

RECEIVED MAR 17 1986

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, 1985). 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 Office of Legislation and Regulations, P.O. Box 629, Jefferson City, MO 65105. If you want to order this publication for the 1986 tax year, you must complete the order form on page 5 and mail to the address noted above by September 1, 1986.

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DEPARTMENT OF REVENUE AREA COMPLIANCE OFFICES

Central Office

Truman State Office Building
301 West High Street
Jefferson City, MO 65105
(314) 751-3736

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

8230 East Bannister Road
Kansas City, MO 64134
(816) 966-2100

North Missouri

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

Southwest Missouri

149 Park Central Square, Room 328
Springfield, MO 65806
(417) 868-3477

501 Pennsylvania
Joplin, MO 64801
(417) 623-2757

WHERE TO WRITE OR CALL ABOUT A SPECIFIC MISSOURI TAX

1. Individual Income Tax:

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

2. Senior Citizen Rebate:

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

3. Inheritance and Estate Tax:

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

4. Sales/Use Tax:

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

5. Employer Withholding Tax:

Income Taxes Bureau
P.O. Box 333
Jefferson City, MO 65108
(314) 751-3683

6. Corporation Income Tax:

Income Taxes Bureau
P.O. Box 700
Jefferson City, MO 65105
(314) 751-5773

7. Corporation Franchise Tax:

Income Taxes Bureau
P.O. Box 371
Jefferson City, MO 65105
(314) 751-4541

8. Financial Institution Tax:

Business Taxes Bureau
P.O. Box 898
Jefferson City, MO 65105
(314) 751-2326

9. Insurance Premium Tax:

Business Taxes Bureau
P.O. Box 898
Jefferson City, MO 65105
(314) 751-2326

10. Motor Fuel Tax:

Business Taxes Bureau
P.O. Box 300
Jefferson City, MO 65105
(314) 751-2611

11. Cigarette Tax:

Business Taxes Bureau
P.O. Box 811
Jefferson City, MO 65105
(314) 751-5902

12. County Tax:

Business Taxes Bureau
P.O. Box 475 (C)
Jefferson City, MO 65105
(314) 751-5926

13. Bingo Tax:

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

1986 MISSOURI PACKAGE MoX PUBLICATION ORDER FORM

Due to increasing costs associated with publishing and printing the Missouri Package MoX, the Department of Revenue is charging a publication fee (the first copy is free and each additional copy is \$5.00 plus sales tax).

Please complete the order form below. If only one copy is ordered, fill in only the name and address portion. If additional copies are desired, complete lines 1 through 3 and make payment of the total due.

NOTE: If you are a Missouri resident and claim exemption from Missouri Sales Tax, please attach a copy of your exemption letter.

Name _____

Company _____

Address _____

City/State/Zip _____

1. Additional copies ordered _____ @ \$5.00 each = \$ _____

2. Sales tax (5.225%, if applicable) = _____

3. Total Due \$ _____

Return form and payment to:

Missouri Department of Revenue
Office of Legislation and Regulations
P.O. Box 629
Jefferson City, MO 65105

PRICE IS SUBJECT TO CHANGE.

REQUEST FOR MISSOURI STATE TAX FORMS - TAX YEAR 1985

A TOTAL OF TEN FORMS MAY BE REQUESTED WITHOUT CHARGE. THE COST FOR FORMS IS \$1.50 PER 100, OR FRACTION OF 100, FORMS WITH A MINIMUM CHARGE OF \$3.00. (FORMS WILL BE AVAILABLE APPROXIMATELY DECEMBER FIRST.)

PLEASE PRINT - ONE CHARACTER IN EACH BOX. YOU MAY ABBREVIATE WHERE NECESSARY.

SOCIAL SECURITY NUMBER -- EMPLOYER IDENTIFICATION NUMBER -
 NAME
 ATTENTION LINE
 STREET ADDRESS
 CITY STATE ZIP CODE
 TELEPHONE NUMBER -

FORM NUMBER	NAME OF FORM	AMOUNT REQUESTED
[60]	[APPLICATION FOR EXTENSION OF TIME TO FILE - INDIVIDUAL/CORPORATION]	[]
[40]	[INDIVIDUAL INCOME TAX RETURN]	[]
[CR]	[CREDIT FOR TAX PAID TO ANOTHER STATE]	[]
[NR]	[NONRESIDENT INCOME SCHEDULE]	[]
[CRP]	[CERTIFICATION OF RENT PAID]	[]
[SC]	[SENIOR CITIZEN TAX CREDIT]	[]
[41]	[FIDUCIARY RETURN]	[]
[NRF]	[NONRESIDENT SCHEDULE FOR FIDUCIARY RETURN]	[]
[65]	[PARTNERSHIP RETURN]	[]
[NRP]	[NONRESIDENT SCHEDULE FOR PARTNERSHIP]	[]
[30]	[UNDERPAYMENT OF ESTIMATED TAX - INDIVIDUAL]	[]
[30C]	[UNDERPAYMENT OF ESTIMATED TAX - CORPORATION]	[]
[20]	[CORPORATION INCOME TAX RETURN]	[]
[MS]	[MULTI-STATE ALLOCATION OF INCOME]	[]
[20S]	[SMALL BUSINESS CORPORATION SUB CHAPTER S RETURN]	[]
[NRS]	[S CORPORATION - NONRESIDENT INCOME SCHEDULE]	[]
[BFC]	[BUSINESS FACILITY CREDIT]	[]
[EZC]	[ENTERPRISE ZONE CREDIT]	[]
[SCHEDULE 1E]	[MISSOURI ENTERPRISE ZONE CERTIFICATE OF EMPLOYEES]	[]
[DOR-249]	[MISSOURI CORPORATION FRANCHISE TAX REPORT]	[]
1.	TOTAL AMOUNT ORDERED.....	[1.]
2.	DIVIDE LINE 1 BY 100 (IF FRACTION OF A WHOLE NUMBER, ENTER NEXT WHOLE NUMBER HERE).....	[2.]
3.	LINE 2 TIMES \$1.50.....MINIMUM CHARGE OF \$3.00.....	[3. \$.]
4.	MISSOURI STATE SALES TAX - (LINE 3 TIMES 5.225%).....	[4. \$.]
5.	TOTAL COST OF FORMS - (LINE 3 PLUS LINE 4).....	[5. \$.]

FULL PAYMENT MUST BE RECEIVED WITH THIS ORDER

INSTRUCTIONS ON BACK OF FORM

MAKE CHECK OR MONEY ORDER PAYABLE TO THE DEPARTMENT OF REVENUE AND MAIL TO:

MISSOURI DEPARTMENT OF REVENUE
 P. O. BOX 2200 "A"
 JEFFERSON CITY, MO 65105

INSTRUCTIONS**HOW TO ORDER YOUR FORMS**

ORDERS MAY BE SUBMITTED AT ANY TIME. HOWEVER, WE ASK THAT YOU ORDER YOUR TOTAL ANNUAL FORMS SUPPLY AT ONE TIME. IF YOU LATER FIND THAT ADDITIONAL SUPPLIES ARE NEEDED, YOU MAY REQUEST THEM ON THE ADDITIONAL FORM 33 WHICH WILL BE ENCLOSED WITH YOUR ORDER.

PLEASE PRINT YOUR NAME AND ADDRESS, ONE LETTER OR NUMBER PER BLOCK. SPECIAL CARE SHOULD BE TAKEN TO INSURE YOU GIVE A STREET ADDRESS AS WE CANNOT SHIP BULK SUPPLIES TO POST OFFICE BOXES. ENTER THE AMOUNT OF EACH FORM ORDERED IN THE APPLICABLE BLANK OF THE AMOUNT ORDERED COLUMN.

SHIPPING AND HANDLING CHARGES

A TOTAL OF TEN FORMS MAY BE REQUESTED WITHOUT CHARGE. TO OFFSET SHIPPING, HANDLING, AND FORMS COST, ORDERS EXCEEDING A TOTAL OF TEN MUST BE ACCOMPANIED BY A PAYMENT OF \$1.50 PER 100, OR FRACTION OF 100. THE DEPARTMENT OF REVENUE HAS ESTABLISHED A MINIMUM CHARGE OF \$3.00 FOR ORDERS EXCEEDING A TOTAL OF TEN FORMS. WE WILL RETURN ANY ORDER RECEIVED WITHOUT PAYMENT. AN EXAMPLE OF HOW TO FIGURE YOUR COST IS SHOWN BELOW.

COST WORK UP EXAMPLE

LINE 1.	ADD THE TOTAL AMOUNT OF FORMS ORDERED IN THE "AMOUNT ORDERED" COLUMN AND ENTER RESULT HERE.....	1.	249
LINE 2.	DIVIDE LINE 1 BY 100 (IF FRACTION OF A WHOLE NUMBER, ENTER NEXT WHOLE NUMBER HERE).....	2.	3
LINE 3.	MULTIPLY THE TOTAL ON LINE 2 BY \$1.50.....	3.	\$4.50
LINE 4.	MULTIPLY THE DOLLAR TOTAL ON LINE 3 BY 5.225%.....	4.	\$.24
LINE 5.	ADD THE TOTAL DOLLAR AMOUNTS ON LINE 3 AND 4 AND ENTER TOTAL COST OF FORMS HERE.....	5.	\$4.74

FULL PAYMENT MUST BE RECEIVED WITH THIS ORDER**GENERAL INFORMATION**

ORDERS WILL BE FILLED AS SOON AS ALL FORMS REQUESTED ARE IN OUR WAREHOUSE. PARTIAL SHIPMENTS WILL NOT BE MADE.

FORMS NOT LISTED ON THIS FORM MAY BE ORDERED WITHOUT COST BY WRITING TO THE MISSOURI DEPARTMENT OF REVENUE, P. O. BOX 2200 "A", JEFFERSON CITY, MO 65105.

NOTICE TO PREPARERS

1. WHEN YOU PREPARE A TAX RETURN FOR A TAXPAYER, PLEASE USE THE PEEL-OFF LABEL FROM THE TAXPAYERS ORIGINAL TAX PACKAGE. USE OF THIS LABEL HELPS US PROCESS THE RETURN FASTER AND PROVIDES BETTER SERVICE TO THE TAXPAYER.

2. THE 40ES AND 20ES DECLARATION VOUCHERS ARE NO LONGER AVAILABLE TO THE PUBLIC. BEGINNING IN JANUARY, 1986, THE COUPONS FURNISHED BY THE DEPARTMENT OF REVENUE WILL BE MANDATORY. PLEASE OBTAIN THESE COUPONS FROM YOUR CLIENT. IF YOUR CLIENT DID NOT RECEIVE A COUPON BOOKLET FROM THIS DEPARTMENT, THEY SHOULD CONTACT THE DEPARTMENT OF REVENUE, P. O. BOX 2200, JEFFERSON CITY, MO 65105, AND REQUEST THAT THEIR NAME BE ADDED TO THE DISTRIBUTION LIST. THE INITIAL PAYMENT SHOULD BE SENT IN WITHOUT A COUPON OR FORM. PLEASE INDICATE THE PERSON'S NAME, SOCIAL SECURITY NUMBER AND THAT THE PAYMENT IS FOR ESTIMATED TAX.

TAX REGISTRATION APPLICATION

MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
OFFICE OF REGISTRATION/RECORDS
P.O. BOX 840
JEFFERSON CITY, MO 65105



MISSOURI TAX REGISTRATION APPLICATION
FOR
SALES/USE TAX
CORPORATE INCOME TAX
EMPLOYER WITHHOLDING TAX

Dear Applicant:

Attached is a Missouri Tax Registration Application.

This application is to be used to register for Missouri Sales/Use Tax; Missouri Corporate Income Tax; and Missouri Employer Withholding Tax.

In order to expedite the processing of your application we ask that you list any current or prior tax identification numbers on Part I, Line 2, of the General Information portion of this application.

Missouri Statutes require all applicants for a retail sales tax license and use tax license to file either a surety bond, cash bond, or an irrevocable letter of credit before a license can be issued. The amount of the bond must be three (3) times the average monthly tax liability, estimated in the case of a new business, otherwise based on the previous twelve (12) month's experience of the business.

