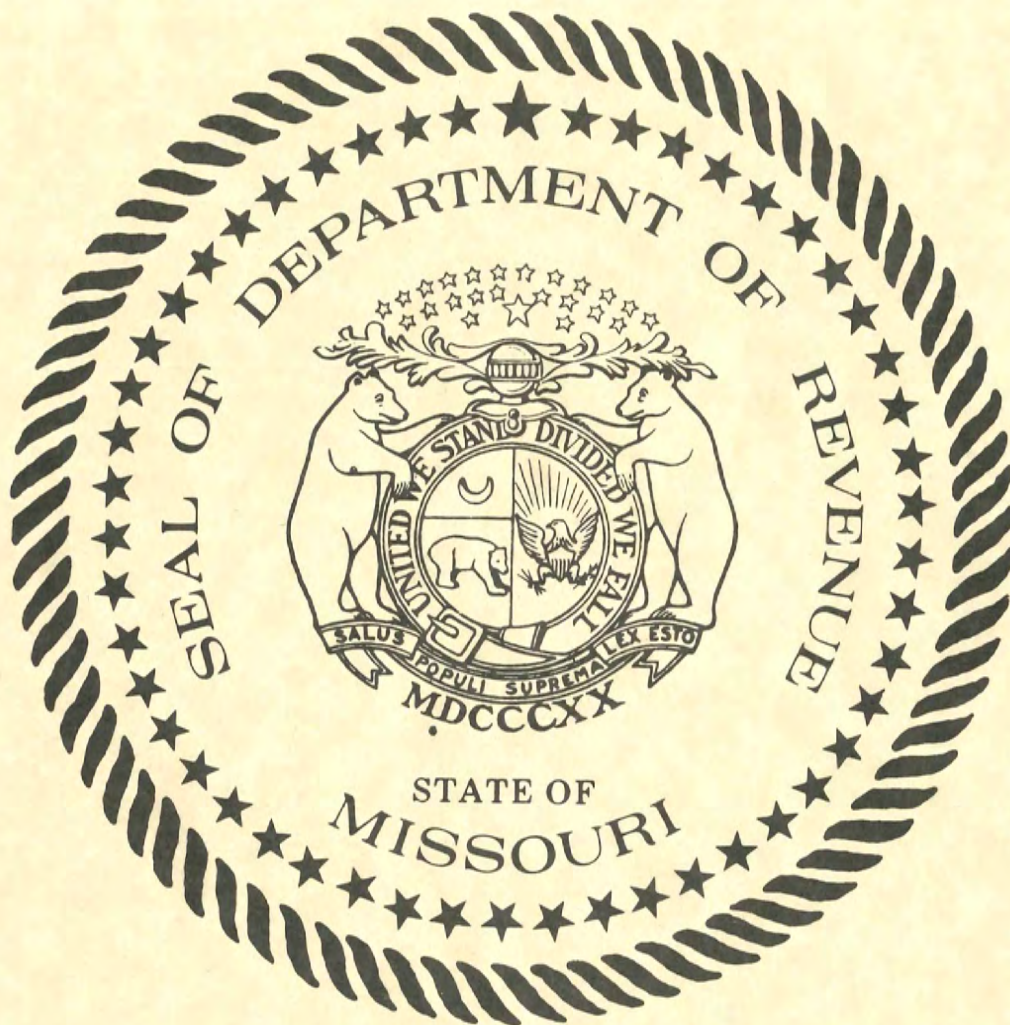


1989 MISSOURI TAX FORMS

PACKAGE MoX



MISSOURI DEPARTMENT OF REVENUE

DECEMBER 1989

FOREWORD

The 1989 Package MoX has been redesigned to be more comprehensive and easier to use. Included in this package is a new short form individual income tax return, the MO 1040A. This new form is very easy to complete, and I encourage all taxpayers who meet the short-form criteria to use it. In addition to the Department of Revenue's forms, we have included franchise tax and unemployment tax forms, which are administered by the Missouri Secretary of State and the Missouri Division of Employment Security.

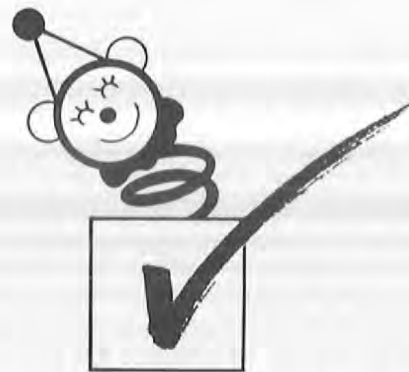
The package's new loose-leaf format should make it easier to photocopy and replace forms. We have also included a calendar of 1990 due dates for various taxes, and the Missouri Taxpayer's Bill of Rights. All of these changes are designed to help taxpayers and tax practitioners comply with Missouri's tax laws. If you have other suggestions how to make this package more useful, please let me know.



Duane Benton

Director of Revenue

MISSOURI'S CHILDREN NEED YOUR HELP!!



Last year over 40,000 reports of child abuse and neglect were received by Missouri officials. Those reports involved over 67,000 children.

Missouri citizens have the opportunity, through the Children's Trust Fund, to help end the tragedies of child abuse and neglect.

Established in 1983 by the Missouri State Legislature to prevent child abuse and neglect, the Trust Fund was created with a unique funding mechanism. Individuals and corporations may designate part or all of their income tax refund to the Children's Trust Fund through a "check-off" on their Missouri State income tax return. Those who do not receive a refund may attach a separate check - made out to the Children's Trust Fund - to their tax payment, or mail their contribution directly to the Children's Trust Fund office.

The money generated by the Children's Trust Fund is used to support community-based prevention efforts. This year 41 local programs throughout Missouri are receiving funding to provide prevention programs. Over 140,000 children and families are expected to benefit from prevention services, which include education for new parents, counseling for high risk families, and crisis services for those families at greatest risk of abuse and neglect.

Please help ensure that all Missouri's children have the opportunity to grow up safe, healthy, and protected. Support the Children's Trust Fund. **You can help by.....**

Providing information to your clients about their opportunity to fight child abuse and neglect.

Asking your clients to invest in the future of Missouri's children by contributing to the Children's Trust Fund.

Displaying information about the Children's Trust Fund in your office and reception area.

Your help is vital. Please, complete the attached order form and return to the Children's Trust Fund office. Your order will be sent to you promptly.

-----clip here-----

Yes, I want to help end child abuse. Please send me the following information for use during the next tax season.
(Indicate number needed of each.)

_____ BROCHURES _____ INSERTS FOR CLIENT MAILINGS _____ POSTERS
_____ 8 1/2 x 11" _____ 11 x 17"

NAME _____

BUSINESS _____ PHONE _____

ADDRESS _____

CITY/STATE/ZIP _____

Return to:
CHILDREN'S TRUST FUND P.O. BOX 1641 JEFFERSON CITY, MO 65102
314/751-5147

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**DEPARTMENT OF REVENUE DELINQUENT TAXES BUREAU
AREA OFFICES**

Central Office

Truman State Office Building
301 West High Street
Jefferson City, MO 65105
Information (314) 751-7200
Forms (314) 751-4695
(314) 751-4388
(314) 751-8489

Toll Free Number for Forms — 1-800-877-6881 (Available 1-1-90 thru 4-15-90)

Kansas City

615 E. 13th Street
Kansas City, MO 64106
(816) 472-2920

St. Louis

2510 S. Brentwood
Suite 300
St. Louis, MO 63144
(314) 968-4740

Southeast Missouri

1435 Mount Auburn Road
Cape Girardeau, MO 63702
(314) 339-5852

North Missouri

525 Jules
Room 314
St. Joseph, MO 64501
(816) 387-2233

Southwest Missouri

149 Park Central Square
Room 313
Springfield, MO 65806
(417) 837-6474

Kirksville

311 North Elson
Kirksville, MO 63501
(816) 627-1486

Joplin

501 Pennsylvania
Joplin, MO 64801
(417) 625-3070

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

439 S. Kirkwood Road
Suite 200
St. Louis, MO 63122
(314) 965-0414

Kansas City

615 E. 13th Street
Room 508
Kansas City, MO 64106
(816) 472-2901

New York

366 N. Broadway
Suite 309
Jericho, NY 11753
(516) 933-2880

Southeast Missouri

1435 Mount Auburn Road
Cape Girardeau, MO 63701
(314) 339-5840

North Missouri

525 Jules
Room 312
St. Joseph, MO 64501
(816) 387-2240

Southwest Missouri

149 Park Central Square
Room 328
Springfield, MO 65806-1368
(417) 837-6477

Dallas

3330 Earhart
Suite 210
Carrollton, TX 75006
(214) 934-8183

Chicago

3158 Des Plaines Ave.
Suite 10
Des Plaines, IL 60018
(312) 699-7619

501 Pennsylvania
Joplin, MO 64801
(417) 625-3027

WHERE TO WRITE OR CALL ABOUT A SPECIFIC MISSOURI TAX OR TO ORDER FORMS

All written Forms Requests for income tax should be addressed to:

Missouri Department of Revenue
Request for MO Income Tax Forms
P.O. Box 3022
Jefferson City, MO 65105-3022

All telephone Forms Requests for income tax should be made to:

(314) 751-4695
(314) 751-4388
(314) 751-8489
(Recorder service available around the clock.)
Toll Free Number for Forms - 1-800-877-6881 (1-1-90 thru 4-15-90)

1. Individual Income Tax

P.O. Box 2200
Jefferson City, MO 65105-2200
(314) 751-3505

9. Cigarette Tax

P.O. Box 811
Jefferson City, MO 65105-0811
(314) 751-7163

2. Senior Citizen Credit Claim

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

10. County Tax

P.O. Box 475
Jefferson City, MO 65105-0475
(314) 751-5926

3. Estate Tax

P.O. Box 27
Jefferson City, MO 65105-0027
(314) 751-4768

11. Bingo Tax

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

4. Sales/Use Tax

P.O. Box 840
Jefferson City, MO 65105-0840
(314) 751-2836

12. Financial Institution Tax

P.O. Box 898
Jefferson City, MO 65105-0898
(314) 751-2326

5. Employer Withholding Tax

P.O. Box 999
Jefferson City, MO 65108-0999
(314) 751-3683

13. Insurance Premium Tax

P.O. Box 898
Jefferson City, MO 65105-0898
(314) 751-2326

6. Corporation Income Tax

P.O. Box 700
Jefferson City, MO 65105-0700
(314) 751-4541

14. Franchise Tax Reports

Secretary of State's Office
P.O. Box 1366
Jefferson City, MO 65102-1366
(314) 751-2265

7. Tax Clearance

P.O. Box 3815
Jefferson City, MO 65105-3815
(314) 751-9268

8. Motor Fuel Tax

P.O. Box 300
Jefferson City, MO 65105-0300
(314) 751-2611

15. Division of Employment Security

P.O. Box 59
Jefferson City, MO 65104-0059
(314) 751-3215

1990 MISSOURI PACKAGE MoX PUBLICATION ORDER FORM

The Department of Revenue is charging a publication fee of \$7.50 per copy for Missouri Package MoX.

Please complete the order form below. 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. Number of copies ordered _____ @ \$7.50 each = \$ _____

2. Sales tax (6.225%, if applicable) = _____

3. Total Due \$ _____

Return form and payment to:

Missouri Department of Revenue
Package MoX
P.O. Box 629
Jefferson City, MO 65105-0629

PRICE IS SUBJECT TO CHANGE.



MISSOURI DEPARTMENT OF REVENUE
**REQUEST FOR MISSOURI
INCOME TAX FORMS**

FORM
MO-33
(REV. 9-89)

DLN

INSTRUCTIONS ARE ON THE BACK OF THIS FORM. THE 1989 FORMS WILL BE AVAILABLE APPROXIMATELY JANUARY 1.

NAME	TELEPHONE NUMBER ()	DOR USE ONLY
ATTENTION LINE		
STREET ADDRESS (NO POST OFFICE BOX PLEASE)		
CITY, STATE, ZIP CODE		

NAME OF FORM		FORM NUMBER	AMOUNT REQUESTED
1	INDIVIDUAL INCOME TAX RETURN/INDIVIDUAL INCOME TAX ADJUSTMENTS	MO-1040/MO-A	1
2	INDIVIDUAL INCOME TAX RETURN/SHORT FORM	MO-1040A	2
3	APPLICATION FOR EXTENSION OF TIME TO FILE	MO-60	3
4	CREDIT FOR TAX PAID TO OTHER STATE(S)	MO-CR	4
5	NONRESIDENT INCOME PERCENTAGE FORM	MO-NRI	5
6	CERTIFICATION OF RENT PAID	MO-CRP	6
7	SENIOR CITIZEN INCOME TAX CREDIT CLAIM	MO-SC	7
8	FIDUCIARY INCOME TAX RETURN	MO-1041	8
9	NONRESIDENT FIDUCIARY FORM	MO-NRF	9
10	PARTNERSHIP RETURN OF INCOME	MO-1065	10
11	PARTNERSHIP NONRESIDENT FORM	MO-NRP	11
12	INDIVIDUAL UNDERPAYMENT OF ESTIMATED TAX	MO-2210	12
13	CORPORATION UNDERPAYMENT OF ESTIMATED TAX	MO-2220	13
14	CORPORATION INCOME TAX RETURN	MO-1120	14
15	CORPORATION ALLOCATION AND APPORTIONMENT OF INCOME	MO-MS	15
16	S CORPORATION INCOME TAX RETURN	MO-1120S	16
17	S CORPORATION NONRESIDENT FORM	MO-NRS	17
18	S CORPORATION ALLOCATION AND APPORTIONMENT FORM	MO-MSS	18
19	Total number of forms requested		19
20	Enter form charges for line 19 from rate table below		20 \$
21	Missouri Income Tax Law Booklet(s) (DOR-1909). This booklet contains all laws administered by the Income Taxes Bureau (1988 edition) Quantity <input type="text"/> × \$2.50		21 \$
22	1989 Missouri Package X. This book contains all 1989 Missouri Tax Forms Quantity <input type="text"/> × \$5.00		22 \$
23	Forms and booklets cost. Total of lines 20, 21 and 22. \$5.00 minimum		23 \$
24	Missouri state sales tax (if applicable). Line 23 times 6.425% (Use 6.225% after 6/30/90)		24 \$
25	Total cost of forms and booklet(s). Line 23 plus line 24		25 \$

MAKE CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3022, JEFFERSON CITY, MISSOURI 65105-3022.

MO 860-1107 (9-89)

1989 TABLE OF CHARGES FOR FORMS

A TOTAL OF 10 FORMS IN ANY COMBINATION ARE FREE.

11 TO 100	\$ 5.00
101 TO 200	\$10.00
201 TO 300	\$15.00
301 TO 400	\$20.00
401 TO 500	\$25.00

ADD \$5.00 FOR EACH 100, OR PART THEREOF, AFTER 500 FORMS.



MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES BUREAU
P.O. BOX 3022
JEFFERSON CITY, MISSOURI 65105-3022

TO

SHIPPING AND HANDLING CHARGES

A TOTAL OF TEN FORMS, WITH THE EXCEPTION OF THE MISSOURI INCOME TAX LAW BOOKLET AND PACKAGE X BOOKLET, 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 \$5.00 PER 100 OR FRACTION THEREOF. (THE DEPARTMENT OF REVENUE HAS ESTABLISHED A MINIMUM CHARGE OF \$5.00, PLUS TAX.) THE CHARGE FOR THE MISSOURI INCOME TAX LAW BOOKLET IS \$2.50 EACH, PLUS TAX. THE CHARGE FOR MISSOURI PACKAGE X IS \$5.00, PLUS TAX. **ANY ORDER RECEIVED WITHOUT CORRECT PAYMENT WILL BE RETURNED.**

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 MAY BE ORDERED WITHOUT COST BY ATTACHING A LISTING TO THIS ORDER OR BY WRITING TO THE MISSOURI DEPARTMENT OF REVENUE, P. O. BOX 3022, JEFFERSON CITY, MO 65105-3022.

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 MO-33 WHICH WILL BE ENCLOSED WITH YOUR ORDER.

NOTICE TO PREPARERS

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



MISSOURI DEPARTMENT OF REVENUE
POWER OF ATTORNEY

TAXPAYER(S) NAME		IDENTIFYING NUMBER
ADDRESS		
HEREBY APPOINTS		
NAME OF APPOINTEE	ADDRESS	
NAME OF APPOINTEE	ADDRESS	
NAME OF APPOINTEE	ADDRESS	
NAME OF APPOINTEE	ADDRESS	

as attorney(s)-in-fact to represent taxpayer(s) before any office of the Department of Revenue, State of Missouri with respect to the following tax matter(s):

TYPE OF TAX (INDIVIDUAL, CORPORATE, ETC.)	MISSOURI TAX FORM NUMBER (40, 20, ETC.)	YEAR(S) OR PERIOD(S) (DATE OF DEATH IF ESTATE TAX)

The attorney(s)-in-fact (or either of them) are authorized subject to revocation, to receive confidential information and perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matters (but not the power to endorse or receive checks in payment of any refunds, nor the power to sign the return).

Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:

- ☐ 1. the appointee first named above, or
- ☐ 2. (names of not more than two of the above named appointees) _____
- _____
- _____

This power of attorney revokes all earlier powers of attorney on file with the Department of Revenue, State of Missouri for the same tax matter and years or periods covered by this power of attorney, except the following:

(Specify to whom granted, date and address or refer to attached copies of earlier powers and authorizations.)

SIGNATURE OF OR FOR TAXPAYER(S)

(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this the taxpayer.)

SIGNATURE	TITLE (IF APPLICABLE)	DATE
SIGNATURE	TITLE (IF APPLICABLE)	DATE

If the power of attorney is granted to a person other than an attorney or certified public accountant, taxpayer(s) signature must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

☐ is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

SIGNATURE OF WITNESS	DATE
SIGNATURE OF WITNESS	DATE

☐ appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF	COUNTY
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF 19	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
NOTARY PUBLIC NAME (TYPED OR PRINTED)		USE RUBBER STAMP IN CLEAR AREA BELOW.

DECLARATION OF REPRESENTATIVE

I declare that I am aware of Regulation 12 CSR 10-41.030 and that I am one of the following:

1. a member in good standing of the bar of the highest court of the jurisdiction indicated below;
2. duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
3. officer of the taxpayer organization;
4. a full-time employee of the taxpayer;
5. a fiduciary for the taxpayer;
6. other _____

and that I am authorized to represent the taxpayer identified above for the tax matters there specified.

DESIGNATION (INSERT APPROPRIATE NUMBER FROM ABOVE LIST)	JURISDICTION (STATE, ETC.)	SIGNATURE	DATE

Missouri Tax Calendar Codes

- A - Monthly Sales/ Use Tax Returns (Forms 53-1/53U-1) Due.
- B - Quarterly Sales/Use Tax Returns (Forms 53-1/53U-1) Due.
- C - Annual Sales/Use Tax Return (Forms 53-1/53U-1) Due.
- D - Estimated Tax Declarations (Form MO-1040ES) for Individuals Due.
- E - Declaration of Estimated Tax (MO-1120ES) Due for Calendar Year Corporations.
- F - Last Day for Filing MO-1065, MO-1040A, MO-1040, or MO-1041 with an Approved Extension.
- G - Quarterly Monthly Withholding Reconciliation (MO-941W) Due.
- H - Last Day for Calendar Year Foreign Corporations to file a 1989 MO-1120.
- I - Last Day for filing MO-644, MO-1120, or MO-1120S with an Approved Extension; Last day for calendar year cooperative to file 1989 MO-1120.
- J - MO-1040, MO-1040A, MO-1041, MO-1065, MO-1120, and MO-1120S Due.
- K - Quarterly Withholding Returns (MO-941) Due.
- L - Monthly Withholding Return (MO-941) Due.
- M - Annual Withholding Return (MO-941) and Annual Withholding Reconciliation (MO-941R) Due.
- N - Senior Citizen Credit (Form MO-SC) Due.
- O - Extension Request (MO-60) Due for Calendar Year Corporations, Individuals, Partnerships and Fiduciaries.
- P - MC 340 Due for Farmers to Achieve Underpayment Exempt Status.
- Q - Motor Fuel/Special Fuel (DOR 572/591) Reports Due.
- R - Private Car Tax Payment Due.
- S - Cigarette Tax Credit Account Due.
- T - Quarterly Insurance Tax Payments Due.
- U - Financial Institutions Tax Return Due.
- V - Interstate Fuel Tax User Report (DOR 312) Due.
- W - Bingo Licensee Annual Report (DOR 2221) Due.
- X - Quarter Monthly Sales Tax Due.
- Y - Cigarette Tax - Cash Accounts Due.
- Z - Quarter Monthly Withholding Payment (MO-941P) Due.

JANUARY						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 <i>New Year's Day</i>	2 QR	3	4 XZ	5	6
7	8	9	10 XZ	11	12	13
14	15 <i>Martin Luther King Jr. Day</i>	16 DS	17	18 XZ	19	20
21	22 Y	23	24	25 XZ	26	27
28	29	30	31 ABCGK LMQV			

FEBRUARY

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5 XZ	6	7	8	9	10
11	12 <i>Lincoln's Birthday</i>	13 XZ	14	15 GLS	16	17
18	19 <i>Washington's Birthday</i>	20 AY	21 XZ	22	23	24
25	26	27 XZ	28 Q			

MARCH

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 PT	2	3
4	5 XZ	6	7	8	9	10
11	12 XZ	13	14	15 GLS	16	17
18	19	20 AXYZ	21	22	23	24
25	26	27 XZ	28	29	30	31

APRIL						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Q	3	4 XZ	5	6	7
8	9	10	11 XZ	12	13	14
15	16 DEJN OSU	17	18 XZ	19	20 Y	21
22	23	24	25 XZ	26	27	28
29	30 ABGKL QVW					

*The liquor license renewal deadline is May 1. Remind your clients to resolve any tax delinquencies prior to the renewal date.

