

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



MISSOURI 1977

INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

A MESSAGE FROM THE DIRECTOR OF REVENUE

The forms and schedules provided are based upon information from your return last year. Additional forms or schedules may be obtained from any of the offices listed inside the front cover. Many banks and postoffices also have the necessary forms.

To comply with the 1977 law changes, the Missouri Individual Income Tax Return, Form 40, has been revised to include some minor changes, which for many taxpayers, will result in a reduced 1977 tax liability. The personal exemption amounts on lines 1 — 5 this year include the Missouri standard deduction which eliminates a computation by you.

The following steps will assist us in processing your return more quickly:

1. **READ THE INSTRUCTIONS.** Most questions are answered there. If additional assistance is needed, our employees are on duty at the offices indicated in this booklet.
2. **USE THE PEEL-OFF LABEL** with your name and address on it that is attached to the front of this booklet.
3. **REVIEW THE FINAL CHECKLIST** (back cover) before mailing your return. Errors and missing information may result in a substantial delay in processing.
4. **MAIL YOUR RETURN EARLY.** Mailing before April 1 will normally result in your refund being mailed within four weeks. If mailed after this date, your refund will be delayed due to the heavy volume of returns the last couple of weeks of the filing season.

The Missouri Department of Revenue appreciates the cooperation and understanding by you during the past year. The result was a considerable reduction in the number of errors. We are continually striving to improve and simplify the personal income tax forms.

HIGHLIGHTS OF CHANGES FOR 1977

1. The Personal Exemption Amount includes your personal exemptions and the Missouri standard deduction.
2. The "EXCESS" Itemized Deduction Amount replaces the itemized deduction amount in Schedule 2. This amount can be obtained from the Federal Form 1040, line 33.
3. The 1977 Social Security Tax (FICA) maximum has been increased to \$965.25 which is based on a \$16,500 taxable wage base.
4. The Unused Standard Deduction Amount in Schedule 2 is a new term. It should be copied from the Federal Form 1040, Schedule TC, line 2, if applicable. A few taxpayers will be affected. See Federal instructions for explanation.

ASSISTANCE IN PREPARING YOUR RETURN MAY BE OBTAINED AT ANY OF THE FOLLOWING LOCATIONS ON THE DAYS CHECKED. IF AN ADDITIONAL LOCATION IS ADDED IN YOUR AREA, YOU WILL BE NOTIFIED IN YOUR LOCAL NEWSPAPER.

	OFFICE LOCATION	OFFICE OPEN				
		MON	TUE	WED	THU	FRI
Missouri Tax Representatives in these offices are available on the days checked to assist with your Missouri Income Tax Return.	CARTHAGE, 407 S. Garrison (Every other week starting Jan. 5)				X	
	FARMINGTON, Courthouse (January 6 to April 15)					X
	JOPLIN, 501 Virginia	X	X	X	X	X
	KANSAS CITY, 615 East 13th Street	X	X	X	X	X
	KENNETT, Courthouse (Every other week starting Jan. 6)					X
	POPLAR BLUFF, Courthouse (Every other week starting Jan. 6)					X
	ST. JOSEPH, 8th & Edmond, Federal Bldg., 3rd Floor	X	X	X	X	X
	ST. LOUIS, 560 Delmar	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 (Every other week starting Jan. 9)	X				
	COLUMBIA, 105 S. Providence	X	X			
	JEFFERSON CITY, 605 Hilda	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).

ATTACH COPY 2 OF W-2 FORMS HERE

Form **40 MISSOURI Individual Income Tax Return 1977**

or other taxable year beginning _____ 1977 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 number _____		
	City town or post office, State and ZIP code _____ <small>Place label within block</small>	Enter your school district number (see instructions) _____	Code _____	Cash _____

Occupation	Yours ▶ _____	Home telephone number _____			
	Spouse's ▶ _____				
FILING STATUS — Same as Federal — check only one 1 <input type="checkbox"/> Single \$3,400 2 <input type="checkbox"/> Married filing joint Federal and combined Missouri \$5,600 3 <input type="checkbox"/> Married filing separately A <input type="checkbox"/> Spouse filing separate return \$2,800 Enter spouse's name _____ B <input type="checkbox"/> Spouse NOT filing \$4,000 4 <input type="checkbox"/> Unmarried Head of Household \$4,200 5 <input type="checkbox"/> Widow(er) with dependent child \$5,200		EXEMPTIONS Regular/ 65 or over /Blind 6a Yourself <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Spouse <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		Line 6a for information ONLY Note: Do not include on line 6b or 6c, exemption of taxpayer or spouse b Enter number from Federal form, line 5c (1040A) or line 6c (1040) _____ c Enter number from Federal form, line 5d (1040A) or line 6d (1040) _____ 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 deductions (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 100 Percent	
	10H		10W		10C	

