

1981 MISSOURI TAX FORMS

PACKAGE MoX

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MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION

DECEMBER 1981

FOREWORD

The Package MoX, containing all of the major Department of Revenue tax forms, is published as an aid to tax practitioners, attorneys, accountants, and other interested persons. Please note that the forms included in this publication are the most current (as of December 1, 1981). Any suggestions regarding the improvement of this publication will be valuable in helping us shape the Package MoX so that it will meet your needs. Please communicate suggestions to the Tax Division Administrative Office, P.O. Box 629, Jefferson City, MO 65105. If you want to order this publication for the 1982 tax year, you must complete the order form on page 7 and mail to the address noted above by September 1, 1982.

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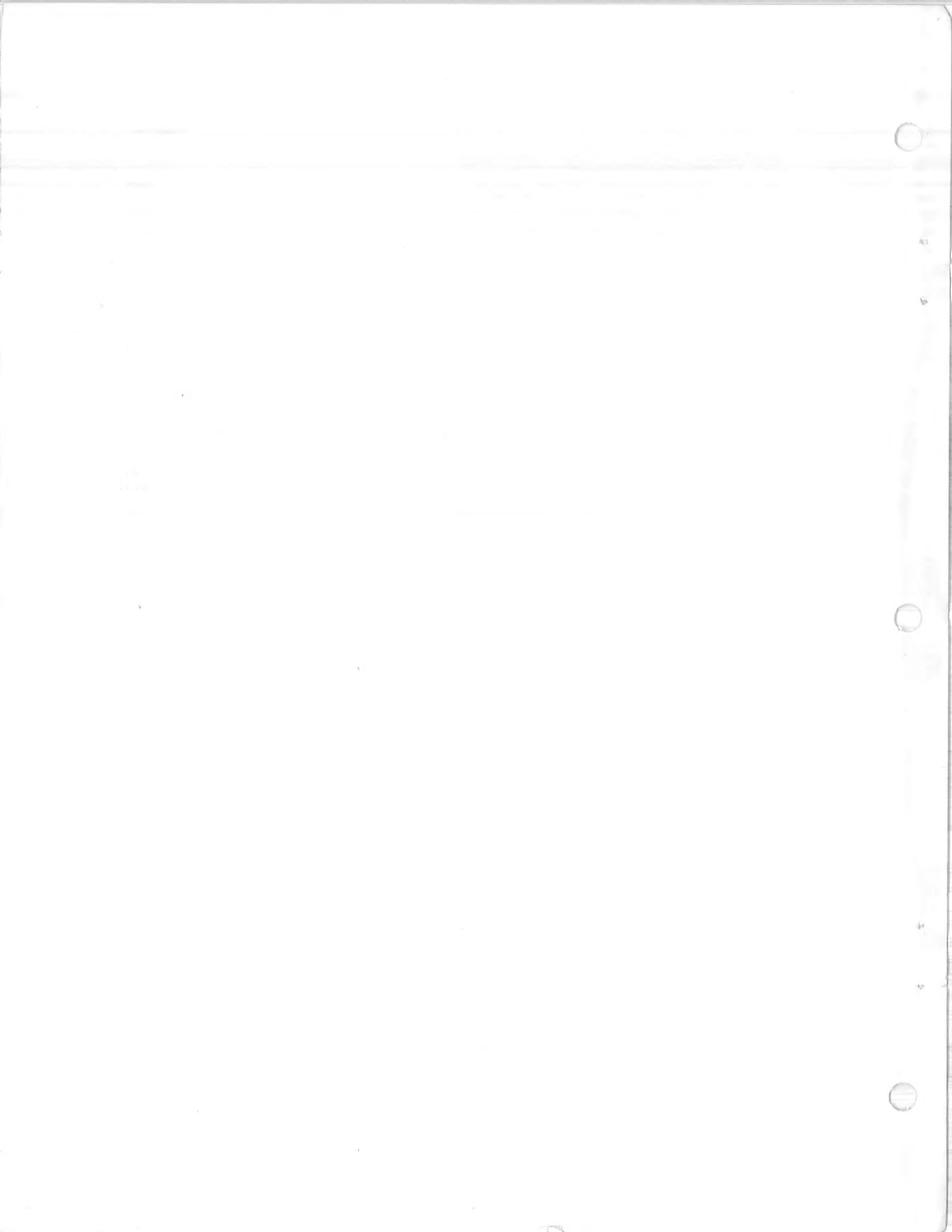
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DIVISION OF TAXATION AREA COMPLIANCE OFFICES**Central Office**

100 East Capitol Avenue
Jefferson City, MO 65105
(314) 751-4816

St. Louis

9440 Manchester Road
St. Louis, MO 63119
(314) 968-2892

Southeast Missouri

400 Broadway
Cape Girardeau, MO 63701
(314) 335-0395

Kansas City

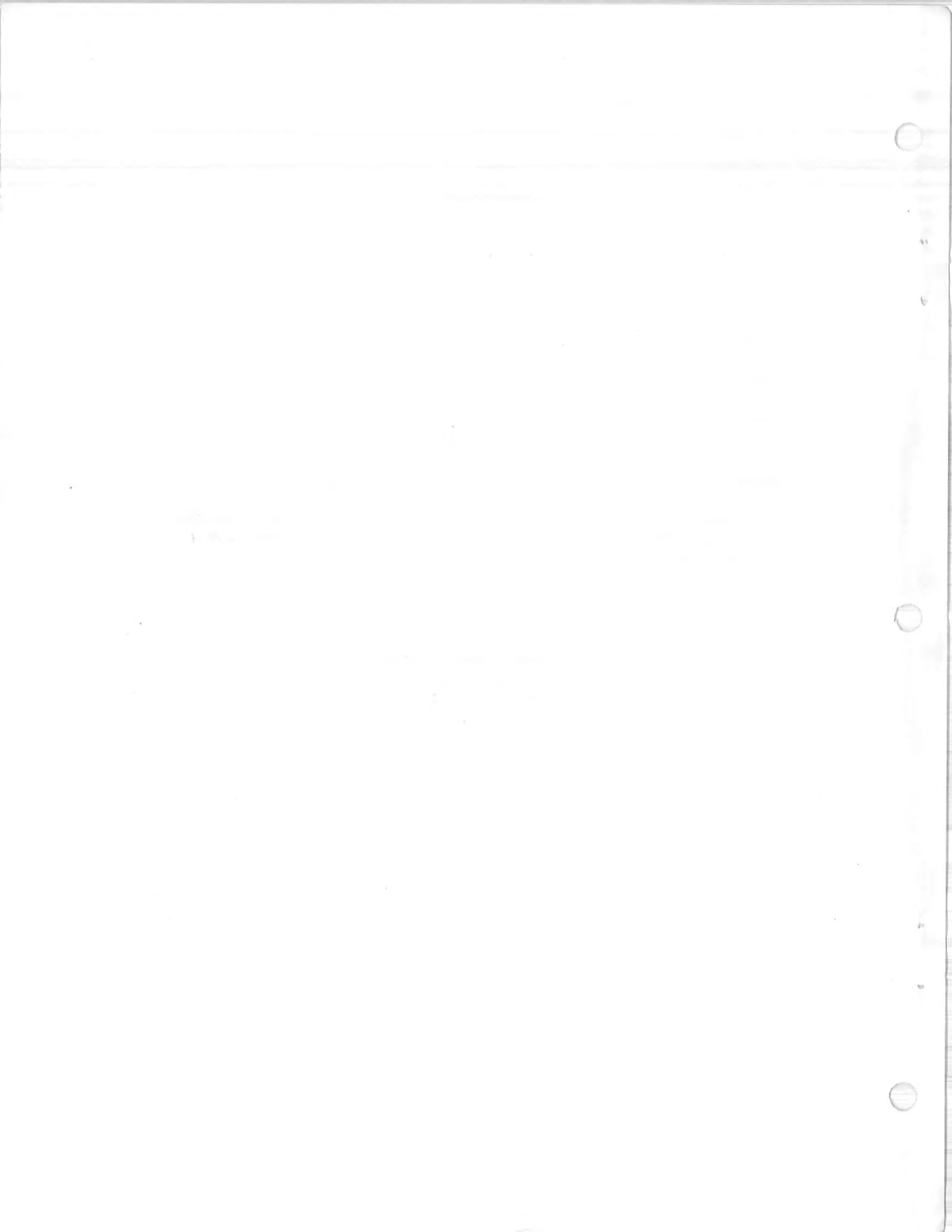
615 East 13th Street
Kansas City, MO 64106
(816) 274-6661

Southwest Missouri

149 Park Central Square, Room 328
Springfield, MO 65806
(417) 869-4658

North Missouri

Federal Building — Room 324
8th and Edmond Streets
St. Joseph, MO 64501
(816) 279-8140



WHERE TO WRITE OR CALL ABOUT A SPECIFIC MISSOURI TAX

1. Individual Income Tax:

Individual Tax Bureau
P.O. Box 2200
Jefferson City, MO 65105
(314) 751-4388

2. Senior Citizen Rebate:

Individual Tax Bureau
P.O. Box 2800
Jefferson City, MO 65105
(314) 751-3505

3. Inheritance Tax:

Individual Tax Bureau
P.O. Box 27
Jefferson City, MO 65105
(314) 751-2676

4. Sales/Use Tax:

Business Tax Bureau
P.O. Box 840
Jefferson City, MO 65105
(314) 751-2836

5. Employer Withholding Tax:

Business Tax Bureau
P.O. Box 999
Jefferson City, MO 65108
(314) 751-3683

6. Corporation Income Tax:

Business Tax Bureau
P.O. Box 700
Jefferson City, MO 65105
(314) 751-4541

7. Corporation Franchise Tax:

Business Tax Bureau
P.O. Box 700
Jefferson City, MO 65105
(314) 751-4541

8. Financial Institution Tax:

Business Tax Bureau
P.O. Box 898
Jefferson City, MO 65105
(314) 751-4541

9. Insurance Premium Tax:

Business Tax Bureau
P.O. Box 898
Jefferson City, MO 65105
(314) 751-4541

10. Motor Fuel Tax:

Business Tax Bureau
P.O. Box 3000
Jefferson City, MO 65105
(314) 751-2611

11. Cigarette Tax:

Business Tax Bureau
P.O. Box 811
Jefferson City, MO 65105
(314) 751-2611

12. County Tax:

Business Tax Bureau
P.O. Box 475
Jefferson City, MO 65105
(314) 751-2800

13. Bingo Tax:

Business Tax Bureau
P.O. Box 3001
Jefferson City, MO 65105
(314) 751-2326



IMPORTANT ADDRESSES/TELEPHONE NUMBERS OF TAXATION AGENCIES IN OTHER STATES

ALABAMA

Department of Revenue
64 North Union
Montgomery, AL 36130
(205) 832-5780

ALASKA

Department of Revenue
Pouch S
Juneau, AK 99811
(907) 465-2300

ARIZONA

Department of Revenue
1700 West Washington
Phoenix, AZ 85007
(602) 255-3393

ARKANSAS

Arkansas Department of Finance
P.O. Box 3278
Little Rock, AR 72203
(501) 371-2242

CALIFORNIA

California Franchise Tax Board
P.O. Box 1468
Sacramento, CA

COLORADO

Taxation Division
Room 614, Capitol Annex
1375 Sherman Street
Denver, CO 80261
(303) 866-3048

CONNECTICUT

Department of Revenue Services
92 Farmington Avenue
Hartford, CT 06115
(203) 566-7120

DELAWARE

Department of Finance
Wilmington State Office Building
9th and French Streets
Wilmington, DE 19899
(302) 571-3315

FLORIDA

Department of Revenue
102 Capitol Building
Tallahassee, FL 32301
(904) 488-5050

GEORGIA

Department of Revenue
270 Washington Street
Atlanta, GA
(404) 656-4015

HAWAII

Department of Taxation
425 Queen Street
Honolulu, HI 96809
(808) 548-7650

IDAHO

Department of Revenue and Taxation
State Tax Commission
700 West State, P.O. Box 36
Boise, ID 83722
(208) 334-4635

ILLINOIS

Department of Revenue
1500 South Ninth
Springfield, IL 62708
(217) 782-6330

INDIANA

Indiana State Revenue Department
100 North Senate Avenue
State Office Building
Indianapolis, IN
(317) 232-2101

IOWA

Iowa Department of Revenue
4th Floor, Hoover State Office Bldg.
Des Moines, IA 50319
(515) 281-3204

KANSAS

Department of Revenue
State Office Building
Topeka, KS 66625
(913) 296-3041

KENTUCKY

Department of Revenue
New Capitol Annex
Frankfort, KY 40602
(502) 564-3226

LOUISIANA

Department of Revenue and Taxation
P.O. Box 201
330 North Ardenwood Drive
Baton Rouge, LA 70821
(504) 925-7680

MAINE

Bureau of Taxation
State Office Building
Augusta, ME 04333
(207) 289-2076

MARYLAND

Office of the Comptroller
State Treasury Building
P.O. Box 466
Annapolis, MD 21404
(301) 269-3801

MASSACHUSETTS

Department of Revenue
Levett Saltonstall Building
100 Cambridge Street
Boston, MA 02204
(617) 727-4201

MICHIGAN

Revenue Division
Department of Treasury
Treasury Building
Lansing, MI 48922
(517) 373-3193

MINNESOTA

Department of Revenue
Centennial Office Building
St. Paul, MN 55145
(612) 296-3401

MISSISSIPPI

Mississippi State Tax Commission
P.O. Box 1033
Jackson, MS 39205
(601) 354-6255

IMPORTANT ADDRESSES/TELEPHONE NUMBERS OF TAXATION AGENCIES IN OTHER STATES (Continued)

MONTANA

Department of Revenue
Mitchell Building
Helena, MT 59620
(406) 449-2460

NEBRASKA

Department of Revenue
301 Centennial Mall South
P.O. Box 94818
Lincoln, NE 68509
(402) 471-2971

NEVADA

Department of Taxation
Carson City, NV 89710
(702) 885-4892

NEW HAMPSHIRE

Dept. of Revenue Administration
61 South Spring Street
Concord, NH 03301
(603) 271-2191

NEW JERSEY

Division of Taxation
Department of Treasury
West State and Willow Streets
Trenton, NJ 08646
(609) 292-5185

NEW MEXICO

Taxation and Revenue Department
P.O. Box 630
Santa Fe, NM 87509
(505) 827-3221

NEW YORK

Department of Taxation and Finance
State Campus
Albany, NY 12227
(518) 457-2244

NORTH CAROLINA

Department of Revenue
P.O. Box 25000
Raleigh, NC 27640
(919) 733-7211

NORTH DAKOTA

State Tax Department
State Capitol
Bismarck, ND 58505
(701) 224-2770

OHIO

Department of Taxation
State Office Tower
P.O. Box 530
Columbus, OH 43216
(614) 466-2166

OKLAHOMA

State Tax Commission
2501 Lincoln Boulevard
Oklahoma City, OK 73194
(405) 521-3115

OREGON

Department of Revenue
Revenue Building
Salem, OR 97310
(503) 378-3363

PENNSYLVANIA

Department of Revenue
Harrisburg, PA 17127
(717) 783-3682

RHODE ISLAND

Division of Taxation
289 Promenade Street
Providence, RI 02908
(401) 227-3050

SOUTH CAROLINA

Administrative Division
Calhoun Office Building
P.O. Box 125
Columbia, SC 29214
(803) 758-2691

SOUTH DAKOTA

Department of Revenue
Richard F. Kneip Building
Pierre, SD 57501
(605) 773-3311

TENNESSEE

Tennessee Department of Revenue
927 Andrew Jackson Building
Nashville, TN 37242
(615) 741-2461

TEXAS

Comptroller of Public Accounts
111 East 17th Street
LBJ State Office Building
Austin, TX 78744
(512) 475-6001

UTAH

State Tax Commission
200 State Office Building
Salt Lake City, UT 84114
(801) 533-5941

VERMONT

Department of Taxes
109 State Street
Pavelion Office Building
Montpelier, VT 05602
(802) 828-2505

VIRGINIA

Department of Taxation
P.O. Box 6-L
Richmond, VA 23282
(804) 257-8005

WASHINGTON

Department of Revenue
415 General Administration Building
MS AX 02
Olympia, WA 98504
(206) 753-5512

WEST VIRGINIA

Tax Department
Capitol Building
Charleston, WV 25301
(304) 348-2501

WISCONSIN

Department of Revenue
Secretary's Office
125 S. Webster Street
Madison, WI 53708
(608) 266-1611

WYOMING

Department of Revenue
2200 Carey Avenue
Cheyenne, WY 82002
(307) 777-7961

PACKAGE MoX ORDER FORM

If you want to receive the Package MoX for the 1982 tax year, you *must* complete the following form and mail to the Missouri Department of Revenue, Tax Division Administrative Office, P.O. Box 629, Jefferson City, MO 65105. The deadline for requesting the 1982 Package MoX is September 1, 1982.

Name _____

Company Name (if any) _____

Address _____

City _____ State _____ Zip Code _____

Number of copies of 1982 Package MoX needed: _____

REQUEST FOR 1981 MISSOURI STATE TAX FORMS

PRINT OR TYPE	NAME _____ ADDRESS _____ CITY & STATE _____ Zip Code <i>PLEASE COMPLETE THE MAILING LABELS ON THE BOTTOM OF THIS PAGE.</i>	Missouri State Tax Forms will be available around December 1. Please complete this form and either present it in person at the nearest area office or mail to: Missouri Department of Revenue Individual Tax Bureau P.O. Box 2200 Jefferson City, Missouri 65105
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FORM NO.	FORM NAME	NUMBER REQUESTED
40	Individual Income Tax Return	
40ES	1982 Declaration of Estimated Tax — Individual	
60	Application for Extension of Time to File	
CR	Credit for Tax Paid to Another State	
NRI	Non-Resident Income Schedule	
SC	Senior Citizens Tax Credit	
CRP	Certification of Rent Paid (Senior Citizens)	
20	Corporation Income Tax Return	
20ES	1982 Declaration of Estimated Tax — Corporation	
MS	Multistate Allocation of Income	
20S	Small Business Corporation Return — Sub-chapter S	
41	Fiduciary Return	
NRF	Non-Resident Schedule for Fiduciary Return	
65	Partnership Return	
NRP	Non-Resident Schedule for Partnership Return	
30	Underpayment of Estimated Tax — Individual or Corporation	
99MISC.	Returns of Information (see other side)	
96	Annual Summary and Transmittal of Forms 99 MISC.	
	Missouri Income Tax Law — Practitioners Only	
DOR-249	1982 Franchise Tax Report	

PLEASE COMPLETE BOTH MAILING LABELS.

Forms will be mailed as they become available. Please do not reorder if all forms are not received in the first mailing.

FORM 33 (6-81)

Please Print or Type your Name, Address and Zip Code on the Mailing Labels below.

<p style="text-align: center;">FROM MISSOURI DEPARTMENT OF REVENUE INDIVIDUAL TAX BUREAU P.O. BOX 2200 JEFFERSON CITY, MISSOURI 65105</p> <p>Name _____</p> <p>Address _____</p> <p>City & State _____ Zip Code</p>	<p style="text-align: center;">FROM MISSOURI DEPARTMENT OF REVENUE INDIVIDUAL TAX BUREAU P.O. BOX 2200 JEFFERSON CITY, MISSOURI 65105</p> <p>Name _____</p> <p>Address _____</p> <p>City & State _____ Zip Code</p>
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 INSPECTION IF NECESSARY

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 INSPECTION IF NECESSARY

Forms will be available at the Area Offices listed below:

Cape Girardeau — 400 Broadway
 *Farmington — Courthouse
 Joplin — 501 Virginia
 Kansas City — 615 East 13th Street

St. Joseph — Federal Building, 3rd Floor, 8th and Edmond
 St. Louis — 9440 Manchester Road
 Springfield — 149 Park Central Square

**Office Open Monday, Tuesday and Wednesday only.*

INFORMATION REPORTS REQUIRED FOR STATE INCOME TAX

Annual reports of payment of rents, royalties, commissions, fees and other compensation to non-employees, prizes and awards to nonemployees and other fixed or determinable income are required by the State of Missouri. Missouri Form 99 MISC, comparable to Federal Form 1099 MISC and/or 1099 NEC, must be filed when such amounts aggregate \$1,200 or more. Copy "1" must be provided to the recipient. Copy "3" is the payer's copy and is optional. A copy of Federal Form 1099 MISC and/or 1099 NEC may be used as a substitute for Missouri Form 99 MISC if the copies are clearly marked as follows:

Copy "1" — Missouri Copy.

Copy "2" — Information Supplied to Missouri Department of Revenue.

Reports of wages paid must also be filed. The Federal Wage and Tax Statement, Form W-2, Copies "1" and "2" are the official forms to report Missouri income tax withheld from employee's wages. Copies A, B, C, and D will continue to be used to report federal income and social security taxes withheld. Form W-2 is a six-part form and is available from the Internal Revenue Service.

Employers with computer capability are encouraged to use magnetic tape to file information reports of wages paid. Mail your request for the requirements and the magnetic tape format to the Missouri Department of Revenue, Business Tax Bureau, Post Office Box 999, Jefferson City, Missouri 65108.

It is not necessary to file an information report with the Missouri Department of Revenue for the payment of interest and dividends. Missouri Form 99 INT has been discontinued and reporting of interest is not required. Likewise, reporting of dividends paid is not required, except as provided on Form 20S, Missouri Small Business Corporation Income Tax Return, which requires the attachment of Federal Form 1099.

GENERAL FORMS

Form 30 — Underpayment of Estimated Tax by Individuals and Corporations	13
Form 60 — Application for Extension of Time to File	15

GENERAL TERMS

These terms and conditions apply to all orders placed with the undersigned and shall govern the purchase of goods and services hereunder. The order is accepted only if these terms and conditions are agreed to by the purchaser.

Form

30 MISSOURI-Underpayment of Estimated Tax by Individuals and Corporations

MISSOURI DEPT. OF REVENUE

➤ Attach this form to Form 40 or 20

1981

Name and address as shown on your tax return

Social security number or Federal I D number

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

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

1. 1981 tax (from Form 40 or Form 20)					\$
2. Enter 80% of the amount shown on line 1					\$
3. Divide amount on line 2 by the number of installments required for the year (See Instruction B). Enter the result in appropriate columns.	Due Dates of Installments				
	Apr. 15, 1981	June 15, 1981	Sept. 15, 1981	*Jan. 15, 1982	
4. Amounts paid on estimate for each period and tax withheld (See Instruction E).					
5. Overpayment of previous installment (See Instruction F).					
6. Total (Add line 4 and line 5).					
7. Underpayment (line 3 less line 6), or Overpayment (line 6 less line 3).					

*Dec. 15, 1981 for corporations

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

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

8. Total amount paid and withheld from January 1 through the installment date indicated				
9. Exception No. 1, prior year's tax 1980 tax ➤ \$	25% of 1980 tax	50% of 1980 tax	75% of 1980 tax	100% of 1980 tax
10. Exception No. 2, tax on prior year's income using 1981 rates and exemptions	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
11. Exception No. 3, tax on annualized 1981 income	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	**Enter 80% of tax
12. Exception No. 4, tax on 1981 income over 3, 5, and 8-month periods	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	**Enter 90% of tax

**Applies to corporations only

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

13. Amount of underpayment (from line 7)				
14. Date of payment or April 15, 1982 whichever is earlier (See Instruction G)				
15. Number of days from due date of installment to the date shown on line 14				
16. Addition to tax (6 percent a year on the amount on line 13 for the number of days shown on line 15)				
17. Total amounts on line 16. Individuals show this amount in the bottom margin of Form 40 as "Addition to tax for under-payment." Then increase the amount of the "Balance Due Missouri Department of Revenue" or decrease the amount "Overpaid" accordingly. Corporations show this amount on line 15(a), Form 20.				

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

ATTACH CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE" AND MAIL TO P.O. BOX 700 (IF CORPORATION) AND P.O. BOX 329 (IF INDIVIDUAL) JEFFERSON CITY, MO. 65105

Instructions

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

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

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

*Dec. 15, for corporations.

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

D. Exceptions from the Addition to Tax.—You will not be liable for an addition to tax if your 1981 tax payments (amounts shown on line 8) equal or exceed any amount determined for the same period under the following exception provisions. You may apply a different exception to each underpayment, but please attach a separate computation page. If none of the exceptions apply, complete lines 3 through 17.

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

Exception 1, Prior Year's Tax.—This exception applies if your 1981 tax payments equal or exceed the tax shown on your 1980 tax return. The 1980 return must cover a period of 12 months and show a tax liability.

Exception 2, Tax on Prior Year's Income Using 1981 Rates and Exemptions.—This exception applies if your 1981 withheld tax and

estimated tax payments equal or exceed what would have been due on your 1980 income if you had computed it at 1981 rates. To determine this exception use the personal exemptions allowed for 1981, but use the other facts and law applicable to your 1980 return.

Exception 3, Tax on Annualized 1981 Income.—This exception applies if your 1981 tax payments equal or exceed 80 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding that in which an installment is due. To annualize your taxable income, follow these four steps.

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

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

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

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

Example 1	
1. Wages received during Jan., Feb., and Mar.	\$1,000
2. Self-employment income during Jan., Feb., and Mar.	3,000
3. Adjusted gross income	\$4,000
4. Annualized income (\$4,000 x 12 = \$48,000 ÷ 3)	\$16,000
5. Less:	
(a) Standard deduction	\$3,400
(b) Exemptions (2 x 1200) + (3 x 400)	3,600
(c) Estimated federal tax (joint return)	1,223
6. Annualized taxable income	8,223
7. Income Tax	\$ 248

If your withheld tax and estimated tax payment for the first installment period of 1981 were at least \$49.50 (20 percent of \$248), you do not owe an addition to tax for that period.

Exception 4, Tax on 1981 Income Over Periods of 3, 5, 8, and 11 Months.—This exception applies if your 1981 tax payments equal or exceed 90 percent of the tax on your taxable income for periods starting from the first of the year to the end of the month preceding that in which an installment is due. To see if this exception applies, figure your taxable income from January 1, 1981 to the end of the month preceding that in which an installment is due. Then compute your tax on that amount as though it represented your taxable income for 1981.

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

(1) Computation period	(2) Income	(3) Tax	(4) 90% of Tax	(5) Tax Withheld
Jan. 1 to Mar. 31	\$ 4,500	0	0	\$ 86
Jan. 1 to May 31	7,500	\$ 13	\$ 11.70	144
Jan. 1 to Aug. 31	12,000	113	101.70	230
Jan. 1 to Dec. 31	21,400	507		345

Since the amounts in column (5) are greater than those in column (4) for each of the first three computation periods, there is no addition to tax for the first three installment periods. However, although the law does not permit the use of exception 4 for the fourth installment period, no addition to tax is owed for that period because there is no underpayment. The \$115 tax withheld for that period (\$345 minus \$230 shown in column (5), above) is more than 80 percent of the tax that would have been due for the fourth installment if the total tax for the year had been spread equally over the four installment periods.

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

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

G. Installment Payments.—If you made more than one payment for any installment, attach a separate computation for each payment. If you filed your return and paid the balance of tax due by January 31, 1982 consider the balance paid as of January 15, 1982.

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

I. Farmers.—If (1) your gross income from farming is at least two-thirds of your annual gross income and (2) you filed Form 40 and paid the tax on or before February 28, 1982 you may be exempt from charges for underpayment of estimated tax. If so, write on line 1, "Exempt, farmer."

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

FORM 60

(REV. 8-80)

MAIL TO MISSOURI DEPARTMENT OF REVENUE P.O. BOX 700 JEFFERSON CITY, MISSOURI 65105

MISSOURI APPLICATION FOR EXTENSION OF TIME TO FILE

Form with fields for FEIN, Mo. Corp. No., Name, Number and Street, City, State, Zip Code, Your Social Security Number, Spouse's Social Security Number, DEPT. OF REVENUE USE ONLY (Ext., J.D.), and a note to refer to instructions on the back.

TYPE OF RETURN: (Only one box may be checked. Separate request must be made for each return or report.)

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

An extension of time until [blank], 19 [blank], is hereby requested in which to file the Missouri return of the above named taxpayer for the taxable year ending [blank], 19 [blank].

TYPE OF EXTENSION

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

TAX PAYMENT SCHEDULE - THIS SCHEDULE MUST BE COMPLETED - See Payment of Tax Line-By-Line Instructions (NOTE: For Franchise Tax, use only lines 1 and 3 below)

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

Under penalties of perjury, I declare that I have examined this application, 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.

Signature lines for Taxpayer (Signature, Date), Preparer (Preparer's Signature, Date), and Spouse (Spouse's Signature, Address, Preparer's Emp. Ident. or Soc. Sec. No.)

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

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

Date _____ Director of the Missouri Department of Revenue

INSTRUCTIONS FOR COMPLETING FORM 60

1. FILING FORM 60

This application is to be used by taxpayers requesting an extension of time to file. A separate request must be made for each return. It should also be used for requesting any additional extensions. The application for an income tax extension must be filed on or before the 15th day of the 4th month following the close of the taxable year or on or before any previously extended due date. The application for a franchise tax extension must be filed on or before the 15th day of the 4th month of the corporation's taxable year or on or before any previously extended due date. Mail the application to the Missouri Department of Revenue, P.O. Box 700, Jefferson City, Missouri 65105.

2. PAYMENT OF TAX — INCOME TAX

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

FRANCHISE TAX

The same requirements for payment of income tax apply to franchise tax except a penalty of 5% per month (maximum 25%) is charged with respect to that part of the total tax for the year which is not paid by the original due date of the report. The penalty will be waived in the same manner as the additions to tax for income tax.

3. AUTOMATIC EXTENSION OF TIME

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

4. MISSOURI REQUEST ONLY

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

The Missouri Department of Revenue will grant a reasonable extension of time for filing a return if the taxpayer files a proper and timely application which establishes that he is unable to file the return by the due date because of circumstances beyond his control. Generally, an application will be considered in the light of the efforts made by the taxpayer to fulfill his own filing responsibility, rather than the convenience of someone who assists him. However, consideration will be given to circumstances in which the taxpayer's practitioner is unable, due to reasons beyond his control, to complete the return for filing by the due date, or to other circumstances in which a taxpayer is unable to get essential professional assistance in spite of timely efforts to obtain it. Applications which give incomplete reasons such as "illness" or "practitioner too busy" without

adequate explanations will not be approved. In no event will an extension under this paragraph be granted for a period in excess of three months.

5. PERIOD OF EXTENSION

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

6. HOW TO FILE

Complete this application in duplicate and:

(a) If an automatic extension (as discussed in item 3) is requested, file one copy of the Form 60 (with attachments) with the Missouri Department of Revenue and retain the duplicate for attachment to your Missouri return. **AN AUTOMATIC EXTENSION CAN BE PRESUMED TO HAVE BEEN APPROVED UNLESS THE TAXPAYER IS NOTIFIED OTHERWISE BY THE MISSOURI DEPARTMENT OF REVENUE;** or

(b) If an "other" extension (as discussed in item 4) is requested, file both the original and duplicate of the Form 60 with the Missouri Department of Revenue. After considering the application the Missouri Department of Revenue will return to the taxpayer or his agent, one copy of the application indicating either approval or disapproval of the extension request. Such copy must be attached to the Missouri return when filed.

7. BLANKET AND CONSOLIDATED REQUESTS (INCOME TAX ONLY)

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

LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE

(Note: For franchise tax, only line 1 and line 3 apply.)

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

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

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

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

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

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

INDIVIDUAL INCOME TAX

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1981 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 in excess of any tax liability, you should file to get a refund even though you are not required to file a return.

If a taxpayer dies in 1981 or in 1982 before filing a return for 1981, write "deceased" and the date of death after the decedent's first name in the name and address area of the return. If a refund is due, attach a copy of Federal Form 1310 or Missouri Form 1310.

WHO IS A RESIDENT, A NONRESIDENT, OR A PART-YEAR 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; did maintain them elsewhere; and spent 30 days or less of the taxable year in Missouri is not a resident.

* Domicile is the place which an individual intends to be his permanent home; a place to which he intends to return whenever he may be absent. A domicile, once established, continues until the individual moves to a new location with the bona fide intention of making his fixed and permanent home there. An individual can have only one domicile.

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, 1982. Later filing may subject you to additions 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 1981 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
- Schedule BFC**—Business Facilities Credit
- Form SC**—Senior Citizens Tax Credit
- Form 60**—Extension of Time to File
- Form 30**—Underpayment of Estimated Tax
- Form 1310**—Statement of Claimant to Refund Due — Deceased Taxpayer

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 at P.O. Box 2200, Jefferson City, Missouri, 65105 (314) 751-2573.

CORRESPONDENCE

Mail all correspondence to Individual Tax Bureau, P.O. Box 2200, Jefferson City, Missouri, 65105.

MILITARY PERSONNEL

Under the provisions of the Soldiers and Sailors Civil Relief Act, military pay of members of the armed forces is subject to income tax only by the state of domicile (legal residence), regardless of where stationed. If you enter the armed forces from Missouri, your legal residence is presumed to be Missouri, and your military pay will be subject to Missouri income tax on the same basis as any other resident individual. However, see DOR-558 (Memorandum on the Treatment of Military Personnel) for possible exclusion.

The military pay of nonresident military personnel stationed in Missouri due to military orders is not subject to Missouri income tax. However, other compensation earned in Missouri is subject to Missouri tax.

EXTENSION OF TIME

If you have applied for an automatic ex-

ension to file your federal income tax return you will have the same automatic extension of time for filing your Missouri return, Form 40. Attach a copy of the federal extension to your Missouri return when filed. See Form 60 to avoid additions to tax for payment of tax liability not made on or before the original due date.

If you have NOT applied for a federal extension, but need an extension for your Missouri return, file Form 60 (Missouri Application for Extension of Time to File) no later than April 15, 1982.

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.

AMENDED RETURN

Missouri does NOT have a special form for amending the income tax return. To amend a Missouri return, use the Missouri Form 40, and write the word "Amended" at the top. Complete the entire return using the corrected figures. To line 23, add the amount of your original payment or subtract the amount of your original refund and explain immediately below line 22d. Attach copy of Federal change or amended return.

DECLARATION OF ESTIMATED TAX

Residents and nonresidents are required to 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, and file if required.

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. Verify that the amount entered on line 22a equals the total shown on W-2's.
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 24 is \$1.00 or more. Sign your check **and write your social security number on it.**

1981 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 1981, 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 public school district in which you reside. See school district list 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

The amount shown in the FILING STATUS section is only your personal exemption amount. It does NOT include your standard deduction amount. See line 12 instructions for standard deduction.

You must check the same filing status on your Missouri return that you checked on your Federal return.

Box 3B may be checked on the Missouri return ONLY if each of the following apply:

1. You checked box 3 (Married filing separate return) on your Federal return.
2. Your spouse is not filing a return.
3. Your spouse had no income.
4. Your spouse was not the dependent of someone else.

NOTE: Check the applicable boxes for yourself/spouse, and if 65 or over, or if blind. This is for information only, and does not require further computation.

LINES 6-7 — Dependents

6a— Enter the number from your Federal Form 1040A, line 5c or Form 1040, line 6c. Also enter the children's first names.

6b— Enter the number from your Federal Form 1040A, line 5d or Form 1040, line 6d. Also enter the name and relationship.

6c— Enter the total of lines 6a and 6b.

7— Multiply \$400 by the number on line 6c and enter on line 7.

LINE 8 — Exemptions

Enter the amount checked for your filing status on lines 1-5.

LINE 9

Add the amounts on lines 7 and 8. Missouri Form 40. Enter the total on both line 9 and line 15.

**NOTE: ALL AMOUNTS MAY BE
ROUNDED TO WHOLE DOLLARS**

LINE 10 — Total Adjusted Gross Income

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

All individuals (residents, nonresidents, and part-year residents) must enter their "total" Federal Adjusted Gross Income on line 27, Schedule 1, Form 40, regardless of where earned.

(See instructions on the following page 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 you are single, or if only one spouse has income, use line 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%.

LINE 12 — Itemized-OR-Standard Deduction

ITEMIZED DEDUCTIONS

You may NOT itemize deductions to Missouri unless you claimed itemized deductions on Federal. (See standard deduction.)

If you itemized, or were required to itemize deductions on your Federal return, complete Schedule 2, page 2, Missouri Form 40. Instructions for Schedule 2 are on page 3. Enter the amount from line 45, Schedule 2, to line 12, page 1.

CAUTION: If line 45 is less than your Standard Deduction amount shown on Missouri Form 40, line 12, do NOT enter on line 12 the amount shown on line 45. Enter your Missouri Standard Deduction amount on line 12, page 1.

EXCEPTION: If you were "required" to itemize your deductions on your Federal return, (See Federal instructions), enter the amount from line 45 to line 12, page 1, disregarding the above "Caution".

STANDARD DEDUCTION

You may NOT take the standard deduction if you were required to itemize to Federal.

If you did NOT itemize or were not required to itemize deductions on your Federal return, enter the applicable standard deduction shown on line 12.

If the FILING STATUS checked in Boxes 1-5 is:

Single (Box 1) or	} enter \$2300
Head of Household (Box 4)	
Married filing combined (Box 2) or Widower (Box 5)	} enter \$3400
Married filing separate (Box 3A) or (Box 3B)	
	} enter \$1700

LINE 13 — Federal Income Tax Deduction

On line 13 enter your Federal income tax from your Federal return for the year 1981. If you made an entry on Federal Form 1040, line 36, ATTACH a copy of the form(s) checked. DO NOT enter the Federal income tax withheld on line 13 as shown on your W-2's.

LINE 14 — Other Federal Tax

Enter the total amount of the following only:

1. Federal 1040, lines 42, 49a, 49b and 50
2. Tax from recomputing Win Credit (Federal Form 1040)
3. Additional Federal income tax paid in 1981, but only for a year prior to 1973. ATTACH EXPLANATION.

Do NOT include the following on line 14: F.I.C.A. tax, Railroad retirement tax or, Self-employment tax.

LINE 15

Enter the amount from line 9, Missouri Form 40.

