

Peel off the label and place it in the address area of your return. Make corrections where necessary.



MISSOURI 1975

INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

A MESSAGE FROM THE DIRECTOR OF REVENUE

We are now entering our third year of receiving your filings of the simplified forms for the Missouri Individual Income Tax. Your Department of Revenue experienced a marked decline in the percentage of taxpayer errors on the forms filed last year (1974), compared to the first year of the new law (1973). Accordingly, we have made very few changes to the enclosed forms for this year, and anticipate a further reduction of errors . . . on your part, and on ours.

The forms and schedules provided inside are based upon information gathered from the return you filed last year. In the event you require additional forms or schedules, they may be obtained free of charge from any of the offices listed on the inside cover.

Much has been written and said about Missouri's taxation of the 1974 Federal income tax rebate. To set the record straight, our income tax law, passed by the General Assembly in 1972, specifically requires that this amount which you deducted on your 1974 return be reported as income in 1975 when you received the rebate. Actually, we Missouri taxpayers are fortunate to be able to deduct our Federal tax payments in the first place. Very few states now permit this deduction and, thus, they require their citizens to pay tax on money that is taken by the Federal government. In this context I believe you will see the need for us to provide a space on the enclosed returns for reporting your Federal tax rebate this one year only.



A few simple steps will assist in the completion of your return:

- The Missouri return is based on the income and deductions reported on your Federal return; therefore, **YOU MUST COMPLETE THE FEDERAL RETURN BEFORE STARTING YOUR MISSOURI RETURN.**
 - Entries from the Federal return, and Forms W-2 (Statement of Earnings received from your employers) can be transcribed to the Missouri return, and with few additional calculations on the enclosed forms, you can arrive at the amount of your payment or refund due.
 - Use the Short Form Return (40A) if you qualify, since it is easier for you to complete and for the Department of Revenue to process.
- Please read the instructions inside **BEFORE** starting to fill out the return. In the event you require personal assistance, Department of Revenue employees have been assigned to the office locations identified on the inside cover, and will be pleased to assist you during the times shown.
- **PLEASE USE THE PEEL-OFF LABEL** (above) on your completed return. It will help to process your return in minimum time. Make corrections, if necessary.

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 22 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.	CAPE GIRARDEAU, 400 Broadway, H & H Bldg. 3rd Floor	X	X	X	X	X
	CARTHAGE, 407 S. Garrison (January 5 to April 15)				X	
	FARMINGTON, Courthouse (January 5 to April 15)	X				X
	JOPLIN, 501 Virginia	X	X	X	X	X
	KANSAS CITY, 615 E. 13th Street	X	X	X	X	X
	ST. JOSEPH, 8th and Edmond, Federal Bldg., 3rd Floor	X	X	X	X	X
	ST. LOUIS, 3303A South Kingshighway	X	X	X	X	X
	SPRINGFIELD, 1037 South Glenstone	X	X	X	X	X
Missouri Tax Representatives are in these Federal offices from January 5 to April 15 to assist with your Missouri Income Tax Return.	CLAYTON, 200 S. Hanley Rd.	X	X	X	X	X
	COLUMBIA, 105 S. Providence	X	X	X	X	X
	INDEPENDENCE, 3675 Noland Rd.	X	X	X	X	X
	ST. LOUIS, 1114 Market	X	X	X	X	X
Missouri Tax Representatives are in these locations to assist with your Missouri Income Tax Return.	CHILLICOTHE, 919 Jackson (Federal Office)	Watch For Announcement in Your Local Newspaper For Dates of Assistance At These Locations				
	HANNIBAL, 801 Broadway (Federal Office)					
	JEFFERSON CITY, 605 Hilda (Federal Office)					
	KENNETT, Courthouse					
	KIRKSVILLE, 201 N. Olson, Suite 206 (Federal Office)					
	MEXICO, Courthouse					
	MOBERLY, Courthouse					
	POPLAR BLUFF, Courthouse					
	ROLLA, 400 Main (Federal Office)					
	SEDALIA, 319 S. Lamine St. (Federal Office)					

