

40 MISSOURI Individual 1976 Income Tax Return

or other taxable year beginning _____ 1976 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 _____	Enter your school district number (see instructions) _____	Code _____	Cash _____

Occupation	Yours <input type="checkbox"/> Spouse's <input type="checkbox"/>	Home telephone number _____
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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 Spouse filing separate return \$1,200. Enter spouse's name _____

B Spouse NOT filing \$2,400

4 Unmarried Head of Household \$2,000

5 Widow(er) with dependent child \$2,000

EXEMPTIONS Regular/ 65 or over /Blind

6a Yourself **Line 6a for information ONLY**

Spouse

Note: Do not include on line 6b or 6c, exemption of taxpayer or spouse

b Enter number from **line 6b Federal return** _____

c Enter number from **line 6c Federal return** _____

d Total dependents (add lines 6b and c) _____

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			12
(b) If you chose the standard deduction on your Federal return, enter your Federal standard deduction from line 44, Federal Form 1040 or line 13b, Federal Form 1040A, and check here <input type="checkbox"/>			12
13a Federal income tax from 1976 Form 1040, line 20 less line 23c, or Form 1040A, line 19 less line 20d			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 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 MRI)	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 1976 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 300 Jefferson City, Mo. 65101			24
25 Amount of line 24 to be: Credited on 1977 Estimated Tax <input type="checkbox"/> A <input type="checkbox"/> B 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 COPY 2 OF W-2 FORMS HERE | ATTACH CHECK OR MONEY ORDER 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 15c, 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 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. 1976 Social Security Tax—Husband (Not to exceed \$895.05)		4a
b. 1976 Social Security Tax—Wife (Not to exceed \$895.05)		4b
c. 1976 Railroad Retirement Tax (Not to exceed \$895.05)		4c
d. 1976 Self-employment Tax (from line 58, 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 1976 (Do not include 1973 or later year)	1
2 Other Federal tax on lines 51 and 55 Form 1040 for 1976 (include tax from recomputing WIN credit)	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		

MISSOURI Senior Citizen Income Tax Credit Claim **1976**

or other year beginning _____ 1976 ending _____ 19__

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

FILING STATUS — check only one

1 Single
 2 Married
 3 Married - living separate for entire year

4 Widow(er) Deceased spouses's name _____ and date of death _____

BIRTHDATE(S)

5a Enter your date of birth →

MONTH	DAY	YEAR

b Enter spouse's date of birth →

MONTH	DAY	YEAR

QUALIFICATIONS:

6a Were you or your spouse age 65 or older as of December 31, 1976 (If your spouse died during 1976 and you are not age 65, see instructions). Yes No. If "No" you are not qualified to file this claim.

b Were you or your spouse residents of Missouri the entire 1976 calendar year? Yes No. If "No" you are not qualified to file this claim.

PART I HOUSEHOLD INCOME: (See Instructions)

7 If you file a Missouri income tax return, enter income from line 10, Form 40 and skip to line 9 ... 7

8 If you do not file a Missouri income tax return, itemize income below:

a. Wages, salaries, tips, etc.		
b. Dividends, less Federal exclusion		
c. Interest		
d. Other Income from part IV, page 2		
Total — add lines 8a, b, c and d		8

9 Enter total amounts before any deductions

a. Social Security		
b. Railroad retirement		
c. Veteran's payments and benefits		
d. Pensions and annuities not included on Line 7 or 8		
Total—add line 9a, b, c and d		9

10 Enter Federal, Missouri State and local bond interest received (not included on line 7 or 8c) ... 10

11 Enter total cash public relief, public assistance, and unemployment benefits ... 11

12 Enter Federal 50% capital gain deduction and non-business losses ... 12

13 Total household income (add amounts on lines 7 or 8 through 12) if over \$7500. NO CREDIT IS ALLOWED ... 13

PART II PROPERTY TAX OR RENT PAID

14 **Homestead Owned**—enter amount from line 5, part V, page 2 ... 14

15 **Homestead Rented**—enter line E, Statement CRP \$ _____ x 20% = ... 15

16 Total amount from lines 14 and 15 or \$500.00, whichever is less ... 16

PART III COMPUTATION OF CREDIT

17 Senior Citizen Credit or Refund (apply lines 13 and 16 to table furnished with instructions) ... 17

Under penalties of perjury, I declare that I have examined this claim, 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
	Wife's (husband's) signature (if filing combined BOTH must sign even if only one had income)		Address (and ZIP Code)	Preparer's Emp. Ident. or Soc. Sec. No.

IMPORTANT	If you are not required to file a Missouri return, mail this claim to:
You must attach this Claim to your Missouri income tax return. Enter line 17 above on line 21c, Form 40.	Senior Citizens Credit Group P.O. Box 500 Jefferson City, Mo. 65101
OR	

**FILE BY
JUNE 30, 1977**

PART IV OTHER INCOME

1 Rents and royalties								
a. Kind of Property (state address)	b. Income	c. Depreciation (or Depletion)	d. Repairs	e. Other Expenses	f. Net profit (or loss) (Col b less Cols c, d, and e)			
Total column f							1	
2 Pension and annuity income: (DO NOT enter pensions listed on page 1 line 9)								
a. Amount received this year								
b. Amount of your cost excludable this year								
c. Amount reportable (subtract line b from line a)								2
3 Sale of real estate, stocks, bonds, etc. (including gains only)								
a. Kind of Property	b. Date Acquired Mo/Day/Year	Date Sold Mo/Day/Year	c. Gross Sales Price	d. Cost or Other Basis and Expense of Sale	e. Gain			
Total column e							3	
4 Farm, business, partnership, fiduciary and miscellaneous income (specify and attach schedule)								
							4	
5 Total —(add lines 1 through 4, enter on page 1, line 8d)							5	

PART V HOMESTEAD TAX COMPUTATION

STEP 1 —Enter on lines 1 and 2 below the total county and city real estate tax paid by you on the homestead occupied. If a mobile home was occupied enter total personal property tax paid on receipt which includes your mobile home. Compute total on line 3.