LINE 16

Add lines 12, 13, 14, and 15.

LINE 17 — Missouri Taxable Income

Subtract line 16 from line 10C.

LINES 17H and 17W

When both husband and wife have income, multiply the Missouri taxable income (line 17) by the percentage on line 11H and 11W respectively. Enter the results on line 17H and 17W respectively.

LINE 18 — 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 18H and 18W. Enter the total of 18H and 18W on 18C.

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 19 instructions.

OR

If you were a nonresident of Missouri or a part-year resident of Missouri filing as a nonresident, skip line 19 and go to line 20 instructions.

NOTE: Lines 19 and 20 CANNOT both be used.

Page 2

LINE 19 — 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 to receive credit.**

LINE 20 — Nonresident Percentage

Full-year residents and part-year residents (determining their tax as if they were a resident for the entire period) should leave line 20 BLANK. Do NOT enter zero.

If both husband and wife on a combined return have a part of each of their income from Missouri sources, each must make a separate computation on 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 Schedule NRI, which **must be attached to the Form 40.**

LINE 21 — Balance of Tax

On a combined return the tax on lines 21H and 21W of the husband and wife are added together and entered on line 21C.

LINE 22a, 22b, 22c, and 22d — Credits and Prepayments

The entry on line 22a 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 22b enter the total Missouri estimated tax payments you made for 1981. Include overpayments for 1980 that you decided to have applied to 1981. If you and your spouse filed separate Missouri estimated tax declarations for 1981 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 1981 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 22c the senior citizens tax credit from Form SC. If you or your spouse were age 65 or older during 1981, you may qualify for the credit. Obtain and complete Form SC and attach to your return.

Business Facilities Credit

You may be allowed a credit for a new or expanded business facility. Use Schedule BFC to compute the amount of any credit. (Instructions are contained on the back of the schedule.)

Enter the credit from Schedule BFC to the Missouri Form 40, line 22c, and indicate "Business Facilities Credit." Attach Schedule BFC to the Form 40.

On line 22d enter only the amount actually paid with Form 60. Extension of Time to File.

LINE 23

Add lines 22a, b, c, and d.

LINE 24 — 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. Do not send cash or stamps.

LINE 25 — Overpayment

If your total credits and prepayments exceed your Missouri income tax, enter the amount of the overpayment.

LINE 26 — Credit or Refund

If your total overpayment on line 25 is to be REFUNDED, enter the amount from line 25 to line 26 A.

If all or only part of your overpayment on line 25 is to be credited to next year's estimated tax, enter that amount of line 25 on line 26 B. If only part of line 25 is to be credited to 1982 Estimated Tax, the balance is to be entered on line 26 A.

Do NOT make an entry on line 26 B if you wish all of your overpayment to be refunded to you.

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.

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

CORRESPONDENCE:

Individual Tax Bureau
P.O. Box 2200
Jefferson City, MO 65105

ADDITIONAL CHARGES FOR NOT PAYING TAX BY DUE DATE

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, 1982.

ADDITIONAL CHARGES FOR NOT PAYING ENOUGH ESTIMATED TAX DURING THE YEAR

If the total of your credits and prepayments on Line 23 is less than 80% (66 2/3% for farmers) of Line 21, 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 24, include the addition to tax amount in with your total.

ADDRESS CHANGE

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**

All individuals (residents, nonresidents, and part-year residents) must enter their "total" Federal Adjusted Gross Income on line 27, Schedule 1, Form 40, regardless of where earned.

LINE 27

Copy your Federal adjusted gross income from Federal Form 1040A, line 11 or Federal Form 1040, line 31. The amount on one of these Federal lines **MUST** be used on line 27, Schedule 1. All individuals 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 worksheet on page 3 of the instructions to determine the separate income of each spouse.

ADDITIONS —**LINE 28**

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 29

Enter positive adjustments reported from partnerships (see special note) fiduciaries, (see special note) or other sources. Check the boxes applicable and attach an explanation. If you received a Federal income tax refund for a year PRIOR to 1973 previously deducted on your Missouri return, enter that amount as (Other).

SUBTRACTIONS —**LINE 31**

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 32

Enter the amount of any Missouri income tax refund included in line 27.

LINE 33

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 Highway Employees and Highway Patrol pension Missouri Local Government Employees pensions and 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 27. State sources.

- (2) Additional Capital Gain Deduction Due to Difference in Basis—If, during the taxable year, you receive 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 1981 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.

If line 34 exceeds \$400, a detailed explanation, including the source, must be attached for verification.

LINE 35
Subtract line 34 from line 30. Enter the result on line 10, page 1.

LINE 29 or 33: 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.

Instructions For Schedule 2—Form 40

SCHEDULE 2—Missouri Itemized Deductions

LINE 36 — TOTAL Federal Itemized Deductions

If line 39 is greater than line 40 on Federal Schedule A, enter the amount from Federal Schedule A, line 39 on Missouri Form 40, line 36.

If Federal Schedule A, line 39 is blank or is less than line 40, you should not complete Schedule 2. You can itemize deductions to Missouri, only if you itemized to Federal. Enter on line 12 the applicable Missouri standard deduction amount, but see the following exception.

EXCEPTION: If you were "required" to itemize deductions on your Federal return, disregard the above instruction.

You MUST enter on line 36 the amount from line 3 of the Federal Tax computation worksheet. This worksheet is in the Federal line-by-line instructions for line 32b.

LINES 37-39 — Social Security and Self-employment Taxes

Enter on line 37 the total of your social security and/or railroad retirement tax. Enter on line 38 the total of your spouse's social security and/or railroad retirement tax, if a combined return. Enter on line 39 your total self-employment tax.

LINE 42 and 43 — State and Local Income Taxes

Enter on line 42 the amount from Federal Schedule A. This amount includes any state in-

come tax and also any local income tax, such as a city earnings tax, paid in 1981.

Enter on line 43 the amount of any Kansas City and St. Louis Earnings Tax which is included on line 42.

LINE 45 — Missouri Itemized Deductions

CAUTION: If the amount on line 45 is less than your Standard Deduction amount shown on Missouri Form 40, line 12, do NOT enter on line 12 the amount shown on line 45. Enter your Missouri standard deduction amount on line 12, page 1, but see the following exception.

EXCEPTION: If you were "required" to itemize your deductions on your Federal return, (See Federal instructions), enter the amount from line 45 to line 12, page 1, disregarding the above "Caution."

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 17 below to Form 40, page 2, Schedule 1, line 27.

ADJUSTED GROSS INCOME COMPUTATION

- 1. Wages, salaries, tips, etc.
- 2. Interest income and Dividends after exclusion
- 3. State and local income tax refunds
- 4. Alimony received
- 5. Business income or (loss)
- 6. Capital gain or (loss)
- 7. Capital gain distribution (not reported on Schedule D)
- 8. Supplemental gains or (losses)
- 9. Fully taxable pensions and annuities
- 10. Other pensions and annuities
- 11. Rents, royalties, partnerships, estates, trusts, etc.
- 12. Farm income or (loss)
- 13. Unemployment compensation
- 14. Other income
- 15. Total (add lines 1 through 14)
- 16. Less: Federal adjustments to income
- 17. FEDERAL ADJUSTED GROSS INCOME (line 15 less line 16)
- 18. COMBINED FEDERAL ADJUSTED GROSS INCOME
(add line 17, column H and W)

FEDERAL FORM 1040 LINE NUMBER	H-HUSBAND	W-WIFE
7		1
8e		2
9		3
10		4
11		5
12		6
13		7
14		8
15		9
16b		10
17		11
18		12
19b		13
20		14
21		15
30		16
31		17
31		18

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 non-tax 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 143, 144, and 144-RSMo.

MISSOURI SCHOOL DISTRICT NUMBER

1981

Your Missouri school district number is required to be entered on your income tax return. Information on a school district basis is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

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.

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 in the following list. For example:

- 1. All public schools located in the City of Columbia are in

"Columbia" School District No. "098". 0 9 8 should be entered in the spaces provided.

- 2. All public schools located in the City of Springfield are in "Springfield R-XII" School District No. "475". 4 7 5 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 at the time of completing your return.
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 3 4 7.

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

Table with 8 columns: Name, Number, Name, Number, Name, Number, Name, Number. Lists Missouri school districts and their corresponding numbers, such as Adrian R-III (001), Bunceton R-IV (054), Crawford Co. R-II (108), Fort Osage R-I (153), Hickman Mills C-1 (200), etc.

Name	Number	Name	Number	Name	Number	Name	Number	Name	Number
Knob Moster R-VIII ..	244	Metz R-II	309	Orrick R-XI	372	School of the		Sullivan C-2	497
Knox Co. R-I		Mezico	310	Osborn R-O	373	Osage R-II	439	Summersville R-II	498
(Edina)	245	Miami R-I		Osceola	374	Schuyler Co. R-I		Sunrise R-IX	499
Koshkonong R-III	246	(Bates Co.)	311	Oterville R-VI	375	(Lancaster)	440	Swedeborg R-III	500
Laclede Co. C-5		Miami R-I		Owensville R-II	376	Scotland Co. R-I		Sweet Springs R-VII	501
(RFD, Lebanon) ...	247	(Saline Co.)	312	Ozark R-VI	377	(Memphis)	441		
Ladue		Mid-Buchanan R-V		Palmyra R-I	378	Scott City R-I	573	Taneyville R-II	502
(St. Louis Co.) ...	248	(Faucett)	313	Paris R-II	379	Scott Co. R-IV		Tarkio R-I	503
Lalayette Co. C-1		Middle Grove C-1	314	Park Hill R-V	380	(Benton)	442	Thayer R-II	504
(Higginsville)	249	Midway Heights C-7		Parkway	381	Scott Co. R-V		Thornfield R-I	505
Lalayette Co. R-X		Midway R-I	316	Pattonsburg R-II	382	(Morley)	443	Tina-Avalon R-II	506
(Alma)	250	Milan C-2	317	Pattonville R-III	383	Sedalia	444	Tipton R-VI	507
Lakeland R-III		Miller R-II	318	Peace Valley C-2	384	Senath C-8	445	Trenton R-IX	508
(Deepwater)	251	Miracle C-1	319	Pemiscot Co. C-7		Seneca R-VII	446	Tri-County R-VII	
Lamar R-I	252	Missouri City	320	(Deering)	385	Seymour R-II	447	(Jamesport)	509
LaMonte R-IV	253	Moberly	321	Pemiscot Co. R-III		Shawnee R-III	448	Troy R-III	510
Laquey R-V	254	Monett R-I	322	(RFD, Caruthersville) 386		Shelby Co. C-1		Tuscumbia R-III	511
Laredo R-VII	255	Monroe City R-I	323	Perryville	387	(Shelbyville)	449	Twin Rivers R-X	
Latham R-V	256	Montgomery Co. R-II		Pettis Co. R-I		Shelby Co. R-IV		(Brosley)	512
Lathrop R-II	257	(Montgomery City) ..	324	(RFD, LaMonte) ..	388	(Shelbina)	450	Union R-XI	
Lawson R-XIV	258	Montrose R-XIV	325	Pettis Co. R-V		Sheldon R-VIII	451	(Franklin Co.)	514
Lebanon R-III	260	Mound City R-II	327	(Hughesville)	389	Sherwood R-VIII		Union Star R-II	515
Lee's Summit R-VII ..	261	Mountain Grove R-III		Pettis Co. R-XII		(Creighton)	453	Unionville R-I	516
Leesville R-IX	262	Mountain View-Birch		(RFD, Sedalia)	390	Sikeston R-VI	454	University City	517
Leeton R-X	263	Tree R-III	329	Pierce City R-VI	391	Sifex R-I	455		
Leopold R-III	264	Mt. Vernon R-V	330	Pike R-III		Skyline R-II	456	Valley Park	518
Lesterville R-I	265	Naylor R-II	331	(Clarksville)	392	Slater	457	Valley R-VI	
Lewis Co. C-1		Neelyville R-IV	332	Pilot Grove C-4	393	(Caledonia)	519	(Caledonia)	519
(Ewing)	266	Nell Holcomb R-IV ..	333	Plainview R-VIII ..	394	Smithton R-VI	458	Van Buren R-I	520
Lexington R-V	267	Neosho R-V	334	Plato R-V	395	Smithville R-II	459	Vandalia R-I	521
Liberal R-II	268	Nevada R-V	335	Platte County R-III		South Callaway		Verona R-VII	522
Liberly	269	New Bloomfield R-III		(Platte City)	396	R-II (Mokane)	460	Versailles R-II	523
Liberlyville C-2	270	New Franklin R-I	337	Plattsburg R-III	397	South Harrison		Vienna R-I	524
Licking R-VIII	271	New Haven		Pleasant Hill R-III ..	398	R-II (Bethany)	461		
Lincoln R-II	272	(Franklin Co.)	338	Pleasant Hope R-VI ..	399	South Holt R-I		Wakenda C-2	525
Lindbergh R-VIII	273	New Madrid R-I	340	Pleasant View R-VI ..	400	(Oregon)	462	Walker R-IV	526
Linn R-II	274	New York R-IV	341	Polo R-VII	401	South Iron R-I		Walnut Grove R-V	527
Linn Co. R-I		Newburg R-II	342	Poplar Bluff R-I	402	(Annapolis)	463	Warrensburg R-VI	528
(Purdin)	572	Newton-Harris R-III ..	343	Potosi R-III	403	South Nodaway		Warrenton R-III	529
Livingston Co. R-III		Niangua R-V	344	Prairie Home R-V	404	R-IV (Barnard)	464	Warsaw R-IX	530
(Chula)	275	Nixa R-II	345	Princeton R-V	405	South Pemiscot		Washington	531
Lockwood R-I	276	Nodaway-Holt R-VII		Purdy R-II	406	R-V (Steele)	465	Waynesville R-VI	532
Logan R-VIII	277	(Graham)	346	Puxico R-VIII	407	Southern R-I		Weaubleau R-III	533
Lone Jack C-6	278	Nonresident	347			(Boone Co.)	466	Webb City R-VII	534
Lonedell R-XIV	279	Norborne R-VIII	348			Southern R-II		Webster Groves	535
Louisiana R-II	280	Normandy	349			(Reynolds Co.)	467	Wellington-Napoleon	
Luray	281	North Andrew R-VI				Southland Cons. C-9		R-IX	536
Lutie R-VI	282	(Rosendale)	350			(Cardwell)	468	Wellston	537
Macks Creek R-V	283	North Callaway R-I				Southwest R-I		Wellsville-Middletown	
Macon Co. R-I		(Kingdom City)	351			(Livingston Co.) ..	469	R-I	538
(Macon)	284	North County R-I				Southwest R-V		Wentzville R-IV	539
Macon Co. R-II		(Bonne Terre)	352			(Barry Co.)	470	West County R-IV	
(LaPlata)	285	North Harrison R-III				Sparta R-III	471	(Leadwood)	570
Macon Co. R-IV		(Eagleville)	353			Spickard R-II	472	West Nodaway R-I	
(New Cambria) ...	286	North Kansas City ..	354			Spokane R-VII	473	(Burlington Junction) 540	
Madison C-3	287	North Mercer R-III				Spring Bluff R-XV ..	474	West Plains R-VII	541
Malden R-I	288	(Mercer)	355			Springfield R-XII	475	West Platte R-II	
Malta Bend R-V	289	North Nodaway R-VI				St. Charles	476	(Weston)	542
Manes R-V	290	(Hopkins)	356			St. Charles Co. R-V		Westboro R-IV	543
Mansfield R-IV	291	North Pemiscot R-I				(Orchard Farm) ...	477	Westphalia R-III	544
Maplewood-Richmond		(Wardell)	357			St. Clair R-XIII	478	Westran R-I	545
Heights	292	North Platte R-I				St. Elizabeth R-IV ..	479	Westview C-6	546
Marcelline R-V	293	(Dearborn)	358			St. Francois Co. R-III		Wheatland R-II	547
Marion C. Early R-V		North Wood R-IV	359			(Flat River)	480	Wheaton R-III	548
(Morrisville)	294	Northeast Nodaway				St. James R-I	481	Wheeling R-IV	549
Marion R-II	295	R-V (Ravenwood) ..	360			St. Joseph	482	Willard R-II	550
Marionville R-IX	296	Northeast R-IV				St. Louis City	483	Willow Springs R-IV ..	551
Mark Twain R-VIII ..	297	(Cairo)	361			St. Joseph	484	Windsor C-I	
Marquand R-VI	298	Northwest R-I				St. Joseph	485	(Jefferson Co.)	552
Marshall	299	(House Springs) ..	362			St. Joseph	486	Windsor R-I	
Marshfield R-I	300	Northwestern R-I				St. Joseph	487	(Henry Co.)	553
Martinsville R-VI	301	(Mendon)	363			St. Joseph	488	Winfield R-IV	554
Maryville R-II	302	Norwood R-I	364			St. Joseph	489	Winona R-III	555
Maysville R-I	303	Novinger R-I	365			St. Joseph	490	Winston R-I	556
McDonald Co. R-I		Oak Grove R-VI	366			St. Joseph	491	Woodland R-IV	557
(Anderson)	304	Oak Hill R-I	367			St. Joseph	492	Worth R-III	558
Meadow Heights		Oak Ridge R-VI	368			St. Joseph	493	Wright City R-II	559
R-II	305	Odessa R-VII	369			St. Joseph	494	Wyaconda C-I	560
Meadville R-IV	306	Oran R-III	370			St. Joseph	495	Zalma R-V	561
Mehville R-IX	307	Orearville R-IV	371			St. Joseph	496		
Meramec Valley						St. Joseph	497		
R-III	308					St. Joseph	498		

Form 40 MISSOURI Individual Income Tax Return 1981

or other taxable year beginning _____ 1981 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 > _____ Spouse's > _____ Telephone Number > _____

FILING STATUS - From Federal Return - Check One

1 Single \$1,200

2 Married filing joint Federal and combined Missouri. \$2,400

3A Married filing separate returns \$1,200
Spouse's name - _____

3B Married filing separately (Spouse NOT filing) . . . \$2,400
See page 1 of instructions for box 3B.

4 Head of Household \$2,000

5 Qualifying widow(er) with dependent child. \$2,000

6a Number of dependent CHILDREN (Federal form 1040A, line 5c, or 1040, line 6c)
Children's first names _____

6b Number of OTHER DEPENDENTS (Federal form 1040A, line 5d, or 1040, line 6d)
Name _____ Relationship _____
Name _____ Relationship _____

6c Total dependents (add lines 6a and 6b)

7 Dependent amount (multiply \$400 by total on 6c above) . . . \$

8 Exemption amount checked on boxes 1 through 5. \$

9 Total (add lines 7 and 8). Enter here and on line 15 below . . . \$

If line 10C includes loss(es) of \$1000 or more, ATTACH A COPY OF PAGE 1 AND 2 OF YOUR FEDERAL FORM 1040.

	H - HUSBAND	W - WIFE	C - COMBINED OR SINGLE
10 Total adjusted gross income from line 35, page 2.	10H	10W	10C
11 Income percentages - Divide columns 10H and 10W by 10C.	11H %	11W %	
12 Missouri Itemized Deductions from line 45, page 2 - ONLY if you itemized or were required to on your Federal Return - OR - Missouri Standard Deduction - If you did NOT itemize deductions on your Federal Return, and you checked the above Filing Status box on line 1 or 4 enter \$2,300; [2 or 5 enter \$3,400]; [3A or 3B enter \$1,700]. ▶ If you were required to itemize deductions on your Federal Return, you may NOT take the standard deduction.			12
13 Federal income tax (Federal form 1040A, line 15a less lines 13a and 13c, or 1040, line 47 less line 57) ▶ Enter the amount on line 13 only from the Federal Return, NOT from the W-2 forms.			13
14 Other Federal tax (Federal form 1040, lines 42, 49a, 49b and 50 and see instructions)			14
15 Exemption and dependency deduction (from line 9 above)			15
16 Total deductions (add lines 12, 13, 14 and 15)			16
17 Taxable income (subtract line 16 from line 10C) ▶ If line 16 is larger than line 10C, enter zero on line 17.			17

	H - HUSBAND	W - WIFE	
17H Taxable income - Multiply line 17 by % on 11H	17H		20
17W Taxable income - Multiply line 17 by % on 11W		17W	
18 TAX on line 17 or 17H and 17W (table on page 2)	18H	18W	18C
19 Resident Credit - tax paid to another state (Attach Schedule CR) ▶ Copy of other state's return must be attached.	19H	19W	19C
20 Nonresident Missouri percentage (Attach Schedule NRI)	20H %	20W %	20C %
21 Balance (Resident - subtract line 19 from line 18) or (Nonresident - multiply line 18 by percentage on line 20)	21H	21W	21C

22a MISSOURI tax withheld shown on Copy 2 of W-2 forms. Must be ATTACHED. ▶ 22a

22b Payments on 1981 Declaration of Missouri Estimated Tax 22b

22c Senior citizens tax credit (attach Form SC). 22c

22d Amount paid with Form 60, Application for Extension of Time to File 22d

23 Total credits - Add lines 22a, 22b, 22c, and 22d 23

24 If line 21C is larger than line 23, enter **BALANCE DUE** mail to **DIRECTOR OF REVENUE**
P.O. BOX 329
JEFFERSON CITY, MO 65107 ▶ 24

25 If line 23 is larger than line 21C, enter amount **OVERPAID** mail to **DIRECTOR OF REVENUE**
P.O. BOX 500
JEFFERSON CITY, MO 65106 25

26A Enter amount of overpayment on line 25 to be **REFUNDED TO YOU** ▶ 26A

26B Enter amount of line 25 to be Credited on 1982 Estimated Tax 26B

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 CHECK OR MONEY ORDER HERE

ATTACH COPY 2 of W-2 FORMS HERE

Sign Here

Your signature _____ Date **81** _____ 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 _____

The total Missouri State Income Tax withheld on attached W-2 forms must equal the amount entered on line 22a.

SCHEDULE 1 – Missouri Modifications to Federal Adjusted Gross Income

	H – HUSBAND	W – WIFE	C – COMBINED OR SINGLE
If line 34 exceeds \$400, a detailed explanation including the source MUST be attached for verification.			
27 Federal adjusted gross income (Federal form 1040A, line 10 or 1040, Line 31)			27
▶ <i>Note – You MUST use the amount on one of these lines.</i>			
Additions to adjusted gross income (Attach explanation of each item)			
28 Interest on state and local obligations other than Missouri sources (Reduced by related expenses if expenses over \$500)			28
29 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>			29
30 Total of lines 27, 28, and 29			30
Subtractions from adjusted gross income (Attach explanation of each item)			
31 Interest from exempt Federal obligations included in line 27 above (Reduced by related expenses if expenses over \$500)			31
32 Missouri income tax refund for a prior year included in line 27 above			32
33 Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>			33
▶ <i>Note – See instructions for "Other".</i>			
34 Total of lines 31, 32, and 33			34
35 Total adjusted gross income (Subtract line 34 from line 30)			35
Enter here and on line 10, page 1			

SCHEDULE 2 – Missouri Itemized Deductions — USE ONLY IF you itemized deductions on Federal Form 1040, Schedule A.

If you were required to itemize deductions on your Federal Return check here and see page 3 of instructions for Schedule 2.

36 TOTAL Federal itemized deductions (Federal Schedule A, line 39)	36	
37 1981 Social Security (F.I.C.A.) and Railroad Retirement Tax – Yourself (Not to exceed \$1,975.05)	37	STOP — If you did not make an entry on line 36, see instructions for line 36 before completing this schedule
38 1981 Social Security (F.I.C.A.) and Railroad Retirement Tax – Spouse (Not to exceed \$1,975.05)	38	
39 1981 Self-employment Tax (Federal form 1040, line 48)	39	
40 Add lines 37, 38, and 39	40	
41 Total (Add lines 36 and 40)	41	
42 State and local income taxes deducted on Federal form 1040, Schedule A	42	
43 Less: Kansas City and St. Louis Earnings Taxes included in line 42 above	43	
44 Net Subtraction (Subtract line 43 from line 42)	44	
45 Missouri itemized deductions (Subtract line 44 from line 41). Enter here and on line 12, page 1	45	
▶ <i>Note – If line 45 is less than line 36, see page 3 of instructions for line 45</i>		

1981 TAX TABLE

NOTE: On a combined return and both have income use lines 17H and 17W instead of line 17.

If line 17 is			If line 17 is			If line 17 is			If line 17 is			If line 17 is			If line 17 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

Example – If line 17 is \$12,000, the tax would be computed as follows:
\$315 + \$180 (6% of \$3,000) = \$495.

plus 6% of excess over \$9,000

MISSOURI NONRESIDENT INCOME 1981 PERCENTAGE SCHEDULE

- ▶ Complete this schedule **ONLY** after lines 1-18 on Missouri Form 40 are completed.
- ▶ Use this schedule **ONLY** if you were a nonresident or part-year resident during 1981 (filing as a nonresident) 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 20 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.
- ▶ If the entry on Form 40, line 20H, 20W, or 20C, is less than 100%, attach schedule NRI to Form 40.

Name of Husband	Name of Wife OR SINGLE person
Your Social Security Number	Your Social Security Number

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

1. Nonresident of Missouri

a. Resident of what state during 1981?

b. Are you filing an income tax return with that state for 1981?
YES NO

c. If NO, why not? _____

2. Part-year Missouri resident

a. Missouri resident from _____ 198 _____
DATE

to _____ 198 _____
DATE

b. Resident of other state _____ from _____
198 _____ to _____
DATE DATE

c. Are you filing an income tax return with that state for 1981?
YES NO

d. If NO, why not? _____

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

1. Nonresident of Missouri

a. Resident of what state during 1981?

b. Are you filing an income tax return with that state for 1981?
YES NO

c. If NO, why not? _____

2. Part-year Missouri resident

a. Missouri resident from _____ 198 _____
DATE

to _____ 198 _____
DATE

b. Resident of other state _____ from _____
198 _____ to _____
DATE DATE

c. Are you filing an income tax return with that state for 1981?
YES NO

d. If NO, why not? _____

PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE

- ▶ If you were a nonresident of Missouri during 1981 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 1981 (filing as a nonresident), or a nonresident of Missouri during 1981 who fails to qualify for the use of Part B, then you **MUST** complete Part C on the reverse side.

	HUSBAND	WIFE OR SINGLE
1. Missouri income — enter wages, salaries, etc. from Missouri		
2. Taxpayer's total adjusted gross income (from Missouri Form 40, line 10)		
3. MISSOURI INCOME PERCENTAGE (divide line 1 by line 2). If greater than 100%, enter 100%. (Round to whole percent such as 91%, not 90.5%). Enter percentage on Missouri Form 40, page 1, line 20 in applicable column (If less than .5%, do not reduce to zero)	Percent	Percent

Column A, lines 1-17 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 shown on Federal Form 1040.

Column B is for those items in Column A which are Missouri related. Each item of Federal income (lines 1-14), Federal adjustments (line 16), and Missouri Modification (lines 18 and 19) 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 (filing as a nonresident) 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 1-14 of Column B.

	Federal Form 1040 Line Number	HUSBAND		WIFE OR SINGLE	
		A—All Sources	B—Missouri Sources	A—All Sources	B—Missouri Sources
ADJUSTED GROSS INCOME COMPUTATION					
1. Wages, salaries, tips, etc.	7	1	1	1	1
2. Interest income and Dividends after exclusion	8e	2	1	2	1
3. State and local income tax refunds	9	3	3	3	3
4. Alimony received	10	4	4	4	4
5. Business income or (loss)	11	5	5	5	5
6. Capital gain or (loss)	12	6	6	6	6
7. Capital gain distributions (not reported on Schedule D)	13	7	7	7	7
8. Supplemental gains or (losses)	14	8	8	8	8
9. Fully taxable pensions and annuities	15	9	9	9	9
10. Other pensions and annuities	16b	10	10	10	10
11. Rents, royalties, partnerships, estates, trusts, etc.	17	11	11	11	11
12. Farm income or (loss)	18	12	12	12	12
13. Unemployment compensation	19a	13	13	13	13
14. Other income	20	14	14	14	14
15. Total (add lines 1 through 14)	21	15	15	15	15
16. Less: Federal adjustments to income	30	16	16	16	16
17. FEDERAL ADJUSTED GROSS INCOME (line 15 less line 16)	31	17	17	17	17
18. Missouri Modifications—additions (from Missouri Form 40, line 28 plus 29)		18	18	18	18
19. Missouri Modifications—subtractions (from Missouri Form 40, line 34)		19	19	19	19
20. TOTAL ADJUSTED GROSS INCOME (All Sources) (Column A, line 17 plus line 18, less line 19) (Must equal Missouri Form 40, line 35)		20	20	20	20

21. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME (Missouri Sources)

(Column B, line 17 plus line 18, less line 19) 21

22. MISSOURI INCOME PERCENTAGE (divide line 21 by line 20). If greater than 100%, enter 100%. (Round to whole percent such as 91%, not 90.5%).

Enter percentage on Missouri Form 40, page 1, line 20 in applicable column (if less than .5%, do not reduce to zero)

	Percent	Percent
21	22	21
22	22	22

AFFIDAVIT OF NONRESIDENCY

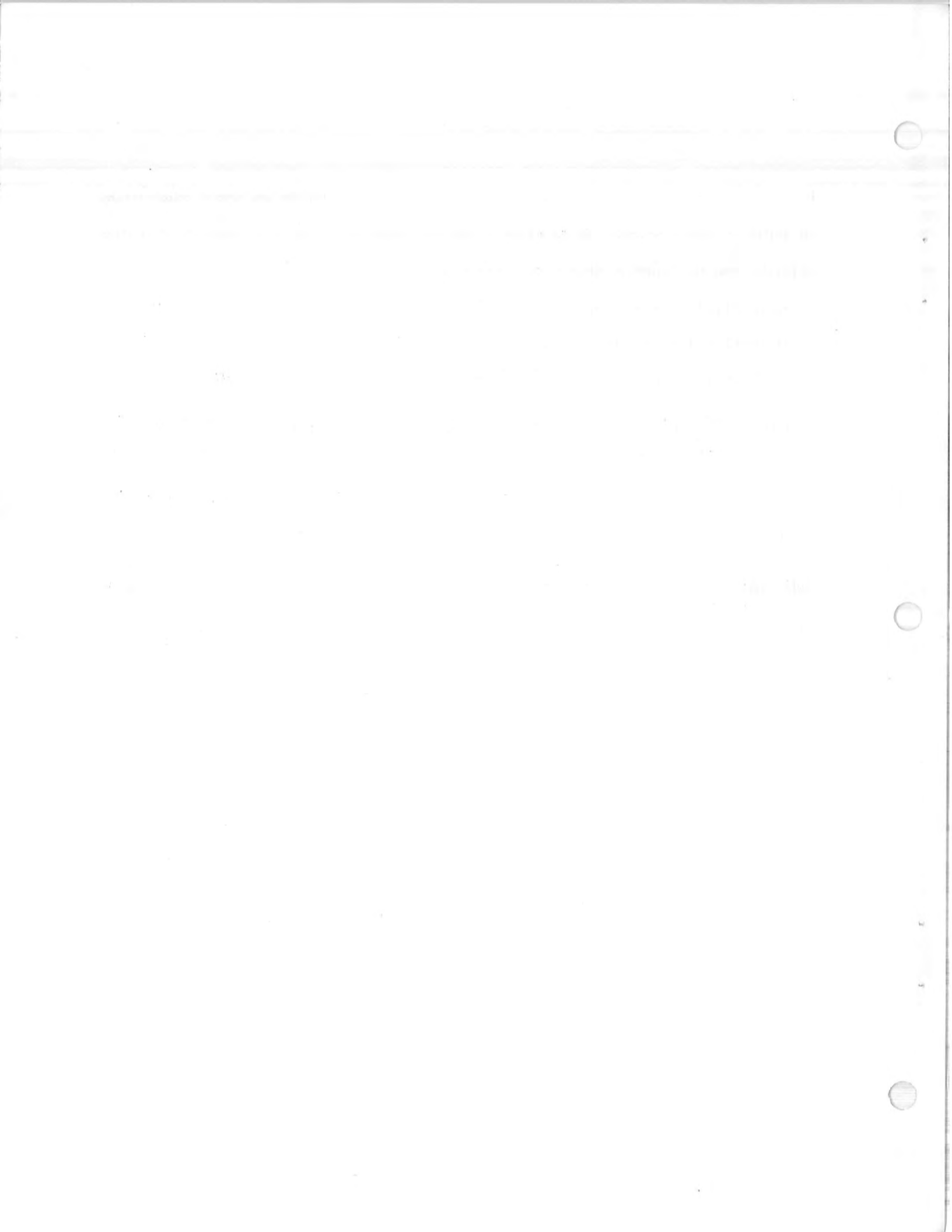
I, , for the purpose of establishing my status as a nonresident of Missouri for income tax purposes, do hereby swear under penalties of perjury that the following statements are true and correct:

- (A) I did not at any time during 19..... maintain a permanent place of abode in Missouri; and
- (B) I did maintain a permanent place of abode elsewhere; and
- (C) I did not spend more than thirty (30) days in Missouri during the year; and
- (D) I ^{was} (strike one) a member of the U.S. Armed Forces during the entire year. If not in the Armed Forces indicate the period of time

.....
Name Social Security Number

.....
Current Address

Subscribed and sworn to before me on this day of
....., 19
Authorized Commissioned Officer or Notary Public



MISSOURI CREDIT FOR INCOME TAXES PAID TO OTHER STATES 1981

SCHEDULE CR

Only residents of Missouri may use this schedule. See instructions on reverse side. 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 total adjusted gross income (Form 40, page 1, line 10H, 10W, or 10C if single)
2. Resident claimant's Missouri income tax (Form 40, page 1, line 18H, 18W, or 18C if single)

ATTACH COPY OF RETURN OF EACH STATE (Credit will not be allowed unless other state's return is attached)

Complete a column for each state you paid an income tax

- 3a. Wages and commissions
3b. Other—describe nature
3c. Other—describe nature
4. Total (add lines 3a, 3b, and 3c)
5. Less: Related Federal adjustments (line 30, Federal Form 1040)
6. Net amounts (line 4 less line 5)
7. Percentage of your income taxed by other state (divide line 6 for the state by line 1).
8. Maximum credit (multiply line 2 by percentage on line 7)
9. Income tax you paid to other state on income on line 6. (See instructions)
The income tax is reduced by all credits, except withholding and estimated tax.
10. Credit (smaller of line 8 or 9)
11. Total credit (total of amounts for each state on line 10).
Enter total on Form 40, page 1, line 19

Table with columns for State of and rows 3a-10, 11. Includes shaded rows for Percent.

MISSOURI CREDIT FOR INCOME TAXES PAID TO OTHER STATES 1981

SCHEDULE CR

Only residents of Missouri may use this schedule. See instructions on reverse side. 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 total adjusted gross income (Form 40, page 1, line 10H, 10W, or 10C if single)
2. Resident claimant's Missouri income tax (Form 40, page 1, line 18H, 18W, or 18C if single)

ATTACH COPY OF RETURN OF EACH STATE (Credit will not be allowed unless other state's return is attached)

Complete a column for each state you paid an income tax

- 3a. Wages and commissions
3b. Other—describe nature
3c. Other—describe nature
4. Total (add lines 3a, 3b, and 3c)
5. Less: Related Federal adjustments (line 30, Federal Form 1040)
6. Net amounts (line 4 less line 5)
7. Percentage of your income taxed by other state (divide line 6 for the state by line 1).
8. Maximum credit (multiply line 2 by percentage on line 7)
9. Income tax you paid to other state on income on line 6. (see instructions)
The income tax is reduced by all credits, except withholding and estimated tax.
10. Credit (smaller of line 8 or 9)
11. Total credit (total of amounts for each state on line 10).
Enter total on Form 40, page 1, line 19

Table with columns for State of and rows 3a-10, 11. Includes shaded rows for Percent.

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 18, 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, **and which is also subject to Missouri income tax.** If you had a sick pay exclusion, moving expense deduction, employee business expense deduction or retirement payments 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. **However, if the other state's income includes income not taxed by Missouri, the other state's tax must be apportioned based upon the ratio of other state's income reported to Missouri and shown on line 6 to the total income reported 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 19 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.

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4. Enter on line 9 the income tax you paid to the other state. **However, if the other state's income includes income not taxed by Missouri, the other state's tax must be apportioned based upon the ratio of other state's income reported to Missouri and shown on line 6 to the total income reported 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 19 and complete your return.

GENERAL INFORMATION FOR FILING SC CLAIMS

WHO MAY CLAIM CREDIT

To qualify for this income tax credit or refund:

- You or your spouse must be 65 years of age or over as of December 31, 1981. (If you are a surviving spouse not age 65, this requirement is also met if your spouse died during calendar year 1981 and was age 65 or over at time of death.
- You or your spouse must be a Missouri resident for the entire 1981 calendar year.
- Your **total** household income cannot exceed \$9,500.00. However, if your filing status is "married-filing combined", the **total** combined household income cannot exceed \$10,000.00.
- You must pay property tax on, or rent the homestead occupied during 1981.

If you meet all of the above qualifications, complete Form SC, Senior Citizens Income Tax Credit Claim, to determine your credit or refund.

A married couple generally must file a combined claim, reporting income and property taxes and/or rent of both. Separate claims may be filed by a married couple only if each occupied separate homesteads for the entire 1981 calendar year. Each must then report their individual incomes and property taxes and/or rent paid.

If two (2) or more qualified individuals (not a married couple) occupy the same homestead, each must file a separate claim and report his or her individual income and his or her portion of real estate taxes or rent paid.

An executor, administrator or an heir who has received refusal of letters of administration or refusal of letters testamentary may file a claim on behalf of a deceased if the deceased fulfilled all of the above qualifications prior to date of death. NOTE: The deceased claimant must have survived the entire calendar year to qualify as a full-year resident.

HOW TO FILE

If you file a Missouri individual income tax return, your completed Form SC must be attached to that return. The amount of senior citizen income tax credit must be entered on Line 22c, Form 40 and applied to any outstanding income tax liability with the excess credit to be refunded.