Form 40 MISSOURI Individual Income Tax Return 1975

or other taxable year beginning _____ 1975, 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)			J.D.	Ext.
	City, town or post office, State and ZIP code			Code	Cash

Home telephone number	EXEMPTIONS								
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"/> Spouse filing separate return \$1,200. Enter spouse's name _____ B <input type="checkbox"/> Spouse NOT filing \$2,400. 4 <input type="checkbox"/> Unmarried Head of Household \$2,000 5 <input type="checkbox"/> Widow(er) with dependent child \$2,000	Regular/	65 or over	/Blind	Line 6a for information ONLY					
	6a Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
Note: Do not include on line 6b or 6c, exemption of taxpayer or spouse b Enter number of dependents from line 6b Federal return _____ c Enter number of dependents from line 6c Federal return _____ d Total dependents (add lines 6b and c) <input type="text"/> 7 Multiply \$400 by total on line 6d above _____ 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
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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
12 (a) If you itemized deductions on your Federal return, enter your Missouri itemized deductions from Schedule 2, page 2 (b) If you chose the standard deduction on your Federal return, enter 16% of your Federal adjusted gross income	See instructions if married filing separate but; { if single, not less than \$1,600 nor more than \$2,300 } and check here <input type="checkbox"/> { if married, not less than \$1,900 nor more than \$2,600 }					12
13a Federal income tax from 1975 Form 1040, line 18 less line 21c, or Form 1040A, line 15 less line 16d						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			
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

21a Missouri tax withheld (attach Copy 2 of W-2 forms)					21a	
b Payments on 1975 Declaration of Missouri Estimated Tax					21b	
c Senior citizens tax credit (attach Form 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					23	
Pay balance due if \$1.00 or more to Director of Revenue P.O. Box 329 Jefferson City, Mo. 65101						
24 If line 22 is larger than line 20, enter amount OVERPAID					24	
No refund will be made if less than \$1.00 Mail return to: Director of Revenue P.O. Box 500 Jefferson City, Mo. 65101						
25 Amount of line 24 to be: Credited on 1976 Estimated Tax <input type="checkbox"/> \$ <input type="checkbox"/> Refunded <input type="checkbox"/>						25

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 _____	

ATTACH CHECK OR MONEY ORDER HERE

ATTACH COPY 2 OF W-2 FORMS HERE

Income and Deductions

Tax and Credits

Refund or Bal Due

If line 7 or 12 exceeds \$400, 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 including 1974 rebate received in 1975			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 44, 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. 1975 Social Security Tax—Husband (Not to exceed \$824.85)		4a
b. 1975 Social Security Tax—Wife (Not to exceed \$824.85)		4b
c. 1975 Railroad Retirement Tax (Not to exceed \$824.85)		4c
d. 1975 Self-employment Tax (from line 59, 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 1975 (Do not include 1973 or later year)	1
2 Other Federal tax on lines 50, 55 and 56 Form 1040 for 1975	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	

ATTACH COPY 2 OF W-2 FORMS HERE

Form 40 MISSOURI Individual Income Tax Return 1975

or other taxable year beginning _____ 1975, 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 _____	J.D.	Ext.
	City, town or post office, State and ZIP code _____ Place label within block _____	Enter your school district number (see instructions) _____	Code	Cash