MAY						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3 XZ	4	5
6	7 <i>Truman's Birthday</i>	8	9	10 XZ	11	12
13	14	15 GLS	16	17	18 XZ	19
20	21 AY	22	23	24	25 XZ	26
27	28 <i>Memorial Day</i>	29	30	31 Q		

JUNE						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 T	2
3	4	5 XZ	6	7	8	9
10	11	12 XZ	13	14	15 DEG HLS	16
17	18	19	20 AXYZ	21	22	23
24	25	26	27 XZ	28	29	30

JULY						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Q	3	4 <i>Independence Day</i>	5 XZ	6	7
8	9	10	11 XZ	12	13	14
15	16 S	17	18 XZ	19	20 Y	21
22	23	24	25 XZ	26	27	28
29	30	31 ABGK LQV				

AUGUST						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3 XZ	4
5	6	7	8	9	10 XZ	11
12	13	14	15 FGLS	16	17	18
19	20 AXYZ	21	22	23	24	25
26	27 XZ	28	29	30	31 Q	

SEPTEMBER						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 <i>Labor Day</i>	4 T	5	6 XZ	7	8
9	10	11	12 XZ	13	14	15
16	17 DEG LS	18	19 XZ	20 AY	21	22
23 30	24	25	26 XZ	27	28	29

OCTOBER						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Q	2	3 XZ	4	5	6
7	8 <i>Columbus Day</i>	9	10	11 XZ	12	13
14	15 FIS	16	17	18 XZ	19	20
21	22 Y	23	24	25 XZ	26	27
28	29	30	31 ABGK LQV			

NOVEMBER						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5 XZ	6	7	8	9	10
11	12 <i>Veteran's Day</i>	13 XZ	14	15 GLS	16	17
18	19	20 AXYZ	21	22 <i>Thanksgiving Day</i>	23	24
25	26	27 XZ	28	29	30 Q	

DECEMBER						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 T	4	5 XZ	6	7	8
9	10	11	12 XZ	13	14	15
16	17 EGLS	18	19 XZ	20 AY	21	22
23 30	24 31 Q	25 <i>Christmas</i>	26	27 XZ	28	29

- A** - Monthly Sales/ Use Tax Returns (Forms 53-1/53U-1) Due.
- B** - Quarterly Sales/Use Tax Returns (Forms 53-1/53U-1) Due.
- C** - Annual Sales/Use Tax Return (Forms 53-1/53U-1) Due.
- D** - Estimated Tax Declarations (Form MO-1040ES) for Individuals Due.
- E** - Declaration of Estimated Tax (MO-1120ES) Due for Calendar Year Corporations.
- F** - Last Day for Filing MO-1065 , MO-1040A, MO-1040, or MO-1041 with an Approved Extension.
- G** - Quarterly Monthly Withholding Reconciliation (MO-941W) Due.
- H** - Last Day for Calendar Year Foreign Corporations to file a 1989 MO-1120.
- I** - Last Day for filing MO-644, MO-1120, or MO-1120S with an Approved Extension; Last day for calendar year cooperative to file 1989 MO-1120.
- J** - MO-1040, MO-1040A, MO-1041, MO-1065, MO-1120, and MO-1120S Due.
- K** - Quarterly Withholding Returns (MO-941) Due.
- L** - Monthly Withholding Return (MO-941) Due.
- M** - Annual Withholding Return (MO-941) and Annual Withholding Reconciliation (MO-941R) Due.
- N** - Senior Citizen Credit (Form MO-SC) Due.
- O** - Extension Request (MO-60) Due for Calendar Year Corporations, Individuals, Partnerships and Fiduciaries.
- P** - MO-1040 Due for Farmers to Achieve Underpayment Exempt Status.
- Q** - Motor Fuel/Special Fuel (DOR 572/591) Reports Due.
- R** - Private Car Tax Payment Due.
- S** - Cigarette Tax Credit Account Due.
- T** - Quarterly Insurance Tax Payments Due.
- U** - Financial Institutions Tax Return Due.
- V** - Interstate Fuel Tax User Report (DOR 312) Due.
- W** - Bingo Licensee Annual Report (DOR 2221) Due.
- X** - Quarter Monthly Sales Tax Due.
- Y** - Cigarette Tax - Cash Accounts Due.
- Z** - Quarter Monthly Withholding Payment (MO-941P) Due.

Missouri Taxpayer Bill of Rights



The purpose of this Bill of Rights is to inform you, the Missouri taxpayer, of your rights under Missouri laws. Missouri statutes include strong incentives for voluntary tax compliance, but at the same time, provide taxpayers protection against inappropriate tax collection efforts. The General Assembly designed these laws to promote fairness, confidentiality, and consistency in application.

The Department of Revenue's goals go beyond just honoring your statutory rights. Our primary goal is to treat each and every taxpayer fairly, professionally, and courteously. To this end, good public relations is one of the job components on every employee's performance appraisal. We expect our employees to deal with taxpayers in a polite, respectful manner, and, at the same time, try to answer questions or resolve any problems expediently.

This publication enumerates your specific rights as set out in Missouri statutes and as further implemented in the Code of State Regulations. We have grouped these rights into three categories: general rights, rights applicable to income tax, and rights applicable to sales and use tax. We have also included the general collection steps for both income tax and sales and use tax so if you are notified of a delinquency you know what collection efforts to expect. The final section lists phone numbers and addresses where you can obtain information, tax forms, and other assistance.



SECTION I

General Rights

Payment of Only the Least Tax Due. You have the right to plan and arrange your finances in such a manner that you will pay the least amount of tax due under the law.



Courtesy and Consideration. You have the right to be treated fairly, with courtesy and consideration at all times by employees of the Department of Revenue. If you ever feel you are not receiving courteous service or treatment from a Department employee, you have the right to speak with the employee's supervisor.



Privacy and Confidentiality. You have the right to have your personal and financial information kept confidential. You can feel secure in knowing the Department of Revenue will only disclose tax information to other state and federal agencies as provided by law. (Sections 32.057 and 143.788 RSMo)

Information and Assistance. You have the right to information and assistance in complying with the tax laws. We provide both telephone and walk-in help through our many offices located throughout the state. If you need additional information, you may want to obtain copies of the state's tax laws, or the Department's regulations which interpret the tax laws and provide information on administrative procedures. Tax law booklets and regulations are available for a small fee to offset the cost of printing. You may pick up the law books and regulations at Room 330 of the Truman Building or order them by writing the Department of Revenue at P.O. Box 3022, Jefferson City, MO 65105. (Sections 144.705 and 536.033 RSMo)



Letter Rulings

Informational Letters. If you have a question concerning your rights or obligations, or the Department of Revenue's opinion as to how the law applies to a situation, you have the right to request a non-binding tax assistance letter from the Department by writing the Department of Revenue at P.O. Box 629, Jefferson City, MO 65105.

Binding Letter Rulings. If you have a question concerning your rights or obligations as they pertain to a specific set of facts and you would like a legally binding ruling on your question, you have the right to request the Department of Revenue provide you with a "binding letter ruling" which is a written interpretation of the law as it pertains to your specific set of facts. However, you will need to follow the Department's regulations that specify the requirements for requesting binding letter rulings. (Section 536.021.9 RSMo and 12 CSR 10-1.020)

Tax Clearances. If for any reason you need a "tax clearance" or a "certificate of no tax due", you have the right to request a clearance from the Department of Revenue and expect the Department to act on the request in a timely and efficient manner. If the requested clearance cannot be issued, you have the right to know what tax reports and payments are required in order for the clearance to be issued.

Compelled to Testify. If you are called by the Department of Revenue to testify for any reason, you have the right to know that information obtained from your testimony cannot be used to prosecute you criminally for a violation of Missouri law for the reason you were called to testify. (Sections 136.100 and 144.340 RSMo)

Legal Representation. Individuals are not required to have legal representation in proceedings before the Administrative Hearing Commission. The Administrative Hearing Commission (Missouri's "tax court") hears appeals of the Department of Revenue's assessments and other actions. However, if you desire, you do have the right to have your accountant or attorney represent you during audit procedures, or legal representation at any hearing or proceeding involving the Department of Revenue. Corporations, on the other hand, must be represented by attorneys in Administrative Hearing Commission proceedings. (Sections 536.063 and 621.035 RSMo)

Audits. Department of Revenue audits will be conducted at a reasonable place and time, and you will be given reasonable notice of an upcoming examination. Before or during the initial interview, the auditor will explain the audit process. If you desire, you have the right to make sound recordings of any interviews with the Department's auditors provided you notify the Department of your intent in advance of the recording. Finally, you have the right to know the Department's tax auditors are not evaluated or appraised based upon the dollar amount of their audit assessments or collections.

Recovery of Legal Expenses. If a court or the Administrative Hearing Commission sides with you in a proceeding opposing the Department of Revenue, you have the right to apply to the court or commission for recovery from the state for reasonable legal fees you incurred. However, you are entitled to this recovery of fees only if the court or commission determines the position of the Department was vexatious or not substantially justified. (Section 136.315 RSMo)

Erroneously Filed Liens. If the Department of Revenue erroneously files a lien against your property, you have the right to request the Department release the lien, request expungement of the lien from the county recorder's records, and notify any creditors who were affected by the Department's actions. (Sections 143.902 and 144.380 RSMo)

Section II

Specific Rights Pertaining to Income Tax

Abatement of Erroneous Tax. You have the right to petition the Department of Revenue to abate any tax due that was erroneously or illegally assessed. (Section 143.791 RSMo)



Extension of Time. If for a good cause you need additional time to file your Missouri income tax return, you have the right to request a filing extension of up to six months. Additionally, if you have been granted an extension of time to file your federal income tax return by the IRS, you are also entitled to an extension of time to file your Missouri return. In all cases, however, you will be responsible for paying any interest accrued during the period. (Sections 143.551 and 143.731 RSMo)

Deficiencies

Reason for Deficiency. If you are sent a billing (notice of adjustment) by the Department of Revenue requesting either an initial payment or an additional payment for income taxes, you have a right to know why the Department has determined you owe the additional amount. (Section 143.611 RSMo)

Protest of Deficiency. You have the right to dispute the amount assessed you in a notice of deficiency by filing an official protest with the Department of Revenue within 60 days (150 days if outside the U.S.) of the date you were sent the notice. At that time, the Department will reconsider the proposed deficiency, make a determination, and notify you of its findings of fact and the basis of the decision. (Sections 143.641 and 143.631 RSMo)



Appeal of the Department's Decision. If you are still not satisfied with the Department of

Revenue's decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal within 30 days of the date you were sent the determination by the Department. (Section 143.651 RSMo)

Appeal of Administrative Hearing Commission's Findings. Finally, once you have exhausted your appeals through the administrative channels explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal with the approved state court within 30 days of the decision by the Administrative Hearing Commission. (Sections 536.100 to 536.140 and 621.145 RSMo)

Statute of Limitations on Deficiencies. You have the right to know that, in general, you will not be sent a notice of deficiency for additional payment of income taxes more than three years after the date you filed the return or the due date, whichever is later. However, there are three exceptions to this general rule: 1) If you fail to amend your Missouri return within 90 days after a federal adjustment, the Department can bill you later than three years after the original return was filed; 2) If you omit more than 25 percent of your Missouri adjusted gross income, the Department can take up to six years to bill you for the additional tax, interest or additions; 3) If you fail to file a return or file a fraudulent return, there is no time limitation for the Department to bill you for the tax, interest or additions. (Section 143.711 RSMo)

Refunds

Refund Claims. The Department of Revenue has the duty to refund any overpayment of income tax due. If you believe you are due a refund, you have the right to file an amended return and request a refund provided you file the amended return within three years of the filing of the original return or within two years of the date the tax was paid. Upon receipt, the Department will review the return and notify you of its action. (Sections 143.611, 143.801 and 143.831 RSMo)

Protest of Denied Claim. If your amended return and claim for a refund is denied, you have the right to dispute the denial by filing an official protest with the Department of Revenue. However, you must file the protest within 60 days of the denial. At that time, the Department will reconsider the claim, make a determination, and notify you of its findings of fact and the basis of the decision. (Section 143.841 RSMo)

Appeal of the Department's Decision. If you are still not satisfied with the Department of Revenue's decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal within 30 days of the date you were sent the determination by the Department. (Section 143.841 RSMo)

Appeal of Administrative Hearing Commission's Findings. Finally, once you have exhausted your appeals through the administrative channels explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal within 30 days of the decision by the Administrative Hearing Commission. (Sections 536.100 to 536.140 and 621.145 RSMo)

Interest on Overpayments. You have the right to receive an interest payment from the Department of Revenue for any overpayment of the income tax due for a filing period if the Department does not refund to you the amount overpaid within four months of the date you file your return or the due date, whichever is later. (Section 143.811 RSMo)

Section III

Specific Rights Pertaining to Sales and Use Tax



Prompt Issue of Sales Tax License. If you are required by law to have a sales tax license, you have the right to be issued that

license within 10 working days of the time you submit a correctly completed application and pay any past due tax or penalty you may owe. (Section 144.083 RSMo)

Operating Without a Sales Tax License. If you are a seller, making retail sales without a sales tax license, you should know you are committing a misdemeanor and you could be subject to a penalty of \$100 per day. (Section 144.118 RSMo)

Release of Bonds. You have the right to have released or refunded to you, your original sales tax bond if you have shown satisfactory tax compliance for at least five years. (Section 144.087 RSMo and 12 CSR 10-3.476)



Extension of Time. If for a good cause you need additional time to pay sales tax owed, you have a right to request an extension of up to 60 days to make the payment.

However, you will be responsible for paying any interest accrued during the period. (Sections 144.160 and 144.170 RSMo)

Correction of Returns. You have the right to correct any accidental errors or omissions discovered in a sales tax return. Many errors may be corrected on an amended return or, in some cases, on the next return to be filed. (Section 144.100 RSMo)

Refund Claims. If you believe the Department of Revenue owes you a refund for overpayment of sales or use tax, you have the right to file a claim for refund. However, you must file the claim within three years of the date the tax was paid. Upon receipt, the Department will consider the claim and notify you of its action. (Sections 144.190 and 144.696 RSMo)

Statute of Limitations on Additional Assessments. In general, you have the right to know you will not be sent a notice of additional assessment of sales tax more than three years after the date you filed the return or the due date, whichever is later. If, however, you did not file a return at all or you filed a fraudulent return, you may be sent a notice of additional assessment at any time. (Section 144.220 RSMo)

Petition for Reassessment. You have the right to dispute any additional amount of sales tax assessed you by petitioning the Department of Revenue for a reassessment. However, be advised you have a 30 day time limit to appeal the assessment to the Administrative Hearing Commission (see below) and your petition to the Department of Revenue for reassessment does not extend this time limit. Upon receipt of the petition, the Department will reconsider the additional assessment, make a determination, and notify you of its actions. (Section 144.240 RSMo)

Appeal of the Department's Decision. If you are still not satisfied with the Department of Revenue's assessment, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your request within 30 days of the date you were sent the assessment by the Department. (Section 144.261 RSMo)

Appeal of Administrative Hearing Commission's Findings. Finally, once you have exhausted your appeals through the administrative process explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal within 30 days of the decision by the Administrative Hearing Commission. (Sections 536.100 to 536.140 and 621.145 RSMo)

Interest on Protest Payments. If a court or the Administrative Hearing Commission sides with you in a proceeding opposing the Department of Revenue, you have the right to recover from the Department all sales and use tax payments made in protest. You are also entitled to recover any interest earned on the protest payments while your case was pending. (Section 144.700.4 RSMo)

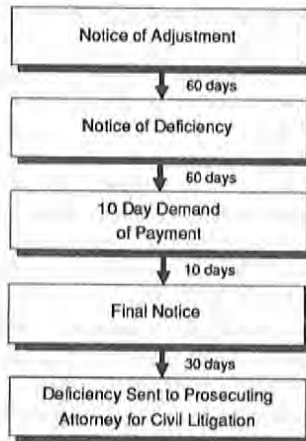
Compromise of Delinquent Sales Tax. If you do not have sufficient funds available to pay certified delinquent sales tax, you have the right to petition the Attorney General to offer a compromise to pay at least 75 percent of the tax due. If an agreement is reached, the amount agreed upon must be paid in installments within three years from the date of the agreement. (Sections 144.425 and 144.427 RSMo)

Section IV

Collections Procedures

Income Tax Collection

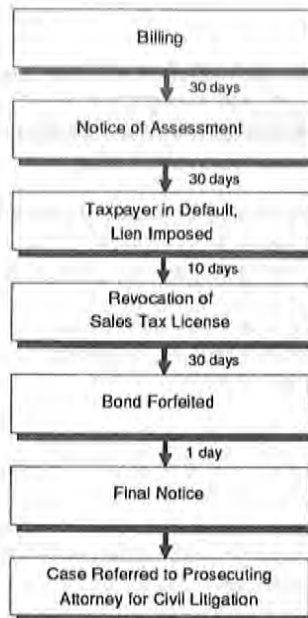
Listed below are the civil collection procedures for individual income tax and corporate income tax deficiencies. The Notice of Adjustment is the first notification of a deficiency. You have 60 days from the date of the second notice, called the Notice of Deficiency, to request a redetermination by the Department of Revenue. If you do not request a redetermination within the 60 day period, the assessment becomes final and you lose the right to appeal. You may, however, arrange to pay the deficiency at any stage of the collection process.



(Some delinquencies may be referred to a professional collection agency in lieu of civil litigation. Missouri statutes also provide for criminal prosecution of willful attempts to evade or defeat the income tax.)

Sales and Use Tax Collection

Listed in the next column are the civil collection procedures for sales and use tax assessments. The Billing is the first notification of a deficiency. You have 30 days from the date of the second notice, called the Notice of Assessment, to request a reassessment or appeal the assessment to the Administrative Hearing Commission. If you do not appeal or request a reassessment within the 30 day period, the assessment becomes final and you lose the right to appeal. You may, however, arrange to pay the assessment at any stage of the collection process.



(Some delinquencies may be referred to a professional collection agency in lieu of civil litigation. Missouri statutes also provide for criminal prosecution of willful attempts to evade or defeat state sales or use tax.)

Section V

Taxpayer Assistance Numbers and Addresses



Jefferson City

Department of Revenue
 Harry S Truman State Office Building,
 Room 330
 301 W. High St.
 P.O. Box 629
 Jefferson City, MO 65105-0629
 Business Taxes Bureau: (314)751-2836
 Income Taxes Bureau: (314)751-3505
 Delinquent Taxes Bureau: (314)751-7200

Administrative Hearing Commission
 (tax assessment appeals)
 301 W. High St.
 P.O. Box 1557
 Jefferson City, MO 65102-1557
 (314)751-2422

Department of Revenue Field Offices

Cape Girardeau
 1435 Mt. Auburn
 P.O. Box 909



Cape Girardeau, MO 63702-0909
 (314)339-5852

Joplin
 501 Pennsylvania
 Joplin, MO 64801-2398
 (417)625-3070

Kansas City
 State Office Building, Room 127
 615 East 13th St.
 Kansas City, MO 64106
 (816)472-2944

Kirksville
 311 North Elson
 P.O. Box 964
 Kirksville, MO 63501
 (816)627-1486

St. Joseph
 State Office Building, Room 314
 525 Jules
 St. Joseph, MO 64501
 (816)387-2230

St. Louis
 2510 South Brentwood, Suite 300
 Brentwood, MO 63144
 (314)968-4740

Springfield
 State Office Building, Room 313
 149 Park Central Square
 Springfield, MO 65805
 (417)837-6474



John Ashcroft
 Governor

Duane Benton
 Director of Revenue

SECTION II

INCOME TAX GENERAL FORMS

MO-60 — Application for Extension of Time to File	25
Form 943 — Request for Tax Clearance of a Forfeited Corporation	27
MO-PPA — Protest Payment Affidavit	29



MISSOURI DEPARTMENT OF REVENUE
**APPLICATION FOR EXTENSION
OF TIME TO FILE**

FORM
MO-60
(REV. 10-89)

DLN

YOUR LAST NAME, FIRST NAME, INITIAL/ESTATE/CORPORATION

DEPARTMENT OF
REVENUE USE ONLY

--	--	--	--	--	--

SPOUSE'S LAST NAME, FIRST NAME, INITIAL

ESTATE TAX/DATE OF DEATH

IN CARE OF NAME (ATTORNEY, GUARDIAN, EXECUTOR, ETC.)

TELEPHONE NUMBER
()

NUMBER AND STREET

CITY, STATE, ZIP CODE

TYPE OF RETURN (ONLY ONE BOX MAY BE CHECKED)
(SEPARATE REQUEST MUST BE MADE FOR EACH RETURN OR REPORT).

- ☐ CORPORATION INCOME TAX RETURN, FORM MO-1120
- ☐ S CORPORATION INCOME TAX RETURN, FORM MO-1120S
- ☐ PARTNERSHIP INCOME TAX RETURN, FORM MO-1065
- ☐ FIDUCIARY INCOME TAX RETURN, FORM MO-1041
- ☐ INDIVIDUAL INCOME TAX RETURN, FORM MO-1040
- ☐ ESTATE TAX RETURN, FORM MO-706
- ☐ OTHER _____

**PLEASE PRINT LIKE THIS
PRESSING FIRMLY**

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

MISSOURI IDENTIFICATION
NUMBER (MITS)

--	--	--	--	--	--	--	--	--	--

MISSOURI CORPORATION
NUMBER

--	--	--	--	--	--	--	--	--	--

FEDERAL EMPLOYER
I.D. NUMBER

--	--	--	--	--	--	--	--	--	--

YOUR SOCIAL SECURITY
NUMBER

--	--	--	--	--	--	--	--	--	--

SPOUSE'S SOCIAL SECURITY
NUMBER

--	--	--	--	--	--	--	--	--	--

AN EXTENSION OF TIME
UNTIL:

--	--	--	--	--	--	--	--	--	--

TAXABLE YEAR BEGINNING

--	--	--	--	--	--	--	--	--	--

TAXABLE YEAR ENDING

--	--	--	--	--	--	--	--	--	--

TYPE OF EXTENSION

- ☐ IF BASED ON FEDERAL EXTENSION ☐ 7004 CORPORATION ☐ 4868 INDIVIDUAL ☐ INTERNAL REVENUE SERVICE LETTER
- ☐ ATTACH COPY OF FEDERAL FORM: ☐ 4768 ESTATE ☐ 2688 INDIVIDUAL ☐ APPROVING SECOND EXTENSION
- ☐ MISSOURI REQUEST ONLY (STATE REASON) ☐ 2758 FIDUCIARY ESTATE ☐ 8736 PARTNERSHIP/FIDUCIARY TRUST ☐ OTHER _____

TAX PAYMENT SCHEDULE - THIS SCHEDULE MUST BE COMPLETED - SEE LINE-BY-LINE INSTRUCTIONS ON BACK (NOTE: FOR ESTATE TAX, USE ONLY LINES 1 AND 3 BELOW)

1. Tentative amount of the tax for the taxable year
2. Less
- (a) Missouri estimated income tax payments
- (b) Missouri income tax withheld
- (c) Credit for income tax paid by Missouri resident to other states (does not apply to corporations). See instructions relating to your income tax return.
- (d) Total of Lines 2a through 2c

3. Balance due (Line 1 minus Line 2d). Make remittance payable to the DEPARTMENT OF REVENUE

BEFORE MAILING - Write your social security number(s), FEIN, or MITS Number on your check or money order.

DEPT. OF REVENUE
USE ONLY

☐ Check this box if a copy of your approved extension is requested. If this extension is denied, you will receive a denial letter.

DOR USE ONLY

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.

YOUR SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	FEIN OR SSN

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

INSTRUCTIONS FOR COMPLETING FORM MO-60

1. FILING FORM MO-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. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

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 65105-3400.

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. Remittance should be made payable to "Department of Revenue" and submitted with this application.

ESTATE TAX

The same requirements for payment of income tax apply to estate tax. The addition to tax for late payment will be waived in the same manner as the addition to tax for income tax.