If you **do not** file a Missouri individual income tax return, a refund may be received by filing only Form SC.

WHEN AND WHERE TO FILE

Your claim must be filed on or before **June 30, 1982**. If you are unable to file by the due date, an extension of time may be received by filing Form 60, Missouri Application for Extension of Time to File, or by direct personal correspondence. Any extension request must be postmarked on or before **June 30, 1982**.

Mail your completed Form SC whether filed as a return itself, or attached to your 1981 Missouri individual income tax return, to:

**Senior Citizens Section
P.O. Box 2800
Jefferson City, Missouri 65105**

DEFINITIONS

Homestead is the dwelling, in Missouri, in which you reside, whether owned or rented, and the surrounding land but not to exceed five (5) acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. A homestead may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment or a mobile home unit, however, it does not include personal property such as furniture, furnishings or appliances within the dwelling.

Claimant is a person or persons (husband and wife) claiming senior citizen income tax credit or refund.

Household income is the income received by a claimant and spouse and includes all income from sources listed on Form SC, Missouri Senior Citizen Income Tax Credit Claim.

Rent constituting property taxes paid is twenty percent (20%) of gross rent paid by a claimant solely for the right of occupying a homestead in the calendar year 1981. If furnishings or utilities are provided as part of a written or oral rental agreement, the gross rent must be reduced by the amount charged for the furnishings or utilities. Gross rent must also be reduced by the amount charged for health and personal care services and food.

Property taxes paid is the total county and city tax paid on your homestead exclusive of special assessments, penalties, and charges for service. To qualify, property taxes must be paid prior to the time a claim is timely filed. Property taxes paid for calendar year 1981 may be allowed only on a claim filed for the year 1981. Delinquent taxes paid in 1981 for a prior year do not qualify and may not be claimed.

If a claimant owns a homestead as a joint tenant or tenant in common with another person or persons, the property taxes allowable shall be that which is **paid** by the claimant. If a claimant occupies a homestead which is presently owned by a lineal descendant and the claimant was the immediate former owner, the allowable property tax is also that which is **paid** by the claimant.

If a claimant owns and rents different homesteads during the calendar year 1981, the allowable property tax credit is the allocated property tax and rent paid based upon **occupancy** of the different homesteads.

If a claimant owns and occupies two or more different homesteads in 1981, property taxes shall be computed on the basis of **occupancy** for the year.

If a homestead is a part of a larger unit such as a farm, or multipurpose or multidwelling building covered by a single tax statement, property taxes allowable will be that percentage of the total property taxes as the assessed valuation of the homestead is of the total assessed valuation.

All claims must be signed. Any of the following signatures are acceptable: (1) claimant's signature, (2) claimant's "X" witnessed by two persons, (3) signature of individual having Power of Attorney with a copy of the Power of Attorney attached, or (4) signature of legal guardian, executor, etc. with a copy of the legal appointment attached.

INSTRUCTIONS FOR FORM SC — SENIOR CITIZEN INCOME TAX CREDIT CLAIM

IF YOU OR YOUR SPOUSE FILE A MISSOURI INCOME TAX RETURN,
YOU MUST ATTACH YOUR CLAIM TO THAT RETURN**Step 1.**

If required, you **must** complete your Missouri income tax return first.

Step 2.

NAME AND ADDRESS—Use label on cover of Senior Citizens Tax Credit booklet mailed to you, making corrections where necessary. (If you did not receive a booklet, print your name and address in the space provided).

Step 3.

SOCIAL SECURITY NUMBER—Enter your correct social security number. If married filing a combined claim, both husband and wife must enter social security numbers. If you do not have a social security number, enter "NONE".

PHONE NUMBER—Enter your home phone number.

FILING STATUS—Lines 1 through 3.

Check single if you were: (1) single the entire 1981 calendar year, or (2) legally separated or divorced as of December 31, 1981.

Check married — filing combined if you were married and occupied the same homesteads for any part of the 1981 calendar year. **NOTE: Income of both spouses must be reported regardless of age.**

Check married living separate for entire year if you did not occupy a homestead with your spouse for any portion of the 1981 calendar year.

NOTE: If your spouse is deceased, enter your spouses' name and date of death.

BIRTHDATE(S)—Lines 4 and 5. Enter your date of birth. If married, or if your spouse died during calendar year 1981, enter both birthdates.

QUALIFICATIONS—Lines 6a and 6b. Check applicable blocks to indicate your age and residency qualifications. **NOTE:** If your spouse died in 1981 and you are not age 65, check "yes" on line 6a if your deceased spouse was age 65 on or before date of death.

Step 4.

Part I: Household Income

Line 7 — **Use this line only if you file a Missouri income tax return.** Enter income from line 10, Form 40, Missouri income tax return, and skip to line 9. Attach schedules to verify losses included in the amount on line 7.

Line 8 — **Use these lines only if you do not file a Missouri income tax return.** Refer to the following for specific entry instructions.

Line 8a — Enter wages, salaries, tips and other compensation received.

Line 8b — Enter dividend and interest income received less Federal exclusion. Interest income is money received from deposits in banks, savings and loan associations, etc.

IMPORTANT

Exclude from the total dividend and interest income the following amount based on your filing status:

FILING STATUS CHECKED	
Box 2 (Married)	\$400.00
Box 1 or 3 (all other claimants)	\$200.00

Enter Dividend/Interest Income \$ _____

Less above exclusion \$ _____

Enter balance on line 8b \$ _____

If the exclusion is greater than the amount of Dividend/Interest received, enter zero on line 8b.

Line 8c — Enter other income from Part IV (page 2) of Form SC. Examples of income which must be reported in Part IV, page 2, and totaled on Line 8c are rental income, royalties, taxable pension and annuity income (such as civil service and employer related pensions), gains from sale of real estate, stocks, bonds, etc.; farm, business, partnership, fiduciary and miscellaneous income. Attach schedules where requested.

Line 9 **All claimants must complete lines 9a-d.**

Line 9a — Enter total Social Security payments and benefits **before** deductions for medical premiums of any kind. You may use the following format to determine annual social security benefits for yourself and spouse:

Monthly amount of Social Security check from January to June

\$ _____ X 6 = \$ _____

plus

Monthly amount of Social Security check from July to December

\$ _____ X 6 = \$ _____

plus

If you elected medicare premiums, add \$123.60 or (\$9.60 monthly January to June; \$11.00 monthly July to December)

\$ _____

equals

Total Social Security Benefits - Enter on Line 9a

\$ _____

Use same format for determining your spouse's benefits.

- Line 9b — Enter total railroad retirement benefits **before** deductions for medical premiums or withholdings of any kind. The format given can also be used to determine your total annual railroad retirement benefits.
- Line 9c — Enter total annual veteran's payments and benefits.
- Line 9d — Enter total annual amount of pension and annuity income received which is not taxable by Missouri. Do not include taxable pensions which are already included on Line 7 or Line 8c. Examples of pensions to be entered on Line 9d are public school teacher's retirement, St. Louis and Kansas City firemen, state employees pensions, and policemen pensions.
- Line 10 — Enter Federal, Missouri State and local bond interest received.
- Line 11 — Enter total amount public relief, public assistance, supplemental security income and unemployment benefits received in cash. Do not include value of commodity foods or food stamps.
- Line 12 — Enter additions of Federal 60 percent capital gain deduction and non-business losses which were claimed on your Missouri income tax return. If you did not file a Missouri income tax return, enter non-business losses which were claimed on Part IV (page 2), Form SC. All amounts entered on this line must be added into household income.
- Line 13 — **Total** Household Income—Add Lines 7 or 8 through 12.

- Line 14 — If Filing Status, Box 2 (Married—Filing Combined), is checked enter \$500.00.
- Line 15 — Net Household Income (Subtract line 14 from line 13).
 - — If the total on line 15 is over \$9,500.00, NO CREDIT IS ALLOWED.

Step 5.

Part II: Property Tax or Rent Paid

- Line 16 — Homestead Owned—If you owned and occupied your homestead and paid the real estate property taxes (personal property tax **only** if you owned and occupied a mobile home), YOU **MUST** COMPLETE PART V, PAGE 2, FORM SC, to determine your allowable homestead tax paid. Attach 1981 property tax receipts stamped paid to verify homestead tax claimed.
- Line 17 — Homestead Rented—Complete and attach one Certification of Rent Paid (Statement CRP) for **each** rented homestead you occupied during 1981. Enter amount from Line(s) 12 (Rent Paid for Occupancy) on Line 17, page 1. Multiply that amount by 20 percent to determine your allowable rent equivalent to property tax paid.
- Line 18 — Enter total of Lines 16 and 17, but not to exceed \$500.00.
- Line 19 — Apply amounts on lines 15 and 18 to the computation table to determine the amount of refund or credit.

TAXPAYER ASSISTANCE
Forms and Information

If you have questions regarding the completion of your claim or if you need additional forms, you may contact the following Department of Revenue Assistance Offices by telephone between the hours of 8:00 a.m. and 4:30 p.m.

St. Louis	(314) 968-4740	}	8:00 a.m. to 4:30 p.m.
Kansas City	(816) 274-6471		
Springfield	(417) 868-3474		
St. Joseph	(816) 279-8230		
Joplin	(417) 623-3990		
Jefferson City	(314) 751-3505		

1981 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

PROPERTY TAX OR 20% RENT PAID		over																			
		\$475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
HOUSEHOLD INCOME		But Not More Than										But Not More Than									
		\$500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
OVER	BUT NOT OVER	\$110	\$ 85	\$ 60	\$ 35	\$ 10															
\$9,400	\$9,500	116	91	66	41	16															
9,200	9,400	124	99	74	49	24															
9,000	9,200	132	107	82	57	32	\$ 7														
8,800	9,000	140	115	90	65	40	15														
8,600	8,800	148	123	98	73	48	23														
8,400	8,600	156	131	106	81	56	31	\$ 6													
8,200	8,400	164	139	114	89	64	39	14													
8,000	8,200	172	147	122	97	72	47	22													
7,800	8,000	180	155	130	105	80	55	30	\$ 5												
7,600	7,800	188	163	138	113	88	63	38	13												
7,400	7,600	214	189	164	139	114	89	64	39	\$ 14											
7,200	7,400	239	214	189	164	139	114	89	64	39	\$ 14										
7,000	7,200	263	238	213	188	163	138	113	88	63	38	\$ 13									
6,800	7,000	287	262	237	212	187	162	137	112	87	62	37	\$ 12								
6,600	6,800	309	284	259	234	209	184	159	134	109	84	59	34	\$ 9							
6,400	6,600	330	305	280	255	230	205	180	155	130	105	80	55	30	\$ 5						
6,200	6,400	350	325	300	275	250	225	200	175	150	125	100	75	50	25						
6,000	6,200	370	345	320	295	270	245	220	195	170	145	120	95	70	45	\$ 20					
5,800	6,000	381	356	331	306	281	256	231	206	181	156	131	106	81	56	31	\$ 6				
5,600	5,800	391	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16				
5,400	5,600	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	\$ 1			
5,200	5,400	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11			
5,000	5,200	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20			
4,800	5,000	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	\$ 4		
4,600	4,800	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12		
4,400	4,600	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20		
4,200	4,400	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	\$ 2	
4,000	4,200	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8	
3,800	4,000	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14	
3,600	3,800	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20	
3,400	3,600	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	
3,200	3,400	480	455	430	405	380	355	330	305	280	255	230	205	180	155	130	105	80	55	30	\$ 5
3,000	3,200	484	459	434	409	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9
2,800	3,000																				

EXAMPLE:
If line 18 of Form SC is \$235.00 and line 15 is \$6,700, then the tax credit or refund would be \$37.00.

This blank area indicates your property tax or 20% of rent paid does not exceed the required percentage of household income determined by the law and, thus, no credit or refund is allowable.

2,800
↑
Thru
↓
0

THE FOLLOWING APPLIES TO INCOME OF \$2,800 OR LESS

Refund or credit is the actual total amount of allowable property tax paid or rent credit equivalent not to exceed \$500.00 (line 18, part II, Form SC.)

Example:
If Line 18 of Form SC is \$176.35 and Line 15 is \$2,800 or less, then the tax credit or refund would be \$176.35.

FORM

SC 1981 MISSOURI Senior Citizen Income Tax Credit Claim

or other year beginning _____ 1981 ending _____ 19 _____

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

FILING STATUS Check only one.	1 <input type="checkbox"/> Single
	2 <input type="checkbox"/> Married — Filing Combined (See instructions)
	3 <input type="checkbox"/> Married — Living separate for entire year
Indicate Deceased spouse's name _____ and date of death _____	
BIRTH-DATE(S)	4 Enter your date of birth
	5 Enter spouse's date of birth

MONTH	DAY	YEAR

QUALIFICATIONS:
 6a Were you or your spouse age 65 or older as of December 31, 1981 (If your spouse died during 1981 and you are not age 65, see instructions). Yes No.
 If "No" you are not qualified to file this claim.

b. Were you or your spouse residents of Missouri the entire 1981 calendar year? Yes No.
 If "No" you are not qualified to file this claim.

ATTACH PROPERTY TAX RECEIPTS AND/OR STATEMENT CRP (see instructions)	PART I HOUSEHOLD INCOME: (See instructions)		If Filing Status 2 (Married — Filing Combined) is checked BOTH incomes must be entered.	
	7	If you file a Missouri income tax return, enter income from line 10, Form 40 and skip to line 9		7
	8	If you do not file a Missouri income tax return, enter income here	a. Wages, salaries, tips, etc. _____ b. Dividends and interest less Federal exclusion _____ c. Other income from part IV, page 2 _____ Total — add lines 8a, b, and c. _____	8
	9	Enter total amounts before any deductions	yourself spouse a. Social security benefits _____ + _____ = _____ b. Railroad retirement benefits _____ + _____ = _____ c. Veteran's payments and benefits _____ d. Pensions and annuities not included on Line 7 or 8 _____ Total — add lines 9a, b, c and d. _____	9
	10	Enter Federal, Missouri State and local bond interest received (not included on line 7 or 8b)		10
	11	Enter total cash public relief, public assistance, and unemployment benefits		11
	12	Enter Federal 60% capital gain deduction and non-business losses		12
	13	TOTAL household income		13
	14	If Filing Status, Box 2 (Married—Filing Combined), is checked enter \$500.00		14
	15	Net Household Income (Subtract line 14 from line 13)		15
		If the total on line 15 is over \$9,500.00, NO CREDIT IS ALLOWED		15
	PART II PROPERTY TAX OR RENT PAID			
	16	Homestead Owned—enter amount from line 5, part V, page 2		16
	17	Homestead Rented—enter line 12 Statement CRP \$ _____ x 20% =		17
	18	Total amount from lines 16 and 17 or \$500.00, whichever is less		18
PART III COMPUTATION OF CREDIT				
19	Senior Citizen Credit or Refund (apply lines 15 and 18 to table furnished with instructions)		19	

SIGN and FILE BY JUNE 30, 1982

IMPORTANT

If you file a Missouri income tax return, Form 40, this claim must be attached to that form. Enter amount from line 19 above on Form 40, line 22c.

OR

If you do not file a Missouri income tax return, complete, sign, and mail this claim to:
Senior Citizens Section
P.O. Box 2800
Jefferson City, MO 65105

CLAIM MUST BE SIGNED

 Your signature Date

 Wife's (husband's) signature (if filing combined BOTH must sign even if only one had income).

 Preparer's signature (other than taxpayer) Date

 Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge

PART IV OTHER INCOME

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

PART V HOMESTEAD TAX COMPUTATION

NOTE: Homestead tax is limited to the amount paid on the **single receipt** or **single assessment** where your dwelling is located. If a mobile home was occupied, enter total personal property tax paid on receipt, which includes your mobile home. Do not include special assessments, interest or penalties.

- 1 —Enter the total 1981 county real estate tax paid **by you** on the homestead occupied. \$ _____
- 2 —Enter the total 1981 city real estate tax paid **by you** on the homestead occupied. \$ _____
- 3 —Total 1981 county and city taxes paid (Add lines 1 and 2). \$ _____
- 4 —
 - a. **If your homestead is part of a farm:** Enter number of acres on single assessment where your dwelling is located.
 Number of Acres _____
 Enter percentage of Line 3 which is applicable to your dwelling and surrounding land, as is reasonably necessary for use of the dwelling as a home, not to exceed five acres. Attach Assessor's Certification (DOR 948) to verify percentage claimed. This form is available at local Department of Revenue offices.
 - or
 - b. **If part of your homestead is used for rental or business purposes:** Indicate the following:
 Total number of rooms in home _____
 Total number of rooms used for rental or business purposes _____
 Enter percentage of Line 3 which is applicable to the portion of home used as homestead. Exclude portion used for rental or business purposes.
 - or
 - c. **If your homestead is a mobile home:** Indicate model _____ year _____ size _____. Enter percentage applicable to your homestead. Exclude portion of tax which applies to auto or other personal property.
 - or
 - d. If dwelling is occupied entirely by you and **none** of the above applies, enter 100%.
- 5 —Allowable homestead property taxes paid (multiply line 3 by percent entered on line 4). Enter allowable homestead tax on page 1, line 16. \$ _____

ATTACH A COPY OF YOUR 1981 REAL PROPERTY TAX RECEIPTS
 -if you occupied a mobile home, attach your 1981 personal property tax receipts-
 IMPORTANT — If tax receipt(s) do not indicate your name, state your relationship to person(s) named

Statement
CRP

CERTIFICATION OF RENT PAID FOR 1981
READ INSTRUCTIONS ON REVERSE SIDE

ATTACH TO FORM SC

1 Check the type of rental unit which you rented.

Apartment Nursing Home Low Income Housing
 House Hotel Boarding Home
 Duplex Mobile Home Mobile Home Lot

Print or Type Landlord's Name and Home Address, including Zip Code

2 _____

Print or Type Claimant's Name and Address of Rental Unit, including Zip Code

3 _____

4 Social Security Number of Claimant

 Social Security Number of Spouse

 Relationship to Landlord

5 RENTAL PERIOD DURING YEAR

From: _____ MO. _____ DAY _____ YEAR
 To: _____ MO. _____ DAY _____ YEAR

6. ENTER GROSS RENT PAID 6 \$ _____

If your rental agreement provides that any of the items listed on lines 7 thru 10 below are furnished, enter those charges.

See instructions for lines 7 through 10 on reverse side.

7. Furnishings \$ _____
 8. Utilities \$ _____
 9. Food \$ _____
 10. Health and Personal Care Service \$ _____

11. Total Excludible Charges. Add lines 7 through 10 11 \$ _____

12. Rent Paid for Occupancy. Subtract line 11 from line 6
 ENTER HERE AND ON LINE 17, FORM SC. 12 \$ _____

Statement
CRP

CERTIFICATION OF RENT PAID FOR 1981
READ INSTRUCTIONS ON REVERSE SIDE

ATTACH TO FORM SC

1 Check the type of rental unit which you rented.

Apartment Nursing Home Low Income Housing
 House Hotel Boarding Home
 Duplex Mobile Home Mobile Home Lot

Print or Type Landlord's Name and Home Address, including Zip Code

2 _____

Print or Type Claimant's Name and Address of Rental Unit, including Zip Code

3 _____

4 Social Security Number of Claimant

 Social Security Number of Spouse

 Relationship to Landlord

5 RENTAL PERIOD DURING YEAR

From: _____ MO. _____ DAY _____ YEAR
 To: _____ MO. _____ DAY _____ YEAR

6. ENTER GROSS RENT PAID 6 \$ _____

If your rental agreement provides that any of the items listed on lines 7 thru 10 below are furnished, enter those charges.

See instructions for lines 7 through 10 on reverse side.

7. Furnishings \$ _____
 8. Utilities \$ _____
 9. Food \$ _____
 10. Health and Personal Care Service \$ _____

11. Total Excludible Charges. Add lines 7 through 10 11 \$ _____

12. Rent Paid for Occupancy. Subtract line 11 from line 6
 ENTER HERE AND ON LINE 17, FORM SC. 12 \$ _____

INSTRUCTIONS FOR COMPLETING STATEMENT CRP — CERTIFICATION OF RENT PAID

- ➡ Complete one Statement CRP for **each** rented homestead you occupied during 1981. (Additional forms are available upon request).
- ➡ Attach Statement CRP to Form SC to verify rent claimed.

Step 1: Enter all general information requested in boxes 1, 2, 3, 4, and 5.

Step 2: Enter on line 6 total rent paid by you and your spouse only. Exclude rent paid for any portion of homestead dwelling used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes (see homestead definition). Also exclude any rent paid to your landlord on your behalf by any other person or organization.

Step 3: The Senior Citizen Credit for renters is based on the amount of rent paid for the right of occupancy of the homestead only.

If you are renting an unfurnished home or apartment enter 0 on line 7.

If you pay the utility charges for your home or apartment to the utility companies enter 0 on line 8.

If you are renting a furnished home or apartment, you must deduct that part of your annual rent that represents your landlord's charges for the use of the furniture and appliances. Your landlord may help you determine that amount which should be entered on line 7.

As a general guideline, the results of a survey for a one-bedroom apartment in a housing authority complex in 1981 for furniture and appliances were:

	<u>Per Year</u>	<u>Per Month</u>
Furniture	\$60.00	\$5.00
Refrigerator, stove, dishwasher	54.00	4.50

Your actual amount may vary depending on the amount and type of furniture and appliances provided.

If you are renting a home or apartment and all or some of your utilities are included as part of your rent, you must deduct that part of your annual rent that represents your landlord's charges for utilities. Again, your landlord may help you in determining the proper amount to enter on line 8.

As a general guideline, the results of a survey for a one-bedroom apartment in a housing authority complex in 1981 for utilities were:

	<u>Per Year</u>	<u>Per Month</u>
Heat (gas or electric)	\$180.00	\$15.00
Electricity (general)	180.00	15.00
Air Conditioning	45.00	3.75
Water	36.00	3.00
Sewer	18.00	1.50

Your actual costs may vary depending on size and condition of your home. If some of the above items were not provided, your charge would vary accordingly.

If you have moved during the year, charges should be determined on a monthly basis and calculated according to the actual furnishings or utilities provided.

Enter on line 9 (Food) and 10 (Health and Personal Care Services) the amount of charges regardless of whether or not stated or agreed to as part of the rental agreement.

If you were a nursing or boarding home resident during 1981, you must list on lines 9 and 10 the charges for food, health, and personal care services paid to your landlord. If this information cannot be determined by you or obtained from the nursing or boarding home, contact your local Department of Revenue office for allocation information.

Step 4: Add the amounts on line 7 thru 10 and enter the total on line 11.

Step 5: Subtract the total on line 11 from the amount on line 6 and enter the result on line 12, Rent Paid for Occupancy. Also enter this figure from line 12 to line 17 of Form SC.

HOW TO USE THE DECLARATION-VOUCHER (FOLLOW THESE STEPS):

1. Fill out the worksheet on page 2 to figure your estimated tax for 1982.
2. Enter name, address, and social security number on the Voucher.
3. Enter the amount shown on line 9 of the worksheet in block A of the voucher.
4. Enter the amount shown on line 10 of the worksheet on line 1 of the voucher.
5. Enter on line 2 the amount of overpayment in block B you wish applied to this installment.
6. Enter on line 3 the amount of the installment payment, sign the voucher and mail with remittance when due to the address shown.
7. If you must amend your declaration, then:
 - A. Fill out the amended computation schedule.
 - B. Enter the revised amounts on the remaining vouchers.
 - C. Proceed as in instruction 6 above.

INSTRUCTIONS FOR DECLARATIONS OF ESTIMATED TAX

1. **Who must make a declaration.**—Individuals are required to file a declaration of estimated tax if:
 - a. Missouri adjusted gross income is \$5000 or more,
 - b. Missouri adjusted gross income not subject to withholding exceeds \$500, and
 - c. Estimated Missouri income tax is \$40.00 or more.
2. **Farmers.**—In the case of an individual whose gross estimated income from farming is at least two-thirds of the total estimated income from all sources for the taxable year, a declaration of estimated tax is required to be filed,

However, the individual may file a declaration and make payment by January 15 of the succeeding year, or file a return for the taxable year by the last day of February.

3. **Payment of estimated tax.**—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1982, June 15, 1982, September 15, 1982, January 15, 1983. First installment must accompany the declaration. No declaration need be filed on January 15 if taxpayer files his return and pays his tax on or before January 31.

4. **Fiscal year.**—If you file your income tax return on a fiscal year basis, your dates for filing the declaration and paying the estimated tax will be the 15th day of the first and last months of the second quarter of your fiscal year; the 15th day of the last month of the third quarter; and the 15th day of the first month of your next fiscal year.

5. **Non-Resident.**—A non-resident's estimated tax requirement is the same as a resident except that no estimate is required unless he has over \$500 from Missouri sources of adjusted gross income other than wages subject to withholding. The tax of a non-resident is based on the proportion that his adjusted gross income from Missouri bears to the total. Example: Taxpayer has a Missouri tax of \$400 on all of his income. With 90% of his adjusted gross income from Missouri, his tax is \$360 (90% of \$400).

6. **Changes in income.**—Even though your situation on April 15, 1982 is such that you are not required to file a declaration at that time, your expected income may change so that you will be required to file a declaration later. The time for filing is as follows: June 15, if the change occurs after April 15 and before June 15; September 15, if the change occurs after June 15 and before September 15; January 15, 1983, if

the change occurs after September 15 (see exception Instruction 3).

NOTE:The January 15, 1983 filing of a declaration, or the payment of the last installment, will not relieve you of the addition to the tax charge if you failed to pay an estimated tax which was due earlier in your taxable year.

7. **Amended declaration.**—If after you have filed a declaration, you find that your estimated tax substantially increased or decreased as a result of a change in your income, you should file an amended declaration on or before the next filing date. Use the Amended Computation schedule and show the amended estimated tax in block A of the next voucher filed and correct the appropriate block.

8. **Addition to tax for failure to pay estimated tax.**—The law provides an addition to the tax determined at the rate of 6% per annum for underpayment of estimated tax from the date of the first installment so underpaid. The charge does not apply if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:

- (a) The tax shown on the preceding years return for 12 months with a tax liability, or.
- (b) at least 80% (66⅔% in the case of a farmer) of the amount due for the current year.
- (c) at least 90% of the amount due computed on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid as if such months constituted the taxable year.

(See Section 143.761 for other exceptions provided by law.)

40ES TAX TABLE
ON A COMBINED DECLARATION AND BOTH HAVE INCOME, USE LINES 5H AND 5W INSTEAD OF LINE 4
ENTER AMOUNT OF TAX DUE ON LINE 6, COLUMNS H AND W, OR COLUMN C

If line 4 is			If line 4 is			If line 4 is			If line 4 is			If line 4 is			If line 4 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	298
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	108	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		316

Example — If line 4 is \$12,000, the tax would be computed as follows
\$315 + \$180 (6% of \$3,000) = \$495

plus 6% of excess over \$9,000

1982 MISSOURI ESTIMATED TAX WORKSHEET FOR INDIVIDUALS

See instructions before completing.

	H-HUSBAND	W-WIFE	C-COMBINED OR SINGLE
1. Enter your adjusted gross income expected in 1982			
1a. Enter percentage of column H and W to total in column C	Percent	Percent	
2a. Enter your Federal income tax for 1982			
2b. Enter your exemptions and dependents amount (Line 9, Form 40)			
2c. Enter your itemized deductions or standard deduction amount (Line 12, Form 40)			
3. Total of Lines 2a, 2b, and 2c			
4. Deduct Line 3 from Line 1. This is your combined taxable income			
	H-HUSBAND	W-WIFE	
5. Prorate Line 4 between spouses according to the percentages on Line 1a			
6. Tax (Refer to tax table)			
7. Resident—Enter Missouri tax to be withheld, credit for income tax to be paid to another state and senior citizens tax credit Nonresident—enter Missouri tax to be withheld only			
8. Estimated Tax (Line 6 minus Line 7)			
9. Combined Estimated Tax to be paid (Add columns H and W, Line 8)			
10. Computation of installments— if declaration is due to be filed on: { April 15, 1982, enter 1/4 of Line 9 June 15, 1982, enter 1/4 of Line 9 September 15, 1982, enter 1/4 of Line 9 January 15, 1983, enter amount on Line 9 }			

NOTE: If estimated tax changes during the year use the amended computation below to determine amended amount to be entered on the declaration-voucher.

Amended Computation		Record of Estimated Tax Payments				
(Use if estimated tax is substantially changed after first declaration-voucher filed)		Voucher Number	(a)	(b)	(c)	(d)
			Date	Amount	1981 Overpayment	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c)
1. Amended estimated tax (enter here and in Block A on declaration-voucher)						
2. Less:						
(a) Amount of last year's overpayment elected for credit to 1982 estimated tax and applied to date		1				
(b) Payments made on 1982 declaration		2				
(c) Total of lines 2(a) and 2(b)		3				
3. Unpaid balance (line 1 less line 2(c))		4				
4. Amount to be paid (line 3 divided by number of remaining installments). Enter here and on line 1 of declaration-voucher		Total				

—NOTICE—

You will not be billed

Remit when due

FORM 40ES	MISSOURI ESTIMATED TAX DECLARATION FOR INDIVIDUALS—1982 (To be used for making declaration and payment)	VOUCHER 4			
A. Estimated tax for the year ending _____ (month and year) \$	B. Overpayment from last year credited to estimated tax for this year. \$	If fiscal year taxpayer, see instructions Calendar year—Due January 15, 1983 Fiscal year—Due _____			
1. Amount of this installment \$	2. Amount of unused overpayment credit, if any, applied to this installment (see instructions) \$	3. Amount of this installment payment (line 1 less line 2) \$			
* Sign here			Your social security number	Spouse's social security number	
			First name and initial (if combined declaration, use first names and middle initials of both)		Last Name
Please type or print			Address (Number and street)		
			City, State, and ZIP code		
YOUR SIGNATURE			SPOUSE'S SIGNATURE (if combined declaration)		

Return this voucher with check or money order payable to:
MISSOURI DEPARTMENT OF REVENUE, Box 555, Jefferson City, Missouri 65105

FORM 40ES		MISSOURI ESTIMATED TAX DECLARATION FOR INDIVIDUALS — 1982 (To be used for making declaration and payment)		VOUCHER 3	
A. Estimated tax for the year ending _____ (month and year) \$		B. Overpayment from last year credited to estimated tax for this year \$		If fiscal year taxpayer, see instructions Calendar year—Due September 15, 1982 Fiscal year—Due _____	
1. Amount of this installment \$		2. Amount of unused overpayment credit, if any, applied to this installment (see instructions) \$		3. Amount of this installment payment (line 1 less line 2) \$	
* YOUR SIGNATURE Sign here		* SPOUSE'S SIGNATURE (if combined declaration)		Your social security number Spouse's social security number	
Please type or print		First name and initial (if combined declaration, use first names and middle initials of both)		Last Name	
		Address (Number and street)			
		City, State, and ZIP code			

Return this voucher with check or money order payable to:
MISSOURI DEPARTMENT OF REVENUE, Box 555, Jefferson City, Missouri 65105

FORM 40ES		MISSOURI ESTIMATED TAX DECLARATION FOR INDIVIDUALS — 1982 (To be used for making declaration and payment)		VOUCHER 2	
A. Estimated tax for the year ending _____ (month and year) \$		B. Overpayment from last year credited to estimated tax for this year \$		If fiscal year taxpayer, see instructions Calendar year—Due June 15, 1982 Fiscal year—Due _____	
1. Amount of this installment \$		2. Amount of unused overpayment credit, if any, applied to this installment (see instructions) \$		3. Amount of this installment payment (line 1 less line 2) \$	
* YOUR SIGNATURE Sign here		* SPOUSE'S SIGNATURE (if combined declaration)		Your social security number Spouse's social security number	
Please type or print		First name and initial (if combined declaration, use first names and middle initials of both)		Last Name	
		Address (Number and street)			
		City, State, and ZIP code			

Return this voucher with check or money order payable to:
MISSOURI DEPARTMENT OF REVENUE, Box 555, Jefferson City, Missouri 65105

FORM 40ES		MISSOURI ESTIMATED TAX DECLARATION FOR INDIVIDUALS — 1982 (To be used for making declaration and payment)		VOUCHER 1	
A. Estimated tax for the year ending _____ (month and year) \$		B. Overpayment from last year credited to estimated tax for this year \$		If fiscal year taxpayer, see instructions Calendar year—Due April 15, 1982 Fiscal year—Due _____	
1. Amount of this installment \$		2. Amount of unused overpayment credit, if any, applied to this installment (see instructions) \$		3. Amount of this installment payment (line 1 less line 2) \$	
* YOUR SIGNATURE Sign here		* SPOUSE'S SIGNATURE (if combined declaration)		Your social security number Spouse's social security number	
Please type or print		First name and initial (if combined declaration, use first names and middle initials of both)		Last Name	
		Address (Number and street)			
		City, State, and ZIP code			

Return this voucher with check or money order payable to:
MISSOURI DEPARTMENT OF REVENUE, Box 555, Jefferson City, Missouri 65105

INSTRUCTIONS ON COMPLETING WORKSHEET

1. Married persons each having income, filing a combined estimate, will use columns H, W, and C Others will only use Column C.

2. Line 1, enter your adjusted gross income from Federal return after subtracting U.S. government bond interest and adding interest on obligations of another state or its political subdivision.

3. Line 1a. Compute each spouse's percentage of their combined adjusted gross income. Example: If Line 1 is Husband (column H)—\$14,000.00, Wife (column W)—\$6,000.00, Combined (column C)—\$20,000.00, then Line 1a is Husband (column H)—70% ($\$14,000.00 \div \$20,000.00$) and Wife (column W)—30% ($\$6,000.00 \div \$20,000.00$).

4. Enter on Line 2a your Estimated 1982 Federal income tax. You may also include any additional Federal Income tax paid in 1982 for any year prior to 1973.

5. Enter on Line 2b the sum of one of the following, based on your filing status and dependents shown on your Federal return:

(1) Single—\$1,200 plus \$400 for each dependent.

(2) Married Filing Combined Return—\$2,400 plus \$400 for each dependent.

(3a) Married Filing Separate Return—\$1,200 plus \$400 for each dependent.

(3b) If Spouse not Filing—\$2,400 plus \$400 for each dependent.

(4) Unmarried Head of Household—\$2,000 plus \$400 for each dependent.

(5) Widow(er) with dependent child—\$2,000 plus \$400 for each dependent.

6. Enter on Line 2c **either** your Missouri standard deduction or the Missouri itemized deductions.

Missouri Standard Deduction

(1) Single **or** Head of Household—\$2,300.

(2) Married filing joint Federal and combined Missouri **or** Qualifying widow(er) with dependent child—\$3,400.

(3) Married filing separate returns **or** Married filing separate (spouse not filing)—\$1,700.

Missouri Itemized Deductions

If you itemize deductions to Federal you may itemize deductions to Missouri and make the following adjustments to your Federal itemized deductions—Add: F.I.C.A. Tax, Railroad retirement tax, and tax on self-employment income, Subtract: Missouri income tax and any other state's income tax.

7. Add the amounts on Lines 2a, 2b and 2c and subtract from Line 1. Enter difference on Line 4.

8. Line 5. Prorate Line 4, combined taxable income, on basis of the percent-

ages on Line 1a. Example: If Line 4 is \$13,000 and the Line 1a percentages are 70% (Husband—column H) and 30% (Wife—column W), then the Line 5 amounts are \$9,100 (Husband—column H) and \$3,900 (Wife—column W).

9. Determine tax from tax table and enter on line 6 in column H and W or column C. Note: Nonresident will multiply the tax from the table by the percentage obtained by the following computation—divide Missouri adjusted gross income by total adjusted gross income derived from all sources. This is the Missouri tax due.

10. Resident: Enter on Line 7 in the proper column the total of the amount of Missouri income tax to be withheld, the amount of income tax to be paid to another state and your senior citizens tax credit, if any.

Nonresident: Enter only Missouri income tax to be withheld.

Subtract from Line 6.

11. Line 8 is the Estimated tax for each taxpayer.


12. Combine the amounts on Line 8 in columns H and W and enter on Line 9. This is the combined Estimated tax to be paid.

13. On Line 10 enter the amount due on the installment dates.

Form 99 Misc.
MO. DEPARTMENT OF REVENUE

**MISSOURI Information Return for Recipients of
Miscellaneous Income**


1981

1. Rents	2. Royalties	3. Commissions and fees to nonemployees (No Form W-2 items).	4. Prizes and awards to nonemployees (No Form W-2 items).	5. Other fixed or determinable income (specify)
Recipient's tax identifying number 				
PAID TO Name, address, and ZIP code. If account is for multiple payees with different surname or it includes the name of a fiduciary, trust, or estate, place an asterisk (*) by the name of the individual or entity to whom the identifying number belongs.		PAID BY Name, address, ZIP code, and identifying number.		