To file a surety bond, the bond must be issued in behalf of the applicant by an insurance company licensed for bonding within this state. The bond must be issued on the enclosed Sales and Use Tax Surety Bond Form. The surety bond form must bear the seal of the insurance company and the effective date of the bond. The surety bond form must be signed by the attorney-in-fact and the applicant, and be accompanied by a power of attorney letter. The original Sales and Use Tax Surety Bond form must be submitted to the Department of Revenue.

To file a cash bond, the enclosed Sales and Use Tax Cash Bond Form must be completed, signed, notarized and accompanied by a cashier's check or money order. **No** personal or company checks are acceptable.

To file an irrevocable letter of credit, the letter of credit must be issued by a banking institution. It must state the name of the business, the owner's name, the amount of the credit, an effective date and expiration date to cover a five (5) year period.

The bonding requirement will remain in effect for a period of five (5) years. If a satisfactory sales and use tax payment record has been established during the five (5) year period, you will be released from the bonding requirement. If a surety bond was filed, you must contact your insurance company for cancellation of the bond. If a cash bond was filed, it will be refunded upon request.

If you are a Missouri or foreign corporation applying for a Missouri Sales/Use Tax License, you will be required to present a current Certificate of Good Standing from the Missouri Secretary of State's Office. If you are a foreign corporation and exempt from obtaining a Certificate of Authority from the Missouri Secretary of State's Office, you must submit a written letter signed by an officer of the corporation, stating what exemption listed in Missouri Statute 351.570 (2) applies to your corporation.

Please forward the completed application and the required bond to:

**Missouri Department of Revenue
Division of Taxation and Collection
Office of Registration/Records
P.O. Box 840
Jefferson City, Missouri 65105**

Missouri Department of Revenue
BUSINESS TAXES 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. and supplement thereto.

This obligation shall remain in force and effective for a period of not less than five (5) years from the initial date of bonding or until the Director of Revenue releases said principal from the bonding requirement as set forth by Section 144.087, RSMo. 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)

Missouri Department of Revenue
BUSINESS TAXES 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 five (5) years from
the initial date of bonding, release said taxpayer from the bonding requirement as set forth by Section
144.087, RSMo., 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.

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

INSTRUCTIONS
PART I
GENERAL INFORMATION APPLICATION

- Line 1. Do not enter anything in this space.
- Line 2. Enter current or prior Missouri Tax Identification Numbers.
- Line 3. Check (✓) the box(es) next to the license(s) or tax(es) for which the business is registering.
- Line 4. Check (✓) the box next to the reason the business is applying. If you checked box 4, "Other", enter an explanation in the space provided.
- Line 5. Enter the business trade name or doing business as name. If the business name exceeds 50 spaces in length, please abbreviate.
- Line 6. Enter the business's Federal Employers Identification Number, if applicable. If you have applied for a FEIN but not yet received it, please notify the Department of Revenue of the number when you receive it.
- Line 7. Enter the address and phone number of business location. If you cannot give a number and street, describe location of business. For example: One mile south on gravel road off Highway 60, 3 miles east of Monett. 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.
- Line 8. Check (✓) the box next to the term which best describes your primary business activity. If you marked box 10, "Other", enter an explanation in the space provided.
- Line 9. Check (✓) the box next to the type of sales you will be making. If both boxes are checked, enter the percentage of sales.
- Line 10. Give a brief description of your primary activity. For example, if you checked box 8 "Service", on question 8, enter the type of service you perform. Do not write in shaded spaces labeled "SIC".
- Line 11. If the business is seasonal, enter the months the business will be open, e.g. "June through September". Do not write in the shaded area.
- Line 12. Enter the name of sole proprietor if business is owned by one person; enter the legal name of partnership if business is a partnership; enter the corporation legal name if business is a corporation; enter the official name of agency or department if business is a government agency.
- Line 13. Enter the address associated with "Legal Name of Owner".
- Line 14. Enter the Social Security Account number if owner is a sole proprietor; enter the Federal Employer Identification Number (FEIN) otherwise.
- Line 15. Enter the birthdate if legal owner is a sole proprietor; otherwise leave blank.

MISSOURI TAX REGISTRATION APPLICATION

*Please Read Instructions *Print Only
*Do Not Write in Shaded Areas

1. _____

GENERAL INFORMATION PART I

2. CURRENT OR PRIOR TAX NUMBERS SALES TAX	MISSOURI EMPLOYER WITHHOLDING TAX	FEDERAL EMPLOYER ID NUMBER
_____	_____	_____

3. REGISTERING FOR: (Check applicable tax or taxes)

<input type="checkbox"/> A. Withholding Tax	<input type="checkbox"/> Sales Use Tax	<input type="checkbox"/> G. Corporate Income Tax
	<input type="checkbox"/> B. Use Tax	
	<input type="checkbox"/> C. Itinerant Vendor - \$25 fee - \$500 cash bond	
	<input type="checkbox"/> D. Temporary Retail Sales	
	<input type="checkbox"/> E. Retail Sales - bond required	
	<input type="checkbox"/> F. Itinerant Vendor - Fireworks - \$25 fee - \$500 deposit (If you are applying for an Itinerant Vendor's License, please remit separate cashier's checks or money orders for cash deposit and fee.)	

4. REASON FOR APPLYING

<input type="checkbox"/> 1. New Business	<input type="checkbox"/> 2. Purchase of Existing Business	<input type="checkbox"/> 3. Reinstating Old Business
<input type="checkbox"/> 4. Other (Explain): _____		

5. BUSINESS TRADE NAME/DOING BUSINESS AS NAME	6. FEDERAL EMPLOYER ID NUMBER
_____	_____

7. BUSINESS LOCATION (Street Address or Road Name. Do Not Use P.O. Box or R.R. No.)	BUSINESS PHONE (Area Code & Number)
_____	_____

CITY	STATE	ZIP CODE	COUNTY	CODE
_____	_____	_____	_____	_____

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

Do you sell utilities for domestic use at this location? (See instructions for definitions of utility.) YES NO

8. WHAT BEST DESCRIBES YOUR PRIMARY BUSINESS ACTIVITY? (Check appropriate box)

<input type="checkbox"/> 1. Retailer	<input type="checkbox"/> 2. Wholesaler	<input type="checkbox"/> 3. Manufacturing	<input type="checkbox"/> 4. Construction	<input type="checkbox"/> 5. Agriculture
<input type="checkbox"/> 6. Finance/Insurance/Real Estate	<input type="checkbox"/> 7. Transportation/Communications/Electric-Gas/Sanitary Services			
<input type="checkbox"/> 8. Service	<input type="checkbox"/> 9. Government	<input type="checkbox"/> 10. Other: _____		

9. NATURE OF SALES. (If both are checked, enter percentage of sales.) Retail _____% Wholesale _____%

10. GIVE BRIEF DESCRIPTION OF YOUR PRIMARY ACTIVITY (e.g. Manufacture Toys, Ice Cream Store, etc.)	SIC
_____	_____

11. 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

12. LEGAL NAME OF OWNER

13. HOME LOCATION (Owner's Street Address)	HOME PHONE (Area Code & Number)
_____	_____

CITY	STATE	ZIP CODE	COUNTY	CODE
_____	_____	_____	_____	_____

14. OWNER'S SOCIAL SECURITY NO.	or FEDERAL EMPLOYER ID NUMBER	15. BIRTHDATE
_____	_____	_____
		M M D D Y Y

INSTRUCTIONS
PART I (Continued)
GENERAL INFORMATION APPLICATION

- Line 16. Check (✓) the box next to the type of ownership of the business; if business is a corporation, enter the additional information requested. Do not check the box for "Partnership" unless the organization has fulfilled the legal requirements and filed formal partnership papers.
- Line 17. Please enter the information registered with the Missouri Secretary of State under the Missouri Fictitious Name Statute.
- Line 18. Enter, if known, the information requested about the previous owner of the business. If the business has not had a previous owner, disregard this section.
- Line 19. If the business is a corporation, enter the name and address of the major officers of the corporation. If partnership, enter the names and addresses of full partners. If there is not sufficient space to list all officers or partners, 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 TAX REGISTRATION APPLICATION

(continued)

*Print Only *Do Not Write in Shaded Areas

GENERAL INFORMATION

BUSINESS NAME

16. TYPE OF OWNERSHIP

1. Sole Owner
 2. Partnership
 3. Government
 4. Other: _____
5. MO Corporation
 6. Out-of-State Corporation
- State of Incorporation
 Missouri Charter Number/
 Certificate of Authority Number
 Date Incorporated/Registered in MO
 M M D D Y Y

17 Fictitious Business Name —
 Fictitious Number
 Date Registered with Secretary of State
 M M D D Y Y

18. NAME OF PREVIOUS OWNER OF BUSINESS

NAME OF PREVIOUS OWNER'S BUSINESS, AS REGISTERED

PREVIOUS OWNER'S ADDRESS (Street)
 CITY
 STATE
 ZIP CODE

PREVIOUS OWNER'S ID NUMBERS —
 MISSOURI TAX ID NUMBER
 FEDERAL EMPLOYER ID NUMBER
 MISSOURI EMPLOYER WITHHOLDING TAX ID NUMBER

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

SOCIAL SECURITY NUMBER
 NAME (Last, First, Middle Initial)
 TITLE
 EFFECTIVE DATE OF TITLE
 BIRTHDATE
 M M D D Y Y
 M M D D Y Y

STREET ADDRESS
 CITY
 STATE
 ZIP CODE
 COUNTY
 CODE

SOCIAL SECURITY NUMBER
 NAME (Last, First, Middle Initial)
 TITLE
 EFFECTIVE DATE OF TITLE
 BIRTHDATE
 M M D D Y Y
 M M D D Y Y

STREET ADDRESS
 CITY
 STATE
 ZIP CODE
 COUNTY
 CODE

SOCIAL SECURITY NUMBER
 NAME (Last, First, Middle Initial)
 TITLE
 EFFECTIVE DATE OF TITLE
 BIRTHDATE
 M M D D Y Y
 M M D D Y Y

STREET ADDRESS
 CITY
 STATE
 ZIP CODE
 COUNTY
 CODE

SOCIAL SECURITY NUMBER
 NAME (Last, First, Middle Initial)
 TITLE
 EFFECTIVE DATE OF TITLE
 BIRTHDATE
 M M D D Y Y
 M M D D Y Y

STREET ADDRESS
 CITY
 STATE
 ZIP CODE
 COUNTY
 CODE

REGISTERED AGENT

NAME (Last, First, Middle Initial)
 TITLE
 SOCIAL SECURITY NUMBER
 BIRTHDATE
 M M D D Y Y

STREET ADDRESS
 CITY
 STATE
 ZIP CODE

INSTRUCTIONS PART II SALES/USE TAX APPLICATION

Please enter the Business Name and Missouri Tax Identification Number which you entered on Part 1, item 2, of the General Information application.

- Line 1. Enter the date taxable sales will begin. An example of a correct date would be 08/05/85 for August 5, 1985. If you are applying for a temporary license, enter the date the activities begin and end. For example, activity runs from September 5, 1985 to September 12, 1985 - start date is 09/05/85 and end is 09/12/85.
- Line 2. If the business has or will be required to have any of the special licenses listed, check (✓) Yes next to the appropriate license; if not, check (✓) No.
- Line 3. Check (✓) the box next to the figures you estimate will be the business's state sales tax collections. Effective July 1, 1985, the state sales tax is 4.225%.
- Line 4. Check (✓) the box next to the address where the business's sales/use tax reporting forms are to be mailed. Do not write in an address unless you check box 3, "Other".
- Line 5. Check (✓) the box next to the address where the business's sales/use tax books and records will be kept. Box 3, "Mailing Address", correlates with box 3, question number 4. Do not write in an address unless you check box 4, "Other".
- Line 6. If you are located out-of-state and doing business in Missouri, answer all questions in this Section. This will enable the Department of Revenue to determine if you will be subject to Missouri Sales Tax or Missouri Use Tax.
- Line 7. If you purchased an existing business, enter the purchase price.
- Line 8. Check (✓) the box(es) next to items that you purchased from the existing business.
- Line 9. Compute the amount of bond to be filed and check (✓) the box next to type of bond you and 10. file. If surety bond, enter issue date, name of surety bond company, bond identification number and amount of bond.
- Missouri statutes require all applicants for a retail sales tax license/use tax license to file a surety bond, a cash bond, or an irrevocable letter of credit. The Director of Revenue may require a taxpayer to adjust the amount of bond to a level satisfactory to cover tax liabilities.
- A bond is not required to be filed if you are making non-taxable sales or subject only to consumer's use tax. Consumer's use tax is a tax on tangible personal property used or consumed on which no tax was paid when purchased from an out-of-state vendor.
- Line 11. List the trade name, address, and sales tax identification number of all other businesses owned and/or operated by you and/or previously owned and/or operated by you in Missouri. (If additional space is needed, attach separate sheet).

