, 400 Main	X				
	ST. LOUIS, 1114 Market	X	X	X	X	X
	SEDALIA, 319 S. Lamine St.	X				
	SPRINGFIELD, 1610 E. Sunshine St.	X	X	X	X	X

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

40 MISSOURI Individual Income Tax Return 1974

or other taxable year beginning _____ 1974, ending _____ 19

Please print or type	Name (if combined return use first name and middle initial of both) _____ Last name _____	Your social security number _____	DEPT. OF REVENUE USE ONLY	
	Present home address (Number and street including apartment number or rural route) _____	Spouse's social security no. _____		Cash _____
	City, town or post office, State and ZIP code _____ <small>Place label within block</small>	Occupation Yours _____ Spouse's _____		J.D. _____ Ext. _____ Code _____

FILING STATUS - Same as Federal - check only one 1 <input type="checkbox"/> Single \$1,200 2 <input type="checkbox"/> Married filing joint Federal and combined Missouri \$2,400 3 <input type="checkbox"/> Married filing separately A <input type="checkbox"/> If spouse files separate return \$1,200. Enter spouse's name _____ B <input type="checkbox"/> Spouse NOT filing \$2,400. (Only if box on Federal line 6b is checked.) 4 <input type="checkbox"/> Unmarried Head of Household \$2,000 5 <input type="checkbox"/> Widow(er) with dependent child \$2,000	EXEMPTIONS Regular/ 65 or over /Blind 6a Yourself <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> b Spouse <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> c Number of dependents on line 6c Federal return _____ d Number of dependents on line 6d Federal return _____ e Total dependents (add lines 6c and d) <input type="text"/> 7 Multiply \$400 by total on line 6e _____ 8 Personal exemption checked on lines 1 through 5 _____ 9 Total exemption deduction (add lines 7 and 8) _____
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If line 10C is over \$20,000 and includes more than \$1,000 income (loss) other than wages, ATTACH COMPLETE COPY OF YOUR FEDERAL RETURN	H—HUSBAND	W—WIFE	C—COMBINED OR SINGLE
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Income and Deductions	10 Missouri adjusted gross income (from Schedule 1, page 2)	10H	10W	10C
	11 Income percentages - Divide columns 10H and 10W by 10C	11H Percent	11W Percent	11C 100 Percent
Tax and Credits	12 (a) If you itemized deductions on your Federal return, enter your Missouri itemized deductions from Schedule 2, page 2 See instructions if (b) If you did not itemize deductions on your Federal return, enter 15% of your Federal married filing separate adjusted gross income but not less than \$1,300 nor more than \$2,000 and check here <input type="checkbox"/>			12
	13a Federal income tax from 1974 Form 1040, line 18, or 1040A, line 19			13a
	b Prior Federal income tax and other Federal tax (from Schedule 3, page 2)			13b
	14 Personal and dependency exemption deduction (from line 9, above)			14
	15 Total Deductions (add lines 12, 13, and 14)			15
	16 Missouri taxable income (subtract line 15 from line 10C)			16
	a Multiply line 16 by percentage on line 11, column H	16a		
	b Multiply line 16 by percentage on line 11, column W		16b	
	17 Missouri TAX on each income (table on page 2)			17
	18 Resident Credit for tax paid to another state (Schedule CR)			18
19 Nonresident - Missouri income percentage (Schedule NRI)	Percent	Percent	19 Percent	
20 Balance (Resident - line 17 less line 18) or (Nonresident - multiply line 17 by percentage on line 19) Add columns H and W and enter in column C			20	
Refund or Bal Due	21a Missouri tax withheld (attach Copy 2 of W-2 forms)			21a
	b Payments on 1974 Declaration of Missouri Estimated Tax			21b
	c Senior citizens tax credit (attach Schedule SC)			21c
	d Amount paid with Form 60, Application for Extension of Time to File			21d
	22 Total credits - Add lines 21a, b, c, and d			22
23 If line 20 is larger than line 22, enter BALANCE DUE Pay balance due of \$1.00 or more to Director of Revenue			23	
24 If line 22 is larger than line 20, enter amount OVERPAID No refund will be made if less than \$1.00			24	
25 Amount of line 24 to be: Credited on 1975 Estimated Tax <input type="checkbox"/> \$ <input type="checkbox"/> Refunded <input type="checkbox"/>			25	

IF REFUND Director of Revenue P.O. Box 500 Mail to: Jefferson City, Mo. 65101	OTHER RETURNS Director of Revenue P.O. Box 329 Mail to: Jefferson City, Mo. 65101
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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.