Form 99 Misc.
MO. DEPARTMENT OF REVENUE

**MISSOURI Information Return for Recipients of
Miscellaneous Income**


1981

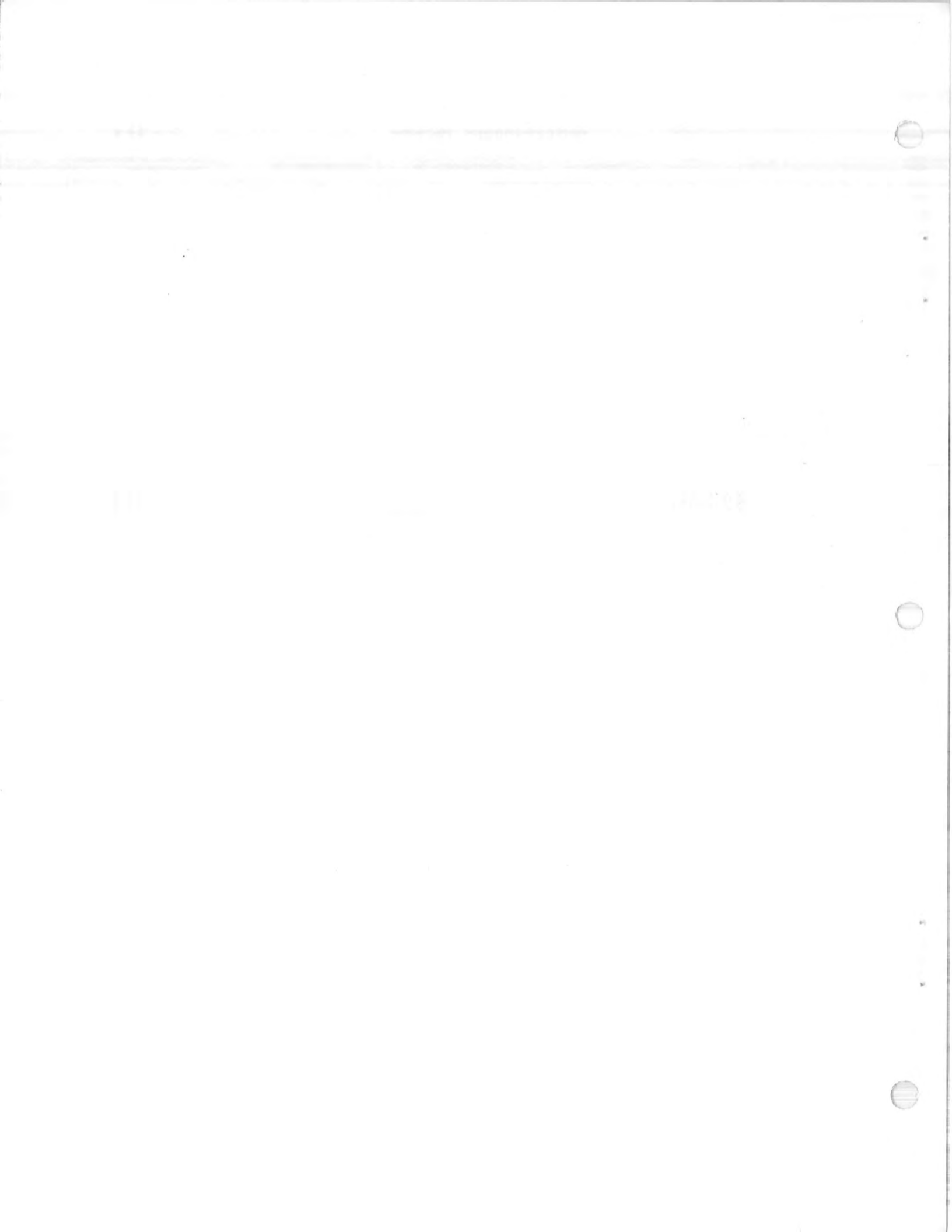
1. Rents	2. Royalties	3. Commissions and fees to nonemployees (No Form W-2 items).	4. Prizes and awards to nonemployees (No Form W-2 items).	5. Other fixed or determinable income (specify)
Recipient's tax identifying number 				
PAID TO Name, address, and ZIP code. If account is for multiple payees with different surname or it includes the name of a fiduciary, trust, or estate, place an asterisk (*) by the name of the individual or entity to whom the identifying number belongs.		PAID BY Name, address, ZIP code, and identifying number.		

Form 99 Misc.
MO. DEPARTMENT OF REVENUE

**MISSOURI Information Return for Recipients of
Miscellaneous Income**

1981

1. Rents	2. Royalties	3. Commissions and fees to nonemployees (No Form W-2 items).	4. Prizes and awards to nonemployees (No Form W-2 items).	5. Other fixed or determinable income (specify)
Recipient's tax identifying number 				
PAID TO Name, address, and ZIP code. If account is for multiple payees with different surname or it includes the name of a fiduciary, trust, or estate, place an asterisk (*) by the name of the individual or entity to whom the identifying number belongs.		PAID BY Name, address, ZIP code, and identifying number.		



Form **96**
MO. DEPARTMENT
OF REVENUE

Annual Summary and Transmittal of Mo. Forms 99 MISC.

NOTE: Enter the total number of both the Federal forms 1099 MISC. and 1099 NEC, if they are substituted for the MO. Form 99 MISC.

1981

Enter number of documents		All documents are: Place an "X" in the proper boxes.			
		Original	Corrected	With taxpayer identifying no.	Without taxpayer identifying no.
PAYER'S identifying number →		MAIL TO: Missouri Department of Revenue P.O. Box 999 Jefferson City, Missouri 65108			
Type or Print PAYER'S name, address, and ZIP code above.		Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.			

Signature _____ Title _____ Date _____

Form **96**
MO. DEPARTMENT
OF REVENUE

Annual Summary and Transmittal of Mo. Forms 99 MISC.

NOTE: Enter the total number of both the Federal forms 1099 MISC. and 1099 NEC, if they are substituted for the MO. Form 99 MISC.

1981

Enter number of documents		All documents are: Place an "X" in the proper boxes.			
		Original	Corrected	With taxpayer identifying no.	Without taxpayer identifying no.
PAYER'S identifying number →		MAIL TO: Missouri Department of Revenue P.O. Box 999 Jefferson City, Missouri 65108			
Type or Print PAYER'S name, address, and ZIP code above.		Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.			

Signature _____ Title _____ Date _____

Form **96**
MO. DEPARTMENT
OF REVENUE

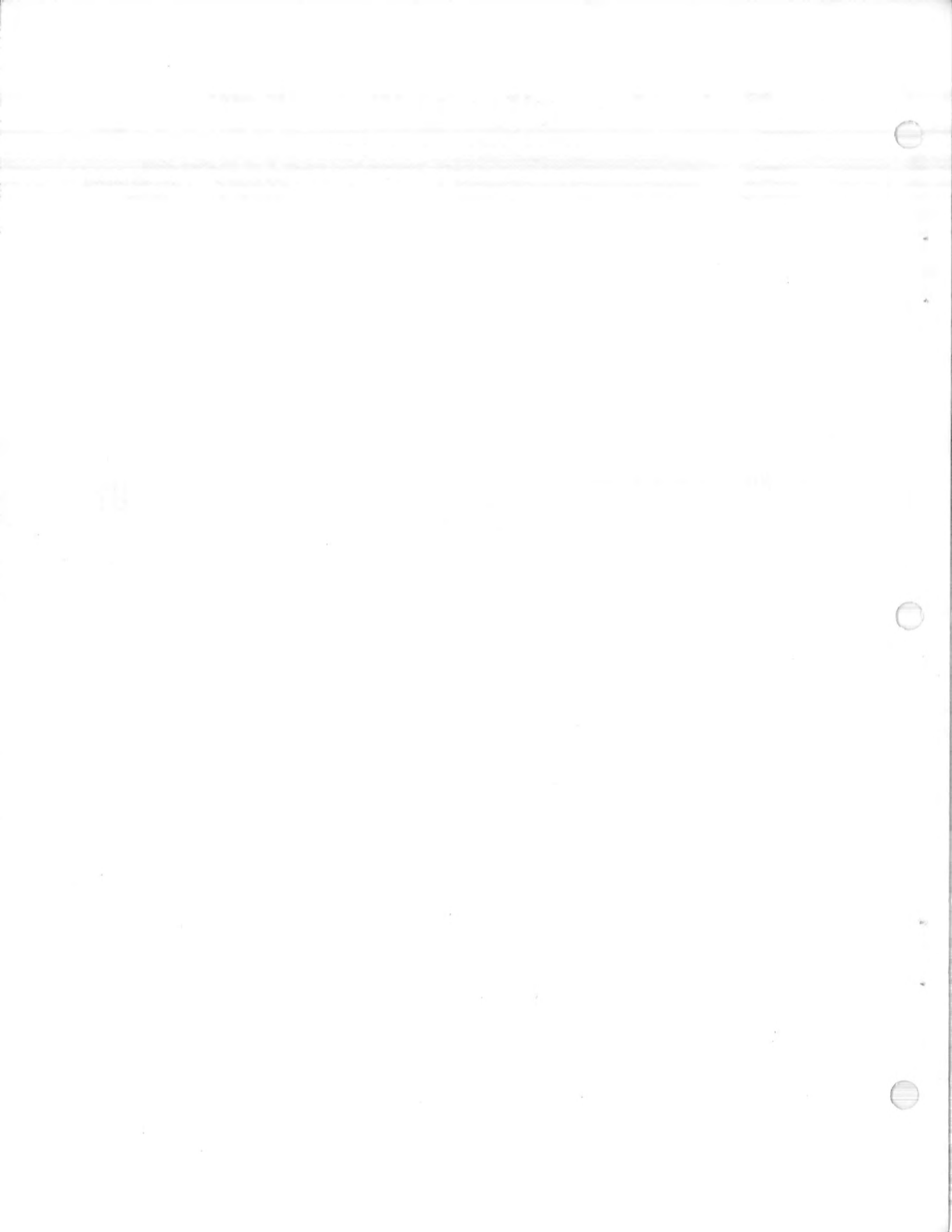
Annual Summary and Transmittal of Mo. Forms 99 MISC.

NOTE: Enter the total number of both the Federal forms 1099 MISC. and 1099 NEC, if they are substituted for the MO. Form 99 MISC.

1981

Enter number of documents		All documents are: Place an "X" in the proper boxes.			
		Original	Corrected	With taxpayer identifying no.	Without taxpayer identifying no.
PAYER'S identifying number →		MAIL TO: Missouri Department of Revenue P.O. Box 999 Jefferson City, Missouri 65108			
Type or Print PAYER'S name, address, and ZIP code above.		Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.			

Signature _____ Title _____ Date _____



Missouri Department of Revenue
Statement of Claimant to Refund Due—Deceased Taxpayer

Form **1310**
(Rev. Oct. 1973)
Mo. Dept. of Revenue

For calendar year, or other taxable year beginning, 19....., and ending, 19.....

Please type or print	Name of decedent		Name of claimant		
	Date of death	Social security number	Number and street		
	Number and street (Permanent residence or domicile on the date of death)			City or town, State, and ZIP code	
	City or town, State, and ZIP code			City or town, State, and ZIP code	

I am filing this statement as (check only one box):

- A. Surviving wife or husband, claiming a refund based on a *combined* return.
- B. Administrator or executor. Attach a court certificate showing your appointment.
- C. Claimant, for the estate of the decedent, other than above. Complete Schedule A and attach a copy of the death certificate or proof of death.*

Please attach requested information, complete Schedule A, if applicable, and sign below.

Schedule A. (To be completed only if C above is checked.)

	Yes	No
1 Did the deceased leave a will?		
2(a) Has an administrator or executor been appointed for the estate of the decedent?		
(b) If "No," will one be appointed?		
If 2(a) or (b) is checked "Yes," do not file this form. The administrator or executor should file for the refund.		
3 Will you, as the claimant for the estate of the decedent, disburse the refund according to the law of the State in which the decedent was domiciled or maintained a permanent residence?		
If "No," payment of this claim will be withheld pending submission of proof of your appointment as administrator or executor or other evidence showing that you are authorized under state law to receive payment.		

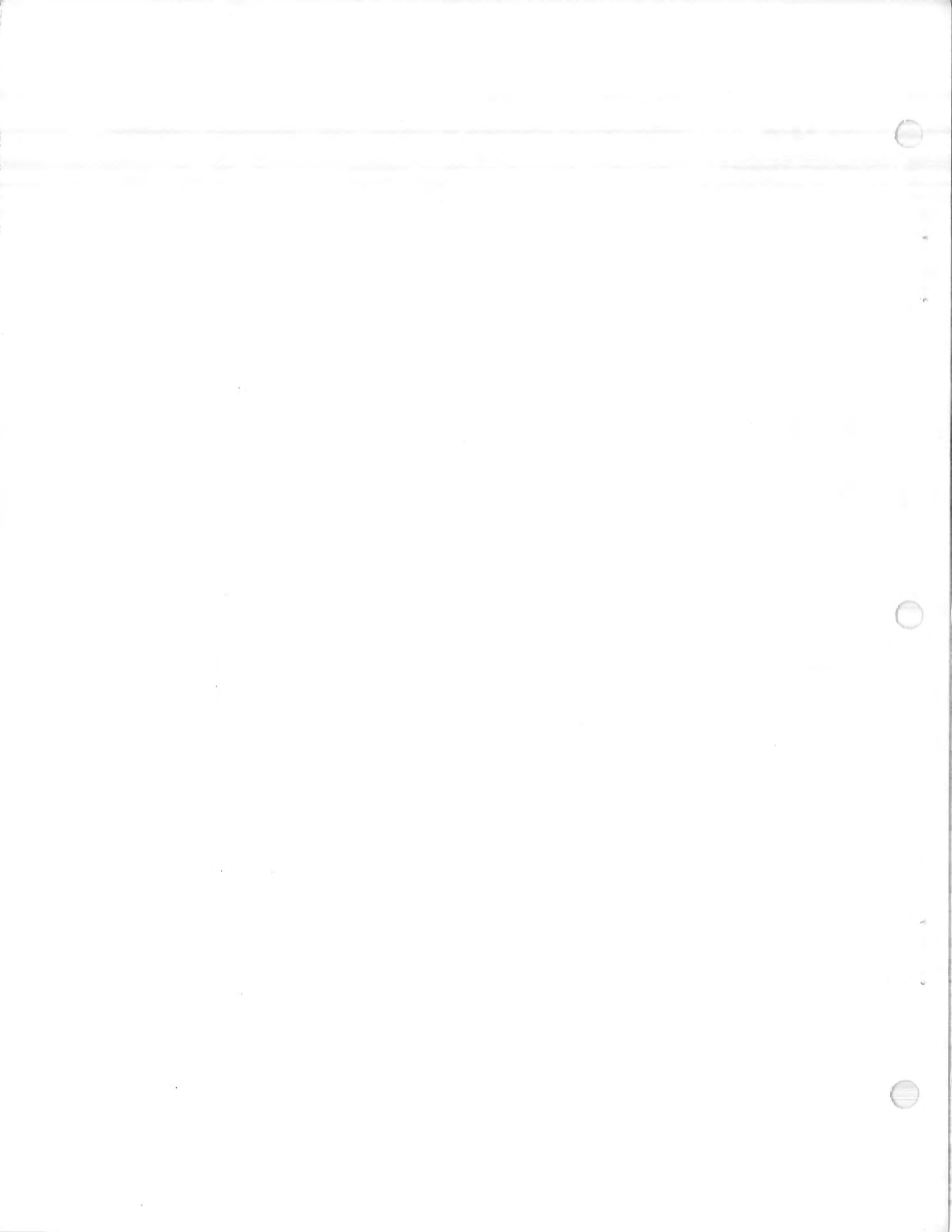
4 Name of widow or widower	Address
5 Names of surviving children	Address
6 Name of person supporting the children	Address
7 Names of decedent's living father and mother	Address
8 Names of decedent's living brothers and sisters	Address
9 Names of the living children of the decedent's deceased children	Address

Signature and Verification

I hereby make request for refund of taxes overpaid by or in behalf of the decedent and declare under penalties of perjury, that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

Signature of claimant Date

*May be the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of his death while in active service, or a death certificate issued by an appropriate officer of the Department of Defense.



Missouri Department of Revenue

To be filed with:
MISSOURI DEPARTMENT OF REVENUE
Individual Tax Bureau, P.O. Box 329
Jefferson City, Missouri 65107

Claim No. _____

Filed _____

CLAIM FOR MISSOURI INCOME TAX REFUND

Name _____

Home Address _____

City or Town _____ State _____

Return filed for period from _____ 19 ____ to _____ 19 ____

Tax paid \$ _____ Date paid _____ 19 ____ Amount overpaid \$ _____

Complete separate form for each taxable year for which credit is claimed.

BASIS OF CLAIM

If claimant is a corporation claim must be signed with signature and title of officer authorized to sign.

Under penalties of perjury, I declare that I have examined this claim including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Sign Here	<div style="display: inline-block; width: 150px; border-right: 1px solid black;"></div> <div style="display: inline-block; width: 150px; border-right: 1px solid black;"></div>	<div style="display: inline-block; width: 150px; border-right: 1px solid black;"></div> <div style="display: inline-block; width: 150px; border-right: 1px solid black;"></div>		
	Your signature	Date	Preparer's signature (other than taxpayer)	Date
	<div style="display: inline-block; width: 300px; border-right: 1px solid black;"></div>		<div style="display: inline-block; width: 150px; border-right: 1px solid black;"></div> <div style="display: inline-block; width: 150px; border-right: 1px solid black;"></div>	
	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.	

MISSOURI PARTNERSHIP INCOME TAX

Form 65	55
Schedule NRP	57

Form 65

MISSOURI Partnership Return of Income 1981

FOR CALENDAR YEAR 1981 or other taxable year beginning

1981, and ending 19

File this Return by the 15th Day of the 4th Month after close of Taxable Year With DEPARTMENT OF REVENUE P.O. Box 329 JEFFERSON CITY, MO. 65107	Name	A. Federal Employer I.D. No.
	Number and Street	B. Mo. Employer Withholding No.
	City or town, State and ZIP code	C. Missouri Sales Tax No.

ATTACH COPY OF FEDERAL FORM 1065 AND ALL ITS SCHEDULES, INCLUDING K-1.

- Does partnership have ANY nonresident partners? YES or NO . If YES, complete Schedule NRP.
 - Does partnership have ANY Missouri modifications? YES or NO . If YES, complete Parts 1 and 2 below.
- NOTE: If NO to both questions do not complete remainder of return. Attach required statements, sign below and mail.

PART 1 – MISSOURI PARTNERSHIP ADJUSTMENT

ADDITIONS (attach explanation of each item)		
1. a. State and local income taxes deducted on form 1065		1a
b. Less: Kansas City and St. Louis Earnings Taxes		1b
c. Net Addition (subtract line 1b from line 1a)		1c
2. State and local bond interest (except Missouri)		2
3. Less: Related expenses (omit if less than \$500)		3
4. Net (subtract line 3 from line 2)		4
5. Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>		5
6. Total of lines 1c, 4, and 5		6
SUBTRACTIONS (attach explanation of each item)		
7. Interest from exempt Federal obligations		7
8. Less: Related expenses (omit if less than \$500)		8
9. Net (subtract line 8 from line 7)		9
10. Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/>		10
11. Total of lines 9 and 10		11
12. MISSOURI Partnership ADJUSTMENT – Net addition – Excess line 6 over line 11		12
13. MISSOURI Partnership ADJUSTMENT – Net subtraction – Excess line 11 over line 6		13

PART 2 – ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS

Complete ONLY if Part 1 indicates a Missouri Partnership Adjustment

1. Name of each partner. Check box if partner is nonresident. All partners must be listed. Use attachment if more than six.	2. Partner's Share %	3. Partner's Partnership Adjustment Addition <input type="checkbox"/> or Subtraction <input type="checkbox"/>
a) <input type="checkbox"/>	percent	
b) <input type="checkbox"/>	percent	
c) <input type="checkbox"/>	percent	
d) <input type="checkbox"/>	percent	
e) <input type="checkbox"/>	percent	
f) <input type="checkbox"/>	percent	
TOTALS	100 percent	

COLUMN 2 – Enter percentages from Federal Schedules K-1. Round percentages to whole numbers.

COLUMN 3 – Enter Missouri Partnership Adjustment from line 12 or 13, part 1, as total of Column 3. Multiply each percentage in Column 2 times the total in Column 3. Indicate at top of Column 3, whether the adjustments are additions or subtractions.

The amount after each partner's name in Column 3 must be reported as a modification by the partner on his return either as an addition to or subtraction from Federal adjusted gross (or taxable) income. Each partner should add the explanation: "partnership adjustment – (name of partnership)." A copy of this part (or its information) must be provided to each partner.

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. If prepared by a person other than partner or member, his declaration is based on all information of which he has any knowledge.

Sign here

Signature of partner or member	Preparer's signature (other than partner or member)	Date
Date	Address (and ZIP code)	Preparer's Emp. Ident. or Soc. Sec. No.

WHO MUST FILE FORM 65

Form 65 must be filed if Federal Form 1065 is required to be filed and the partnership has (1) a partner that is a Missouri resident or (2) any income derived from Missouri sources.

Items of income, gain, loss, and deduction derived from or connected with sources within Missouri are those items attributable to (1) the ownership or disposition of any interest in real or tangible personal property in Missouri and (2) a business, trade, profession, or occupation carried on in Missouri. Income from intangible personal property to the extent that such property is employed in a business, trade, profession, or occupation carried on in Missouri constitutes income derived from sources within Missouri.

SHORT FORM – FORM 65

1. Parts 1 and 2 are to be omitted unless there are Missouri modifications.
2. Schedule NRP is to be omitted unless there is one or more non-resident partners.
3. If you are not required to complete Part 1 and 2 or Schedule NRP, then:
 - a. Complete all questions down through number 2;
 - b. Attach copy of Federal Form 1065 and all schedules, including Federal Schedules K-1;
 - c. Sign return and mail.

WHEN TO FILE

A Missouri partnership return of income should be completed after the Federal partnership return is completed, and is due no later than the 15th day of the 4th month following the close of the taxable year. For partnerships operating on a calendar year basis, their partnership return is due on or before April 15.

PERIOD TO BE COVERED BY THE RETURN

The Missouri partnership return must cover the same period as does the corresponding Federal partnership return.

SIGNATURE AND VERIFICATION

A Missouri partnership return must be signed by one of the partners of the partnership, or one of the members of a joint venture or other enterprise. Any member, regardless of position, may sign the return.

PARTNERSHIP ADJUSTMENTS

Missouri Income Tax Law provides adjustments to a partner's share of the partnership income included in his individual Federal income tax return in order to properly determine his individual Missouri adjusted gross income. These adjustments are the same as the adjustments in Schedule 1, Form 40.

The partners' adjustments can only be made from information available to the partnership. Thus, it is necessary that each partnership having modifications complete page 1, Form 65 and notify each partner of the adjustment to which he is entitled.

Special Allocation Methods – Part 2 indicates the portion of the Missouri partnership adjustment from Part 1 that is allocated to each partner. Column 2 and the instructions for column 3 are based upon the usual situation in which a single general profit and loss sharing percentage applies to all partnership items and related modifications. Attach a detailed explanation (including extracts from partnership agreement) if the column 3 amounts are not based upon the same single percentage allocation indicated on Federal Schedules K-1. The explanation must include the non-tax purposes and effects of the special allocation method.

SCHEDULE NRP – NONRESIDENT PARTNERS

Schedule NRP of the partnership return is provided to aid the partnership in computing the information required to be reported to each nonresident partner, and is required only where the partnership has (1) a nonresident partner and (2) the partnership has income from Missouri sources.

An individual partner who is a nonresident of Missouri must include in his Missouri return Schedule NRI, his share of the Missouri income indicated on Schedule NRP plus or minus his Missouri source modifications on Schedule NRP.

Missouri Partnership Return Nonresident Schedule NRP must be completed and a copy (or its information) supplied to the nonresident partner, so he may include that income on his Missouri Return Schedule NRI.

NOTE: Your partners may be entitled to a special tax credit, if the partnership has established a new or expanded business facility and employed at least two additional employees in the operation of said facility. Contact the Department of Revenue for forms and instructions.

PART III – ALLOCATION OF INCOME AND DEDUCTIONS – FEDERAL FORM <i>Lines 1 to 12 (Federal column A) correspond to lines 1 to 12 Federal 1065.</i>		A. Total Federal Return	B. Amount in Column A from Missouri Sources
1a. Gross receipts or sales \$ _____ 1b. Less returns and allowances \$ _____ Balance	1c		
2. Less: Cost of goods sold (line 34, Schedule A) and/or operations	2		
3. Gross profit (subtract line 2 from line 1c)	3		
4. Ordinary income (loss) from other partnerships and fiduciaries	4		
5. Nonqualifying dividends	5		
6. Nonqualifying interest	6		
7. Rents	7		
8. Royalties	8		
9. Net farm profit (loss)	9		
10. Net ordinary gain (loss) (Form 4797, line 11)	10		
11. Other income (attach schedule)	11		
12. TOTAL income (lines 3 through 11)	12		
13. Enter amount on line 25, page 1, Federal Form 1065	13		
14. Enter amount on line 14, page 1, Federal Form 1065	14		
15. TOTAL expenses (line 13 less line 14)	15		
16. Guaranteed payments and ordinary income (loss) (line 12 less line 15) (line 16 equals line 1 of both Schedule K, Federal 1065 & Part I, Column (a), Missouri Schedule NRP)	16		
17. Missouri Sources (line 12 less line 15)	17		

STEPS IN COMPLETION OF SCHEDULE NRP – PART I

- NONRESIDENT PARTNERS NAME.** Copy name from attached Federal K-1 for each nonresident. Omit schedule NRP if all partners are residents. For this purpose, treat corporations and partnerships as non-residents. Use additional page if more than two nonresident partners.
- Column (a).** Copy amounts from Schedule K of attached Federal Form 1065. Note the line numbers and items on Part I agree with those on attached Federal Schedule K and K-1.
- Column (d).** Copy amounts from attached Federal Schedule K-1 for each nonresident partner.
- Columns (b) and (c).** Each amount in Column (a) must be analyzed to determine whether it is derived from Missouri sources. See instructions on Missouri source income. Enter both the Missouri amount in Column (b) and the Missouri percentage in Column (c). Column (c) is determined by dividing Column (b) by Column (a).
- Review.** Assume \$20,000 income from a business deriving \$16,000 (80%) from Missouri and a single 60% nonresident partner. Columns will appear: (a)-\$20,000, (b)-\$16,000, (c)-80% and (d)-\$12,000.
- Column (e).** Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

- Column (e).** Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

MISSOURI SOURCE INCOME AND DIVISION OF INTERSTATE INCOME

Items of partnership income, gain, loss and deduction that enter into a nonresident partner's Federal adjusted gross income must be analyzed to determine if part or all is from Missouri sources. These include amounts attributable to: (1) the ownership or disposition of any Missouri property, and (2) a business, trade, profession, or occupation carried on in Missouri. Both non-business and business income of a partnership may be attributable to Missouri sources. Whether non-business income is attributable to Missouri sources is often determined by whether the property sold or producing income was located in Missouri.

Business or ordinary income is wholly attributable to Missouri if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other States. Part 3, Allocation of Income is provided for use if accounting records clearly reflect income from Missouri sources on a direct or separate accounting basis. The schedule at line 17 indicates the Missouri source amount to be entered in Part I at line 17, Column (b). The Missouri percentage is then computed and entered in Column (c).

Where Part III is not applicable, all business income should be apportioned by using Multistate Tax Compact three factor percentage. The three factors are: (1) Property, (2) Payroll and (3) Sales. Complete Lines 5 to 12, Part 3 of Schedule MS and attach to Schedule NRP. The percentage is the average of three factors only, if all three factors are applicable. The apportionment factor percentage from Line 12, Part 3, Schedule MS is entered in Part I of Schedule NRP at Line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) times the amounts in Column (a). The percentage is also entered in other lines on Column (c) if the items are integral parts of the business.

NONRESIDENT SHARE OF MISSOURI SOURCE ITEMS

The instructions for Parts I and II are based upon the nonresidents ratably sharing Missouri source income, deductions and modifications. Attach a detailed explanation (including extracts from partnership agreement) if a nonresident partner is allocated a disproportionate share. The explanation must include the non-tax purposes and effects of the allocation methods.

STEPS IN COMPLETION OF SCHEDULE NRP – PART II

- Column (a).** Copy amounts from Part I of Form 65. Omit Part II of Schedule NRP if Parts 1 and 2 of Form 65 were not completed.
- Column (b).** Indicate the portion of each amount in Column (a) that is related to items in Column (b) of Part I, Missouri Source Amounts, Total Column.
- Column (c).** Divide total of Column (b) by total of Column (a). Enter percentage in Column (c).
- Column (d).** Copy amount of each nonresident partner's partnership adjustment from Part 2, Column 3, Form 65.

FIDUCIARY INCOME TAX

Form 41	61
Schedule NRF	63

FORM 41

1981 MISSOURI Fiduciary Income Tax Return

Or Other Taxable Year Beginning 1981, Ending 19

File this Return by the 15th Day of the 4th Month after close of Taxable Year With DEPARTMENT OF REVENUE P.O. Box 329 JEFFERSON CITY, MO. 65107 Name of Estate or Trust Federal Employer I.D. No. Name and Title of Fiduciary DEPT. OF REVENUE USE ONLY J.D. Ext. Address of Fiduciary (Number and Street) Code Cash City, State, and Zip Code

ATTACH COPY OF FEDERAL FORM 1041 AND ALL ITS SCHEDULES, INCLUDING SCHEDULES K-1.

A. Check whether: Estate Simple trust Complex trust B. If trust, check whether: Testamentary Inter vivos C. Also check if: Resident estate or trust Nonresident estate or trust D. Has final distribution of assets been made during the year? Yes No E. During this taxable year, was this estate or trust notified of any federal change for any prior years? YES or NO F. Is a federal schedule K-1 attached for each beneficiary? YES or NO

Table with 13 rows and 2 columns. Row 1: FEDERAL TAXABLE INCOME (from line 25, federal form 1041 but not less than 0) 1. Row 2: Plus: Refund of Federal Income Tax previously deducted on Missouri return (attach explanation) 2. Row 3: Less: FEDERAL INCOME TAX from line 30, federal form 1041 3. Row 4: Less: Other Federal Income Tax (from Schedule 1) 4. Row 5: Missouri Modifications relating to gains allocated to principal or relating to other items not affecting federal distributable net income (attach explanation) 5. Row 6: Fiduciary's Share of Missouri Fiduciary Adjustment (from column 4, schedule 3) Addition Subtraction 6. Row 7: NET - Combine lines 1 to 6 7. Row 8: Excess Federal Exemption. If line 1 is NONE (federal deductions exceed or equal federal income) and line 7 is positive, enter amount by which federal personal exemption deduction exceeds federal taxable income (without the exemption deduction) 8. Row 9: MISSOURI TAXABLE INCOME (Line 7 less line 8) 9. Row 10: MISSOURI INCOME TAX - apply Missouri individual rates to line 9 10. Row 11: Less: Credit for income tax paid to another state by Resident estate or trust (attach Schedule CR) 11. Row 12: Less: Payments and other credits (attach explanation) 12. Row 13: BALANCE DUE - line 10 less lines 11 and 12 - Pay in full to "DIRECTOR OF REVENUE" 13.

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here Signature of fiduciary or officer representing fiduciary Date Signature of preparer other than fiduciary Date Address Emp. Ident. or Soc. Sec. No.

Name and federal
I.D. on page 1 _____

SCHEDULE 1 – OTHER FEDERAL INCOME TAXES

1. Other federal income taxes on lines 27a, 31a, 31b, and 32, form 1041 for 1981 (include tax from recomputing WIN credit)	1
2. Additional federal income tax for _____ paid in 1981 (Do not include 1973 or later year)	2
3. Total lines 1 and 2, and enter on line 4 of page 1	3

Attach an explanation for line 2, including a copy of federal form 1041 and any federal audit reports.

SCHEDULE 2 – MISSOURI FIDUCIARY ADJUSTMENT

Enter Missouri Modifications which are related to items of income, gain, loss, and deductions that are determinants of Federal Distributable Net Income.

ADDITIONS (attach explanation of each item)

1. a. State and local income taxes deducted on form 1041	1a
b. Less: Kansas City and St. Louis Earnings Taxes.	1b
c. Net Addition (subtract line 1b from line 1a)	1c
2. State and local bond interest (except Missouri)	2
3. Less: Related expenses (omit if less than \$500)	3
4. Net (subtract line 3 from line 2)	4
5. Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> ;	5
6. Total of lines 1c, 4, and 5	6

SUBTRACTIONS (attach explanation of each item)

7. Interest from exempt federal obligations	7
8. Less: Related expenses (omit if less than \$500)	8
9. Net (subtract line 8 from line 7)	9
10. Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; Other <input type="checkbox"/> ;	10
11. Total of lines 9 and 10	11
12. MISSOURI FIDUCIARY ADJUSTMENT – Net addition – Excess line 6 over line 11	12
13. MISSOURI FIDUCIARY ADJUSTMENT – Net subtraction – Excess line 11 over line 6	13

SCHEDULE 3 – ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

Complete ONLY if Schedule 2 indicates a Missouri Fiduciary Adjustment. It is allocated among all beneficiaries and fiduciary in the same ratio as their relative shares of Federal Distributable Net Income.

1. Name of each beneficiary. Check box if beneficiary is nonresident. All beneficiaries on federal Schedule E must be listed. Use attachment if more than four.	Shares of Federal Distributable Net Income		4. Shares of Missouri Fiduciary Adjustment Addition <input type="checkbox"/> or Subtraction <input type="checkbox"/>
	2. Amount	3. Percent	
a) <input type="checkbox"/>		%	
b) <input type="checkbox"/>		%	
c) <input type="checkbox"/>		%	
d) <input type="checkbox"/>		%	
Charitable beneficiaries		%	
Fiduciary		%	
Totals		100%	

COLUMN 2 – Total federal distributable net income must be the same as line 58, Schedule C, form 1041.

COLUMN 3 – Indicate percentages with two numbers, such as 32%, 3.2% and .32%.

COLUMN 4 – Enter Missouri Fiduciary Adjustment from line 12 or 13, Schedule 2, as the total of Column 4. Multiply each percentage in Column 3 times the total in Column 4. Indicate at top of Column 4, whether the adjustments are additions or subtractions.

COLUMNS 2, 3, and 4 – Attach a detailed explanation of the allocation method used if there is no federal distributable net income. Likewise, if the percentages do not agree with the relative shares indicated on form 1041, Schedules C and K-1.

COLUMN 4 – The amount after each name is reported as a modification, either an addition to or subtraction from federal adjusted gross (or taxable) income. Each beneficiary should add the explanation: "fiduciary adjustment – (name of estate or trust)". A copy of this schedule (or its information) must be provided to each beneficiary. The fiduciary's share of the adjustment is entered on line 6 of page 1.

NOTE: You and your beneficiary or beneficiaries may be entitled to a special tax credit, if you have established a new or expanded business facility and employed at least two additional employees in the operation of said facility. Contact the Department of Revenue for forms and instructions.

Missouri Fiduciary Return Nonresident Schedule

Name and federal I.D. on form 41 _____

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

- RESIDENT ESTATE or TRUST with NONRESIDENT BENEFICIARIES.
Complete Parts II, III, IV, and V. Omit Parts I, VI, and VII.
- NONRESIDENT ESTATE or TRUST with income from both Missouri and Non-Missouri sources.
If ALL income from Missouri, do NOT complete this schedule. Complete form 41.
If NO income from Missouri, a Missouri income tax return is NOT required.
A NONRESIDENT ESTATE or TRUST is:
 1. An estate whose decedent at his death was NOT domiciled in Missouri.
 2. A testamentary trust whose decedent at his death was NOT domiciled in Missouri.
 3. An inter vivos trust whose grantor at irrevocability was NOT domiciled in Missouri.

PART I – MISSOURI TAXABLE INCOME – NONRESIDENT ESTATE OR TRUST

1. Fiduciary's share of Missouri source distributable net income – Multiply Fiduciary Percentage (column 2, Part II) times line 23, Part IV	1
2. Fiduciary's share of Missouri source fiduciary adjustment – from column 3, Part II	2
3. Net gain (loss) from Missouri property allocated to principal not in line 1 (attach explanation)	3
4. Missouri modifications related to principal – line 3 (attach explanation)	4
5. Combine lines 1 to 4	5
6. Less: Missouri source federal income tax – from line 5, Part VI	6
7. Less: Missouri source fiduciary long term capital gain deduction – from line 5, Part VII	7
8. Less: Other Missouri source deductions and exclusions (attach explanation)	8
9. Less: Federal personal exemption deduction – line 23, form 1041 times percentage on line 4, Part VI	9
10. MISSOURI TAXABLE INCOME – line 5 less lines 6 to 9 – enter on line 9, form 41	10

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

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

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

- Attach information if federal schedules K-1 attached indicate mailing rather than HOME address of a nonresident.
- Enter amount from line 23, Part IV, as total of column 4. The shares in column 4 are determined by multiplying the percentages in column 2 times the column 4 total.

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

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

- The letters refer to the beneficiaries designated in column 1, Part II. Omit data for RESIDENT individuals.
- Enter on Schedule K-1 lines in columns 1 to 5, the amounts indicated on the nonresident beneficiary's schedule K-1.
- The MO. lines indicate the amount of each schedule K-1 item that is from Missouri sources.
- Each beneficiary's share of Missouri Distributable Net Income (column 4, Part II) is allocated among the MO. lines of columns 1 to 4. The MO. lines of columns 1, 2, and 3 are determined by multiplying the beneficiary's percentage (column 2, Part II) times the income amounts on lines 1, 7S, and 7L of the Missouri column of Part IV.
- A copy of Part II (or its information) must be provided to each nonresident beneficiary to assist in preparing his Schedule NRI, form 40.

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

- Lines 1 to 18 (federal column) correspond to lines 1 to 18 of federal form 1041.
- Enter in Missouri Source column the portion of each item in Federal column that is derived from Missouri sources.
- Omit from Missouri Source column amounts derived from Missouri that are exempt from Missouri income taxation, such as federal and Missouri bond interest (attach explanation).