11 Income percentages—Divide columns 10H and 10W by 10C	11H	Percent	11W	Percent	11C	
12 Enter amount from line 9, Schedule 2, Page 2					12	
13 Total (add lines 10C and 12)					13	
14 Missouri excess itemized deductions from line 8, Schedule 2, Page 2					14	
15a Federal income tax from 1977 Form 1040, line 47 less line 57 and 61a, or 1040A, line 13 less lines 11a and 11c					15a	
b Prior Federal income tax and other Federal tax (from Schedule 3, page 2)					15b	
16 Personal and dependency exemption and Standard Deduction (from line 9, above)					16	
17 Total Deductions (add lines 14, 15, and 16)					17	
18 Missouri taxable income (subtract line 17 from 13)					18	

	H—HUSBAND		W—WIFE			
	18a		18b			
a Multiply line 18 by percentage on line 11, column H						
b Multiply line 18 by percentage on line 11, column W						
19 Missouri TAX on each income (table on page 2)					19	
20 Resident Credit for tax paid to another state (Schedule CR)					20	
21 Nonresident—Missouri income percentage (Schedule NRI)		Percent		Percent	21	Percent
22 Balance (Resident—line 19 less line 20) or (Nonresident—multiply line 19 by percentage on line 21). Add columns H and W and enter in column C					22	

23a Missouri tax withheld (attach Copy 2 of W-2 forms)				23a
	b Payments on 1977 Declaration of Missouri Estimated Tax			23b
	c Senior citizens tax credit (attach Form SC)			23c
	d Amount paid with Form 60, Application for Extension of Time to File			23d
24 Total credits—Add Lines 23a, b, c, and d				24
25 If line 22 is larger than line 24, enter BALANCE DUE	Pay balance due if \$1.00 or more to Director of Revenue P.O. Box 329 Jefferson City, Mo. 65101			25
26 If line 24 is larger than line 22, 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			26
27 Amount of line 26 to be: Credited on 1978 Estimated Tax <input type="checkbox"/> A <input type="checkbox"/> B Refunded →				27

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

If line 5 or 8 exceeds \$400, ATTACH COPY OF FEDERAL RETURN.	H — HUSBAND		W — WIFE		COMBINED C — OR SINGLE	
1 Federal adjusted gross income from line 31, Form 1040 or line 10, 1040A					1	
Additions to adjusted gross income (attach explanation of each item) . . .						
2 Interest on state and local obligations other than Missouri sources (reduced by related expenses if over \$500)					2	
3 Refund of Federal income tax previously deducted on prior Missouri return					3	
4 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> Transitional net accounting change adjustment (attach Form 301) <input type="checkbox"/> . . .					4	
5 Total of lines 2, 3, and 4					5	
Subtractions from adjusted gross income (attach explanation of each item)						
6 Interest from exempt Federal obligations (reduced by related expenses if over \$500)					6	
7 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> Transitional net accounting change adjustment (attach Form 301) <input type="checkbox"/> . . .					7	
8 Total of lines 6 and 7					8	
9 Missouri adjusted gross income (line 1 plus line 5 minus line 8) Enter on line 10, page 1					9	

SCHEDULE 2—Missouri Itemized Deductions — Use only if you used Schedule A or Part II, Schedule TC, Federal Form 1040.

1 Federal EXCESS itemized deductions (line 33, Form 1040)	1	
2a 1977 Social Security Tax - Husband (Not to exceed \$965.25)	2a	
b 1977 Social Security Tax - Wife (Not to exceed \$965.25)	2b	
c 1977 Railroad Retirement Tax (Not to exceed \$965.25)	2c	
d 1977 Self-employment Tax (from line 48, Form 1040)	2d	
3 Add lines 2a, b, c, d	3	
4 Total (add lines 1 and 3)	4	
5 Unused Standard Deduction Amount (line 4, Part II, Schedule TC, Form 1040)	5	
6a State and local income taxes deducted on Form 1040	6a	
b Less: Kansas City and St. Louis Earnings Taxes	6b	
c Net Subtraction (subtract line 6b from line 6a)	6c	
7 Add lines 5 and 6c	7	
8 If line 4 is greater than line 7, subtract line 7 from line 4 and enter on line 14	8	
9 If line 7 is greater than line 4, subtract line 4 from line 7 and enter on line 12	9	

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 1977 (Do not include 1973 or later year)	1	
2 Other Federal tax on lines 42 and 50, Form 1040 for 1977 (include tax from recomputing WIN credit)	2	
3 Total lines 1 and 2 and enter on line 15b, page 1	3	

TAX TABLE — NOTE: On a combined return and both have income use lines 18a and b instead of line 18