NOTE: Homestead tax is limited to the amount paid on the single receipt where your dwelling is located. If an additional amount is claimed on another receipt, attach a complete explanation.

STEP 2 —Check only one block on line 4 which describes your homestead occupied in 1976 and enter the estimated percentage as directed by line instructions.

Homestead is defined by law as your "dwelling" in Missouri and surrounding land not to exceed five acres. A homestead may be:

- a part of a "farm"
- a portion of a "multipurpose" or "multidwelling" structure or
- a "mobile home" unit

It does not include personal property such as furniture, furnishings or appliances, or any portion within the homestead used for rental or business purposes.

STEP 3 —Multiply line 3 by line 4 and enter on line 5.

1 1976 county property taxes paid . . .		1	
2 1976 city property taxes paid . . .		2	
3 Total county and city taxes paid (add lines 1 and 2)		3	
4 <input type="checkbox"/> Dwelling occupied — Enter 100 percent		4	Percent
<input type="checkbox"/> Farm: No. of acres _____ Enter estimated percentage of Line 3 applicable to your homestead . . .			
<input type="checkbox"/> Multipurpose } —Enter estimated percentage of Line 3 occupied as your homestead			
<input type="checkbox"/> Multidwelling }			
<input type="checkbox"/> Mobile Home — Model _____ Year _____ Size _____ Enter percentage applicable to your homestead			
5 Homestead property taxes paid (multiply line 3 by percent on line 4, enter here and on page 1, line 14)		5	

ATTACH A COPY OF YOUR 1976 REAL PROPERTY TAX RECEIPTS
-if you occupied a mobile home, attach your 1976 personal property tax receipts-
 IMPORTANT — If tax receipt(s) do not indicate your name, state your relationship to person(s) named.

MISSOURI NONRESIDENT INCOME 1976
PERCENTAGE SCHEDULE

- ▶ Use this schedule **ONLY** if you were a Nonresident or Part-year Resident during 1976 and only **PART** of your income was from Missouri. If all your income was from Missouri, enter "100 percent" on Missouri Form 40, page 1, line 19 and do not complete this schedule.
- ▶ If both husband and wife on a combined return have Missouri source income, each must complete their applicable columns. **DO NOT** combine the Missouri source income of husband and wife.
- ▶ Attach to Missouri Form 40.

Name of husband	Name of wife OR SINGLE Person
Nonresident's Social Security Number	Nonresident's Social Security Number

PART A—NONRESIDENT STATUS—Check Box on Either Line 1 or Line 2

1. Nonresident of Missouri
 - a. Resident of what state during 1976?

 - b. Are you filing an income tax return with that state for 1976?
YES NO
 - c. If NO, why not? _____
2. Part-year Missouri Resident
 - a. Missouri resident from _____ 197____
DATE
 - to _____ 197____
DATE
 - b. Resident of other state _____ from
_____ 197____ to _____
DATE DATE
 - c. Are you filing an income tax return with that state for 1976?
YES NO
 - d. If NO, why not? _____

PART A—NONRESIDENT STATUS—Check Box on Either Line 1 or Line 2

1. Nonresident of Missouri
 - a. Resident of what state during 1976?

 - b. Are you filing an income tax return with that state for 1976?
YES NO
 - c. If NO, why not? _____
2. Part-year Missouri Resident
 - a. Missouri resident from _____ 197____
DATE
 - to _____ 197____
DATE
 - b. Resident of other state _____ from
_____ 197____ to _____
DATE DATE
 - c. Are you filing an income tax return with that state for 1976?
YES NO
 - d. If NO, why not? _____

PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE

- ▶ If you were a nonresident of Missouri during 1976 and your income consisted of wages, salaries, etc. reported on Federal Form W-2 and not more than \$200 of dividends or \$200 of interest income, you may use Part B.
- ▶ If you were a part-year resident of Missouri during 1976, or a non-resident of Missouri during 1976 who fails to qualify for the use of Part B, then you **MUST** complete Part C on page 2.