Home telephone number _____	EXEMPTIONS	Regular/	65 or over	/Blind	Line 6a
FILING STATUS — Same as Federal — check only one	6a Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	for information
1 <input type="checkbox"/> Single \$1,200	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ONLY
2 <input type="checkbox"/> Married filing joint Federal and combined Missouri \$2,400	Note: Do not include on line 6b or 6c, exemption of taxpayer or spouse				
3 <input type="checkbox"/> Married filing separately	b Enter number of dependents from line 6b Federal return _____				
A <input type="checkbox"/> Spouse filing separate return \$1,200. Enter spouse's name _____	c Enter number of dependents from line 6c Federal return _____				
B <input type="checkbox"/> Spouse NOT filing \$2,400.	d Total dependents (add lines 6b and c) <input type="text"/>				
4 <input type="checkbox"/> Unmarried Head of Household \$2,000	7 Multiply \$400 by total on line 6d above _____				
5 <input type="checkbox"/> Widow(er) with dependent child \$2,000	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
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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
12 (a) If you itemized deductions on your Federal return, enter your Missouri itemized deductions from Schedule 2, page 2						
(b) If you chose the standard deduction on your Federal return, enter 16% of your Federal adjusted gross income						
See instructions if married filing separate but: { if single, not less than \$1,600 nor more than \$2,300 } and check <input type="checkbox"/> { if married, not less than \$1,900 nor more than \$2,600 } and here <input type="checkbox"/>	12					
13a Federal income tax from 1975 Form 1040, line 18 less line 21c, or Form 1040A, line 15 less line 16d	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	
a Multiply line 16 by percentage on line 11, column H	16a		17
b Multiply line 16 by percentage on line 11, column W		16b	18
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

21a Missouri tax withheld (attach Copy 2 of W-2 forms)				21a	
b Payments on 1975 Declaration of Missouri Estimated Tax				21b	
c Senior citizens tax credit (attach Form 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 if \$1.00 or more to Director of Revenue P.O. Box 329 Jefferson City, Mo. 65101				23	
24 If line 22 is larger than line 20, enter amount OVERPAID No refund will be made if less than \$1.00 Mail return to: Director of Revenue P.O. Box 500 Jefferson City, Mo. 65101				24	
25 Amount of line 24 to be: Credited on 1976 Estimated Tax <input type="checkbox"/> s <input type="checkbox"/> Refunded <input type="checkbox"/>				25	

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. _____

ATTACH CHECK OR MONEY ORDER HERE

Income and Deductions

ATTACH COPY 2 OF W-2 FORMS HERE

Tax and Credits

Refund or Bal. Due

If line 7 or 12 exceeds \$400, 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 including 1974 rebate received in 1975			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 44, 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. 1975 Social Security Tax-Husband (Not to exceed \$824.85)		4a
b. 1975 Social Security Tax-Wife (Not to exceed \$824.85)		4b
c. 1975 Railroad Retirement Tax (Not to exceed \$824.85)		4c
d. 1975 Self-employment Tax (from line 59, 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 1975 (Do not include 1973 or later year)	1
2 Other Federal tax on lines 50, 55 and 56 Form 1040 for 1975	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	

1975 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, 1976.

WHERE TO FILE?

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

FORMS

State income tax forms and schedules for 1975 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
- 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 all your income from Missouri.
- (2) not have any modifications to Federal adjusted gross income.

(3) have used the Federal standard deduction.

(4) be single or if married 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) had some of your income from outside Missouri.
- (2) filed a joint Federal return and both spouses had income.
- (3) itemized deductions on Federal return.
- (4) have a modification to Federal adjusted gross income (such as interest on U.S. Bonds).

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.

School District—Indicate the number of the school district in which you reside. See instructions for the number of your school district.

Step 5.

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 6.

Exemptions—Line 6 through 9. Indicate on line 6a 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.) Enter line 6b and c from your Federal return on line 6b and c of your Missouri return. Add lines 6b and c and enter on line 6d. Multiply \$400 by the number on line 6d and enter on line 7. Add the amount checked under filing status (line 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 7.

Missouri Adjusted Gross Income—Line 10.

To determine your Missouri adjusted gross income, you must complete Schedule 1 on page 2 of the return. (See

instructions on page 3 for completing Schedule 1.)