MISSOURI TAX REGISTRATION APPLICATION				SALES/USE TAX PART II		
<small>*Do Not Write in Shaded Areas *Print Only</small>						
BUSINESS NAME		MISSOURI TAX ID NUMBER		BOND MUST ACCOMPANY APPLICATION		
1. TAXABLE SALES BEGIN M M D D Y Y	TEMPORARY LICENSE FROM M M D D Y Y	TO M M D D Y Y	BUSINESS OPENS M M D D Y Y			
2. WILL ANY OF THE FOLLOWING SPECIAL LICENSES BE REQUIRED?						
Missouri State Liquor License <input type="checkbox"/> YES <input type="checkbox"/> NO		Missouri Controlled Substance License <input type="checkbox"/> YES <input type="checkbox"/> NO				
Missouri Motor Vehicle Leasing Company Permit? <input type="checkbox"/> YES <input type="checkbox"/> NO						
3. ESTIMATE STATE SALES TAX COLLECTIONS (Check one)						
<input type="checkbox"/> 1. Over \$250 per month <input type="checkbox"/> 2. \$250 or less per month <input type="checkbox"/> 3. Less than \$45 per quarter						
4. ADDRESS WHERE SALES/USE TAX REPORTING FORMS ARE TO BE MAILED:						
<input type="checkbox"/> 1. Business Address <input type="checkbox"/> 2. Owner's Address <input type="checkbox"/> 3. Other mailing address (Print full address below.)						
STREET ADDRESS		CITY	STATE	ZIP CODE	COUNTY	CODE
5. ADDRESS WHERE SALES/USE TAX BOOKS AND RECORDS ARE KEPT (Do not use P.O. Box or Rural Route):						
<input type="checkbox"/> 1. Business Address <input type="checkbox"/> 2. Owner's Address <input type="checkbox"/> 3. Other mailing address (Print full address below.)						
STREET ADDRESS		CITY	STATE	ZIP CODE	COUNTY	CODE
6. IF YOU ARE AN OUT-OF-STATE BUSINESS WHO WILL BE DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS:						
A. Do you have a location or office in Missouri? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, where:						
Within what city limits, if any, is this address:						
BUSINESS ADDRESS		CITY	COUNTY	ZIP CODE		
B. Do you lease tangible personal property to anyone in Missouri? <input type="checkbox"/> YES <input type="checkbox"/> NO List Missouri cities and counties where you are leasing:						
C. Are the orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? <input type="checkbox"/> YES <input type="checkbox"/> NO If resident salesmen, list the cities in which they live:						
D. Do your representatives:						
1. Approve customer orders?		<input type="checkbox"/> YES <input type="checkbox"/> NO		Purpose of inventory: _____		
2. Make "On the Spot" sales?		<input type="checkbox"/> YES <input type="checkbox"/> NO				
3. Maintain an inventory?		<input type="checkbox"/> YES <input type="checkbox"/> NO				
4. Deliver merchandise to the customer?		<input type="checkbox"/> YES <input type="checkbox"/> NO				
5. Call on <input type="checkbox"/> Wholesalers <input type="checkbox"/> Retailers <input type="checkbox"/> Industries <input type="checkbox"/> Other? If he contacts any of these, list what type of wholesaler, retailer, industry, etc.						
7. IF YOU PURCHASED BUSINESS, ENTER PURCHASE PRICE HERE:				\$		
8. CHECK EACH OF THE FOLLOWING THAT YOU PURCHASED:						
<input type="checkbox"/> 1. Inventory <input type="checkbox"/> 2. Fixtures <input type="checkbox"/> 3. Equipment <input type="checkbox"/> 4. Real Estate <input type="checkbox"/> 5. Other _____						
<small>(Obtain a "Certificate of No Tax Due" from seller, or you will be liable for unpaid tax.)</small>						
9. COMPUTE AMOUNT OF BOND REQUIRED (Bond must be sent in with application):						
MONTHLY (Tax estimate)		AMOUNT OF BOND				
3 ×		=		▶ ROUND TO NEXT HIGHEST \$10.00		
10. TYPE OF BOND		ISSUE DATE	NAME OF SURETY BOND COMPANY			
<input type="checkbox"/> 1. SURETY <input type="checkbox"/> 2. CASH <input type="checkbox"/> 3. IRREVOCABLE LETTER OF CREDIT <input type="checkbox"/> 4. NONE REQUIRED		M M D D Y Y				
		BOND ID NUMBER	AMOUNT OF BOND	CODE		
11. LIST THE TRADE NAME, ADDRESS, AND SALES TAX IDENTIFICATION NUMBER OF ALL OTHER BUSINESSES OWNED AND/OR OPERATED BY YOU AND/OR PREVIOUSLY OWNED AND/OR OPERATED BY YOU IN MISSOURI. (IF ADDITIONAL SPACE IS NEEDED, ATTACH SEPARATE SHEET).						
I swear or affirm that the above information and any attached supplements are 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		

INSTRUCTIONS
PART III
CORPORATE INCOME TAX APPLICATION

Business Name: Enter the corporation's business name as shown on the General Information Application.

Missouri Tax Identification Number: Enter the Corporation's Missouri tax identification number as shown on the General Information Application. If you do not have a number, leave blank.

Line 1. Enter the corporation's name as it will be filed on the Missouri Corporate Income Tax Return.

Line 2. Enter the month and day of your taxable year end.

Line 3. Check (✓) the box next to the type of corporation that describes the corporation's organization.

Line 4. Check (✓) the "yes" box if the corporation can reasonably expect its tax liability to be \$100.00 or more. The corporation will receive a personalized coupon booklet for payments of estimated tax.

Check (✓) the "no" box if taxable income is never anticipated.

Line 5. Check (✓) the box next to the address where the business's corporate income tax reporting forms are to be mailed. Do not enter in an address unless box 3, "Other" is checked.

Line 6. Check (✓) the box next to the address where the business's corporate income tax books and records will be kept. Check box 3 "Mailing Address" if the address will be the same. Do not enter in an address unless box 4 "Other" is checked.

Line 7. Enter the full name, address, and phone number of the tax preparer for the corporation. If the corporation prepares its own returns, enter the name of the corporation's tax administrator.

Line 8. Enter the physical location of the corporate headquarters. Do not use a P.O. Box or Rural Route when completing the address.

Line 9. Check (✓) the "yes" box if the corporation is a member of a controlled group.

If the "yes" box is checked, enter the corporations within the consolidated (controlled group) organization which are required to file a Missouri Corporate Income Tax Return. Please attach an additional page if necessary.

MISSOURI TAX REGISTRATION APPLICATION *Please Read Instructions *Print Only *Do Not Write in Shaded Areas				CORPORATE INCOME TAX PART III			
BUSINESS NAME				MISSOURI TAX IDENTIFICATION NUMBER			
1. CORPORATE REGISTERED NAME							
2. TAXABLE YEAR ENDING							
M M D D 							
3. TYPE OF CORPORATION (Check Only One)							
<input type="checkbox"/> Regular Corporation				<input type="checkbox"/> Subchapter S Corporation			
4. WILL THE CORPORATION BE REQUIRED TO MAKE QUARTERLY ESTIMATED MISSOURI INCOME TAX PAYMENTS? <input type="checkbox"/> (Y) YES <input type="checkbox"/> (N) NO							
5. ADDRESS WHERE CORPORATION REPORTING FORMS ARE TO BE MAILED							
<input type="checkbox"/> 1. Business Location <input type="checkbox"/> 2. Corporate Headquarters <input type="checkbox"/> 3. Other (Print Full Address Below)							
STREET ADDRESS		CITY	STATE	ZIP CODE	COUNTY	CODE	
6. ADDRESS WHERE CORPORATE RECORDS ARE KEPT							
<input type="checkbox"/> 1. Business Location <input type="checkbox"/> 2. Corporate Headquarters <input type="checkbox"/> 3. Mailing Address <input type="checkbox"/> 4. Other (Print Full Address Below)							
STREET ADDRESS		CITY	STATE	ZIP CODE	COUNTY	CODE	
7. TAX PREPARER'S NAME			PHONE NUMBER				
STREET ADDRESS		CITY	STATE	ZIP CODE			
8. ADDRESS AND PHONE NUMBER OF THE CORPORATE HEADQUARTERS							
PHONE NUMBER							
STREET ADDRESS		CITY	STATE	ZIP CODE	COUNTY	CODE	
9. IS THE CORPORATION A MEMBER OF A CONTROLLED GROUP? <input type="checkbox"/> (Y) YES <input type="checkbox"/> (N) NO (If yes, list each member of the group that files in Missouri; its FEIN and MITS number. Attach additional page, if necessary.)							
BUSINESS NAME				FEDERAL EMPLOYER ID NUMBER			
BUSINESS NAME				MISSOURI TAX ID NUMBER			
BUSINESS NAME				FEDERAL EMPLOYER ID NUMBER			
BUSINESS NAME				MISSOURI TAX ID NUMBER			
I swear or affirm that the information reported on this form is true and correct as to every material matter.							
SIGNATURE OF OFFICER			TITLE		DATE		

**INSTRUCTIONS
PART IV
EMPLOYER WITHHOLDING TAX APPLICATION**

Please Print or Type:

Business Name: Enter the business's name in this blank as shown on the general information form.

Missouri Tax Identification Number: Enter the Missouri tax identification number for the corporation as shown on the General Information Form, if you do not have a number please leave this blank.

Line 1. Enter the number of total employees the business will currently remit Missouri employer withholding tax on.

Line 2. Enter the month, day, and year the business commenced operations or opened for business.

Line 3. Enter the month, day, and year the business began withholding Missouri income taxes from its employees.

Line 4. Check (✓) the box that best describes the amount the business anticipates withholding from its Missouri employees.

Line 5. Check (✓) the box next to the address where the business's employer withholding reporting forms are to be mailed. Do not enter in an address unless box 3 "Other" is checked.

Line 6. Check (✓) the box next to the address where the business's employer withholding books and records will be kept. Check box 3 "Mailing Address" if the above address will be the same. Do not enter in an address unless box 4 "Other" is checked.

Complete Lines 7 thru 10 if the business is a member of a Consolidated Corporation.

Line 7. Enter the corporation's parent company's name, address, and FEIN. If the business does not have a parent company skip this line.

Line 8. Check (✓) the "Yes" box only if the parent company will file the employer withholding tax for this business. If the "Yes" box is checked skip Line 9.

If the "No" box is checked complete Line 9.

Line 9. If the "No" box is checked in Line 8 give the complete name and address of the division within Missouri that will be designated to take the full amount of compensation.

Line 10. Enter the business's names and addresses within Missouri that are members of the corporation. Please include the FEIN and the Missouri Employer Withholding Tax Number on all businesses.

INCOME TAX GENERAL FORMS

Form 60 — Application for Extension of Time to File 29

FORM 60

(REV. 10-85)

MAIL TO MISSOURI DEPARTMENT OF REVENUE P.O. BOX 3400 JEFFERSON CITY, MISSOURI 65105

MISSOURI APPLICATION FOR EXTENSION OF TIME TO FILE

Please print or type.

Form with fields for FEIN, Social Security Numbers, Name/Estate, Address, and DEPT. OF REVENUE USE ONLY.

REFER TO THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION FOR FILING DATES.

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; Estate Tax Return, Form 76; Corporation Small Business, Form 20S; Fiduciary Return, Form 41; Franchise Tax Report DOR-249; Other

An extension of time until 19... is hereby requested in which to file the Missouri return of the above named taxpayer for the taxable year ending 19... If estate tax, enter date of death...

(See instructions regarding type and length of extension.)

TYPE OF EXTENSION

- a) If based on Federal extension attach copy of U.S. Form: 7004 Corporation, 4768 Estate, 2758 Partnership, Fiduciary, 4868 Individual, 2688 Individual, Internal Revenue Service letter approving second extension, 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 and Estate Tax, use only lines 1 and 3 below)

Tax payment schedule table with rows for tentative amount, 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, and 3. Balance due.

