

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



MISSOURI 1978

INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

A MESSAGE TO THE MISSOURI TAXPAYERS:

This booklet contains the forms and schedules based upon information from your 1977 return. Also included are instructions for filing your 1978 Missouri Individual Income Tax Return. Additional forms or schedules are available from any of the offices listed inside the front cover, and also from many banks and post offices.

Because of law changes, two revisions were necessary on the 1978 return. See the instructions for completion of Line 33, page 2 which is new this year. The "Transitional Net Accounting Change Adjustment" on Schedule 1 has expired and has been removed from the return.

Some changes have been made in the design of the return to assist in completion. In addition, informational notes have been added to hopefully reduce some of the more common errors.

A new service is being provided this year. The toll-free number indicated below will be operative through April 20, 1979. Please use this number **only** for receiving assistance in answering any questions you may have regarding preparation of your 1978 Missouri State Income Tax Return. Taxpayers in the locations below should call their local assistance office. Others may use the toll-free number.

Complete your Federal Form 1040 or Form 1040A first. Many of the entries that you need to make on the Missouri return are to be copied directly from your Federal return.

PLEASE BE SURE YOU:

READ THE INSTRUCTIONS. They will answer most of your questions. Additional assistance is available at the offices listed in this booklet.

USE THE PEEL-OFF LABEL with your name and address that is attached to the front of this booklet. Provide your labeled return to your tax preparer, if he is completing your return for you.

REVIEW THE FINAL CHECKLIST (back cover) before mailing your return. Errors or missing information may cause a considerable delay in processing.

FILE EARLY. Mailing your return prior to April 1 will normally result in your receiving a refund more quickly.

TAXPAYER ASSISTANCE

St. Louis — (314) 752-2800	} Monday-Friday	
Kansas City — (816) 274-6471		8 A.M.
Springfield — (417) 869-4658		4:30 P.M.
Joplin — (417) 623-3990		
St. Joseph — (816) 279-8140		

OTHER AREAS* — 1-800-392-8717 (Toll Free) Monday-Friday
* Missouri only 8 A.M. - 8 P.M.

Gerald H. Goldberg, Director
Missouri Department of Revenue

1978 MISSOURI Individual Income Tax General 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.

A part-year resident shall be treated as a nonresident. HOWEVER, the part-year resident may determine his tax as if he were a resident for the entire period.

WHEN TO FILE?

File as soon as you can after January 1, but not later than April 15, 1979. 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 1978 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.

ASSISTANCE IN PREPARING YOUR RETURN MAY BE OBTAINED AT ANY OF THE FOLLOWING LOCATIONS ON THE DAYS CHECKED BEGINNING JANUARY 2, EXCEPT AS NOTED. 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
CAPE GIRARDEAU, 400 Broadway, 3rd Floor	X	X	X		
CARTHAGE, 407 S. Garrison			X		
CHILLICOTHE, Courthouse				X	
COLUMBIA, 2102 Whitegate Drive		X		X	
FARMINGTON, Courthouse	X	X	X		
HANNIBAL, Courthouse	X	X			
INDEPENDENCE, 13905 Noland Court	X	X			
JEFFERSON CITY, 605 Hilda	X	X	X	X	X
JOPLIN, 501 Virginia	X	X	X	X	X
KANSAS CITY, 615 E. 13th St.	X	X	X	X	X
KENNETT, Courthouse					X
KIRKSVILLE, Courthouse (Every other week starting January 8)	X				
MEXICO, Courthouse (Every other week starting January 9)		X			
MOBERLY, Courthouse (Every other week starting January 16)		X			
POPLAR BLUFF, Courthouse (January 8 to April 15)	X				
ROLLA, Courthouse	X	X			
SEDALIA, Courthouse		X		X	
SPRINGFIELD, 1037 S. Glenstone	X	X	X	X	X
ST. JOSEPH, 8th & Edmond, 3rd Floor	X	X	X	X	X
ST. LOUIS, 3303A So. Kingshighway	X	X	X	X	X
ST. LOUIS, 12th & Market (Civil Courts Building)	X	X	X	X	X
ST. LOUIS, 560 Delmar	X	X	X	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 RSMo). 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 RSMo; 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 RSMo).

Form 40 MISSOURI Individual Income Tax Return 1978

or other taxable year beginning _____ 1978 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	Code _____	Cash _____

Occupation	Yours <input type="checkbox"/> Spouse's <input type="checkbox"/>	Home telephone number _____
FILING STATUS — From Federal return — check only one 1 <input type="checkbox"/> Single \$3,400 2 <input type="checkbox"/> Married filing joint Federal and combined Missouri \$5,600 3A <input type="checkbox"/> Married filing separate returns \$2,800 Spouse's name — _____ 3B <input type="checkbox"/> Married filing separately (Spouse NOT filing) \$4,000 4 <input type="checkbox"/> Unmarried Head of Household \$4,200 5 <input type="checkbox"/> Qualifying widow(er) with dependent child \$5,200 <i>The above amounts include both your Exemptions and Standard Deduction.</i>		EXEMPTIONS Regular/ 65 or over /Blind 6a Yourself <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 6b Spouse <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> DEPENDENTS—DO NOT include yourself or your spouse on 6c or 6d 6c Number of dependents—Federal form, line 5c(1040A) or line 6c(1040) 6d Number of dependents—Federal form, line 5d(1040A) or line 6d(1040) 6e Total Dependents (add lines 6c and 6d) 7 Dependent amount (multiply \$400 by total on 6e above) \$ 8 Amount checked on boxes 1 through 5 \$ 9 Total (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 line 36, 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 45, page 2 (If none, enter zero)			12
13 Total (add lines 10C and 12)			13
14 Missouri excess itemized deductions (from line 44, page 2)			14
15a Federal income tax (1978 Federal Form 1040, line 47 less line 57, or 1040A, line 13 less lines 11a and 11c) <i>Note — DO NOT enter the Federal income tax withheld from your W-2's on line 15a.</i>			15a
15b Prior Federal income tax and other Federal tax (from line 48, page 2)			15b
16 Exemptions, dependents, and standard deduction (from line 9 above)			16
17 Total deductions (add lines 14, 15a, 15b, and 16)			17
18 Missouri taxable income (subtract line 17 from 13)			18

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

23a MISSOURI tax withheld as shown on Copy 2 of ATTACHED W-2 forms	23a	Make check or money order payable to: Director of Revenue
23b Payments on 1978 Declaration of Missouri Estimated Tax	23b	
23c Senior citizens tax credit (attach Form SC)	23c	
23d Amount paid with Form 60, Application for Extension of Time to File	23d	
24 Total credits—Add lines 23a, 23b, 23c, and 23d	24	

25 If line 22 is larger than line 24, enter BALANCE DUE — mail to	<div style="border: 1px solid black; padding: 2px;"> DIRECTOR OF REVENUE P.O. BOX 329 JEFFERSON CITY, MO 65107 </div>	25
26 If line 24 is larger than line 22, enter amount OVERPAID — mail to	<div style="border: 1px solid black; padding: 2px;"> DIRECTOR OF REVENUE P.O. BOX 500 JEFFERSON CITY, MO 65106 </div>	26
27 Amount of line 26 to be: Credited on 1979 Estimated Tax <input type="checkbox"/> \$ <input type="checkbox"/> 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 CHECK OR MONEY ORDER HERE