You may find it convenient to use the worksheet included in these instructions to determine the separate income of each spouse 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 books and records are maintained as a partnership. Be sure that line 10H plus 10W equals line 10C.

Step 8.

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 9.

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 \$5,938 enter \$950.
- (b) If your Federal adjusted gross income is more than \$8,125 enter \$1,300.
- (c) If your Federal adjusted gross income is \$5,938 to \$8,125 enter 16% of your Federal adjusted gross income.

Enter this amount on line 12 and check the box.

Step 10.

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

On line 13a enter your Federal income tax for the year 1975 as computed on your federal return.

On line 13b enter the additional Federal income tax paid in 1975 for a year prior to 1973, if any. Complete Schedule 3, page 2 to determine this amount.

Step 11.

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 12.

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 13.

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 14.

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 15.

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 16.

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 1975. Include overpayments for 1974 that you decided to have applied to 1975. If you and your spouse filed separate Missouri estimated tax declarations for 1975 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 1975 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 Form SC. If you or your spouse were age 65 or older during 1975, you may qualify for the credit. Obtain and complete Form SC and attach to your return.

Step 17.

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 18.

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 19.

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.

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 for a year prior to 1973 or 1974 Federal Income tax rebate previously deducted on your Missouri return, enter the total of those amounts here.

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 1975 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 1975 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 18 of the worksheet on Form 40, page 1, line 10. If you have modifications enter the amount on line 18 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. 50% of capital gain distributions (not reported on Schedule D)
- 7. Net gain (loss) supplemental schedule
- 8. Pensions and annuities
- 9. Rents and royalties
- 10. Net gain (loss) — partnership
- 11. Net gain (loss) — estate or trust
- 12. Net gain (loss) — small business corporation
- 13. Fully taxable pensions and annuities
- 14. Farm income (loss)
- 15. Miscellaneous
- 16. Total (add lines 1 through 15)
- 17. Less: Federal adjustments to income
- 18. FEDERAL ADJUSTED GROSS INCOME (lines 16 less line 17)
- 19. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 18, column H and W)

FORM 1040 LINE NUMBER	H-HUSBAND	W-WIFE
9		1
10c		2
11		3
28		4
29a		5
29b		6
30		7
31a		8
31a		9
31a		10
31a		11
31a		12
31b		13
32		14
33 to 35		15
		16
37 to 41		17
		18
15		
15		19

MISSOURI SCHOOL DISTRICT NUMBER

Your Missouri school district number is requested to provide statistical information and economic analysis on a school district basis.

You are to enter the number of the **public school** district where children at your residence are entitled to attend, or where they would be entitled to attend if you had children.

To assist you in completing the request, the Missouri **public school** district names and numbers are listed alphabetically by school district name below. Generally, the name of your **public school** district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district. For example:

1. All **public schools** located in the City of St. Louis are in "St. Louis" School District No. "487." "487" should be entered in the space provided.
2. All **public schools** located in the City of Springfield are in

"Springfield" R-XII" School District No. "479." "479" should be entered on the space provided.

The following should be considered in determining your public school district number.

1. Determine your **public school** district as of December 31, 1975.
2. If you live in one school district and work, or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service, or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you are a "NONRESIDENT," your school district number is "348."

If you are unable to determine your **public school** district number from these instructions, call the public elementary or public high school of your **public school** district.