3. AUTOMATIC EXTENSION OF TIME

If this application is based on an automatic Federal extension (Federal Form 4768, 4868 or 7004), a copy of Form 4768, 4868 or 7004 must be attached to this application and another copy with the Missouri return. If the Federal extension is not automatic, a copy of the request for the Federal extension must be attached to this application and a copy of the actual Federal approval must be attached to the Missouri income tax return or 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 Instruction 3) is requested, file one copy of the Form MO-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 Instruction 4) is requested, file both the original and duplicate of the Form MO-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 denial 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 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 Form MO-CR (Missouri Form MO-1040) 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 "Department of Revenue" and be sure to print your social security number(s), Federal Employer Identification Number (FEIN) or Missouri Identification Tax System Number (MITS) on your check or money order.



MISSOURI DEPARTMENT OF REVENUE
**REQUEST FOR TAX CLEARANCE OF
A FORFEITED CORPORATION**

FORM
943
(REV. 4-89)

THE FOLLOWING INFORMATION IS PROVIDED TO OBTAIN A TAX CLEARANCE TO RESCIND THE FORFEITURE OF THE CORPORATE RIGHTS OF THE CORPORATION NAMED BELOW, AS PROVIDED BY SECTION 351.540 RSMo. THIS FORM IS NOT USED FOR MERGERS, DISSOLUTIONS OR LIQUIDATIONS. COMPLETE THIS FORM IN ITS ENTIRETY. PLEASE TYPE OR PRINT.

CORPORATION NUMBER	MO TAX I.D. (SALES/USE) NUMBER	FEDERAL EMPLOYER I.D. NUMBER
CORPORATION NAME		DOING BUSINESS AS NAME
BUSINESS STREET ADDRESS	CITY, STATE, ZIP CODE	
STATE OF INCORPORATION	DATE OF INCORPORATION	DATE OF AUTHORITY IN MISSOURI
NATURE OF BUSINESS		
SIGNATURE OF OWNER/OFFICER	TITLE	PHONE NUMBER

OTHER INFORMATION

DOES CORPORATION HAVE EMPLOYEES IN MISSOURI? <input type="checkbox"/> YES <input type="checkbox"/> NO	MISSOURI UNEMPLOYMENT INSURANCE COMPENSATION TAX NUMBER	MISSOURI WITHHOLDING TAX NUMBER
DID THE CORPORATION HAVE A PRIOR NAME? <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", PLEASE STATE THE PREVIOUS NAME _____		
IS THE CORPORATION A MEMBER OF A CONTROLLED GROUP? <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", GIVE PARENT NAME/FEIN _____		
DID THE CORPORATION HAVE LESS THAN \$200,000 IN ASSETS FOR THE TAX YEARS BEGINNING ON OR AFTER 1-1-88? <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", WHAT TAX YEARS _____		
MISSOURI BEER/LIQUOR LICENSE NUMBER	MISSOURI CIGARETTE WHOLESALER LICENSE NUMBER	MISSOURI MOTOR FUEL OR SPECIAL USE FUELS LICENSE NUMBER
<input type="checkbox"/> DISTRIBUTOR	<input type="checkbox"/> DEALER	<input type="checkbox"/> INTERSTATE USER <input type="checkbox"/> BULK STORAGE USER

The Department of Revenue will process your tax clearance and notify you regarding the status of your account. **Please note that if the taxpayer owes any taxes it will be shown on the denial of tax clearance letter issued by the department.** This denial of tax clearance will be sent to the person authorized to receive the tax clearance letter. If your account is clear, a statement of "no state taxes due" will be issued by the Department of Revenue.

If the requestor is other than an officer of the corporation, the Authorization for Release of Confidential Information section below must be completed before any information can be disclosed. Release of this information to a third party at the request of the taxpayer does not give the third party authority to request further information from the department. To obtain additional information or represent the taxpayer before the department, it is necessary for the taxpayer to execute a Power of Attorney designating the third party as its representative.

AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I/we _____ authorize the Department of Revenue to forward to the named third party the tax clearance letter or denial of tax clearance letter to:

NAME	TITLE
------	-------

REPRESENTING _____

ADDRESS	CITY, STATE, ZIP CODE
---------	-----------------------

I (WE) HEREBY RELEASE THE DIRECTOR OF REVENUE AND DEPARTMENT PERSONNEL FROM ANY AND ALL LIABILITY PURSUANT TO MISSOURI REVISED STATUTE SUPPLEMENT 1984 AND SUPPLEMENT THERETO, OR ANY OTHER APPLICABLE CONFIDENTIALITY STATUTE FOR DISCLOSURE PURSUANT TO THIS RELEASE OF INFORMATION.

NAME (PLEASE TYPE OR PRINT)	TITLE
-----------------------------	-------

OWNER/OFFICER SIGNATURE	THE FOREMENTIONED ACKNOWLEDGES THAT HE SIGNED THE FOREGOING AS HIS FREE ACT AND DEED.
-------------------------	---

NOTARY PUBLIC EMBOSSEER SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF 19	
	USE RUBBER STAMP IN CLEAR AREA BELOW	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

PLEASE SEND ORIGINAL TO: MISSOURI DEPARTMENT OF REVENUE, TAX CLEARANCE SECTION, P.O. BOX 3815, JEFFERSON CITY, MO 65105-3815



MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES BUREAU
PROTEST PAYMENT AFFIDAVIT

FORM
MO-PPA
(REV. 9-88)

DLN

This form is to be used for filing an Income Tax Protest Payment in accordance with Section 143.631, RSMo. This form must be completed for each protest payment made. Return a completed copy to Income Taxes Bureau, P.O. Box _____, Jefferson City, Missouri 65105-_____.
NOTE: Section 143.631, RSMo. must be complied with or the protest payment will be deposited to General Revenue.

A PROTEST CLAIM IS BEING PRESENTED BY		TAX PERIOD
NAME/BUSINESS NAME		SOCIAL SECURITY NUMBER
ADDRESS		MTS NUMBER
CITY, STATE, ZIP CODE	PHONE NUMBER	FEIN NUMBER
AMOUNT DUE	AMOUNT PAID	WITHHOLDING TAX ACCOUNT NUMBER
TAX TYPE BEING PROTESTED <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> WITHHOLDING <input type="checkbox"/> FIDUCIARY		

TYPE	AMOUNT DUE AS SHOWN ON NOTICE OF DEFICIENCY	AMOUNT BEING PROTESTED	BALANCE DUE
1. TAX			
2. INTEREST			
3. ADDITION TO TAX			
4. PENALTY			
TOTAL AMOUNTS			

I PROTEST FOR THE FOLLOWING REASONS: (USE ATTACHMENT IF NECESSARY) _____

I SWEAR OR AFFIRM THAT THE INFORMATION REPORTED IN THIS FORM AND ANY ATTACHED SUPPLEMENTS IS TRUE AND CORRECT AS TO EVERY MATERIAL MATTER.

SIGNATURE OF TAXPAYER OR AGENT	PHONE NUMBER	TITLE	DATE
--------------------------------	--------------	-------	------

NOTARY

NOTARY PUBLIC EMBOSSER SEAL	STATE		COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS		USE RUBBER STAMP IN CLEAR AREA BELOW
	DAY OF 19		
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)			

BUREAU USE ONLY

DISPOSITION	REASON	DATE
-------------	--------	------

SECTION III

INDIVIDUAL INCOME TAX

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MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-0700

BULK RATE
U.S. POSTAGE
PAID
Jefferson City, MO
PERMIT NO. 122

Peel off the label and place in the
address area of your return. Do not
use the label if it is incorrect. ►

THIS BOOKLET CONTAINS:

General Instructions
Form MO-1040A Short Form
Form MO-1040 Long Form
Form MO-A Adjustments

1989
MISSOURI
INDIVIDUAL INCOME TAX
forms and instructions

NEW FOR 1989:

****** This year, you may be able to use the new short form, MO-1040A. To determine if you should use the short form, see page 4 of the instructions.

******Effective July 1, 1989, all government pension benefits are subject to taxation. However, government pensioners may be eligible for a \$3,000 exemption on benefits received between July 1, 1989 and December 31, 1989. See pages 5 and 6 for further details on taking this exemption.

******In an attempt to expedite the processing of your tax return, the Missouri Department of Revenue and the United States Postal Service have joined in a study to determine the benefits of using pre-printed envelopes. Envelopes have been provided for your convenience. PLEASE USE THE ENCLOSED ENVELOPE.


Director of Revenue

**CHILDREN'S TRUST FUND:**

In 1988 over 40,000 reports of child abuse and neglect, affecting over 67,000 children, were made to Missouri authorities.

The Children's Trust Fund is a way for Missouri citizens to help prevent child abuse before it occurs. Community-based programs which work to strengthen families and prevent child abuse are eligible to receive financial support from the Children's Trust Fund. This year over 140,000 children and parents are expected to benefit from programs funded by the Children's Trust Fund. For more information about the Children's Trust Fund, please write to P.O. Box 1641, Jefferson City, MO 65102-1641.

Contributions can be made to this prevention effort via your 1989 tax form in either of two ways: (1) if receiving a refund, you can contribute \$2.00 or more by completing line 43 of the MO-1040 or line 21 of the MO-1040A. The amount you designate for the Trust Fund must be deducted from the amount of overpayment on line 41 of the MO-1040 or line 20 of the MO-1040A. (2) If you are not receiving a refund, you can contribute by filling in the amount of your contribution on line 43 of the MO-1040 or line 21 of the MO-1040A and enclosing a separate check or money order in that amount. All contributions may be deductible on your 1990 Federal income tax return if you itemize Federal deductions. The Children's Trust Fund is a 501(c)(3) organization.

1989 GENERAL INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND SHOULD NOT BE CONSTRUED TO BE THE COMPLETE LAW.

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 income, you may need to file a Missouri return.

If the taxpayer died in 1989, 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.

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

WHO IS A NONRESIDENT?

A nonresident is an individual who is not a resident. See definition of resident above.

WHO IS A PART-YEAR RESIDENT?

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

WHEN TO FILE?

You should file no later than April 16, 1990. Late filing will subject you to addition to tax and interest charges. Fiscal year filers shall file no later than the 15th day of the 4th month following the close of the

taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

TAX FORMS AND SCHEDULES

Forms and schedules are mailed directly to you based upon the forms you filed last year. 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. The Department of Revenue charges for bulk form orders. Up to ten forms may be obtained free of charge. Orders for more than ten forms must be accompanied by a check or money order. The charge will be \$5.00 per 100 forms or any fraction thereof, plus sales tax of 6.425% (6.225% after 6/30/90). See Form MO-33 for further instructions when placing an order for more than 10 forms. Order forms with instructions can be obtained by calling (314) 751-4695 or writing to the Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 3022, Jefferson City, MO 65105-3022.

CORRESPONDENCE

Mail all correspondence to Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105-2200. Be sure and include your name, spouse's name, and both social security numbers on the correspondence.

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. **OTHER COMPENSATION**, including the income of a nonresident military person or his/her spouse which is earned in Missouri, is subject to Missouri tax.

EXTENSION OF TIME TO FILE

If you receive an automatic extension of time to file your Federal Income Tax return, you have the same automatic extension to file 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 MO-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 MO-60 no later than April 16, 1990, or the 15th day of the fourth month following the close of your taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

ADDITIONAL CHARGES FOR NOT PAYING TAX BY DUE DATE

Effective January 1, 1990, simple interest will be charged on all delinquent taxes at the rate of 12% per annum. There is an addition to tax of 5% which is added to the balance due, if not paid by the due date of the return.

DELINQUENT RETURNS

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

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 becomes aware of such determination either from the Internal Revenue Service or the filing of the amended return. You may also be subject to addition to tax and interest charges if you owe additional taxes to Missouri.

AMENDED RETURN

Missouri does NOT have a special form for amending the individual income tax return. Use the Form MO-1040 for the year being amended. Check the box near the top of the form to indicate an amended return. Complete the entire return using the corrected figures. Attach a copy of the Federal change or Federal amended return. Mail amended returns to MISSOURI DEPARTMENT OF REVENUE, INCOME TAXES BUREAU, P.O. BOX 2200, JEFFERSON CITY, MO 65105-2200.

PRIOR YEAR RETURNS AND FORMS

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 65105-2200. Forms for prior years 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 their Missouri Estimated Tax can be expected to be at least \$100.

Failure to file a Declaration of Estimated Tax as required and make timely payments may result in interest being charged on the underpayment amount. To order forms, contact the MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3022, JEFFERSON CITY, MO 65105-3022, or call (314) 751-4695.

ADDRESS CHANGE

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.

SOCIAL SECURITY NUMBER

Please include your social security number and your spouse's social security number on any correspondence with the Missouri Department of Revenue. The address is: Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.

DEPARTMENT OF REVENUE FIELD OFFICES

Quantities of less than 10 forms may be obtained and questions answered at the following offices. Additional locations may be announced in your local news media. Public hours are from 8:00 A.M. to 4:30 P.M. daily in Jefferson City and 9:00 A.M. to 4:00 P.M. for all others.

KANSAS CITY
615 East 13th Street, Rm. B2
(816) 472-2920

CAPE GIRARDEAU
1435 Mount Auburn Rd.
(314) 339-5850

ST. LOUIS
2510 S. Brentwood, Suite 300
(314) 968-4740

JEFFERSON CITY
Truman State Office Bldg., Rm. 330
(314) 751-4695 (For forms)
(314) 751-3505 (For information)

JOPLIN
501 Pennsylvania
(417) 625-3070

SPRINGFIELD
149 Park Central Square, Room 313
(417) 837-6474

ST. JOSEPH
525 Jules
(816) 387-2233

KIRKSVILLE
311 N. Elson
(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, Tax Relief for the Elderly laws, exchange tax information with the U.S. Internal Revenue Service, other states and Multistate Tax Commission (Chapter 32 and 143, RSMo). In addition, statutorily provided nontax uses are: (1) to provide information to the Department of Higher Education with respect to applicants of financial assistance under Chapter 173, RSMo; and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). 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 Chapters 135, 143 and 144 RSMo).

QUALIFICATIONS FOR FILING 1989 MO-1040A SHORT FORM MISSOURI INDIVIDUAL INCOME TAX RETURN

If your filing status is single, head of household, married filing separate, qualifying widow(er) with dependent child or if your filing status is married filing joint but only one spouse had income, you may wish to file your Missouri income taxes using the Form MO-1040A.

Do not use this form if:

1. Both Husband and Wife had income in 1989.
2. You are a nonresident, part-year resident or resident with income from another state.
3. You have Missouri modifications such as:
 - a. Interest on state and local obligations
 - b. Positive or negative adjustments from Partnerships, Fiduciaries, S Corporations, or other sources.
 - c. Interest on exempt federal obligations
 - d. State income tax refund
 - e. Pension exemption
4. You claim Missouri Itemized Deductions instead of the Standard Deduction.

5. You wish to claim:

- a. A credit for estimated tax payments
- b. Miscellaneous tax credits (taken on Form MO-A, part 3)
- c. Senior Citizens tax credit
- d. A credit for payment made with the filing of a Form MO-60, extension of time to file
6. You wish to apply your overpayment to your 1990 tax liability.
7. If you owe an underpayment of estimated tax penalty.
8. You are filing an amended return.

FAILURE TO FOLLOW THE ABOVE GUIDELINES FOR DETERMINING WHICH FORM IS BEST FOR YOU TO USE MAY RESULT IN A GREATER TAX LIABILITY THAN REQUIRED, OR DELAY PROCESSING YOUR RETURN.

Instructions for filing Form MO-1040A are located on the reverse side of the Form MO-1040A.

1989 MISSOURI INDIVIDUAL INCOME TAX FORM MO-1040 LONG FORM LINE-BY-LINE INSTRUCTIONS

IMPORTANT: Complete your Federal return first.

If you are filing an amended return, please check the box provided. If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the Form MO-1040.

NOTE: All amounts may be rounded to whole dollars.

STEP 1 - NAME AND ADDRESS

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

Enter your current county of residence and the correct number of the public school district in which you reside. See school district listings on page 23 and 24.

STEP 2 - CHECK YOUR FILING STATUS.

LINES 1 - 6 FILING STATUS AND EXEMPTION AMOUNT

Check the box applicable to your filing status. Box 3B may be checked ONLY IF all 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 an exemption on your return and was not the dependent of someone else. **CAUTION:** Box 6 must be checked if you are being claimed as a dependent on another person's Federal tax return and were not allowed to check box 6a on your Federal Forms 1040 or 1040A, or checked the "yes" box on line 4 of Federal Form 1040EZ. ONLY ONE BOX MAY BE CHECKED ON LINES 1 THROUGH 6.

LINES 7 - 10 AGE 65 OR OVER AND/OR BLIND

If either you or your spouse were at least 65 years of age or blind as of December 31, 1989, check the applicable box(es). These boxes may be checked in addition to one of the boxes checked on lines 1 - 6.

STEP 3 - FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

LINE 11 FEDERAL ADJUSTED GROSS INCOME

If you are NOT filing a combined return, enter in column 11H your Federal adjusted gross income from Federal Form 1040, line 31; (OR) from Federal Form 1040A, line 13; (OR) Federal Form 1040EZ, line 3.

IF A COMBINED RETURN IS FILED and both spouses have income, use the adjusted gross income worksheet on page 5 to determine the separate income of each spouse. Enter the results of the worksheet on line 11H and 11W of the Form MO-1040.

INSTRUCTIONS FOR COMPLETING ADJUSTED GROSS INCOME WORKSHEET

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 businesses, farm operations, dividends, interest, rent, and capital gains (losses), must be allocated to each spouse in proportion to their percentage of ownership. 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 Form 1040. State income tax refunds must be allocated based on percent of earnings of each spouse for the tax year of which the refund was issued. The worksheet on page 5 indicates the Federal Forms 1040 and 1040A line numbers where the total of the husband and wife column can be taken. When you have completed the worksheet, transfer the amounts from line 19 to Form MO-1040, lines 11H and 11W. The total of line 19H and 19W must be equal to line 31 of the Federal Form 1040, or to line 13 of the Federal Form 1040A.

ADJUSTED GROSS INCOME WORKSHEET FOR COMBINED RETURN		Federal Form 1040A Line Number	Federal Form 1040 Line Number	H - HUSBAND	W - WIFE
1. Wages, salaries, tips, etc.	7	7		1	
2. Taxable interest income	8a	8a		2	
3. Dividend income	9	9		3	
4. State and local income tax refunds	none	10		4	
5. Alimony received	none	11		5	
6. Business income or (loss)	none	12		6	
7. Capital gain or (loss)	none	13		7	
8. Capital gain distributions	none	14		8	
9. Other gains or (losses)	none	15		9	
10. IRA distributions	none	16b		10	
11. Taxable pensions and annuities	none	17b		11	
12. Rents, royalties, partnerships, estates, trusts, etc.	none	18		12	
13. Farm income or (loss)	none	19		13	
14. Unemployment compensation	10	20		14	
15. Taxable social security benefits	none	21b		15	
16. Other income	none	22		16	
17. Total (add lines 1 through 16)	11	23		17	
18. Less: Federal adjustments to income	12c	30		18	
19. FEDERAL ADJUSTED GROSS INCOME (Line 17 less line 18) Enter amounts here and on line 11H and 11W, Form MO-1040	13	31		19	



**BEFORE COMPLETING LINES 12, 13 AND 14
READ THE INSTRUCTIONS FOR PART 1,
FORM MO-A ON PAGES 8 AND 9.**

LINE 12 TOTAL ADDITIONS

Missouri law provides for certain modifications to Federal adjusted gross income for Missouri tax purposes. Complete Form MO-A Part 1 if you have positive modifications. After completing Form MO-A Part 1, enter on line 12 the total additions amount from line 3, Form MO-A, Part 1. Instructions for Form MO-A begin on page 8 of this booklet.

LINE 13 TOTAL INCOME

Add lines 11 and 12. Enter the total on line 13.

LINE 14 TOTAL SUBTRACTIONS

If you have negative modifications to Federal adjusted gross income, complete Form MO-A, Part 1 and enter the total subtractions amount from line 8, Form MO-A, Part 1 on line 14 of the Form MO-1040.

LINE 15 MISSOURI ADJUSTED GROSS INCOME

Subtract line 14 from line 13 and enter the amount on line 15. This is your Missouri adjusted gross income.

STEP 4 - FIGURE YOUR TAXABLE INCOME



**IF YOU ARE NOT FILING A COMBINED
RETURN, SKIP LINE 16 AND GO DIRECTLY
TO LINE 17.**

LINE 16 INCOME PERCENTAGES

Complete this line when both husband and wife have income. On line 16H, enter the percentage obtained by dividing the amount on line 15H by the amount on line 15T. On line 16W, enter the percentage obtained by dividing the amount on line 15W by the amount on line 15T. Round to the nearest percentage (example: 84.3% would be shown as 84% and 97.7% would be shown as 98%). Line 16H and 16W must equal 100%.

NOTE: If one spouse has a loss on line 15, the percentage for that spouse would be 0% and the percentage of the spouse with the income would be 100%.

LINE 17 PENSION EXEMPTION

Previous law exempted most Missouri state and local government pensions from Missouri Income Tax. In accordance with House Bill 674, passed by the 85th General Assembly, federal, state, and local government pensions received after June 30, 1989 are subject to Missouri Income Tax. Do not include pension benefits received from January 1, 1989 through June 30, 1989 on this worksheet. Private pensions are taxable for the entire 1989 calendar year and should not be included on line 5 of this worksheet. For 1989, the first \$3,000 of government pension payments received per person after June 30, 1989 is not taxable within certain maximum income limitations. The worksheet on page 6 is provided for use in computing the amount of pension exemption you may be entitled to on line 17. A copy of pages 1 and 2 of your 1989 Federal Return and W-2P must be attached to the MO-1040. For amounts received prior to July 1, 1989 see instructions for line 7 of the Form MO-A part 1 on top of page 9.

PENSION EXEMPTION WORKSHEET	H - HUSBAND OR SINGLE		W - WIFE		T - TOTAL	
1. Enter all income from line 15 of the form MO-1040 that was received between July 1, 1989 and December 31, 1989.	1H		1W		1T	
2. Enter any social security benefits included in line 1. These are subtracted only for purposes of this worksheet in determining maximum income limitations.	2H		2W		2T	
3. Subtract line 2 from line 1.	3H		3W		3T	
4. Enter on 4T the amount indicated for your filing status a). Single, head of household or qualifying widow(er) - \$12,500 b). Married filing combined - \$16,000 c). Married filing separately - \$8,000 If 3T is less than 4T, proceed to line 5. If 3T is greater than or equal to 4T, you are not eligible for a pension exemption; enter 0 on line 17 of the Form MO-1040.					4T	
5. Enter the amount of federal, state and local pension benefits from Federal Form 1040 line 17b received from July 1, 1989 through December 31, 1989.	5H		5W		5T	
6. Enter in 6H the lesser of \$3,000 or the amount of 5H. If married filing combined also enter in 6W the lesser of \$3,000 or the amount of 5W. Add 6H and 6W and enter the total on 6T and on line 17 of the Form MO-1040.	6H		6W		6T	

LINE 18 ENTERPRISE ZONE INCOME MODIFICATION

If you or your spouse have exempt income from a business facility that has been approved by the DEPARTMENT OF ECONOMIC DEVELOPMENT, enter that amount of income on line 18. Section 135.200, RSMo, defines the criteria for a business facility to qualify for Enterprise Zone Income Modification. You may NOT claim the modification without notification of approval from the Department of Economic Development. For additional information, contact the Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 19 MISSOURI STANDARD DEDUCTION (OR) MISSOURI ITEMIZED DEDUCTIONS

If you itemized deductions on your Federal return, you may itemize deductions for Missouri, or take the standard deduction, whichever is to your advantage. However, if you were required to itemize your deductions on your Federal return, you must itemize deductions on your Missouri return. See your Federal return and instructions for the standard deduction amounts.