	HUSBAND	WIFE OR SINGLE
1. Missouri Income—enter wages, salaries, etc. from Missouri		
2. Taxpayer's Missouri adjusted gross income (Missouri Form 40, line 10)		
3. MISSOURI INCOME PERCENTAGE (divide line 1 by line 2). Round to whole percent (such as 91% not 90.5%) Enter percentage on Missouri Form 40, page 1, line 19 in applicable column	Percent	Percent

- ▶ Column A, lines 1-18 must be the same as the indicated lines on Federal Form 1040. If a joint Federal return was filed, you must enter in Column A your share of the joint amounts on Federal Form 1040.
- ▶ Column B is for those items in Column A which are Missouri related. Each item of Federal income (lines 1-15), Federal adjustments (line 17), and Missouri Modification (lines 19 and 20) must be analyzed to determine if wholly or partly Missouri related. Missouri source income (Column B) is that derived from or connected with Missouri source, including: (1) wages for Missouri work, (2) income from business, trade, profession, or occupation carried on in Missouri, and (3) income from the ownership or disposition of any Missouri property.
- ▶ A part-year resident must also include in Column B all income during the time he was a Missouri resident, Adjustments and Modifications are Missouri related (Column B) only if directly related to Missouri source income in lines 1-15 of Column B.

ADJUSTED GROSS INCOME COMPUTATION	FORM 1040 LINE NUMBER	HUSBAND		WIFE OR SINGLE	
		A—All Sources	B—Missouri Sources	A—All Sources	B—Missouri Sources
1. Wages, salaries, tips, etc	9		1		1
2. Dividends after exclusion	10c		2		2
3. Interest income	11		3		3
4. Business income (loss)	29		4		4
5. Net gain (loss) capital assets	30a		5		5
6. 50% of capital gain distributions (not reported on Schedule D)	30b		6		6
7. Net gain (loss) supplemental schedule	31		7		7
8. Pensions and annuities	32a		8		8
9. Rents and royalties	32a		9		9
10. Net gain (loss) — partnership	32a		10		10
11. Net gain (loss) — estate or trust	32a		11		11
12. Net gain (loss) — small business corporation	32a		12		12
13. Fully taxable pensions and annuities	32b		13		13
14. Farm income (loss)	33		14		14
15. Miscellaneous	34 to 36		15		15
16. Total (add lines 1 through 15)			16		16
17. Less: Federal adjustments to income	15b & 38 to 41		17		17
18. FEDERAL ADJUSTED GROSS INCOME (lines 16 less line 17)	15c		18		18
19. Missouri Modifications—additions (from Missouri Form 40, Schedule 1, line 7)			19		19
20. Missouri Modifications—subtractions (from Missouri Form 40, Schedule 1, line 12)			20		20
21. MISSOURI ADJUSTED GROSS INCOME (Column A, line 18 plus line 19, less line 20) (Must equal Missouri Form 40, Schedule 1, line 13)			21		21
22. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME (Column B, line 18 plus line 19, less line 20)			22		22
23. MISSOURI INCOME PERCENTAGE (divide line 22 by line 21). Round to whole percent (such as 91%, not 90.5%). Enter percentage on Missouri Form 40, page 1, line 19 in applicable column			Percent 23		Percent 23

FORM 60

MISSOURI APPLICATION FOR EXTENSION OF TIME TO FILE

(REV. 11-76)

MAIL TO MISSOURI DEPARTMENT OF REVENUE P.O. BOX 329 JEFFERSON CITY, MISSOURI 65101

Form header with fields for Federal Employer Identification Number, Your Social Security Number, Spouse's Social Security Number, and DEPT. OF REVENUE USE ONLY. Includes a name and address section and a filing deadline notice: THIS FORM MUST BE FILED ON OR BEFORE THE 15TH DAY OF THE 4TH MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR.

TYPE OF RETURN: (Check only one box):

- Corporation Return, Form 20
Partnership Return, Form 65
Individual Return, Form 40
Corporation Small Business, Form 20S
Fiduciary Return, Form 41
Other

An extension of time until [blank], 19 [blank], is hereby requested in which to file the Missouri return of the above named taxpayer for the taxable year ending [blank], 19 [blank]. (See instructions regarding type and length of extension.)

TYPE OF EXTENSION

- a) If based on Federal extension attach copy of U.S. Form: 7004 Corporation, 4868 Individual, Internal Revenue Service letter approving second extension or approved Form 7005
b) Missouri request only (state reason) 2758 Partnership, Fiduciary, 2688 Individual, Other

TAX PAYMENT SCHEDULE - THIS SCHEDULE MUST BE COMPLETED - See Payment of Tax Line-By-Line Instructions

Table with 2 columns: Description of tax items (1. Tentative amount of the tax for the taxable year, 2. Less: (a) Missouri estimated income tax payments, (b) Missouri income tax withheld, (c) Credit for income tax paid by Missouri resident to other states, (d) Total of Lines 2a through 2c, 3. Balance due) and a shaded area for numerical values.

Under penalties of perjury, I declare that I have examined this Form, 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 section with lines for Signature, Date, Preparer's Signature (other than taxpayer), Date, Spouse's Signature (if applicable), Address (and Zip Code), and Preparer's Emp. Ident. or Soc. Sec. No.

Notice to Applicant - To Be Completed by the Missouri Department of Revenue

- The application is approved. This form must be attached to the Missouri income tax return when filed as evidence that the extension was granted.
The application is denied. The necessary federal form was not attached.
The application is denied. The tax payment schedule was not completed.
The application is denied. Your balance due (the amount on Line 3) was not paid in full.
Careful consideration has been given to the reasons and other data given in the application but it has been determined that the extension is not warranted. The return should be filed by the regular due date or within 10 days of the date of signature of this notice, if the end of such 10-day period is later than the regular due date. The 10-day period granted will constitute a valid extension of time for purposes of elections otherwise required to be made on timely filed returns. Please attach this form to the return to explain the delay in filing.
Other

INSTRUCTIONS — FORM 60

1. FILING FORM 60

This application is to be used by taxpayers requesting an extension of time to file a Missouri Income tax return. It should also be used for requesting any additional extensions. The application must be filed on or before the 15th day of the 4th month following the close of the taxable year or on or before any previously extended due date. Mail the application to the Missouri Department of Revenue, P.O. Box 329, Jefferson City, Missouri 65101.