Sign here → Your signature _____ Date _____

→ Preparer's signature (other than taxpayer) _____ Date _____

→ Spouse'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 line 7 or 12 exceeds \$200, ATTACH COPY OF FEDERAL RETURN.	H—HUSBAND	W—WIFE	COMBINED C—OR SINGLE
1 Federal adjusted gross income from line 15, Form 1040 or line 12 Form 1040A.			1
Additions to adjusted gross income (attach explanation of each item)			
2 Interest on State and local obligations other than Missouri sources			2
3 Less: Related expenses (omit if less than \$500)			3
4 Net (subtract line 3 from line 2)			4
5 Refund of Federal income tax previously deducted on prior Missouri return			5
6 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> Transitional net accounting change adjustment (attach Form 301) <input type="checkbox"/>			6
7 Total of lines 4 to 6.			7
Subtractions from adjusted gross income (attach explanation of each item)			
8 Interest from exempt Federal obligations			8
9 Less: Related expenses (omit if less than \$500)			9
10 Net (subtract line 9 from line 8)			10
11 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> Transitional net accounting change adjustment (attach Form 301) <input type="checkbox"/>			11
12 Total of lines 10 to 11			12
13 Missouri adjusted gross income (line 1 plus line 7 minus line 12) Enter on line 10, page 1			13

SCHEDULE 2—Missouri Itemized Deductions (Use only if deductions itemized on Federal return)

1 Federal itemized deductions (from line 45, Form 1040)		1
2a State and local income taxes deducted on Form 1040		2a
b Less: Kansas City and St. Louis Earnings Taxes		2b
c Net Subtraction (subtract line 2b from line 2a)		2c
3 Subtract line 2c from line 1		3
4 Add a. 1974 Social Security Tax—Husband (Not to exceed \$772.20)		4a
b. 1974 Social Security Tax—Wife (Not to exceed \$772.20)		4b
c. 1974 Railroad Retirement Tax (Not to exceed \$772.20)		4c
d. 1974 Self-employment Tax (from line 55, Form 1040)		4d
5 Total Additions—Add lines 4a, b, c, and d		5
6 Missouri deductions (add lines 3 and 5 and enter on line 12, page 1)		6

SCHEDULE 3—Federal Income Tax (Do not include social security, self-employment, or railroad retirement taxes)

NOTE: An additional Federal tax for an earlier year included on line 1 may indicate you owe additional Missouri tax for the same year. If so, file an amended return for the earlier year without waiting for an audit notice. If your Federal tax was adjusted for 1973 or later you must file an amended Missouri return.

1 Additional Federal income tax for _____ paid in 1974 (Do not include 1973 or later year)	1
2 Other Federal tax on lines 51, 56 and 57 Form 1040 for 1974	2
3 Total lines 1 and 2 and enter on line 13b, page 1	3

TAX TABLE — NOTE: On a combined return and both have income use lines 16a and b instead of line 16

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	

40 MISSOURI Individual Income Tax Return 1974

or other taxable year beginning _____ 1974, ending _____ 19 _____

Please print or type	Name (if combined return use first name and middle initial of both)	Last name	Your social security number	DEPT. OF REVENUE USE ONLY	
	Present home address (Number and street including apartment number or rural route)		Spouse's social security no.	Cash	
	City, town or post office, State and ZIP code		Occupation	Yours	Ext.
			Spouse's	Code	

FILING STATUS —Same as Federal—check only one 1 <input type="checkbox"/> Single \$1,200 2 <input type="checkbox"/> Married filing joint Federal and combined Missouri \$2,400 3 Married filing separately <input type="checkbox"/> If spouse files separate return \$1,200. Enter spouse's name _____ B <input type="checkbox"/> Spouse NOT filing \$2,400. (Only if box on Federal line 6b is checked.) 4 <input type="checkbox"/> Unmarried Head of Household \$2,000 5 <input type="checkbox"/> Widow(er) with dependent child \$2,000	EXEMPTIONS Regular/ 65 or over /Blind 6a Yourself <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> b Spouse <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Lines 6a and b for information ONLY
	c Number of dependents on line 6c Federal return d Number of dependents on line 6d Federal return e Total dependents (add lines 6c and d) <input type="text"/> 7 Multiply \$400 by total on line 6e 8 Personal exemption checked on lines 1 through 5 9 Total exemption deduction (add lines 7 and 8)	