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 Applicant, Spouse's Signature, Preparer's Signature, and Address/ID fields.

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.
Other

INSTRUCTIONS FOR COMPLETING FORM 60

1. FILING FORM 60

This application must be filed by taxpayers requesting an extension of time to file. Do not file an application combining extensions for more than one tax type. A separate application must be filed for each tax.

Income Tax — an income tax extension must be filed on or before the 15th day of the 4th month following the close of the taxable year.

Corporation Franchise Tax - a franchise tax extension must be filed on or before the 15th day of the 4th month of the corporation's taxable year.

Estate Tax — an estate tax extension must be filed on or before nine months from date of death.

Mail your extension application to: Missouri Department of Revenue, P.O. Box 3400, 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.

ESTATE TAX

The same requirements for payment of income tax apply to estate tax. The additions to tax for late payment 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, franchise tax report, or estate tax return.

4. MISSOURI REQUEST ONLY

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

The Missouri Department of Revenue will grant a reasonable extension of time for filing a return if the taxpayer files a proper and timely application which establishes that he is unable to file the return by the due date because of circumstances beyond his control. Generally, an application will be considered in the light of the efforts made by the taxpayer to fulfill his own filing responsibility, rather than the convenience of someone who assists him. However, consideration will be given to circumstances in

which the taxpayer's practitioner is unable, due to reasons beyond his control, to complete the return for filing by the due date, or to other circumstances in which a taxpayer is unable to get essential professional assistance in spite of timely efforts to obtain it. Applications which give incomplete reasons such as "illness" or "practitioner too busy" without adequate explanations will not be approved. In no event will an extension under this paragraph be granted for a period in excess of three months for individuals or six months for corporations.

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 (6 months for corporations). 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 and estate 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

Individual Income Tax General Instructions	33
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Form 40 — Individual Income Tax Return	39
Schedule NRI — Nonresident Income Percentage Schedule	41
Affidavit of Nonresidency	43
Schedule CR — Credit for Tax Paid to Other States	45
Form 30 — Underpayment of Estimated Tax	47
Senior Citizen General Information	49
Form SC — Senior Citizen Income Tax Credit Claim	53
Statement CRP — Certification of Rent Paid	55
Form 99 Misc — Information Report	57
Form 96 — Summary of Information Reports	58
Form 1310 — Statement of Claimant to Refund Due - Deceased Taxpayer	59
Claim for Missouri Income Tax Refund	61

INDIVIDUAL DECLARATION OF ESTIMATED TAX

Each individual required to make estimated tax payments for the previous tax year has been mailed a coupon booklet containing four 40ES vouchers, the estimated tax worksheet and instructions. Please contact your individual accounts to obtain the booklets they have received. If you have new accounts or require replacement of a booklet, please remit a check in the amount of the first payment to the Individual Income Taxes Bureau, P.O. Box 555, Jefferson City, Missouri 65105 or (314) 751-5800. Provide your account's name, address, zip code, social security number, taxable year and quarter and a booklet will be produced for that account.

The Department has initiated this coupon approach to utilize high speed OCR (Optical Character Recognition) document processing equipment. This new development represents a change from prior procedure on forms supply, and is an effort to eliminate waste and unnecessary expenditure. Your patience, understanding and cooperation is appreciated, and will be necessary to ensure continued success.

1985 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 you are not required to file a Federal return but had over \$1200 of interest or wages you may need to file a Missouri return.

If a taxpayer dies in 1985 or in 1986 before filing a return for 1985 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 a 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, domiciled in Missouri, who did not maintain permanent living quarters in Missouri, and did maintain them elsewhere, and spent 30 days or less of the taxable year in Missouri does not qualify as 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 possible after January 1, but not later than April 15, 1986. Late filing will subject you to additions to tax and interest charges.

WHERE TO FILE?

Mail the return to the appropriate address shown on page four of the instructions.

FORMS

State income tax forms and schedules for 1985 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 Income Percentage Schedule for use in calculating tax due Missouri by nonresident
- Schedule BFC—Business Facilities Credit
- Form SC—Senior Citizens Tax Credit
- Statement CRP—Certification of Rent Paid
- Form 60—Extension of Time to File

Schedule EZC—Enterprise Zone Credit
Form 30—Underpayment of Estimated Tax
Form 1310—Statement of Claimant to Refund Due—Deceased Taxpayer

Forms and schedules are mailed directly to you based upon what forms you filed last year. Many people will need only Form 40. If you need additional forms or schedules, you may obtain them from banks, post offices, courthouses, libraries, and Department of Revenue Branch or Fee Offices. In the event they do not have the forms, contact the central office of the Department of Revenue at P.O. Box 2200, Jefferson City, MO 65105 (314) 751-4695.

CORRESPONDENCE

Mail all correspondence to Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 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**, including the income of a nonresident military person or his spouse which is earned in Missouri, is subject to Missouri tax.

EXTENSION OF TIME TO FILE -

(Does not extend time to pay)

If you have received an automatic extension to file your federal income tax return, you will have the same automatic extension of time for filing your Missouri Individual Income Tax Return. Attach a copy of the federal extension to your Missouri return when filed. An extension of time to file does not extend the time to pay. Form 60 (Missouri Application for Extension of Time to File) provides further details.

If you have **NOT** applied for a federal extension, but need an extension for your Missouri return, file Form 60 no later than April 15, 1986.

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

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

Failure to properly notify the Department within the 90-day period extends the statute of limitations to one year after the Department shall become aware of such determination either from the Internal

Revenue Service or the filing of the amended return. You are also subject to additions to tax and interest charges.

AMENDED RETURN

Missouri does **NOT** have a special form for amending the individual income tax return. To amend the Missouri return, use the Missouri Form 40 for the year being amended, and check the box to the right of the word "Amended" located in the upper right hand corner of the Form 40. 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 23. Attach a copy of the Federal change or amended return. Mail amended returns to Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105.

PRIOR YEAR RETURNS

If you are filing a return for a year other than the current tax year, please mail it to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105. If you need forms for prior years, they may be obtained by writing to the same address.

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; and
- (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.

Failure to file a declaration of estimated tax and make timely payments will result in interest being charged on the underpayment amount. See Form 40ES for details, and file if required.

Forms may be obtained and questions answered at the following offices. If a location is added in your area you will be notified by your local newspaper. Office hours are from 8:00 A.M. to 4:30 P.M. daily.

Kansas City 8218 E. Barister Rd. (816) 274-6471	St. Joseph Federal Building 3rd Floor, 8th & Edmond (816) 279-8230
St. Louis 8764 Manchester Rd. Suite 202 (314) 968-4740	Jefferson City Truman State Office Building (314) 751-4695 Forms (314) 751-3505 Information
Joplin 501 Pennsylvania (417) 623-3990	Springfield 149 Park Central Square (417) 868-3473
Cape Girardeau 400 Broadway (314) 334-0048	Kirkville Adair County Court House 2nd Floor (816) 627-1486

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 92 and 143 RSMo). In addition, statutorily provided nontax uses are (1) To provide information to the Department of Higher Education with respect to applicants of financial assistance under Chapter 173 RSMo; and (2) To offset against refunds, amounts due to a state agency by a person or entity (Chapter 143). Information furnished to other agencies, or persons shall be used solely for the purpose of administering tax laws, or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapter 135, 143, and 144 RSMo).

1985 Missouri Individual Income Tax Form 40 Instructions

STEP 1—Complete your Federal return first.

STEP 2—Filing Period

If you are filing a fiscal year return, indicate the beginning and ending dates on the line above your name on the Form 40.

STEP 3—Name, Address and Social Security Number

Use the label on the cover of the tax forms package mailed to you if all information is correct. If you did not receive forms with a label or the label is incorrect, print or type your name (husband first and then wife if filing a combined return), address, and social security number on your return. If you are filing a combined return indicate the social security number of both husband and wife.

STEP 4—School District

Enter the correct number of the public school district in which you reside. See the school district list for the number of your district.

STEP 5—Occupation/Home Phone Number

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

LINE-BY-LINE INSTRUCTIONS

NOTE: ALL AMOUNTS MAY BE ROUNDED TO WHOLE DOLLARS

LINES 1-5—Filing Status

You must check the same filing status on your Missouri return that you checked on your Federal return. Line 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 had no income and is not required to file a Federal return.
3. Your spouse qualifies as a dependent on your return and 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 total of lines 5c and 5d of Federal Form 1040A, or Federal Form 1040, lines 5c and 6d. Also enter the children's first names.
- 6B — Enter the number from your Federal Form 1040A, line 5e or Form 1040, line 6e. Also enter the name and relationship.
- 6C — Enter the total of line 6A and 6B.
- 7 — Multiply \$400 by the number on line 6C and enter the total on line 7.

LINE 8—Exemptions

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

LINE 9

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

LINE 10—Total Adjusted Gross Income

Proceed to the instructions for Schedule 1 if you are not filing a combined return. Schedule 1 is located on the back of Form 40 and instructions begin below. If you are filing a combined return complete the Adjusted Gross Income Worksheet. This will assist you in determining the income of each spouse when both had income. Enter the part of the total income which is the husband's in column H and the wife's portion in column W. Income received from jointly held property, such as dividends, interest, rent, and capital gains (losses), must be allocated to each spouse in proportion to their percentage of ownership. The Federal Schedule W deduction for a married couple when both work must be allocated to the spouse whose income was used to calculate the deduction. Social security income which is taxable must be allocated between each spouse based on their proportionate share of gross social security benefits received for the tax year times line 21b of Federal 1040. State income tax refunds must be allocated based on percent of earning of each spouse for the tax year the refund was received. Income from a business or farm operation cannot be allocated between husband and wife unless each spouse has filed a Federal Schedule SE, Computations of Social Security Self-Employment Tax and paid tax on the income, if taxable. The worksheet below indicates the Federal 1040A and 1040 line numbers where the total of the husband and wife column can be taken from. When you have completed the worksheet, transfer the amounts from line 19 to Form 40, page 2, Schedule 1, line 10a in the appropriate columns. The total of line 19H and 19W must be entered on line 20 and be equal to line 14 of the Federal 1040A Form or line 32 of the Federal 1040 Form.

ADJUSTED GROSS INCOME WORKSHEET FOR COMBINED RETURN

1. Wages, salaries, tips, etc.
2. Interest income
3. Dividends after exclusion
4. State and local income tax refunds
5. Alimony received
6. Business income or (loss)
7. Capital gain or (loss)
8. Capital gain distribution (not reported on Schedule D)
9. Supplemental gain (or losses)
10. Fully taxable pensions, IRA distributions, and annuities
11. Other pensions and annuities
12. Rents, royalties, partnerships, estates, trusts, etc.
13. Farm income or (loss)
14. Unemployment compensation
15. Social security benefits
16. Other income
17. Total (add lines 1 through 16)
18. Less: Federal adjustments to income
19. FEDERAL ADJUSTED GROSS INCOME (line 17 less line 18)
20. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 19, column H and W)

	Federal Form 1040A Line Number	Federal Form 1040 Line Number	H-HUSBAND		W-WIFE	
	6	7			1	
	7	8			2	
	8c	9c			3	
	none	10			4	
	none	11			5	
	none	12			6	
	none	13			7	
	none	14			8	
	none	15			9	
	none	16			10	
	none	17b			11	
	none	18			12	
	none	19			13	
	9b	20b			14	
	none	21b			15	
	none	22			16	
	10	23			17	
	13	31			18	
	none	none			19	
	14	32				20

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 10a, Schedule 1, Form 40, regardless of where the income was earned or the source.

LINE 10a

If you are not filing a combined return copy your Federal adjusted gross income from Federal Form 1040, line 32; or Federal Form 1040A, line 14; or Federal Form 1040EZ, line 3. The amount on one of these Federal lines **MUST** be used on line 10a, 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 adjusted gross income worksheet to determine the

separate income of each spouse. Enter the line 19 amount from the above worksheet for husband and wife in the appropriate columns for line 10a. Enter the line 20 amount in combined or single column.

ADDITIONS—

LINE 10b

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.

Page 3

Line 10c

Enter positive adjustments reported from partnerships, fiduciaries, S Corporation, or other sources and see the special note for each. 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).

LINE 10d

Total (add lines 10a, 10b, and 10c)

SUBTRACTIONS—**LINE 10e**

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. Attach a detailed list of these U.S. Government obligations.