ATTACH COPY 2 of W-2 FORMS HERE

SCHEDULE 1 — Missouri Modifications to Federal Adjusted Gross Income

	H — HUSBAND	W — WIFE	C — COMBINED OR SINGLE
If line 31 or 35 exceeds \$400, ATTACH COPY OF FEDERAL RETURN			28
28 Federal adjusted gross income (Federal Form 1040, line 31 or 1040A, line 10). <i>Note — You MUST use the amount on one of these lines.</i>			
Additions to adjusted gross income (attach explanation of each item)			
29 Interest on state and local obligations other than Missouri sources (reduced by related expenses if expenses over \$500)			29
30 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>			30
31 Total of lines 28, 29, and 30			31
Subtractions from adjusted gross income (attach explanation of each item)			
32 Interest from exempt Federal obligations (reduced by related expenses if expenses over \$500)			32
33 Missouri income tax refund for a prior year included in line 28 above			33
34 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> <i>Note — See instructions for "Other".</i>			34
35 Total of lines 32, 33, and 34			35
36 Missouri adjusted gross income (subtract line 35 from line 31) Enter on line 10, page 1			36

SCHEDULE 2 — Missouri Itemized Deductions — USE ONLY IF —

1. You itemized deductions on Federal Schedule A or
2. You used Federal Schedule TC, Part II

DO NOT use this schedule unless an entry is made on line 37 or 41 below.

37 Federal EXCESS itemized deductions (Federal Form 1040, line 33)	37	
38a 1978 Social Security Tax - Husband (Not to exceed \$1,070.85)	38a	
38b 1978 Social Security Tax - Wife (Not to exceed \$1,070.85)	38b	
38c 1978 Railroad Retirement Tax (Not to exceed \$1,070.85)	38c	
38d 1978 Self-employment Tax (Federal Form 1040, line 48)	38d	
39 Add lines 38a, 38b, 38c, and 38d	39	
40 Total (add lines 37 and 39)	40	
41 Unused Standard Deduction Amount (Federal Form 1040, Schedule TC, Part II, line 4)	41	
42a State and local income taxes deducted on Federal Form 1040	42a	
42b Less: Kansas City and St. Louis Earnings Taxes	42b	
42c Net Subtraction (subtract line 42b from line 42a)	42c	
43 Add lines 41 and 42c	43	
44 If line 40 is greater than line 43, subtract line 43 from line 40 and enter on line 14, page 1	44	
45 If line 43 is greater than line 40, subtract line 40 from line 43 and enter on line 12, page 1 (See instructions for line 12)	45	

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

46 Additional Federal income tax ONLY for years PRIOR TO 1973 and paid in 1978. Attach explanation <i>Note — If your Federal tax was adjusted for 1973 or after, you must file an amended return for that year.</i>	46	
47 Other Federal tax on lines 42 and 50, Federal Form 1040 for 1978 (include tax from recomputing WIN credit) <i>Note — These are the ONLY taxes deductible on this line.</i>	47	
48 Total lines 46 and 47, enter here and on line 15b, page 1	48	

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	

ATTACH CHECK OR MONEY ORDER HERE

Income and Deductions

Tax and Credits

Form 40 MISSOURI Individual 1978 Income Tax Return

or other taxable year beginning 1978 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		Enter your school district number (see instructions)		Code	Cash

Occupation	Yours	Home telephone number	
	Spouse's		
FILING STATUS — From Federal return — check only one		EXEMPTIONS Regular/ 65 or over /Blind	
1 <input type="checkbox"/> Single	\$3,400	6a Yourself	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
2 <input type="checkbox"/> Married filing joint Federal and combined Missouri	\$5,600	6b Spouse	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
3A <input type="checkbox"/> Married filing separate returns	\$2,800	DEPENDENTS—DO NOT include yourself or your spouse on 6c or 6d	
Spouse's name —		6c Number of dependents—Federal form, line 5c(1040A) or line 6c(1040)	
3B <input type="checkbox"/> Married filing separately (Spouse NOT filing)	\$4,000	6d Number of dependents—Federal form, line 5d(1040A) or line 6d(1040)	
4 <input type="checkbox"/> Unmarried Head of Household	\$4,200	6e Total Dependents (add lines 6c and 6d)	
5 <input type="checkbox"/> Qualifying widow(er) with dependent child	\$5,200	7 Dependent amount (multiply \$400 by total on 6e above)	
The above amounts include both your Exemptions and Standard Deduction.		8 Amount checked on boxes 1 through 5	
		9 Total (add lines 7 and 8)	

If line 10C is over \$20,000 and includes more than \$1,000 income (loss) other than wages, ATTACH COMPLETE COPY OF YOUR FEDERAL RETURN	H—HUSBAND		W—WIFE		C—COMBINED OR SINGLE	
	10H	10W	10C	11H	11W	11C
11 Income percentages—Divide columns 10H and 10W by 10C	Percent			Percent		
12 Enter amount from line 45, page 2 (If none, enter zero)			12			
13 Total (add lines 10C and 12)			13			
14 Missouri excess itemized deductions (from line 44, page 2)			14			
15a Federal income tax (1978 Federal Form 1040, line 47 less line 57, or 1040A, line 13 less lines 11a and 11c)			15a			
Note — DO NOT enter the Federal income tax withheld from your W-2's on line 15a.						
15b Prior Federal income tax and other Federal tax (from line 48, page 2)			15b			
16 Exemptions, dependents, and standard deduction (from line 9 above)			16			
17 Total deductions (add lines 14, 15a, 15b, and 16)			17			
18 Missouri taxable income (subtract line 17 from 13)			18			
18a Multiply line 18 by percentage on line 11, column H	H—HUSBAND		W—WIFE			
	18a		18b			
18b 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		21	Percent		
22 Balance (Resident—line 19 less line 20) or (Nonresident—multiply line 19 by percentage on line 21)			22			
23a MISSOURI tax withheld as shown on Copy 2 of ATTACHED W-2 forms			23a			Make check or money order payable to: Director of Revenue
23b Payments on 1978 Declaration of Missouri Estimated Tax			23b			
23c Senior citizens tax credit (attach Form SC)			23c			
23d Amount paid with Form 60, Application for Extension of Time to File			23d			
24 Total credits—Add lines 23a, 23b, 23c, and 23d			24			
25 If line 22 is larger than line 24, enter BALANCE DUE — mail to			25			
26 If line 24 is larger than line 22, enter amount OVERPAID — mail to			26			
27 Amount of line 26 to be: Credited on 1979 Estimated Tax <input type="checkbox"/> \$ <input type="checkbox"/> 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 CHECK OR MONEY ORDER HERE

ATTACH COPY 2 of W-2 FORMS HERE

SCHEDULE 1 — Missouri Modifications to Federal Adjusted Gross Income

If line 31 or 35 exceeds \$400, ATTACH COPY OF FEDERAL RETURN	H — HUSBAND	W — WIFE	C — COMBINED OR SINGLE	
28 Federal adjusted gross income (Federal Form 1040, line 31 or 1040A, line 10). <i>Note — You MUST use the amount on one of these lines.</i>			28	
29 Interest on state and local obligations other than Missouri sources (reduced by related expenses if expenses over \$500)			29	
30 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>			30	
31 Total of lines 28, 29, and 30			31	
32 Interest from exempt Federal obligations (reduced by related expenses if expenses over \$500)			32	
33 Missouri income tax refund for a prior year included in line 28 above			33	
34 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>			34	
<i>Note — See instructions for "Other".</i>				
35 Total of lines 32, 33, and 34			35	
36 Missouri adjusted gross income (subtract line 35 from line 31) Enter on line 10, page 1			36	

SCHEDULE 2 — Missouri Itemized Deductions — USE ONLY IF —
 1. You itemized deductions on Federal Schedule A or
 2. You used Federal Schedule TC, Part II

DO NOT use this schedule unless an entry is made on line 37 or 41 below.