INCOME

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

Federal	Missouri Source
1	
2	
3	
4	
5	
6	
7S	
7L	
7	
8	
9	
10	

DEDUCTIONS

- 11.Interest
- 12.Taxes
- 13.Charitable deduction
- 14.Fiduciary fees
- 15.Attorneys, accountants, and return preparers fees
- 16.Other deductions
- 17. Total (lines 11 to 16)
- 18.Line 10 minus line 17
- Lines 19 to 22 (federal column) correspond to lines 55 to 58, schedule C, Federal form 1041
- 19.Add: a. Tax exempt interest (as adjusted)
b. Net gain shown on line 16, column a, schedule D (form 1041). If net loss, enter zero
c. Add line 51 and 40% of the amount on line 47a, 47b, or 47c, whichever is less
d. Short term capital gain included on line 45, schedule B (form 1041)
e. If amount on line 7 is a loss, enter amount here as a positive figure
- 20. Total (line 18 through line 19e)
- 21.If amount on line 7 is a gain, enter amount here
- 22.Federal Distributable Net Income (line 20 less line 21, federal column)
- 23.Missouri Source Distributable Net Income (line 20 less line 21, Missouri column) –
Enter as total of Column 4, Part II

11	
12	
13	
14	
15	
16	
17	
18	
19a	
19b	
19c	
19d	
19e	
20	
21	
22	
23	

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

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

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

1	
1	
2	
2	
3	

PART VI – MISSOURI SOURCE FEDERAL INCOME TAX

- 1.Federal income tax from line 30, 1981 federal form 1041
- 2.Other federal income tax from Schedule 1, form 41
- 3.Total – add lines 1 and 2
- 4.Missouri Income Percentage – Divide line 23 by line 22, Part IV – Round to whole percent
- 5.Missouri Source Federal Income Tax – Multiply line 3 by line 4 – enter on line 6, Part I

1	
2	
3	
4	Percent
5	

PART VII – MISSOURI SOURCE FIDUCIARY LONG TERM CAPITAL GAIN DEDUCTION

- 1.Federal fiduciary long term capital gain deduction – from line 22, form 1041
- 2.Federal long term capital gain balance – from line 21, Schedule D, form 1041
- 3.Portion of line 2 from Missouri sources (attach explanation)
- 4.Missouri Percentage – Divide line 3 by line 2 – Round to whole percent
- 5.Missouri source fiduciary long term capital gain deduction – Multiply line 1 by line 4 – enter on line 7, Part I

1	
2	
3	
4	Percent
5	

ESTATE TAX

Form 76	67
Schedule NRE	69
Schedule RE	70

FORM 76

MISSOURI Estate Tax Return (for decedents dying after 1980)

Check one:

ORIGINAL RETURN or AMENDED RETURN (Attach explanation, including copy of any federal determination and page 1 of any amended federal form 706.)

Decedent's first name and middle initial, Decedent's last name, Date of death, Domicile at time of death, Year domicile established, Decedent's Social Security Number, Name of Personal Representative, Address (Number and street including apartment number, or rural route, city, town or post office, State and Zip Code), Name and location of court where will was probated or estate administered, Case Number

Authorization to receive confidential Missouri estate tax information under Chapter 145 and correspondence from Department of Revenue if return prepared by an attorney for the personal representative.

I declare that I am the attorney of record for the personal representative before the above court and prepared this return for the personal representative. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the State shown below.

Name of attorney, State, Address (Number and street, city, State and ZIP code)

ATTACH COPY OF FEDERAL FORM 706 - PAGES 1, 2, and 3

1. MISSOURI ESTATE TAX

If this is an original return filed within 9 months after death -

- Check proper box. Enter amount on line 1, omit lines 2 thru 7. Attach check for that amount.

MISSOURI RESIDENT DECEDENT WITH ALL MISSOURI PROPERTY Enter credit for State Death Taxes from line 13, Federal Estate Tax Return form 706

RE Missouri Resident Decedent with Non-Missouri property Attach Schedule RE and enter amount from line 9, Schedule RE

NRE Nonresident Decedent with Missouri Property Attach Schedule NRE and enter amount from line 8, Schedule NRE

Table with 2 columns: DATE OF PAYMENT, AMOUNT. Row 2: Missouri Estate Tax Previously Paid

2. Missouri Estate Tax Previously Paid

3. BALANCE (if refund claim, omit lines 4 thru 7)

4. Interest on Payment after Due Date

5. Delinquent Return - Additions to Tax

Check here if you received a Federal extension of time to file form 706. Attach copy of Federal extension form 4768

6. Delinquent Payment - Additions to Tax

Check here if you received a Federal extension of time to pay the Federal estate tax. Attach copy of Federal extension form 4768

7. TOTAL DUE (Total of Lines 3 thru 6)

Make check payable to - MISSOURI DIRECTOR OF REVENUE. Mail to - P.O. Box 27, Jefferson City, MO 65105

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 the personal representative is based on all information of which preparer has any knowledge.

Signature of personal representative, Date

Signature of preparer other than personal representative, Address (and ZIP Code), Date

INSTRUCTIONS FOR MISSOURI FORM 76

1. Statute and General Description. The Missouri estate tax is imposed by Chapter 145, RSMo 1980 Supp. It applies to decedents dying *after 1980*. References are to Chapter 145 unless otherwise noted. The Missouri tax is generally the amount of the maximum federal credit for state death taxes.

2. Estates for Which Return Required. Section 145.481 requires a return by an executor or other person required to file a federal form 706. If the decedent was a nonresident, a return is required only if the gross estate with an actual situs in Missouri at death exceeded \$10,000.

3. Time for Filing. Section 145.511 requires a return to be filed within 9 months after death. Section 145.551 provides an automatic extension of the time to file if a federal extension is received.

4. Place for Filing. Mail all returns and payments to: Missouri Estate Tax, P.O. Box 27, Jefferson City, MO 65105.

5. Payment of Tax. Section 145.511 requires payment of the tax within 9 months after death. Section 145.551 provides an automatic Missouri extension of time to pay if a federal extension is received; but the Missouri extension may not exceed 4 years.

6. Interest (line 4). Interest of 6% per year must be added to all tax payments made more than 9 months after death. See Sections 145.985 and 143.731.

7. Additions to Tax and Penalties (lines 5 and 6). Substantial additional amounts are due for both delinquent returns (up to 25%) and delinquent tax payments (up to 50%) unless due to reasonable cause. See Sections 145.985, 143.741, and 143.751.

8. Supplemental Documents. A copy of approved federal form 4768 is required to verify an automatic extension. A copy of federal form 706 with Schedules A thru K is required for Schedules RE or NRE.

9. Amended Return and Federal Changes. Section 145.601 requires an amended return if there is a federal amended return or change. Amended returns including claims for refund require explanatory data (e.g. federal audit changes). Special periods of limitations for deficiencies (Section 145.711) and refunds (Section 145.801) may be applicable.

10. Generation-Skipping Credit. Section 145.995 provides a Missouri tax if there is a federal generation-skipping tax credit.

11. Receipts and Proof of Payment. Duplicate receipts will be mailed for each payment. A copy will be sent to the Internal Revenue Service.

INSTRUCTIONS FOR SCHEDULES RE (Resident With Non-Missouri Property) AND NRE (Nonresident With Missouri Property)

1. Introduction. The Missouri Estate Tax is all of the federal credit only if all of a decedent's federal gross estate had a Missouri situs. Real estate and tangible personal property have a Missouri situs *only* if they have an *actual situs* in Missouri. Section 145.102(1). Intangible personal property has a Missouri situs *only* if the decedent was a Missouri resident, domiciled in Missouri at death. Sections 145.101.3 and 145.102(2). It is important to determine (A) the decedent's domicile (Missouri vs. Non-Missouri), (B) the nature of the decedent's gross estate (real estate and tangible personal property vs. intangible personal property), and (C) the actual situs of the real estate and tangible personal property (Missouri vs. Non-Missouri).

The objective of Schedules RE and NRE is to determine what percentage of the decedent's gross estate has a Missouri situs, thus determining what percentage of the federal credit is apportioned to Missouri. Section 145.041.

2. Lines 1, 2, and 3 (RE and NRE). The denominator of the apportionment percentage is Total Gross Estate. Nonrecourse debts are listed as negative factors in determining gross estate on federal Schedules A thru I; but ordinary recourse debts are listed on federal Schedule K as deductions *from* gross in determining taxable estate. Line 2 results in neither type of debt having an effect on the denominator, Total Gross Estate.

3. Line 4 — List of Property (RE and NRE). On Schedule RE, the *Non-Missouri* property is listed and then subtracted from Gross Estate to arrive at *Missouri* property — the numerator of the apportionment percentage.

On Schedule NRE, the *Missouri* property is listed and used as the numerator of the apportionment percentage.

All property is listed at line 4 (and lines 1 and 3) at date of death value unless the federal election to use the alternate value is made. Then *all* property at line 4 (and lines 1 and 3) is at alternate value.

The summary descriptions of real estate and tangible personal property should be short (e.g. "House") but must be specific as to Missouri or Non-Missouri actual situs. An explanation should be

attached only if the data on the attached Federal Schedules are inadequate to show the nature (real, tangible, or intangible) and the actual situs of the listed property (Missouri or Non-Missouri). Note that Question C, Schedule NRE, requires the Executor of a nonresident decedent to state whether all Missouri situs property has been listed at item 4 — doubtful items may require an explanation.

4. Resident, Nonresident, Domicile. A "nonresident" decedent is one who is not a "resident". A "resident" is one "domiciled" in Missouri at death (Section 145.101.2 and .3). Two definitions may be helpful. Missouri Probate Code — Section 472.010(10) states that: "Domicile means the place in which a person has voluntarily fixed his abode, not for a mere special or temporary purpose, but with a present intention of remaining there permanently or for an indefinite time".

Federal Estate Tax Regulations (26 CFR) Section 20.0-1(b)(1) state that: "A person acquires a domicile in a place by living there, for even a brief period of time, with no definite present intention of later removing therefrom. Residence without the requisite intention to remain indefinitely will not suffice to constitute domicile, nor will intention to change domicile effect such a change unless accompanied by actual removal."

The Restatement 2nd, Conflict of Laws, (1969) Chapter 2, Domicile, notes the burden of proving a new domicile of choice to replace a prior domicile of origin (birth) or of choice. It also has a "Special Note on Evidence for Establishment of a Domicile of Choice."

Determination of domicile, especially the acquisition of a new domicile, often requires the analysis of many factors including but *not* limited to those raised by the parts of Question D, Schedule NRE. Executors filing Schedule NRE should attach a memorandum of fact and law if there is substantial doubt as to whether the decedent was a nonresident.

An alien may be a resident or a nonresident depending upon whether domiciled in Missouri.

Another state may join Missouri in claiming a decedent as a domiciliary. Section 145.201 permits

the Director of Revenue to join the other state and the executor in a compromise of the domicile issue.

5. Situs of Property — Domicile and Actual Situs. Property is subject to Missouri taxation based upon: (A) *Domicile* of decedent if the property is intangible; (B) *Actual Situs* of property if the property is real estate or tangible personal property. A resident decedent's Schedule RE (item 4) will contain an item of real estate or tangible property *only* if it has a *Non-Missouri* actual situs. A nonresident decedent's Schedule NRE (item 4) similarly will contain an item *only* if it has a *Missouri* situs.

The following examples referring to Schedules A thru H, federal form 706, are applicable to both Residents (Schedule RE) and Nonresidents (Schedule NRE).

Schedule A — Real property owned by the decedent. Its Missouri tax status is determined by its actual situs.

Schedule B — Stocks and Bonds, Schedule C — Mortgages, Notes, and Cash, Schedule D — Life Insurance, and Schedule I — Annuities. Tax status determined by domicile. The physical locations of certificates, policies, corporations, and mortgaged property are not controlling.

Schedule E — Jointly Owned, and Schedule F — Other Miscellaneous Property. Most items will be similar to Schedule A thru C properties. If decedent was a partner in an active partnership, the tax status is dependent upon domicile. The actual situs of partnership assets is not controlling.

Schedule G — Transfers During Decedent's Life, and Schedule H — General Powers of Appointment. These schedules treat various interests in the same manner as if decedent owned the property at death. If decedent transferred various assets to a trustee, the Missouri status of the Schedule G property is dependent upon the nature of the property at death. Thus, the trust's real property depends upon its actual situs (similar to Schedule A), but the trust's securities depend upon domicile (similar to Schedule B). The location of the trustee is not controlling.

If decedent was given a power of appointment, the Missouri tax status of the Schedule G property is similarly dependent upon the at death nature of the property subject to the power.

SCHEDULE NRE (attach to form 76)

MISSOURI Nonresident Decedent - Missouri Property

Decedent's Name Decedent's Social Security Number

Use this schedule ONLY IF - Decedent was NOT a Missouri resident - NOT legally domiciled in Missouri at death, AND Federal gross estate includes over \$10,000 of real estate or tangible personal property with a tax situs WITHIN Missouri.

ATTACH COPIES OF SCHEDULES A THRU K OF FEDERAL FORM 706

NONRESIDENCE

A. Residence - Domicile is defined in the instructions on the back of form 76. Of what state (or country, if not U.S.) was the decedent a resident (a domiciliary) at death? If Missouri, do NOT use this schedule.

B. Have you filed or do you intend to file an inheritance or estate tax return with that state? If no, please attach explanation.

Table with 4 columns: Question, YES, NO, YES, NO. Contains questions C, D, and 1-6 regarding Missouri property and tax returns.

GROSS ESTATE

- 1. Enter Gross Estate from line 1, attached Federal form 706
2. Enter total of any debts listed on federal gross estate Schedules A thru I as reductions in gross estate rather than being deducted on Federal form 706, Schedule K.
3. TOTAL GROSS ESTATE (add line 1 and line 2).

MISSOURI PROPERTY

- 4. List each item of real estate and tangible personal property having a tax situs WITHIN Missouri. Check if alternate value elected at item 10, page 2, attached Federal form 706. If elected, enter alternate (not date of death) value below. Do not reduce listed values for any debts.

Table with 5 columns: form 706 Schedule, form 706 Item, Summary Description (Including situs of Missouri property), form 706 Alternate value, form 706 Value at date of death.

- 4a. Total Date of Death Value
4b. Total Alternate Value - only if federal election
5. TOTAL MISSOURI PROPERTY IN FEDERAL GROSS ESTATE (line 4a or 4b)
6. MISSOURI PROPERTY PERCENTAGE (line 5 divided by line 3) (round to 3 decimal places - 98.765 or 9.877).

MISSOURI ESTATE TAX

- 7. Federal Credit for State Death Taxes from line 13, attached Federal form 706
8. MISSOURI ESTATE TAX (multiply line 7 by percentage on line 6). Enter this amount at line 1, form 76

Table with 5 columns: form 706 Schedule, form 706 Item, Summary Description (Including situs of Missouri property), form 706 Alternate value, form 706 Value at date of death. Includes example data for a building in St. Louis, MO.

BUSINESS TAX FORMS

General Business Tax Forms

Corporation Tax

Withholding Tax

Sales/Use Tax

Cigarette Tax

Motor Fuel Tax

Financial Institution Tax

Bingo Tax

GENERAL BUSINESS TAX FORMS

Missouri Tax Registration Application (Note: This form is to accompany all Business Tax License Applications)	75
Registration Change Request	79

MISSOURI TAX REGISTRATION APPLICATION

* Please Read Instructions * Type or Print
* Do Not Write in Shaded Areas

2. If You Have Been Issued a Missouri Tax Identification Number, Enter That Number Below:

Mail All Pages of Completed Application to:

Missouri Department of Revenue
Business Tax Bureau
P.O. Box 840
Jefferson City, Missouri 65105

3. CURRENT OR PRIOR BUSINESS TAX NUMBERS

Sales Tax _____ Withholding Tax _____
Gasoline Tax _____ Special Fuels Tax _____ Cigarette Tax _____

4. REGISTERING FOR: (CHECK APPLICABLE TAX OR TAXES)

A Withholding Tax

B SALES/USE TAX

B Use Tax

C Itinerant Vendor - \$25 Fee - \$500 Cash Deposit

D Temporary Retail Sales - Bond Required

E Retail Sales - Bond Required

F Itinerant Vendor - Fireworks - \$25 Fee - \$500 Deposit

EXCISE TAX

J Cigarette Tax (\$100 Fee)

K Motor Fuels Distributor (Bond Required)

L Motor Fuels Transporter (Bond Required)

M Special Fuels Dealer (\$5 Fee & Bond Required)

N Special Fuels User - Bulk Storage (\$5 Fee & Bond Required)

O Special Fuels User - Interstate (\$5 Fee & Bond Required)

P Terminal Operator (Bond Required)

5. REASON FOR APPLYING

1 New Business

2 Purchase of Existing Business

3 Reinstating Old Business

4 Other (Explain): _____

BUSINESS LOCATION AND TYPE

6. Business Trade Name

7. Federal Employer ID Number

8. Business Location (Street Address or Road Name - Do Not Use P.O. Box or Rural Route No.)

Business Phone (Area Code and Number)

City _____ State _____ Zip Code _____ County _____ Code _____

Within what city's limits, if any, is above address? _____

Do you sell utilities for domestic use at this location? (Please see instructions for definition of utility) Yes No

9. What Best Describes Your Primary Business Activity? (Check Appropriate Box)

1 Retailer 2 Wholesaler 3 Manufacturing 4 Construction 5 Agriculture 6 Finance/Insurance/Real Estate

7 Transportation/Communication/Electric-Gas/Sanitary Services 8 Service 9 Government 10 Other: _____

10. Give Brief Description of Your Primary Activity (e.g. Manufacture Toys, Ice Cream Store, etc.)

SIC

11. Will Any of the Following Special Licenses Be Required?

Missouri State Liquor License? Yes No

Missouri Controlled Substances License? Yes No

Missouri Motor Vehicle Leasing Company Permit? Yes No

12. Is Your Business Operated Year Round? Yes No. If "No", List Months That You Operate:

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | N | D |

13. LEGAL NAME OF OWNER

14. STREET ADDRESS

15. PHONE (AREA CODE AND NUMBER)

CITY _____ STATE _____ ZIP CODE _____ COUNTY _____ Code _____

16. OWNER'S SOCIAL SECURITY NUMBER

17. BIRTHDATE

M M D D Y Y

GENERAL INSTRUCTIONS

- Line 1.** *Do not enter anything in this space.*
- Line 2.** Enter Missouri Tax Identification Number, if you have one, in the top spaces; *do not enter anything in the lower (shaded) spaces.*
- Line 3.** If you currently have or had, in the past, a number assigned to your business for any tax or taxes, please enter the number or numbers in the appropriate area or areas.
- Line 4.** Put an 'X' in the box or boxes next to the license(s) or tax(es) for which your business is registering.
- Line 5.** Put an 'X' in the box beside the reason your business is applying for this license. If you marked box 4, "Other", enter an explanation in the space provided.
- Line 6.** Enter your business trade name or doing business name. If the name exceeds 50 spaces in length, please abbreviate.
- Line 7.** Enter your business's Federal Employers Identification Number, if applicable. If you have applied for an FEIN but not yet received it, please notify the Department of Revenue of the number when you receive it. (Call 1-800-392-8461.)
- Line 8.** Enter number and street of your business location; enter phone number of business location; enter city, two letter Post Office official abbreviation of state name, zip code, and county of business location. *Do not write in the spaces labeled "Code".* Utilities are all sales of metered water services; electricity, electrical current; natural, artificial or propane gas; wood, coal or home heating oil. Domestic use means that the utility is used for nonbusiness, noncommercial or nonindustrial purposes. Individual purchases should be classified as domestic use or nondomestic use based on principal use by the purchaser. (if you cannot give a number and street, describe your business location. For example: One mile up gravel road off Highway 60, 3 miles east of Monett.)
- Line 9.** Put an 'X' in the box which is in front of the term which best describes your primary business activity. If you marked box 10, "Other", enter an explanation in the space provided.
- Line 10.** Give a brief descriptor of your primary activity. For example, if you checked box 8 "Service", on question 9, enter the type of service you perform. *Do not put anything in the box labeled "SIC".*
- Line 11.** If your business has or will be required to have any of the special licenses listed, please so indicate; if not, please so indicate.
- Line 12.** If yours is a seasonal business, please enter the months that you will be in business, e.g. "June through September". *Do not put anything in the shaded area.*
- Line 13.** Enter name of sole proprietor if business is owned by one person; enter legal name of partnership if business is a partnership; enter corporation legal name if business is a corporation; enter official name of agency or department if business is a government agency. If name exceeds 50 spaces, please abbreviate.
- Line 14.** Enter address associated with "Legal Name of Owner".
- Line 15.** Enter phone number associated with "Legal Name of Owner".
- Line 16.** Enter Social Security Account Number if owner is a sole proprietor; enter Federal Employer Identification Number (FEIN) otherwise.
- Line 17.** Enter birthdate if legal owner is a sole proprietor; otherwise, disregard.

MISSOURI TAX REGISTRATION APPLICATION

• Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

GENERAL INFORMATION

18. TYPE OF OWNERSHIP

1 Sole Owner 2 Partnership 3 Government 4 Other: _____

5 Missouri Corporation Missouri Charter Number _____ Date Incorporated _____
M M D D Y Y

6 Out-of-State Corporation: Missouri Certificate of Authority Number _____ Date Registered in Mo. _____ State of Incorporation _____
M M D D Y Y

Missouri Fictitious Name Number _____ Date Registered With Secretary of State _____
M M D D Y Y

19. Fictitious Name Businesses:

20. ADDRESS WHERE REPORTING FORMS ARE TO BE MAILED

1 Business Address 2 Owner's Address 3 Other (Give Full Address Below)

Street Address _____ City _____ State _____ Zip Code _____ County _____

21. ADDRESS WHERE BOOKS AND RECORDS ARE KEPT (Do Not Use P.O. Box or Rural Route)

1 Business Address 2 Owner's Address 3 Mailing Address 4 Other (Give Full Address Below)

Street Address _____ City _____ State _____ Zip Code _____ County _____

22. NAME OF PREVIOUS OWNER OF BUSINESS

PREVIOUS TRADE NAME OF BUSINESS _____

PREVIOUS OWNER'S STREET ADDRESS _____ City _____ State _____ Zip Code _____

PREVIOUS OWNER ID NUMBERS:
 Missouri Tax ID Number _____ Federal Employer's ID Number _____ Social Security Account Number _____

23. IDENTIFICATION OF FULL PARTNERS OR CORPORATION OFFICERS AND REGISTERED AGENT (Attach list, if necessary)

NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER	BIRTHDATE
_____	_____	_____	_____
STREET ADDRESS	CITY	STATE	ZIP CODE
_____	_____	_____	_____
NAME	TITLE	SOCIAL SECURITY NUMBER	BIRTHDATE
_____	_____	_____	_____
STREET ADDRESS	CITY	STATE	ZIP CODE
_____	_____	_____	_____
NAME	TITLE	SOCIAL SECURITY NUMBER	BIRTHDATE
_____	_____	_____	_____
STREET ADDRESS	CITY	STATE	ZIP CODE
_____	_____	_____	_____
NAME	TITLE	SOCIAL SECURITY NUMBER	BIRTHDATE
_____	_____	_____	_____
STREET ADDRESS	CITY	STATE	ZIP CODE
_____	_____	_____	_____

REGISTERED AGENT

NAME _____ TITLE _____ SOCIAL SECURITY NUMBER _____ BIRTHDATE _____
M M D D Y Y

STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

GENERAL INFORMATION INSTRUCTIONS

- Line 18.** Enter 'X' in box next to the type of ownership of your business; if business is a corporation, please enter the additional information requested. Please do not mark the box for "Partnership" unless your organization has fulfilled the legal requirements and filed formal partnership papers.
- Line 19.** Please enter this information if the business is registered with the Missouri Secretary of State under the Missouri Fictitious Name Statute.
- Line 20.** Enter address to which you wish reports and returns sent. If that address corresponds to the business address or to the legal owner's address, check the appropriate box. *Do not write in an address unless you check the "Other" box.* If you are registering for more than one tax and have more than one mailing address, please attach a list of mailing addresses, identified by tax.
- Line 21.** Enter address where the business keeps its books and records; "Mailing Address" is the address you entered to answer question 20. *Do not write in an address unless you check the box labeled "Other".* If you are registering for more than one tax and have more than one record storage address, please attach a list of record storage addresses, identified by tax.
- Line 22.** Please enter, if known, information about the previous owner of the business. If the business has not had a previous owner, disregard this section.
- Line 23.** If you are a corporation, you must enter the name and address of at least one of the major officers of the corporation. If you are a partnership, you must enter the names and addresses of full partners. If there is not sufficient room to list all officers or partners, please attach a list to the application. The "Registered Agent" field is meant for foreign (non-Missouri based) corporations, but if the business has a registered agent or an attorney-in-fact, enter name and address whether business is Missouri based or not.

Missouri Department of Revenue
 Division of Taxation
 Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105

REGISTRATION CHANGE REQUEST

PLEASE USE THIS FORM TO MAKE CHANGES IN YOUR REGISTRATION RECORDS.

• Please Type or Print • Do Not Write in Shaded Areas

Enter your Missouri Tax ID Number:

Enter your primary business trade name as currently on file:

Business address currently on file:

Please make the following change(s) in my Registration Records: (Check and complete appropriate items)

1 Change primary business trade name to: (If longer than 50 characters, please abbreviate)

2 Change primary business location/phone to: (Use street address – Do Not Use P.O. Box or Rural Route)

New Business Location (Street Address – Do Not Use P.O. Box) Business Phone (Area Code & No.)

City State Zip Code County

Within what city's limits, if any is above address?

3 Change type of ownership to:

1 Sole Owner 2 Partnership 3 Government 4 Other:

5 Missouri Corporation Missouri Charter Number Date Incorporated

6 Out-of-State Corporation Missouri Certificate of Authority No. Date Registered in Mo. State of Incorporation

Fictitious Name Businesses: Missouri Fictitious Name No. Date Registered with Secretary of State

4 Change owner name to: (Use only if change results from change in type of ownership. If owner name changes due to transfer or sale, etc., a new application must be completed)

New Legal Name of Owner

If Sole Proprietor, give Social Security Number and Birthdate: Owner Social Security Number Birthdate

5 Change owner address/phone to:

Street Address Phone (Area Code and Number)

City State Zip Code County

6 Change of partners or officers in a corporation: (Attach supplemental list of deletions & additions, if necessary)

Delete:

Name (Last, First, Middle Initial) Title Social Security Number Birthdate

Street Address City State Zip Code

Add:

Name (Last, First, Middle Initial) Title Social Security Number Birthdate

Street Address City State Zip Code

Over

7 Change address where reporting forms are to be mailed: (Check all that are applicable)

- This change applies to Business Record; Sales/Use Tax; Withholding Tax; Corporation Income Tax;
 Franchise Tax; Terminal Operator; Special Fuels User; Special Fuels Dealer; Motor Fuels Distributor;
 Motor Fuels Transporters; Cigarette Wholesaler

New address where reporting forms are to be mailed:

Street Address	City	State	Zip Code	County
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8 Change address where books and records are kept: (Check all that are applicable)

- This change applies to Business Record; Sales/Use Tax; Withholding Tax; Corporation Income Tax;
 Franchise Tax; Terminal Operator; Special Fuels User; Special Fuels Dealer; Motor Fuels Distributor;
 Motor Fuels Transporters; Cigarette Wholesaler

New address where books and records are kept:

Street Address - Do Not Use P.O. Box or Rural Route	City	State	Zip Code	County
---	------	-------	----------	--------

9 Add the following new business location for: (Attach supplemental list if necessary)

- Sales/Use Tax; Special Fuels Dealer; Special Fuels User with Bulk Storage in Missouri

Business Trade Name		Opening date:
Street Address - Do Not Use P.O. Box or Rural Route		M M D D Y Y
City		
State	Zip Code	County
		County
		City

Within what city's limits, if any, is above address? _____

Complete the following for Sales/Use Tax locations:

Do you sell utilities for domestic use at this location?

- Yes No

Taxable sales begin: M M D D Y Y

Will any of the following special licenses be required?

Missouri State Liquor License? Yes No

Missouri Motor Vehicle Leasing Company Permit? Yes No

Missouri Controlled Substance License? Yes No

Complete the following for Special Fuels Dealer and User locations:

Storage capacity (gallons):	Diesel	LP Gas	Other
-----------------------------	--------	--------	-------

10 Delete the following business location for: (Attach supplemental list, if necessary)

- Sales/Use Tax; Special Fuels Dealer; Special Fuels User with Bulk Storage in Missouri

Business Trade Name		
Street Address - Do Not Use P.O. Box or Rural Route		City
State	Zip Code	County
		County
		City
Date of Closing		
M M D D Y Y		

If business location was sold or leased, complete the following:

New Owner's Name	
Street Address - Do Not Use P.O. Box or Rural Route	City
State	Zip Code
New Business Name, if changed	

11 Revise list of trucks or trailers used to transport motor fuels. Attach complete revised list to include: make/model/year; motor no./trailer serial number; compartments capacity (gallons); and total capacity.

 Signature Title Date

CORPORATION INCOME TAX

General Instructions for Preparing Corporation Income Tax Returns	83
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Instructions for Schedule MS Part 3	87
Schedule MS	89
Form 20ES	91
Form 20S	95
Corporation Franchise Tax Report	97
Application for Tax Refund/Credit	99

MISSOURI 1981 GENERAL INSTRUCTIONS AND FORMS FOR PREPARING CORPORATION INCOME TAX RETURNS

A complete copy of your Federal income tax return including Schedules must be attached to the Missouri Corporation Income Tax Return. However, detailed depreciation schedules, the following Forms and any Schedules pertaining thereto may be omitted: Form 4683, 4832, and the 5500 series.

These instructions are for guidance only and should not be construed to be the complete law.

CORPORATIONS REQUIRED TO MAKE RETURNS: Every corporation, as defined in Chapter 143, R.S. Mo., is required to file a return of income in Missouri for each year in which it is required to file a Federal income tax return and has gross income within Missouri of \$100.00 or more.

The following corporations are exempt from Missouri income tax:

(1) A corporation which by reason of its purposes and activities is exempt from Federal income tax. The preceding sentence shall not apply to unrelated business taxable income and other income on which Chapter 1 of the Internal Revenue Code imposes the Federal income tax or any other tax measured by income;

(2) An express company which pays an annual tax on its gross receipts in this state;

(3) An insurance company which pays an annual tax on its gross premium receipts in this state; and

(4) Any other corporation that is exempt from Missouri income taxation under the laws of Missouri or the laws of the United States.

Small Business Corporation - If a small business corporation makes an election under Section 1372(b) of the Internal Revenue Code of 1954, then:

(1) With respect to the taxable years of the corporation for which such election is in effect, such corporation shall not be subject to the taxes imposed by section 143.071. An income tax return is required to be filed on Form 20S.

(2) With respect to the taxable years of a shareholder of such corporation in which or with which the taxable years of the corporation for which such election is in effect end, the provisions of Sections 1373, 1374 and 1375 of the Internal Revenue Code of 1954 shall apply to such shareholders. Each shareholder must report his income on his Missouri income tax return as being ordinary income (loss) and long term capital gain (loss) from Missouri business sources.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: Corporation Income Tax returns shall be filed on or before the fifteenth day of the fourth month following the close of the taxpayer's taxable year. A person required to make and file a return shall on the same day without assessment, notice or demand, pay any tax due thereon to the Director of Revenue. Installment payments may not be made.

Returns must be mailed to the Depart-

ment of Revenue, P.O. Box 700, Jefferson City, Missouri 65105.

BUSINESS FACILITY CREDIT: For information concerning the business facility credit write: Department of Revenue, P.O. Box 700, Jefferson City, Missouri 65105.

EXTENSION OF TIME TO FILE AND PAY: If a taxpayer has been granted an extension of time to file its Federal income tax return, the time for the filing of its Missouri income tax return shall automatically be extended for a similar period of time. A copy of each Federal extension shall be attached to the Missouri Form 20 when filed.

If a taxpayer has been granted an extension of time to pay its Federal income tax, the time for paying its Missouri income tax shall be automatically extended for a similar period of time. A copy of each extension shall be attached to the Missouri Form 20 when filed.

An extension of time to file an income tax return does not automatically extend the time for payment of the tax. The taxpayer should therefore pay, on or before the original due date, the amount properly estimated as its tax for the taxable year. This amount must be submitted on Missouri Form 60.

If a taxpayer files a Missouri Form 60 it should attach thereto a copy of all Federal extensions. A copy of such extensions *must* be attached to the Missouri Form 20 when filed.

REPORT OF CHANGE IN FEDERAL TAXABLE INCOME: If the amount of a taxpayer's Federal taxable income for any taxable year is changed or corrected, the taxpayer shall report such change or correction within ninety days after the final determination of such change. Any taxpayer filing an amended Federal income tax return shall file an amended income tax return with the Missouri Department of Revenue within ninety days.

REQUEST FOR REFUND: The filing of a return or an amended return properly signed is recognized as a request for refund. A taxpayer having a loss carryback in 1981 and having paid Missouri income tax for 1978, 1979, or 1980 should file amended returns for those years, requesting a refund to the extent such carryback is applied to those years.

CONSOLIDATED FEDERAL RETURN — SEPARATE MISSOURI RETURN: A corporation which participates in the filing of a consolidated Federal income tax return shall (if no Missouri consolidated return is filed) determine its Federal taxable income as if it had filed a separate Federal income tax return for the year. Such a corporation shall attach to its Missouri Form 20 a copy of a Federal Form 1120, together with all per-

tinent schedules, wherein its separate Federal taxable income is computed. One complete copy of the actual consolidated Federal income tax return for the year, together with all pertinent schedules, shall be submitted by the parent corporation and all subsidiary members filing a separate Missouri return shall attach a statement thereto wherein the consolidated return of the group is incorporated by reference.

DECLARATION OF ESTIMATED TAX: Every corporation doing business in this state shall make a declaration of its estimated tax for the taxable year, on Form 20ES, if its Missouri estimated tax can reasonably be expected to be at least one hundred dollars.

If an affiliated group of corporations files a Missouri consolidated income tax return for the taxable year, its Missouri estimated tax payments may be combined on Form 20.

A corporation may amend its declaration on Form 20ES.

SIGN YOUR RETURN: A corporation income tax return is not considered valid unless it is signed. All required information must be supplied where applicable, and a check in the full amount must accompany the return where a tax due is indicated.

ADDITION TO TAX FOR FAILURE TO FILE: A taxpayer which fails to file a return by the due date, including extensions of time is charged an addition to tax of 5% per month (not to exceed 25% in the aggregate) during the period of such failure.

ADDITION TO TAX FOR FAILURE TO PAY: Unless an extension of time to pay has been granted, an addition to tax of 5% is charged with respect to that part of the total tax for the year which is not paid by the original due date of the return. The addition to tax will be waived if (a) the amount of tax paid on or before the original due date of the return is at least 90% of the amount of tax shown on Form 20 and (b) the balance of the tax due as shown on Form 20 is paid on or before the due date of the return, including extensions of time.

ADDITION TO TAX FOR NOT PAYING ENOUGH ESTIMATED TAX DURING THE YEAR: If the total of your credits and prepayments on Line 11c is less than 80% of Line 10, you may owe an addition to tax unless you meet one of the exceptions explained on Form 30. Attach this form to your return to show how you figured the addition to tax or which exception you believe applies.

If you owe an addition to tax, show the amount on Line 15a of Form 20. If you owe a tax on Line 14 include the addition to tax amount in with your total due on Line 16.

MISSOURI Corporation Income Tax Return 1981

Form 20

or other Taxable Year Beginning _____ 1981, Ending _____ 198

File this Return on or before the 15th day of the 4th month following the close of the taxable year.	Name	Federal Employer I.D. No.
	Number and street	Mo. Employer Withholding No.
New name, address, or Federal I.D. No. See Question 1, page 2 <input type="checkbox"/>	City or town, State, and ZIP code	Place label within block
		Missouri Sales Tax No.
ALL APPROPRIATE ITEMS MUST BE ENTERED AND REQUIRED ATTACHMENTS COMPLETE. IF AN ATTACHMENT IS USED IN PLACE OF A SCHEDULE HAVING A SUMMARY LINE THE TOTAL MUST BE ENTERED.		Missouri Incorporation Number

Check here if this is a consolidated Missouri return. Attach Federal Form 851, and Missouri Form 22.

Enter Gross receipts or gross sales (from line 1, Federal Form 1120) \$ _____
 Total Assets (from line 14, Schedule L, Federal Form 1120) \$ _____

NOTE → ATTACH COPY OF FEDERAL FORM 1120 AND ALL SCHEDULES

1 FEDERAL TAXABLE INCOME (from line 30, Federal Form 1120 but not less than 0)		1	
2 ADDITIONS—			
2a Missouri corporation income tax deducted in determining Federal taxable income		2a	
2b Corporation income tax of other states, their subdivisions and District of Columbia deducted in determining Federal taxable income—(attach schedule)		2b	
2c Missouri modifications—Additions (from line 6, Schedule 1)		2c	
2d Total Additions—add lines 2a, 2b, and 2c		2d	
3 SUBTRACTIONS—			
3a Missouri Modifications—Subtractions (from line 8, Schedule 2)		3a	
3b Net Corporate Dividends (from line 3, Schedule 3)		3b	
3c Total Subtractions—add lines 3a and 3b		3c	
4 BALANCE—line 1 plus line 2d less line 3c		4	
5 FEDERAL INCOME TAX—CURRENT YEAR (from line 5, Schedule 4)		5	
6 MISSOURI TAXABLE INCOME—ALL SOURCES—line 4 less line 5		6	
7 MISSOURI TAXABLE INCOME—Missouri sources (if all Missouri income, repeat line 6) (if not all Missouri income, enter number of apportionment method used from Schedule MS, _____ the % _____ and the amount from line 6, Schedule MS)		7	
8 FEDERAL INCOME TAX—PRIOR YEARS (from line 4, Schedule 5)		8	
9 MISSOURI TAXABLE INCOME—line 7 less line 8		9	
10 MISSOURI TAX—5% of line 9		10	
11 ESTIMATED AND OTHER PAYMENTS AND CREDITS—			
11a New or expanded business facility credit (See Instructions)		11a	
11b Neighborhood Assistance Credit (not to exceed amount on line 10. A credit memo will be issued for unused balance.)		11b	
11c 1981 estimated tax payments (include overpayment from 1980 allowed as a credit)		11c	
11d Payments on Form 60		11d	
11e Total Estimated Payments and Credits		11e	
12 OVERPAYMENT—line 11e less line 10. No refund of less than \$1.00 will be made		12	
13 Overpayment to be: Credited to 1982 Estimated Tax <input type="checkbox"/> A \$ _____ <input type="checkbox"/> B Refunded →		13	
14 TAX DUE—line 10 less line 11e		14	
15 INTEREST AND ADDITIONS TO TAX			
15a Underpayment of Estimated Tax (from Form 30)		15a	Pay balance due of \$1.00 or more to Director of Revenue
15b Interest—1/2% per month		15b	
15c Additions to Tax (for late filing or payment)		15c	
15d Total—add lines 15a, 15b, and 15c		15d	
16 TOTAL DUE—add lines 14 and 15d →		16	

MAKE CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE"—MAIL TO P.O. Box 700 Jefferson City, Mo. 65105

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	Signature of officer	Date	Preparer's signature (other than taxpayer)	Date
	Title		Address (and ZIP Code)	Preparer's Emp. Ident. or Soc. Sec. No.