Interest from U.S. Treasury Bonds and notes is exempt.

Interest on obligations guaranteed by the U.S. Government (such as FNMA obligations) is generally not exempt.

LINE 10f

Enter the amount of any Missouri income tax refund included in line 10a. If the refund was issued to a husband and wife it must be allocated between husband and wife based on percentage of income earned (lines 11H and 11W) for the tax year the refund was received.

LINE 10g

Enter negative adjustments reported from partnerships, fiduciaries, S Corporations, or other sources and see the special note for each. Other sources of negative adjustments may be:

- (1) Public pensions which are specifically exempted under Missouri law include: certain firemen and police pension, Missouri Highway Employees and Highway Patrol pension, Missouri Local Government Employees pension and Missouri State Employees pension. Amounts received from pension plans authorized by Chapter 169 RSMo, by Missouri public school retirees (or their survivors) are a negative modification to the extent they are included in line 10a. 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 which 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 1985 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 Missouri income to the extent that such amount was reported in your 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 may be excluded to the extent it 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.
- (5) Enterprise Zone Act Deduction—You may be eligible for this deduction if your business is located in an area designated by the state as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.
- (6) Payments received from the Railroad Retirement System as retirement benefits, sick pay, disability, and unemployment benefits taxed by the Federal government and included in Federal adjusted gross income (Form 1040, line 32 or Form 1040A, line 14, or Form 1040EZ, line 3) are exempt from state taxation.

LINE 10h

Add lines 10e, 10f, and 10g.

Attach a detailed explanation, including the source, for verification of lines 10e and 10g.

LINE 10i

Subtract line 10h from line 10d. Enter the result on line 10, page 1 of the Form 40.

SPECIAL NOTE FOR LINES 10c AND 10g

Partnership, Fiduciary, or S Corporation Adjustment—If during the taxable year you received income from a partnership, trust or estate, or an S Corporation, enter the amount of your adjustment, if any. The partnership, executor or trustee, or S Corporation, must notify you of the amount of any such adjustment to which you are entitled.

LINE 11—Income Percentages

Complete this line 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 line 11H and 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 deductions on your Federal return you must submit a copy of page 1 and 2 of your Federal 1040 form.

If you choose to itemize deductions, were required to itemize on your Federal return, or were required to complete the worksheet on page 13 of the Federal instructions for calculating line 34a of the Federal return, you must complete Schedule 2, page 2 of the Missouri Form 40. Instructions for Schedule 2 are listed here. Enter the amount from line 12m, Schedule 2, to line 12, page 1 of the Form 40.

EXCEPTION: If line 12m is less than the standard deduction amount and you were NOT "required" to itemize your deduction on your Federal return (see Federal instructions) you may enter your Missouri standard deduction amount on line 12, page 1. Your standard deduction amount is based on your filing status and is listed on the face of the Form 40 beside line 12.

Instructions For Schedule 2—Form 40

SCHEDULE 2—Missouri Itemized Deductions**LINE 12a—Total Federal Itemized Deductions**

If Federal Schedule A, line 24 is greater than line 25, enter the amount from Federal Schedule A, line 24 on Schedule 2, line 12a of the Missouri Form 40.

If Federal Schedule A, line 24 is blank or is less than line 25, you should not complete Schedule 2. Enter on line 12 the applicable Missouri standard deduction amount, but see the following exception.

EXCEPTION: If you were required to complete the Federal line-by-line instructions for Form 1040, you must enter the amount from line 3 on Missouri Schedule 2, line 12a.

LINES 12b-12g—Social Security, Self-employment Taxes, and Cultural Contributions

Enter on line 12b and 12d your social security and railroad retirement tax respectively. Enter on lines 12c and 12e your spouse's social security and railroad retirement tax respectively if filing a combined return. If a taxpayer has both FICA and R.R. tax, the maximum deduction allowed is the amount withheld as shown on W-2 forms less either the amount entered on Federal Form 1040, line 61; or, if only one employer, the amount refunded by the employer. Federal employees who are required to pay FICA taxes should use lines 12b and 12c to claim this deduction. Enter on line 12f your total self-employment tax. Enter on line 12g your approved Cultural Contribution (literary, musical, scholarly, or artistic) to a tax exempt agency or institution which is operated on a not-for-profit basis. This deduction must meet all guidelines established by the Missouri Department of Revenue. Contributions made before August 12, 1984 do not qualify. For more information call (314) 751-3505.

LINE 12j and 12k—State and Local Income Taxes

Enter on line 12j the amount from Federal Schedule A, line 6. This amount includes any state income tax and also any local tax, such as a city earnings tax, paid in 1985.

Enter on line 12k the amount of any Kansas City and St. Louis Earnings Tax which is included on line 12j.

LINE 12m—Missouri Itemized Deductions

If the amount on line 12m is less than the Standard Deduction amount shown on Missouri Form 40, line 12, do NOT enter on line 12 the amount shown on line 12m. Enter the 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) or completed the Federal Tax computation worksheet on page 13 of the Federal line-by-line instructions for Form 1040, you must complete Missouri Schedule 2 and enter the amount from line 12m to line 12, page 1 of the Form 40. You do not have the option of using the standard deduction amount.

STANDARD DEDUCTION

You may NOT take the standard deduction if you were required to itemize to Federal or complete the Federal Tax computation worksheet located on page 13 of the Federal 1040 instructions.

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

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

Single (Box 1) or
Head of Household (Box 4) enter \$2390
Married filing combined
(Box 2) or Widow(er) (Box 5) enter \$3540
Married filing separate
(Box 3A) or (Box 3B) enter \$1770

LINE 13—Federal Income Tax Deduction

Enter the Federal income tax from your 1985 Federal return—Federal Form 1040, line 50 less line 59; or 1040A, line 23 less line 24b; or 1040EZ, line 9. Do not enter the amount shown on your W-2 form(s). Note: If a negative amount is calculated, enter zero on line 13. If you made an entry on Federal Form 1040, line 39, ATTACH a copy of the form(s) checked on your Federal return.

LINE 14—Other Federal Tax

Enter the total amount of line 47, 52, 53, and 55 from the Federal Form 1040. Do NOT include F.I.C.A. tax, Railroad retirement tax, or Self-employment tax on this line.

LINE 15

Enter the amount from line 9, Missouri Form 40.

LINE 16

Add lines 12, 13, 14, and 15 and enter the total here.

LINE 17—Missouri Taxable Income

Subtract line 16 from line 10C. If line 17 is less than zero, enter zero.

LINE 17H/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 in 17H and 17W respectively.

LINE 18—Missouri Tax

If both husband and wife have income, determine each of their taxes from the tax table on page 2 of the Form 40 and enter the results in 18H and 18W. Enter the total on 18C. If your filing status is not combined enter the tax on 18C only.

LINE 19—Resident Credit for Tax Paid to Other States

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

NOTE: You may not use both line 19 and 20.

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.

If you were a resident of Missouri for the entire taxable year or if you were a part-year resident of Missouri electing to determine your tax as if you were a resident for the entire year and you were required to pay an income tax to another state you must complete Schedule CR. If both husband and wife, filing a combined return, are entitled to a credit a separate Schedule CR must be completed by each.

Completion of Schedule CR allows you a deduction from your Missouri income tax due, not to exceed that portion of your Missouri tax on the income taxed by the other state.

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 a husband and wife file a combined return and have all or 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

Add line 21H and 21W and enter on line 21C.

LINE 22A, 22B, 22C, and 22D—Credits and Prepayments

Line 22A—This entry 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 the return.

Line 22B—Enter your total Missouri estimated tax payments for 1985. Include overpayments for 1984 that you decided to have applied to 1985. If you and your spouse filed separate Missouri estimated tax declarations for 1985 but file a combined return, enter the combined total of payments. If you and your spouse filed a combined Missouri estimated tax declaration for 1985 but file separate Federal and State income tax returns, either of you can claim all or any part of the total estimated tax paid.

Line 22C—Missouri residents claiming a Senior Citizens Tax Credit (SC), Business Facilities Credit (BFC), Neighborhood Assistance Program (NAP), Enterprise Zone Credit (EZC), or Economic Development Credit (EDC) should enter the total amounts of all credits on line 22C.

Senior Citizens Tax Credit (SC)

If you or your spouse were age 65 in 1985 or before 1985 you may qualify for the credit. See Form SC and instructions for more information.

Business Facilities Credit (BFC)

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.

Neighborhood Assistance Program (NAP)

If you are a sole proprietor or farmer doing business in the State of Missouri and you made a contribution to a not-for-profit organization that administers an approved Neighborhood Assistance project in Missouri, you are eligible for this credit. A shareholder of an S corporation or a partner in a partnership that has contributed to an approved Neighborhood Assistance project, is also eligible for a share of this credit. For more information, contact the Missouri Division of Community & Economic Development, P.O. Box 118, Jefferson City, MO 65102.

Enterprise Zone Credit (EZC)

You may be eligible for this tax credit if you have started a new business or expanded an existing business in an area designated by the state of Missouri as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, MO 65102.

Economic Development Credit (EDC)

Any taxpayer shall be entitled to a tax credit against any tax otherwise due under the provision of Chapter 143, RSMo in the amount of

fifty percent of any amount contributed by the taxpayer to the Economic Development Reserve during the taxpayer's fiscal year. The credit does not apply to reserve participation fees paid by borrowers. Additional information may be obtained by contacting the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, MO 65102.

Line 22D—Enter the amount paid with Form 60. Extension of Time to File.

Line 23

Add lines 22A, B, C, and D.

LINE 24—Balance Due

If line 21C is larger than line 23 enter the balance due and if it is \$1.00 or more enclose a check or money order for the amount payable to the "Department of Revenue". Show your social security number on your remittance. Do not send cash or stamps. If line 24 is less than \$1.00, mail your return to P.O. Box 3040, Jefferson City, MO 65105.

LINE 25—Overpayment

If line 23 is larger than line 21C enter the amount of the overpayment on this line. **NOTE:** If line 25 is less than \$1.00, mail your return to P.O. Box 3040, Jefferson City, MO 65105.

LINE 26A, 26B, or 26C—Disposition of Overpayment (26A plus 26B and 26C must equal line 25) Refund

If you want your total overpayment on line 25 to be **REFUNDED** to you, enter the amount from line 25 to line 26A. If only a part of line 25 is to be refunded to you, the balance must be entered on line 26B or 26C. No refund will be issued if your overpayment is less than \$1.00.

Applied to Estimated Tax

If all of your overpayment on line 25 is to be credited to next year's estimated tax, enter that amount of line 25 on line 26B. If only part of line 25 is to be credited to 1986 estimated tax, the balance is to be entered on line 26A or 26C. Do **NOT** make an entry on line 26B if you wish all of your overpayment to be refunded to you.

Children's Trust Fund Contributions

If you wish to contribute part or all of your overpayment on line 25 to the **Children's Trust Fund**, indicate the amount on line 26C. If only a part of line 25 is to be given to the **Children's Trust Fund**, the balance must be entered on line 26A or 26B. On individual returns, the contribution must be \$2 or more, and on combined returns, contributions must be \$4 or more.

This contribution is tax deductible on your 1986 federal income tax.

Taxpayers who are not entitled to a refund may contribute to the **Children's Trust Fund** by entering their contribution amount on line 26C and remitting the amount due. **Separate checks** must be submitted for payment of tax due and **Children's Trust Fund** contributions.

For more information about the **Children's Trust Fund**, see **IMPORTANT ITEMS FOR 1985** on page 1 of this booklet or write to: **CHILDREN'S TRUST FUND**, P.O. BOX 1641, JEFFERSON CITY, MO 65102.

SIGN YOUR RETURN

Your return is not valid unless signed. Both spouses must sign a combined return. If you pay someone to prepare your return, that person must sign the return also.

MAILING INSTRUCTIONS**REFUND:**

Department of Revenue
P.O. Box 500
Jefferson City, MO 65108

BALANCE DUE:

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107

EVEN RETURNS:

Department of Revenue
P.O. Box 3040
Jefferson City, MO 65105

CORRESPONDENCE:

Income Taxes Bureau
P.O. Box 2200
Jefferson City, MO 65105

ADDITIONAL CHARGES FOR NOT PAYING TAX BY DUE DATE

Effective January 1, 1986, simple interest will be charged on all delinquent taxes at the rate of 12% per annum. The interest rate is redetermined annually based on the adjusted prime interest rate charged by banks during September and becomes effective January 1 of the following year. The minimum interest rate is 12% per annum. There is an addition to tax charge of 5% which is added to the balance due if not paid by the date the return is due.