Name	Number	Name	Number	Name	Number	Name	Number	Name	Number
Adrian R-III	001	Cabool R-IV	057	Dallas Co. R-I		Galena R-II	161	Hume R-VIII	213
Advance R-IV	002	Gainsville R-I	058	(Buffalo)	112	Gallatin R-V	162	Hurley R-I	214
Afton	003	Calhoun R-VIII	059	Davis R-XII	113	Gasconade C-4			
Albany R-III	004	California R-I	060	De Soto	114	(Falcon)	163	Iberia R-V	215
Altenburg	005	Callao C-8	061	Dekalb R-IV	115	Gatewood R-III	164	Illmo-Scott City R-I	
Alton R-IV	006	Camdenton R-III	062	Delta R-V	116	Gideon	165	(Scott City)	216
Anaconda	007	Cameron R-I	063	Dent-Phelps R-III		Gilliam C-4	166	Independence	217
Appleton City R-II	008	Campbell R-II	064	(RFD, Salem)	117	Gilman City R-IV	167	Iron Co. C-4	
Arcadia Valley R-II	009	Canton R-V	065	Dexter R-XI	118	Glasgow R-II	168	(Viburnum)	218
Archie R-V	010	Cape Girardeau	066	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Carl Junction R-I	067	Dixon R-I	120	Golden C-9	170	Jameson R-III	220
Allanta C-3	012	Carrollton R-VII	068	Doniphan R-I	121	Golden City R-III	171	Jamestown C-I	221
Aurora R-VIII	013	Carthage R-IX	069	Dora R-III	122	Gorin R-III	172	Jasper R-V	222
Ava R-I	014	Caruthersville	070	Drexel R-IV	123	Grain Valley R-V	173	Jefferson C-123	
Avenue City R-IX	015	Cassville R-IV	071	Dunklin R-V	124	Grandview C-4		(Nodaway Co.)	223
Avilla R-XIII	016	Cedar City	072	East Buchanan C-I		(Jackson County)	174	Jefferson City	224
		Cedar Creek R-VII	073	(Gower)	125	Grandview R-II		Jefferson R-VII	
		Center		East Carter R-II		(Jefferson County)	175	(RFD, Festus)	225
		(Jackson County)	074	(Ellsinore)	126	Granger C-I	176	Jenkins	226
Bakersfield R-IV	017	Centertown R-III	075	East Lynne	127	Green City R-I	177	Jennings	227
Ballard R-II	018	Centerview R-V	076	East Newton R-VI	128	Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Centerville R-I	077	East Prairie R-II	129	Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Central R-II	078	Edgar Springs R-III	130	Greenfield R-IV	180		
Belle R-II	021	Centralia R-VI	079	El Dorado Spgs R-II	131	Greenville R-II	181		
Belleview R-III	022	Chadwick R-I	080	Eldon R-I	132	Grundy Co. R-V		Kahoka R-I	230
Belton	023	Chaffee R-II	081	Elmer C-I	133	(Galt)	182	Kansas City	231
Benlon Co. R-X		Chamois R-I	082	Elsberry R-II	134	Gunn City	183	Kearney R-I	232
(RFD, Warsaw)	024	Charleston R-I	083	Eminence R-I	135			Kelso C-7	233
Bernie R-XIII	025	Chilhowee R-IV	084	Eugene R-V	136	Hale R-I	184	Kennett	234
Bevier C-4	026	Chillicothe R-II	085	Everton R-III	137	Halfway R-III	185	Keytesville R-III	235