37 Federal EXCESS itemized deductions (Federal Form 1040, line 33)	37	
38a 1978 Social Security Tax - Husband (Not to exceed \$1,070.85)	38a	
38b 1978 Social Security Tax - Wife (Not to exceed \$1,070.85)	38b	
38c 1978 Railroad Retirement Tax (Not to exceed \$1,070.85)	38c	
38d 1978 Self-employment Tax (Federal Form 1040, line 48)	38d	
39 Add lines 38a, 38b, 38c, and 38d	39	
40 Total (add lines 37 and 39)	40	
41 Unused Standard Deduction Amount (Federal Form 1040, Schedule TC, Part II, line 4)	41	
42a State and local income taxes deducted on Federal Form 1040	42a	
42b Less: Kansas City and St. Louis Earnings Taxes	42b	
42c Net Subtraction (subtract line 42b from line 42a)	42c	
43 Add lines 41 and 42c	43	
44 If line 40 is greater than line 43, subtract line 43 from line 40 and enter on line 14, page 1	44	
45 If line 43 is greater than line 40, subtract line 40 from line 43 and enter on line 12, page 1 (See instructions for line 12)	45	

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

46 Additional Federal income tax ONLY for years PRIOR TO 1973 and paid in 1978. Attach explanation	46	
<i>Note — If your Federal tax was adjusted for 1973 or after, you must file an amended return for that year.</i>		
47 Other Federal tax on lines 42 and 50, Federal Form 1040 for 1978 (include tax from recomputing WIN credit)	47	
<i>Note — These are the ONLY taxes deductible on this line.</i>		
48 Total lines 46 and 47, enter here and on line 15b, page 1	48	

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

40 MISSOURI Individual Income Tax Return 1978

or other taxable year beginning _____ 1978 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

Occupation	Yours <input type="checkbox"/>	Spouse's <input type="checkbox"/>	Home telephone number	EXEMPTIONS	Regular/	65 or over	/Blind	Line 6a and 6b for information ONLY
FILING STATUS — From Federal return — check only one	6a Yourself	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6b Spouse	<input type="checkbox"/>	<input type="checkbox"/>	
1 <input type="checkbox"/> Single \$3,400	DEPENDENTS—DO NOT include yourself or your spouse on 6c or 6d							
2 <input type="checkbox"/> Married filing joint Federal and combined Missouri \$5,600	6c Number of dependents—Federal form, line 5c(1040A) or line 6c(1040)							
3A <input type="checkbox"/> Married filing separate returns \$2,800	6d Number of dependents—Federal form, line 5d(1040A) or line 6d(1040)							
Spouse's name — _____	6e Total Dependents (add lines 6c and 6d) _____							
3B <input type="checkbox"/> Married filing separately (Spouse NOT filing) \$4,000	7 Dependent amount (multiply \$400 by total on 6e above) \$							
4 <input type="checkbox"/> Unmarried Head of Household \$4,200	8 Amount checked on boxes 1 through 5 \$							
5 <input type="checkbox"/> Qualifying widow(er) with dependent child \$5,200	9 Total (add lines 7 and 8) \$							
<i>The above amounts include both your Exemptions and Standard Deduction.</i>								

If line 10C is over \$20,000 and includes more than \$1,000 income (loss) other than wages, ATTACH COMPLETE COPY OF YOUR FEDERAL RETURN	H—HUSBAND		W—WIFE		C—COMBINED OR SINGLE	
	10H	10W	10C	11H	11W	11C
10 Missouri adjusted gross income (from line 36, page 2)				Percent	Percent	
11 Income percentages—Divide columns 10H and 10W by 10C						
12 Enter amount from line 45, page 2 (If none, enter zero)						
13 Total (add lines 10C and 12)						
14 Missouri excess itemized deductions (from line 44, page 2)						
15a Federal income tax (1978 Federal Form 1040, line 47 less line 57, or 1040A, line 13 less lines 11a and 11c)						
<i>Note — DO NOT enter the Federal income tax withheld from your W-2's on line 15a.</i>						
15b Prior Federal income tax and other Federal tax (from line 48, page 2)						
16 Exemptions, dependents, and standard deduction (from line 9 above)						
17 Total deductions (add lines 14, 15a, 15b, and 16)						
18 Missouri taxable income (subtract line 17 from 13)						
	H—HUSBAND		W—WIFE			
18a Multiply line 18 by percentage on line 11, column H	18a					
18b Multiply line 18 by percentage on line 11, column W			18b			
19 Missouri TAX on each income (table on page 2)						
20 Resident Credit for tax paid to another state (Schedule CR)						
21 Nonresident—Missouri income percentage (Schedule NRI)		Percent		Percent		Percent
22 Balance (Resident—line 19 less line 20) or (Nonresident—multiply line 19 by percentage on line 21)						
23a MISSOURI tax withheld as shown on Copy 2 of ATTACHED W-2 forms						Make check or money order payable to: Director of Revenue
23b Payments on 1978 Declaration of Missouri Estimated Tax						
23c Senior citizens tax credit (attach Form SC)						
23d Amount paid with Form 60, Application for Extension of Time to File						
24 Total credits—Add lines 23a, 23b, 23c, and 23d						
25 If line 22 is larger than line 24, enter BALANCE DUE — mail to _____						
26 If line 24 is larger than line 22, enter amount OVERPAID — mail to _____						
27 Amount of line 26 to be: Credited on 1979 Estimated Tax <input type="checkbox"/> \$ <input type="checkbox"/> Refunded <input type="checkbox"/>						

DIRECTOR OF REVENUE
P.O. BOX 329
JEFFERSON CITY, MO 65107

DIRECTOR OF REVENUE
P.O. BOX 500
JEFFERSON CITY, MO 65106

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

Income and Deductions

Tax and Credits

Refund or Bal Due

SCHEDULE 1 — Missouri Modifications to Federal Adjusted Gross Income

If line 31 or 35 exceeds \$400, ATTACH COPY OF FEDERAL RETURN	H — HUSBAND		W — WIFE		C — COMBINED OR SINGLE	
28 Federal adjusted gross income (Federal Form 1040, line 31 or 1040A, line 10). <i>Note — You MUST use the amount on one of these lines.</i>					28	
Additions to adjusted gross income (attach explanation of each item)						
29 Interest on state and local obligations other than Missouri sources (reduced by related expenses if expenses over \$500)					29	
30 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>					30	
31 Total of lines 28, 29, and 30					31	
Subtractions from adjusted gross income (attach explanation of each item)						
32 Interest from exempt Federal obligations (reduced by related expenses if expenses over \$500)					32	
33 Missouri income tax refund for a prior year included in line 28 above					33	
34 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> <i>Note — See instructions for "Other".</i>					34	
35 Total of lines 32, 33, and 34					35	
36 Missouri adjusted gross income (subtract line 35 from line 31) Enter on line 10, page 1					36	

SCHEDULE 2 — Missouri Itemized Deductions — USE ONLY IF —

1. You itemized deductions on Federal Schedule A or
2. You used Federal Schedule TC, Part II

DO NOT use this schedule unless an entry is made on line 37 or 41 below.