Enter on line 19 your standard or itemized deductions, whichever is applicable. If you take the STANDARD DEDUCTION, enter on line 19 the same amount that you entered as your standard deduction on your Federal Form 1040, line 34; (OR) Federal Form 1040A, line 16. NOTE: If you filed a Federal Form 1040EZ and checked "yes" on line 4, enter the amount of line 4. If you checked "no" on line 4, enter \$3,100.00.

If you ITEMIZE YOUR DEDUCTIONS, they are computed by completing Form MO-A, Part 2. See the instructions for completing Form MO-A, Part 2 on page 9 and 10 of these instructions. If you do itemize deductions, enter on line 19 of the Form MO-1040 the amount from line 12 of Form MO-A, Part 2.

LINE 20 FEDERAL TAX DEDUCTION

Enter on line 20 the Federal income tax from your 1989 Federal Form 1040, line 47 less line 58 (OR) 1040A, line 22 less line 25b (OR) 1040EZ, line 7. DO NOT ENTER THE AMOUNT SHOWN ON YOUR W-2 FORM(S). If a negative amount is calculated, enter zero on line 20. If you made an entry on Federal Form 1040, line 39, ATTACH a copy of the Form(s) checked on your Federal return (Form 4970 or Form 4972).

LINE 21 OTHER FEDERAL TAXES DEDUCTION

Enter the total amount of lines 43, 49, 50, and 52 from Federal Form 1040. Do NOT include F.I.C.A. Tax, Railroad Retirement Tax, Self-Employment Tax, or Supplemental Medicare Premium on this line.

LINE 22 EXEMPTION AMOUNT

Enter on line 22 the amount of exemption checked for your filing status on lines 1-6. The amounts are listed on Form MO-1040. **CAUTION:** If you checked box 6 (claimed as a dependent on another person's Federal tax return) enter zero (\$0.00) on line 22.

LINE 23 TOTAL NUMBER OF DEPENDENTS

Enter the number of dependents (**DO NOT INCLUDE YOURSELF OR SPOUSE**) claimed on your Federal Forms 1040 or 1040A, line 6c in the box on line 23. Multiply this number by \$400 and enter the total on line 23. List the first names of dependents you are claiming in the box provided. If you filed Federal Form 1040EZ, enter 0.

LINE 24 TOTAL DEDUCTIONS

Add lines 17 through 23. Enter the total on line 24.

LINE 25 TAXABLE INCOME

Subtract line 24 from line 15T. If less than zero, enter zero. DO NOT ENTER A NEGATIVE AMOUNT.

LINE 26 ALLOCATION OF TAXABLE INCOME

If you are filing a combined return, multiply the Missouri taxable income on line 25 by the percentages on line 16H and 16W. Enter the results on line 26H and 26W. If you are not filing a combined return, enter on line 26H. Add lines 26H and 26W and enter the total on line 26T.

STEP 5 - FIGURE YOUR TAX**LINE 27 BALANCE FORWARD**

Enter the amount(s) from lines 26H, 26W and 26T on lines 27H, 27W and 27T.

LINE 28 MISSOURI TAX

If both husband and wife have income, determine each of their taxes from the tax table provided on page 2, Form MO-A. Enter the results on line 28H and 28W. If filing other than a combined return, enter the tax amount on line 28H.

LINE 29 RESIDENT CREDIT FOR INCOME TAXES PAID TO OTHER STATES (RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS)

If you were required to pay income tax to another state, you may be entitled to claim a tax credit against your Missouri income tax liability. To determine your allowable tax credit, complete Missouri Form MO-CR. If filing a combined return, a separate Missouri Form MO-CR must be completed for both husband and wife if both are entitled to a credit for income taxes paid to another state.

NOTE: YOU MUST ATTACH FORM MO-CR AND A COPY OF THAT STATE'S INCOME TAX RETURN TO YOUR MISSOURI RETURN.

NONRESIDENTS AND PART-YEAR RESIDENTS FILING AS NON-RESIDENTS - If you were a nonresident of Missouri or a part-year resident of Missouri filing as a nonresident, see the instructions for line 30.

LINE 30 NONRESIDENT MISSOURI PERCENTAGE

If you were a nonresident of Missouri, or a part-year resident filing as a nonresident, you may be entitled to reduce your Missouri income tax liability. Missouri Form MO-NRI must be completed to determine the percentage(s) which can be applied against your tax on line 28 to reduce your Missouri tax liability. Proceed to the Missouri Form MO-NRI. After determining the percentage(s), enter the percentage(s) on lines 30H and 30W if filing a combined return (OR) on line 30H if not filing a combined return.

NOTE: YOU MUST ATTACH FORM MO-NRI AND A COPY OF YOUR FEDERAL RETURN TO YOUR MISSOURI RETURN.

LINE 31 BALANCE

If you are not entitled to either a credit for taxes paid to another state or a nonresident percentage, enter the amounts from lines 28H and 28W on line 31H and 31W. If you are entitled to a resident credit on line 29 for income taxes paid to another state, subtract line 29 from line 28 and enter on line 31. If you are entitled to use a nonresident Missouri percentage on line 30, multiply line 28 by the percentage

on line 30 and enter on line 31. Add 31H to 31W and enter the total on 31T. **NOTE:** You cannot be entitled to BOTH a resident credit on line 29 and a nonresident Missouri percentage on line 30.

STEP 6 - FIGURE YOUR CREDITS

BEFORE COMPLETING LINE 32, READ THE INSTRUCTIONS FOR FORM MO-A, PART 3 ON PAGE 10.

LINE 32 MISCELLANEOUS TAX CREDITS

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-A, Part 3. The following is a list of possible credits: Neighborhood Assistance Credit, New or Expanded Business Facility Credit, Development Reserve Credit, Enterprise Zone Credit, Wood Energy Credit, Agricultural Unemployed Persons Credit, Seed Capital Tax Credit, and "Special Needs" Adoption Tax Credit. See instructions on page 10 for completing Form MO-A, Part 3. After completing, enter the amount from line 9T of Part 3 on line 32 of Form MO-1040.

LINE 33 MISSOURI INCOME TAX WITHHELD

Enter on line 33 the total amount of MISSOURI income tax withheld as shown on your Wage and Tax Statement(s) (W-2). The W-2 form(s) must be attached to your return. These forms are furnished to you by your employer(s).

LINE 34 ESTIMATED TAX PAYMENTS

Enter on line 34 the amount of payments you have made to your 1989 estimated tax account. This includes the amount of any 1988 overpayment which was credited to your 1989 estimated tax account, plus all estimated tax payments made for the year 1989.

LINE 35 SENIOR CITIZENS TAX CREDIT

You may be eligible for this tax credit if you or your spouse were age 65 or over in 1989 and your income did not exceed (1) \$15,500.00 if married filing combined or (2) \$13,500.00 if single or married filing separate. For more information, see the Missouri Form MO-SC and instructions. If you or your spouse are eligible, enter the amount of tax credit on line 35 and attach the Missouri Form MO-SC to your return.

LINE 36 EXTENSION OF TIME TO FILE

If you filed an Application For An Extension Of Time To File, Form MO-60, enter on line 36 the amount you paid to the Department of Revenue with the Form MO-60.

LINE 37 (AMENDED RETURN ONLY) PAYMENT ON ORIGINAL RETURN

If you are filing an amended return for 1989, enter on line 37, the amount paid with or after your original return for 1989. Indicate reason(s) for filing an amended return by checking the appropriate box below line 39. Also check the box labeled amended return on MO-1040, page 1.

LINE 38 TOTAL

Add lines 32 through 37. Enter the total on line 38.

LINE 39 (AMENDED RETURN ONLY) REFUND ON ORIGINAL RETURN

If you are filing an amended return for 1989, enter on line 39 the amount of refund shown on your 1989 Form MO-1040.

Indicate the reason(s) for filing an amended return by checking the appropriate box and entering the corresponding month, day, and (or) year.

LINE 40 TOTAL PAYMENTS AND CREDITS

Subtract line 39 from line 38. Enter amount on line 40.

STEP 7 - FIGURE YOUR REFUND OR AMOUNT DUE**LINE 41 OVERPAYMENT**

If line 40 is larger than line 31T, enter on line 41 the amount of line 40 less line 31T. All or a portion of an overpayment (\$1.00 or more) can be refunded to you. You can request that all or a portion of your overpayment be applied against your next year's estimated taxes, (see instructions for line 42), or you can request that all or a portion of your overpayment, \$2.00 or more (\$4.00 or more if filing a combined return), be contributed to the CHILDREN'S TRUST FUND for the prevention of child abuse (see instructions for line 43).

LINE 42 ESTIMATED TAX CARRY FORWARD

If you wish to have all or a portion of your overpayment on line 41 (\$1.00 or more) credited to your next year's estimated tax account, enter the amount on line 42.

LINE 43 CHILDREN'S TRUST FUND CONTRIBUTION

Enter on line 43 the amount of your overpayment, or the amount remitted in addition to your BALANCE DUE paid by SEPARATE CHECK, that you wish to contribute to the CHILDREN'S TRUST FUND for the prevention of child abuse. The amount contributed must be \$2.00 or more (\$4.00 or more if filing a combined return).

For more information about the CHILDREN'S TRUST FUND, see page 2 of this booklet or write to: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641.

LINE 44 REFUND AMOUNT

Subtract line 42 and 43 from line 41. This is the amount of your expected refund. Errors on your return and incomplete returns (i.e., missing W-2(s) or missing schedules, etc.) will cause delays in processing your refund. Please mail your return in the **GREEN** envelope provided in this booklet.

NOTE: If there is any other liability due the State of Missouri, your income tax refund may be applied to that liability. You will be notified if any debts are offset with your refund amount.

LINE 45 UNDERPAYMENT

If line 31T is larger than line 40, subtract line 40 from line 31T and enter the UNDERPAYMENT amount on line 45.

LINE 46 UNDERPAYMENT OF ESTIMATED TAX PENALTY

If the total payments and credits amount on line 40 less line 36 is less than 90% (66-2/3% for farmers) of the amount on line 31T, or if your estimated tax payments were not paid in full and timely, you may owe a penalty for failure to pay enough estimated taxes. However, you may be able to meet one of the exceptions explained on Form MO-2210. If line 40 less line 36 is less than 90% (66-2/3% for farmers) of line 31T, obtain and attach a completed Form MO-2210 to indicate any exceptions met and to indicate your computation of underpayment of estimated tax penalty. If you owe a penalty, enter the penalty amount on line 46. If you have an OVERPAYMENT on line 41, the Department of Revenue will reduce your overpayment by the amount of the penalty.

LINE 47 AMOUNT DUE

Add line 45 to line 46 and enter the total on line 47. If the amount is \$1.00 or more, enclose a check or money order for the total amount payable to the "Department of Revenue". Write your social security number on your check or money order. **DO NOT SEND CASH OR STAMPS.** Mail your return and payment in the **YELLOW** envelope provided in this booklet. If line 47 is less than \$1.00, mail your return in the **GREEN** envelope provided.

STEP 8 - PLEASE SIGN RETURN**SIGNATURE**

If you authorize the Director of Revenue or his delegate to release information pertaining to your tax account to your preparer, indicate by checking the appropriate box.

You **MUST** sign your Missouri income tax return. Both spouses must sign a combined return. If you pay someone to prepare your return, that person should also sign the return.

FORM MO-A INSTRUCTIONS INDIVIDUAL INCOME TAX ADJUSTMENTS

FORM MO-A, PART 1 INSTRUCTIONS MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Form MO-A, Part 1 computes Missouri modifications to Federal adjusted gross income. Modifications on lines 1 and 2 **INCLUDE** income that is exempt from Federal tax, but taxable for state tax purposes. Modifications on lines 4, 5, 6, and 7 **EXCLUDE** income that is exempt from state tax, but taxable for Federal tax purposes.

If, after reviewing the instructions for Part 1, you have no modifications, proceed directly to line 15 of the Form MO-1040 and enter on line 15 the same amount(s) entered on line 11 of the Form MO-1040.

LINE 1 INTEREST ON STATE AND LOCAL OBLIGATIONS

If you received income from an obligation of a state or political subdivision other than Missouri, enter the amount reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are over \$500.

LINE 2 PARTNERSHIP, FIDUCIARY, S CORPORATION, OTHER

Enter positive adjustments reported from Partnerships, Fiduciaries, S Corporations, or other sources. The Partnership, Fiduciary, or S Corporation must notify you of the amount of any such adjustment to which you are entitled. If you received a Federal income tax refund for a year PRIOR to 1973 previously deducted on a Missouri return, enter that amount as "Other". Check the boxes applicable on line 2 and include an explanation.

LINE 3 TOTAL ADDITIONS

Add lines 1 and 2 and enter the total on line 3 and also enter the total on line 12, Form MO-1040.

LINE 4 INTEREST ON EXEMPT FEDERAL OBLIGATIONS

Enter any interest you received from exempt U.S. Government obligations, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are over \$500. Attach a detailed list of the interest you received to your Form MO-1040.

NOTE: INTEREST FROM U.S. TREASURY BONDS AND NOTES IS TAX EXEMPT. INTEREST ON OBLIGATIONS GUARANTEED BY THE U.S. GOVERNMENT (SUCH AS GNMA OBLIGATIONS OR OTHER FEDERAL AGENCY ISSUES) IS GENERALLY NOT TAX EXEMPT.

LINE 5 STATE INCOME TAX REFUND

Enter the amount of any state income tax refund included in line 11, Form MO-1040. If the refund was issued to a husband and wife, it must be allocated between husband and wife based on the percentage of income earned (lines 16H and 16W) during the tax year for which the refund was issued.

LINE 6 PARTNERSHIP, FIDUCIARY, S CORPORATION, OTHER

Enter negative adjustments reported from Partnerships, Fiduciaries, S Corporations, or other sources. The Partnership, Fiduciary, and S Corporation must notify you of the amount of any such adjustment to which you are entitled. Other sources of negative adjustments may be:

- (1) **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.
- (2) **ACCUMULATION DISTRIBUTION.** If during the year 1989, you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, such amount may be excluded from Missouri income to the extent that it was reported in your Federal adjusted gross income.
- (3) **RAILROAD RETIREMENT BENEFITS ADMINISTERED BY THE RAILROAD RETIREMENT BOARD** such as Railroad Retirement Benefits, Railroad Retirement Sick Pay, Railroad Retirement Disability and Railroad Retirement Unemployment Benefits, included in Federal adjusted gross income (Form MO-1040, line 11) are exempt from state taxation.

LINE 7 MISSOURI STATE, LOCAL AND/OR FEDERAL PENSIONS

Missouri state, local, and federal pension benefits received through June 30, 1989 are exempt from Missouri income tax. Enter on line 7 the amount of Missouri state and local and/or federal pension benefits from line 17b of the Federal Form 1040 received from January 1, 1989 through June 30, 1989. Attach a copy of your W-2P and pages 1 and 2 of your federal return. Do not include pension benefits received from July 1, 1989 through December 31, 1989 on line 7. See instructions for line 17 of the MO-1040 regarding an additional exemption on benefits received after June 30, 1989.

LINE 8 TOTAL SUBTRACTIONS

Add lines 4, 5, 6, and 7 and enter the total on line 8 and also enter the total on line 14, Form MO-1040.

FORM MO-A, PART 2 INSTRUCTIONS
MISSOURI ITEMIZED DEDUCTIONS

If you itemized deductions on your Federal return, you may itemize your deductions for Missouri, or take the standard deduction, whichever is to your advantage. However, if you were "required" to itemize your deductions on your Federal return, you must itemize deductions on your Missouri return. See your Federal return and instructions for the standard deduction amounts. Attach a copy of pages 1 and 2 of your federal return to your Missouri return.

LINE 1 FEDERAL ITEMIZED DEDUCTIONS

Enter the amount from Federal Form 1040, line 34, on line 1.

LINE 2 AND LINE 3 SOCIAL SECURITY TAX (F.I.C.A.)

Enter on line 2 the social security tax YOU paid in 1989, not to exceed \$3,604.80. Enter on line 3 the social security tax your SPOUSE paid in 1989, not to exceed \$3,604.80. This is the total amount of social security taxes withheld by all employers you worked for during the year.

NOTICE FEDERAL EMPLOYEES: Federal employees who are required to pay F.I.C.A. should use line 2 and line 3 to claim this deduction.

LINE 4 AND LINE 5 RAILROAD RETIREMENT TAX

Enter on line 4 the railroad retirement tax which was withheld from YOUR wages during the year. Enter on line 5 the railroad retirement tax which was withheld from your SPOUSE'S wages during the year. This amount includes all Tier I and Tier II railroad retirement contributions.

NOTE: If a person has both F.I.C.A. and railroad retirement 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 60, OR, if only one employer, the amount refunded by the employer.

LINE 6 SELF-EMPLOYMENT TAX

Enter on line 6 the amount of self-employment tax paid. This amount should be the same amount as on the Federal Form 1040, line 48.

LINE 7 CULTURAL CONTRIBUTIONS

Enter on line 7 your APPROVED Cultural Contributions (literary, musical, scholastic, 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. For more information write to the Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.

LINE 8 TOTAL

Add lines 1 through 7 and enter the total on line 8.

LINE 9 STATE AND LOCAL INCOME TAXES

Enter on line 9 the amount from Federal Schedule A, line 5. This amount includes any state income tax and also any local tax, such as city earnings tax.

LINE 10 KANSAS CITY AND ST. LOUIS EARNINGS TAXES

Enter on line 10 the amount of any Kansas City and St. Louis Earnings Taxes which are included in line 9.

LINE 11 NET SUBTRACTION

Subtract line 10 from line 9 and enter the result on line 11.

LINE 12 MISSOURI ITEMIZED DEDUCTIONS

Subtract line 11 from line 8 and enter the result on line 12, and on Form MO-1040, line 19. If this amount is less than the Federal STANDARD DEDUCTION (see Federal income tax form instructions for amount), then you should enter the STANDARD DEDUCTION amount on line 19 **UNLESS** you were "required" to itemize your deductions on your Federal return. If you were "required" to itemize deductions on your Federal return, you must enter the amount from Part 2, line 12 on Form MO-1040, line 19.

**FORM MO-A, PART 3 INSTRUCTIONS
MISCELLANEOUS TAX CREDITS**

If you or your spouse are entitled to one or more of the tax credits listed on Part 3 and have received approval, enter the amount of credit on the applicable Part 3 lines.

LINE 1 NEIGHBORHOOD ASSISTANCE CREDIT

If you contributed cash or provided qualified services or assistance to a not-for-profit organization that administers an approved neighborhood assistance project, you may be eligible to claim this credit. For more information, forms, and approval to claim such credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 2 NEW OR EXPANDED BUSINESS FACILITY CREDIT

If you are a manufacturer, wholesale distributor, mining or warehouse operator or office tenant, you may be eligible to claim this credit if you established a new facility or expanded an existing facility and created new jobs and new investment. For more information, forms and approval to claim such credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 3 DEVELOPMENT RESERVE CREDIT

If you have made a contribution of money or land to the Development Reserve Fund, you may be entitled to this credit. For more information, forms and approval to claim such credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 4 ENTERPRISE ZONE CREDIT

You may be eligible for this credit if you established a new facility or expanded an existing facility in an enterprise zone and created new jobs and new investment. For more information, forms and approval to claim such credit, contact the Missouri Department

of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

Taxpayers eligible for tax refunds, as authorized in Section 135.245 RSMo, must be certified by the Department of Economic Development as having operated a "new business facility" during the taxpayer's third tax period in order to claim the first year's refund. In order to claim the second year refund, the taxpayer must be certified by the Department of Economic Development as having operated a "new business facility" during the taxpayer's fourth tax period. For further information concerning claims for refunds, contact the Department of Revenue.

LINE 5 WOOD ENERGY CREDIT

Any Missouri business may be eligible for a tax credit for producing improved wood energy products from Missouri timber product (waste) residue. For more information or forms, contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (314) 751-5953.

LINE 6 AGRICULTURAL UNEMPLOYED PERSONS CREDIT

If you have hired an agricultural unemployed person(s), as certified by the MISSOURI DIVISION OF EMPLOYMENT SECURITY, you may be eligible to claim this tax credit. You must complete and attach Form AUP to your Missouri return. This form may be obtained from the Department of Revenue. For more information, contact your local Employment Security office (Job Service office), or the Division of Employment Security, P.O. Box 59, Jefferson City, MO 65104-0059, or call (314) 751-2169.

LINE 7 SEED CAPITAL TAX CREDIT

You may be eligible for this credit if you made a cash contribution to a qualified fund established cooperatively by the Missouri Corporation of Science and Technology or any of the state's innovation centers to provide "seed" capital to potentially viable businesses. For more information, forms and approval to claim such credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 8 "SPECIAL NEEDS" ADOPTION TAX CREDIT

If you have legally adopted a "special needs" child during 1989 you may be eligible for this tax credit. You must complete and attach a Form ATC to your Missouri return (MO-1040), along with verification statements from the court, child-placing agency or the Division of Family Services regarding the child's special needs. You must also attach a statement from the Division of Family Services that your adoption expenses were not reimbursed by another source. For more information regarding verification of the child's special needs and non-reimbursement of adoption expenses, contact the Division of Family Services, P.O. Box 88, Jefferson City, MO 65103-0088. Questions about filing for this tax credit should be directed to the Missouri Department of Revenue.

LINE 9 TOTAL TAX CREDITS

Add lines 1 through 8 and enter the total on line 9. Add 9H to line 9W and enter on 9T. Also, enter on Form MO-1040, line 32.

NOTE: These tax credits will be applied against individual income tax liability in the following order: (1) Neighborhood Assistance Credit, (2) New Business Facility Credit, (3) Development Reserve Credit, (4) Enterprise Zone Credit. If you are eligible for more than one of these tax credits, the credits must be taken in the above order utilizing the full amount of the higher priority credit before utilizing lesser priority credit.

MISSOURI SCHOOL DISTRICT NUMBERS 1989

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.