If line 10C is over \$20,000 and includes more than \$1,000 income (loss) other than wages, ATTACH COMPLETE COPY OF YOUR FEDERAL RETURN	H—HUSBAND	W—WIFE	C—COMBINED OR SINGLE
	10H	10W	10C

10 Missouri adjusted gross income (from Schedule 1, page 2)	11H	Percent	11W	Percent	11C	100 Percent
11 Income percentages—Divide columns 10H and 10W by 10C						
12 (a) If you itemized deductions on your Federal return, enter your Missouri itemized deductions from Schedule 2, page 2 <input type="checkbox"/> See instructions if married filing separate (b) If you did not itemize deductions on your Federal return, enter 15% of your Federal adjusted gross income but not less than \$1,300 nor more than \$2,000 and check here <input type="checkbox"/>						12
13a Federal income tax from 1974 Form 1040, line 18, or 1040A, line 19						13a
b Prior Federal income tax and other Federal tax (from Schedule 3, page 2)						13b
14 Personal and dependency exemption deduction (from line 9, above)						14
15 Total Deductions (add lines 12, 13, and 14)						15
16 Missouri taxable income (subtract line 15 from line 10C)						16

	H—HUSBAND	W—WIFE	
	16a	16b	
a Multiply line 16 by percentage on line 11, column H			
b Multiply line 16 by percentage on line 11, column W			
17 Missouri TAX on each income (table on page 2)			17
18 Resident Credit for tax paid to another state (Schedule CR)			18
19 Nonresident—Missouri income percentage (Schedule NRI)	Percent	Percent	19
20 Balance (Resident—line 17 less line 18) or (Nonresident—multiply line 17 by percentage on line 19) Add columns H and W and enter in column C			20

21a Missouri tax withheld (attach Copy 2 of W-2 forms)	21a
b Payments on 1974 Declaration of Missouri Estimated Tax	21b
c Senior citizens tax credit (attach Schedule SC)	21c
d Amount paid with Form 60, Application for Extension of Time to File	21d
22 Total credits—Add lines 21a, b, c, and d	22

23 If line 20 is larger than line 22, enter BALANCE DUE Pay balance due of \$1.00 or more to Director of Revenue	23
24 If line 22 is larger than line 20, enter amount OVERPAID No refund will be made if less than \$1.00	24
25 Amount of line 24 to be: Credited on 1975 Estimated Tax <input type="checkbox"/> \$ <input type="checkbox"/> Refunded <input type="checkbox"/>	25

IF REFUND Director of Revenue P.O. Box 500 Mail to: Jefferson City, Mo. 65101	OTHER RETURNS Director of Revenue P.O. Box 329 Mail to: Jefferson City, Mo. 65101
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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.

Sign here	Your signature	Date	Preparer's signature (other than taxpayer)	Date
	Spouse's signature (if filing combined BOTH must sign even if only one had income.)		Preparer's Emp. Ident. or Soc. Sec. No.	

ATTACH COPY 2 OF W-2 FORMS HERE

Income and Deductions

Tax and Credits

Refund or Bal. Due

ATTACH CHECK OR MONEY ORDER HERE

If line 7 or 12 exceeds \$200, ATTACH COPY OF FEDERAL RETURN.	H—HUSBAND	W—WIFE	COMBINED		
			C—OR SINGLE		
1 Federal adjusted gross income from line 15, Form 1040 or line 12 Form 1040A.				1	
Additions to adjusted gross income (attach explanation of each item)					
2 Interest on State and local obligations other than Missouri sources				2	
3 Less: Related expenses (omit if less than \$500)				3	
4 Net (subtract line 3 from line 2)				4	
5 Refund of Federal income tax previously deducted on prior Missouri return				5	
6 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>					
Transitional net accounting change adjustment (attach Form 301) <input type="checkbox"/>				6	
7 Total of lines 4 to 6				7	
Subtractions from adjusted gross income (attach explanation of each item)					
8 Interest from exempt Federal obligations				8	
9 Less: Related expenses (omit if less than \$500)				9	
10 Net (subtract line 9 from line 8)				10	
11 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>					
Transitional net accounting change adjustment (attach Form 301) <input type="checkbox"/>				11	
12 Total of lines 10 to 11				12	
13 Missouri adjusted gross income (line 1 plus line 7 minus line 12) Enter on line 10, page 1				13	