37 Federal EXCESS itemized deductions (Federal Form 1040, line 33)					37	
38a 1978 Social Security Tax - Husband (Not to exceed \$1,070.85)					38a	
38b 1978 Social Security Tax - Wife (Not to exceed \$1,070.85)					38b	
38c 1978 Railroad Retirement Tax (Not to exceed \$1,070.85)					38c	
38d 1978 Self-employment Tax (Federal Form 1040, line 48)					38d	
39 Add lines 38a, 38b, 38c, and 38d					39	
40 Total (add lines 37 and 39)					40	
41 Unused Standard Deduction Amount (Federal Form 1040, Schedule TC, Part II, line 4)					41	
42a State and local income taxes deducted on Federal Form 1040					42a	
42b Less: Kansas City and St. Louis Earnings Taxes					42b	
42c Net Subtraction (subtract line 42b from line 42a)					42c	
43 Add lines 41 and 42c					43	
44 If line 40 is greater than line 43, subtract line 43 from line 40 and enter on line 14, page 1					44	
45 If line 43 is greater than line 40, subtract line 40 from line 43 and enter on line 12, page 1 (See instructions for line 12)					45	

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

46 Additional Federal income tax ONLY for years PRIOR TO 1973 and paid in 1978. Attach explanation					46	
<i>Note — If your Federal tax was adjusted for 1973 or after, you must file an amended return for that year.</i>						
47 Other Federal tax on lines 42 and 50, Federal Form 1040 for 1978 (include tax from recomputing WIN credit)					47	
<i>Note — These are the ONLY taxes deductible on this line.</i>						
48 Total lines 46 and 47, enter here and on line 15b, page 1					48	

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

SCHEDULE CR MISSOURI CREDIT FOR INCOME TAXES PAID TO OTHER STATES

1978

- ▶ Only residents of Missouri may use this schedule.
- ▶ Attach to Form 40
- ▶ If both husband and wife on a combined return qualify for the credit, each must use a separate Schedule CR.

CLAIMANT'S NAME	Claimant's Social Security Number		
------------------------	--	--	--

1. Resident claimant's Missouri adjusted gross income (Form 40, page 1, line 10H, 10W, or 10C if single)			1
2. Resident claimant's Missouri income tax (Form 40, page 1, line 19H, 19W, or 19 if single)			2

(ATTACH COPY OF RETURN OF EACH STATE)	Complete a column for each state you paid an income tax	
	State of _____	State of _____
3a. Wages and commissions	3a	
3b. Other—describe nature _____	3b	
3c. Other—describe nature _____	3c	
4. Total (add lines 3a, 3b, and 3c)	4	
5. Less: Related Federal adjustments (line 28 and 30, Federal Form 1040)	5	
6. Net amounts (line 4 less line 5)	6	
7. Percentage of your income taxed by other state (divide line 6 for the state by line 1).	Percent 7	Percent
8. Maximum credit (multiply line 2 by percentage on line 7)	8	
9. Income tax you paid to other state on income on line 6. The income tax is reduced by all credits, except withholding and estimated tax.	9	
10. Credit (smaller of line 8 or 9)	10	
11. Total credit (total of amounts for each state on line 10). Enter total on Form 40, page 1, line 20		11

SCHEDULE CR MISSOURI CREDIT FOR INCOME TAXES PAID TO OTHER STATES

1978

- ▶ Only residents of Missouri may use this schedule.
- ▶ Attach to Form 40
- ▶ If both husband and wife on a combined return qualify for the credit, each must use a separate Schedule CR.

CLAIMANT'S NAME	Claimant's Social Security Number		
------------------------	--	--	--

1. Resident claimant's Missouri adjusted gross income (Form 40, page 1, line 10H, 10W, or 10C if single)			1
2. Resident claimant's Missouri income tax (Form 40, page 1, line 19H, 19W, or 19 if single)			2

(ATTACH COPY OF RETURN OF EACH STATE)	Complete a column for each state you paid an income tax	
	State of _____	State of _____
3a. Wages and commissions	3a	
3b. Other—describe nature _____	3b	
3c. Other—describe nature _____	3c	
4. Total (add lines 3a, 3b, and 3c)	4	
5. Less: Related Federal adjustments (line 28 and 30, Federal Form 1040)	5	
6. Net amounts (line 4 less line 5)	6	
7. Percentage of your income taxed by other state (divide line 6 for the state by line 1).	Percent 7	Percent
8. Maximum credit (multiply line 2 by percentage on line 7)	8	
9. Income tax you paid to other state on income on line 6. The income tax is reduced by all credits, except withholding and estimated tax.	9	
10. Credit (smaller of line 8 or 9)	10	
11. Total credit (total of amounts for each state on line 10). Enter total on Form 40, page 1, line 20		11

INSTRUCTIONS FOR SCHEDULE CR

This schedule may be used by a resident individual, resident estate, and resident trust. A resident individual also includes a part year resident electing to determine his tax as if he were a resident for the entire taxable period. Otherwise a part year resident must use Schedule NRI.

1. You must complete Form 40, lines 1 through 19, before you begin Schedule CR.
2. Enter on lines 1 and 2 the information from Form 40.
3. Enter on lines 3 to 5 the income on which you were required to pay a state income tax to another state. If you had a sick pay exclusion, moving expense deduction, employee business expense deduction or retirement payments (Federal Form 4848) related to the income reported on line 3a, enter those amounts on line 5.
4. Enter on line 9 the income tax you paid to the other state. If both husband and wife paid income tax to another state on a joint or combined return, each must claim their own portion of the total tax paid to the other state. The income tax must be reduced by all credits allowed, such as, exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.
5. Since your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income, enter on line 10 the smaller amount of line 8 or 9.
6. Enter total credit from all states on line 11 and on Form 40, page 1, line 20 and complete your return.

INSTRUCTIONS FOR SCHEDULE CR

This schedule may be used by a resident individual, resident estate, and resident trust. A resident individual also includes a part year resident electing to determine his tax as if he were a resident for the entire taxable period. Otherwise a part year resident must use Schedule NRI.

1. You must complete Form 40, lines 1 through 19, before you begin Schedule CR.
2. Enter on lines 1 and 2 the information from Form 40.
3. Enter on lines 3 to 5 the income on which you were required to pay a state income tax to another state. If you had a sick pay exclusion, moving expense deduction, employee business expense deduction or retirement payments (Federal Form 4848) related to the income reported on line 3a, enter those amounts on line 5.
4. Enter on line 9 the income tax you paid to the other state. If both husband and wife paid income tax to another state on a joint or combined return, each must claim their own portion of the total tax paid to the other state. The income tax must be reduced by all credits allowed, such as, exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.
5. Since your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income, enter on line 10 the smaller amount of line 8 or 9.
6. Enter total credit from all states on line 11 and on Form 40, page 1, line 20 and complete your return.

MISSOURI NONRESIDENT INCOME 1978
PERCENTAGE SCHEDULE

- ▶ Complete this schedule **ONLY** after lines 1-19 on Form 40 are completed.
- ▶ Use this schedule **ONLY** if you were a nonresident or part-year resident during 1978 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 21 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 _____

Your Social Security Number _____

Name of wife **OR SINGLE person** _____

Your 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 1978? _____

b. Are you filing an income tax return with that state for 1978?
 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 1978?
 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 1978? _____

b. Are you filing an income tax return with that state for 1978?
 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 1978?
 YES NO

d. If NO, why not? _____

PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE

- ▶ If you were a nonresident of Missouri during 1978 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 1978, or a nonresident of Missouri during 1978 who fails to qualify for the use of Part B, then you **MUST** complete Part C on page 2.