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 and 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 and 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" of Missouri, 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	Cabool R-IV	057	Dallas Co. R-I		Fredericktown R-I	158	Houston R-I	209
Advance R-IV	002	Cainsville R-I	058	(Buffalo)	112	Fulton	159	Howell Valley R-I	210
Afton	003	Calhoun R-VIII	059	Davis R-XII	113	Gainesville R-V	160	Hudson R-IX	211
Albany R-III	004	California R-I	060	DeSoto	114	Galena R-II	161	Humansville R-IV	212
Altenburg	005	Callao C-8	061	DeKalb R-IV	115	Gallatin R-V	162	Hume R-VIII	213
Alton R-IV	006	Camdenton R-III	062	Delta R-V	116	Gasconade C-4		Hurley R-I	214
Appleton City R-II	008	Cameron R-I	063	Dent-Phelps R-III		(Falcon)	163	Iberia R-V	215
Arcadia Valley R-II		Campbell R-II	064	(RFD, Salem)	117	Gatewood R-III	164	Independence	217
(Ironton)	009	Canton R-V	065	Dexter R-XI	118	Gideon	165	Iron Co. C-4	
Archie R-V	010	Cape Girardeau	066	Diamond R-IV	119	Gillman City R-IV	166	(Viburnum)	218
Ash Grove R-IV	011	Carl Junction R-I	067	Dixon R-I	120	Glasgow R-II	168	Jackson R-II	219
Atlanta C-3	012	Carrollton R-VII	068	Doniphan R-I	121	Glenwood R-VIII	169	Jameson R-III	220
Aurora R-VIII	013	Carthage R-IX	069	Dora R-III	122	Golden City R-III	171	Jamestown C-1	221
Ava R-I	014	Caruthersville	070	Drexel R-IV	123	Gorin R-III	172	Jasper R-V	222
Avenue City R-IX	015	Cassville R-IV	071	Dunklin R-V		Grain Valley R-V	173	Jefferson C-123	
Avilla R-XIII	016	Cedar Creek R-VII	073	(Jefferson Co.)	124	Grandview C-4		(Nodaway Co.)	223
Bakersfield R-IV	017	Center		East Buchanan C-I		(Jackson Co.)	174	Jefferson City	224
Ballard R-II	018	(Jackson County)	074	(Gower)	125	Grandview R-II		Jefferson R-VII	
Bayless	019	Centerville R-I	077	East Carter R-II		(Jefferson Co.)	175	(RFD, Festus)	225
Bell City R-II	020	Centralia R-VI	079	(Ellsinore)	126	Green City R-I	177	Jenkins	226
Belle R-II	021	Chadwick R-I	080	East Lynne	127	Greene Co. R-VIII		Jennings	227
Bellevue R-III	022	Chaffee R-II	081	East Newton R-VI	128	(Rogersville)	277	Johnson County R-VII	571
Belton	023	Chambers R-I	082	East Prairie R-II	129	Green Forest R-II	178	Joplin R-VIII	228
Benton Co. R-X		Charleston R-I	083	Edgar Springs R-III	130	Green Ridge R-VIII	179	Junction Hill C-12	229
(RFD, Warsaw)	024	Chilhowee R-IV	084	El Dorado Spgs R-II	131	Greenfield R-IV	180	Kahoka R-I	230
Bernie R-XIII	025	Chillicothe R-II	085	Eldon R-I	132	Greenville R-II	181	Kansas City	231
Bevier C-4	026	Clark R-VI	086	Elmer C-I	133	Grundy Co. R-V		Kearney R-I	232
Bible Grove R-V	027	Clarksburg C-2	087	Elsberry R-II	134	(Galt)	182	Kelso C-7	233
Billings R-IV	029	Clarkton C-4	088	Eminence R-I	135	Hale R-I	184	Kennett	234
Bismarck R-V	030	Clayton	089	Eugene R-V	136	Halfway R-III	185	Keytesville R-III	235
Blackwater R-II	031	Clearwater R-I	090	Everton R-III	137	Hallsville R-IV	186	King City R-I	236
Bloomfield R-XIV	033	Clever R-V	091	Excelsior Springs	138	Hamilton R-II	187	Kingston K-14	
Blue Eye R-V	034	Climax Springs R-IV	092	Exeter R-VI	139	Hancock Place	188	(Washington Co.)	237
Blue Springs R-IV	035	Clinton	093	Fair Grove R-X	140	Hannibal	189	Kingston 42	
Bolivar R-I	037	Coffey R-I	094	Fair Play R-II	141	Hardeman R-X	190	(Caldwell Co.)	238
Boncl R-X	038	Coffman R-V	095	Fairfax R-III	142	Hardin-Central C-2	191	Kingsville R-I	239
Boonville R-I	039	Cole Camp R-I	096	Fairview R-XI	144	Harrisburg R-VIII	192	Kirbyville R-VI	240
Bosworth R-V	040	Cole Co. R-II (RFD,		Farmington R-VII	146	Harrisonville R-IX	193	Kirksville R-III	241
Bourbon R-I	041	Jefferson City)	097	Fayette R-III	147	Hartsville R-II	194	Kirkwood R-VII	242
Bowling Green R-I	042	Columbia	098	Ferguson R-II	148	Hayti R-II	195	Knob Lick C-1	243
Bradleyville R-I	043	Community R-VI	099	Festus R-VI	149	Hazelwood	196	Knob Noster R-VIII	244
Branson R-IV	044	Competition C-2	100	Fillmore C-I	150	Hermann R-I	197	Knox Co. R-I	
Brashear R-II	045	Concordia R-II	101	Fordland R-III	151	Hermilite R-IV	198	(Edina)	245
Braymer C-4	046	Conway R-I	102	Forsyth R-III	152	Hickman Mills C-1	200	Koshkonong R-III	246
Breckenridge R-I	047	Cooter R-IV	103	Fort Osage R-I		Hickory Co. R-I		Laclede Co. C-5	
Brentwood	048	Couch R-I	104	(Route 2,		(Urbana)	201	(RFD, Lebanon)	247
Bronaugh R-VII	049	Cowgill R-VI	105	Independence)	153	Higbee R-VIII	202	Ladue	
Brookfield R-III	050	Craig R-III	106	Fort Zumwalt	154	High Point R-III	203	(St. Louis Co.)	248
Brunswick R-II	052	Crane R-III	107	Fox C-6 (Arnold)	155	Hillsboro R-III	204	Lafayette Co. C-1	
Bucklin R-II	053	Crawford Co. R-II		Franklin Co. R-I	156	Holcomb R-III	205	(Higginsville)	249
Bunceton R-IV	054	(Cuba)	108	(RFD, New Haven)	157	Holden R-III	206	Lafayette Co. R-X	
Bunker R-III	055	Crocker R-II	109	Franklin Co. R-XVI		Holliday C-2	207	(Alma)	250
Butler R-V	056	Crystal City	110	(Sullivan)	575	Hollister R-V	208		
		Dadeville R-II	111						

Name	Number	Name	Number	Name	Number	Name	Number	Name	Number
Lakeland R-III (Deepwater)	251	Milan C-2	317	Paris R-II	379	Scott City R-I	573	Sweet Springs R-VII	501
Lamar R-I	252	Miller R-II	318	Park Hill R-V	380	Scott Co. R-IV (Benton)	442	Taneyville R-II	502
LaMonte R-IV	253	Mirabile C-1	319	Parkway	381	Scott Co. R-V (Morley)	443	Tarkio R-I	503
Laquey R-V	254	Missouri City	320	Pattonburg R-II	382	Sedalia	444	Thayer R-II	504
Laredo R-VII	255	Moberly	321	Pattonville R-III	383	Senath C-8	445	Thornfield R-I	505
Latham R-V	256	Monett R-I	322	Peace Valley C-2	384	Seneca R-VII	446	Tina-Avalon R-II	506
Lathrop R-II	257	Monroe City R-I	323	Pemiscot Co. C-7 (Deering)	385	Seymour R-II	447	Tipton R-VI	507
Lawson R-XIV	258	Montgomery Co. R-II (Montgomery City)	324	Pemiscot Co. R-III (RFD, Caruthersville)	386	Shawnee R-III	448	Trenton R-IX	508
Lebanon R-III	260	Montrose R-XIV	325	Perryville	387	Shelby Co. C-1 (Shelbyville)	449	Tri-/County R-VII (Jamesport)	509
Lee's Summit R-VII	261	Mound City R-II	327	Pettis Co. R-I (RFD, LaMonte)	388	Shelby Co. R-IV (Shelbina)	450	Troy R-III	510
Leesville R-IX	262	Mountain Grove R-III	328	Pettis Co. R-V (Hughesville)	389	Sheldon R-VIII	451	Tusculumbia R-III	511
Leeton R-X	263	Mountain View - Birch Tree R-II	329	Pettis Co. R-XII (RFD, Sedalia)	390	Shell Knob	452	Twin Rivers R-X (Broseley)	512
Leopold R-III	264	MT. Vernon R-V	330	Pierce City R-VI	391	Sherwood R-VIII (Creighton)	453	Union R-XI (Franklin Co.)	514
Leslerville R-IV	265	Naylor R-II	331	Pike R-III (Clarksville)	392	Sikeston R-VI	454	Union Star R-II	515
Lewis Co. C-1 (Ewing)	266	Neelyville R-IV	332	Pilot Grove C-4	393	Silex R-I	455	Unionville R-I	516
Lexington R-V	267	Nell Holcomb R-IV	333	Plainview R-VIII	394	Skyline R-II	456	University City	517
Liberal R-I	268	Neosho R-V	334	Plato R-V	395	Slater	457	Valley Park	518
Liberty	269	Nevada R-V	335	Platte County R-III (Platte City)	396	Smithton R-VI	458	Valley R-VI (Caledonia)	519
Libertyville C-2	270	New Bloomfield R-III	336	Pleasant Hill R-III	398	Smithville R-II	459	Van Buren R-I	520
Licking R-VIII	271	New Franklin R-I	337	Pleasant Hope R-VI	399	South Callaway R-II (Mokane)	460	Vandalia R-I	521
Lincoln R-II	272	New Haven (Franklin Co.)	338	Pleasant View R-VI	400	South Harrison R-II (Bethany)	461	Verona R-VII	522
Lindbergh R-VIII	273	New Madrid Co. R-I	340	Polo R-VII	401	South Holt R-I (Oregon)	462	Versailles R-II	523
Linn R-II	274	New York R-IV	341	Poplar Bluff R-I	402	South Iron R-I (Annapolis)	463	Vienna R-I	524
Linn Co. R-I (Purdin)	572	Newburg R-II	342	Portageville	574	South Nodaway R-IV (Barnard)	464	Wakenda C-2	525
Livingston Co. R-II (Chula)	275	Newtown-Harris R-III	343	Potosi R-III	403	South Pemiscot R-V (Steele)	465	Walker R-IV	526
Lockwood R-I	276	Niangua R-V	344	Prairie Home R-V	404	Southern R-I (Boone Co.)	466	Walnut Grove R-V	527
Lone Jack C-6	278	Nixa R-II	345	Princeton R-V	405	Southern R-II (Reynolds Co.)	467	Warrensburg R-VI	528
Lonedell R-XIV	279	Nodaway-Holt R-VII (Graham)	346	Purdy R-II	406	Southwest R-I (Livingston Co.)	469	Warrenton R-III	529
Louisiana R-II	280	Nonresident	347	Puxico R-VIII	407	Southwest R-V (Barry Co.)	470	Warsaw R-IX	530
Luray 33	281	Norborne R-VIII	348	Rails Co. R-II (Center)	408	Sparta R-III	471	Washington	531
Lutie R-VI	282	Normandy	349	Raymondville R-VII	410	Spickard R-II	472	Waynesville R-VI	532
Macks Creek R-V	283	North Andrew R-VI (Rosendale)	350	Raymore-Peculiar R-II	411	Spokane R-VII	473	Weaubleau R-III	533
Macon Co. R-I (Macon)	284	North Callaway R-I (Kingdom City)	351	Raytown C-2	412	Spring Bluff R-XV	474	Webb City R-VII	534
Macon Co. R-II (LaPlata)	285	North County R-I (Bonne Terre)	352	Reeds Spring R-IV	413	St. Charles	476	Webster Groves	535
Macon Co. R-IV (New Cambria)	286	North Harrison R-III (Eagleville)	353	Renick R-V	414	St. Charles Co. R-V (Orchard Farm)	477	Wellington-Napoleon R-IX	536
Madison C-3	287	North Kansas City	354	Republic R-III	415	St. Clair R-XIII	478	Wellston	537
Malden R-I	288	North Mercer R-III (Mercer)	355	Revere C-3	416	St. Elizabeth R-IV	479	Wellsville-Middleton R-I	538
Malta Bend R-V	289	North Nodaway Co. R-VI (Hopkins)	356	Rich Hill R-IV	417	St. Francois Co. R-III (Flat River)	480	West County R-IV (Leadwood)	570
Manes R-V	290	North Pemiscot R-I (Wardell)	357	Richards R-V	418	St. James R-I	481	West Nodaway R-I (Burlington Junction)	540
Mansfield R-IV	291	North Platte R-I (Dearborn)	358	Richland R-I (Stoddard Co.)	419	St. Joseph	482	West Plains R-VII	541
Maplewood-Richmond Heights	292	North Wood R-IV	359	Richland R-IV (Pulaski Co.)	420	St. Louis City	483	West Platte R-II (Weston)	542
Marceline R-V	293	Northwest Nodaway R-V (Ravenwood)	360	Richmond R-XVI	421	Stanberry R-II	484	Westboro R-IV	543
Marion C. Early R-V (Morrisville)	294	Northwest R-IV (Cairo)	361	Richwoods R-VII	422	Ste. Genevieve R-II	485	Westphalia R-III	544
Marion R-II	295	Northwest R-I (House Springs)	362	Ridgeway R-V	423	Steelville R-III	486	Westran R-I	545
Marionville R-IX	296	Northwestern R-I (Mendon)	363	Ripley Co. R-IV (RFD, Doniphan)	424	Stet R-XV	487	Westview C-6	546
Mark Twain R-VIII	297	Norwood R-I	364	Risco R-II	425	Stewartville C-2	488	Wheatland R-II	547
Marquand R-VI	298	Novinger R-I	365	Ritenour	426	Stockton R-I	489	Wheaton R-III	548
Marshall	299	Oak Grove R-VI	366	Riverview Gardens	427	Stoutland R-II	490	Wheeling R-IV	549
Marshfield R-I	300	Oak Hill R-I	367	Rock Port R-II	428	Stover R-I	491	Willard R-II	550
Maryville R-II	302	Oak Ridge R-VI	368	Rockwood R-VI	429	Strafford R-VI	492	Willow Springs R-IV	551
Maysville R-I	303	Odessa R-VII	369	Rolla	430	Strain-Japan R-XVI	493	Windsor C-1 (Jefferson Co.)	552
McDonald Co. R-I (Anderson)	304	Oran R-III	370	Roscoe C-1	431	Strasburg C-3	494	Windsor R-I (Henry Co.)	553
Meadow Heights R-II	305	Oreaville R-IV	371	Russellville R-I	432	Sturgeon R-V	495	Winfield R-IV	554
Meadville R-IV	306	Orrick R-XI	372	Rutledge R-IV	433	Success R-VI	496	Winona R-III	555
Mehlville R-IX	307	Osborn R-0	373	Salem R-80	434	Sullivan C-2	497	Winston R-VI	556
Meramec Valley R-III	308	Osceola	374	Salisbury R-IV	435	Summersville R-II	498	Woodland R-IV	557
Metz R-II	309	Oterville R-VI	375	Sarcoxis R-II	436	Sunrise R-IX	499	Worth Co. R-III	558
Mexico	310	Owensville R-II	376	Savannah R-III	437	Swedeberg R-III	500	Wright City R-II	559
Miami R-I (Bates Co.)	311	Ozark R-VI	377	Schell City R-I	438			Wyaconda C-1	560
Miami R-I (Saline Co.)	312	Palmyra R-I	378	School of the Osage R-II	439			Zalma R-V	561
Mid-Buchanan R-V (Faucett)	313			Schuyler Co. R-I	440				
Middle Grove C-1	314			Scotland Co. R-I (Memphis)	441				
Midway R-I	316								



MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX RETURN
LONG FORM

1989
FORM
MO-1040

DLN

CALENDAR YEAR 1989 OR TAX YEAR BEGINNING

1989, ENDING

19

AMENDED RETURN ☐

DOR ONLY

PM

E

STEP 1 NAME AND ADDRESS

YOUR LAST NAME,	FIRST NAME	INITIAL	YOUR SOCIAL SECURITY NO.	
SPOUSE'S LAST NAME,	PLACE LABEL HERE FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.	
IN CARE OF NAME (ATTORNEY, ACCOUNTANT, GUARDIAN, EXECUTOR, ETC.)			COUNTY OF RESIDENCE	SCHOOL DIST. NO.
PRESENT ADDRESS (INCLUDE APARTMENT # OR RURAL ROUTE)			CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE	

The Children's Trust Fund works toward the prevention of child abuse and neglect through public education and the funding of community-based prevention programs. The fund relies on the contributions of individual taxpayers as designated on this return. If you would like to help prevent child abuse and neglect in Missouri, check this box ☐ and see the instructions for line 43.

STEP 2 CHECK YOUR FILING STATUS

FILING STATUS AND EXEMPTION AMOUNT (Check only one box on lines 1 through 6)

- | | |
|---|---|
| <input type="checkbox"/> 1. Single - \$1200 (See box 6 before checking) | <input type="checkbox"/> 5. Qualifying widow(er) with dependent child - \$2000 |
| <input type="checkbox"/> 2. Married filing joint Federal and combined Missouri - \$2400 | <input type="checkbox"/> 6. Claimed as a dependent on another person's Federal tax return - \$0.00 (See instructions) |
| <input type="checkbox"/> 3A. Married filing separate return - \$1200 | |
| <input type="checkbox"/> 3B. Married filing separate (spouse NOT filing) - \$2400 | |
| <input type="checkbox"/> 4. Head of Household - \$2000 | |

ADDITIONAL INFORMATION
(Check applicable boxes)

- | |
|---|
| <input type="checkbox"/> 7. 65 or over - Yourself |
| <input type="checkbox"/> 8. 65 or over - Spouse |
| <input type="checkbox"/> 9. Blind - Yourself |
| <input type="checkbox"/> 10. Blind - Spouse |

STEP 3 FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Attach a copy of page 1 and 2 of your Federal Form 1040 if you itemized deductions, or if Form MO-1040 line 15T includes loss(es) of \$1000 or more, or if you claimed a pension exemption.

	H-HUSBAND OR SINGLE	W-WIFE	TOTAL
11. Federal adjusted gross income (see instructions)	11H	11W	11T
12. Total additions (from Form MO-A, Part 1, line 3)	12H	12W	
13. Total income - add lines 11 and 12	13H	13W	
14. Total subtractions (from Form MO-A, Part 1, line 8)	14H	14W	
15. Missouri adjusted gross income - line 13 less line 14	15H	15W	15T

STEP 4 FIGURE YOUR TAXABLE INCOME

16. Income percentages - divide Column 15H and 15W by 15T	16H	%	16W	%	16T	100 %
17. Pension exemption (From worksheet on page 6. Attach W-2P and copy of federal return, page 1 and 2)	17					
18. Enterprise zone income modification (see instructions)	18					
19. Missouri STANDARD DEDUCTION (OR) ITEMIZED DEDUCTIONS (see instructions)	19					
20. Federal income tax (from Federal 1040EZ, line 7; 1040A, line 22 less line 25b; 1040, line 47 less line 58)	20					
21. Other Federal tax deductions (see instructions)	21					
22. Exemption amount checked on lines 1 through 6	22					
23. Number of dependents (DO NOT INCLUDE YOURSELF OR SPOUSE) from Federal Form 1040, line 6c (OR) Federal Form 1040A, line 6c	23					
List first names: <input type="text"/>						
24. Total deductions - add lines 17 through 23	24					
25. Combined taxable income - subtract line 24 from line 15T	25					
26. Multiply line 25 by percentages (%) on line 16. Enter here and on line 27	26H		26W		26T	

STEP 5 FIGURE YOUR TAX

	H - HUSBAND OR SINGLE		W - WIFE		TOTAL	
27. Taxable income amount from line 26H and/or 26W and 26T	27H		27W		27T	
28. TAX on line 27H and/or 27W (see tax table, MO-A, page 2)	28H		28W			
29. Resident credit (attach Form MO-CR and other state's return) . . ▶ OR	29H		29W			
30. Nonresident percentage (attach Form MO-NRI and copy of Federal return) ▶	30H	%	30W	%		
31. Balance (Resident - subtract line 29 from line 28) (OR) (Nonresident - multiply line 28 by percentage on line 30) ▶	31H		31W		31T	

STEP 6 FIGURE YOUR CREDITS

32. Miscellaneous tax credits (from Form MO-A, Part 3, line 9T) ▶	32																									
33. MISSOURI tax withheld as shown on your W-2 form(s). Form(s) must be ATTACHED DOR ONLY ▶	33																									
34. 1989 Missouri estimated tax payments ▶	34																									
35. Senior Citizens tax credit (attach Form MO-SC) ▶	35																									
36. Amount paid with Missouri Form MO-60, Application of Extension of Time to File ▶	36																									
37. AMENDED RETURN ONLY: Amount paid on original return ▶	37																									
38. Add Lines 32 through 37 ▶	38																									
39. AMENDED RETURN ONLY: Refund as shown on original return ▶	39																									
INDICATE THE REASON(S) FOR THIS AMENDED RETURN: <table border="1" style="float: right; margin-top: 10px;"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>			M	M	D	D	Y	Y																		
M	M	D	D	Y	Y																					
<input type="checkbox"/> A. Federal Audit Enter date of IRS report <input type="checkbox"/> B. Net Operating Loss Carryback Enter year of loss <input type="checkbox"/> C. Investment Tax Credit Carryback Enter year of credit <input type="checkbox"/> D. Correction other than A, B, or C Enter date of Federal amended return if filed																										
40. Total Payments and Credits - subtract line 39 from line 38 ▶	40																									

STEP 7 FIGURE YOUR REFUND OR AMOUNT DUE

41. If line 40 is larger than line 31T, enter difference here ▶	41	
42. Amount of line 41 to be applied to your 1990 estimated tax ▶	42	
43. Amount to be contributed to the CHILDREN'S TRUST FUND for the prevention of child abuse <input checked="" type="checkbox"/> ▶	43	
44. Overpayment to be refunded to you. Subtract lines 42 and 43 from line 41 and enter here REFUND ▶ MAIL TO: DEPARTMENT OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MISSOURI 65106-0500.	44	
45. If line 31T is larger than line 40, enter difference here ▶	45	
46. Underpayment of estimated tax penalty (attach Form MO-2210). Enter penalty amount here ▶	46	
47. Total amount due (add lines 45 and 46) AMOUNT DUE ▶ Write your social security number(s) on check or money order and make payable to Director of Revenue. MAIL TO: DEPARTMENT OF REVENUE, P.O. BOX 329, JEFFERSON CITY, MISSOURI 65107-0329.	47	