ADDITIONAL CHARGES FOR NOT PAYING ENOUGH ESTIMATED TAX DURING THE YEAR

If the total of your credits and prepayments on Lines 22A, B, C 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 applies.

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 your remittance.

DELINQUENT RETURNS

Failure to file a return by the due date will result in additions to tax charges of 5% per month not to exceed 25%.

ADDRESS CHANGE

NOTE: If you move after filing your return and you are expecting a refund, 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. The address is P.O. Box 2200, Jefferson City, MO 65105.

MISSOURI SCHOOL DISTRICT NUMBER

1985

Your Missouri school district number must be entered on your income tax return. This information 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.

Enter the number of the **public school** district where your residence is located in.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. 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" 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" 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 347.

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.

Name	Number	Name	Number	Name	Number	Name	Number	Name	Number
Adrian R-III	001	Bunker R-III	055	Crocker R-II	109	Fort Osage R-I		Hickman Mills C-1	200
Advance R-IV	002	Butler R-V	056	Crystal City	110	(Route 2,		Hickory Co. R-I	
Afton	003					Independence)	153	(Urbana)	201
Albany R-III	004	Cabool R-IV	057	Dadeville R-II	111	Fort Zumwalt	154	Higbee R-VIII	202
Altenburg	005	Cainsville R-I	058	Dallas Co. R-I		Fox C-6 (Arnold)	155	High Point R-III	203
Alton R-IV	006	Calhoun R-VIII	059	(Buffalo)	112	Francis-Howell R-III	156	Hillsboro R-III	204
Anaconda	007	California R-I	060	Davis R-XII	113	Franklin Co. R-II		Hilcomb R-III	205
Appleton City R-II	008	Callao C-8	061	DeSoto	114	(RFD, New Haven)	157	Holden R-III	206
Arcadia Valley R-II		Camdenton R-III	062	DeKaib R-IV	115	Fredericktown R-I	158	Holiday C-2	207
(Ironton)	009	Cameron R-I	063	Delta R-V	116	Fulton	159	Hollister R-V	208
Archie R-V	010	Campbell R-II	064	Dent-Phelps R-III				Houston R-I	209
Ash Grove R-IV	011	Canton R-V	065	(RFD, Salem)	117	Gainesville R-V	160	Howell Valley R-I	210
Atlanta C-3	012	Cape Girardeau	066	Dexter R-XI	118	Galena R-II	161	Hudson R-IX	211
Aurora R-VIII	013	Carl Junction R-I	067	Diamond R-IV	119	Gallatin R-V	162	Humansville R-IV	212
Ava R-I	014	Carrollton R-VII	068	Dixon R-I	120	Gasconade C-4		Hume R-VIII	213
Avenue City R-IX	015	Carthage R-IX	069	Doniphan R-I	121	(Falcon)	163	Hurley R-I	214
Avilla R-XIII	016	Caruthersville	070	Dora R-III	122	Gatewood R-III	164		
		Cassville R-IV	071	Drexel R-IV	123	Gideon	165	Iberia R-V	215
		Cedar Creek R-VII	073	Dunklin R-V		Gilliam C-4	166	Independence	217
		Center		(Jefferson Co.)	124	Gilman City R-IV	167	Iron Co. C-4	
		(Jackson County)	074			Glasgow R-II	168	(Viburnum)	218
		Centerville R-I	077	East Buchanan C-I		Glenwood R-VIII	169		
		Centralia R-VI	079	(Gower)	125	Golden City R-III	171	Jackson R-II	219
		Chadwick R-I	080	East Carter R-II		Gorin R-III	172	Jameson R-III	220
		Chaffee R-II	081	(Ellisnore)	126	Grain Valley R-V	173	Jamestown C-1	221
		Chamois R-I	082	East Lynne	127	Grandview C-4		Jasper R-V	222
		Charleston R-I	083	East Newton R-VI	128	(Jackson Co.)	174	Jefferson C-123	
		Chilhowee R-IV	084	East Prairie R-II	129	Grandview R-II		(Nodaway Co.)	223
		Chillicothe R-II	085	Edgar Springs R-III	130	Jefferson City	175	Jefferson City	224
		Clark R-VI	086	El Dorado Spgs R-II	131	Green City R-I	177	Jefferson R-VII	
		Clarksburg C-2	087	Eldon R-I	132	Green Forest R-II	178	(RFD, Festus)	225
		Clariton C-R	088	Elmer C-I	133	Green Ridge R-VIII	179	Jenkins	226
		Clayton	089	Elsberry R-II	134	Greenfield R-IV	180	Jennings	227
		Clearwater R-I	090	Eminence R-I	135	Greenville R-II	181	Johnson County R-VII	571
		Clever R-V	091	Eugene R-V	136	Grundy Co. R-V		Joplin R-VIII	228
		Climax Springs R-IV	092	Everton R-III	137	(Galt)	182	Junction Hill C-12	229
		Clinton	093	Excelsior Springs	138				
		Coffey R-I	094	Exeter R-VI	139				
		Coffman R-V	095			Hale R-I	184	Kahoka R-I	230
		Cole Camp R-I	096	Fair Grove R-X	140	Halfway R-III	185	Kansas City	231
		Cole Co. R-II (RFD,		Fair Play R-II	141	Hallsville R-IV	186	Kearney R-I	232
		Jefferson City)	097	Fairfax R-III	142	Hamilton R-II	187	Kelso C-7	233
		Columbia	098	Fairview R-XI		Hancock Place	188	Kennett	234
		Community R-VI	099	(Pottersville Route,		Hannibal	189	Keytesville R-III	235
		Competition C-2	100	West Plains)	144	Hardeman R-X	190	King City R-I	236
		Concordia R-II	101	Farmington R-VII	146	Hardin-Central C-2	191	Kingston	
		Conway R-I	102	Fayette R-III	147	Harrisburg R-VIII	192	(Washington Co.)	237
		Cooter R-IV	103	Ferguson R-II	148	Harrisonville R-IX	193	Kingston 42	
		Couch R-I	104	Festus R-VI	149	Hartville R-II	194	(Caldwell Co.)	238
		Cowgill R-VI	105	Fillmore C-I	150	Hayti R-II	195	Kingsville R-I	239
		Craig R-III	106	Forland R-III	151	Hazelwood	196	Kirbyville R-VI	240
		Crane R-III	107	Forsyth R-III	152	Hermann R-I	197	Kirksville R-III	241
		Crawford Co. R-II				Hermitage R-IV	198	Kirkwood R-VII	242
		(Cuba)	108						

1985 MISSOURI Individual Income Tax Return

or fiscal year beginning _____ 1985 ending _____ 19 _____

Please Print or Type	Name (If combined return list first name and middle initial of husband first, then wife)	Last Name	Your Social Security Number	FM <input type="checkbox"/> FAP <input type="checkbox"/> AMENDED <input type="checkbox"/>
	Present home address (Number and street including apartment number or rural route)			Dept. of Revenue Use Only
	City, town or post office, State and Zip Code		Spouse's Social Security Number	J.D. _____ Ext. _____
		Place label within block	Enter Your School District Number (See Instructions)	Code _____ Cash _____

ATTACH CHECK OR MONEY ORDER HERE

Occupation	Yours _____	Spouse's _____	Telephone Number _____
FILING STATUS — From Federal Return — Check One			
1	<input type="checkbox"/> Single	Exemption Amount \$1,200	DO NOT INCLUDE YOURSELF OR SPOUSE ON 6A 6B or 6C below 6A Number of DEPENDENT CHILDREN (Federal Form 1040A, line 5c plus 5d, or 1040, line 6c plus 6d) Children's first names _____ <input type="checkbox"/> 6B Number of OTHER DEPENDENTS (Federal Form 1040A, line 5e, or 1040, line 6e) _____ <input type="checkbox"/> Name _____ Relationship _____ Name _____ Relationship _____ <input type="checkbox"/> 6C Total of lines 6A and 6B _____ ▶
2	<input type="checkbox"/> Married filing joint Federal and combined Missouri	\$2,400	
3A	<input type="checkbox"/> Married filing separate return	\$1,200	
	Spouse's name — _____		
3B	<input type="checkbox"/> Married filing separately (Spouse NOT filing)	\$2,400	
4	<input type="checkbox"/> Head of Household	\$2,000	
5	<input type="checkbox"/> Qualifying widow(er) with dependent child	\$2,000	
7	Dependent amount (multiply \$400 by total on 6C above)	\$ _____	
8	Exemption amount checked on boxes 1 through 5	\$ _____	
9	Total of lines 7 and 8. Enter here and on line 15	\$ _____	

ATTACH COPY 2 of W-2 FORMS HERE

Attach a copy of page 1 and 2 of your Federal Form 1040 if you itemize deductions or if line 10C includes loss(es) of \$1,000 or more.				H — Husband	W — Wife	C — Combined or Single
10	Total Missouri adjusted gross income (Enter Form 40, schedule 1, line 10i amount)	▶ 10H		▶ 10W		▶ 10C
11	Income percentages — Divide columns 10H and 10W by 10C.	▶ 11H	% //	▶ 11W	% //	
12	Missouri Itemized Deductions from Form 40, schedule 2, line 12m, or Missouri Standard Deductions based on the filing status box checked above. (box 1 or 4: enter \$2390) (box 2 or 5: enter \$3540) (box 3A or 3B: enter \$1770)	▶			12	
13	Federal income tax. Enter Federal 1040EZ, line 9; or 1040A, line 23 less line 24b; or 1040, line 50 less line 59. If Federal 1040, line 39 is used, attach a copy of the applicable form	▶			13	
14	Enter the total of Federal form 1040, lines 47, 52, 53, and 55	▶			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)	▶			17	
17H/17W	Multiply line 17 by % on 11H and 11W	▶ 17H		▶ 17W		
18	TAX on line 17 or 17H and 17W (see tax 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	▶			19C	
20	Nonresident Missouri percentage (Attach schedule NRI and Federal 1040, 1040A, or 1040EZ, pages 1 and 2)	▶ 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
CREDITS						
22A	MISSOURI tax withheld shown on W-2 forms. Must be ATTACHED	▶			22A	The total Missouri State Income Tax withheld on attached W-2 forms must equal the amount entered on line 22A.
22B	Payments on 1985 Declaration of Missouri Estimated Tax	▶			22B	
22C	Senior citizens tax credit (attach Form SC) (See instructions for EZC, EDC, BFC, NAP)	▶			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 23, enter BALANCE DUE mail to DEPARTMENT 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 DEPARTMENT OF REVENUE P.O. BOX 500 JEFFERSON CITY, MO 65106	▶			25	
26A	Enter portion of overpayment on line 25 to be REFUNDED TO YOU	▶			26A	
26B	Enter portion of line 25 to be Credited to 1986 Estimated Tax	▶			26B	
26C	Enter portion of line 25 you wish to give or your contribution to Children's Trust Fund	▶			26C	

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. As provided for in Chapter 143 RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

Sign Here

Your signature _____

Date _____

Preparer's signature (other than taxpayer) _____

Date _____

Spouse's signature (if filing combined BOTH must sign even if only one had income) _____

Preparer's address (and ZIP CODE) _____

Preparer's Emp. Ident. or Soc. Sec. No. _____

SCHEDULE 1—Missouri Modifications to Federal Adjusted Gross Income	H—Husband	W—Wife	C— Combined or Single
10a. Federal adjusted gross income. See Schedule 1 instructions			10a
Additions to adjusted gross income (Attach explanation of each item)			
10b. Interest on state and local obligations other than Missouri sources (Reduced by related expenses if expenses over \$500)			10b
10c. Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; S Corporation <input type="checkbox"/> ; Other <input type="checkbox"/>			10c
10d. Total of lines 10a, 10b, and 10c			10d
Subtractions from adjusted gross income (Attach explanation of 10e and 10g)			
10e. Interest from exempt Federal obligations included in line 10a above (Reduced by related expenses over \$500)			10e
10f. Missouri income tax refund for a prior year included in line 10a above			10f
10g. Partnership <input type="checkbox"/> ; Fiduciary <input type="checkbox"/> ; S Corporation <input type="checkbox"/> ; Other <input type="checkbox"/>			10g
10h. Total of lines 10e, 10f and 10g			10h
10i. Total adjusted gross income (Subtract line 10h from line 10d) Enter here and on line 10, page 1			10i

SCHEDULE 2—Missouri Itemized Deductions—USE ONLY IF you itemized deductions on Federal Form 1040, Schedule A or were required to complete the worksheet on page 13 of the federal instructions for line 34a of the Federal Form 1040.
 If you were required to itemize deductions on your Federal Return check here and see page 3 of instructions for Schedule 2.