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	

Form 40 MISSOURI Individual 1977 Income Tax Return

or other taxable year beginning _____ 1977 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 number : : : :	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

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 <input type="checkbox"/> Single \$3,400 2 <input type="checkbox"/> Married filing joint Federal and combined Missouri \$5,600 3 Married filing separately A <input type="checkbox"/> Spouse filing separate return \$2,800 Enter spouse's name _____ B <input type="checkbox"/> Spouse NOT filing \$4,000 4 <input type="checkbox"/> Unmarried Head of Household \$4,200 5 <input type="checkbox"/> Widow(er) with dependent child \$5,200	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">EXEMPTIONS</th> <th style="text-align: center;">Regular/</th> <th style="text-align: center;">65 or over</th> <th style="text-align: center;">/Blind</th> <th style="text-align: right;">Line 6a for information ONLY</th> </tr> <tr> <td>6a Yourself</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td></td> </tr> <tr> <td>Spouse</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td></td> </tr> </table> <p style="font-size: 8px;">Note: Do not include on line 6b or 6c, exemption of taxpayer or spouse</p> b Enter number from Federal form, line 5c (1040A) or line 6c (1040) _____ c Enter number from Federal form, line 5d (1040A) or line 6d (1040) _____ 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 deductions (add lines 7 and 8) \$ _____	EXEMPTIONS	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"/>	
EXEMPTIONS	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"/>													

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 100 Percent
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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
12 Enter amount from line 9, Schedule 2, Page 2					12
13 Total (add lines 10C and 12)					13
14 Missouri excess itemized deductions from line 8, Schedule 2, Page 2					14
15a Federal income tax from 1977 Form 1040, line 47 less line 57 and 61a, or 1040A, line 13 less lines 11a and 11c					15a
b Prior Federal income tax and other Federal tax (from Schedule 3, page 2)					15b
16 Personal and dependency exemption and Standard Deduction (from line 9, above)					16
17 Total Deductions (add lines 14, 15, and 16)					17
18 Missouri taxable income (subtract line 17 from 13)					18

	H—HUSBAND	:	W—WIFE	:	
a Multiply line 18 by percentage on line 11, column H	18a				
b Multiply line 18 by percentage on line 11, column W			18b		
19 Missouri TAX on each income (table on page 2)					19
20 Resident Credit for tax paid to another state (Schedule CR)					20
21 Nonresident—Missouri income percentage (Schedule NRI)	Percent		Percent		21
22 Balance (Resident—line 19 less line 20) or (Nonresident—multiply line 19 by percentage on line 21). Add columns H and W and enter in column C					22

23a Missouri tax withheld (attach Copy 2 of W-2 forms)					23a
b Payments on 1977 Declaration of Missouri Estimated Tax					23b
c Senior citizens tax credit (attach Form SC)					23c
d Amount paid with Form 60, Application for Extension of Time to File					23d
24 Total credits—Add Lines 23a, b, c, and d					24

25 If line 22 is larger than line 24, enter BALANCE DUE	Pay balance due if \$1.00 or more to Director of Revenue P.O. Box 329 Jefferson City, Mo. 65101	25
26 If line 24 is larger than line 22, 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	26
27 Amount of line 26 to be: Credited on 1978 Estimated Tax <input type="checkbox"/> A \$ _____ <input type="checkbox"/> B Refunded <input type="checkbox"/>		27

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 W-2 FORMS HERE

ATTACH CHECK OR MONEY ORDER HERE

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

If line 5 or 8 exceeds \$400, ATTACH COPY OF FEDERAL RETURN.	H — HUSBAND		W — WIFE		COMBINED C — OR SINGLE
1 Federal adjusted gross income from line 31, Form 1040 or line 10, 1040A					1
Additions to adjusted gross income (attach explanation of each item) . . .					
2 Interest on state and local obligations other than Missouri sources (reduced by related expenses if over \$500)					2
3 Refund of Federal income tax previously deducted on prior Missouri return					3
4 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> Transitional net accounting change adjustment (attach Form 301) <input type="checkbox"/> . . .					4
5 Total of lines 2, 3, and 4					5
Subtractions from adjusted gross income (attach explanation of each item)					
6 Interest from exempt Federal obligations (reduced by related expenses if over \$500)					6
7 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> Transitional net accounting change adjustment (attach Form 301) <input type="checkbox"/> . . .					7
8 Total of lines 6 and 7					8
9 Missouri adjusted gross income (line 1 plus line 5 minus line 8) Enter on line 10, page 1					9

SCHEDULE 2—Missouri Itemized Deductions — Use only if you used Schedule A or Part II, Schedule TC, Federal Form 1040.