STEP 8 PLEASE SIGN RETURN

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 in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.				DOR ONLY
<input type="checkbox"/> I AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS MY RETURN AND ATTACHMENTS WITH MY PREPARER		<input type="checkbox"/> I DO NOT AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS MY RETURN AND ATTACHMENTS WITH MY PREPARER		
YOUR SIGNATURE ▶	DATE ▶	PREPARER'S SIGNATURE ▶	DATE ▶	
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign) ▶	DAYTIME TELEPHONE ▶	PREPARER'S ADDRESS AND ZIP CODE ▶	FEIN OR SSN ▶	



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

1989
FORM
MO-A

DLN

- ▶ ATTACH TO FORM MO-1040.
▶ SEE INSTRUCTIONS FOR FORM MO-A (FORM MO-1040)

YOUR LAST NAME	FIRST NAME	INITIAL	YOUR SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 - MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)

ADDITIONS	H - HUSBAND OR SINGLE		W - WIFE		TOTAL	
1. Interest on state and local obligations other than Missouri sources (reduced by related expenses if expenses were over \$500) ▶	1H		1W			
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S Corporation; <input type="checkbox"/> Other (description _____) ▶	2H		2W			
3. TOTAL ADDITIONS - add lines 1 and 2 (enter here and on line 12, Form MO-1040) ▶	3H		3W		3T	
SUBTRACTIONS						
4. Interest from exempt Federal obligations included in Federal adjusted gross income (reduced by related expenses if expenses were over \$500) ▶	4H		4W			
5. Any state income tax refund included in Federal adjusted gross income ▶	5H		5W			
6. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S Corporation; <input type="checkbox"/> Other (description _____) ▶	6H		6W			
7. Exempt Missouri state, local and federal pension benefits received from January 1, 1989 through June 30, 1989. ▶	7H		7W			
8. TOTAL SUBTRACTIONS - add lines 4, 5, 6 and 7 (enter here and on line 14, Form MO-1040) ▶	8H		8W		8T	

PART 2 - MISSOURI ITEMIZED DEDUCTIONS Complete only if you itemized deductions on Federal Form 1040, Schedule A. If you were "required" to itemize deductions on your Federal Return, check here ☐ . (See instructions)

1. Total Federal itemized deductions from Federal Form 1040, line 34 ▶	1		
2. 1989 Social Security (F.I.C.A.) - yourself (not to exceed \$3604.80) ▶	2		
3. 1989 Social Security (F.I.C.A.) - spouse (not to exceed \$3604.80) ▶	3		
4. 1989 Railroad Retirement Tax - yourself (not to exceed \$5354.10) ▶	4		
5. 1989 Railroad Retirement Tax - spouse (not to exceed \$5354.10) ▶	5		
6. 1989 Self-Employment Tax (Federal Form 1040, line 48) ▶	6		
7. Cultural Contributions (DO NOT INCLUDE CASH CONTRIBUTIONS) - see instructions ▶	7		
8. TOTAL - add lines 1 through 7 ▶	8		
9. State and local income taxes deducted on Federal Form 1040, Schedule A, line 5 ▶	9		
10. Less: Kansas City and St. Louis Earnings Taxes included in line 9 ▶	10		
11. Net Subtraction - subtract line 10 from line 9 ▶	11		
12. MISSOURI ITEMIZED DEDUCTIONS - subtract line 11 from line 8 (enter here and on line 19, Form MO-1040) ▶	12		

NOTE: IF LINE 12 IS LESS THAN LINE 1, SEE INSTRUCTIONS

PART 3 - MISCELLANEOUS TAX CREDITS (SEE INSTRUCTIONS)

	H - HUSBAND OR SINGLE		W - WIFE		TOTAL	
1. Neighborhood Assistance Credit	1H		1W			
2. New or Expanded Business Facility Credit	2H		2W			
3. Development Reserve Credit	3H		3W			
4. Enterprise Zone Credit	4H		4W			
5. Wood Energy Credit	5H		5W			
6. Agricultural Unemployed Persons Credit (Attach Form AUP)	6H		6W			
7. Seed Capital Tax Credit	7H		7W			
8. "Special Needs" Adoption Tax Credit (Attach Form ATC)	8H		8W			
9. TOTAL TAX CREDITS - add lines 1 through 8 (enter here and on line 32, Form MO-1040)	9H		9W		9T	

1989 TAX TABLE

If line 27 is			If line 27 is			If line 27 is			If line 27 is			If line 27 is			If line 27 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		315

Example — If line 27 is \$12,000, the tax would be computed as follows:
 $\$315 + \180 (6% of \$3,000) = **\$495.**

PLUS 6% of excess over \$9,000

FINAL CHECKLIST BEFORE MAILING YOUR RETURN

1. Peel the label off the cover of your tax booklet and place it on your return, only if all information is correct. If the label is not correct, discard it and type or print the correct information in the space provided.
2. In the space provided, enter the number of the school district and the name of the county in which you reside.
3. Check and verify all mathematics on the return. An error may delay your refund if one is due, or necessitate correspondence.
4. Attach state copies of Form W-2(s) from all employers withholding Missouri tax. Verify that the amount entered on line 33 equals the total shown on W-2 Form(s).
5. If you are claiming Senior Citizens Tax Credit, attach completed Form MO-SC with copies of tax receipts or Form MO-CRP.
6. SIGN THE RETURN (both spouses must sign if a combined return).
7. Attach a check or money order in the correct place, if the balance due on line 47 is \$1.00 or more. SIGN YOUR CHECK AND WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
8. Did you wish to make a contribution to the CHILDREN'S TRUST FUND? Review line 43.
9. Mail your return to the proper address listed below. If envelopes were provided, please use the appropriate envelope.

PAYMENT ENCLOSED: DEPARTMENT OF REVENUE
P.O. Box 329
Jefferson City, MO 65107-0329
(Use YELLOW envelope)

NO TAX DUE: DEPARTMENT OF REVENUE
P.O. Box 500
Jefferson City, MO 65106-0500
(Use GREEN envelope)



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX RETURN
SHORT FORM**

1989
FORM
MO-1040A

DLN

IF MARRIED AND BOTH SPOUSES HAVE INCOME, DO NOT USE THIS FORM.

CALENDAR YEAR 1989 OR TAX YEAR BEGINNING

1989, ENDING

19

DOR ONLY

PM

E

**NAME
ADDRESS**



**AND
FILING
STATUS**

YOUR LAST NAME		FIRST NAME		INITIAL	YOUR SOCIAL SECURITY NO.	
SPOUSE'S LAST NAME		FIRST NAME		INITIAL	SPOUSE'S SOCIAL SECURITY NO.	
IN CARE OF NAME (ATTORNEY, ACCOUNTANT, GUARDIAN, EXECUTOR, ETC.)					COUNTY OF RESIDENCE	SCHOOL DIST. NO.
PRESENT ADDRESS (INCLUDE APARTMENT # OR RURAL ROUTE)				CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		

FILING STATUS AND EXEMPTION AMOUNT (CHECK ONLY ONE BOX ON LINES 1 THROUGH 6)

- | | |
|---|--|
| <input type="checkbox"/> 1. Single - \$1200 (See box 6 before checking) | <input type="checkbox"/> 4. Head of household - \$2,000 |
| <input type="checkbox"/> 2. Married filing joint federal and combined Missouri - \$2,400
(Only one spouse with income) | <input type="checkbox"/> 5. Qualifying widow(er) with dependent child - \$2,000 |
| Check which spouse had income: <input type="checkbox"/> Husband <input type="checkbox"/> Wife | <input type="checkbox"/> 6. Claimed as a dependent on another person's Federal Tax Return - \$0.00
(See instructions) |
| <input type="checkbox"/> 3a. Married filing separate return - \$1,200 | |
| <input type="checkbox"/> 3b. Married filing separate (spouse NOT filing) - \$2,400 | |

**ADDITIONAL
INFORMATION**
(CHECK APPLICABLE BOXES)

<input type="checkbox"/> 7. 65 or over - yourself
<input type="checkbox"/> 8. 65 or over - spouse
<input type="checkbox"/> 9. Blind - yourself
<input type="checkbox"/> 10. Blind - spouse

**INCOME
AND
TAX**



FAILURE TO FOLLOW FILING GUIDELINES MAY RESULT IN A GREATER TAX LIABILITY. (SEE INSTRUCTIONS)

11. Federal adjusted gross income (From Federal 1040EZ line 3, 1040A line 13 or 1040 line 31)	11.
12. Missouri STANDARD DEDUCTION (See instructions)	12.
13. Federal income tax (From Federal 1040EZ line 7, 1040A line 22 less line 25B, or 1040 line 47 less line 58)	13.
14. Exemption amount checked on lines 1 through 6 above ..	14.
15. Number of dependents <input type="text"/> x 400.00 =	15.
List first names: <input type="text"/>	
16. Total deductions - Add lines 12 through 15	16.
17. Missouri taxable income - Subtract line 16 from line 11	17.
18. Tax on line 17 (See tax table on reverse side)	18.
19. MISSOURI tax withheld as shown on your W-2 form(s). Forms must be attached	19.
20. If line 19 is larger than line 18, enter difference here	20.
21. Amount of line 20 to be contributed to the CHILDREN'S TRUST FUND for the prevention of child abuse <input checked="" type="checkbox"/>	21.
22. Overpayment to be refunded to you. Subtract line 21 from line 20 and enter here REFUND ▶ MAIL TO: P.O. Box 500, Jefferson City, MO 65106-0500	22.
23. Total amount due. If line 18 is larger than line 19 enter difference here AMOUNT DUE ▶ MAIL WITH CHECK OR MONEY ORDER TO: P.O. Box 329, Jefferson City, Missouri 65107-0329	23.

**REFUND
OR
BALANCE
DUE**



**SIGN
YOUR
RETURN**



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

☐ I AUTHORIZE THE DIRECTOR OF REVENUE OR HIS
DELEGATE TO DISCUSS MY RETURN AND ATTACHMENTS
WITH MY PREPARER

☐ I DO NOT AUTHORIZE THE DIRECTOR OF REVENUE OR
HIS DELEGATE TO DISCUSS MY RETURN AND
ATTACHMENTS WITH MY PREPARER

**DOR
ONLY**

YOUR SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE	<input type="checkbox"/> S
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	FEIN OR SSN	<input type="checkbox"/> E
				<input type="checkbox"/> P

PLEASE: * RECHECK YOUR MATH
* VERIFY YOUR SOCIAL SECURITY NUMBER

* ATTACH WITHHOLDING FORMS (W-2'S)
* SIGN YOUR RETURN

YOU MAY USE THIS FORM IF:

- Your filing status is Single, Head of Household, Married Filing Separate, Qualifying Widow(er) with Dependent Child or if your filing status is Married filing joint but only one spouse had income. **ONLY ONE PERSON'S INCOME MAY BE REPORTED ON THIS FORM.**

DO NOT USE THIS FORM IF:

- Both Husband and Wife have income.
- You are a nonresident, part-year resident, or resident with income from another state.
- You have Missouri modifications such as:
 1. Interest on state and local obligations
 2. Positive or negative adjustments from Partnerships, Fiduciaries, S Corporations, or other sources.
 3. Interest on Exempt Federal Obligations
 4. State income tax refund
 5. Pension Exemption
- You claim Missouri Itemized Deductions instead of the Standard Deduction.
- You wish to claim:
 1. A credit for estimated tax payments
 2. Miscellaneous credits (taken on Form MO-A, part 3)
 3. Senior Citizens Tax Credit
 4. A credit for payment made with the filing of a Form MO-60, extension of time to file
- You wish to apply your overpayment to your 1990 tax liability.
- If you owe an underpayment of estimated tax penalty.
- You are filing an amended return.

FAILURE TO FOLLOW THE ABOVE GUIDELINES MAY RESULT IN A GREATER TAX LIABILITY THAN REQUIRED, OR DELAY PROCESSING YOUR RETURN.

1989 MISSOURI INDIVIDUAL INCOME TAX FORM MO-1040A SHORT FORM
LINE BY LINE INSTRUCTIONS

IMPORTANT: Complete your Federal return first. If you are filing an amended return, please check the box provided. If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the return.

NAME AND ADDRESS

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

Enter your county and the number of the public school district in which you reside. See school district list on pages 23 and 24.

FILING STATUS**LINE 1-6 Filing Status and Exemption Amount**

Check the box applicable to your filing status. Box 3B may be checked **ONLY** if all of the following apply: (1) You check 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 an exemption on your return and was not the dependent of someone else. **CAUTION:** Box 6 must be checked if you are claimed as a dependent on another person's Federal tax return and were not allowed to check box 6a on your Federal Forms 1040 or 1040A, or checked the "yes" box on line 4 of the Federal Form 1040EZ. **ONLY ONE BOX MAY BE CHECKED ON LINES 1 THROUGH 6.**

Lines 7-10 Age 65 or Over and/or Blind

If either you or your spouse were at least 65 years of age or blind as of December 31, 1989, check the applicable box(es). Check these boxes, plus one of the boxes on lines 1-6.

TAXABLE INCOME**Line 11 Federal Adjusted Gross Income**

Enter on line 11 your Federal adjusted gross income from Federal form 1040EZ line 3, 1040A line 13 (or) Federal form 1040 line 31. This is your Missouri Adjusted Gross Income.

Line 12 Missouri Standard Deduction

Enter on line 12 the same amount as you entered as your standard deduction on your Federal form 1040A line 16 (or) Federal form 1040 line 34. If you filed a Federal

form 1040EZ and checked "yes" on line 4, enter the amount of line 4. If you checked "no" on line 4, enter \$3,100.00.

NOTE: If you were required to itemize deductions on your Federal return, you must itemize deductions on your Missouri return and thus are not eligible to use this form. You must file a Missouri Form MO-1040.

Line 13 Federal Income Tax

Enter on line 13 the Federal income tax from your 1989 Federal Form 1040EZ line 7, 1040A line 22 less line 25b (or) 1040 line 47 less line 58. **DO NOT ENTER THE AMOUNT SHOWN ON YOUR W-2 FORMS.** If a negative amount is calculated on your federal return enter zero.

Line 14 Exemption Amount

Enter on line 14 the amount of exemption checked for your filing status on lines 1-6. If you checked box 6 (claimed as a dependent on another person's Federal tax return) enter zero (\$0.00) on line 14.

Line 15 Number of Dependents

Enter the number of dependents (**DO NOT INCLUDE YOURSELF OR SPOUSE**) claimed on your Federal Form 1040A, line 6c, or 1040 line 6c in the box on line 15. Multiply this number by \$400.00 and enter the total on line 15. List the first names of dependents you are claiming in the box provided. If you filed Federal Form 1040EZ, enter 0.

Line 16 Total Deductions

Add line 12 through 15. Enter the total on line 16.

Line 17 Taxable Income

Subtract line 16 from line 11. Enter the difference on line 17. If line 17 is less than zero, enter zero. Do not enter a negative number.

TAX AND WITHHOLDING**Line 18 Missouri Tax**

Determine your tax from the tax table below. Enter the result on line 18.

Line 19 Missouri Income Tax Withheld

Enter on line 19 the total amount of Missouri income tax withheld as shown on your Wage and Tax Statement(s) (W-2). The W-2 form(s) must be attached to your return.

REFUND OR AMOUNT DUE**Line 20 Overpayment**

If line 19 is larger than line 18, enter the amount of line 19 less line 18 on line 20. All or a portion of an overpayment (\$1.00 or more) can be refunded to you. You can request that all or a portion of your overpayment, \$2.00 or more (\$4.00 or more if filing a combined return), be contributed to the CHILDREN'S TRUST FUND for the prevention of child abuse.

Line 21 Children's Trust Fund Contribution

Enter on line 21 the amount of your overpayment, or the amount remitted in addition to your BALANCE DUE paid by SEPARATE CHECK, that you wish to contribute to the CHILDREN'S TRUST FUND for the prevention of child abuse. The amount of line 21 must be \$2.00 or more (\$4.00 or more if filing a combined return).

Line 22 Refund Amount

Subtract line 21 from line 20. This is the amount of your expected refund. Errors on your return and incomplete returns (e.g., missing W-2's, etc.) will cause delays in processing refunds. PLEASE USE THE **GREEN ENVELOPE PROVIDED FOR MAILING YOUR RETURN.**

Line 23 Amount Due

If line 18 is larger than line 19, enter the amount of line 18 less line 19, on line 23. If the amount is \$1.00 or more, enclose a check or money order for the total amount payable to the "Director of Revenue". Write your social security number on your check or money order. **DO NOT SEND CASH OR STAMPS. PLEASE USE THE YELLOW ENVELOPE PROVIDED FOR MAILING YOUR RETURN.**

SIGN RETURN

If you authorize the Director of Revenue or his delegate to release information pertaining to your tax account to your preparer, indicate by checking the appropriate box.

You must sign your Missouri income tax return. Both spouses must sign a combined return. If you pay someone to prepare your return, that person should also sign the return.

1989 TAX TABLE

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

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

9,000 315
PLUS 6% of excess over \$9,000



MISSOURI DEPARTMENT OF REVENUE
**NONRESIDENT INCOME
PERCENTAGE**

1989
FORM
MO-NRI

DLN

INSTRUCTIONS

- Complete this form **ONLY** after lines 1-28 on Form MO-1040 are completed.
- Use this form **ONLY** if you were a nonresident or part-year resident during 1989 (filing as a nonresident) and only **PART** of your income was from Missouri. If all of your income was from Missouri, enter "100 percent" on Form MO-1040, page 2, line 30 and **DO NOT** complete this form.
- If a combined return is filed and both husband and wife have Missouri source income, each must complete their applicable columns. **DO NOT** combine the Missouri source income of husband and wife.
- If the entry on Form MO-1040, line 30H and 30W if filing a combined return, or 30H if not filing a combined return, is less than 100%, attach Form MO-NRI to Form MO-1040.
- Military pay of a nonresident stationed in Missouri should not be included in Missouri source income.

PART A - NONRESIDENT STATUS - Check box on either line 1 or line 2 below.

NAME OF HUSBAND OR SINGLE PERSON

NAME OF WIFE

SOCIAL SECURITY NUMBER

SOCIAL SECURITY NUMBER

☐ **1. NONRESIDENT OF MISSOURI**

a. STATE OF RESIDENCE DURING 1989

b. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE FOR 1989? ☐ YES ☐ NO

c. IF NO, WHY NOT?

☐ **1. NONRESIDENT OF MISSOURI**

a. STATE OF RESIDENCE DURING 1989

b. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE FOR 1989? ☐ YES ☐ NO

c. IF NO, WHY NOT?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. MISSOURI RESIDENT

DATE FROM

DATE TO

b. OTHER STATE OF RESIDENCE

DATE FROM

DATE TO

c. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE FOR 1989? ☐ YES ☐ NO

d. IF NO, WHY NOT?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. MISSOURI RESIDENT

DATE FROM

DATE TO

b. OTHER STATE OF RESIDENCE

DATE FROM

DATE TO

c. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE FOR 1989? ☐ YES ☐ NO

d. IF NO, WHY NOT?

PART B - SHORT FORM - MISSOURI INCOME PERCENTAGE

- If you were a nonresident of Missouri during 1989 and your income consisted of wages, salaries, etc. and you had no adjustments to income on lines 24 through 29 of Federal Form 1040 or lines 12a and 12b of the Form 1040A, you may use Part B.
- If you were a part-year resident of Missouri during 1989 (filing as a nonresident), or a nonresident of Missouri during 1989 who fails to qualify for the use of Part B, then you **MUST** complete Part C on the reverse side.

	HUSBAND OR SINGLE		WIFE
1. Missouri Income - enter wages, salaries, etc. from Missouri		1	
2. Taxpayers' total adjusted gross income (from Form MO-1040, line 15)		2	
3. MISSOURI INCOME PERCENTAGE (divide line 1 by line 2). If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, line 30 in applicable column.	%	3	%

PART C - MISSOURI INCOME PERCENTAGE

- * Column A, lines 1-19 must be the same as the indicated lines on Federal Form 1040 or 1040A. 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 or 1040A.
- * Column B is for those items in Column A which are Missouri related. Each item of Federal income (lines 1-17 below), Federal adjustments (line 18 below), and Missouri Modifications (lines 20 and 21 below) 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, 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.
- * 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 COMPUTATIONS	FEDERAL FORM 1040 LINE NUMBER	HUSBAND OR SINGLE		WIFE	
		A - ALL SOURCES	B - MISSOURI SOURCES	A - ALL SOURCES	B - MISSOURI SOURCES
1. Wages, salaries, tips, etc.	7	1	1	1	1
2. Taxable interest income	8a	2	2	2	2
3. Dividend income	9	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	none	8	8	8	8
9. Other gains or (losses)	none	9	9	9	9
10. IRA distributions	none	10	10	10	10
11. Taxable 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	10	14	14	14	14
15. Taxable social security benefits	none	15	15	15	15
16. Other income	none	16	16	16	16
17. Total (add lines 1 through 16)	11	17	17	17	17
18. Less: Federal adjustments to income	12c	18	18	18	18
19. FEDERAL ADJUSTED GROSS INCOME (line 17 less line 18) ...	13	19	19	19	19
20. Missouri Modifications - additions to Federal adjusted gross income (from Form MO-1040, line 12)		20			
21. Missouri Modifications - subtractions from Federal adjusted gross income (from Form MO-1040, line 14)		21			
22. TOTAL ADJUSTED GROSS INCOME (All Sources) (Column A, line 19 plus line 20 less line 21) (must equal Form MO-1040, line 15)		22			
23. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME (Missouri Sources) (Column B, line 19 plus line 20, less line 21)		23			
24. MISSOURI INCOME PERCENTAGE (divide line 23 by line 22). If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, page 2, line 30 in applicable column.		%	24	%	24



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
AFFIDAVIT OF NONRESIDENCY

374

(Rev. 1-88)

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 a member of the U.S. Armed Forces during the entire year. If not in the Armed Forces indicate the period of time _____

NAME (PLEASE PRINT)	CURRENT ADDRESS	
SIGNATURE	SOCIAL SECURITY NUMBER	DATE

MO 860-1070 (2-88)



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID
TO OTHER STATES**

1989
FORM
MO-CR

DLN

INSTRUCTIONS

- ONLY RESIDENTS OF MISSOURI MAY USE THIS FORM. SEE INSTRUCTIONS ON REVERSE SIDE.
- HUSBAND AND WIFE MUST EACH USE A SEPARATE FORM MO-CR ON COMBINED RETURN.
- **ATTACH COPY OF RETURN FOR EACH STATE** (Credit will not be allowed unless other state's return is attached.)
- ATTACH FORM MO-CR TO FORM MO-1040

CLAIMANT'S NAME		SOCIAL SECURITY NO.	
1. Resident claimant's total adjusted gross income (from Form MO-1040, line 15H or 15W)		1	
2. Resident claimant's Missouri income tax (from Form MO-1040, line 28H or 28W)		2	
COMPLETE FOR EACH STATE (OTHER THAN MISSOURI) TO WHICH YOU PAID AN INCOME TAX.		STATE OF:	STATE OF:
3. Wages and commissions		3	
4. Other (describe nature)		4	
5. Other (describe nature)		5	
6. Total - add lines 3, 4, and 5		6	
7. Less: Related adjustments (from Federal Form 1040, line 30 (OR) Form 1040A, line 12c)		7	
8. Net Amounts - subtract line 7 from line 6		8	
9. Percentage of your income taxed by other state - divide line 8 by line 1	%	9	%
10. Maximum credit - multiply line 2 by percentage on line 9		10	
11. Income tax you paid to other state on line 8 (see instructions) (This is not tax withheld). The income tax is reduced by all credits, except withholding and estimated tax		11	
12. Credit - enter the smaller amount of line 10 or line 11		12	
13. Total credit (total of amounts for each state on line 12). Enter here and on Form MO-1040, page 2, line 29	TOTAL	13	

MO 860-1095 (11-89)



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID
TO OTHER STATES**

1989
FORM
MO-CR

DLN

INSTRUCTIONS

- ONLY RESIDENTS OF MISSOURI MAY USE THIS FORM. SEE INSTRUCTIONS ON REVERSE SIDE.
- HUSBAND AND WIFE MUST EACH USE A SEPARATE FORM MO-CR ON COMBINED RETURN.
- **ATTACH COPY OF RETURN FOR EACH STATE** (Credit will not be allowed unless other state's return is attached.)
- ATTACH FORM MO-CR TO FORM MO-1040

CLAIMANT'S NAME		SOCIAL SECURITY NO.	
1. Resident claimant's total adjusted gross income (from Form MO-1040, line 15H or 15W)		1	
2. Resident claimant's Missouri income tax (from Form MO-1040, line 28H or 28W)		2	
COMPLETE FOR EACH STATE (OTHER THAN MISSOURI) TO WHICH YOU PAID AN INCOME TAX.		STATE OF:	STATE OF:
3. Wages and commissions		3	
4. Other (describe nature)		4	
5. Other (describe nature)		5	
6. Total - add lines 3, 4, and 5		6	
7. Less: Related adjustments (from Federal Form 1040, line 30 (OR) Form 1040A, line 12c)		7	
8. Net Amounts - subtract line 7 from line 6		8	
9. Percentage of your income taxed by other state - divide line 8 by line 1	%	9	%
10. Maximum credit - multiply line 2 by percentage on line 9		10	
11. Income tax you paid to other state on line 8 (see instructions) (This is not tax withheld). The income tax is reduced by all credits, except withholding and estimated tax		11	
12. Credit - enter the smaller amount of line 10 or line 11		12	
13. Total credit (total of amounts for each state on line 12). Enter here and on Form MO-1040, page 2, line 29	TOTAL	13	

MO 860-1095 (11-89)

INSTRUCTIONS FOR FORM MO-CR

This form 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 Form MO-CR, Form MO-NRI may be completed.