SCHEDULE 2—Missouri Itemized Deductions (Use only if deductions itemized on Federal return)

1 Federal itemized deductions (from line 45, Form 1040)				1	
2a State and local income taxes deducted on Form 1040				2a	
b Less: Kansas City and St. Louis Earnings Taxes				2b	
c Net Subtraction (subtract line 2b from line 2a)				2c	
3 Subtract line 2c from line 1				3	
4 Add a. 1974 Social Security Tax—Husband (Not to exceed \$772.20)				4a	
b. 1974 Social Security Tax—Wife (Not to exceed \$772.20)				4b	
c. 1974 Railroad Retirement Tax (Not to exceed \$772.20)				4c	
d. 1974 Self-employment Tax (from line 55, Form 1040)				4d	
5 Total Additions—Add lines 4a, b, c, and d				5	
6 Missouri deductions (add lines 3 and 5 and enter on line 12, page 1)				6	

SCHEDULE 3—Federal Income Tax (Do not include social security, self-employment, or railroad retirement taxes)

NOTE: An additional Federal tax for an earlier year included on line 1 may indicate you owe additional Missouri tax for the same year. If so, file an amended return for the earlier year without waiting for an audit notice. If your Federal tax was adjusted for 1973 or later you must file an amended Missouri return.

1 Additional Federal income tax for _____ paid in 1974 (Do not include 1973 or later year)				1	
2 Other Federal tax on lines 51, 56 and 57 Form 1040 for 1974				2	
3 Total lines 1 and 2 and enter on line 13b, page 1				3	

TAX TABLE — NOTE: On a combined return and both have income use lines 16a and b instead of line 16

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	

40A MISSOURI Individual Income Tax Return 1974

IF BOTH SPOUSES HAVE INCOME DO NOT USE THIS FORM. USE FORM 40.

ATTACH CHECK OR MONEY ORDER HERE

Please print or type	Name (if combined return use first name and middle initial of both) Last name		Your social security number		DEPT. OF REVENUE USE ONLY	
	Present home address (Number and street including apartment number or rural route)					
	City, town or post office, State and ZIP code				Occupation	Yours
					Spouse's	J.D.
						Ext.
						Code

FILING STATUS —Same as Federal—check only one 1 <input type="checkbox"/> Single \$1,200 2 <input type="checkbox"/> Married filing joint Federal and combined Missouri \$2,400 3 Married filing separately A <input type="checkbox"/> If spouse files separate return \$1,200. Enter spouse's name _____ B <input type="checkbox"/> Spouse NOT filing \$2,400. (Only if box on Federal line 6b is checked.) 4 <input type="checkbox"/> Unmarried Head of Household \$2,000 5 <input type="checkbox"/> Widow(er) with dependent child \$2,000		EXEMPTIONS Regular/65 or over/Blind Ga Yourself <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> b Spouse <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Lines 6a and b for information ONLY c Number of dependents on line 6c Federal return d Number of dependents on line 6d Federal return e Total dependents (add lines 6c and d) 7 Multiply \$400 by total on line 6e 8 Personal exemption checked on lines 1 through 5 9 Total exemption deduction (add lines 7 and 8)
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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: { \$8,666 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 1974 Form 1040A, line 19		12		
13	Additional Federal income tax for _____ paid in 1974 (Do not include 1973 or later year)		13		
14	Personal and dependency exemption deduction from line 9		14		
15	Total deductions—Add lines 11, 12, 13 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		
b	Payments on 1974 Declaration of Missouri Estimated Tax		18b		
c	Senior citizens tax credit (attach Schedule SC)		18c		
19	Total credits—Add lines 18a, b and c		19		
20	If line 17 is larger than line 19, enter BALANCE DUE Pay balance due of \$1.00 or more to Director of Revenue		20		
21	If line 19 is larger than line 17, enter amount OVERPAID No refund will be made if less than \$1.00		21		
22	Amount of line 21 to be: Credited on 1975 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
	_____	_____	_____	_____
	Spouse'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

INSTRUCTIONS AND TAX TABLE ON PAGE TWO

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 corrections 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 the 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).