2. PAYMENT OF TAX

An extension of time to file an income tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, an addition to tax of 5% is charged with respect to that part of the total tax for the year which is not paid by the original due date of the return. The addition to tax will be waived if (a) the amount of tax paid on or before the original due date of the return is at least 90% of the amount of tax shown on the Missouri income tax return and (b) the balance of the tax due as shown on the Missouri income tax return is paid on or before the due date of the return, including extensions of time. Remittance should be made payable to "Director of Revenue" and submitted with this application.

3. AUTOMATIC EXTENSION OF TIME

If this application is based on an automatic federal extension (U.S. Form 4868 or U.S. Form 7004), a copy of Form 4868 or Form 7004 must be attached to this application and another copy with the Missouri return. If the federal extension is not automatic, a copy of the request for the federal extension must be attached to this application and a copy of the actual federal approval must be attached to the Missouri income tax return.

4. MISSOURI REQUEST ONLY

If a taxpayer needs an extension of time to file his return, but has not applied for an extension of time to file his federal income tax return, he must properly complete this application and set forth fully and in detail the reasons for the extension. The amount properly estimated as the tax for the taxable year must be paid in full on or before the original due date of the return.

The Missouri Department of Revenue will grant a reasonable extension of time for filing a return if the taxpayer files a proper and timely application which establishes that he is unable to file the return by the due date because of circumstances beyond his control. Generally, an application will be considered in the light of the efforts made by the taxpayer to fulfill his own filing responsibility, rather than the convenience of someone who assists him. However, consideration will be given to circumstances in which the taxpayer's practitioner is unable, due to reasons beyond his control, to complete the return for filing by the due date, or to other circumstances in which a taxpayer is unable to get essential professional assistance in spite of timely efforts to obtain it. Applications which give incomplete reasons such as "illness" or "practitioner too busy" without adequate explanations will not be approved. In no event will an extension under this paragraph be granted for a period in excess of three months.

5. PERIOD OF EXTENSION

In the case of an automatic extension, the extension period will be equivalent to the extension period granted for federal income tax purposes. In the case of other extensions under Instruction 4, the extension on an initial application will generally be limited to a period of time not in excess of 3 months. Longer periods of time will not be granted unless sufficient need for such extended period is clearly shown. In no event will an "other" extension under Instruction 4 be granted in excess of 3 months.

6. HOW TO FILE

Complete this application in duplicate and:

- (a) If an automatic extension (as discussed in 3 above) is requested, file one copy of the Form 60 (with attachments) with the Missouri Department of Revenue and retain the duplicate for attachment to your Missouri income tax return. AN AUTOMATIC EXTENSION CAN BE PRESUMED TO HAVE BEEN APPROVED UNLESS THE TAXPAYER IS NOTIFIED OTHERWISE BY THE MISSOURI DEPARTMENT OF REVENUE; or
- (b) If an "other" extension (as discussed in 4 above) is requested, file both the original and duplicate of the Form 60 with the Missouri Department of Revenue. After considering the application the Missouri Department of Revenue will return to the taxpayer or his agent, one copy of the application indicating either approval or disapproval of the extension request. Such copy must be attached to the Missouri income tax return when filed.

7. BLANKET AND CONSOLIDATED REQUESTS

Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated federal income tax return and not qualifying to file a Missouri consolidated return.

LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE

Line 1 — Enter the tentative amount of tax estimated to be due for the taxable year.

Line 2(a) — Enter the total amount of payments of estimated Missouri income tax paid or expected to be paid for the taxable year. Be sure to include any credit of an overpayment from a prior year.

Line 2(b) — Enter the total amount of Missouri income tax withheld or expected to be withheld from wages for the taxable year.

Line 2(c) — Enter any estimated credit for income taxes paid to other states on income earned during the taxable year. This line will be completed by residents only; corporations are not entitled to a credit. See Schedule CR (Missouri Form 40) for further instructions on computation of the credit for resident individuals.

Line 2(d) — Enter the total of Lines 2(a) through 2(c).

Line 3 — Enter the balance of tax due, Line 1 less Line 2(d). Make Your check or money order payable to "Missouri Department of Revenue" and be sure to print your social security number (or federal employer identification number) on the check or money order.

Missouri Fiduciary Return Nonresident Schedule

Name and federal I.D. on form 41 _____

This schedule is for attachment to form 41 in two situations. Check applicable box.

RESIDENT ESTATE or TRUST with NONRESIDENT BENEFICIARIES.

Complete Parts II, III, IV, and V. Omit Parts I, VI, and VII.

NONRESIDENT ESTATE or TRUST with income from both Missouri and Non-Missouri sources.

If ALL income from Missouri, do NOT complete this schedule. Complete form 41.

If NO income from Missouri, a Missouri income tax return is NOT required.