1. You must complete Form MO-1040, lines 1 through 28, before you begin Form MO-CR.
2. Enter the amount from line 15H or 15W if a combined return, or 15H if not a combined return of the Form MO-1040 on line 1. Enter the amount from line 28H or 28W if a combined return, or 28H if not a combined return of the Form MO-1040 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 had any adjustments to income on line 30 of your Federal 1040 or line 12c of your Federal 1040A which were related to the income reported on lines 3, 4 or 5, enter the total of these amounts on line 7. Do not complete a column for Missouri income.
4. Enter on line 11 the income tax that you actually paid (not the amount withheld) 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 8 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 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 12 the smaller amount of line 10 or line 11.
6. Enter total credit from all states on line 13 and on Form MO-1040, line 29, and complete your return.

MO 860-1095 (11-89)

INSTRUCTIONS FOR FORM MO-CR

This form 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 Form MO-CR, Form MO-NRI may be completed.

1. You must complete Form MO-1040, lines 1 through 28, before you begin Form MO-CR.
2. Enter the amount from line 15H or 15W if a combined return, or 15H if not a combined return of the Form MO-1040 on line 1. Enter the amount from line 28H or 28W if a combined return, or 28H if not a combined return of the Form MO-1040 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 had any adjustments to income on line 30 of your Federal 1040 or line 12c of your Federal 1040A which were related to the income reported on lines 3, 4 or 5, enter the total of these amounts on line 7. Do not complete a column for Missouri income.
4. Enter on line 11 the income tax that you actually paid (not the amount withheld) 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 8 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 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 12 the smaller amount of line 10 or line 11.
6. Enter total credit from all states on line 13 and on Form MO-1040, line 29, and complete your return.

MO 860-1095 (11-89)



MISSOURI DEPARTMENT OF REVENUE
**UNDERPAYMENT OF ESTIMATED TAX
BY INDIVIDUALS**

1989 FORM MO-2210	DLN
---------------------------------------	-----

ATTACH THIS FORM TO FORM MO-1040.

YOUR LAST NAME, FIRST NAME, INITIAL		YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S LAST NAME, FIRST NAME, INITIAL		SPOUSE'S SOCIAL SECURITY NO	
PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)		CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE	

FIGURE YOUR UNDERPAYMENT (COMPLETE LINES 1 THROUGH 7)

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

1. 1989 tax (Enter line 31T, Form MO-1040 amount)	\$
2. Enter 90% of the amount shown on line 1 (66 2/3% for qualified farmers)	\$
	DUE DATES OF INSTALLMENTS
	APR. 17, 1989 JUNE 15, 1989 SEPT. 15, 1989 JAN. 15, 1990
3. Divide amount on line 2 by the number of installments required for the year (See Instruction B). Enter the result in appropriate columns.	
4. Amounts paid on estimate for each period and tax withheld (See Instruction E).	
5. Overpayment of previous installment (See Instruction F).	
6. Total (Add line 4 and line 5).	
7. Underpayment (line 3 less line 6), or Overpayment (line 6 less line 3)	

EXCEPTIONS WHICH AVOID THE ADDITION TO TAX (See Instruction D)

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

8. Total amount paid and withheld from January 1 through the installment date indicated.				
9. Exception No. 1, prior year's tax 1988 tax \$	25% OF 1988 TAX	50% OF 1988 TAX	75% OF 1988 TAX	100% OF 1988 TAX
10. Exception No. 2, tax on prior year's income using 1989 rates and exemptions	ENTER 25% OF TAX	ENTER 50% OF TAX	ENTER 75% OF TAX	ENTER 100% OF TAX
11. Exception No. 3, tax on annualized 1989 income	ENTER 20% OF TAX	ENTER 40% OF TAX	ENTER 60% OF TAX	
12. Exception No. 4, tax on 1989 income over 3, 5, 8, and 11-month periods	ENTER 90% OF TAX	ENTER 90% OF TAX	ENTER 90% OF TAX	

FIGURE THE ADDITION TO TAX (Complete lines 13 through 17)

13. Amount of underpayment (from line 7)				
14. Date of payment or April 16, 1990 whichever is earlier (See Instruction G)				
15. Number of days from due date of installment to the date shown on line 14.				
16. Addition to tax (12 percent a year on the amount on line 13 for the number of days shown on line 15)				
17. Total amounts on line 16. Individuals show this amount on line 46 of Form MO-1040 as "Underpayment of Estimated Tax Penalty". If you have a Balance Due on line 45 of Form MO-1040, enclose your check or money order for payment in the amount equal to the total of line 45 and the penalty amount. If you have an overpayment on line 41, the Department of Revenue will reduce your overpayment by the amount of the penalty.				

NOTE: IF THIS FORM IS NOT ATTACHED TO FORM MO-1040, ATTACH CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE" AND MAIL TO P.O. BOX 329, JEFFERSON CITY, MO 65105-0329.

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 MO-1040ES, 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

When the due date falls on a Saturday, Sunday, or legal holiday, the declaration will be considered timely if filed on the next business day.

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.

D. Exceptions from the Addition to Tax.—You will not be liable for an addition to tax if your 1989 tax payments (amounts shown on line 8) equal or exceed any amount determined for the same period under the following exception provisions. You may apply a different exception to each underpayment, but please attach a separate computation page. If none of the exceptions apply, complete lines 3 through 17.

The percentages shown on lines 9, 10, and 11, for the April 17, 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 1989 tax payments equal or exceed the tax shown on your 1988 tax return. The 1988 return must cover a period of 12 months and show a tax liability.

Exception 2, Tax on Prior Year's Income using 1989 Rates and Exemptions.—This exception applies if your 1989 withheld tax and estimated tax payments equal or exceed what would have been due on your 1988 income if you had computed it at 1989 rates. To determine this exception use the personal exemptions allowed for 1989 but use the other facts and law applicable to your 1988 return.

Exception 3, Tax on Annualized 1989 Income.—This exception applies if your 1989 tax payments equal or exceed 90 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding that in which an installment is due. To annualize your taxable income, follow these four steps.

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

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

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

(d) Subtract the deduction for personal exemptions and, if you did not itemize, subtract 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 x 12 = \$48,000 ÷ 3)	\$16,000
5. Less:	
(a) Standard deduction	\$5,200
(b) Exemptions (2 x 1200) + (3 x 400)	3,600
(c) Federal tax (joint return)	122 8922
6. Annualized taxable income	\$7,078
7. Income Tax	\$213

If your withheld tax and estimated tax payment for the first installment period of 1989 were at least \$43.13 (20.25 percent of \$213.00) you do not owe an addition to tax for that period.

Exception 4, Tax on 1989 Income Over Periods of 3, 5, 8, and 11 months.—This exception applies if your 1989 tax payments equal or exceed 90 percent of the tax on your taxable income for periods starting from the first of the year to the end of the month preceding that in which an installment is due. To see if this exception applies, figure your taxable income from January 1, 1989 to the end of the month preceding that in which an installment is due. Then compute your tax on that amount as though it represented your taxable income for 1989.

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

(1) Computation Period	(2) Income	(3) Tax	(4) 90% of Tax	(5) Tax Withheld
Jan. 1 to Mar. 31	\$ 4,500	0	0	\$ 86
Jan. 1 to May 31	7,500	0	0	144
Jan. 1 to Aug. 31	12,000	\$ 80.00	\$ 72.00	230
Jan. 1 to Dec. 31	21,400	483.00		345

Since the amounts in column (5) are greater than those in column (4) for each of the first three computation periods, there is no addition to tax for first three installment periods. However, although the law does not permit the use of exception 4 for the fourth installment period, no addition to tax is owed for that period because there is no underpayment. The \$115 tax withheld for that period (\$345 minus \$230 shown in column (5), above) is more than 90 percent of the tax that would have been due for the fourth installment if the total tax for the year had been spread equally over the four installment periods.

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

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

G. Installment Payments.—If you made more than one payment for any installment, attach a separate computation for each payment. If you filed your return and paid the balance of tax due by January 31, 1990 consider the balance paid as of January 15, 1990.

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 a Missouri Individual Income Tax Return and paid the tax on or before March 1, 1990 you may be exempt from charges for underpayment of estimated tax. If so, write on line 1, "Exempt, farmer."

If you meet this adjusted 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.



MISSOURI DEPARTMENT OF REVENUE
INSTRUCTIONS FOR 1990 FORM MO-1040ES
DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS

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

- Fill out the worksheet on page 2 to figure your estimated tax for 1990.
- Enter calendar year or fiscal year.
- Enter name, address, and social security number on the Form MO-1040ES.
- Enter in block A the amount shown on line 9 of the worksheet.
- Enter on line 1 the amount shown on line 10 of the worksheet.
- Enter on line 2 the amount of overpayment in block B to be applied to this installment.
- Enter on line 3 the amount of the installment payment and mail with remittance when due to the address shown.
- If you must amend your declaration:
 - Fill out the amended computation schedule.
 - Enter the revised amounts on the remaining Form MO-1040ES.
 - Proceed as in instruction 6 above.

INSTRUCTIONS FOR DECLARATIONS OF ESTIMATED TAX

- Who must make a declaration.** - You are required to file a declaration of estimated tax if your estimated Missouri income tax is \$100.00 or more.
- Farmers.** - If your gross estimated income from farming is at least two-thirds of your total estimated income from all sources for the taxable year, a declaration of estimated tax is required to be filed. However, you may file a declaration and make payment by January 15 of the succeeding year, or file a return for the taxable year on or before March 1.
- Payment of estimated tax.** - Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 16, 1990, June 15, 1990, September 17, 1990, January 15, 1991. First installment must accompany the declaration. No declaration need be filed on January 15 if you file your return and pay your tax on or before January 31.
- Fiscal year.** - If you file your income tax return on a fiscal year basis, your dates for filing the declaration and paying the estimated tax will be the 15th day of the first and last months of the second quarter of your fiscal year; the 15th day of the last month of the third quarter;

and the 15th day of the first month of your next fiscal year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

- Nonresident.** - A nonresident's estimated tax requirement is the same as a resident. The tax of a nonresident is based on the proportion that his adjusted gross income from Missouri bears to the total. Example: Taxpayer has a Missouri tax of \$400 on all of his income. With 90% of his adjusted gross income from Missouri, his tax is \$360 (90% of \$400.).
- Changes in income.** - Even though your situation on April 16, 1990 is such that you are not required to file a declaration at that time, your expected income may change so that you will be required to file a declaration later. The time for filing is as follows: June 15, if the change occurs after April 16 and before June 15; September 17, if the change occurs after June 15 and before September 17; January 15, 1991, if the change occurs after September 17 (see exception instruction 3).

NOTE: The January 15, 1991 filing of a declaration, or the payment of the last installment, will not relieve you of the addition to the tax charge if you failed to pay an estimated tax which was due earlier in your taxable year.

- Amended declaration.** - If after you have filed a declaration, you find that your estimated tax substantially increased or decreased as a result of a change in your income, you should file an amended declaration on or before the next filing date. Use the Amended Computation schedule and show the amended estimated tax in block A of the next Form MO-1040ES filed and correct the appropriate block.
- Addition to tax for failure to pay estimated tax.** - The law provides an addition to the tax determined at the present applicable rate of interest for underpayment of estimated tax from the date of the first installment so underpaid. The charge does not apply if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:
 - The tax shown on the preceding years return for 12 months with a tax liability, or,
 - at least 90% (66 2/3% in the case of a farmer) of the amount due for the current year.

MO-1040ES TAX TABLE
IF FILING A COMBINED DECLARATION AND BOTH PERSONS HAVE INCOME,
USE LINES 5H AND 5W INSTEAD OF LINE 4
ENTER AMOUNT OF TAX DUE ON LINE 6, COLUMNS H AND W, OR COLUMN C

If line 4 is			If line 4 is			If line 4 is			If line 4 is			If line 4 is			If line 4 is			If line 4 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	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			

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

9,000 315
PLUS 6% of excess over \$9,000

INSTRUCTIONS FOR COMPLETING WORKSHEET

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

1. Line 1. Enter your adjusted gross income from Federal return after subtracting U.S. government bond interest and adding interest on obligations of another state or its political subdivision.
2. Line 1a. Compute each spouse's percentage of their combined adjusted gross income. Example: If Line 1 is Husband (column H) - \$14,000.00, Wife (column W) - \$6,000.00, Combined (column C) - \$20,000.00, then Line 1a is Husband (column H) - 70% (\$14,000.00 ÷ \$20,000.00) and Wife (column W) - 30% (\$6,000.00 ÷ \$20,000.00).
3. Enter on Line 2a your Estimated 1990 Federal income tax. You may also include any additional Federal income tax paid in 1990 for any year prior to 1973.
4. Enter on Line 2b the sum of one of the following, based on your filing status and dependents shown on your Federal return:
 - (1) Single - \$1,200 plus \$400 for each dependent.
 - (2) Married Filing Combined Return - \$2,400 plus \$400 for each dependent.
 - (3a) Married Filing Separate Return - \$1,200 plus \$400 for each dependent.
 - (3b) If Spouse not Filing - \$2,400 plus \$400 for each dependent.
 - (4) Unmarried Head of Household - \$2,000 plus \$400 for each dependent.
 - (5) Widow(er) with dependent child - \$2,000 plus \$400 for each dependent.
 - (6) If you are claimed as a dependent on another person's Federal income tax return enter (\$0).
5. Enter on Line 2c either your Missouri standard deduction or the Missouri itemized deductions.

Missouri Standard Deduction

- (1) Single - \$3,100.
- (2) Head of Household - \$4,550.
- (3) Married filing joint Federal and combined Missouri or Qualifying widow(er) with dependent child - \$5,200.
- (4) Married filing separate returns or Married filing separate (spouse not filing) - \$2,600.

- (5) If you completed Federal Form 1040, enter the same standard deduction as entered on Federal Form 1040, line 34.

Missouri Itemized Deductions

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

6. Add the amounts on Lines 2a, 2b and 2c and subtract from Line 1. Enter difference on Line 4.
7. Line 5. Prorate Line 4, combined taxable income, on basis of the percentages on Line 1a. Example: If Line 4 is \$13,000 and the Line 1a percentages are 70% (Husband - column H) and 30% (Wife - column W), then the Line 5 amounts are \$9,100 (Husband - column H) and \$3,900 (Wife - column W).
8. Determine tax from tax table and enter on line 6 in column H and W or column C. Note: Nonresident should multiply the tax from the table by the percentage obtained by the following computation - divide Missouri adjusted gross income by total adjusted gross income derived from all sources. This is the Missouri tax due.
9. Resident: Enter on Line 7 in the proper column the total of the amount of Missouri income tax to be withheld, the amount of income tax to be paid to another state, your senior citizens tax credit, and your pension exemption, if any.
Nonresident: Enter only Missouri income tax to be withheld.
Subtract from Line 6.
10. Line 8 is the Estimated tax for each taxpayer.
11. Combine the amounts on Line 8 in columns H and W and enter on Line 9. This is the combined Estimated tax to be paid.
12. On Line 10 enter the amount on line 9 divided by the number of installments.

WHEN TO PAY ESTIMATED TAX

April 16, 1990 September 17, 1990
June 15, 1990 January 15, 1991

1990 MISSOURI ESTIMATED TAX WORKSHEET FOR INDIVIDUALS

See instructions before completing.

	H - HUSBAND	W - WIFE	C - COMBINED OR SINGLE
1. Enter your adjusted gross income expected in 1990			
1a. Enter percentage of column H and W to total in column C	%	%	%
2a. Enter your estimated Federal income tax for 1990			
2b. Enter your exemptions and dependents amount			
2c. Enter your itemized deductions or standard deduction amount (see instructions)			
3. Total of Lines 2a, 2b, and 2c			
4. Deduct Line 3 from Line 1. This is your combined taxable income			
5. Prorate Line 4 between spouses according to the percentages on Line 1a			
6. Tax (Refer to tax table)			
7. Resident - Enter Missouri tax to be withheld, credit for income tax to be paid to another state and senior citizens tax credit and/or pension exemption. Nonresident - Enter Missouri tax to be withheld only			
8. Estimated Tax (Line 6 minus Line 7)			
9. Combined Estimated Tax to be paid (Add columns H and W, Line 8)			
10. Computation of installments - If declaration is due to be filed on: { April 16, 1990, enter 1/4 of Line 9 June 15, 1990, enter 1/3 of Line 9 September 17, 1990, enter 1/2 of Line 9 January 15, 1991, enter amount on Line 9 }			

NOTE: IF ESTIMATED TAX CHANGES DURING THE YEAR USE THE AMENDED COMPUTATION BELOW TO DETERMINE AMENDED AMOUNT TO BE ENTERED ON THE DECLARATION - VOUCHER. **NOTICE:** YOU WILL NOT BE BILLED. REMIT WHEN DUE.

AMENDED COMPUTATION

RECORD OF ESTIMATED TAX PAYMENTS

(Use if estimated tax is substantially changed after first Form MO-1040ES is filed)	QUARTER	(a)	(b)	(c)	(d)
		DATE	AMOUNT	1989 OVERPAYMENT	TOTAL AMOUNT PAID AND CREDITED FROM JAN. 1 THROUGH THE INSTALLMENT DATE SHOWN. ADD (b) AND (c)
1. Amended estimated tax (enter here and in Block A on Form MO-1040ES)					
2. Less:					
(a) Amount of last year's overpayment elected for credit to 1990 estimated tax and applied to date	1				
(b) Payments made on 1990 declaration	2				
(c) Total of lines 2(a) and 2(b)	3				
3. Unpaid balance (line 1 less line 2(c))	4				
4. Amount to be paid (line 3 divided by number of remaining installments). Enter here and on line 1 of Form MO-1040ES		TOTAL ▶			



MISSOURI DEPARTMENT OF REVENUE
**ESTIMATED TAX DECLARATION
FOR INDIVIDUALS**

1990
FORM
MO-1040ES

DLN	
A. ESTIMATED TAX FOR THE YEAR ENDING MONTH/YEAR	AMOUNT \$
B. OVERPAYMENT FROM LAST YEAR CREDITED TO ESTIMATED TAX FOR THIS YEAR \$	
1. Amount of this installment	
2. Amount of unused overpayment credit, if any, applied to this installment (see instructions)	
3. Amount of this installment payment (line 1 less line 2)	
DOR USE ONLY ▶	
Return this form with check or money order payable to: Missouri Department of Revenue, Income Taxes Bureau P.O. Box 555 Jefferson City, MO 65105-0555	

TO BE USED FOR MAKING DECLARATION AND PAYMENT. PLEASE TYPE OR PRINT.

DOR USE

CALENDAR YEAR DUE	FISCAL YEAR DUE
YOUR NAME (LAST, FIRST, INITIAL)	
SOCIAL SECURITY NUMBER	
SPOUSE'S NAME (LAST, FIRST, INITIAL)	
SOCIAL SECURITY NUMBER	
IN CARE OF NAME	
ADDRESS (NUMBER AND STREET)	
CITY, STATE, ZIP CODE	

MO 860-1858 (11-89)

DO NOT REPRODUCE



MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-0700

BULK RATE
U.S. POSTAGE
PAID
Jefferson City, MO
PERMIT NO. 122

Peel off the label and place in the
address area of your return. Do not
use the label if it is incorrect. ►

THIS BOOKLET CONTAINS:


General Instructions
Form MO-SC
Form MO-CRP

1989
MISSOURI
SENIOR CITIZEN
CREDIT CLAIM
forms and instructions

NEW FOR 1989:

** In an attempt to expedite the processing of your 1989 Missouri Senior Citizen Credit Claim, the Missouri Department of Revenue and the United States Postal Service have joined in a study to determine the benefits of using pre-printed envelopes. An envelope has been provided for your convenience. PLEASE USE THE ENVELOPE WHEN MAILING YOUR RETURN.

** The maximum household income allowable for "married filing combined" has been increased to \$15,500.00. The maximum household income for all other claimants has increased to \$13,500.00.