1 Federal EXCESS itemized deductions (line 33, Form 1040)		1
2a 1977 Social Security Tax - Husband (Not to exceed \$965.25)		2a
b 1977 Social Security Tax - Wife (Not to exceed \$965.25)		2b
c 1977 Railroad Retirement Tax (Not to exceed \$965.25)		2c
d 1977 Self-employment Tax (from line 48, Form 1040)		2d
3 Add lines 2a, b, c, d		3
4 Total (add lines 1 and 3)		4
5 Unused Standard Deduction Amount (line 4, Part II, Schedule TC, Form 1040)		5
6a State and local income taxes deducted on Form 1040		6a
b Less: Kansas City and St. Louis Earnings Taxes		6b
c Net Subtraction (subtract line 6b from line 6a)		6c
7 Add lines 5 and 6c		7
8 If line 4 is greater than line 7, subtract line 7 from line 4 and enter on line 14		8
9 If line 7 is greater than line 4, subtract line 4 from line 7 and enter on line 12		9

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 1977 (Do not include 1973 or later year)	1
2 Other Federal tax on lines 42 and 50, Form 1040 for 1977 (include tax from recomputing WIN credit)	2
3 Total lines 1 and 2 and enter on line 15b, page 1	3

TAX TABLE — NOTE: On a combined return and both have income use lines 18a and b instead of line 18

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

1977 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, 1978. 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 1977 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 number of both husband and wife from your Federal return.

Step 4.

School District—Indicate the correct 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. The amount shown

includes your Missouri standard deduction and personal exemptions.

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 5c (1040A) or line 6c (1040) from your Federal return on line 6b of your Missouri return. Enter line 5d (1040A) or line 6d (1040) from your Federal return on line 6c 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 16.

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. If only one spouse has income, use 10C only.

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%.

Step 9.

Lines 12, 13, and 14.

If you did not itemize deductions on your Federal return, enter "0" on line 12. Enter total of line 10C and 12 on line 13 and go to step 10.

If you itemized deductions and used Federal Schedule TC, part II, complete Schedule 2, page 2, Missouri Form 40. Enter amount from line 9, Schedule 2 to line 12, page 1. Enter total of lines 10C and 12 on line 13 and go to step 10.

If you itemized deductions on your Federal return, and line 33, Federal Form 1040 is greater than "0", enter "0" on line 12. Enter amount on 10C on line 13. Complete Schedule 2, page 2, Missouri Form 40. Enter amount from line 8, Schedule 2, page 2, on line 14.

Step 10.

Federal Income Tax Deduction—Line 15a and 15b.

On line 15a enter your Federal income tax for the year 1977.

On line 15b enter the additional Federal income tax paid in 1977 for a year prior to 1973, if any. Complete Schedule 3, page 2 to determine this amount.

Step 11.

Missouri Taxable Income—Line 18.

Subtract from the total on line 13 the total of your:

- (1) Missouri excess itemized deductions (line 14)
- (2) Federal Income Tax deduction (lines 15a and 15b), and
- (3) Personal and dependency exemption and standard deduction (line 16)

Enter the remainder on line 18.

When both husband and wife had income, multiply the Missouri taxable income (line 18) by the percentage on line 11H and 11W, respectively. Enter the results on line 18a and 18b, respectively.

Step 12.

Missouri Tax—Line 19.

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 19H and 19W.

Step 13.

Credit for Income Tax Paid to Other States—Line 20. 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 21. 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 22.

On a combined return the tax on lines 22H and 22W of the husband and wife are added together and entered on line 22C.

Step 16.

Credits and Prepayments—Line 23.

On line 23a 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 23b enter the total Missouri estimated tax payments you made for 1977. Include overpayments for 1976 that you decided to have applied to 1977. If you and your spouse filed separate Missouri estimated tax declarations for 1977 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 1977 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 23c the senior citizens tax credit from Form SC. If you or your spouse were age 65 or older during 1977, you may qualify for the credit. Obtain and complete Form SC and attach to your return.

Step 17.

Balance Due—Line 25.

If your Missouri income tax exceeds your credits and prepayments, enter the balance due and if it is \$1.00 or more close 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 26.

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 27. 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 which is April 15, 1978.

ADDITIONAL CHARGES FOR NOT PAYING ENOUGH ESTIMATED TAX DURING THE YEAR—
 If the total of your credits and prepayments on Line 24 is less than 80% (66 2/3% for farmers) of Line 22, 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 25, 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 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 31, Federal Form 1040 or line 10 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 reduced by related expenses incurred (management, fees, trustee fees, interest, etc.) if over \$500.

Line 3: 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 4: Enter positive adjustments reported from transitional accounting change (Form 301) and from partnerships, (see note) fiduciaries, (see note) or other sources. Check the boxes applicable and attach an explanation.

SUBTRACTIONS:

Line 6: Enter any interest your received from U.S. Government obligations, reduced by related expenses incurred (management fees, trustee fees, interest, etc.) if over \$500.