- A NONRESIDENT ESTATE or TRUST is:
1. An estate whose decedent at his death was NOT domiciled in Missouri.
 2. A testamentary trust whose decedent at his death was NOT domiciled in Missouri.
 3. An inter vivos trust whose grantor at irrevocability was NOT domiciled in Missouri.

PART I — MISSOURI TAXABLE INCOME — NONRESIDENT ESTATE OR TRUST

1. Fiduciary's share of Missouri source distributable net income — Multiply Fiduciary Percentage (column 2, Part II) times line 21, Part IV	1
2. Fiduciary's share of Missouri source fiduciary adjustment — from column 3, Part II	2
3. Net gain (loss) from Missouri property allocated to principal not in line 1 (attach explanation)	3
4. Missouri modifications related to principal — line 3 (attach explanation)	4
5. Combine lines 1 to 4	5
6. Less: Missouri source federal income tax — from line 5, Part VI	6
7. Less: Missouri source fiduciary long term capital gain deduction — from line 5, Part VII	7
8. Less: Other Missouri source deductions and exclusions (attach explanation)	8
9. Less: Federal personal exemption deduction — line 21, form 1041 times percentage on line 4, Part VI	9
10. MISSOURI TAXABLE INCOME — line 5 less lines 6 to 9 — enter on line 9, form 41	10

PART II — SHARES OF MISSOURI SOURCE FIDUCIARY ADJUSTMENT — NONRESIDENT ESTATE, TRUST, OR BENEFICIARY

1. Beneficiaries' Names (check box if nonresident)	2. Percent	3. Shares Mo. Source Fiduciary Adjustment	4. Shares Mo. Source Distributable Net Income
a) <input type="checkbox"/>	%		
b) <input type="checkbox"/>	%		
c) <input type="checkbox"/>	%		
d) <input type="checkbox"/>	%		
Charitable Beneficiaries	%		
Fiduciary	%		
TOTALS	100%		

- Columns 1 and 2 must agree with columns 1 and 3, schedule 3, form 41.
- Enter amount from line 3, Part V as total of column 3.
- Indicate whether column 3 is: Addition or Subtraction.
- The shares in column 3 are determined by multiplying the percentages in column 2 times the column 3 total.

- Attach information if federal schedules K-1 attached indicate mailing rather than HOME address of a nonresident.
- Enter amount from line 21, Part IV, as total of column 4. The shares in column 4 are determined by multiplying the percentages in column 2 times the column 4 total.

PART III — SHARES OF MISSOURI SOURCE INCOME AND DEDUCTIONS — NONRESIDENT BENEFICIARY

Beneficiaries	1. Dividends	2. Short Term Capital Gain	3. Long Term Capital Gain	4. Other Taxable Income	5. Depreciation	Other (specify)
a) Schedule K-1 MO.						
b) Schedule K-1 MO.						
c) Schedule K-1 MO.						
d) Schedule K-1 MO.						

- The letters refer to the beneficiaries designated in column 1, Part II. Omit data for RESIDENT individuals.
- Enter on Schedule K-1 lines in columns 1 to 5, the amounts indicated on the nonresident beneficiary's schedule K-1.
- The MO. lines indicate the amount of each schedule K-1 item that is from Missouri sources.
- Each beneficiary's share of Missouri Distributable Net Income (column 4, Part II) is allocated among the MO. lines of columns 1 to 4. The MO. lines of columns 1, 2, and 3 are determined by multiplying the beneficiary's percentage (column 2, Part II) times the income amounts on lines 1, 6S, and 6L of the Missouri column of Part IV.
- A copy of Part III (or its information) must be provided to each nonresident beneficiary to assist in preparing his Schedule NRI, form 40.

NRF
1976

Name and federal
I.D. on page 1

PART IV – FEDERAL DISTRIBUTABLE NET INCOME and MISSOURI SOURCE DISTRIBUTABLE NET INCOME

- Lines 1 to 16 (federal column) correspond to lines 1 to 16 of federal form 1041.
- Enter in Missouri Source column the portion of each item in Federal column that is derived from Missouri sources.
- Omit from Missouri Source column amounts derived from Missouri that are exempt from Missouri income taxation, such as federal and Missouri bond interest (attach explanation).

INCOME

- 1. Dividends (enter full amount before exclusion)
- 2. Interest
- 3. Income from partnerships and other fiduciaries
- 4. Gross rents and royalties
- 5. Gross profit (loss) from trade or business
- 6. Net gain (loss) from capital assets – 6S. Short term
6L. Long term
Total
- 7. Ordinary gains and (losses)
- 8. Other income (state nature of income)
- 9. Total income (lines 1 to 8, inclusive)

Federal		Missouri Source
	1	
	2	
	3	
	4	
	5	
	6S	
	6L	
	6	
	7	
	8	
	9	

DEDUCTIONS

- 10. Interest
- 11. Taxes
- 12. Fiduciary's portion of depreciation and depletion
- 13. Charitable deduction
- 14. Other deductions
- 15. Total (lines 10 to 14)
- 16. Line 9 minus line 15

	10	
	11	
	12	
	13	
	14	
	15	
	16	

Lines 17 to 20 (federal column) correspond to lines 2 to 5, schedule C, federal form 1041