12a. TOTAL Federal itemized deductions (Federal Schedule A, line 24)		12a
12b. 1985 Social Security (F.I.C.A.) — yourself (Not to exceed \$2,791.80)	If either spouse has both FICA and Railroad Retirement taxes, see instructions for lines 12b, 12c, 12d and 12e.	12b
12c. 1985 Social Security (F.I.C.A.) — spouse (Not to exceed \$2,791.80)		12c
12d. 1985 Railroad Retirement Tax — yourself (Not to exceed \$3,699.65)		12d
12e. 1985 Railroad Retirement Tax — spouse (Not to exceed \$3,699.65)		12e
12f. 1985 Self-employment Tax (Federal Form 1040, line 51)		12f
12g. Cultural Contribution		12g
12h. Add lines 12b, 12c, 12d, 12e, 12f and 12g		12h
12i. Total (Add lines 12a and 12h)		12i
12j. State and local income taxes deducted on Federal Form 1040, Schedule A, line 6		12j
12k. Less: Kansas City and St. Louis Earnings Taxes included in line 12j above		12k
12l. Net Subtraction (Subtract line 12k from line 12j)		12l
12m. Missouri itemized deductions (Subtract line 12l from line 12i). Enter here and on line 12, Page 1 Note — If line 12m is less than line 12a, see page 3, Schedule 2 instructions for line 12m		12m

1985 TAX TABLE

NOTE: On a combined return and both have income use line 17H/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
															plus 6% of excess over \$9,000		

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

MISSOURI NONRESIDENT INCOME PERCENTAGE SCHEDULE

1985

SCHEDULE NRI Form 40

- 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 1985...
If a combined return is filed and both husband and wife have Missouri source income...
If the entry on Form 40, line 20H, 20W, or 20C, is less than 100%...
Military pay of a nonresident stationed in Missouri should not be included...

Name of Husband
Your Social Security Number

Name of Wife OR SINGLE Person
Your Social Security Number

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

- 1. Nonresident of Missouri
a. Resident of what state during 1985?
b. Are you filing an income tax return with that state for 1985?
c. If NO, why not?
2. Part-year Missouri resident
a. Missouri resident from DATE 198 to DATE 198
b. Resident of other state from DATE 198 to DATE
c. Are you filing an income tax return with that state for 1985?
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 1985?
b. Are you filing an income tax return with that state for 1985?
c. If NO, why not?
2. Part-year Missouri resident
a. Missouri resident from DATE 198 to DATE 198
b. Resident of other state from DATE 198 to DATE
c. Are you filing an income tax return with that state for 1985?
d. If NO, why not?

PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE

- If you were a nonresident of Missouri during 1985 and your income consisted of wages, salaries, etc. reported on Federal Form W-2...
If you were a part-year resident of Missouri during 1985 (filing as a nonresident), or a nonresident of Missouri during 1985 who fails to qualify for the use of Part B, then you MUST complete Part C on the reverse side.

- 1. Missouri Income—enter wages, salaries, etc. from Missouri
2. Taxpayers' 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, line 20 in applicable column

Table with 2 columns: HUSBAND, WIFE OR SINGLE. Row 1: Missouri Income. Row 2: Taxpayers' total adjusted gross income.

Table with 2 columns: Percent, Percent. Row 1: Missouri Income Percentage.

Column A, lines 1-19 must be the same as the indicated lines on Federal Form 1040. If a joint Federal return was filed, both spouses must complete a separate Column A showing their 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 1-17), Federal adjustments (line 18), and Missouri Modification (lines 20 and 21) 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 interest in real or tangible personal property in this state. Line 18.

Federal adjustments to income for IRA deductions, payments to a Keogh retirement plan, alimony, and the deduction for a married couple when both work, must be allocated only partly to Missouri. This allocation is done by dividing the Missouri source income by total source income and multiplying this percentage times the specific adjustment. The adjustment for a married couple when both work must be claimed as an adjustment by the spouse having the smaller earned income.

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 1-17 of Column B.

ADJUSTED GROSS INCOME COMPUTATION

Federal Form 1040A Line Number	Federal Form 1040 Line Number	HUSBAND		WIFE OR SINGLE	
		A--All Sources	B--Missouri Sources	A--All Sources	B--Missouri Sources
1. Wages, salaries, tips, etc.	6	1	1	1	1
2. Interest income	7	2	2	2	2
3. Dividends after exclusion	8c	3	3	3	3
4. State and local income tax refunds	none	4	4	4	4
5. Alimony received	none	5	5	5	5
6. Business income or (loss)	none	6	6	6	6
7. Capital gain or (loss)	none	7	7	7	7
8. Capital gain distributions (not reported on Schedule D)	none	8	8	8	8
9. Supplemental gain or (losses)	none	9	9	9	9
10. Fully taxable pensions, IRA distributions, and annuities	none	10	10	10	10
11. Other pensions and annuities	none	11	11	11	11
12. Rents, royalties, partnerships, estates, trusts, etc.	none	12	12	12	12
13. Farm income or (loss)	none	13	13	13	13
14. Unemployment compensation	9b	14	14	14	14
15. Social security benefits	none	15	15	15	15
16. Other income	none	16	16	16	16
17. Total (add lines 1 through 16)	10	17	17	17	17
18. Less: Federal adjustments to income	13	18	18	18	18
19. FEDERAL ADJUSTED GROSS INCOME (line 17 less line 18)	14	19	19	19	19
20. Missouri Modifications--additions (from Missouri Form 40, line 10d)		20	20	20	20
21. Missouri Modifications--subtractions (from Missouri Form 40, line 10h)		21	21	21	21
22. TOTAL ADJUSTED GROSS INCOME (All Sources) (Column A, Line 19 plus line 20, less line 21) (Must equal Missouri 40, line 10i)		22	22	22	22
23. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME (Missouri Sources) (Column B, line 19 plus line 20, less line 21)		23	23	23	23
24. MISSOURI INCOME PERCENTAGE (divide line 23 by line 22). If greater than 100%, enter 100%. (Round to whole percent such as 91%, not 90.5%). Enter this percentage on Missouri Form 40, page 1, line 20 in applicable column (If Total Income Percentage is less than .5%, use exact percentage)			Percent	Percent	24

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} ~~was not~~ (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

1985

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, 2. Resident claimant's Missouri income tax

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 (other than Missouri) you paid an income tax, 3A. Wages and commissions, 3B. Other—describe nature, 3C. Other—describe nature, 4. Total, 5. Less: Related Federal adjustments, 6. Net amounts, 7. Percentage of your income taxed by other state, 8. Maximum credit, 9. Income tax you paid to other state, 10. Credit, 11. Total credit

MO 860-1095

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MO 860-1095

INSTRUCTIONS FOR SCHEDULE CR

This schedule may be used by a resident individual, resident estate, or 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. If a part-year resident does not use Schedule CR, Schedule NRI must be completed.

1. **You must complete Form 40, lines 1 through 18, before you begin Schedule CR.**
2. Enter the amount on line 10H, 10W, or 10C of the Form 40 on line 1 and enter the amount on line 18H, 18W, or 18C of the Form 40 on line 2.
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 received a moving expense deduction, employee business expense deduction, Federal Schedule W deduction for a married couple when both work, alimony, or retirement payments related to the income reported on line 3A, 3B, or 3C and enter the total of these amounts on line 5. Do not complete a column for Missouri income.
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 reduced based upon the ratio of the 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. 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.

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Form 30

MISSOURI DEPT. OF REVENUE

MISSOURI-Underpayment of Estimated Tax by Individuals

Attach this form to Form 40

1985

Name and address as shown on your tax return Social security 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

Table with 5 columns: Description, Apr. 15, 1985, June 15, 1985, Sept. 15, 1985, Jan. 15, 1986. Rows 1-7.

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.)

Table with 5 columns: Description, 25% of 1984 tax, 50% of 1984 tax, 75% of 1984 tax, 100% of 1984 tax. Rows 8-10.

How to figure the Addition to Tax (Complete lines 11 through 15)

Table with 5 columns: Description, Apr. 15, 1985, June 15, 1985, Sept. 15, 1985, Jan. 15, 1986. Rows 11-15.

NOTE: If this Form is not an attachment to Form 40, please ATTACH CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE" AND MAIL TO P.O. BOX 329, JEFFERSON CITY, MO. 65105

INSTRUCTIONS

A. Purpose of this Form.—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 on the underpaid amount. This form will help you determine whether you are subject to such an addition to tax; or are exempted.

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 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 Declarations	Maximum Number of Installments Required
Between January 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

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 1985 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 and 10 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 1985 tax payments equal or exceed the tax shown on your 1984 tax return. The 1984 return must cover a period of 12 months and show a tax liability.

Exception 2, Tax on Annualized 1985 Income.—This exception applies if your 1985 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 an 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 I

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 ($\$4,000 \times 12 = \$48,000$ $\div 3$)	\$16,000
5. Less:	
(a) Standard deduction	\$3,540
(b) Exemptions (2 x 1200) + (3 x 400)	3,600
(c) Federal tax (joint return)	911 8,051
6. Annualized taxable income	\$7,949
7. Income Tax	\$258

If your withheld tax and estimated tax payment for the first installment period of 1985 were at least \$51.60 (20 percent of \$258.00), you do not owe an addition to tax for that period.

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, 1986 consider the balance paid as of January 15, 1986.

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 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 Missouri adjusted gross income from farming is at least two-thirds of your total Missouri adjusted gross income and (2) you filed Form 40 and paid the tax on or before February 28, 1986 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.

GENERAL INFORMATION FOR FILING SC CLAIMS

WHO MAY CLAIM CREDIT

To qualify for this income tax credit or refund:

- a. You or your spouse must be 65 years of age or over as of December 31, 1985. (If your spouse was age 65 or over and died during the calendar year 1985, you still qualify for the credit even if you are not age 65 yet.)
- b. You or your spouse must be Missouri residents for the entire 1985 calendar year.
- c. Your **total** household income cannot exceed \$11,500.00. However, if your filing status is "married-filing combined", the **total** combined household income cannot exceed \$12,000.00.
- d. You must pay property tax on, or rent the homestead occupied during 1985.

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 1985 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 are required to file a Missouri Income Tax Return, Form 40, 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.

To determine if you are required to file a Missouri Form 40, Individual Income Tax return, obtain a copy of the Form 40 instructions or call your closest Department of Revenue Office for information. Telephone numbers are listed in the back of this booklet.

If you are not required to file a Missouri Individual Income Tax Return, a refund may be received by filing only Form SC.

WHEN AND WHERE TO FILE

Your claim should be filed on or before April 15, 1986. Mail your completed Form SC whether filed as a return itself, or attached to your 1985 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 in the calendar year 1985. Gross rent must 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 1985 may be allowed only on a claim filed for the year 1985. Delinquent taxes paid in 1985 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 1985, 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 1985 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 you are required to file a Missouri Income Tax return, Form 40, it must be completed before Form SC.

Step 2.

NAME AND ADDRESS—Use the label on the cover of the Senior Citizens Tax Credit booklet mailed to you. If you did not receive a booklet with a label or if the label is incorrect, print your name and address in the space provided.

Step 3.

SOCIAL SECURITY NUMBER—Enter your 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".

SCHOOL DISTRICT NUMBER—Enter the number of the school district in which you live. Refer to the school district number chart for your school district number.

PHONE NUMBER—Enter your home phone number.

FILING STATUS—Lines 1 through 3.

Check single if you were: (1) single the entire 1985 calendar year, or (2) legally separated or divorced as of December 31, 1985.

Check married—filing combined if you were married and occupied the same homesteads for any part of the 1985 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 1985 calendar year.

NOTE: If your spouse is deceased, enter your spouse's 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 1985 enter both birthdates.