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 exempt.

Line 7: Enter negative adjustments reported from transitional accounting change (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 Employees' pension law.

Amounts received from pension plans authorized by Chapter 169 R.S. Mo., 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 1977 you received a dis-

tribution 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 9: Add lines 1 and 5 and subtract line 8. Enter the result here and on line 10, page 1.

SPECIAL NOTE:

Line 4 or 7: 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.

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 this worksheet to 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. Interest income
- 3. Dividends after exclusion
- 4. State and local income tax refunds
- 5. Alimony received
- 6. Business income (loss)
- 7. Net gain (loss) capital assets
- 8. 50% of capital gain distributions (not reported on ScheduledD)
- 9. Net gain (loss) supplemental schedule
- 10. Fully taxable pensions and annuities
- 11. Pensions and annuities
- 12. Rents and royalties
- 13. Net gain (loss)-partnerships, estates/trusts, small business corporations
- 14. Farm income (loss)
- 15. Other
- 16. Total (add lines 1 through 15)
- 17. Less: Federal adjustments to income
- 18. FEDERAL ADJUSTED GROSS INCOME (line 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
8		1
9		2
10		3
11		4
12		5
13		6
14		7
15		8
16		9
17		10
18		11
18		12
18		13
19		14
20		15
		16
28 & 30		17
		18
31		
31		19

MISSOURI SCHOOL DISTRICT NUMBER

1977

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. "483." "483" 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. "475." "475" 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, 1977.
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 "347."