COMPLETE THE FOLLOWING

- 1 Is this the first Missouri income tax return filed under this name, address, and Federal employer I.D. number? Yes or No
Is the name, address, or Federal employer I.D. number different from that on last year's Missouri Income Tax Form, this year's Missouri Estimated Tax Form, or the attached Federal Form 1120? Yes or No . If yes to any part, place X in box to left of address on page 1 and attach explanation.
- 2 Enter address and phone number of office where Missouri income tax records are maintained _____
- 3 During this year was your Federal taxable income changed for a prior year as a result of an IRS examination or an amended Federal return being filed? Yes or No . If yes see Section 143.601 RS Mo. for requirements to file an amended return to Missouri.

SCHEDULE 1 — Missouri Modifications—Additions (Attach Explanation of Each Item)

1 State and local bond interest (except Missouri)	1		
2 Less: Related expenses (omit if less than \$500)	2		
3 Net—subtract line 2 from line 1	3		
4 Refund of Federal income tax previously deducted	4		
5 Partnership or fiduciary adjustment	5		
6 Total—Add lines 3 to 5 and enter on line 2c, page 1	6		

SCHEDULE 2 — Missouri Modifications—Subtractions (Attach Explanation of Each Item)

1 Interest from exempt Federal obligations	1		
2 Less: Related expenses (omit if less than \$500)	2		
3 Net—subtract line 2 from line 1	3		
4 Reduction in gain due to basis difference	4		
5 Previously taxed income	5		
6 Amount of any Missouri income tax refund for a prior year included in your Federal taxable income	6		
7 Partnership or fiduciary adjustment	7		
8 Total—Add lines 3 to 7 and enter on line 3a, page 1	8		

SCHEDULE 3 — Net Corporate Dividends

1 Dividends (from lines 1a thru 4a, 6a, and 7a, Schedule C, Federal Form 1120)	1		
2 Less: Special dividends received deduction (from lines 5c and 6c, Schedule C, Federal Form 1120)	2		
3 Net corporate dividends—line 1 less line 2 and enter on line 3b, page 1	3		

SCHEDULE 4 — Federal Income Tax—Current Year

1 Federal tax (from line 6, Schedule J, Federal Form 1120)	1		
2 Foreign tax credit (from line 4(a), Schedule J, Federal Form 1120)	2		
3 Recomputed investment credit (from line 8, Schedule J, Federal Form 1120)	3		
4 Minimum tax on tax preference items (from line 9, Schedule J, Federal Form 1120)	4		
5 Federal income tax—add lines 1 to 4 and enter on line 5, page 1	5		

SCHEDULE 5 — Federal Income Tax—Prior Years

- If on a cash basis, enter in Column A the amount of Federal income taxes paid in 1981 for a prior Federal tax year. Omit any amount for which previously entitled to a Missouri income tax deduction. Do not deduct any Federal income tax for 1972-73 fiscal year if you filed on Form 28-11FY, or for any later tax period filed on Form 20. Use this schedule only for taxes paid due to a federal audit of taxable periods beginning before January 1, 1973.
 - Enter in Column B the percentage that gross income from all sources in Missouri for the prior year bears to total gross income for the prior year.
 - Enter in Column C the Missouri apportionment percentage for the prior year.
 - Multiply the tax in Column A by the percentage in Column B; multiply the result by the percentage in Column C. Enter result in Column D.
 - For each prior year attach an explanation, including a copy of pages 1 and 3 of Federal Form 1120 and any Federal audit report.
 - An additional Federal tax for a prior year may indicate an additional Missouri tax for the same year. If so, file an amended return for the prior year without waiting for an audit notice.

	A — Tax Paid	B — Gross Income %	C — Mo Apportionment %	D — Deduction
1 Additional tax for _____ paid in 1981		percent	percent	1
2 Additional tax for _____ paid in 1981		percent	percent	2
3 Additional tax for _____ paid in 1981		percent	percent	3
4 Total—Add Column C, lines 1, 2 and 3 and enter on line 8, page 1				4

- An accrual basis taxpayer paying a Federal income tax for a prior year may generally deduct the tax on an amended Missouri return for the prior year.

Presentation of Percentages: Round percentages on this form, Schedule 5, and MS to three digits to the right of the decimal point such as 12.345% or 1.234%.

INSTRUCTIONS FOR SCHEDULE MS PART 3

1. APPLICATION OF MULTISTATE TAX COMPACT: A taxpayer must have income from business activity taxable by this state and at least one other state, to allocate and apportion income. Income from business activity includes business and nonbusiness income. Thus, if a taxpayer has nonbusiness income taxable by one state and business income taxable by another state, the taxpayer's income shall be allocated and apportioned in accordance with the Multistate Tax Compact.

The first step is to determine which portion of the taxpayer's entire net income constitutes "business income" and which portion constitutes "nonbusiness income." The various items of nonbusiness income are directly allocated to specific states. The business income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll and sales apportionment factors. If one or more of the three factors does not exist (that is, there is no denominator) determine the apportionment factor (line 8, Schedule MS) by dividing by the number of factors used. The sum of the items of nonbusiness income directly allocated to this state, plus the amount of business income attributable to this state by the apportionment formula constitutes the amount of the taxpayer's partial Missouri Taxable Income-Missouri Sources.

2. BUSINESS AND NONBUSINESS INCOME DEFINED: "Business income" is income arising from transactions and activities in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations. "Nonbusiness income" means all income other than business income.

3. TAXABLE IN ANOTHER STATE: A taxpayer is "taxable in another state" if it meets either one of two tests: (a) if by reason of business activity in another state the taxpayer is subject to one of the types of taxes specified, namely: A net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has juris-

isdiction to subject the taxpayer to a net income tax, regardless of whether or not that state imposes such a tax on the taxpayer. The first test is applicable only if a taxpayer carries on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee for qualification, organization or for the privilege of doing business in that state, but (c) does not actually engage in business activities in that state, or (d) does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation's activities with such state, the taxpayer is not "taxable" in another state. The second test applies if the taxpayer's business activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 86-272, 15 U.S.C.A. §§381-385.

4. PROPERTY FACTOR: The numerator of the property factor shall include the average value of the taxpayer's real and tangible personal property owned or rented and used in this state during the income year for the production of business income and the denominator is the average value of all the taxpayer's real and tangible personal property owned or rented and used during the income year for the production of business income.

Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks or leased electronic equipment which is located within and without this state, shall be based upon the ratio which the time the property was physically present or was used in this state bears to the total time or use of the property everywhere during the income year. An automobile assigned to a traveling employee shall be included in the numer-

ator of the factor of the state to which the employee's compensation is assigned under the payroll factor or in the numerator of the state in which the automobile is licensed.

Property owned by the taxpayer shall be valued at its original cost. As a general rule "original cost" is deemed to be the basis of the property for federal income tax purposes (prior to any federal adjustments) at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. The net annual rental rate is the total annual rental rate paid by the taxpayer, less total annual rental rates received by the taxpayer from subrentals. As a general rule the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Revenue may require averaging by monthly values if such method of averaging is reasonably required to properly reflect the average value of the taxpayer's property for the income year.

5. PAYROLL FACTOR: The payroll factor includes only compensation which is attributable to the business income subject to apportionment. The compensation of any employee whose activities are connected primarily with nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year. Accordingly, compensation paid to employees whose services are performed entirely in a state where the taxpayer is exempt from taxation, for example, by Public Law 86-272, are included in the denominator of the payroll factor.

The numerator of the payroll factor is the total amount paid in this state during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, are met: (a) The employee's service is performed entirely within this state; (b) The employee's service is performed both within and without this state, but the service per-

formed without this state is incidental to the employee's service within this state (the word "incidental" means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) If the employee's services are performed both within and without this state, the employee's compensation will be attributed to this state: (i) if the employee's base of operations is in this state; or (ii) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in this state; or (iii) if the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed but the employee's residence is in this state. The term "base of operation" is the place of more or less permanent nature from which the employee starts his work and to which he customarily returns in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

6. SALES FACTOR: The denominator of the sales factor is generally all gross receipts derived by a taxpayer from transactions and activities in the course of its regular trade or business operations which produce business income as defined.

In the case of a taxpayer whose business activity consists of manufacturing and selling, or purchasing and reselling goods or products, "sales" includes all gross receipts from the sales of such goods or products. Gross receipts for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) shall be included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price of the product. The term "sales" also includes gross receipts derived by a taxpayer from business transactions or activities which are incidental to its principal business activity and which are includible in business income. As applied to a taxpayer engaged in a business activity other than the manufacturing and selling, or purchasing and reselling of property, "sales" include the gross receipts from the taxpayer's business activity. In the case of cost plus fixed fee contracts, such as the

operation of a government owned plant for a fee, gross receipts includes the entire reimbursed cost, plus the fee. "Sales" includes the gross receipts from the rental, lease, or licensing the use of the property. "Sales" includes the licensing of intangible personal property such as patents and copyrights.

The numerator of the sales factor will include the gross receipts from sales which are attributable to this state, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales, regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness. Gross receipts from the sales of tangible personal property (except sales to the United States Government) are in this state if the property is delivered or shipped to a purchaser within this state, regardless of the f.o.b. point or other conditions of sale; or if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state of the purchaser.

Sales to the United States Government: Gross receipts from the sales of tangible personal property to the United States government are in this state if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Only sales for which the United States government makes direct payment to the seller pursuant to the terms of its contract constitute sales to the United States government.

Sales other than sales of tangible personal property are in this state if: (a) the income-producing activity is performed in this state; or (b) the income-producing activity is performed both in and outside this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.

7. ALLOCATION OF NONBUSINESS INCOME: For this purpose "Commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

Rents and royalties from real or tangible personal property, capital gains, interest, or patent or copyright royalties, to the extent that they constitute nonbusiness income shall be allocated as follows:

(a) Net rents and royalties from real property located in this state are allocable to this state.

(b) Net rents and royalties from tangible personal property are allocable to this

state; (1) if and to the extent that the property is utilized in this state, or (2) in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of or taxable in the state in which the property is utilized. The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all royalty or rental periods during the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

(c) Capital gains and losses from sales of real property located in this state are allocable to this state.

(d) Capital gains and losses from sales of tangible personal property are allocable to this state, if: (1) the property had a situs in this state at the time of the sale, or (2) the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs.

(e) Capital gains and losses from sales of intangible personal property are allocable to this state, if the taxpayer's commercial domicile is in this state.

(f) Interest is allocable to this state, if the taxpayer's commercial domicile is in this state.

(g) Patent and copyright royalties are allocable to this state; (1) if and to the extent that the patent or copyright is utilized by the payer in this state; or (2) if and to the extent that the patent or copyright is utilized by the payer in a state in which the taxpayer is not taxable and the taxpayer's commercial domicile is in this state. A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state or to the extent that a patented product is produced in the state. A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from patent royalties or copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent or copyright is utilized in the state in which the taxpayer's commercial domicile is located.

**MISSOURI
SCHEDULE
MS**

(Rev. Dec. 1974)

Multistate Division of Income

FOR CALENDAR YEAR _____

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

Name and Federal I.D. No.
as shown on FORM 20 _____

Do NOT use this Schedule if ALL income is from Missouri sources.

PART 1

- Missouri Statutes provide seven methods of determining Missouri Taxable Income from Missouri sources. Check only ONE of the seven boxes.

Method One - MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT - Multistate Tax Compact - Section 32.200.

Complete Part 3 and lines A to G.

Method Two - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451-2(2).

Complete Part 2 and lines A, F, and G (omitting lines B to E).

Special Methods Number 3 to 7 - Attach Detailed Explanation - Complete lines A to G.

Three - Passenger Transportation - Section 143.451-3

Six - Telephone and Telegraph - Section 143.451-6

Four - Railroad - Section 143.451-4

Seven - Other Approved Method - Section 143.461-2

Five - Interstate Bridge - Section 143.451-5

Attach Letter of Approval and Detailed Explanation.

A. Missouri Taxable Income - All Sources (from line 6, page 1 Form 20)	A	
B-1. Federal Income Tax - Current Year (from line 5, page 1 Form 20)	B1	
B-2. Federal Net Operating Loss Deduction (from line 29a, Federal Form 1120)	B2	
C. Total Special Deductions - add lines B-1 and B-2	C	
D. Partial Missouri Taxable Income - All Sources - add lines A and C.	D	
E. Partial Missouri Taxable Income - Missouri Sources (from line 14, Part 3 <input type="checkbox"/> or Explanation Attached <input type="checkbox"/>)	E	
F. Missouri Income Percentage - divide line E by line D (or from line 7, Part 2 <input type="checkbox"/>).	F	%
G. MISSOURI TAXABLE INCOME - MISSOURI SOURCES - line A times line F and enter on line 7, page 1, Form 20.	G	

PART 2 BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT

- Enter on line 1 the amount of sales which are transactions wholly in Missouri.
- Enter on line 2 the amount of sales which are transactions partly within Missouri and partly without Missouri.
- Enter on line 3 the amount of sales wholly without Missouri.
- In determining income from Missouri Sources in cases where sales do not express the volume of business - enter on line 1 the amount of business transacted wholly in Missouri and enter on line 2 the amount of business transacted partly in Missouri and partly outside Missouri.
- Attach an explanation reconciling line 4 with specific data on Federal Form 1120.

	Total	Missouri
1 Amount wholly in Missouri	1	
2 Amount partly within and partly without Missouri	2	
3 Amount wholly without Missouri.	3	
4 Total amount - All Sources - add lines 1, 2, and 3.	4	
5 One-half of line 2.	5	
6 Total amount - Missouri - add lines 1 and 5.	6	
7 Missouri Business Transaction Factor - divide line 6 by line 4 and enter on line F, PART 1	7	%

PART 3 MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT

Table with columns: Directly Allocable Nonbusiness Income, Gross Income, Directly Related Expenses, Indirectly Related Expenses. Rows include Interest Income, Royalties, Rents, Net Capital Gains, and Total each column.

Table for Apportionment of Business Income to Missouri. Columns: TOTAL WITHIN AND WITHOUT THE STATE (a), TOTAL WITHIN THE STATE (b), PERCENT WITHIN THE STATE (b) ÷ (a). Rows include Average yearly value of real and tangible personal property, Wages, salaries, commissions, Sales, and Apportionment Factor.

GENERAL QUESTIONNAIRE

- 1. Describe briefly the nature and location(s) of your Missouri business activities
2. Are the amounts shown in column (a) the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? If not, please explain

INSTRUCTIONS
1. Corporations must make a declaration.

—Every corporation subject to income tax under Chapter 143 RSMo. (including those with unrelated business taxable income, and excluding qualified Subchapter S corporations) is required to make a declaration of its estimated tax for the taxable year if its Missouri estimated tax can reasonably be expected to be at least \$100.00.

2. When to file declaration.—The declaration must be filed on or before April fifteenth of the taxable year for which the estimate is made. Also, a declaration may be filed on June fifteenth, September fifteenth, and December fifteenth whichever is the first date the requirements for filing are met.

3. Payment of estimated tax.—The estimated tax may be paid in full with the declaration or in equal installments on or before April 15, 1982, June 15, 1982, September 15, 1982, and December 15, 1982. First installment must accompany the declaration.

4. Fiscal year.—If the corporation files its income tax return on a fiscal year basis, the dates for filing the declaration and paying the estimated tax will be the 15th day of the first and last months of the second quarter of the fiscal year; the 15th day of the last month of the third quarter and the 15th day of the last month of the taxable year.

5. Changes in taxable income.—Even though the situation on April 15, 1982 is such that the corporation is not required to file a declaration at that time, its expected income may change so that it will be required to file a declaration later. In such case the time for

filing is as follows: June 15, if the change occurs after April 15, and before June 15; September 15, if the change occurs after June 15, and before September 15; December 15, if the change occurs after September 15.

NOTE: The December 15 filing of a declaration, amended declaration, or the payment of the last installment, will not relieve the corporation of the additional charge if it failed to pay an estimated tax which was due earlier in its taxable year.

6. Amended declaration.—If after the corporation has filed a declaration, it finds that its estimated tax substantially increased or decreased as a result of a change in its income, it should file an amended declaration on or before the next filing date. Use the form provided for the amended computation.

7. Declaration of estimated tax by members of an affiliated group which file a separate declaration of estimated tax and make payments thereon.—The total paid by members of an affiliated group on their separate declarations will be allowed as a credit on the consolidated return, if they are qualified to file a consolidated return.

8. Addition to tax for failure to pay estimated tax.—The law provides an addition to the tax determined at the rate of 6% per annum for underpayment of estimated tax from the date of the first installment so underpaid. The charge does not apply if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:

- (a) The tax shown on the preceding years return for 12 months with a tax liability, or,
- (b) at least 80% (66-2/3% in the case of a farmer) of the amount due for the current year.
- (c) at least 90% of the amount due computed on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid as if such months constituted the taxable year.

See Section 143.761, RSMo. for other exceptions provided by law.

**HOW TO USE THE
 DECLARATION-VOUCHER**

1. Fill out the worksheet to figure the estimated tax for 1982.
2. Enter name, address, and Federal ID number on the form.
3. Enter the amount shown on line 2 of the worksheet in block A of the voucher.
4. Enter the amount shown on line 3 of the worksheet on line 1 of the voucher.
5. Enter on line 2 of the voucher the amount of overpayment in block B you wish applied to this installment.
6. Enter on line 3 of the voucher the amount of the installment payment, sign the voucher and mail with remittance when due to the address shown.
7. If the declaration must be amended; then:
 - A. Complete the amended computation schedule.
 - B. Enter the revised amounts on the remaining vouchers.
 - C. Proceed as in instruction 6 above.

Missouri Estimated Tax Worksheet (Keep for your records—Do Not File)

1. Missouri Estimated Taxable Income _____
2. Estimated Tax due for 1982, 5% (five percent) of Line 1. Enter here and in block A of Declaration. If \$100 or more, file the Declaration even though Line 5 may show zero. If less than \$100.00 no Declaration is required _____
3. Computation of Installments—

Calendar Year	Fiscal Year	
April 15, 1982		enter 1/4 of Line 2
June 15, 1982		enter 1/3 of Line 2
Sept. 15, 1982		enter 1/2 of Line 2
Dec. 15, 1982		enter amount on Line 2
4. Enter amount of last year's overpayment elected for credit to 1982 Estimated Tax. However, if you desire to spread credit, divide it by the number of installments and enter the result here
 NOTE: Such elected amount is automatically credited to your Account _____
5. Amount to be paid (Line 3 Less Line 4). Enter here and in item 3 on Original Declaration Installment. If zero, enter zero in Item 3 of Declaration Installment _____

NOTE: If estimated tax changes during the year use the amended computation below to determine amended amount to be entered on the declaration-voucher.

Amended Computation Schedule	Record of Estimated Tax Payments				
(Use if estimated tax is substantially changed after first declaration-voucher filed)	Voucher Number	(a) Date	(b) Amount	(c) 1981 Overpayment	(d) Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c)
1. Amended estimated tax (enter here and in Block A on declaration-voucher)					
2. Less:					
(a) Amount of last year's overpayment elected for credit to 1982 estimated tax and applied to date	1				
(b) Payments made on 1982 declaration	2				
(c) Total of lines 2(a) and 2(b)	3				
3. Unpaid balance (line 1 less line 2(c))	4				
4. Amount to be paid (line 3 divided by number of remaining installments). Enter here and on line 1 of the declaration-voucher	Total				

—NOTICE—

You will not be billed

Remit when due

FORM 20ES MISSOURI ESTIMATED TAX DECLARATION VOUCHER FOR CORPORATIONS—1982
 (To be used for making declaration and payment) **4**

A Estimated tax for the year ending _____ (month and year) \$ _____	B Overpayment from last year credited to estimated tax for this year \$ _____	If fiscal year taxpayer, see instructions	Calendar year—Due December 15, 1982 Fiscal year—Due _____
1 Amount of this installment \$ _____ 2 Amount of unused overpayment credit, if any, applied to this installment (see instructions) \$ _____ 3 Amount of this installment payment (line 1 less line 2) \$ _____ If this is an original declaration-voucher, file even though line 3 is zero		Federal I.D. Number _____ Fiscal Year Ending _____ Is this the first Missouri Corporation Declaration filed under this name? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Sign here YOUR SIGNATURE _____ TITLE _____		Name _____ Number and Street _____ City or town, State, and Zip code _____	

Return this voucher with check or money order payable to:
MISSOURI DEPARTMENT OF REVENUE, Box 700, Jefferson City, Missouri 65105

FORM 20ES	MISSOURI ESTIMATED TAX DECLARATION FOR CORPORATIONS—1982 (To be used for making declaration and payment)	VOUCHER 3	
A. Estimated tax for the year ending _____ (month and year) \$ _____	B. Overpayment from last year credited to estimated tax for this year \$ _____	If fiscal year taxpayer see instructions	Calendar year—Due September 15, 1982 Fiscal year—Due _____
1. Amount of this installment \$ _____	2. Amount of unused overpayment credit, if any, applied to this installment (see instructions) \$ _____	3. Amount of this installment payment (line 1 less line 2) \$ _____	Federal I.D. Number _____ Fiscal Year Ending _____
If this is an original declaration-voucher, file even though line 3 is zero.			Is this the first Missouri Corporation Declaration filed under this name? Yes <input type="checkbox"/> No <input type="checkbox"/>
Sign here YOUR SIGNATURE TITLE			Name _____ Number and Street _____ City or town, State, and Zip code _____
			Return this voucher with check or money order payable to: MISSOURI DEPARTMENT OF REVENUE, Box 700, Jefferson City, Missouri 65105

FORM 20ES	MISSOURI ESTIMATED TAX DECLARATION FOR CORPORATIONS—1982 (To be used for making declaration and payment)	VOUCHER 2	
A. Estimated tax for the year ending _____ (month and year) \$ _____	B. Overpayment from last year credited to estimated tax for this year \$ _____	If fiscal year taxpayer see instructions	Calendar year—Due June 15, 1982 Fiscal year—Due _____
1. Amount of this installment \$ _____	2. Amount of unused overpayment credit, if any, applied to this installment (see instructions) \$ _____	3. Amount of this installment payment (line 1 less line 2) \$ _____	Federal I.D. Number _____ Fiscal Year Ending _____
If this is an original declaration-voucher, file even though line 3 is zero.			Is this the first Missouri Corporation Declaration filed under this name? Yes <input type="checkbox"/> No <input type="checkbox"/>
Sign here YOUR SIGNATURE TITLE			Name _____ Number and Street _____ City or town, State, and Zip code _____
			Return this voucher with check or money order payable to: MISSOURI DEPARTMENT OF REVENUE, Box 700, Jefferson City, Missouri 65105

FORM 20ES	MISSOURI ESTIMATED TAX DECLARATION FOR CORPORATIONS—1982 (To be used for making declaration and payment)	VOUCHER 1	
A. Estimated tax for the year ending _____ (month and year) \$ _____	B. Overpayment from last year credited to estimated tax for this year \$ _____	If fiscal year taxpayer see instructions	Calendar year—Due April 15, 1982 Fiscal year—Due _____
1. Amount of this installment \$ _____	2. Amount of unused overpayment credit, if any, applied to this installment (see instructions) \$ _____	3. Amount of this installment payment (line 1 less line 2) \$ _____	Federal I.D. Number _____ Fiscal Year Ending _____
If this is an original declaration-voucher, file even though line 3 is zero.			Is this the first Missouri Corporation Declaration filed under this name? Yes <input type="checkbox"/> No <input type="checkbox"/>
Sign here YOUR SIGNATURE TITLE			Name _____ Number and Street _____ City or town, State, and Zip code _____
			Return this voucher with check or money order payable to: MISSOURI DEPARTMENT OF REVENUE, Box 700, Jefferson City, Missouri 65105

Form 20S

MISSOURI Small Business Corporation Income Tax Return

1981

or other Taxable Year Beginning _____, 1981 Ending _____, 198 _____

Please Type or Print Plainly

THIS RETURN IS DUE ON OR BEFORE THE 15TH DAY OF THE 4TH MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR	Name	Federal Employer I D No
	Number and street	Mo Employer Withholding No
	City or town, State, and ZIP code Place label within block	Missouri Sales Tax No

During This Taxable Year, Has the Corporation Been Notified of a Change in Its Federal Net Income for Any Prior Period? YES NO If YES, Submit Schedule of Changes

NOTE → ATTACH A COPY OF YOUR FEDERAL FORM 1120S, SUPPORTING SCHEDULES FORM 1099-DIV AND SCHEDULES K-1 TO THIS RETURN.

Are all shareholders residents of Missouri? (Check box below)

Yes If yes, do not complete the remainder of this return. Attach required statements, sign below and mail.

-or-

No If no, complete separate Schedule MS and Schedule A, Page 2. Attach required statements, sign below and mail. A copy of Schedule A (or its information) must be provided to each nonresident shareholder to assist in preparing his Schedule NRI, Form 40.

Send completed return and required attachments to the Missouri Department of Revenue, Business Tax Bureau, Corporate Tax Section, P.O. Box 700, Jefferson City, Missouri 65105.

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	Signature of officer _____	Date _____	Preparer's signature (other than taxpayer) _____	Date _____
	Title _____		Address (and ZIP Code) _____	Preparer's Emp. Ident or Soc. Sec. No _____

Your shareholders may be entitled to a special tax credit if the corporation has established a new or expanded business facility and employed at least two additional employees in the operation of said facility. Contact the Missouri Department of Revenue for forms and instructions.

Name of Corporation _____

Federal Employer ID No. _____

(Page 2)

A. Enter Missouri Business Percentage from Schedule MS, Page 1, Line F. _____ %

A		B - AMOUNTS FOR EACH SHAREHOLDER NOT A RESIDENT OF MISSOURI			
TOTAL ALL SHAREHOLDERS		Shareholders name	Percent	Percent	Percent
ORDINARY INCOME (or LOSS)	Stock Percentage	1. Enter amount from Federal 1120S Schedule K, line 4	Percent	Percent	Percent
1. Actual Distribution in 1981 Not Qualified for Exclusion	1. Enter amount from Federal 1120S Schedule K, line 4	1. Enter amount from 1981 Federal 1099-DIV, column 3			
2. Actual Distribution in 1981 Qualified for Exclusion	2. Enter amount from Federal 1120S Schedule K, line 6	2. Enter amount from 1981 Federal 1099-DIV, column 2			
3. Total Actual Distributions in 1981	3. Add lines 1 and 2	3. Add lines 1 and 2			
4. Actual Distributions from Missouri Business		4. Line 3 times percentage in line A above			
5. Undistributed Taxable Income (or Loss)	5. Enter amount from Federal 1120S Schedule K, line 8	5. Enter amount from Federal 1120S Schedule K-1, line 1			
6. Undistributed Taxable Income (or Loss) from Missouri Business		6. Line 5 times percentage in line A above			
LONG TERM CAPITAL GAIN					
7. Actual Distribution in 1981	7. Enter amount from Federal 1120S Schedule K, line 5	7. Enter amount from 1981 Federal 1099-DIV, column 4			
8. Undistributed Net Long Term Capital Gain	8. Enter amount from Federal 1120S Schedule K, line 9a	8. Enter amount from Federal 1120S Schedule K-1, line 2a			
9. Total (Long Term Capital Gain)	9. Add lines 7 and 8	9. Add lines 7 and 8			
10. Long Term Capital Gain from Missouri Business		10. Line 9 times Percentage in line A above			

1. If corporation had more than five shareholders who were not residents of Missouri an additional Schedule A should be completed so that there will be a column of data for each nonresident shareholder.

2. The amounts listed for each nonresident shareholder in COLUMN B must be reported on his Missouri Income Tax Return Form 40 as follows:

- A. The amount on line 4, column B is to be included on Schedule NRI, line 3, column B, Missouri Sources.
- B. The amount on line 6, column B is to be included on Schedule NRI, line 13, column B, Missouri Sources.
- C. The amount on line 10, column B is to be included on Schedule NRI, line 7, column B, Missouri Sources.

1982 MISSOURI Corporation Franchise Tax Report



BULK RATE
U.S. POSTAGE
PAID
PERMIT NO. 122

CHECK ONE AND INDICATE TAXABLE PERIOD		Dept. of Revenue Use Only
<input type="checkbox"/> Calendar Year 1982 (Beginning January 1, 1982 ending December 31, 1982.) <input type="checkbox"/> Short Period Beginning Mo. ____ Day ____ Yr. ____ Ending Mo. ____ Day ____ Yr. ____ <input type="checkbox"/> Fiscal Year Beginning Mo. ____ Day ____ , 1982 Ending Mo. ____ Day ____ , 1983		J.D. _____
		Code _____
DUE DATE OF THIS REPORT Fourth month, fifteenth day of the corporation's taxable period. <i>(See Instructions)</i>	Corporation Name _____	Missouri Corporation Number _____
	Name of Registered Agent in Missouri _____	Date of Incorporation _____
	Number and Street of Registered Agent _____ Place label within block	State of Incorporation _____
	City, State, and Zip Code of Registered Agent _____	Date of Certificate of Authority _____

Has there been a change in your accounting period? Yes No If yes, give prior accounting period _____

READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT

CORPORATIONS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6a and 7 ONLY.
 CORPORATIONS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6a.

1. PAR VALUE OF ISSUED and OUTSTANDING STOCK (For no-par stock, see instructions)	1		
2. ASSETS			
2a. Total assets per ATTACHED BALANCE SHEET	2a		
2b. Less: Investments in and advances to subsidiaries (Attach schedule showing name & percentages)	2b		
2c. Adjusted total assets (line 1 or 2a, whichever is greater, less line 2b)	2c		
3. ALLOCATION PER ATTACHED MISSOURI BALANCE SHEET OR SCHEDULE		(A) MISSOURI	(B) EVERYWHERE
3a. Accounts receivable	3a		
3b. Inventories	3b		
3c. Land and fixed assets (net of accumulated depreciation)	3c		
3d. Total allocated assets (add lines 3a, 3b and 3c)	3d		
4. MISSOURI PERCENTAGE FOR APPORTIONMENT (line 3d, column A divided by column B)	4		
5. ASSETS APPORTIONED TO MISSOURI (line 2c times line 4)	5		
6. TAX BASIS			
6a. Corporations having all assets within Missouri (line 2c)	6a		
6b. Corporations having assets both within and without Missouri (line 5)	6b		
7. TAX COMPUTATION			
7a. Tax - 1/20th of 1% (.0005) of line 6a or 6b - (Domestic corporations - Minimum \$25.00 Foreign corporations - See Instructions)	7a		
7b. Amount paid with Form 60, Application for Extension of Time to File	7b		
7c. OVERPAID (line 7b less line 7a)	7c		
7d. BALANCE DUE (line 7a less line 7b)	7d		
7e. Interest - 1% per month FROM DATE DUE TO DATE PAID	7e		
7f. Penalty - 5% per month or fractional part thereof until paid, not exceeding 25%	7f		
7g. TOTAL DUE (add lines 7d, 7e, and 7f)	7g		
7h. SHORT PERIODS (for new corporations & change in accounting periods only.) - Line 7g X $\frac{\quad}{12}$ = PRORATED TAX DUE	7h		

**Insert number of months in short period.*

MAKE CHECK PAYABLE TO: MISSOURI FRANCHISE TAX (Individual Check is Required for Each Report)

MAIL CHECK AND REPORT TO: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 371, Jefferson City, Missouri 65105.

I declare that I have examined this report, 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	Signature of Officer _____	Date _____	Preparer's Signature (other than taxpayer) _____	Telephone No. _____	Date _____
	Title - President, Vice-President, Secretary, Treasurer _____		Address _____		Preparer's Emp. Ident. or Soc. Sec. No. _____

ADDITIONAL INFORMATION

Nature and kind of business _____
 Location of place(s) of business _____
 Counties in Missouri where places of business are located _____
 Name, Address, and Telephone Number of Registered Agent in Missouri _____

 Total dollar amount of par value shares issued & outstanding (capital stock) _____
 Number amount of no par value shares issued & outstanding _____
 Actual dollar amount per share for capital stock with no par value (the value is \$5 per share or actual value whichever is higher) _____
 Book value of Property & Assets within Missouri _____
 Book value of Property & Assets without Missouri _____
 Book value of Total Property & Assets _____
 Name and Address of Corporation officers:
 President _____
 Vice President _____

INSTRUCTIONS

CORPORATIONS SUBJECT TO TAX: All domestic corporations must file a report and pay any tax due. ALL foreign corporations engaged in business in Missouri must file a report and pay any tax due. (Foreign — not engaged in business in Missouri on the first day of its taxable period or during the twelve months prior to that day should see instructions below.) Corporations not organized for profit, express companies which pay an annual tax on gross receipts in Missouri, Industrial Development Authorities organized under Chapter 349, RSMo., and insurance companies which pay an annual tax on premium receipts are exempt from franchise tax.

NEW CORPORATIONS: All new corporations will have a report due on or before the fifteenth day of the fourth month from such corporation's date of incorporation (Certificate of Authority, if a foreign corporation) whether it be a short period or for a full twelve months, depending on what accounting period the corporation has adopted (i.e., a corporation that is chartered or receives authority on June 12, 1982 and adopts a December 31 ending accounting period, will have a 1982 report due September 15, 1982 and the franchise tax will be prorated at 7/12ths of the tax normally due).

FOREIGN CORPORATIONS: A foreign corporation which does not, in fact, engage in any business in Missouri during the taxable period does not have any legal obligation for filing a corporation franchise tax return under Section 147.020. It should be noted, however, that the decision as to whether a corporation was engaged in business in Missouri is a decision which is made, in the final analysis, by the Missouri Department of Revenue and that the department operates under the assumption that a corporation which is organized for profit and has a Certificate of Authority to transact business in Missouri during the year does, in fact, transact business in Missouri during the year. As a consequence, a foreign corporation should file a Missouri Corporation Franchise Tax Report for the year and should note on that report that it is not subject to the franchise tax due to the fact that it did not engage in any business in Missouri during the year. Such corporation is not subject to any Missouri Corporation Franchise Tax, including the \$25.00 minimum tax.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: Calendar year, having a taxable period beginning 1-1-82 and ending 12-31-82, is due on or before April 15, 1982, with regard to extensions of time. Fiscal year, a taxable period beginning in 1982 and ending in 1983, is due on or before the fifteenth day of the fourth month from the beginning of the taxable period, with regard to extensions of time. Short period is due on or before the fifteenth day of the fourth month from the beginning of the short period.

EXTENSIONS OF TIME: For each taxable period beginning on or after January 1, 1980, if a corporation shall obtain an extension of time for filing its Missouri income tax return, such corporation will also be granted a corresponding extension of time for filing the franchise tax report for its taxable year immediately succeeding the taxable year for which the income tax extension is granted. AN EXTENSION OF TIME TO FILE DOES NOT EXTEND THE TIME TO PAY. If a corporation shall obtain an extension of time for paying its Missouri income tax, such corporation will also be granted a corresponding extension of time for paying the franchise tax due for its taxable year immediately succeeding the taxable year for which the income tax extension is granted. Attach a copy of any extension to the Missouri Corporation Franchise Tax Report when filed. Separate extensions must be filed for corporation income tax and corporation franchise tax accounts.

NOTE: If the time for filing the franchise tax report is extended, but the time for payment of the franchise tax is not extended, the corporation should file a Missouri Form 60, attaching a copy of any approved federal extension or Missouri income tax extension and shall pay on or before the fifteenth day of the fourth month of its taxable period, an amount properly estimated as its franchise tax. (To avoid penalty, the taxpayer must remit at least 90% of the amount of the tax shown on line 7a of the corporation's 1982 report and remit the balance of the tax due as shown on the report by the extended due date of the report.)

RATE AND BASIS OF TAX: One twentieth of one percent (1/20th of 1%) of the value of total assets or the par value of issued and outstanding capital stock, whichever is greater. For capital stock with no par value, the value is \$5.00 per share or actual value, whichever is higher.

BALANCE SHEET: Submit a balance sheet (Schedule L of Form 1120, U.S. Corporation Income Tax Return) and supporting schedules prepared in accordance with Federal Corporation Income Tax requirements as of the beginning of business on the first day of the corporation's taxable period. New corporations should submit a balance sheet as of its date of incorporation (Certificate of Authority, if foreign corporation).

BALANCE SHEET FOR BANKS: Enter on line 2a the results of deducting total deposits from total assets shown on the Call Report as of the beginning of business on the first day of the corporation's taxable period. Attach a copy of the Call Report to the Missouri Corporation Franchise Tax Report.

SUBSIDIARY INVESTMENTS: Submit a schedule of investments and advances to all subsidiaries indicating the names and percentage of voting stock owned in each.

ALLOCATION AND APPORTIONMENT: A corporation having assets both within and without Missouri apportions its total assets based on the amount of accounts receivable, inventory, land and fixed assets allocated to Missouri. Corporations doing business within and without Missouri should submit a balance sheet or schedule of Missouri assets in addition to the balance sheet required in above instructions. Extend the apportionment percentage on line 4 to six digits to the right of the decimal point; such as .123456% or .012345%.

ACCOUNTS RECEIVABLE: Include as Missouri assets all notes, accounts, and contracts receivable that are based upon Missouri destination sales. Receivables which are not derived from sales must be included as Missouri assets if the borrower is located in Missouri. If accounts receivable from subsidiaries are included in line 2b, do not include in line 3a.

INVENTORIES: Include as Missouri Assets the amount of all inventories owned by the corporation and used in Missouri. The value of inventories should be determined by the method used for income tax purposes.

LAND AND FIXED ASSETS: Include as Missouri assets all land and fixed assets owned by the corporation and used in Missouri. The value of land and fixed assets should be the original cost less accumulated depreciation.