- 17. Add: a. Tax exempt interest (as adjusted)
- b. Net gain shown on line 16, column 1, schedule D (form 1041). If net loss, enter zero
- c. Lines 4 and 7, schedule B (form 1041)
- d. Short term capital gain included on line 1, schedule B (form 1041)
- e. If amount on line 6 is a loss, enter amount here
- 18. Total (line 16 through line 17e)
- 19. If amount on line 6 is a gain, enter amount here
- 20. Federal Distributable Net Income (line 18 less line 19, federal column)
- 21. Missouri Source Distributable Net Income (line 18 less line 19, Missouri column) –

	17a	
	17b	
	17c	
	17d	
	17e	
	18	
	19	
	20	

Enter as total of Column 4, Part II

	21	
--	----	--

PART V – MODIFICATIONS TO MISSOURI SOURCE ITEMS (attach explanation of each item)

- Specify and explain Missouri modifications that are related to items in Missouri Source column of Part IV.

- 1. ADDITIONS (specify)
- 2. SUBTRACTIONS (specify)
- 3. Missouri Source Fiduciary Adjustment (combine lines 1 and 2)
Enter as total of Column 3, Part II

1	
1	
2	
2	
3	

Net Addition

Net Subtraction

PART VI – MISSOURI SOURCE FEDERAL INCOME TAX

- 1. Federal income tax from line 30, 1976 federal form 1041
- 2. Other federal income tax from Schedule 1, form 41
- 3. Total – add lines 1 and 2
- 4. Missouri Income Percentage – Divide line 21 by line 20, Part IV – Round to whole percent
- 5. Missouri Source Federal Income Tax – Multiply line 3 by line 4 – enter on line 6, Part I

1	
2	
3	
4	Percent
5	

PART VII – MISSOURI SOURCE FIDUCIARY LONG TERM CAPITAL GAIN DEDUCTION

- 1. Federal fiduciary long term capital gain deduction – from line 20, form 1041
- 2. Federal long term capital gain balance – from line 17e, Schedule D, form 1041
- 3. Portion of line 2 from Missouri sources (attach explanation)
- 4. Missouri Percentage – Divide line 3 by line 2 – Round to whole percent
- 5. Missouri source fiduciary long term capital gain deduction – Multiply line 1 by line 4 – enter on line 7, Part I

1	
2	
3	
4	Percent
5	

Form 30 MISSOURI-Underpayment of Estimated Tax by Individuals and Corporations

1976

MISSOURI
DEPT. OF REVENUE

➤ Attach this form to Form 40 or 20

Name and address as shown on your tax return

Social security number or
Federal I.D. number

How to Figure Your Underpayment (Complete lines 1 through 7)

If you meet any of the exceptions (see Instruction D) which avoid the additions to tax for ALL quarters, omit lines 1 through 7 and go directly to line 8.

1. 1976 tax (from Form 40 or Form 20)					\$
2. Enter 80% of the amount shown on line 1					\$
3. Divide amount on line 2 by the number of installments required for the year (See Instruction B). Enter the result in appropriate columns.	Due Dates of Installments				
	Apr. 15, 1976	June 15, 1976	Sept. 15, 1976	*Jan. 15, 1977	
4. Amounts paid on estimate for each period and tax withheld (See Instruction E).					
5. Overpayment of previous installment (See Instruction F).					
6. Total (Add line 4 and line 5).					
7. Underpayment (line 3 less line 6), or Overpayment (line 6 less line 3).					

*Dec. 15, 1976 for corporations

Exceptions Which Avoid the Addition to Tax (See Instruction D)

(For special exceptions see: Instruction H for service in a "combat zone", and Instruction I for farmers.)

8. Total amount paid and withheld from January 1 through the installment date indicated				
9. Exception No. 1, prior year's tax 1975 tax ➤ \$	25% of 1975 tax	50% of 1975 tax	75% of 1975 tax	100% of 1975 tax
10. Exception No. 2, tax on prior year's income using 1976 rates and exemptions	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
11. Exception No. 3, tax on annualized 1976 income	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	**Enter 80% of tax
12. Exception No. 4, tax on 1976 income over 3, 5, and 8-month periods	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	**Enter 90% of tax

**Applies to corporations only

How to Figure the Addition to Tax (Complete lines 13 through 17)

13. Amount of underpayment (from line 7)				
14. Date of payment or April 15, 1977, whichever is earlier (See Instruction G).				
15. Number of days from due date of installment to the date shown on line 14				
16. Addition to tax (6 percent a year on the amount on line 13 for the number of days shown on line 15)				
17. Total amounts on line 16. Individuals show this amount in the bottom margin of Form 40 as "Addition to tax for under-payment." Then increase the amount of the "Balance Due Missouri Department of Revenue" or decrease the amount "Overpaid" accordingly. Corporations show this amount on line 15(a). Form 20.				

NOTE: If this Form is not attached to either Form 20 or Form 40

ATTACH CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE" AND
MAIL TO P. O. BOX 329,
JEFFERSON CITY, MO. 65101.

Instructions

A. Purpose of this Form—You may use this form to determine whether your income tax was sufficiently paid throughout the year by withholding or by installment payments. If it was not, you may owe an addition to tax of 6 percent a year on the underpaid amount. This form will help you determine whether you are subject to such an addition to tax; or whether you are excepted from addition to tax (see Instruction D).