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
Adrain R-III	001	Butler R-V	056	Crystal City	110	Franklin Co. R-II		Holden R-III	206
Advance R-IV	002					(RFD, New Haven) 157		Holliday C-2	207
Affton	003	Cabool R-IV	057	Dadeville R-II	111	Fredericktown R-I ...	158	Hollister R-V	208
Albany R-III	004	Cainsville R-I	058	Dallas Co. R-I		Fulton	159	Houston R-I	209
Attenburg	005	Calhoun R-VIII	059	(Buffalo)	112			Howell Valley R-I ...	210
Alton R-IV	006	California R-I	060	Davis R-XII	113	Gainesville R-V	160	Hudson R-IX	211
Anaconda	007	Callao C-8	061	De Soto	114	Galena R-II	161	Humansville R-IV ...	212
Appleton City R-II ..	008	Camdenton R-III	062	DeKalb R-IV	115	Gallatin R-V	162	Hume R-VIII	213
Arcadia Valley R-II		Cameron R-I	063	Delta R-V	116	Gasconade C-4		Hurley R-I	214
(Ironton)	009	Campbell R-II	064	Dent-Phelps R-III		(Falcon)	163		
Archie R-V	010	Canton R-V	065	(RFD, Salem)	117	Gatewood R-III	164	Iberia R-V	215
Ash Grove R-IV	011	Cape Girardeau	066	Dexter R-XI	118	Gideon	165	Ilmo-Scott City R-I	216
Atlanta C-3	012	Carl Junction R-I ...	067	Diamond R-IV	119	Gilliam C-4	166	Independence	217
Aurora R-VIII	013	Carrollton R-VII	068	Dixon R-I	120	Gilman City R-IV ...	167	Iron Co. C-4	
Ava R-I	014	Carthage R-IX	069	Doniphan R-I	121	Glasgow R-II	168	(Viburnum)	218
Avenue City R-IX ...	015	Caruthersville	070	Dora R-III	122	Glenwood R-VIII	169	Jackson R-II	219
Avilla R-XIII	016	Cassville R-IV	071	Drexel R-IV	123	Golden C-9	170	Jameson R-III	220
		Cedar City	072	Dunklin R-V	124	Golden City R-III ...	171	Jamestown C-1	221
		Cedar Creek R-VII ..	073			Gorin R-III	172	Jasper R-V	222
		Center				Grain Valley R-V ...	173	Jefferson C-123	
		(Jackson County) 074		East Buchanan C-I		Grandview C-4		(Modaway Co.) ...	223
		Centertown R-III	075	(Gower)	125	(Jackson Co.)	174	Jefferson City	224
		Centerview R-V	076	East Carter R-II		Grandview R-II		Jefferson R-VII	
		Centerville R-I	077	(Ellsimore)	126	(Jefferson Co.) ...	175	(RFD, Festus) ...	225
		Central R-II	078	East Lynne	127	Granger C-1		Jenkins	226
		Centralia R-VI	079	East Newton R-VI ...	128	(Baring)	176	Jennings	227
		Chadwick R-I	080	East Prairie R-II ...	129	Green City R-I	177	Joplin R-VIII	228
		Chaffee R-II	081	Edgar Springs R-III	130	Green Forest R-II ...	178	Junction Hill C-12 ..	229
		Chamois R-I	082	El Dorado Spgs R-II	131	Green Ridge R-VIII .	179		
		Charleston R-I	083	Eldon R-I	132	Greenfield R-IV	180	Kahoka R-I	230
		Chilhowee R-IV	084	Elmer C-I	133	Greenville R-II	181	Kansas City	231
		Chillicothe R-II	085	Elsberry R-II	134	Grundy Co. R-V		Kearney R-I	232
		Clark R-VI	086	Eminence R-I	135	(Galt)	182	Kelso C-7	233
		Clarksburg C-2	087	Eugene R-V	136	Gunn City	183	Kennett	234
		Clarkton C-4	088	Everton R-III	137			Keytesville R-III ...	235
		Clayton	089	Excelsior Springs ...	138			King City R-I	236
		Clearwater R-I	090	Exeter R-VI	139			Kingston	
		Clever R-V	091			Hale R-I	184	(Washington Co.)	237
		Climax Springs R-IV	092	Fair Grove R-X	140	Halfway R-III	185	Kingston	
		Clinton	093	Fair Play R-II	141	Hallsville R-IV	186		
		Coffey R-I	094	Fairfax R-III	142	Hamilton R-II	187	(Caldwell Co.) ...	238
		Coffman R-V	095	Fairport R-VI	143	Hancock Place	188	Kingsville R-I	239
		Cole Camp R-I	096	Fairview R-XI		Hannibal	189	Kirbyville R-VI	240
		Cole Co. R-II (RFD,		(Pottersville Route,		Hardeman R-X	190	Kirksville R-III	241
		Jefferson City) ...	097	West Plains)	144	Hardin Central C-2 .	191	Kirkwood R-VII	242
		Columbia	098	Farmers R-II	145	Harrisburg R-VIII ..	192	Knob Lick C-1	243
		Community R-VI	099	Farmington R-VII ...	146	Harrisonville R-IX ..	193	Knob Noster R-VIII .	244
		Competition C-2	100	Fayette R-III	147	Hartville R-II	194	Knox Co. R-I	
		Concordia R-II	101	Ferguson R-II	148	Hayti R-II	195	(Edina)	245
		Conway R-I	102	Festus R-VI	149	Hazelwood	196	Koshkonong R-III ...	246
		Cooter R-IV	103	Fillmore C-1	150	Hermann R-I	197		
		Couch R-I	104	Fordland R-III	151	Hermitage R-IV	198		
		Cowgill R-VI	105	Forsyth R-III	152	Hi-Way R-III	199	Laclede Co. C-5	
		Craig R-III	106	Fort Osage R-I		Hickman Mills C-1 .	200	(RFD, Lebanon) ..	247
		Crane R-III	107	(Route 2,		Hickory Co. R-I		Ladue	
		Crawford Co. R-II		Independence)	153	(Urbana)	201	(St. Louis Co.) ..	248
		(Cuba)	108	Fort Zumwalt	154	Higbee R-VIII	202	Lafayette Co. C-1	
		Crocker R-II	109	Fox C-6 (Arnold) ...	155	High Point R-III	203	(Higginsville)	249
				Francis Howell R-III	156	Hillsboro R-III	204	Lafayette Co. R-X	
						Holcomb R-III	205	(Alma)	250