QUALIFICATIONS—Lines 6a, 6b, and 6c. Check applicable blocks to indicate your age and residency qualifications. **NOTE:** If your spouse died in 1985 and you are not age 65, check "yes" on line 6a if your deceased spouse was age 65 on or before date of death. If you occupied and paid real estate taxes on the same home in 1985 as you did in 1982, check the "yes" box on 6c. If you sold your home during 1985 or if you rent your homestead, check "no" on box 6c.

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 total dividends received less allowable Federal exclusion. Dividend exclusion is limited to the amount received up to a maximum of \$100.00. If married filing a combined claim a total of \$200.00 of dividends received may be excluded but in no case more than the amount received.

Line 8c—Enter interest income received from money deposited in banks, savings and loan associations, etc.

Line 8d—Complete Part IV, page 2, of Form SC and enter the total on line 5 here. Examples of income which must be reported in Part IV, page 2 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 December

\$ _____ X 12 = \$ _____

plus

If you elected medicare premiums, add \$186.00

\$ _____

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 for line 9a 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 8d. Examples of pensions to be entered on Line 9d are public school teacher's retirement, St. Louis and Kansas City firemen, state employees, and policemen pensions.
- Line 10 —Enter Federal, State and local bond interest received.
- Line 11 —Enter total amount of public relief, public assistance, supplemental security income, and unemployment benefits received in cash. Do not include value of commodity foods or food stamps. **Heating and cooling assistance does not need to be reported.**
- Line 12 —Enter additions of Federal 60 percent capital gain deduction and all 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 (not subtracted).
- Line 13 —**Total Household Income**—Add lines 7-12.
- 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 \$11,500.00, 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. You **MUST COMPLETE PART V, Page 2, Form SC**, to determine your allowable homestead school taxes paid for 1985. Attach 1985 property tax receipts stamped paid to verify homestead tax claimed.
- Line 16a—Enter the homestead school tax from line 5a, Part V, on this line. Do not add or subtract this amount from the total homestead tax.
- Line 17 —Homestead Rented—Complete and attach one Certification of Rent Paid (Statement CRP) for **each** rented homestead you occupied during 1985. Enter amount from line(s) 8 (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. Do not enter more than \$750.00 (the maximum allowed).
- Line 19 —Apply amounts on lines 15 and 18 to the computation table to determine the amount of refund or credit.

If you were 65 years of age or older in 1982 and currently occupy and pay real estate taxes on the same residence as you did in 1982, this form should be completed and submitted even if line 19 is zero.

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 Offices by telephone. Office hours are 8:00 A.M. to 4:30 P.M.

St. Louis	(314) 968-4740
Kansas City	(816) 274-6471
Springfield	(417) 868-3474
St. Joseph	(816) 279-8230
Joplin	(417) 623-3990
Jefferson City	(314) 751-3505 information (314) 751-4695 forms
Cape Girardeau	(314) 334-0048
Kirksville	(816) 627-1486

1985 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

Line 18—Total PROPERTY TAX OR 20% RENT PAID →		over										over										over									
		\$725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
Line 15—Total ↑ HOUSEHOLD INCOME		But Not More Than										But Not More Than										But Not More Than									
		\$750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
\$11,300	\$11,500	\$282	\$257	\$232	\$207	\$182	\$157	\$132	\$107	\$ 82	\$ 57	\$ 32	\$ 7																		
11,100	11,300	290	265	240	215	190	165	140	115	90	65	40	15																		
10,900	11,100	298	273	248	223	198	173	148	123	98	73	48	23																		
10,700	10,900	306	281	256	231	206	181	156	131	106	81	56	31	6																	
10,500	10,700	314	289	264	239	214	189	164	139	114	89	64	39	14																	
10,300	10,500	322	297	272	247	222	197	172	147	122	97	72	47	22																	
10,100	10,300	330	305	280	255	230	205	180	155	130	105	80	55	30	5																
9,900	10,100	338	313	288	263	238	213	188	163	138	113	88	63	38	13																
9,700	9,900	346	321	296	271	246	221	196	171	146	121	96	71	46	21																
9,500	9,700	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4															
9,300	9,500	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12															
9,100	9,300	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20															
8,900	9,100	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3														
8,700	8,900	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11														
8,500	8,700	394	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19														
8,300	8,500	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
8,100	8,300	430	405	380	355	330	305	280	255	230	205	180	155	130	105	80	55	30	5												
7,900	8,100	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8											
7,700	7,900	484	459	434	409	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9										
7,500	7,700	510	485	460	435	410	385	360	335	310	285	260	235	210	185	160	135	110	85	60	35	10									
7,300	7,500	534	509	484	459	434	409	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9								
7,100	7,300	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8							
6,900	7,100	580	555	530	505	480	455	430	405	380	355	330	305	280	255	230	205	180	155	130	105	80	55	30	5						
6,700	6,900	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2					
6,500	6,700	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14					
6,300	6,500	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1				
6,100	6,300	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12				
5,900	6,100	648	623	598	573	548	523	498	473	448	423	398	373	348	323	298	273	248	223	198	173	148	123	98	73	48	23				
5,700	5,900	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8			
5,500	5,700	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18			
5,300	5,500	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2		
5,100	5,300	686	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11		
4,900	5,100	694	669	644	619	594	569	544	519	494	469	444	419	394	369	344	319	294	269	244	219	194	169	144	119	94	69	44	19		
4,700	4,900	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2	
4,500	4,700	709	684	659	634	609	584	559	534	509	484	459	434	409	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9	
4,300	4,500	716	691	666	641	616	591	566	541	516	491	466	441	416	391	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16	
4,100	4,300	722	697	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22	
3,900	4,100	728	703	678	653	628	603	578	553	528	503	478	453	428	403	378	353	328	303	278	253	228	203	178	153	128	103	78	53	28	3
3,700	3,900	733	708	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8

This outlined 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.

EXAMPLE: *20% SCREEN*
 If line 18 of Form SC is \$250.00 and line 15 is \$7,400, then the tax credit or refund would be \$34.00.



THE FOLLOWING APPLIES TO INCOME OF \$3,700 OR LESS

Refund or credit is the actual total amount of allowable property tax paid or rent credit equivalent not to exceed \$750.00 (Line 18, Part II, Form SC).

Example:
 If Line 18 of Form SC is \$176.35 and Line 15 is \$3,700 or less, then the tax credit or refund would be \$176.35.

1985 MISSOURI Senior Citizen Income Tax Credit Claim

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

FILING STATUS <small>Check only one</small>	1 <input type="checkbox"/> Single	Telephone Number ▶ _____
	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 _____		QUALIFICATIONS
BIRTH-DATE(S)	4 Enter your date of birth	6a. Were you or your spouse age 65 or older as of December 31, 1985? (If your spouse died during 1985 and you are not age 65, see instructions). <input type="checkbox"/> Yes <input type="checkbox"/> No.
	5 Enter spouse's date of birth	If "No" you are not qualified to file this claim. Do not send in a claim.
	MONTH DAY YEAR	b. Were you or your spouse residents of Missouri the entire 1985 calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No.
		If "No" you are not qualified to file this claim. Do not send in a claim.
		c. Did you occupy and pay real estate tax on the same Homestead in 1985 as you did in 1982? <input type="checkbox"/> Yes <input type="checkbox"/> No. (If you rent, check no).

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 on lines 8a, 8b, 8c and 8d	a. Wages, salaries, tips, etc. _____ b. Dividends, less Federal exclusion _____ c. Interest _____ d. Other income from part IV, page 2 _____ Total — add lines 8a, b, c and d _____	8
9	Enter total amounts before any deductions lines 9a, 9b, 9c and 9d	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 8c)		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 (Add lines 7 through 12)		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) If the total on line 15 is over \$11,500.00 NO CREDIT IS ALLOWED		15
PART II PROPERTY TAX OR RENT PAID			
16	Homestead Owned (Enter amount from Page 2, Part V, line 5)		16
17	Homestead Rented—enter line 8 Statement CRP \$ _____ x 20% = _____		17
18	Total amount from line 16 and 17 or \$750.00, 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

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 Unit
 P.O. Box 2800
 Jefferson City, MO 65105

Due Date For Filing is April 15, 1986

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. As provided in Chapter 143 RSMo, a penalty of up to \$500.00 shall be imposed on any individual who files a frivolous return.

CLAIM MUST BE SIGNED	Your signature _____ Date _____ Preparer's signature (other than taxpayer) _____ Date _____
	Wife's (husband's) signature (if filing combined, BOTH must sign even if only one had income). _____ Preparer's Address (and ZIP Code) _____ Emp. Ident. or Soc. Sec. No. _____

PART IV OTHER INCOME

1 Rents and royalties							
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 of column f							1
2 Pension and annuity income: (DO NOT enter pensions listed on page 1 line 9)							
a. Amount received this year							
b. Amount of your cost excludable this year							
c. Amount reportable (subtract line b from line a)							2
3 Sale of real estate, stocks, bonds, etc. (include gains only)							
a. Kind of Property	b. Date Acquired Mo/Day/Year	c. Date Sold Mo/Day/Year	d. Gross Sales Price	e. Cost or Other Basis and Expense of Sale	f. Gain		
-----	-----	-----	-----	-----	-----		
Total of column e							3
4 Farm, business, partnership, fiduciary and miscellaneous income (specify and attach schedule)							4
5 Total—(add lines 1 through 4 and enter on page 1, line 8d)							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 1985 county real estate tax paid **by you** on the homestead occupied. \$ _____
- 2—Enter the total 1985 city real estate tax paid **by you** on the homestead occupied. \$ _____
- 3—Total 1985 county and city taxes paid (Add lines 1 and 2). \$ _____
- a. Enter the total 1985 school taxes paid by you on the homestead occupied. \$ _____
- 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 4 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 4 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. \$ _____
- a. Allowable homestead school taxes paid (multiply line 3a by percent on line 4). Enter allowable homestead school tax on page 1, line 16a. \$ _____

ATTACH A COPY OF YOUR 1985 REAL PROPERTY TAX RECEIPTS
Mortgage statements and cancelled checks are not acceptable substitutes for your tax receipt. If you occupied a mobile home, attach your 1985 personal property tax receipts. If tax receipt(s) do not indicate your name, state your relationship to person(s) named.

Statement
CRP

CERTIFICATION OF RENT PAID FOR 1985

READ INSTRUCTIONS ON REVERSE SIDE

ATTACH TO FORM SC

- 1 Check the type of rental unit which you rented.
- Skilled or Intermediate care nursing home
 - Apartment Residential Care 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	\$	
<div style="border: 1px solid black; padding: 5px;"> <p>Use the correct percent for the following type of residences and enter the percent on line 7.</p> <p>Boarding Home 50%</p> <p>Residential Care 50%</p> <p>Skilled or Intermediate Care Nursing Home 45%</p> </div>			
7. Enter applicable percent on line 7	7		%
8. Net Rent Paid Multiply line 6 by percent on line 7 ENTER HERE AND ON LINE 17, FORM SC	8	\$	

Statement
CRP

CERTIFICATION OF RENT PAID FOR 1985

READ INSTRUCTIONS ON REVERSE SIDE

ATTACH TO FORM SC

- 1 Check the type of rental unit which you rented.
- Skilled or Intermediate care nursing home
 - Apartment Residential Care 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	\$	
<div style="border: 1px solid black; padding: 5px;"> <p>Use the correct percent for the following type of residences and enter the percent on line 7.</p> <p>Boarding Home 50%</p> <p>Residential Care 50%</p> <p>Skilled or Intermediate Care Nursing Home 45%</p> </div>			
7. Enter applicable percent on line 7	7		%
8. Net Rent Paid Multiply line 6 by percent on line 7 ENTER HERE AND ON LINE 17, FORM SC	8	\$	

INSTRUCTIONS FOR COMPLETING STATEMENT CRP — CERTIFICATION OF RENT PAID

▶ Complete one Statement CRP for **each** rented homestead you occupied during 1985. (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: If you were a nursing home or boarding home resident during 1985 use the applicable percentage stated on the front of statement CRP (Certification of Rent Paid).

Step 4: Multiply line 6 by the percentage on line 7 and enter this amount on line 8.

INSTRUCTIONS FOR COMPLETING STATEMENT CRP — CERTIFICATION OF RENT PAID

▶ Complete one Statement CRP for **each** rented homestead you occupied during 1985. (Additional forms are available upon request).

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