HUSBAND	WIFE OR SINGLE
1	1
2	2

1. Missouri Income—enter wages, salaries, etc. from Missouri

2. Taxpayer's Missouri adjusted gross income (from 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 21 in applicable column

Percent	Percent	3
---------	---------	---

- ▶ 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.	8		1		1
2. Interest Income	9		2		2
3. Dividends after exclusion	10		3		3
4. State and local income tax refunds	11		4		4
5. Alimony received	12		5		5
6. Business income (loss)	13		6		6
7. Net gain (loss) capital assets	14		7		7
8. 50% of capital gain distributions (not reported on Schedule D)	15		8		8
9. Net gain (loss) supplemental schedule	16		9		9
10. Fully taxable pensions and annuities	17		10		10
11. Pensions and annuities	18		11		11
12. Rents and royalties	18		12		12
13. Net gain (loss)-partnerships, estates/trusts, small business corporations	18		13		13
14. Farm Income (loss)	19		14		14
15. Other	20		15		15
16. Total (add lines 1 through 15)			16		16
17. Less: Federal adjustments to income)	28 & 30		17		17
18. FEDERAL ADJUSTED GROSS INCOME (line 16 less line 17)	31		18		18
19. Missouri Modifications—additions (from Missouri Form 40, line 31)			19		19
20. Missouri Modifications—subtractions (from Missouri Form 40, line 35)			20		20
21. MISSOURI ADJUSTED GROSS INCOME (Column A, Line 18 plus line 19, less line 20) (Must equal Missouri Form 40, line 36)			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 21 in applicable column			Percent 23		Percent 23

MISSOURI NONRESIDENT INCOME 1978
PERCENTAGE SCHEDULE

- ▶ Complete this schedule ONLY after lines 1-19 on Form 40 are completed.
- ▶ Use this schedule ONLY if you were a nonresident or part-year resident during 1978 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 21 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 _____
Your Social Security Number _____

Name of wife OR SINGLE person _____
Your 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 1978? _____
 b. Are you filing an income tax return with that state for 1978?
 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 1978?
 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 1978? _____
 b. Are you filing an income tax return with that state for 1978?
 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 1978?
 YES NO
 d. If NO, why not? _____

PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE

- ▶ If you were a nonresident of Missouri during 1978 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 1978, or a nonresident of Missouri during 1978 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			1
2. Taxpayer's Missouri adjusted gross income (from Missouri Form 40, line 10)			2
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 21 in applicable column	Percent	Percent	3

NRI
Form 40

- ▶ 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

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 Schedule D)
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. Missouri Modifications—additions
(from Missouri Form 40, line 31)
20. Missouri Modifications—subtractions
(from Missouri Form 40, line 35)
21. MISSOURI ADJUSTED GROSS INCOME
(Column A, Line 18 plus line 19, less line 20)
(Must equal Missouri Form 40, line 36)
22. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME
(Column B, line 18 plus line 19, less line 20)
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 21 in applicable column

Form 1040 Line Number	HUSBAND		WIFE OR SINGLE	
	A All Sources	B Missouri Sources	A All Sources	B Missouri Sources
8		1		1
9		2		2
10		3		3
11		4		4
12		5		5
13		6		6
14		7		7
15		8		8
16		9		9
17		10		10
18		11		11
18		12		12
18		13		13
18		14		14
19		14		14
20		15		15
20		15		15
28 & 30		17		17
31		18		18
		19		19
		20		20
		21		21
		22		22
		23		23

Percent 23

Percent 23

MISSOURI NONRESIDENT INCOME PERCENTAGE SCHEDULE 1978

- ▶ Complete this schedule **ONLY** after lines 1-19 on Form 40 are completed.
- ▶ Use this schedule **ONLY** if you were a nonresident or part-year resident during 1978 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 21 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
Your Social Security Number	Your Social Security Number

PART C—MISSOURI INCOME PERCENTAGE

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

1. Nonresident of Missouri

a. Resident of what state during 1978?

b. Are you filing an income tax return with that state for 1978?
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 1978?
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 1978?

b. Are you filing an income tax return with that state for 1978?
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 1978?
YES NO

d. If NO, why not? _____

PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE

- ▶ If you were a nonresident of Missouri during 1978 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 1978, or a nonresident of Missouri during 1978 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 (from 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 21 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

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 Schedule D)
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. Missouri Modifications—additions
(from Missouri Form 40, line 31)
20. Missouri Modifications—subtractions
(from Missouri Form 40, line 35)
21. MISSOURI ADJUSTED GROSS INCOME
(Column A, Line 18 plus line 19, less line 20)
(Must equal Missouri Form 40, line 36)
22. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME
(Column B, line 18 plus line 19, less line 20)
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 21 in applicable column

Form 1040 Line Number	HUSBAND		WIFE OR SINGLE	
	A All Sources	B Missouri Sources	A All Sources	B Missouri Sources
8		1		1
9		2		2
10		3		3
11		4		4
12		5		5
13		6		6
14		7		7
15		8		8
16		9		9
17		10		10
18		11		11
18		12		12
18		13		13
19		14		14
20		15		15
28 & 30		17		17
31		18		18
		19		19
		20		20
		21		21
		22		22
		23		23

Percent 23

Percent 23

1978 MISSOURI Individual Income Tax Form 40 Instructions

Here's how to fill in the Form 40

STEP 1—Complete your Federal return first.

STEP 2—Filing Period

If other than calendar year 1978, indicate the beginning and ending dates on the line provided above your name.

STEP 3—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 4—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 5—School District

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

STEP 6—Occupation/Home Phone Number

Describe your occupation and enter your correct home phone number in the spaces provided.

LINE-BY-LINE INSTRUCTIONS

BOXES 1-5 — Filing Status

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.

LINES 6-9 — Exemptions, Dependents, and Standard Deduction

Indicate on line 6a and 6b 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 6c of your Missouri return. Enter line 5d (1040A) or line 6d (1040) from your Federal return on line 6d of your Missouri return. **Add lines 6c and 6d and enter on line 6e.** Multiply \$400 by the number on line 6e 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

LINE 10 — Missouri Adjusted Gross Income

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

(See instructions on page 2 for completing Schedule 1.) If both spouses had income and a combined return is being filed, use the worksheet on page 3 of instructions to determine the separate income of each spouse. 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.

LINE 11 — Income Percentages

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: 84.3% would be shown as 84%, and 97.7% would be shown as 98%) 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%.

Complete Schedule 2, if required, only after reading the instructions for line 12 and line 14.

LINE 12

If you DID NOT itemize deductions on your Federal return, or DID NOT use Federal Schedule TC, Part II, Enter "0" on line 12.

If you itemized deductions AND used Federal Schedule TC, Part II, complete Schedule 2, Page 2, Missouri Form 40. Enter amount from line 45, Schedule 2 to line 12, page 1.

CAUTION: *The amount on line 45 will be entered on line 12, page 1, ONLY if an entry greater than zero was made on both lines 41 and 45, Schedule 2. If no entry on line 41, enter "0" on line 12.*

LINE 13

Total (add lines 10C and 12) and enter on line 13.