Bible Grove R-V	027	Clark R-VI	086	Excelsior Springs	138	Hallsville R-IV	186	King City R-I	236
Big Piney R-VII	028	Clarksburg C-2	087	Exeter R-VI	139	Hamilton R-II	187	Kingston	
Billings R-IV	029	Clarkton C-4	088			Hancock Place	188	(Washington Co.)	237
Bismarck R-V	030	Clayton	089	Fair Grove R-X	140	Hannibal	189	Kingston	
Blackwater R-II	031	Clearwater R-I	090	Fair Play R-II	141	Hardeman R-X	190	(Caldwell Co.)	238
Bland R-III	032	Clever R-V	091	Fairfax R-III	142	Hardin Central C-2	191	Kingsville R-I	239
Bloomfield R-XIV	033	Climax Springs R-IV	092	Fairport R-VI	143	Harrisburg R-VIII	192	Kirbyville R-VI	240
Blue Eye R-V	034	Clinton	093	Fairview R-XI	144	Harrisonville R-IX	193	Kirkville R-III	241
Blue Springs R-IV	035	Coffey R-I	094	Farmers R-II	145	Hartsville R-II	194	Kirkwood R-VII	242
Bogard R-IV	036	Coffman R-V	095	Farmington R-VII	146	Hayti R-II	195	Knob Lick C-I	243
Bolivar R-I	037	Cole Camp R-I	096	Fayette R-III	147	Hazelwood	196	Knob Noster R-VIII	244
Boncl R-X	038	Cole Co. R-II (RFD		Ferguson R-II	148	Hermann R-I	197	Knox Co. R-I (Edina)	245
Boonville R-I	039	Jefferson City)	097	Festus R-VI	149	Hermitage R-IV	198	Koshkonong R-III	246
Bosworth R-V	040	Columbia	098	Fillmore C-I	150	Hi-Way R-III	199		
Bourbon R-I	041	Community R-VI	099	Fordland R-III	151	Hickman Mills C-1	200	Laclede Co. C-5	
Bowling Green R-I	042	Competition C-2	100	Forsyth R-III	152	Hickory Co. R-I		(RFD, Lebanon)	247
Bradleyville R-I	043	Concordia R-II	101	Fort Osage R-I	153	(Urbana)	201	Ladue (St.	
Branson R-IV	044	Conway R-I	102	Fort Zumwalt	154	Higbee R-VIII	202	Louis County)	248
Brashear R-II	045	Cooter R-IV	103	Fox C-6	155	High Point R-III	203	Lafayette Co. C-I	
Braymer C-4	046	Couch R-I	104			Hillsboro R-III	204	(Higginsville)	249
Breckenridge R-I	047	Cowgill R-VI	105	Francis-Howell		Holcomb R-III	205	Lafayette Co. R-X	
Brentwood	048	Craig R-III	106	R-III	156	Holden R-III	206	(Alma)	250
Bronaugh R-VII	049	Crane R-III	107	Franklin Co. R-II		Holliday C-2	207	Lakeland R-III	
Brookfield R-III	050	Crawford Co. R-II		(RFD, New Haven)	157	Hollister R-V	208	(Deepwater)	251
Browning R-I	051	(Cuba)	108	Fredericktown R-I	158	Houston R-I	209	Lamar R-I	252
Brunswick R-II	052	Crocker R-II	109	Fullton	159	Howell Valley R-I	210	Lamonte R-IV	253
Bucklin R-II	053	Crystal City	110			Hudson R-IX	211	Laquey R-V	254
Buncelon R-IV	054	Dadeville R-II	111	Gainesville R-V	160	Humansville R-IV	212	Laredo R-VII	255