Copy line 6c and d of your Federal return. Add lines 6c and d and enter on line 6e. Multiply \$400 by number on line 6e and enter on line 7. Add the amount checked under filing status (lines 1 through 5) and the amount on line 7 and enter 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.

If you were audited by the Internal Revenue Service and paid additional Federal income tax for 1972 or prior years, enter that amount on line 13 (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).

Step 9.

Taxable Income—Line 16

Add lines 11, 12, 13 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 1974. Include overpayments for 1973 that you decided to have applied to 1974.

On line 18c enter the credit from Schedule SC. If you or your spouse were age 65 or older during 1974, 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.

TAX TABLE

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	

40A MISSOURI Individual Income Tax Return 1974

IF BOTH SPOUSES HAVE INCOME DO NOT USE THIS FORM. USE FORM 40.

Please print or type	Name (if combined return use first name and middle initial of both) _____ Last name _____	Your social security number _____	DEPT. OF REVENUE USE ONLY	
	Present home address (Number and street including apartment number or rural route) _____	Spouse's social security no. _____		Cash _____
	City, town or post office, State and ZIP code _____ Place label within block	Occupation Yours _____ Spouse's _____		J.D. _____ Ext. _____ Code _____

ATTACH CHECK OR MONEY ORDER HERE

FILING STATUS - Same as Federal - check only one

- 1 Single \$1,200
- 2 Married filing joint Federal and combined Missouri \$2,400
- 3 Married filing separately
 - A If spouse files separate return \$1,200. Enter spouse's name _____
 - B Spouse NOT filing \$2,400. (Only if box on Federal line 6b is checked.)
- 4 Unmarried Head of Household \$2,000
- 5 Widow(er) with dependent child \$2,000

EXEMPTIONS	Regular/	65 or over	/Blind	Lines 6a and b for information ONLY
6a Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c Number of dependents on line 6c Federal return				
d Number of dependents on line 6d Federal return				
e Total dependents (add lines 6c and d)				
7 Multiply \$400 by total on line 6e.				
8 Personal exemption checked on lines 1 through 5.				
9 Total exemption deduction (add lines 7 and 8)				

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: { \$8,666 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 1974 Form 1040A, line 19	12		
13 Additional Federal income tax for _____ paid in 1974 (Do not include 1973 or later year)	13		
14 Personal and dependency exemption deduction from line 9	14		
15 Total deductions - Add lines 11, 12, 13 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		
b Payments on 1974 Declaration of Missouri Estimated Tax	18b		
c Senior citizens tax credit (attach Schedule SC)	18c		
19 Total credits - Add lines 18a, b and c	19		
20 If line 17 is larger than line 19, enter BALANCE DUE Pay balance due of \$1.00 or more to Director of Revenue	20		
21 If line 19 is larger than line 17, enter amount OVERPAID No refund will be made if less than \$1.00	21		
22 Amount of line 21 to be: Credited on 1975 Estimated Tax <input type="checkbox"/> \$ _____ <input type="checkbox"/> 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
_____ Spouse'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

INSTRUCTIONS AND TAX TABLE ON PAGE TWO

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 corrections 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 the 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).

Copy line 6c and d of your Federal return. Add lines 6c and d and enter on line 6e. Multiply \$400 by number on line 6e and enter on line 7. Add the amount checked under filing status (lines 1 through 5) and the amount on line 7 and enter 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.

If you were audited by the Internal Revenue Service and paid additional Federal income tax for 1972 or prior years, enter that amount on line 13 (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).

Step 9.

Taxable Income—Line 16

Add lines 11, 12, 13 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 1974. Include overpayments for 1973 that you decided to have applied to 1974.

On line 18c enter the credit from Schedule SC. If you or your spouse were age 65 or older during 1974, 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.

TAX TABLE

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

1974 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, 1975.

WHERE TO FILE?