LINE 14 — Missouri Excess Itemized Deductions

If you DID NOT itemize deductions on your Federal return, enter "0" on line 14. If you itemized deductions on your Federal return, complete Schedule 2,

page 2, Missouri Form 40. Enter amount from line 44, Schedule 2 to line 14, page 1.

CAUTION: *The amount on line 44 will be entered on line 14, page 1, ONLY if an entry greater than zero was made on both lines 37 and 44, Schedule 2. If no entry on line 37, enter "0" on line 14. If an entry is made on lines 37 AND 45, enter "0" on line 14. This will, in effect, allow you the Missouri Standard Deduction.*

Exception: An individual claimed as a dependent on the parents return shall be treated as electing to itemize deductions. Schedule 2 must be completed even though line 37 may have an entry of "0".

LINE 15a — Federal Income Tax Deduction

On line 15a enter your Federal income tax from your Federal return for the year 1978.

DO NOT use the Federal income tax withheld on your W-2's.

LINE 15b — Prior and Other Federal Income Tax Deduction

On line 15b enter the amount from line 48, Schedule 3. Please read the "Notes" in Schedule 3.

LINE 16

Enter the amount from line 9, Missouri Form 40.

LINE 17

Add lines 14, 15a, 15b, and 16.

LINE 18 — Missouri Taxable Income

Subtract line 17 from line 13.

LINE 18a and 18b

When both husband and wife have 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.

LINE 19 — Missouri Tax

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.

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, see line 20 instructions.

OR

If you were a nonresident of Missouri or a part-year resident of Missouri, skip line 20 and go to line 21 instructions.

NOTE: Lines 20 and 21 CAN NOT both be used.

LINE 20 — Resident Credit for Tax Paid to Other States

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. A copy of the other state's return MUST be attached.

LINE 21 — Nonresident Percentage

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. DO NOT enter the percentage(s) from line 11. Enter the percentage(s) calculated on the NRI Schedule, which must be attached.

LINE 22 — Balance of Tax

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

LINE 23 — Credits and Prepayments

The entry on line 23a must equal the total MISSOURI tax withheld shown on your W-2 forms. A legible copy of each of the W-2 forms must be attached to your return.

On line 23b enter the total Missouri estimated tax payments you made for 1978. Include overpayments for 1977 that you decided to have applied to 1978. If you and your spouse filed separate Missouri estimated tax declarations for 1978 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 1978 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 1978, you may qualify for the credit. Obtain and complete Form SC and attach to your return.

On line 23d enter only the amount actually paid with Form 60, Extension of Time to File.

LINE 24

Add lines 23a, b, c, and d.

LINE 25 — Balance Due

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.

LINE 26 — Refund

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 27A. The amount will be credited to your account under your social security number. A refund of less than \$1.00 will NOT be made.

MAILING INSTRUCTIONS

REFUND: Director of Revenue
P.O. Box 500
Jefferson City, MO
65106

OTHERS: Director of Revenue
P.O. Box 329
Jefferson City, MO
65107

USE THE NEW ZIP CODES

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, 1979.

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 as possible. Be sure to include your social security number in any correspondence with the Missouri Department of Revenue.

Instructions For Schedule 1—Form 40

SCHEDULE 1—Missouri Modifications to Federal Adjusted Gross Income

LINE 28

Copy your Federal adjusted gross income from line 31, Federal Form 1040 or line 10 Federal Form 1040A. One of these Federal lines MUST be used on line 28, Schedule 1. A NONRESIDENT must enter the total Federal adjusted gross income as shown on the Federal return.

If a combined return is filed and both spouses have income, use the work sheet on page 3 of the instructions to determine the separate income of each spouse.

ADDITIONS —

LINE 29

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 expenses are over \$500.

LINE 30

Enter positive adjustments reported from partnerships, (see special note) fiduciaries, (see special note) or other sources. Check the boxes applicable and attach an explanation.

SUBTRACTIONS —

LINE 32

Enter any interest you received from exempt U.S. Government obligations, reduced by related expenses incurred (management fees, trustee fees, interest, etc.) if expenses are 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 not exempt.

LINE 33
Enter the amount of any Missouri income tax refund received included in line 28.

LINE 34
Enter negative adjustments reported from partnerships, (see special note) fiduciaries, (see special note) or other sources.
Other sources of negative adjustments may be:

(1) Public pensions which are specifically exempted under Missouri law include: 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 line 28. State sources.

(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 1978 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 36
Subtract line 35 from line 31. Enter the result here and on line 10, page 1.

LINE 30 or 34: SPECIAL NOTE
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.

If, after reading the instructions, you need assistance, please call the local office listed →

St. Louis — (314) 752-2800
Kansas City — (816) 274-6471
Springfield — (417) 869-4658
Joplin — (417) 623-3990
St. Joseph — (816) 279-8140

Monday-Friday
8 A.M. -
4:30 P.M.

Taxpayers in other areas may use the toll-free number.

OTHER AREAS* — 1-800-392-8717 (Toll Free)
* Missouri only

Monday-Friday
8 A.M. - 8 P.M.

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. Enter the amount(s) on line 18 below to Form 40, page 2, Schedule 1, line 28.

ADJUSTED GROSS INCOME COMPUTATION	FORM 1040 LINE NUMBER	H-HUSBAND		W-WIFE	
1. Wages, salaries, tips, etc.	8			1	
2. Interest income	9			2	
3. Dividends after exclusion	10			3	
4. State and local income tax refunds	11			4	
5. Alimony received	12			5	
6. Business income (loss)	13			6	
7. Net gain (loss) capital assets	14			7	
8. 50% of capital gain distributions (not reported on Schedule D)	15			8	
9. Net gain (loss) supplemental schedule	16			9	
10. Fully taxable pensions and annuities	17			10	
11. Pensions and annuities	18			11	
12. Rents and royalties	18			12	
13. Net gain (loss)-partnerships, estates/trusts, small business corporations	18			13	
14. Farm income (loss)	19			14	
15. Other	20			15	
16. Total (add lines 1 through 15)				16	
Less: Federal adjustments to income	28 & 30			17	
18. FEDERAL ADJUSTED GROSS INCOME (line 16 less line 17)	31			18	
19. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 18, column H and W)	31				19