Name	Number	Name	Number	Name	Number	Name	Number	Name	Number
Lakeland R-III (Deepwater)	251	Milan C-2	317	Palmyra R-I	378	Scotland Co. R-I (Memphis)	441	Sunrise R-IX	499
Lamar R-I	252	Miller R-II	318	Paris R-II	379	Scott Co. R-IV (Benton)	442	Swedeberg R-III	500
Lamonte R-IV	253	Mirable C-1	319	Park Hill R-V	380	Scott Co. R-V (Morley)	443	Sweet Springs R-VII	501
Laquey R-V	254	Missouri City	320	Parkway	381	Sedalia	444	Taneyville R-II	502
Laredo R-VII	255	Moberly	321	Pattonville R-II	382	Senath C-8	445	Tarkio R-I	503
Latham R-V	256	Monett R-I	322	Pattonville R-III	383	Seneca R-VII	446	Thayer R-II	504
Lathrop R-II	257	Monroe City R-I	323	Peace Valley C-2	384	Seymour R-II	447	Thornfield R-I	505
Lawson R-XIV	258	Montgomery Co. R-II (Montgomery City)	324	Pemiscot Co. C-7 (Deering)	385	Shawnee R-III	448	Tina Avalon R-II	506
Leadwood R-IV	259	Montrose R-XIV	325	Pemiscot Co. R-III (RFD Caruthersville)	386	Shelby Co. C-1 (Shelbyville)	449	Tipton R-VI	507
Lebanon R-III	260	Mosby R-VII	326	Perryville	387	Shelby Co. R-IV (Shelbina)	450	Trenton R-IX	508
Lees Summit R-VII	261	Mound City R-II	327	Pettis Co. R-I (RFD, Lamonte)	388	Sheldon R-VIII	451	Tri-County R-VII (Jamesport)	509
Leesville R-IX	262	Mountain Grove R-III	328	Pettis Co. R-V (Hughesville)	389	Shell Knob	452	Troy R-III	510
Leeton R-X	263	Mountain View-Birch Tree R-III	329	Pettis Co. R-XII (RFD, Sedalia)	390	Sherwood R-VIII (Creighton)	453	Tuscumbia R-III	511
Leopold R-III	264	Mt. Vernon R-V	330	Pierce City R-VI	391	Sikeston R-VI	454	Twin Rivers R-X (Broseley)	512
Lesterville R-IV	265	Naylor R-II	331	Pike R-III (Clarksville)	392	Slater	457	Union C-10 (Henry Co.)	513
Lewis Co. C-1 (Ewing)	266	Neelyville R-IV	332	Pilot Grove C-4	393	Smithton R-VI	458	Union R-XI (Franklin Co.)	514
Lexington R-V	267	Nell Holcomb R-IV	333	Plainview R-VIII	394	Smithville R-II	459	Union Star R-II	515
Liberal R-II	268	Neosho R-V	334	Plato R-V	395	South Callaway R-II (Mokane)	460	Unionville R-I	516
Liberty	269	Nevada R-V	335	Platte County R-III (Platte City)	396	South Harrison R-II (Bethany)	461	University City	517
Libertyville C-2	270	New Bloomfield R-III	336	Plattsburg R-III	397	South Holt R-I (Oregon)	462	Valley Park	518
Licking R-VIII	271	New Franklin R-I	337	Pleasant Hill R-III	398	South Iron R-I (Annapolis)	463	Valley R-VI (Caledonia)	519
Lincoln R-II	272	New Haven (Franklin Co.)	338	Pleasant Hope R-VI	399	South Nodaway R-IV (Barnard)	464	Van Buren R-I	520
Lindbergh R-VIII	273	New Haven R-II (Boone Co.)	339	Pleasant View R-VI	400	South Pemiscot R-V (Steele)	465	Vandalia R-I	521
Linn R-II	274	New Madrid R-I	340	Polo R-VII	401	Southern R-I (Boone Co.)	466	Verona R-VII	522
Livingston Co. R-III (Chula)	275	New York R-IV	341	Poplar Bluff R-I	402	Southern R-II (Reynolds Co.)	467	Versailles R-II	523
Lockwood R-I	276	Newburg R-II	342	Potosi R-III	403	Southland Cons. C-9 (Cardwell)	468	Vienna R-I	524
Logan R-VIII	277	Newtown-Harris R-III	343	Prairie Home R-V	404	Southwest R-I (Livingston Co.)	469	Wakenda C-2	525
Lone Jack C-6	278	Niangua R-V	344	Princeton R-V	405	Southwest R-V (Barry Co.)	470	Walker R-IV	526
Lone Dell R-XIV	279	Nixa R-II	345	Purdy R-II	406	Sparta R-III	471	Walnut Grove R-V	527
Louisiana R-II	280	Nodaway-Holt R-VII (Graham)	346	Puxico R-VIII	407	Spickard R-II	472	Warrensburg R-VI	528
Luray	281	Nonresident	347	Ralls Co. R-II (Center)	408	Spokane R-VII	473	Warrenton R-III	529
Lutie R-VI	282	Norborne R-VIII	348	Ravanna R-IV	409	Spring Bluff R-XV	474	Warsaw R-IX	530
Macks Creek R-V	283	Normandy	349	Raymondville R-VII	410	Springfield R-XII	475	Washington	531
Macon Co. R-I (Macon)	284	North Andrew R-VI (Rosendale)	350	Raymore-Peculiar R-II	411	St. Charles	476	Waynesville R-VI	532
Macon Co. R-II (Laplata)	285	North Callaway R-I (Kingdom City)	351	Reeds Spring R-IV	412	St. Charles Co. R-V (Orchard Farm)	477	Weaubleau R-III	533