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

FORMS

State income tax forms and schedules for 1974 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 possible modifications.

DECLARATION OF ESTIMATED TAX

Residents and nonresidents shall make a declaration of estimated tax if:

(1) Their Missouri adjusted gross income other than wages can reasonably be expected to exceed \$500.

(2) Their Missouri adjusted gross income can be expected to exceed \$5,000, and

(3) Their Missouri estimated tax can be expected to be at least \$40.

See Form 40ES for details.

Here's how to fill in the 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 corrections 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 per-

sonal exemptions you claimed on your Federal return. (This is for informational purposes only, but must be completed to assure proper processing of your return).

Copy line 6c and d of your Federal return. Add lines 6c and d and enter on line 6e. Multiply \$400 by number on line 6e and enter on line 7. Add the amount checked under filing status (lines 1 through 5) and the amount on line 7 and enter 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 spouses 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. Where income is received from jointly held stocks, mortgages and other investments the income may be allocated one-half to each spouse. Income from a business or farm operation is not partnership income unless there is a partnership agreement and the books and records are maintained as a partnership.

You may find it convenient to use the worksheet included in these instructions to determine the separate income of each spouse. 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%.

Note: If one spouse has a loss on line 10 the percentage for that spouse would be 0% and the percentage of the spouse with the income would be 100%.

Step 8.
Itemized Deduction or Standard Deductions—Line 12.

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.

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.

Step 9.
Federal Income Tax Deduction—Line 13a and 13b.

On line 13a enter your Federal income tax for the year 1974 as computed on your federal return.

On line 13b enter the additional Federal income tax paid in 1974 for a year prior to 1973, 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 or if you were a part year resident of Missouri electing to determine your tax as if you were a resident for the entire year, and you were required to pay an income tax to another state. You must complete Schedule CR. If both husband and wife on a combined return are entitled to credit, a separate Schedule CR must be completed by each. 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 states.

Step 13.
Tax for a Nonresident—Line 19. Use this line only if you were a nonresident of Missouri or a part year resident of Missouri. If both husband and wife on a combined return have a part of each of their income from Missouri sources, each must complete a separate 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 1974. Include overpayments for 1973 that you decided to have applied to 1974. If you and your spouse filed separate Missouri estimated tax declarations for 1974 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 1974 but file separate Federal and State income tax returns, either of you can

claim all or any part of the total estimated tax paid.

Missouri residents enter on line 21c the senior citizens tax credit from Schedule SC. If you or your spouse were age 65 or older during 1974, 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.

ADDITIONAL CHARGES FOR NOT PAYING TAX

In addition to an interest charge of 6% per year on the unpaid tax, an addition to tax of 5% is charged on the balance due if not paid by the date the return is due which is April 15.

ADDITIONAL CHARGES FOR NOT PAYING ENOUGH ESTIMATED TAX DURING THE YEAR—

If the total of your credits and prepayments on Line 22 is less than 80% (66⅔% for farmers) of Line 20, you may owe an addition to tax 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 addition to tax or which exception you believe applied.

If you owe an addition to tax, show the amount in the bottom margin on Page 1 of Form 40 and write "Addition to tax-estimated tax". If you owe a tax on Line 23, include the addition to tax amount in with your total.

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) fiduciaries, (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 1974 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 case, 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 1974 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	FORM 1040 LINE NUMBER	H-HUSBAND		W-WIFE	
1. Wages, salaries, tips, etc.	9			1	
2. Dividends after exclusion	10c			2	
3. Interest income	11			3	
4. Business income (loss)	28			4	
5. Net gain (loss) capital assets	29			5	
6. Net gain (loss) supplemental schedule	30			6	
7. Pensions and annuities	31			7	
8. Rents and royalties	31			8	
9. Net gain (loss)—partnership	31			9	
10. Net gain (loss)—estate or trust	31			10	
11. Net gain (loss)—small business corporation	31			11	
12. Farm income (loss)	32			12	
13. Fully taxable pensions and annuities	33			13	
14. Miscellaneous	35 to 37			14	
15. Total (add lines 1 through 14)				15	
16. Less: Federal adjustments to income	39 to 42			16	
17. FEDERAL ADJUSTED GROSS INCOME (line 15 less line 16)	15			17	
18. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 17, column H and W)	15				18