MISSOURI SCHOOL DISTRICT NUMBER

1978

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 in 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, 1978.
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	Cainsville R-I	058	De Soto	114	Gasconade C-4		Illmo-Scott City R-I	216
Advance R-IV	002	Calhoun R-VIII	059	DeKalb R-IV	115	(Falcon)	163	Independence	217
Alfton	003	California R-I	060	Delta R-V	116	Gatewood R-III	164	Iron Co. C-4	
Albany R-III	004	Callao C-8	061	Dent-Phelps R-III		Gideon	165	(Viburnum)	218
Altenburg	005	Camdenton R-III	062	(RFD, Salem)	117	Gilliam C-4	166	Jackson R-II	219
Alton R-IV	006	Cameron R-I	063	Dexter R-XI	118	Gilman City R-IV	167	Jameson R-III	220
Anaconda	007	Campbell R-II	064	Diamond R-IV	119	Glasgow R-II	168	Jamestown C-I	221
Appleton City R-II	008	Canton R-V	065	Dixon R-I	120	Glenwood R-VIII	169	Jasper R-V	222
Arcadia Valley R-II		Cape Girardeau	066	Doniphan R-I	121	Golden C-9	170	Jefferson C-123	
(Ironton)	009	Carl Junction R-I	067	Dora R-III	122	Golden City R-III	171	(Nodaway Co.)	223
Archie R-V	010	Carrollton R-VII	068	Drexel R-IV	123	Gorin R-III	172	Jefferson City	224
Ash Grove R-IV	011	Carthage R-IX	069	Dunklin R-V		Grain Valley R-V	173	Jefferson R-VII	
Atlanta C-3	012	Caruthersville	070	(Jefferson Co.)	124	Grandview C-4		(RFD, Festus)	225
Aurora R-VIII	013	Cassville R-IV	071	East Buchanan C-I		(Jackson Co.)	174	Jenkins	226
Ava R-I	014	Cedar City	072	(Gower)	125	Grandview R-II		Jennings	227
Avenue City R-IX	015	Cedar Creek R-VII	073	East Carter R-II		(Jefferson Co.)	175	Joplin R-VIII	228
Avilla R-XIII	016	Center		(Ellsinore)	126	Granger C-I		Junction Hill C-12	229
		(Jackson County)	074	East Lynne	127	(Baring)	176		
Bakersfield R-IV	017	Centertown R-III	075	East Newton R-VI	128	Green City R-I	177	Kahoka R-I	230
Ballard R-II	018	Centerview R-V	076	East Prairie R-II	129	Green Forest R-II	178	Kansas City	231
Bayless	019	Centerville R-I	077	Edge Springs R-III	130	Green Ridge R-VIII	179	Kearney R-I	232
Bell City R-II	020	Central R-II	078	El Dorado Spgs R-II	131	Greenfield R-IV	180	Kelso C-7	233
Belle R-II	021	Centralia R-VI	079	Eldon R-I	132	Greenville R-II	181	Kennett	234
Bellevue R-III	022	Chadwick R-I	080	Elmer C-I	133	Grundy Co. R-V		Keytesville R-III	235
Belton	023	Chaffee R-I	081	Elsberry R-II	134	(Galt)	182	King City R-I	236
Benton Co. R-X		Chamois R-I	082	Eminence R-I	135	Gunn City	183	Kingston	
(RFD, Warsaw)	024	Charleston R-I	083	Eugene R-V	136			(Washington Co.)	237
Bernie R-XIII	025	Chilhowee R-IV	084	Everton R-III	137	Hale R-I	184	Kingston	
Bevier C-4	026	Chillicothe R-II	085	Excelsior Springs	138	Halfway R-III	185	(Caldwell Co.)	238
Bible Grove R-V	027	Clark R-VI	086	Exeter R-VI	139	Hallsville R-IV	186	Kingsville R-I	239
Big Piney R-VII	028	Clarksburg C-2	087			Hamilton R-II	187	Kirbyville R-VI	240
Billings R-IV	029	Clarkton C-4	088	Fair Grove R-X	140	Hancock Place	188	Kirkville R-III	241
Bismarck R-V	030	Clayton	089	Fair Play R-II	141	Hannibal	189	Kirkwood R-VII	242
Blackwater R-II	031	Clearwater R-I	090	Fairfax R-III	142	Hardeman R-X	190	Knob Lick C-I	243
Bland R-III	032	Clever R-V	091	Fairport R-VI	143	Hardin Central C-2	191	Knob Noster R-VIII	244
Bloomfield R-XIV	033	Climax Springs R-IV	092	Fairview R-XI		Harrisburg R-VIII	192	Knox Co. R-I	
Blue Eye R-V	034	Clinton	093	(Pottersville Route,		Harrisonville R-IX	193	(Edina)	245
Blue Springs R-IV	035	Coffey R-I	094	West Plains)	144	Hartville R-II	194	Koshkonong R-II	246
Bogard R-IV	036	Coffman R-V	095	Farmers R-II	145	Hayti R-II	195		
Bolivar R-I	037	Cole Camp R-I	096	Farmington R-VII	146	Hazelwood	196	Laclede Co. C-5	
Boncl R-X	038	Cole Co. R-II (RFD,		Fayette R-III	147	Hermann R-I	197	(RFD, Lebanon)	247
Boonville R-I	039	Jefferson City)	097	Ferguson R-II	148	Hermitage R-IV	198	Ladue	
Bosworth R-V	040	Columbia	098	Festus R-VI	149	Hi-Way R-III	199	(St. Louis Co.)	248
Bourbon R-I	041	Community R-VI	099	Fillmore C-I	150	Hickman Mills C-I	200	Lafayette Co. C-I	
Bowling Green R-I	042	Competition C-2	100	Fordland R-III	151	Hickory Co. R-I		(Higginsville)	249
Bradleyville R-I	043	Concordia R-II	101	Forsyth R-III	152	(Urbana)	201	Lafayette Co. R-X	
Branson R-IV	044	Conway R-I	102	Fort Osage R-I		Higbee R-VIII	202	(Alma)	250
Brashear R-II	045	Cooter R-IV	103	(Route 2,		High Point R-III	203	Lakeland R-III	
Braymer C-4	046	Couch R-I	104	Independence)	153	Hillsboro R-III	204	(Deepwater)	251
Breckenridge R-I	047	Cowgill R-VI	105	Fort Zumwalt	154	Holcomb R-III	205	Lamar R-I	252
Brentwood	048	Craig R-III	106	Fox C-6 (Arnold)	155	Holden R-III	206	Lamonte R-IV	253
Bronaugh R-VII	049	Crane R-III	107	Francis Howell R-III	156	Holliday C-2	207	Laquey R-V	254
Brookfield R-III	050	Crawford Co. R-II		Franklin Co. R-II		Hollister R-V	208	Laredo R-VII	255
Browning R-I	051	(Cuba)	108	(RFD, New Haven)	157	Houston R-I	209	Latham R-V	256
Brunswick R-II	052	Crocker R-II	109	Fredericktown R-I	158	Howell Valley R-I	210	Lathrop R-II	257
Bucklin R-II	053	Crystal City	110	Fulton	159	Hudson R-IX	211	Lawson R-XIV	258
Bunceton R-IV	054	Dadeville R-II	111			Humansville R-IV	212	Leadwood R-IV	259
Bunker R-III	055	Dallas Co. R-I		Gainesville R-V	160	Hume R-VIII	213	Lebanon R-III	260
Butler R-V	056	(Buffalo)	112	Galena R-II	161	Hurley R-I	214	Lees Summit R-VII	261
		Davis R-XII	113	Gallatin R-V	162			Leesville R-IX	262
Cabool R-IV	057					Iberia R-V	215	Leeton R-X	263