Macon Co. R-IV (New Cambria)	286	North County R-I (Bonne Terre)	352	Reicks R-V	413	St. Clair R-XIII	478	Webb City R-VII	534
Madison C-3	287	North Harrison R-III (Eagleville)	353	Republic R-III	415	St. Elizabeth R-IV	479	Webster Groves	535
Malden R-I	288	North Kansas City	354	Revere C-3	416	St. Francois Co. R-III (Flat River)	480	Wellington-Napoleon R-IX	536
Malta Bend R-V	289	North Mercer R-III (Mercer)	355	Rich Hill R-IV	417	St. James R-I	481	Wellston	537
Manes R-V	290	North Nodaway R-VI (Hopkins)	356	Richards R-V	418	St. Joseph	482	Wellsville-Middletown R-I	538
Mansfield R-IV	291	North Pemiscot R-I (Wardell)	357	Richland R-I (Stoddard Co.)	419	St. Louis City	483	Wentzville R-IV	539
Maplewood-Richmond Hghts.	292	North Platte R-I (Dearborn)	358	Richland R-IV (Pulaski Co.)	420	St. Louis R-IV	484	West County R-IV (Leadwood)	570
Marceline R-V	293	North Wood R-IV	359	Richmond R-XVI	421	St. Charles Co. R-V (Orchard Farm)	477	West Nodaway R-I (Burlington Junction)	540
Marion C. Early R-V (Morrisville)	294	Northeast Nodaway R-V (Ravenwood)	360	Richwoods R-VII	422	St. Clair R-XIII	478	West Plains R-VII	541
Marion R-II	295	Northeast R-IV (Cairo)	361	Ridgeway R-V	423	St. Elizabeth R-IV	479	West Platte R-II (Weston)	542
Marionville R-IX	296	Northwest R-I (House Springs)	362	Ripley Co. R-IV (RFD, Doniphan)	424	St. Francois Co. R-III (Flat River)	480	Westboro R-IV	543
Mark Twain R-VIII	297	Northwestern R-I (Mendon)	363	Risco R-II	425	St. James R-I	481	Westphalia R-III	544
Marquand R-VI	298	Norwood R-I	364	Ritenour	426	St. Joseph	482	Westran R-I	545
Marshall	299	Novinger R-I	365	Riverview Gardens	427	St. Louis City	483	Westview C-6	546
Marshfield R-I	300	Oak Grove R-VI	366	Rock Port R-II	428	St. Louis R-IV	484	Wheatland R-II	547
Martinsville R-VI	301	Oak Hill R-I	367	Rockwood R-VI	429	St. Louis R-IV	484	Wheaton R-III	548
Maryville R-II	302	Oak Ridge R-VI	368	Rolla	430	St. Louis R-IV	484	Wheeling R-IV	549
Maysville R-I	303	Odessa R-VII	369	Rolla	430	St. Louis R-IV	484	Willard R-II	550
McDonald Co. R-I (Anderson)	304	Oran R-III	370	Roscoe C-1	431	St. Louis R-IV	484	Willow Springs R-IV	551
Meadow Heights R-II	305	Orearville R-IV	371	Russellville R-I	432	St. Louis R-IV	484	Windsor C-1 (Jefferson Co.)	552
Meadville R-IV	306	Orrick R-XI	372	Rutledge R-IV	433	St. Louis R-IV	484	Windsor R-I (Henry Co.)	553
Mehlville R-IX	307	Osborn R-0	373	Salem R-80	434	St. Louis R-IV	484	Winfield R-IV	554
Meramec Valley R-III	308	Osceola	374	Salisbury R-IV	435	St. Louis R-IV	484	Winona R-III	555
Metz R-II	309	Oterville R-VI	375	Sarcoxis R-II	436	St. Louis R-IV	484	Winston R-VI	556
Mexico	310	Owensville R-II	376	Savannah R-III	437	St. Louis R-IV	484	Woodland R-IV	557
Miami R-I (Bates Co.)	311	Ozark R-VI	377	Schell City R-I	438	St. Louis R-IV	484	Worth R-III	558
Miami R-I (Saline Co.)	312			School of the Osage R-II	439	St. Louis R-IV	484	Wright City R-II	559
Mid-Buchanan R-V (Faucett)	313			Schuyler Co. R-I (Lancaster)	440	St. Louis R-IV	484	Wyaconda C-1	560
Middle Grove C-1	314					St. Louis R-IV	484	Zalma R-V	561
Midway Heights C-7	315					St. Louis R-IV	484		
Midway R-I	316					St. Louis R-IV	484		

FINAL CHECKLIST BEFORE MAILING YOUR RETURN

1. Peel-off the label on the cover of your tax booklet, and place it on your return making corrections where necessary.
2. Be sure to enter the school district number where you reside in the space provided.
3. Check and verify all mathematics on the return. An error may cause a delay of your refund if one is due.
4. Attach state copies of Form W-2 from all employers withholding Missouri tax.
5. If you are claiming Senior Citizens Tax Credit, attach completed Form SC with copies of tax receipts or Statement CRP.
6. Sign the return (both spouses must sign if combined return).
7. Attach a check or money order in correct place if balance due on line 25 is \$1.00 or more. Sign your check and write your social security number on it.