B. Filing an Estimate and Paying the Tax, Calendar Year Taxpayers—If you file returns on a calendar year basis and are required to file Form 20ES or 40ES, you are generally required to file a declaration by April 15, and to pay the tax in four installments. (If you are not required to file a declaration until later in the year because of a change in your income or exemptions, you may be required to pay in fewer installments.) The chart below shows the due date for declarations and the maximum number of installments required for each.

Period Requirements First Met	Due Date of Declaration	Maximum Number of Installments Required
Between Jan. 1 and Apr. 1	Apr. 15	4
Between Apr. 2 and June 1	June 15	3
Between June 2 and Sept. 1	Sept. 15	2
After Sept. 1	Jan. 15*	1

*Dec. 15, 1976 for corporations.

C. Fiscal Year Taxpayers—Fiscal year taxpayers should substitute for the due dates above the 15th day of the first and last months of the second quarter of your fiscal year; the 15th day of the last month of the third quarter; and the 15th day of the first month of your next fiscal year (corporations use the 15th day of the last month of the fourth quarter for the last due date).

D. Exceptions from the Addition to Tax—You will not be liable for an addition to tax if your 1976 tax payments (amounts shown on line 8) equal or exceed any amount determined for the same period under the following exception provisions. You may apply a different exception to each underpayment, but please attach a separate computation page. If none of the exceptions apply, complete lines 3 through 17.

The percentages shown on lines 9, 10, and 11, for the April 15, June 15, and Sept. 15 installment dates, are for calendar year taxpayers required to pay installments on four dates.

Exception 1, Prior Year's Tax—This exception applies if your 1976 tax payments equal or exceed the tax shown on your 1975 tax return. The 1975 return must cover a period of 12 months and show a tax liability.

Exception 2, Tax on Prior Year's Income Using 1976 Rates and Exemptions—This exception applies if your 1976 withheld tax and

estimated tax payments equal or exceed what would have been due on your 1975 income if you had computed it at 1976 rates. To determine this exception use the personal exemptions allowed for 1976, but use the other facts and law applicable to your 1975 return.

Exception 3, Tax on Annualized 1976 Income—This exception applies if your 1976 tax payments equal or exceed 80 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding that in which an installment is due. To annualize your taxable income, follow these four steps.

(a) Figure your adjusted gross income less itemized deductions from the first of your tax year up to and including the month prior to that in which an installment is due; or, if you use the standard deduction, figure your adjusted gross income for that period.

(b) Multiply the result of step (a) by 12.

(c) Divide the result of step (b) by the number of months in your computation period.

(d) Subtract the deduction for personal exemptions and, if you did not itemize, the standard deduction. The result is your annualized taxable income.

Example 1

1. Wages received during Jan., Feb., and Mar.		\$1,000
2. Self-employment income during Jan., Feb., and Mar.		3,000
3. Adjusted gross income		\$4,000
4. Annualized income (\$4,000 x 12 = \$48,000 ÷ 3)	\$16,000	
5. Less:		
(a) Standard deduction	\$2,560	
(b) Exemptions (2 x 1200) + (3 x 400)	3,600	
(c) Estimated federal tax (joint return)	1,602	7,762
6. Annualized taxable income		\$8,238
7. Income Tax		\$274

If your withheld tax and estimated tax payment for the first installment period of 1976 were at least \$54.80 (20 percent of \$274), you do not owe an addition to tax for that period.

Exception 4, Tax on 1976 Income Over Periods of 3, 5, 8, and 11 Months—This exception applies if your 1976 tax payments equal or exceed 90 percent of the tax on your taxable income for periods starting from the first of the year to the end of the month preceding that in which an installment is due. To see if this exception applies, figure your taxable income from January 1, 1976 to the end of the month preceding that in which an installment is due. Then compute your tax on that amount as though it represented your taxable income for 1976.

Example II (combined return with two dependents, using standard deduction)

(1) Computation period	(2) Income	(3) Tax	(4) 90% of Tax	(5) Tax Withheld
Jan. 1 to Mar. 31	\$4,500	0	0	\$83
Jan. 1 to May 31	7,500	\$49	\$44.10	138
Jan. 1 to Aug. 31	12,000	155	139.50	221
Jan. 1 to Dec. 31	21,400	545		331

Since the amounts in column (5) are greater than those in column (4) for each of the first three computation periods, there is no addition to tax for the first three installment periods. However, although the law does not permit the use of exception 4 for the fourth installment period, no addition to tax is owed for that period because there is no underpayment. The \$110 tax withheld for that period (\$331 minus \$221 shown in column (5), above) is more than 80 percent of the tax that would have been due for the fourth installment if the total tax for the year had been spread equally over the four installment periods.

E. Tax Withheld—You may consider an equal part of the income tax withheld during the year as paid on each required installment date, unless you establish the dates on which the withholding occurred and consider it paid on those dates.

F. Overpayment—Apply as a credit against the next installment any installment overpayment shown on line 7 that is greater than all prior underpayments.

G. Installment Payments—If you made more than one payment for any installment, attach a separate computation for each payment. If you filed your return and paid the balance of tax due by January 31, 1977, consider the balance paid as of January 15, 1977.