Name	Number	Name	Number	Name	Number	Name	Number	Name	Number
Leopold R-III	264	Mountain Grove R-III	328	Perryville	387	Shelby Co. C-1		Tri-County R-VII	
Lesterville R-IV	265	Mountain View-Birch		Pettis Co. R-1		(Shelbyville)	449	(Jamesport)	509
Lewis Co. C-1		Tree R-III	329	(RFD, Lamonte)	388	Shelby Co. R-IV		Troy R-III	510
(Ewing)	266	Mt. Vernon R-V	330	Pettis Co. R-V		(Shelbina)	450	Tuscumbia R-III	511
Lexington R-V	267			(Hughesville)	389	Sheldon R-VIII	451	Twin Rivers R-X	
Liberal R-II	268	Naylor R-II	331	Pettis Co. R-XII		Shell Knob	452	(Broseley)	512
Liberty	269	Neelyville R-IV	332	(RFD, Sedalia)	390	Sherwood R-VIII			
Libertyville C-2	270	Nell Holcomb R-IV	333	Pierce City R-VI	391	(Creighton)	453	Union C-10	
Licking R-VIII	271	Neosho R-V	334	Pike R-III		Sikeston R-VI	454	(Henry Co.)	513
Lincoln R-II	272	Nevada R-V	335	(Clarksville)	392	Silex R-1	455	Union R-XI	
Lindbergh R-VIII	273	New Bloomfield R-III	336	Pilot Grove C-4	393	Skyline R-II	456	(Franklin Co.)	514
Linn R-II	274	New Franklin R-1	337	Plainview R-VIII	394	Slater	457	Union Star R-II	515
Livingston Co. R-III		New Haven		Plato R-V	395	Smithton R-VI	458	Unionville R-1	516
(Chula)	275	(Franklin Co.)	338	Platte County R-III		Smithville R-II	459	University City	517
Lockwood R-1	276	New Haven R-II		(Platte City)	396	South Callaway			
Logan R-VIII	277	(Boone Co.)	339	Plattsburg R-III	397	R-1 (Mokane)	460	Valley Park	518
Lone Jack C-6	278	New Madrid R-1	340	Pleasant Hill R-III	398	South Harrison		Valley R-VI	
Lonedell R-XIV	279	New York R-IV	341	Pleasant Hope R-VI	399	R-1 (Bethany)	461	(Caledonia)	519
Louisiana R-II	280	Newburg R-II	342	Pleasant View R-VI	400	South Holt R-1		Van Buren R-1	520
Luray	281	Newton-Harris R-III	343	Polo R-VII	401	(Oregon)	462	Vandalia R-1	521
Lutie R-VI	282	Niangua R-V	344	Poplar Bluff R-1	402	South Iron R-1		Verona R-VII	522
		Nixa R-II	345	Potosi R-II	403	(Annapolis)	463	Versailles R-II	523
		Nodaway-Holt R-VII		Prairie Home R-V	404	South Nodaway		Vienna R-1	524
		(Graham)	346	Princeton R-V	405	R-IV (Barnard)	464		
		Nonresident	347	Purdy R-II	406	South Pemiscot		Wakenda C-2	525
		Norborne R-VIII	348	Puxico R-VIII	407	R-V (Steele)	465	Walker R-IV	526
		Normandy	349			Southern R-1		Walnut Grove R-V	527
		North Andrew R-VI				(Boone Co.)	466	Warrensburg R-VI	528
		(Rosendale)	350	Ralls Co. R-II		Southern R-II		Warrenton R-III	529
		North Callaway R-1		(Center)	408	(Reynolds Co.)	467	Warsaw R-IX	530
		(Kingdom City)	351	Ravanna R-IV	409	Southland Cons. C-9		Washington	531
		North County R-1		Raymondville R-VII	410	(Cardwell)	468	Waynesville R-VI	532
		(Boone Terre)	352	Raymore-Peculiar		Southwest R-1		Weaubleau R-III	533
		North Harrison R-III		R-1	411	(Livingston Co.)	469	Webb City R-VII	534
		(Eagleville)	353	Raytown C-2	412	Southwest R-V		Webster Groves	535
		North Kansas City	354	Reeds Spring R-IV	413	(Barry Co.)	470	Wellington-Napoleon	
		North Mercer R-III		Renick R-V	414	Sparta R-III	471	R-IX	536
		(Mercer)	355	Republic R-III	415	Spickard R-II	472	Wellston	537
		North Nodaway R-VI		Revere C-3	416	Spokane R-VII	473	Wellsville-Middletown	
		(Hopkins)	356	Rich Hill R-IV	417	Spring Bluff R-XV	474	R-1	538
		North Pemiscot R-1		Richards R-V	418	Springfield R-XII	475	Wentzville R-IV	539
		(Wardell)	357	Richland R-1		St. Charles	476	West County R-IV	
		North Platte R-1		(Stoddard Co.)	419	St. Charles Co. R-V		(Leadwood)	570
		(Dearborn)	358	Richland R-IV		(Orchard Farm)	477	West Nodaway R-1	
		North Wood R-IV	359	(Pulaski Co.)	420	St. Clair R-XIII	478	(Burlington Junction)	540
		Northeast Nodaway		Richmond R-XVI	421	St. Elizabeth R-IV	479	West Plains R-VII	541
		R-1 (Ravenwood)	360	Richwoods R-VII	422	St. Francois Co. R-III		West Platte R-II	
		Northeast R-IV		Ridgeway R-V	423	(Flat River)	480	(Weston)	542
		(Cairo)	361	Ripley Co. R-IV		St. James R-1	481	Westboro R-IV	543
		Northwest R-1		(RFD, Doniphan)	424	St. Joseph	482	Westphalia R-III	544
		(House Springs)	362	Risco R-II	425	St. Louis City	483	Westran R-1	545
		Northwestern R-1		Ritenour	426	Stanberry R-II	484	Westview C-6	546
		(Mendon)	363	Riverview Gardens	427	Ste. Genevieve		Wheatland R-II	547
		Norwood R-1	364	Rock Port R-II	428	R-1	485	Wheaton R-III	548
		Novinger R-1	365	Rockwood R-VI	429	Steelville R-III	486	Wheeling R-IV	549
				Rolla	430	Stet R-XV	487	Willard R-1	550
		Oak Grove R-VI	366	Roscoe C-1	431	Stewartsville C-2	488	Willow Springs R-IV	551
		Oak Hill R-1	367	Russellville R-1	432	Stockton R-1	489	Windsor C-1	
		Oak Ridge R-VI	368	Rutledge R-IV	433	Stoutland R-II	490	(Jefferson Co.)	552
		Odessa R-VII	369			Stover R-1	491	Windsor R-1	
		Oran R-III	370	Salem R-80	434	Strafford R-VI	492	(Henry Co.)	553
		Orearville R-IV	371	Salisbury R-IV	435	Strain-Japan		Winfield R-IV	554
		Orrick R-XI	372	Sarcoxie R-II	436	R-XVI	493	Winona R-III	555
		Osborn R-O	373	Savannah R-III	437	Strasburg C-3	494	Winston R-IV	556
		Osceola	374	Schell City R-1	438	Sturgeon R-V	495	Woodland R-IV	557
		Oterville R-VI	375	School of the		Success R-VI	496	Worth R-III	558
		Owensville R-II	376	Osage R-II	439	Sullivan C-2	497	Wright City R-II	559
		Ozark R-VI	377	Schuyler Co. R-1		Summersville R-II	498	Wyaconda C-1	560
				(Lancaster)	440	Sunrise R-IX	499		
		Palmyra R-1	378	Scotland Co. R-1		Swedeborg R-III	500	Zalma R-V	561
		Paris R-II	379	(Memphis)	441	Sweet Springs R-VII	501		
		Park Hill R-V	380	Scott Co. R-IV					
		Parkway	381	(Benton)	442				
		Pattonburg R-II	382	Scott Co. R-V		Taneyville R-II	502		
		Pattonville R-III	383	(Morley)	443	Tarkio R-1	503		
		Peace Valley C-2	384	Sedalia	444	Thayer R-II	504		
		Pemiscot Co. C-7		Senath C-8	445	Thornfield R-1	505		
		(Deering)	385	Seneca R-VII	446	Tina Avalon R-II	506		
		Pemiscot Co. R-III		Seymour R-II	447	Tipton R-VI	507		
		(RFD Caruthersville)	386	Shawnee R-III	448	Trenton R-IX	508		

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.