BANK OVERDRAFTS: Overdrafts as shown on the balance sheet constitutes a liability and are not deductible. Add negative cash figures back to total assets.

DELINQUENT PAYMENTS: Franchise taxes not paid on or before the original due date (determined with regard to any extension of time for payment) are subject to a penalty of five percent per month or fractional part thereof until paid, not exceeding twenty-five percent (25%) in the aggregate. Interest at the rate of one percent (1%) per month shall be added to any tax not paid on or before the due date. If any corporation fails to pay any tax due within the time prescribed under the law or if any corporation makes errors and omissions in reports or payments and the director of revenue determines that such action is the result of mistake or is due to circumstances beyond reasonable control and that such delinquency or inaccuracy was unavoidable or devoid of any intent to evade the tax, the director may, at his discretion, waive any penalty that would otherwise be imposed. Nothing in the law shall be construed so as to permit any officer of this state to remit or abate said interest.

FAILURE TO FILE REPORT AND PAY THE TAX DUE: If a corporation fails to file a franchise tax report and pay the tax due within ninety (90) days from the due date (determined with regard to any extension of time for filing its franchise tax report or for the payment of its franchise tax) such corporation, if organized under the laws of this state, shall forfeit its Missouri Charter or, if a foreign corporation, shall forfeit its Certificate of Authority to engage in business in this state under the provisions of Section 351.525.

Missouri Department of Revenue
 BUSINESS TAX BUREAU
 Corporate Tax Section
 P.O. Box 371
 Jefferson City, Missouri 65105



APPLICATION FOR TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Franchise, Corporation and Corporation Declaration Taxes, from the Business Tax Bureau. Attach amended returns. Tax refund/credit requested for _____ (Indicate appropriate tax area.)

I hereby certify that _____ Firm Name

_____ Mailing Address _____ City

_____ State _____ Zip Code _____ Missouri I.D. Number

overpaid the Missouri Department of Revenue, the sum of _____ dollars (\$ _____)

for the period(s) _____, and further certify that such amount has been

determined to be an overpayment by reason of _____

I swear or affirm that the information reported in this form and any attached supplements is true and correct.

_____ Signature of Taxpayer or Agent _____ Title _____ Date

FOR BUREAU USE ONLY

I have analyzed the records of the Business Tax Bureau on _____ 19 ____ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section _____ as claimed. The amount of overpayment is for:

	Amount
1.	\$
2.	
3.	
4.	
Refund/Credit Total	\$

Claim Number
Check Number
Warrant Number
Credit Number

Analysis of approval or denial: _____

Documents supporting this refund are on file in taxpayer's folder. I recommend approval/denial, refund/credit.	
Initiated by:	Date:

General Approval/Denial

— INSTRUCTIONS TO APPLICANT —

1. Complete Application — a complete breakdown of each specific tax should be attached.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Business Tax Bureau, Corporate Tax Section
 P.O. Box 371, Jefferson City, Missouri 65105.

WITHHOLDING TAX

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MISSOURI TAX REGISTRATION APPLICATION

• Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

Grid for Missouri Tax Identification Number

1. []

WITHHOLDING TAX

2. MONTH AND YEAR ACCOUNT BEGINS WITHHOLDING: [] [] [] [] [] [] [] [] [] []

3. ESTIMATED WITHHOLDING: (CHECK ONE)

1 MORE THAN \$100 PER MONTH 2 \$100 OR LESS PER MONTH 3 LESS THAN \$20 PER QUARTER
1 EXEMPTION 1 EXCEPTION 1 F 2 P 3 N COMPENSATION

COMPLEX CORPORATIONS

4. IF APPLICANT IS A DIVISION OF ANOTHER CORPORATION, GIVE NAME AND ADDRESS OF HOME OFFICE:

BUSINESS NAME MISSOURI TAX ID NUMBER
ADDRESS CITY STATE ZIP CODE

5. DOES HOME OFFICE FILE A CONSOLIDATED WITHHOLDING TAX REPORT FOR ALL DIVISIONS? YES NO

6. IF ANSWER TO 5 IS "NO", GIVE NAME AND ADDRESS OF MISSOURI DIVISION DESIGNATED TO TAKE FULL COMPENSATION:

BUSINESS NAME MISSOURI TAX ID NUMBER
ADDRESS CITY ZIP CODE

7. GIVE NAMES AND ADDRESSES OF OTHER MISSOURI DIVISIONS OF THE CORPORATION (ATTACH LIST IF NEEDED):

BUSINESS NAME MISSOURI TAX ID NUMBER
ADDRESS CITY ZIP CODE

BUSINESS NAME MISSOURI TAX ID NUMBER
ADDRESS CITY ZIP CODE

BUSINESS NAME MISSOURI TAX ID NUMBER
ADDRESS CITY ZIP CODE

I DECLARE THAT I HAVE EXAMINED THIS APPLICATION AND TO THE BEST OF MY KNOWLEDGE IT IS CORRECT AND COMPLETE.

Signature Title Date

WITHHOLDING TAX INSTRUCTIONS

Please enter the Missouri Tax Identification Number which you entered in item 2 of the first page of the application.

- Line 1.** *Do not enter anything in this space.*
- Line 2.** An example of a correct date entry would be 08/05/85 for August 5, 1985.
- Line 3.** Check box beside figures which you anticipate will most closely approximate the businesses withholding. *Do not enter anything in any of the boxes on the second line of this question.* The rest of the questions deal with "Complex" corporations. You only need respond to them if: (1) the business is a corporation, and (2) the business is a division of another corporation. (If the business is a subsidiary of another corporation, disregard the rest of the application.)
- Line 4.** Enter name and address of the parent corporation. If the parent corporation has a Missouri Tax Identification Number, enter that number in the appropriate spaces.
- Line 5.** If the answer is "Yes", then your division does not need a withholding number and this application is unnecessary.
- Line 6.** According to Missouri Law, only one division of a corporation is allowed to take full compensation (2% of the first \$5,000 withheld, 1% of the next \$5,000 withheld, and ½% of any other withholding); the other divisions are only allowed partial compensation (½% of amount withheld). Please enter the address of the division which is taking full compensation on Missouri tax withheld.
- Line 7.** Give names, addresses, and Missouri Tax Identification Numbers of other divisions of the corporation which are withholding Missouri tax.

Please mail to:

Missouri Department of Revenue
Business Tax Bureau
Withholding Section
P.O. Box 999
Jefferson City, Missouri 65108

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
WITHHOLDING TAX SECTION
P.O. BOX 999
JEFFERSON CITY, MISSOURI 65108

MISSOURI
WITHHOLDING TAX REPORT

If address change from last report, check one box.

- Business address change
- Mailing address change

TAX COMPUTATION

- 1. Withholding this Period \$ _____ ◇
- 2. Compensation Deduction \$ _____
- 3. Withholding Due \$ _____ ●
- 4. Additions to Tax (See Instructions) . . . \$ _____
- 5. Interest Due for Late Payment \$ _____
- 6. Total Amount Due \$ _____
- 7. Approved Credit \$ _____
- 8. Amount of Remittance \$ _____

REPORTING PERIOD
DUE DATE

MO. ID NO. _____

BUSINESS NAME _____

MAILING ADDRESS _____

CITY, STATE _____

Authorized Signature Date

Mo941

MAKE CHECK PAYABLE TO MISSOURI WITHHOLDING TAX

Missouri Department of Revenue
Business Tax Bureau
Withholding Tax Section
P.O. Box 999
Jefferson City, Missouri 65108

AMENDED MISSOURI WITHHOLDING TAX REPORT

Missouri Withholding Tax Number

In space above indicate the reporting period for which this amended report is being filed.

Instructions for completing this report are on the reverse side.

	Column A Originally Reported Mo941	Column B Correct Amount	Column C Difference Between Columns A and B (+ or -)
A. If Quarterly Withholding Enter: Month 1			
Month 2			
Month 3			
B. Total for Quarter or Month or Annual			
C. Withholding Previously Reported			
1. Net Withholding			
2. Compensation			
3. Withholding Due			
4. Additions to Tax			
5. Interest			
6. Total Amount Due			
7. Less Approved Credit			
8. Balance Due			
9. Withholding Previously Remitted			
10. Amount Due (If the balance due on Line 8 in Column B exceeds the amount on Line 9, subtract the amount on Line 9 from the amount on Line 8 in Column B, enter the amount due and make check payable to Missouri Withholding Tax.)			
11. Overpayment (If the amount on Line 9 exceeds the balance due on Line 8 in Column B, subtract the amount on Line 8 in Column B from the amount on Line 9, and enter the amount of overpayment.)			Amount to be approved by Director of Revenue for credit or refund.

Authorized Signature _____ Date _____

**INSTRUCTIONS FOR COMPLETING AMENDED MISSOURI
WITHHOLDING TAX REPORT**

If more or less than the correct amount of net withholding (line 1, Mo941) was reported for a particular reporting period an Amended Report (Mo941X) is required to report the correct net withholding.

Verify the Missouri Withholding Tax Number and the name and address that has been entered on the Mo941X form. If incorrect, make appropriate change.

If you are using a blank Mo941X form, enter your Missouri Withholding Tax Number and complete name and address.

Enter the reporting period for which the amended report is being filed. For example, March 1977, 1st Quarter 1977, or Annual 1977.

NOTE: To determine the amount to be entered in Column C, subtract Column A from Column B and enter difference in Column C. If Column A is larger than Column B, enter difference as a negative (-) figure in Column C.

Line Number	Column A Originally Reported	Column B Correct Amount	Column C Difference Between Columns A and B (+ or -)
A.	If amended report is for quarterly withholding, enter total withholding for each month of quarter.	For lines A through 8, enter the correct amount that should have been originally reported.	For lines A through 3, enter difference between columns A and B.
B.	If amended report is for quarterly withholding, enter total of months 1, 2, and 3. If annual return or monthly report is being amended, enter amount of withholding reported on original form Mo941.		
C.	Enter withholding which was previously reported on original form Mo941.		
1.	Enter line B amount less line C amount, if any.		
2.	Enter amount of compensation deducted on original form Mo941.		
3.	Enter amount on line 1 less line 2 amount, if any. This figure must be the same as shown on line 3 of original form Mo941.		
4.	Enter additions to tax as shown on original form Mo941.		If applicable, enter additions to tax, computed as follows: 1. For failure to pay withholding by due date, 5% of line 1.
5.	Enter interest as shown on original form Mo941.		If applicable, enter daily interest computed at 6% per annum for withholding not remitted by due date. Interest is calculated on the amount of net withholding for the number of days from the due date of remittance.
6.	Enter total withholding due for reporting period, line 3 amount plus line 4 and 5 amounts.		For lines 6 through 8, enter difference between columns A and B.
7.	Enter approved credit as shown on original form Mo941.		
8.	Enter line 6 amount less line 7 amount.		
9.			Enter actual amount paid on original form Mo941.
10.			See reverse side.
11.			See reverse side.

Signature — Sign and date form in space provided.

Mo941X

Missouri Department of Revenue
Business Tax Bureau
Withholding Tax Section
P.O. Box 999
Jefferson City, Missouri 65108

FINAL OR ANNUAL RECONCILIATION REPORT

(Submit Missouri Copy of W-2's with this Report)

Year _____

- 1. If final report, check appropriate box and enter date
 Discontinued Sold Date _____
- 2. Name address of person who will keep records

- 3. Schedule of Tax Withheld this Year
 Jan. _____ Jul. _____
 Feb. _____ Aug. _____
 Mar. _____ Sep. _____
 Apr. _____ Oct. _____
 May _____ Nov. _____
 Jun. _____ Dec. _____
- 4. W-2's Attached _____ Total \$ _____
- 5. _____
 Mo941R Authorized Signature Date

CHECK TO REPORT CHANGE OF ADDRESS
ENTER CORRECT NAME/ADDRESS BELOW

BUS. } _____
 NAME } _____
 MAIL } _____
 TO } _____
 NAME } _____
 MAILING } _____
 ADDRESS } _____

ID NO. _____
 NAME _____
 ADDRESS _____
 CITY, STATE _____

Form MO.W-4 (Rev. Oct. 1977)
DEPARTMENT OF REVENUE

Missouri Employee's Withholding Allowance Certificate
(This certificate is for income tax withholding purposes only. Instructions are on reverse side.)

Type or Print your Full Name _____ Your Social Security Number _____

Home Address (Number and Street or Rural Route) _____ Marital status:
 Single Married

City or Town, State and Zip Code _____ (If married but legally separated, or wife (husband) is a nonresident alien, check the single block.)

- 1. Allowance for yourself – enter \$1,200 \$ _____
- 2. Allowance for your wife (husband) – enter \$1,200 \$ _____
- 3. Allowance for unmarried head of household or surviving spouse – if you are able to claim either status on your federal income tax return – enter \$800 \$ _____
- 4. Allowance(s) for dependent(s) – you are entitled to claim a \$400 allowance for each dependent you will be able to claim on your federal income tax return. Do not include yourself or your spouse – enter \$400 times number of dependents . . . \$ _____
- 5. Special Allowance – if married and you have only one job and your spouse does not work – enter \$800 \$ _____
- 6. TOTAL – add lines 1 through 5 above \$ _____

I certify that to the best of my knowledge and belief, the amount of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature _____ Date _____ 19 _____

INSTRUCTIONS

1. If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time.
2. If you are married and both you and your wife or husband are employed, you may not claim the same allowances with your employers at the same time.
3. If you are in doubt as to whether you will qualify as an unmarried head of household or surviving spouse, see the instructions which came with your last federal income tax return.
4. If you are in doubt as to whom you may claim as a dependent, see the instructions which came with your last federal income tax return.
5. If the number of allowances you previously claimed decreases, you must file a new Form Mo. W-4 within 10 days.
6. Should you expect to owe more tax than will be withheld, you may use the same form to increase your withholding by claiming a smaller amount of withholding allowances. In addition, you may agree with your employer to have him withhold a larger amount.
7. No additional exemption may be claimed because of age or blindness.
8. Penalties will be imposed for willfully supplying false information or claiming excessive withholding allowances.

Form Mo W -4A
Missouri Dept. of Revenue
Withholding Tax Division

Employee's Certificate of Non-Residence and Allocation of Withholding Tax — Missouri

Print Full Name _____ Soc. Sec. Number _____
and

Home Address _____
STREET CITY ZONE STATE

EMPLOYEE: This Form To Be Filed With Employer: Do Not Send To Department of Revenue

I hereby certify that I am a non-resident of the State of Missouri, and reside at the address stated above and perform services partly within and partly without Missouri. I estimate the proportion of services performed within Missouri and subject to the withholding tax to be _____%. I will notify my employer within 10 days of any substantial change in proportion, or a change in status to resident of Missouri.

DATED **SIGNATURE**

NOTE: An employer of a non-resident may withhold on the foregoing basis, but must nevertheless make necessary adjustments during the year, so that the proper amount is withheld from the Employee's salary. Please refer to employers instruction booklet (Section 8) for information on how allocation may be determined.

AFFIDAVIT TO SUPPORT EXCLUSION FROM MISSOURI WITHHOLDING TAX

Date _____ 19 _____

The Undersigned, under the penalties of perjury and for the purpose of relieving his/her employer from the requirement of withholding Missouri Income Tax from his/her wages does hereby declare that he/she is employed by _____

and that he/she is a bona fide citizen and resident domiciled in the State of _____, and does not maintain a permanent place of abode within the State of Missouri and is employed and performing services within and without the State of Missouri on such a variable basis during payroll periods that the proportion of the services performed within Missouri is not readily determinable for withholding purposes.

Signature of employee _____

NOTE: The execution and filing of this affidavit does not relieve the employee from the requirement of filing a Missouri State Income Tax Return at the close of the taxable year during which the employee performed services within Missouri. A Form 40 (Individual Income Tax Return), must be filed on or before the 15th day of April of the following year with the Director of Revenue, Individual Tax Bureau, P.O. Box 329, Jefferson City, Missouri 65107.

EMPLOYER: Form must be executed by employee in duplicate. Mail original to Missouri Department of Revenue, Withholding Tax Section.

Missouri Department of Revenue
BUSINESS TAX BUREAU – WITHHOLDING SECTION
P.O. Box 999
Jefferson City, Missouri 65108

APPLICATION FOR WITHHOLDING TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Employer Withholding from the Business Tax Bureau. Attach amended returns.

I hereby certify that _____
Firm Name

Mailing Address _____ City _____

State _____ Zip Code _____ Missouri I.D. Number _____

overpaid the Missouri Department of Revenue, the sum of _____ dollars (\$ _____)

for the period(s) _____, and further certify that such amount has been

determined to be an overpayment by reason of _____

I swear or affirm that the information reported in this form and any attached supplements is true and correct.

Signature of Taxpayer or Agent _____ Title _____ Date _____

FOR BUREAU USE ONLY

I have analyzed the records of the Business Tax Bureau on _____ 19 _____ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section _____ as claimed. The amount of overpayment is for:

	Amount
1.	\$
2.	\$
3.	
4.	
Refund/Credit Total	\$

Claim Number
Warrant Number
Credit Number

Analysis of approval or denial: _____

Documents supporting this refund are on file in taxpayer's folder. I recommend approval/denial, refund/credit.
Initiated by: _____ Date: _____

General Approval/Denial

– INSTRUCTIONS TO APPLICANT –

1. Complete Application.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Business Tax Bureau, Withholding Tax Section, P.O. Box 999, Jefferson City, Missouri 65108.

SALES/USE TAX

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MISSOURI TAX REGISTRATION APPLICATION

Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

1. _____

SALES TAX

BOND MUST ACCOMPANY APPLICATION

2. TAXABLE SALES BEGIN: _____ TEMPORARY LICENSE FROM _____ TO _____

3. ESTIMATE STATE SALES TAX COLLECTIONS (CHECK ONE):
[1] OVER \$250 PER MONTH [2] \$250 OR LESS PER MONTH [3] LESS THAN \$45 PER QUARTER

4. IF BUSINESS WILL BE REPORTING SALES TAX FOR OTHER MISSOURI LOCATIONS, COMPLETE THE FOLLOWING: (Attach List if Necessary)

BUSINESS TRADE NAME _____ COUNTY CITY _____

ADDRESS (Do Not Use P.O. Box or Rural Route) _____ CITY _____

STATE ZIP CODE COUNTY _____ Do you sell utilities for domestic use at this location? Yes No

WITHIN WHAT CITY'S LIMITS, IF ANY, IS ABOVE ADDRESS? _____

BUSINESS TRADE NAME _____ COUNTY CITY _____

ADDRESS (Do Not Use P.O. Box or Rural Route) _____ CITY _____

STATE ZIP CODE COUNTY _____ Do you sell utilities for domestic use at this location? Yes No

WITHIN WHAT CITY'S LIMITS, IF ANY, IS ABOVE ADDRESS? _____

BUSINESS TRADE NAME _____ COUNTY CITY _____

ADDRESS (Do Not Use P.O. Box or Rural Route) _____ CITY _____

STATE ZIP CODE COUNTY _____ Do you sell utilities for domestic use at this location? Yes No

WITHIN WHAT CITY'S LIMITS, IF ANY, IS ABOVE ADDRESS? _____

5. IF YOU PURCHASED BUSINESS, ENTER PURCHASE PRICE: _____

6. CHECK EACH OF THE FOLLOWING THAT YOU PURCHASED

[1] INVENTORY [2] FIXTURES [3] EQUIPMENT [4] REAL ESTATE [5] OTHER: _____

(OBTAIN A "CERTIFICATE OF NO TAX DUE" FROM SELLER, OR YOU WILL BE LIABLE FOR UNPAID TAX)

7. COMPUTE AMOUNT OF BOND REQUIRED (BOND MUST BE SENT IN WITH APPLICATION)

3 X Monthly Tax (Estimate) = Amount of Bond (Round to Next Higher \$10.00)

Section 144.087 requires all applicants for retail sales tax license to file a cash or surety bond. The Director of Revenue may require a taxpayer to adjust the amount of bond to a level satisfactory to cover tax liabilities. Cash bond must be either a cashier's check, certified check, or money order. Personal checks will not be accepted.

8. TYPE OF BOND [1] SURETY [2] CASH [3] PERSONAL [4] NONE REQUIRED

ISSUE DATE _____ NAME OF SURETY BOND COMPANY _____

BOND ID NUMBER _____ AMOUNT OF BOND _____ CODE _____

I swear or affirm that the above information and any attached supplements is true, complete and correct. This application must be signed by the owner (if married, both husband and wife must sign; if the taxpayer is a partnership at least one full partner must sign; if the taxpayer is a corporation at least one officer must sign).

Signature _____ Title _____ Date _____

SALES TAX INSTRUCTIONS

Please enter the Missouri Tax Identification Number which you entered in item 2 of the first page of the application.

- Line 1.** *Do not enter anything in this space.*
- Line 2.** An example of a correct date entry would be 08/05/85 for August 5, 1985. If you are applying for a temporary license, enter the dates the activities begin and end. E.G. activity runs from September 5, 1980 to September 12, 1980 — start date is 09/05/80 and end date is 09/12/80.
- Line 3.** Check box beside figures which you anticipate will most closely approximate the business's sales tax collections.
- Line 4.** If you have more locations than we provide spaces, please attach a list. It is important that the Department of Revenue know which incorporated area a location is within or if the location is not within any incorporated area. Utilities are all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil. Domestic use means that the utility is used for nonbusiness, noncommercial or nonindustrial purposes in the residence of the user. Individual purchases of utilities should be classified as domestic use or nondomestic use based on principal use by the purchaser.
- Line 5.** NOTE: The Missouri State Sales Tax Law makes the person who buys a business liable for any sales tax owed by the previous owner. The Department of Revenue will not issue a certificate of no tax due unless the business requesting the certificate has no sales tax delinquencies.

Missouri Department of Revenue
BUSINESS TAX BUREAU - REGISTRATION SECTION
P.O. Box 840 - Jefferson City, Missouri 65105

SALES AND USE TAX CASH BOND

KNOW ALL MEN BY THESE PRESENTS:

That I _____
doing business as _____
of _____ County, State of _____
as principal, am held and firmly bound unto the Department of Revenue of the State of Missouri,
hereinafter known as the obligee, in the penal sum of _____

_____ DOLLARS (\$ _____), lawful money of the United States as evidenced by the attached
CASHIER'S CHECK or MONEY ORDER, which shall be in the safe keeping of the obligee.

THE CONDITIONS OF THE FOREGOING OBLIGATION IS SUCH THAT,

WHEREAS, the said principal has applied for, or has obtained a certificate of registration to engage
in business and will be subject to the Missouri Sales Tax Law; the Compensating Use Tax Law; the
City Sales Tax Law; the Transportation Sales Tax Law; the Conservation Sales/Use Tax Law; or the
County Sales Tax Law; and all amendments lawfully adopted thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law
and any amendments thereto, and in particular pay all taxes, interest and penalties promptly when
due, then the Director of Revenue, after a reasonable period of time, not less than two (2) years from
the initial date of bonding, release said taxpayer from the bonding requirement as set forth by Section
144.087, RSMo. 1969, and supplement thereto; otherwise to remain in full force and effect, unless
sales tax owed by the principal is in default for a period of sixty (60) days which will result in the
forfeiture of this bond and its immediate deposit into the general revenue fund of the State of Missouri.

WITNESS OUR HANDS at _____, Missouri, this _____ day of
_____ A.D. 19 _____.

ATTEST: _____ (Seal)

Signature of Principal

By _____
Name and Title

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal at my office
in _____ this _____ day of _____ 19 _____.

My commission expires _____
Notary Public

Missouri Department of Revenue
BUSINESS TAX BUREAU
P.O. Box 840 - Jefferson City 65105

SALES AND USE TAX SURETY BOND

KNOW ALL MEN BY THESE PRESENTS:

_____ Bond Number

That we _____

of _____ County, State of _____

as principal, and _____
a corporation duly licensed for the purpose of making, guaranteeing or becoming sole surety upon bonds required or authorized by the laws of the State of Missouri, as surety, are held and firmly bound unto the STATE OF MISSOURI in the penal sum of _____

DOLLARS (\$ _____), lawful money of the United States, to be paid to the State of Missouri, or to the Director of Revenue of the State of Missouri, for which sums of money, well and truly to be paid, we bind ourselves, our heirs, successors, assigns, executors, and administrators, jointly and severally, firmly by these presents.

THE CONDITIONS OF THE FOREGOING OBLIGATION IS SUCH THAT,

WHEREAS, the said principal has applied for, or has obtained a certificate of registration to engage in business and will be subject to the Missouri Sales Tax Law; the Compensating Use Tax Law; the City Sales Tax Law; or the Transportation Tax Law; the Conservation Sales/Use Tax Law; or the St. Louis County Tax Law; and all amendments lawfully adopted in relation thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto, and in particular pay all taxes, interest and penalties promptly when due, then this obligation shall be null and void; otherwise to remain in full force and effect.

If said principal is delinquent the Missouri Department of Revenue will notify said surety. Surety then has thirty (30) days in which to make payment or contact Missouri Department of Revenue stating reasons payment has not been made.

The said principal authorizes the release of the confidential tax information to said surety as long as this obligation remains in force and effect; releasing the Director of Revenue and Department personnel from any and all liability pursuant to any disclosures to said surety of confidential tax information resulting from release of subject information under Section 144.120, RSMo. 1969.

This obligation shall remain in force and effective until the Director of Revenue releases said principal from the bonding requirement as set forth by Section 144.087, RSMo. 1969, and supplement thereto. The surety may cancel the bond and be released of further liability hereunder by delivering thirty (30) days written notice to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the thirty (30) day period.

IN WITNESS WHEREOF, we have duly executed the foregoing obligation this _____

day of _____ A.D. 19 _____. To be effective on the _____

day of _____ A.D. 19 _____. ATTEST: _____ (Seal)

Surety

By _____
Name and Title

Principal

Surety's Street Address or P.O. Box

By _____
Name and Title

City _____ State _____ Zip Code _____

By _____
Name and Title

ACKNOWLEDGEMENT BY PRINCIPAL
Individual

State of _____)
County of _____) ss.

On this _____ day of _____, 19____ before me personally
came _____, to me known, and known
to me to be the person described in, and who executed the foregoing instrument, and acknowledged to me that he
executed the same.

Notary Public _____ County _____
My commission expires _____ State of _____

(Seal)

Partnership

State of _____)
County of _____) ss.

On this _____ day of _____, 19____ before me personally
came _____, to me known, and known
to be one of the partners of the partnership that executed the foregoing instrument, and acknowledged to me that
he executed the same as and for the act and deed of said partnership.

Notary Public _____ County _____
My commission expires _____ State of _____

(Seal)

Corporation

State of _____)
County of _____) ss.

On this _____ day of _____, 19____ before me personally
came _____, to me known, who being
by me duly sworn, did depose and say: that he resides in _____ County,
State of _____; that he is the _____ of
_____, the corporation described in and which executed the
foregoing instrument; that he knows the seal of the said corporation; that the seal affixed to said instrument is such
corporate seal; that it was so affixed by order of the Board of Directors of said corporation and that he signed his
name thereto by like order.

Notary Public _____ County _____
My commission expires _____ State of _____

(Seal)

DLN

REQUEST FOR SALES/USE TAX CASH BOND REFUND

To initiate the refund of the Sales/Use Tax Cash Bond, complete the following information and mail it to: Missouri Department of Revenue, Business Tax Bureau, Central Registration Section, P.O. Box 840, Jefferson City, Missouri 65105.

I hereby certify that _____ Business Name

_____ Business Address

_____ State _____ Zip Code _____ Missouri Tax ID Number

posted bond with Missouri Department of Revenue in the sum of _____

dollars (\$ _____) on _____ and hereby request return of the bond for the following reason: (Check appropriate box)

- Cash Bond has been posted for the required two year period with a satisfactory tax compliance.
- Sold or quit business on _____ .
- Business never opened.
- Other. Explain _____

Mail bond refund to: _____ Name _____ Address

_____ City _____ State _____ Zip Code

I swear or affirm that all returns have been filed and paid and there are no outstanding liabilities, and the information reported in this form and any attached supplements is true and correct as to every material matter.

_____ Signature of Taxpayer or Agent _____ Title _____ Date

— INSTRUCTIONS TO APPLICANT —

1. Complete Application.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Business Tax Bureau, Registration Section, P.O. Box 840, Jefferson City, MO 65105.

Missouri Department of Revenue
Business Tax Bureau
CENTRAL REGISTRATION SECTION
P.O. Box 840 - Jefferson City, MO 65105

ITINERANT VENDOR'S CASH DEPOSIT

KNOWN ALL MEN BY THESE PRESENTS:

That I _____

doing business as/for _____

of _____, _____, _____
City County State

as principal, am held and firmly bound unto the Department of Revenue of the State of Missouri, hereinafter known as the Obligee, in the penal sum of FIVE HUNDRED DOLLARS (\$500.00), lawful money of the United States as evidenced by the attached CASHIER'S CHECK or MONEY ORDER, which shall be in the safe keeping of the Obligee.

THE CONDITIONS OF THE FOREGOING OBLIGATION IS SUCH THAT,

WHEREAS, the said principal has applied for or has obtained an Itinerant Vendors License to engage in a temporary or transient business and will be subject to Itinerant Vendors Law, Sections 150.380 through 150.460, RSMo. 1969, and all amendments lawfully adopted thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto, and pay all creditors in connection with business done in this state, then the Director of Revenue, after a period of not less than sixty (60) days following the expiration and return, or surrender and return of the license, will release said taxpayer from the Cash Deposit requirement as set forth by Section 150.390, RSMo. 1969, and supplement thereto, otherwise to remain in full force or effect, unless there are outstanding claims, or notices of claims, against the Cash Deposit by creditors as set forth in Section 150.440, RSMo. 1969, and supplement thereto.

WITNESS OUR HANDS at _____, _____, _____
City County State

this _____ day of _____ A.D. 19____.

ATTEST: (Seal)

Signature of Principal

Name and Title (Type or Print)

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal at my office
in _____ this _____ day of _____ 19____.

My term expires _____
Notary Public

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
REGISTRATION SECTION
P.O. BOX 840 - JEFFERSON CITY, MISSOURI 65105



APPLICATION FOR CASH DEPOSIT RETURN

This form is to be used for return of the Itinerant Vendor's Cash Deposit. The Cash Deposit can be returned sixty (60) days after the Itinerant Vendor's License is surrendered or has expired unless there is an active claim or notice of claim against the deposit.

I hereby certify that: _____
Firm Name

_____ Mailing Address _____ City

_____ State _____ zip code _____ Missouri Itinerant Vendor's License Number

posted Cash Deposit with the Missouri Department of Revenue in the sum of _____ dollars (\$ _____)

on _____, and further certify that such amount has been determined to be

returnable by reason of _____

NOTE: THE LICENSE, IF STILL VALID, MUST BE ATTACHED TO THIS APPLICATION, OR THE APPLICATION WILL BE RETURNED.

I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.

_____ Signature of Taxpayer or Agent _____ Title _____ Date

FOR BUREAU USE ONLY

I have analyzed the pertinent records of the Business Tax Bureau and have verified the amount of cash deposited and hereby certify that a return is due as follows:

Cash Deposit	Amount	Claim Number
1.	\$	
2.		Check Number
Total Amount Returned	\$	

Analysis: _____

Documents supporting this return are on file in taxpayers folder. I recommend approval/denial. Initiated by: _____ Date _____	General Approval/Denial
---	-------------------------

- INSTRUCTIONS TO APPLICANT -

1. Complete Application - a complete breakdown of each specific tax should be attached.
2. Keep Pink Copy.
3. Return White and Blue Copies to: Missouri Department of Revenue
Business Tax Bureau, Registration Section
P.O. Box 840, Jefferson City, Missouri 65105

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU

MISSOURI SALES TAX EXEMPTION APPLICATION

1.

• PLEASE PRINT OR TYPE ANSWERING ALL QUESTIONS.

• Do not write in shaded areas.

Mail all pages of completed application to:
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105

2. If you have been issued a Missouri Tax ID number, enter below:

4. Effective date Expiration date

_____|_____|_____|_____|_____|_____| _____|_____|_____|_____|_____|_____|
M M D D Y Y M M D D Y Y

3. Type of application: New Renewal

Code: _____

5. Qualifying for exemption as (check one):

- 1 Charitable
- 2 Civic
- 3 Educational (Public)
- 4 Higher education and private, not-for-profit elementary and secondary education
- 5 Religious
- 6 Political Subdivision
- 7 Other _____

6. IRS Exemption Code: 501C(3) 501C(4) Other: _____

7. Organization name and location:

Organization name _____

Organization location (street address or location description - Please do not use P.O. Box or Rural Route) _____

Organization phone (area code & number) _____

City _____ Code _____ State _____ Zip Code _____ County _____ Code _____

8. Legal name of responsible person: (Last, First, Middle (initial))

Street address _____ Phone (area code & number) _____

City _____ State _____ Zip Code _____ County _____ Code _____

9. Type of organizational structure: 1 Foundation 2 Association 3 Government 4 Other: _____

5 Missouri Corporation Missouri Charter Number _____ Date Incorporated ____|____|____|____|____|____|
M M D D Y Y

6 Out-of-State Corporation Missouri Certificate of Authority Number _____ Date Registered in Mo. ____|____|____|____|____|____| State of Incorporation _____

10. Fictitious Name Organization: Missouri Fictitious Name Number _____ Date Registered with Secretary of State ____|____|____|____|____|____|
M M D D Y Y

11. Mailing address: 1 Organization address 2 Responsible person's address 3 Other (give full address below):

Street address _____ County _____ Code _____

City _____ State _____ Zip Code _____

12. Address or location description of where books and records are kept (Please do not use P.O. Box or Rural Route)

1 Organization address 2 Responsible person's address 3 Mailing address 4 Other (give full address below):

Street address - do not use P.O. Box or Rural Route _____ City _____ State _____ Zip Code _____

13. Identification of organization officers:

Name (Last, First, Middle Initial)	Title	Social Security Number	Birthdate
Street address		City	State Zip Code
Name	Title	Social Security Number	Birthdate
Street address		City	State Zip Code
Name	Title	Social Security Number	Birthdate
Street address		City	State Zip Code
Name	Title	Social Security Number	Birthdate
Street address		City	State Zip Code

14. Brief statement of organizational purpose:

15. Describe activities of organization illustrating how these functions further the stated purpose:

IF ALL OF THE FOLLOWING DOCUMENTS DO NOT ACCOMPANY THIS APPLICATION, THE MISSOURI SALES TAX EXEMPTION WILL NOT BE ISSUED.

- 16. Does your organization own real or personal property? Yes No
If yes, ATTACH a copy of the certification from your County Assessor(s) that the property of the organization is exempt from taxation pursuant to Section 137.100(5), RSMo.
- 17. ATTACH copy of the Not-For Profit Certificate, Registration or Charter issued by the Missouri Secretary of State, if registered or incorporated.
- 18. ATTACH copy of your bylaws.
- 19. ATTACH a complete financial history for the last five (5) years (or number of years in existence if less than five) indicating sources and amounts of income and a breakdown of disbursements. If just starting the organization, attach an estimated budget for one (1) year.
- 20. ATTACH a copy of your 501 (c) (3 or 4) internal revenue service exemption letter.
- 21. ATTACH completed Missouri Sales Tax Exemption Application Affidavit (Form DOR-1922).
- 22. I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter. This application is to be signed by one of the officers of the organization.

Signature Title Date

FOR BUREAU USE ONLY	
APPLICATION IS:	<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
COMMENTS:	
Signature _____	Date _____



MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU



APPLICATION FOR TEMPORARY SALES TAX EXEMPTION

PLEASE TYPE OR PRINT.

*Do Not Write in Shaded Area.

Mail completed application to:

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105

1. Organization name, location and telephone number:

Organization name			
Organization location (street address – do not use P.O. box)			Phone (area code & number)
City	State	Zip Code	County

2. Mailing Address (if different from location):

Street address/P.O. box	City	State	Zip Code
-------------------------	------	-------	----------

3. Person responsible for activity:

Name		Social Security Number		Birthdate	
Street address		City	State	M	D
				Y	Y

4. Duration of activity: From

M	M	D	D	Y	Y
---	---	---	---	---	---

 to

M	M	D	D	Y	Y
---	---	---	---	---	---

5. Will Missouri State Liquor License be required? Yes No

6. Description of primary goods sold at activity:

7. Indicate where all anticipated proceeds of the activity will go. List the name of each organization or institution and the percent of proceeds to each. (If more space is required, please attach supplemental listing.)

Name of Organization	Percent
_____	_____
_____	_____

To meet the requirements of Section 144.030.2, RSMo. 1978, and supplement thereto, all proceeds of the activity must go to a charitable or civic organization or for a charitable or civic purpose.

8. Location of the activity: Organization address Responsible person's address Other (give full address below)

Street address	City	State	Zip Code
----------------	------	-------	----------

9. I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter. This application is to be signed by one of the officers of the organization.

Signature	Title	Date
-----------	-------	------

FOR BUREAU USE ONLY:		
<input type="checkbox"/> APPLICATION APPROVED	<input type="checkbox"/> APPLICATION DENIED	(COMMENTS ON REVERSE SIDE)
Date Issued: _____	Duration: From _____ to _____	
Signature _____	Date _____	

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU

MISSOURI SALES TAX EXEMPTION FOR USE OF
ELECTRICITY, WATER, AND GAS APPLICATION

This application is to be used when applying for or renewing a Missouri Sales Tax Exemption under Sales Tax Regulation 12 CSR 10-3.184 (010-86) on purchases of electricity, water, or gas to be used in a non-commercial, non-domestic, or non-industrial manner. This exemption, if granted, is valid for one (1) year only.

1.