H. Exemption from the Addition to Tax Due to Service in a Combat Zone—You may be exempt from an addition to tax for underpayment of estimated tax if you served in the U.S. Armed Forces in an area designated by the President as a combat zone or outside the combat zone under conditions which qualified you for hostile fire pay. If you are exempt for this reason, write on line 7, for the applicable installment dates, "Exempt, combat zone."

I. Farmers—If (1) your gross income from farming is at least two-thirds of your annual gross income and (2) you filed Form 40 and paid the tax on or before February 28, 1977, you may be exempt from charges for underpayment of estimated tax. If so, write on line 1, "Exempt, farmer."

If you meet this gross income test but did not file a return or pay the tax when due, complete this form to determine whether you owe an addition to tax.

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. 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 1976 as computed on your federal return.

On line 13b enter the additional Federal income tax paid in 1976 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
- (2) 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 percentage 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 1976. Include overpayments for 1975 that you decided to have applied to 1976. If you and your spouse filed separate Missouri estimated tax declarations for 1976 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 1976 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 1976, 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 is \$1.00 or more 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% (66 2/3% 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.

NOTE: If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address and the Missouri Department of Revenue of your address change.

This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the Missouri Department of Revenue.

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 previously deducted on your Missouri return, enter that amount 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

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	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)	29			4	
5. Net gain (loss) capital assets	30a			5	
6. 50% of capital gain distributions (not reported on Schedule D)	30b			6	
7. Net gain (loss) supplemental schedule	31			7	
8. Pensions and annuities	32a			8	
9. Rents and royalties	32a			9	
10. Net gain (loss) — partnership	32a			10	
11. Net gain (loss) — estate or trust	32a			11	
12. Net gain (loss) — small business corporation	32a			12	
13. Fully taxable pensions and annuities	32b			13	
14. Farm income (loss)	33			14	
15. Miscellaneous	34 to 36			15	
16. Total (add lines 1 through 15)	15b & 38 to 41			16	
17. Less: Federal adjustments to income				17	
	15c			18	
18. FEDERAL ADJUSTED GROSS INCOME (lines 16 less line 17)	15c				
19. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 18, column H and W)	15c				19

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.

Amounts received from pension plans authorized by Chapter 169 R.S. Mo. after August 12, 1976, by Missouri public school retirees (or their survivors) are a negative modification to the extent they are included in Federal adjusted gross income.

- (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.

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 Distribution—If during the year 1976 you received a distribution as a beneficiary of a trust that was made from accumulated earnings of prior years and filed Federal Form 4970, 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 receive 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.

1976 MISSOURI Individual Income Tax Instructions

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 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. 1st Floor	X	X	X	X	X
	CARTHAGE, 407 S. Garrison (January 6 to April 15)				X	
	FARMINGTON, Courthouse (January 7 to April 15)					X
	JOPLIN, 501 Virginia	X	X	X	X	X
	KANSAS CITY, 615 E. 13th Street	X	X	X	X	X
	KENNETT, Courthouse					X
	KIRKSVILLE, 201 N. Olson, Suite 206			X		
	MEXICO, Courthouse (Every other week starting Jan. 4)		X			
	MOBERLY, Courthouse (Every other week starting Jan. 13)				X	
	POPLAR BLUFF, Courthouse	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 on the days checked from January 3 to April 15 to assist with your Missouri Income Tax Return.	CHILLICOTHE, 919 Jackson	X				
	CLAYTON, 200 S. Hanley Rd.	X	X	X	X	X
	COLUMBIA, 105 S. Providence	X	X	X	X	X
	HANNIBAL, 801 Broadway	X				X
	INDEPENDENCE, 3675 Noland Rd.	X		X		X
	JEFFERSON CITY, 605 Hilda	X	X	X	X	X
	ROLLA, 400 Main	X				X
ST. LOUIS, 1114 Market	X	X	X	X	X	
SEDALIA, 319 S. Lamine St.	X				X	

FEDERAL PRIVACY ACT INFORMATION

Social security numbers must be included. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax and Tax Relief for the Elderly Laws; to exchange tax information with the U.S. Internal Revenue Service, other states and the Multistate Tax Commission (Chapter 32 and 143 RS Mo). In addition, statutorily provided nontax uses are: (1) To provide information to the Department of Higher Education with respect to applicants of financial assistance under Chapter 173 RS Mo.; and (2) To offset against refunds, amounts due to a state agency by a person or entity (Chapter 143). Information furnished to other agencies, or persons shall be used solely for the purpose of administering tax laws, or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Director of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapter 135, 143 and 144 RS Mo.)

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, 1977. Late

filing may subject you to addition to tax and interest.

WHERE TO FILE?

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

FORMS

State income tax forms and schedules for 1976 are:

- Form 40—Individual Income Tax Return
- 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. 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.

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

Whenever your Federal taxable income, or Federal tax liability is changed as a result of an audit by the Internal Revenue Service, or you filed an amended Federal return, you must either report such change or file an amended Missouri income tax return to the Director of Revenue within 90 days of such change.

Failure to properly notify the Director within the 90 day period extends the statute of limitations to one year after the Director shall become aware of such determination by the Internal Revenue Service or the filing of the amended return.

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—Lines 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.

Income received from jointly held property of husband and wife, such as dividends, interest, rents, capital gains or losses etc. must 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. Round to the nearest whole percentage (example: 84% not 84.3% and 98% not 97.7%) 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%.