Form **40A MISSOURI Individual Income Tax Return 1975**

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 _____	J.D. _____	Ext. _____
	City, town or post office, State and ZIP code _____ Place label within block	Enter your school district number (see instructions) _____	Code _____	Cash _____

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

10 Federal adjusted gross income from Federal Form 1040A, line 12, or Form 1040 line 15	10		
11 1974 Federal income tax rebate received in 1975	11		
12 Missouri adjusted gross income (add lines 10 and 11)	12		
13 Federal standard deduction, enter 16 % of your Federal adjusted gross income			
<div style="border: 1px solid black; padding: 2px; display: inline-block;">See instructions if married filing separate</div> but: $\left\{ \begin{array}{l} \text{if single, not less than \$1,600 nor more than \$2,300} \\ \text{if married, not less than \$1,900 nor more than \$2,600.} \end{array} \right\}$	13		
14 Federal income tax from 1975 Form 1040, line 18 less line 21c, or Form 1040A, line 15 less line 16d	14		
15 Additional Federal income tax for _____ paid in 1975 (Do not include 1973 or later year)	15		
16 Personal and dependency exemption deduction from line 9	16		
17 Total deductions (add lines 13, 14, 15 and 16)	17		
18 Missouri taxable income (subtract line 17 from line 12)	18		
19 Missouri Income Tax on amount on line 18 (table on page 2)	19		
20a Missouri tax withheld (attach Copy 2 of W-2 forms)	20a		
b Payments on 1975 Declaration of Missouri Estimated Tax	20b		
c Senior citizens tax credit (attach Form SC)	20c		
21 Total credits (add line 20a, b, and c)	21		
22 If line 19 is larger than line 21, enter BALANCE DUE Pay balance due if \$1.00 or more to Director of Revenue \rightarrow	22		
23 If line 21 is larger than line 19, enter amount OVERPAID No refund will be made \rightarrow if less than \$1.00	23		
24 Amount of line 23 to be: Credited on 1976 Estimated Tax <input type="checkbox"/> A \$ <input type="checkbox"/> B Refunded \rightarrow	24		

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	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> _____ Your signature </div> <div style="text-align: center;"> _____ Preparer's signature (other than taxpayer) </div> </div>	
	Date	Date
	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> _____ Spouse's signature (if filing combined BOTH must sign even if only one had income) </div> <div style="text-align: center;"> Address (and ZIP Code) </div> <div style="text-align: center;"> Preparer's Emp. Ident. or Soc. Sec. No. </div> </div>	

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 all your income from Missouri.
- (2) not have any modifications to Federal adjusted gross income.
- (3) have used the Federal standard deduction.
- (4) be single or if married 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) had some of your income from outside Missouri.
- (2) filed a joint Federal return and both spouses had income.
- (3) itemized deductions on Federal return.
- (4) have a modification to Federal adjusted gross income (such as interest on U.S. Bonds).

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. School district—Indicate the number of the school district in which you reside. See instructions for the number of your school district.

Step 5. 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 6. Exemptions—Line 6 through 9. Indicate on line 6 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 6b and c of your Federal return. Add line 6b and c and enter on line 6d. Multiply \$400 by number on line 6d and enter on line 7. Add the amount checked under filing status (line 1 through 5) and the amount on line 7 and enter total on lines 9 and 16.

NOTE: ALL AMOUNTS MAY BE ROUNDED TO WHOLE DOLLARS.

Step 7. Missouri Adjusted Gross Income—Line 12. Line 10 will be the same as your Federal adjusted gross income which is line 12, Form 1040A or line 15, Form 1040. On line 11 enter the amount of your 1974 Federal income tax rebate previously deducted on your Missouri return. Add line 10 and 11 to determine your Missouri adjusted gross income on line 12.

Step 8. Standard Deduction—Line 13. 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 \$5,938, enter \$950.
- (b) If your Federal adjusted gross income is more than \$8,125, enter \$1,300.
- (c) If your Federal adjusted gross income is \$5,938 to \$8,125, enter 16% of your Federal adjusted gross income. Enter this amount on line 13.

Step 9. Federal Income Tax Deduction—Line 14 and 15. Enter your 1975 Federal income tax on line 14. 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 15.

Step 10. Taxable Income—Line 18. Add lines 13, 14, 15 and 16 and subtract the total from line 12.

Step 11. Your Income Tax—Line 19. Determine the tax from the tax table below.

Step 12. Credits and Prepayments—Line 20. On line 20a 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 20b enter the total Missouri estimated tax payments you made for 1975. Include overpayments for 1974 that you decided to have applied to 1975.

On line 20c enter the credit from Form SC. If you or your spouse were age 65 or older during 1975, you may qualify for the credit. Obtain and complete Form SC and attach to this return.

Step 13. Balance Due—Line 22. 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 14. Refund—Line 23. 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 24. The amount will be credited to your account under your social security number.

Step 15. 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 18 is			If line 18 is			If line 18 is			If line 18 is			If line 18 is			If line 18 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	