• PLEASE TYPE OR PRINT AND COMPLETE ALL LINES

• Do not write in shaded areas

Mail completed application:
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105

2. Your Missouri Tax Identification Number:

3. Effective Date

____|____|____|____|____|____|____|____|
M M D D Y Y

Expiration Date

____|____|____|____|____|____|____|____|
M M D D Y Y

4. Type of application: New Renewal

5. Request exemption for (check all that are applicable): Electricity Water Gas

____|____|____|____|____|____|____|____|
Code

6. Business name and location:

Business name _____
Principal business location (street address — do not use P.O. Box or Rural Route) _____
Business phone (area code & number) _____
City _____ Code _____ State _____ Zip Code _____ County _____ Code _____

7. Mailing address: 1 Business address 2 Other (give full address below)

Street address _____
City _____ State _____ Zip Code _____ County _____ Code _____

8. If regulated utility, by whom?

_____ Identification number, if applicable _____

9. Describe primary operations (attach supplemental sheet, if necessary):

10. Complete fully the reverse side of this application. If not completed properly this application will be returned to sender and the exemption will NOT be issued. Attach additional copies if necessary.

11. Under penalty of perjury, I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.

Signature _____ Title _____ Date _____

FOR BUREAU USE ONLY
 APPROVED DENIED
COMMENTS:
Signature _____ Date _____

12. Please complete the following for each meter for which exemption is sought. You must provide a breakdown of all uses through each meter, indicating the percentage of each use:

Seller's or supplier's name	Meter number
Utility supplied through meter	Meter location
Description of all specific uses of the utility supplied through this meter	Percent of each use
Seller's or supplier's name	Meter number
Utility supplied through meter	Meter location
Description of all specific uses of the utility supplied through this meter	Percent of each use
Seller's or supplier's name	Meter number
Utility supplied through meter	Meter location
Description of all specific uses of the utility supplied through this meter	Percent of each use

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
APPLICATION FOR DIPLOMATIC EXEMPTION
MISSOURI SALES TAX

This application is to be used by those persons qualifying for sales tax exemption under the provision of a treaty or agreement existing between the United States or Missouri and their respective country (Section 144.030 RSMo.).

1.

• PLEASE TYPE OR PRINT AND COMPLETE ALL LINES.

• Do not write in shaded areas.

Mail completed application and attachments to:
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
P.O. Box 840
JEFFERSON CITY, MISSOURI 65105

2. If you have been issued a Missouri Tax Identification number, enter below:

_____ Code _____

3. Effective date _____

4. Type of application: New Renewal

Expiration date _____

5. Name:

_____ Phone (area code and number) _____

Street address – do not use P.O. Box or Rural Route

City

Code

State

Zip Code

County

Code

6. Diplomatic position held (title):

7. Country represented:

8. This position is (check one): Permanent Term, give duration of term: from _____ to _____

Other _____

9. Were you previously granted an exemption from Missouri Sales Tax? Yes No

If yes, give date or year exemption was granted: _____

10. ATTACH a copy of the treaty or agreement between the United States or Missouri's government and the government indicated in item 7 under which you are claiming exemption from Missouri sales tax (new applicants only).

11. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct and complete.

Signature

Title

Date

FOR DEPARTMENT OF REVENUE USE ONLY – Do not write below this line.

LEGAL STAFF

RECOMMEND APPROVAL RECOMMEND DENIAL

COMMENTS:

Signature

Date

BUSINESS TAX BUREAU

APPROVED DENIED

COMMENTS:

Signature

Date

INSTRUCTIONS FOR COMPLETING MISSOURI SALES AND USE TAX RETURNS

Taxpayers who have questions and problems which are not covered in these instructions may obtain assistance by writing to the Business Tax Bureau, Sales Tax Section, P.O. Box 840, Jefferson City, Missouri 65105 or phoning (314) 751-2836.

GENERAL INFORMATION

Who must file: All holders of Missouri Retail Sales or Use Tax Licenses must file a sales or use tax return either monthly, quarterly or annually depending upon the volume of taxable sales. Returns are provided to license holders for this purpose. The Sales Tax Return, DOR-53, is provided to Retail Sales Tax License holders. The Use Tax Return, DOR-53U, is provided to Use Tax License holders. If you have Consumer's Use Tax to report, you must obtain and report the tax on a Use Tax Return.

When to file: The amount of tax collected determines filing frequency. It is your responsibility to determine your proper filing frequency, obtain returns and file them as required. Failure to obtain the forms will not be an excuse for failure to file the required returns. If the taxpayer fails to receive a return, he should immediately notify the Business Tax Bureau. If you do not file timely, you will be subject to interest, additions to tax if reporting Sales Tax, and may be subject to penalty if reporting Use Tax.

The following schedule provides the due dates for filing Sales and Use Tax Returns and provides a guide for determining proper filing frequency. (Note the different filing dates for Sales and Use Tax Returns.)

MONTHLY REPORTING <small>(State tax over \$250/mo.)*</small>	QUARTERLY REPORTING <small>(State tax \$15-\$250/mo.)*</small>	ANNUAL REPORTING <small>(State tax less than \$45/q.)*</small>	FILING	
			SALES TAX	USE TAX
JANUARY			Feb. 20	Feb. 15
FEBRUARY			Mar. 20	Mar. 15
MARCH	FIRST QUARTER		April 30	April 15
APRIL			May 20	May 15
MAY			June 20	June 15
JUNE	SECOND QUARTER		July 31	July 15
JULY			Aug. 20	Aug. 15
AUGUST			Sept. 20	Sept. 15
SEPTEMBER	THIRD QUARTER		Oct. 31	Oct. 15
OCTOBER			Nov. 20	Nov. 15
NOVEMBER			Dec. 20	Dec. 15
DECEMBER	FOURTH QUARTER	YEAR	Jan. 31	Jan. 31

*To compute the state tax, multiply your taxable sales by three percent (.03).

Where to file: Mail your return to Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, Missouri 65105.

"No Sales" returns required: (S.T. Rule 10.3-484; U.T. Rule 10.4-185): Every business with a Sales or Use Tax License is required to file a return on the monthly, quarterly or annual frequency assigned to it by the Department of Revenue even though no sales were made during the period covered by the return.

Example: Mr. Doe has returns mailed to him on a monthly frequency. Because of health problems, the business is closed during the month of March. Upon receipt of the return, Mr. Doe must indicate "no sales", sign and mail the return to the Department of Revenue.

HEADING DATA ON THE RETURNS

Business identification: Please use the return which has the Missouri Integrated Tax System account number, owner's name, business name, mailing address, reporting period and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, it should be entered in the spaces provided.

Address correction: Check the appropriate box for the address you are correcting. If mailing address is checked, enter the correct address in the preprinted business identification area. If business address is checked, enter the correct address for the location(s) being corrected in the BUSINESS LOCATION column. If mailing address and business address are the same, please make both corrections.

Taxable sales breakdown: If you are reporting for the first or second month of a calendar quarter, disregard this box. If you are filing a quarterly return or a monthly return for the third month of a quarter, enter your taxable sales for each month of the quarter on the first three lines. If you are filing an annual return, enter your taxable sales for each quarter of the year. Failure to complete this box, if required, may result in an audit.

PREPARING THE SALES TAX RETURN

Business location: Each business location owned by the taxpayer for which the Business Tax Bureau's records indicate a responsibility for reporting sales tax is preprinted in this column. If a nonpreprinted return is used, the business location address must be entered for each business location from which sales are made. Please make any necessary deletions or additions, as follows:

New or additional locations: If a business location which should be reported is not shown on the sales tax return, enter the business location on the return, along with the required reporting data, and complete the *Registration Change Request* form you received in your registration packet. Attach the *Registration Change Request* form to the return. If you have misplaced your form, contact the Business Tax Bureau.

Closing a location: If operation of a business location printed on the return has been discontinued, enter "Closed" and the date closed in the GROSS RECEIPTS column for that business location. Complete *Registration Change Request* form and attach to return. If a business location is being closed in the same reporting period for which gross receipts are reported for that business location, complete only the *Registration Change Request* form.

Reporting sales exempt from State Sales Tax, but subject to local sales tax: All sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for "domestic use" are exempt from state sales tax, but any city or county may by ordinance impose a local sales tax upon such sales. "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or

propane gas, wood, coal or home heating oil, which an individual purchaser uses for nonbusiness, noncommercial or nonindustrial purposes.

If you make sales of water, electricity, gas, etc. for "domestic use" in a city or county which imposes a local tax on the sales, the same location will be preprinted on separate pages of the return. The first time the location is listed, enter all sales subject to state, conservation, and any applicable local sales taxes. The second time the location is listed, enter only those sales of domestic utility services subject to local sales tax, and compute the tax thereon.

If the sales are made in a city and county both imposing a local sales tax, the rate indicated will be the combined local tax rates. **DO NOT REPORT** sales subject to only a local tax on the same page of the return for which you are reporting sales subject to both state and local taxes.

Code: Do not write in this column.

Gross receipts or sales (circle one): Enter gross receipts from all sales of tangible personal property and taxable services made during the reporting period for each business location. If none, enter "0" (zero). A taxpayer may file on the basis of gross sales *only* if authorized to do so by the Missouri Director of Revenue. If you are authorized to file on the basis of gross sales, enter gross sales in this column.

Adjustments: Make authorized adjustments for each business location for which you are reporting sales tax. Indicate "plus" or "minus" for each adjustment. (See **ADJUSTMENTS CLAIMED**.)

Taxable sales: Enter the amount of taxable sales for each business location. To determine this amount use the following formula:

Gross Receipts or Sales (+) OR (-) Adjustments = Taxable Sales

Rate: The rate indicated in this column represents the combined state, conservation, and any applicable local or transportation sales tax rates. If you are filing a blank return or have added a business location, enter the sales tax rate for each business location. If unknown, contact the Business Tax Bureau.

**Whenever the same location is preprinted on separate pages of the return, the rate indicated for the second location represents the local tax rate on domestic utility sales. Refer back to "Reporting sales exempt from state sales tax, but subject to local sales tax".*

Amount of tax: Multiply the taxable sales of each business location by the tax rate indicated for that location and enter **AMOUNT OF TAX** due for each business location.

Totals: Compute total for each column.

Adjustments claimed: Itemize authorized adjustments. The total itemized adjustments (lines A through K) must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follows:

Line A. Sales for resale: Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

Line B. Goods purchased for resale but used by you: Enter the cost of goods purchased from Missouri sellers for resale (you should

have given the seller an exemption certificate for these goods) but later consumed by you.

Line C. Goods shipped out of Missouri (export): Enter the amount of sales delivered to persons outside the State of Missouri where delivery was made by your delivery vehicle, common carrier, or U.S. Mail. If the out-of-state purchaser takes delivery within Missouri, the sale is subject to Missouri sales tax.

Line D. Motor fuel: Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to a special fuel tax, it is subject to sales tax. Other fuels are subject to sales tax when sold, unless specifically exempted under the sales tax law.

Line E. Government, religious, educational, charitable institutions: Enter amount of all sales made to these agencies. You should request a copy of each organization's exemption letter because you are responsible for proving that questionable sales are exempt.

Line F. Drugs, insulin, prosthetic or orthopedic devices: Enter the amount of sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items and all sales of insulin and prosthetic or orthopedic devices which are specifically exempted under the sales tax law.

Line G. Farm machinery: Enter the amount of sales of farm tractors and other such farm machinery and equipment and repair or replacement parts thereon to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales tax law.

Line H. Water, electricity, gas, wood, coal or home heating oil (domestic use): Enter the amount of all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use. It is your responsibility to classify purchases as domestic use or nondomestic use. Note: Local taxing jurisdiction may by local ordinance impose a local sales tax on these sales. To report these sales, refer to *Sales exempt from state sales tax, but subject to local sales tax*.

Line I. Seed, fertilizer, economic poisons, livestock/poultry feed or feed additives: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales tax law.

Line J. Labor or service charges when separately billed: Enter amount of nontaxable labor or service which was not incidental to the sale and was stated separately on your billings.

Line K. Value of trade-in: A trade-in taken as part payment toward a sale may be deducted provided Missouri sales or use tax has been paid on the article traded-in.

Line L. Other adjustments: Enter the amount of all other adjustments authorized under the sales tax law and list the adjustments on a separate schedule if you have more than one such adjustment.

Line 2. Timely filing allowance: If you file your return and

payment on time, enter two percent (2%) of the amount shown on line 1. If not paid by due date or line 1 is not greater than "zero", leave blank.

Line 3. Total sales tax due: Enter total sales tax due (line 1 minus line 2).

Line 4. Interest for late payment: If tax is not paid by due date, multiply the amount shown on line 3 by one percent (1%) for each month or a fraction of a month delinquent. A month is to be an approximate 30-day interval, determined from the due date to the corresponding day of the following month; i.e., August 20 — September 20; April 30 — May 30.

Example: If your payment is due April 30 and you pay between May 1 and May 30, your interest liability would be 1%. If you pay May 31 or on or before June 30, your interest liability would be 2% and so on until paid.

Line 5. Additions to tax: For failure to pay sales tax on or before the due date, 5% of line 3. For failure to file a sales tax return on or before the date, 5% of line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

NOTE: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

Line 6. Approved credit: Enter on line 6 any approved sales tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 7. Pay this amount: Enter total amount due and payable (line 3 "plus" line 4 "plus" line 5 "minus" line 6). Send a check for the total amount. Make check, draft or money order payable to Missouri Sales Tax. Do not send cash or stamps.

Sign and date return: This return must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.

PREPARING THE USE TAX RETURN

Vendor's use tax: Out-of-state vendors who do not have sufficient contact with the State of Missouri to be subject to Missouri Sales Tax are subject to Missouri Use Tax when shipping tangible personal property into Missouri for storage, use or consumption.

Business location: Each business location owned by the taxpayer for which the Business Tax Bureau's records indicate a responsibility for reporting use tax is preprinted in this column. If a nonpreprinted return is used, the business location address must be entered for each business location from which sales are made. Please make any necessary deletions or additions, as follows:

New or additional locations: If a business location which should be reported is not shown on the use tax return, enter the business location on the return, along with the required reporting data; and complete the *Registration Change Request* form you received in your registration packet. Attach the *Registration Change Request* form to the return. If you have misplaced your form, contact the Business Tax Bureau.

Closing a location: If operation of a business location printed on the return has been discontinued, enter "Closed" and the date closed in the GROSS RECEIPTS column for that business location. Complete *Registration Change Request* form and attach to return. If a business location is being closed in the same reporting period you are reporting gross receipts for that business location, complete only the *Registration Change Request* form.

Code: Do not write in this column.

Gross receipts or sales (circle one): Enter gross receipts from all sales of property delivered from out-of-state into Missouri made during the reporting period for each business location. If none, enter "0" (zero). A taxpayer may file on the basis of gross sales *only* if authorized to do so by the Missouri Director of Revenue. If authorized to file on the basis of gross sales, enter gross sales in this column.

Adjustments: Make authorized adjustments for each location for which you are reporting sales. Indicate "plus" or "minus" for each adjustment. (See ADJUSTMENTS CLAIMED.)

Taxable sales: Enter the amount of taxable sales for each business location. To determine this amount use the following formula:

Gross Receipts or Sales (+) OR (-) Adjustments = Taxable Sales

Rate: The rate indicated in this column represents the combined state and conservation use tax rates. If you are filing a blank return or have added a business location, the rate is 3½% for each location.

Amount of tax: Multiply your taxable sales for each business location by 3½% and enter AMOUNT OF TAX due for each business location.

Vendor's totals: Compute total for each column.

Line 2. Timely filing allowance (Vendor's use tax only): If you file your return and payment on time, enter three percent (3%) of the amount shown on line 1. If not paid by due date or line 1 is not greater than "zero", leave blank. No deduction is allowed for consumer's use tax.

Line 3. Vendor's use tax due: Enter vendor's use tax due (line 1 minus line 2).

Consumer's use tax: If you made purchases of tangible personal property for storage, use or consumption in Missouri from an out-of-state vendor who did not impose the vendor's use tax, these purchases are subject to consumer's use tax.

Taxable purchases: Enter total cost of tangible personal property used or consumed by you upon which no tax was paid when purchased from out-of-state vendor. Multiply taxable purchases by 3½% and enter amount of tax on line 4.

Line 5. Total use tax due: Enter total use tax due. (Line 3 plus line 4.)

Line 6. Interest for late payment: If tax is not paid by due date, multiply line 5 by one percent (1%) for each month or fraction of a month delinquent. A month is to be an approximate 30-day interval, determined from the due date to the corresponding day of the next month; i.e., August 15 — September 15.

Example: If your payment is due August 15 and you pay between August 16 and September 15, your interest liability would be 1%. If you pay September 16 or on or before October 15, your interest liability would be 2% and so on until paid.

Line 7. Late penalty: If you neglect or refuse to file a return and make payment as required, and as a result, receive an estimated billing from the Missouri Department of Revenue, you are then subject to a penalty of ten percent (10%) on the tax due. If this condition applies, multiply the amount shown on line 5 by ten percent (10%) and enter that amount on this line.

Line 8. Approved credit: Enter on line 8 any approved sales or use tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 9. Pay this amount: Enter total amount due and payable (line 5 "plus" line 6 "plus" line 7 "minus" line 8). Send a check for the total amount. Make check, draft or money order payable to Missouri Use Tax. Do not send cash or stamps.

Sign and date return: This return must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.

Adjustments claimed: Itemize authorized adjustments. The total itemized adjustments (line A through line J) must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follows:

Line A. Sales for resale: Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

Line B. Motor fuel: Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to a special fuel tax, it is subject to use tax. Other fuels are subject to use tax when sold, unless specifically exempted under the sales/use tax law.

Line C. Government, religious, educational, charitable institutions: Enter amount of all sales made to these agencies. You should request a copy of each organization's exemption letter because you are responsible for proving that questionable sales are exempt.

Line D. Drugs, insulin, prosthetic or orthopedic devices: Enter the amount of sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items and all sales of insulin and prosthetic or orthopedic devices which are specifically exempted under the sales tax law.

Line E. Farm machinery: Enter the amount of sales of farm tractors and other such farm machinery and equipment and repair or replacement parts thereon to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales/use tax law.

Line F. Water, electricity, gas, wood, coal or home heating oil (domestic use): Enter the amount of all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use. It is your responsibility to classify purchases as domestic use or nondomestic use.

Line G. Seed, fertilizer, economic poisons, livestock/poultry feed or feed additives: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales/use tax law.

Line H. Labor or service charges when separately billed: Enter amount of nontaxable labor or service which was not incidental to the sale and was stated separately on your billings.

Line I. Value of trade-in: A trade-in taken as part payment toward a sale may be deducted provided Missouri sales or use tax has been paid on the article traded-in.

Line J. Other adjustments: Enter the amount of all other adjustments authorized under the sales/use tax law and list the adjustments on a separate schedule if you have more than one such adjustment.

FINAL SALES AND USE TAX RETURNS

The Sales Tax Act provides that any person who sells or discontinues his business shall make a Final Return within fifteen (15) days of selling or quitting his business. Complete instructions are on the back of each return.

INSTRUCTIONS FOR FILING YOUR FINAL SALES TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Sales Tax law provides that any person who sells or discontinues his business shall make a final sales tax return within fifteen (15) days of this action. Reason for closing account (check one): Out of Business; Sold Business; Leased Business.

The following guidelines are provided so that you can comply with the Sales Tax Law;

- a. You must report your gross sales for the period covered by this return.
- b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).
- c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled "PAY THIS AMOUNT" on the reverse side of this return.
- d. You must send in this return, whether tax is due or not, before we can close your sales tax account.
- e. If business is sold or leased, enter the new owner's name, address, and new name of business (if changed) on the space provided below.

New Owner's Name

Address

Name of Business (if changed)

- f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your sales tax account.
- g. PLEASE RETURN TO US YOUR MISSOURI RETAIL SALES LICENSE WITH YOUR FINAL SALES TAX RETURN.

SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.

INSTRUCTIONS FOR FILING YOUR FINAL USE TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Use Tax law provides that any person who sells or discontinues his business shall make a final use tax return within fifteen (15) days of this action. Reason for closing account (check one): Out of Business; Sold Business; Leased Business.

The following guidelines are provided so that you can comply with the Use Tax Law;

- a. You must report your gross sales for the period covered by this return.
- b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).
- c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled "PAY THIS AMOUNT" on the reverse side of this return.
- d. You must send in this return, whether tax is due or not, before we can close your use tax account.
- e. If business is sold or leased, enter the new owner's name, address, and new name of business (if changed) on the space provided below.

New Owner's Name

Address

Name of Business (if changed)

- f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your use tax account.
- g. PLEASE RETURN TO US YOUR MISSOURI USE TAX LICENSE WITH YOUR FINAL USE TAX RETURN.

SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.

Missouri Department of Revenue
 Business Tax Bureau
 Sales Tax Section
 P.O. Box 840
 Jefferson City, MO 65105

MISSOURI DEPARTMENT OF REVENUE
 SALES TAX PROTEST PAYMENT AFFIDAVIT

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Reporting Period

• Do not write
 in shaded areas.

MITS NUMBER _____
 OWNER'S NAME _____
 BUSINESS NAME _____
 MAILING ADDRESS _____
 CITY, STATE _____ ZIP _____

This form is to be used for filing a sales tax protest payment in compliance with Sales Tax Regulation 240-3 or Section 144.700, RSMo. Return completed form to: Business Tax Bureau, Sales Tax Section, P.O. Box 840, Jefferson City, MO 65105.

• Instructions on Page 2

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/ SALES (Circle One)	ADJUSTMENTS (Indicate + or -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX	
	State Sales				3%		
	Conservation				1/8%		
	City						
	County						
	Transportation				1/2%		
	State Sales				3%		
	Conservation				1/8%		
	City						
	County						
	Transportation				1/2%		
	State Sales				3%		
	Conservation				1/8%		
	City						
	County						
	Transportation				1/2%		
	State Sales				3%		
	Conservation				1/8%		
	City						
	County						
	Transportation				1/2%		
	State Sales				3%		
	Conservation				1/8%		
	City						
	County						
	Transportation				1/2%		
	State Sales				3%		
	Conservation				1/8%		
	City						
	County						
	Transportation				1/2%		
	ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)						
	ENTER TOTAL AMOUNT OF TAX						1.

ADJUSTMENTS CLAIMED, IF ANY:

A. Sales for resale	_____	-
B. Add cost of goods purchased for resale but used by you	_____	+
C. Goods shipped out of Missouri (export)	_____	-
D. Motor fuel, special fuel, other fuel	_____	-
E. Government, religious, educational, charitable institutions	_____	-
F. Drugs, insulin, prosthetic or orthopedic devices	_____	-
G. Farm machinery	_____	-
H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)	_____	-
I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed	_____	-
J. Value of trade-in	_____	-
K. Labor or service charges when separately billed	_____	-
L. Other adjustments (attach separate schedule)	_____	-
TOTAL ADJUSTMENTS	_____	-

SUBTRACT: 2% of Line 1
 ONLY if paid by due date

TOTAL AMOUNT OF TAX
 DUE: (Line 1 minus Line 2)

ADD: Interest for late pay-
 ment (1% of Line 3 per
 month late)

ADD: Additions to Tax (5%
 per month late of Line 3,
 maximum 25%)

TOTAL AMOUNT DUE:
 (Add Lines 3, 4, 5)

SUBTRACT: Approved credit
 (Attach credit memorandum)

REMIT SINGLE CHECK FOR
 THIS AMOUNT: (Line 6
 minus Line 7)

2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____
8.	_____

Protested for the following reasons: _____

I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.

Signature of Taxpayer or Agent Title Date

NOTE: Sales Tax Regulation 240-3 or Section 144.700 RSMo., must be complied with or the protest payment will be deposited to General Revenue.

IN TESTIMONY WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED THE OFFICIAL SEAL AT MY OFFICE IN
_____ THIS _____ DAY OF _____ 19 _____.

MY TERM EXPIRES _____
Notary Public

BUREAU USE ONLY		
Disposition	Reason	Date

INSTRUCTIONS:

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you are reporting a protest payment.

TAX TYPE: Each tax for which a protest payment may be reported is preprinted in this column.

GROSS RECEIPTS/SALES (Circle One): Enter protested amount of gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (-) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, conservation, and transportation sales tax rates are preprinted in this column. If you are protesting a city and/or county payment, enter the local sales tax rate for that city and/or county.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

LINES 3 – 8: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Sales Tax Return.

Missouri Department of Revenue
Business Tax Bureau
Sales Tax Section
P.O. Box 840
Jefferson City, MO 65105

MISSOURI DEPARTMENT OF REVENUE
NONPROTESTED SALES TAX PAYMENT REPORT

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Reporting Period

- Do not write in shaded areas.

MITN NUMBER _____

OWNER'S NAME _____

BUSINESS NAME _____

- Instructions on Page 2

MAILING ADDRESS _____

CITY, STATE _____ ZIP _____

This form is to be used in conjunction with the Sales Tax Protest Payment Affidavit (DOR-163). Any nonprotested sales tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form. Return completed form to Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/SALES (Circle One)	ADJUSTMENTS (Indicate + or -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

ENTER TOTAL AMOUNT OF TAX

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

ADJUSTMENTS CLAIMED, IF ANY:

- SEE INSTRUCTIONS -

A. Sales for resale	-
B. Add cost of goods purchased for resale but used by you	+
C. Goods shipped out of Missouri (export)	-
D. Motor fuel, special fuel, other fuel	-
E. Government, religious, educational, charitable institutions	-
F. Drugs, insulin, prosthetic or orthopedic devices	-
G. Farm machinery	-
H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)	-
I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed	-
J. Value of trade-in	-
K. Labor or service charges when separately billed	-
	+ CIRCLE ONE
L. Other adjustments (attach separate schedule)	-
	+ CIRCLE ONE
TOTAL ADJUSTMENTS	-

SUBTRACT: 2% of Line 1 ONLY if paid by due date

TOTAL AMOUNT OF TAX DUE: (Line 1 minus Line 2)

ADD: Interest for late payment (1% of Line 3 per month late)

ADD: Additions to Tax (5% per month late of Line 3, maximum 25%)

TOTAL AMOUNT DUE: (Add Lines 3, 4, 5)

SUBTRACT: Approved credit (Attach credit memorandum)

REMIT SINGLE CHECK FOR THIS AMOUNT: (Line 6 minus Line 7)

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. **REPORT MUST BE SIGNED AND DATED.** Date _____

Signature of Taxpayer or Agent _____ Title _____ Tax Period _____ Thru _____
MO. DAY YR. MO. DAY YR.

INSTRUCTIONS

IMPORTANT: This report must be filed in lieu of the Missouri Sales Tax Return to report all nonprotested amounts of taxes in a period you filed a protest payment affidavit. Report only nonprotested payments on this report. Protest payments must be reported on the Sales Tax Protest Payment Affidavit (DOR-163).

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you have the responsibility of reporting tax.

TAX TYPE: Listed in this column are the five sales taxes administered by the Department of Revenue. It is your responsibility to know which taxes you are liable for at a given business location.

GROSS RECEIPTS/SALES (Circle One): Enter all nonprotested gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (-) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, conservation, and transportation sales tax rates are preprinted in this column. If you are subject to a city or county tax, enter the local sales tax rate for that city or county.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

LINES 3 – 8: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Sales Tax Return.

MISSOURI DEPARTMENT OF REVENUE
SCHEDULE A
NONPROTESTED SALES TAX PROTEST PAYMENT REPORT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of this report is insufficient to report all nonprotested payments. To complete Schedule A, refer to instructions on page 2.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/ SALES (Circle One)	ADJUSTMENTS (Indicate + or -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
	State Sales				3%	
	Conservation				1/8%	
	City					
	County					
	Transportation				1/2%	
ENTER TOTAL AMOUNT OF TAX						
Enter total on page 1 — Total from Schedule A						

Missouri Department of Revenue
 Business Tax Bureau
 Sales Tax Section
 P.O. Box 840
 Jefferson City, MO 65105

MISSOURI DEPARTMENT OF REVENUE
 USE TAX PROTEST PAYMENT AFFIDAVIT

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Reporting Period _____

- Do not write in shaded areas.

MITS NUMBER _____
 OWNER'S NAME _____
 BUSINESS NAME _____
 MAILING ADDRESS _____
 CITY, STATE _____ ZIP _____

This form is to be used for filing a use tax protest payment in compliance with Sales Tax Regulation 240-3 or Section 144.700, RSMo. Return completed form to: Business Tax Bureau, Sales Tax Section, P.O. Box 840, Jefferson City, MO 65105.

Instructions on Page 2

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/ SALES (Circle One)	ADJUSTMENTS (Indicate + or -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
VENDOR'S TOTALS						
ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)						1.
ENTER TOTAL AMOUNT OF TAX						
SUBTRACT: 3% TIMELY FILING ALLOWANCE (If Applicable)						2.
VENDOR'S USE TAX DUE (Line 1 minus Line 2)						3.
						=
CONSUMER'S USE TAX				TAXABLE PURCHASES	RATE	AMOUNT DUE
Enter Total Cost of Tangible Personal Property Used or Consumed on Which No Tax Was Paid When Purchased From Out-of-State Vendor.					State 3%	a.
					Conservation 1/8%	b.
						4.
						+
						5.
						=
						6.
						+
						7.
						+
						8.
						=
						9.
						-
						10.
						=

ADJUSTMENTS CLAIMED, IF ANY:

- A. Sale for resale -
 - B. Motor fuel, special fuel, other fuel -
 - C. Government, religious, educational, charitable institutions -
 - D. Drugs, insulin, prosthetic or orthopedic devices -
 - E. Farm machinery -
 - F. Water, electricity, gas, wood, coal or home heating oil (Domestic use) -
 - G. Seed, fertilizer, grain, economic poisons, livestock/poultry feed -
 - H. Value of trade-in -
 - I. Labor or service charges when separately billed -
 - J. Other adjustments (attach separate schedule) -
- TOTAL ADJUSTMENTS -

-
-
-
-
-
-
-
-
-
-
+ CIRCLE ONE
-
+ CIRCLE ONE
-

TOTAL USE TAX DUE:
 (Add Lines 3 and 4)
 5. =
 ADD: Interest for late pay-
 ment (1% of Line 5 per
 month late)
 6. +
 ADD: 10% of Line 5 if you
 received an estimated billing
 for this tax period.
 7. +
 TOTAL AMOUNT DUE:
 (Add Lines 5, 6, 7)
 8. =
 SUBTRACT: Approved
 credit (Attach credit memo-
 randum)
 9. -
 REMIT SINGLE CHECK
 FOR THIS AMOUNT:
 (Line 8 minus Line 9)
 10. =

Protested for the following reasons: _____

I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.

Signature of Taxpayer or Agent Title Date

NOTE: Sales Tax Regulation 240-3 or Section 144.700 RSMo., must be complied with or the protest payment will be deposited to General Revenue.

IN TESTIMONY WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED THE OFFICIAL SEAL AT MY OFFICE IN _____ THIS _____ DAY OF _____ 19 _____.

MY TERM EXPIRES _____
Notary Public

BUREAU USE ONLY		
Disposition	Reason	Date

INSTRUCTIONS:

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you are reporting a protest payment.

TAX TYPE: The state use and conservation use taxes are preprinted in this column. If you are protesting payment of another tax, contact the Business Tax Bureau.

GROSS RECEIPTS/SALES (Circle One): Enter protested amount of gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (-) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state use and conservation use tax rates are preprinted in this column. If you are protesting payment of another tax, enter the tax rate.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 3% of the amount shown on Line 1.

LINE 3 – VENDOR'S USE TAX DUE: Subtract Line 2 from Line 1 and enter remainder.

LINE a. – If you are protesting payment of the state portion of consumer's use tax, multiply taxable purchases by 3%.

LINE b. – If you are protesting payment of the conservation portion of consumer's use tax, multiply taxable purchases by 1/8%.

LINES 4 – 10: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Use Tax Return.

**MISSOURI DEPARTMENT OF REVENUE
SCHEDULE A
USE TAX PROTEST PAYMENT AFFIDAVIT**

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/ SALES (Circle One)	ADJUSTMENTS (Indicate + or -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
ENTER TOTAL AMOUNT OF TAX						
Enter total on page 1 – Total from Schedule A						

Missouri Department of Revenue
Business Tax Bureau
Sales Tax Section
P.O. Box 840
Jefferson City, MO 65105

MISSOURI DEPARTMENT OF REVENUE
NONPROTESTED USE TAX PAYMENT REPORT

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Do not write in shaded areas.

Instructions on Page 2

Reporting Period _____
MITS NUMBER _____
OWNER'S NAME _____
BUSINESS NAME _____
MAILING ADDRESS _____
CITY, STATE _____ ZIP _____

This form is to be used in conjunction with the Use Tax Protest Payment Affidavit (DOR-2041). Any nonprotested use tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form. Return completed form to Business Tax Bureau, Sales Tax Section, P.O. Box 840, Jefferson City, MO 65105.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/ SALES (Circle One)	ADJUSTMENTS (Indicate + or -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
VENDOR'S TOTALS						
ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)						1.
ENTER TOTAL AMOUNT OF TAX						
SUBTRACT: 3% TIMELY FILING ALLOWANCE (if Applicable)						2.
VENDOR'S USE TAX DUE (Line 1 minus Line 2)						3.
						=
CONSUMER'S USE TAX		TAXABLE PURCHASES	RATE	AMOUNT DUE	CONSUMERS TOTALS	
Enter Total Cost of Tangible Personal Property Used or Consumed on Which No Tax Was Paid When Purchased From Out-of-State Vendor.			State 3%	a.	Line a. plus Line b.	
			Conservation 1/8%	b.	4.	
					+	
ADJUSTMENTS CLAIMED, IF ANY:						5.
A. Sale for resale		-		TOTAL USE TAX DUE: (Add Lines 3 and 4)		=
B. Motor fuel, special fuel, other fuel		-		ADD: Interest for late payment (1% of Line 5 per month late)		6.
C. Government, religious, educational, charitable institutions		-				+
D. Drugs, insulin, prosthetic or orthopedic devices		-		ADD: 10% of Line 5 if you received an estimated billing for this tax period.		7.
E. Farm machinery		-		TOTAL AMOUNT DUE: (Add Lines 5, 6, 7)		8.
F. Water, electricity, gas, wood, coal or home heating oil (Domestic use)		-				=
G. Seed, fertilizer, grain, economic poisons, livestock/poultry feed		-		SUBTRACT: Approved credit (Attach credit memorandum)		9.
H. Value of trade-in		-		REMIT SINGLE CHECK FOR THIS AMOUNT: (Line 8 minus Line 9)		10.
I. Labor or service charges when separately billed		-				=
J. Other adjustments (attach separate schedule)		+ CIRCLE ONE				
		+ CIRCLE ONE				
TOTAL ADJUSTMENTS		-				

REPORT MUST BE SIGNED ON PAGE 2.

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. **REPORT MUST BE SIGNED AND DATED.** Date _____

Signature of _____

Taxpayer or Agent _____

Title _____

Tax Period _____

Thru _____

MO. DAY YR. MO. DAY YR.

INSTRUCTIONS

IMPORTANT: This report must be filed in lieu of the Missouri Use Tax Return to report all nonprotested amounts of taxes in a period for which you filed a protest payment affidavit. Report only nonprotested payments on this report. Protest payments must be reported on the Use Tax Protest Payment Affidavit (DOR-2041).

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this report.

BUSINESS LOCATION: Enter the address of each business location for which you have the responsibility of reporting tax.

TAX TYPE: The state use and conservation use taxes are preprinted in this column.

GROSS RECEIPTS/SALES (Circle One): Enter all nonprotested gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (-) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state use and conservation use tax rates are preprinted in this column.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 3% of the amount shown on Line 1.

LINE 3 – VENDOR'S USE TAX DUE: Subtract Line 2 from Line 1 and enter remainder.

LINES a. and b. – CONSUMER'S USE TAX: If you made purchases of tangible personal property for storage, use or consumption in Missouri from an out-of-state vendor who did not impose the vendor's use tax, these purchases are subject to consumer's use tax. Multiply taxable purchases by 3% on Line a. and 1/8% on Line b. and enter total amount due on Line 4.

LINES 4 – 10: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Use Tax Return.

MISSOURI DEPARTMENT OF REVENUE
SCHEDULE A
NONPROTESTED USE TAX PAYMENT REPORT

INSTRUCTIONS: This schedule is to be used **only** if the space provided on page 1 of the report is insufficient to report all nonprotest payments. To complete Schedule A, refer to instructions on page 2.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/ SALES (Circle One)	ADJUSTMENTS (Indicate + or -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
	State Use				3%	
	Conservation				1/8%	
ENTER TOTAL AMOUNT OF TAX						
Enter total on page 1 – Total from Schedule A						

Missouri Department of Revenue
BUSINESS TAX BUREAU



APPLICATION FOR SALES/USE TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Sales/Use Tax.

I hereby certify that _____
Firm Name

_____ Mailing Address City

_____ State Zip Code Missouri I.D. Number

overpaid the Missouri Department of Revenue, the sum of _____ dollars (\$ _____)

for the period(s) _____, and further certify that such amount has been

determined to be an overpayment by reason of _____

I, _____, DO HEREBY UPON MY OATH STATE THE MATTERS SET FORTH
(Signature of Taxpayer or Agent)

ABOVE ARE TRUE AND CORRECT.

SUBSCRIBED AND SWORN TO BEFORE ME ON _____, 19____.

MY COMMISSION EXPIRES: _____, 19____. _____
Notary Public

FOR BUREAU USE ONLY

I have analyzed the records of the Business Tax Bureau on _____ 19____ and have verified the amount of overpayment and hereby certify that a refund/credit is due as claimed. The amount of overpayment is for:

	Amount
1.	\$
2.	
3.	
4.	
Refund/Credit Total	\$

Claim Number
Check Number
Warrant Number
Credit Number

Analysis of approval or denial: _____

Documents supporting this refund are on file in taxpayer's folder. I recommend approval/denial, refund/credit.	
Initiated by:	Date:

General Approval/Denial

– INSTRUCTIONS TO APPLICANT –

1. Complete Application – a complete breakdown should be attached.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Business Tax Bureau, Resolution Audit Section, P.O. Box 840, Jefferson City, Missouri 65105.

This publication was prepared and issued by:
Missouri Department of Revenue
Tax Division Administrative Office
100 East Capitol Avenue
Jefferson City, Missouri 65105