Director of Revenue

IMPORTANT ITEMS FOR 1989

1. If you are required to file a Missouri Individual Income Tax Return (**Form MO-1040**), you must attach the Senior Citizen credit claim, (Form MO-SC), to that form. This will ensure efficient processing of your claim.
2. The due date of the Senior Citizen income tax credit claim is April 16, 1990.
3. Send claims to: Senior Citizens Unit, P.O. Box 2800, Jefferson City, MO 65105-2800.

GENERAL INFORMATION FOR FILING FORM MO-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, 1989. (If your spouse was 65 or over and died during the calendar year 1989, you still qualify for the credit even if you are not age 65).
- b. You or your spouse must be Missouri residents for the entire 1989 calendar year.
- c. Your **total** household income cannot exceed \$13,500.00. However, if your filing status is "married-filing combined," the **total** combined household income cannot exceed \$15,500.00.
- d. You must pay property tax on, or rent the homestead occupied during 1989.

If you meet all of the above qualifications, complete Form MO-SC, Senior Citizen Income Tax Credit Claim, to determine if you are eligible for a 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 1989 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 Individual Income Tax Return, Form MO-1040, your completed Form MO-SC must be attached to that return. The amount of Senior Citizen Income Tax Credit must be entered on line 35, Form MO-1040, and applied to any outstanding income tax liability with the excess credit to be refunded.

To determine if you are required to file a Form MO-1040, Individual Income Tax Return, obtain a copy of the Form MO-1040 and instructions or call your closest Department of Revenue Office for information.

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

DEPARTMENT OF REVENUE FIELD OFFICES

Quantities of less than 10 forms may be obtained and questions answered at the following offices. Additional locations may be announced by your local news media. Office hours are from 8:00 A.M. to 4:30 P.M. daily in Jefferson City and 9:00 A.M. to 4:00 P.M. for all others.

KANSAS CITY 615 East 13th Street, Rm. B2 (816) 472-2920	CAPE GIRARDEAU 1435 Mount Auburn Rd. (314) 339-5850
ST. LOUIS 2510 S. Brentwood, Suite 300 (314) 968-4740	JEFFERSON CITY Truman State Office Bldg., Rm. 330 (314) 751-4695 (For forms) (314) 751-3505 (For information)
JOPLIN 501 Pennsylvania (417) 625-3070	SPRINGFIELD 149 Park Central Square, Room 313 (417) 837-6474
ST. JOSEPH 525 Jules (816) 387-2233	KIRKSVILLE 311 N. Elson (816) 627-1486

WHEN AND WHERE TO FILE

Your claim should be filed on or before April 16, 1990. Mail your completed Form MO-SC, whether filed as a return itself, or attached to your 1989 Missouri Individual Income Tax Return, to:

Senior Citizens Unit
P.O. Box 2800
Jefferson City, MO 65105-2800

DEFINITIONS

Homestead is the dwelling, in Missouri, in which you reside, whether owned or rented, and the surrounding land, not to exceed five (5) acres, 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.

Claimant is a person or persons (husband and wife) claiming the 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 MO-SC, 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 1989. 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 1989 may be allowed only on a claim filed for the year 1989. Delinquent taxes paid in 1989 for a prior year do not qualify to be claimed on your 1989 claim.

If a claimant owned a homestead as a joint tenant or tenant in common with another person or persons, the property taxes allowable shall be that which was **paid** by the claimant.

If a claimant owned or rented different homesteads during the calendar year 1989, the allowable property tax credit is the allocated property tax and rent paid based upon **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 MO-SC, SENIOR CITIZEN INCOME TAX CREDIT CLAIM

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND SHOULD NOT BE CONSTRUED TO BE THE COMPLETE LAW.

IF YOU OR YOUR SPOUSE FILE A MISSOURI INDIVIDUAL INCOME TAX RETURN, (FORM MO-1040), YOU MUST ATTACH YOUR CLAIM TO THAT RETURN.

IMPORTANT:

If you are required to file a Missouri Income Tax Return, Form MO-1040, it must be completed before Form MO-SC.

STEP 1: QUALIFICATIONS

Check applicable blocks to indicate your age and residency qualifications.

STEP 2: NAME AND ADDRESS

Name and Address - Use the label on the cover of the Senior Citizen 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 (husband first and then wife if filing a combined return) and address in the space provided.

Social Security Number - Enter your social security number. If married filing a combined claim, enter the husband's social security number first and then the spouse's. 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 listings on pages 14 and 15.

Phone Number - Enter your home telephone number.

STEP 3: FILING STATUS

Lines 1 through 3.

Check **"Single"** if you were: (1) single the entire 1989 calendar year, or (2) legally separated or divorced as of December 31, 1989.

Check **"Married - Filing Combined"** if you were married as of December 31, 1989, and occupied the same homesteads for any part of the 1989 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 1989 calendar year.

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

Lines 4 and 5. - Birthdate(s). Enter your date of birth. If married, enter both birthdates even if your spouse died during the calendar year 1989.

Line 6 - **If you occupied and paid real estate taxes on the same home in 1989 as you did in 1982, check "yes" on line 6. If you sold your home during 1989 or if you rent your homestead, check "no" on line 6.**

STEP 4: REPORT YOUR HOUSEHOLD INCOME

Line 7 - **Use this line only if you file a Missouri Income Tax Return.** Enter income from line 15T, Form MO-1040, Missouri Income Tax Return, and skip to line 9.

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.

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

Line 8d - Complete Part 1, Page 2, of Form MO-SC and enter the total from line 5 on line 8d. Examples of income which must be reported in Part 1, Page 2, are rental income, royalties, taxable portions of pension and annuity income, gains from sales 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-9d.**

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, or enter benefits received as shown on your 1099SSA Form(s).

Monthly amount of social security check multiplied by the number of months received.

\$ _____ X # of months = \$ _____

plus

If you elected medicare premiums, multiply \$31.90 by the number of months received (cannot be greater than \$382.80). = \$ _____

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.

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 not included in line 7. Do not include value of commodity foods, food stamps, or **heating and cooling assistance.**

Line 12 - Enter nonbusiness losses which were claimed on your Missouri Income Tax Return, MO-1040. If you did not file a Missouri Income Tax Return, MO-1040, enter nonbusiness losses which were claimed on Part 1 (Page 2), Form MO-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 \$2,000.00.

Line 15 - Net Household Income (Subtract line 14 from line 13).

▶ If the total on line 15 is over \$13,500.00, **NO CREDIT IS ALLOWED.**

STEP 5: 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 2, PAGE 2, FORM MO-SC**, to determine your allowable

homestead tax paid and to determine your allowable homestead school taxes paid for 1989. Attach copies of 1989 property tax receipts stamped **PAID** to verify homestead tax claimed.

Line 16a - Enter the homestead school tax from line 5a, Part 2, 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 (Form MO-CRP) for **each** rented homestead you occupied during 1989. Enter the amount from line 8, Form MO-CRP on line 17. 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).

STEP 6: FIGURE YOUR CREDIT

Line 19 - Apply amounts on lines 15 and 18 to the computation table on page 13 to determine the amount of refund or credit.

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, Tax Relief for the Elderly laws, exchange tax information with the U.S. Internal Revenue Service, other states and Multistate Tax Commission (Chapter 32 and 143, RSMo). In addition, statutorily provided nontax uses are: (1) to provide information to the Department of Higher Education with respect to applicants of financial assistance under Chapter 173, RSMo; and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). 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 Chapters 135, 143 and 144 RSMo).

1989 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

Line 18 - Total
PROPERTY TAX
OR
20% Rent Paid ▶

Line 15 - Total
HOUSEHOLD
INCOME

OVER BUT NOT
OVER

		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
		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
\$13,400	\$13,500	200	175	150	125	100	75	50	25																						
13,200	13,400	206	181	156	131	106	81	56	31	6																					
13,000	13,200	214	189	164	139	114	89	64	39	14																					
12,800	13,000	222	197	172	147	122	97	72	47	22																					
12,600	12,800	230	205	180	155	130	105	80	55	30	5																				
12,400	12,600	238	213	188	163	138	113	88	63	38	13																				
12,200	12,400	246	221	196	171	146	121	96	71	46	21																				
12,000	12,200	254	229	204	179	154	129	104	79	54	29	4																			
11,800	12,000	262	237	212	187	162	137	112	87	62	37	12																			
11,600	11,800	270	245	220	195	170	145	120	95	70	45	20																			
11,400	11,600	278	253	228	203	178	153	128	103	78	53	28	3																		
11,200	11,400	286	261	236	211	186	161	136	111	86	61	36	11																		
11,000	11,200	294	269	244	219	194	169	144	119	94	69	44	19																		
10,800	11,000	302	277	252	227	202	177	152	127	102	77	52	27	2																	
10,600	10,800	310	285	260	235	210	185	160	135	110	85	60	35	10																	
10,400	10,600	318	293	268	243	218	193	168	143	118	93	68	43	18																	
10,200	10,400	326	301	276	251	226	201	176	151	126	101	76	51	26	1																
10,000	10,200	334	309	284	259	234	209	184	159	134	109	84	59	34	9																
9,800	10,000	342	317	292	267	242	217	192	167	142	117	92	67	42	17																
9,600	9,800	350	325	300	275	250	225	200	175	150	125	100	75	50	25																
9,400	9,600	381	356	331	306	281	256	231	206	181	156	131	106	81	56	31	6														
9,200	9,400	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12													
9,000	9,200	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17												
8,800	9,000	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21											
8,600	8,800	498	473	448	423	398	373	348	323	298	273	248	223	198	173	148	123	98	73	48	23										
8,400	8,600	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25									
8,200	8,400	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1							
8,000	8,200	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1						
7,800	8,000	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14						
7,600	7,800	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					
7,400	7,600	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					
7,200	7,400	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				
7,000	7,200	640	615	590	565	540	515	490	465	440	415	390	365	340	315	290	265	240	215	190	165	140	115	90	65	40	15				
6,800	7,000	651	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			
6,600	6,800	662	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			
6,400	6,600	673	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			
6,200	6,400	682	657	632	607	582	557	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7		
6,000	6,200	692	667	642	617	592	567	542	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17		
5,800	6,000	701	676	651	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	
5,600	5,800	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	
5,400	5,600	717	692	667	642	617	592	567	542	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17	
5,200	5,400	724	699	674	649	624	599	574	549	524	499	474	449	424	399	374	349	324	299	274	249	224	199	174	149	124	99	74	49	24	
5,000	5,200	731	706	681	656	631	606	581	556	531	506	481	456	431	406	381	356	331	306	281	256	231	206	181	156	131	106	81	56	31	6

This area indicates no
credit or refund is
allowable.

EXAMPLE:

If line 18 of Form MO-SC is \$350.00
and line 15 is \$8,600.00, then the tax
credit or refund would be \$125.00.

5,000



Thru



0

THE FOLLOWING APPLIES TO INCOME OF \$5,000.00 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, Form MO-SC).

Example:

If line 18 of Form MO-SC is \$176.35 and line 15 is \$5,000.00 or less, the tax
credit or refund would be \$176.35.



MISSOURI DEPARTMENT OF REVENUE
**SENIOR CITIZEN INCOME
TAX CREDIT CLAIM**

1989
FORM
MO-SC

DLN

STEP 1 - QUALIFICATIONS

- Were you or your spouse age 65 or older as of December 31, 1989? (If your spouse died during 1989 and you are not age 65, but your deceased spouse was 65 on or before date of death, check "yes"). ☐ Yes ☐ No. If "No" you are not qualified to file this claim. Do not send in a claim.
- Were you or your spouse residents of Missouri the entire 1989 calendar year? ☐ Yes ☐ No. If "No" you are not qualified to file this claim.

STEP 2 - NAME AND ADDRESS

YOUR LAST NAME,	FIRST NAME	INITIAL	YOUR SOCIAL SECURITY NO.	SCHOOL DISTRICT NO. (SEE INSTRUCTIONS)
SPOUSE'S LAST NAME,	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.	PM
IN CARE OF NAME (ATTORNEY, EXECUTOR, GUARDIAN, ETC.) (PLACE LABEL IN BLOCK)			TELEPHONE NUMBER () -	DOR USE ONLY CODE
PRESENT HOME ADDRESS			CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE	

STEP 3 - FILING STATUS (CHECK ONLY ONE)

- ☐ 1 - SINGLE
- ☐ 2 - MARRIED - FILING COMBINED (SEE INSTRUCTIONS)
- ☐ 3 - MARRIED - LIVING SEPARATE FOR ENTIRE YEAR

DECEASED SPOUSE'S NAME	DATE OF DEATH
------------------------	---------------

BIRTHDATES	MONTH	DAY	YEAR
4. YOURS			
5. SPOUSE'S			

6. Did you occupy and pay real estate tax on the same homestead in **1989** as you did in **1982**? (If you rent, check no). ☐ Yes ☐ No

STEP 4 - REPORT YOUR 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 15T, Form MO-1040 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	
8a. Wages, salaries, tips, etc.	8a
8b. Dividends	8b
8c. Interest	8c
8d. Other income from line 5, Part I, Page 2	8d
Total - add lines 8a, 8b, 8c and 8d	8
9. Enter total amounts before any deductions on lines 9a, 9b, 9c and 9d	
9a. Social security benefits	9a
9b. Railroad retirement benefits	9b
9c. Veteran's payments and benefits	9c
9d. Pensions and annuities not included on line 7 or 8	9d
Total - add lines 9a, 9b, 9c and 9d	9
10. Enter federal, state and local bond interest received (not included on line 7 or 8c)	10
11. Enter total public relief, public assistance, and unemployment benefits not included on lines 7 or 8	11
12. Enter nonbusiness loss(es)	12
13. TOTAL household income - add lines 7 through 12	13
14. If Filing Status, Box 2 (Married - Filing Combined), is checked, enter \$2,000.00	14
15. Net Household Income - subtract line 14 from line 13	15
If the total on line 15 is over \$13,500.00 NO CREDIT IS ALLOWED - DO NOT FILE THIS CLAIM	15

STEP 5 - REPORT YOUR PROPERTY TAX OR RENT PAID

16. Homestead Owned (Enter amount from Part 2, line 5)	16
16a. Homestead School Tax (Enter amount from Part 2, line 5a)	
17. Homestead Rented - enter amount from line 8 of Form MO-CRP	17
18. Total Amount from line 16 and 17 (do not add 16a) or \$750.00, whichever is less	18

STEP 6 - FIGURE YOUR CREDIT

19. Senior Citizen Income Tax Credit or Refund (apply lines 15 and 18 to table on page 13)	19
--	----

DOR USE ONLY

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.

YOUR SIGNATURE	DATE	PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)	DATE	DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> P
SPOUSE'S SIGNATURE (IF FILING COMBINED, BOTH MUST SIGN EVEN IF ONLY ONE HAD INCOME)		PREPARER'S ADDRESS (AND ZIP CODE)	FEIN OR SSN	

PART 1 - 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. Taxable pension and annuity income: (DO NOT enter pensions listed on Page 1, line 9d)

2a. Amount received this year	2a
2b. Amount of your cost excludable this year	2b
2c. Amount reportable (subtract line 2b from line 2a)	2

3. Sale of real estate, stocks, bonds, etc. (include gains only)

A. KIND OF PROPERTY	DATE ACQUIRED MO/DAY/YEAR	B. DATE SOLD MO/DAY/YEAR	C. GROSS SALES PRICE	D. COST OR OTHER BASIS AND EXPENSE OF SALE	E. GAIN (COL. C LESS COL. D)

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 2 - 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 1989 real estate tax paid to the county by you on the homestead occupied. 1 \$

2. Enter the total 1989 city real estate tax paid to the city by you on the homestead occupied. 2 \$

3. Total 1989 real estate taxes paid to the county and city - add lines 1 and 2. 3 \$

3a. Enter the total 1989 school taxes paid by you on the homestead occupied. 3a \$

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 on 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.

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.

4 %

Enter percentage on line 4 which is applicable to the portion of home used as homestead. Exclude portion used for rental or business purposes.

c. If your homestead is a mobile home: Indicate model year size. Enter percentage applicable to your homestead on line 4. Exclude portion of tax which applies to auto or other personal property.

d. If dwelling is occupied entirely by you and none of the above applies, enter 100% on line 4.

5. Allowable homestead property taxes paid (multiply line 3 by percent entered on line 4). Enter allowable homestead tax on Page 1, line 16. 5 \$

5a. Allowable homestead school taxes paid (multiply line 3a by percent on line 4). Enter allowable homestead school tax on Page 1, line 16a. 5a \$

IMPORTANT - ATTACH COPIES OF 1989 PROPERTY TAX RECEIPT(S) AND/OR FORM MO-CRP. If you file a Missouri Income Tax Return, Form MO-1040, this claim should be attached to that form. Enter amount from line 19 of Page 1 on Form MO-1040, line 35, 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 65105-2800. DUE DATE FOR FILING IS APRIL 16, 1990. Mortgage statements and cancelled checks are not acceptable substitutes for your tax receipt. If you occupied a mobile home, attach a copy of your 1989 personal property tax receipts. If tax receipt(s) does not indicate your name, state your relationship to person(s) named.**



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 1989

1989
FORM
MO-CRP

- READ INSTRUCTIONS ON REVERSE SIDE.
- PRINT OR TYPE.
- ATTACH TO FORM MO-SC

1. CHECK THE TYPE OF RENTAL UNIT WHICH YOU RENTED.

- ☐ A. SKILLED OR INTERMEDIATE CARE NURSING HOME ☐ C. HOUSE ☐ E. RESIDENTIAL CARE ☐ G. MOBILE HOME ☐ I. BOARDING HOME
☐ B. APARTMENT ☐ D. DUPLEX ☐ F. HOTEL ☐ H. LOW INCOME HOUSING ☐ J. MOBILE HOME LOT

2. LANDLORD'S NAME, HOME ADDRESS AND CITY, STATE AND ZIP CODE

3. CLAIMANT'S NAME, ADDRESS OF RENTAL UNIT, AND CITY, STATE AND ZIP CODE

4. SOCIAL SECURITY NUMBER OF CLAIMANT

SOCIAL SECURITY NUMBER OF SPOUSE

RELATIONSHIP TO LANDLORD

5. RENTAL PERIOD
DURING YEAR

FROM MONTH

DAY

YEAR

TO MONTH

DAY

YEAR

/

/

/

/

89

89

6. Enter gross rent paid

6

\$

USE THE CORRECT PERCENT FOR THE FOLLOWING TYPE OF RESIDENCES AND ENTER THE PERCENT ON LINE 7.

BOARDING HOME 50%
RESIDENTIAL CARE 50%
SKILLED OR INTERMEDIATE CARE NURSING HOME 45%
ALL OTHERS 100%

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 MO-SC

8

\$

MO 860-1090 (11-89)



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 1989

1989
FORM
MO-CRP

- READ INSTRUCTIONS ON REVERSE SIDE.
- PRINT OR TYPE.
- ATTACH TO FORM MO-SC

1. CHECK THE TYPE OF RENTAL UNIT WHICH YOU RENTED.

- ☐ A. SKILLED OR INTERMEDIATE CARE NURSING HOME ☐ C. HOUSE ☐ E. RESIDENTIAL CARE ☐ G. MOBILE HOME ☐ I. BOARDING HOME
☐ B. APARTMENT ☐ D. DUPLEX ☐ F. HOTEL ☐ H. LOW INCOME HOUSING ☐ J. MOBILE HOME LOT

2. LANDLORD'S NAME, HOME ADDRESS AND CITY, STATE AND ZIP CODE

3. CLAIMANT'S NAME, ADDRESS OF RENTAL UNIT, AND CITY, STATE AND ZIP CODE

4. SOCIAL SECURITY NUMBER OF CLAIMANT

SOCIAL SECURITY NUMBER OF SPOUSE

RELATIONSHIP TO LANDLORD

5. RENTAL PERIOD
DURING YEAR

FROM MONTH

DAY

YEAR

TO MONTH

DAY

YEAR

/

/

/

/

89

89

6. Enter gross rent paid

6

\$

USE THE CORRECT PERCENT FOR THE FOLLOWING TYPE OF RESIDENCES AND ENTER THE PERCENT ON LINE 7.

BOARDING HOME 50%
RESIDENTIAL CARE 50%
SKILLED OR INTERMEDIATE CARE NURSING HOME 45%
ALL OTHERS 100%

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 MO-SC

8

\$

MO 860-1090 (11-89)

INSTRUCTIONS FOR COMPLETING FORM MO-CRP, CERTIFICATION OF RENT PAID

- ▶ Complete one Form MO-CRP for **each** rented homestead you occupied during 1989. (Additional forms are available upon request).
- ▶ Attach Form MO-CRP to Form MO-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 organization.

Step 3: If you were a nursing home or boarding home resident during 1989, use the applicable percentage stated on the front of the Form MO-CRP (Certification of Rent Paid).

Step 4: Multiply line 6 by the percentage on line 7 and enter this amount on line 8 of Form MO-CRP and on line 17 of Form MO-SC.

MO 860-1090 (11-89)

INSTRUCTIONS FOR COMPLETING FORM MO-CRP, CERTIFICATION OF RENT PAID

- ▶ Complete one Form MO-CRP for **each** rented homestead you occupied during 1989. (Additional forms are available upon request).
- ▶ Attach Form MO-CRP to Form MO-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 organization.

Step 3: If you were a nursing home or boarding home resident during 1989, use the applicable percentage stated on the front of the Form MO-CRP (Certification of Rent Paid).

Step 4: Multiply line 6 by the percentage on line 7 and enter this amount on line 8 of Form MO-CRP and on line 17 of Form MO-SC.

MO 860-1090 (11-89)

1. Rents	2. Royalties	3. Commissions and fees to nonemployees (No Form W-2 items).	4. Prizes and awards to nonemployees (No Form W-2 items).	5. Other fixed or determinable income (specify)

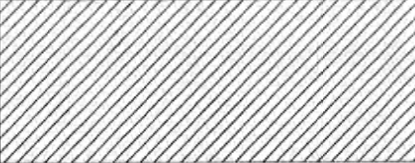
Recipient's tax identifying number ►

PAID TO Name, address, and ZIP code. If account is for multiple payees with different surname or it includes the name of a fiduciary, trust, or estate, place an asterisk (*) by the name of the individual or entity to whom the identifying number belongs.

MO 860-1105 (9-89)

PAID BY Name, address, ZIP code, and identifying number.

NOTE: Enter the total number of Federal 1099 NEC forms
if substituted for the MO. Form MO-99 MISC.

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

Signature _____ Title _____ Date _____

MO 860-1106 (9-89)

11/11/11

11/11/11

11/11/11

11/11/11

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11/11/11

11/11/11

11/11/11

11/11/11

SECTION IV

MISSOURI PARTNERSHIP INCOME TAX

Partnership Income Tax General Instructions	79
MO-1065 — Partnership Return of Income	81
MO-NRP — Nonresident Partnership Form	83



MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2200

BULK RATE
U.S. POSTAGE
PAID
Jefferson City, MO
PERMIT NO. 122

Peel off the label and place in the
address area of your return. Do not
use the label if it is incorrect. ►

THIS BOOKLET CONTAINS:

Instructions
Form MO-1065
Form MO-NRP

1989
MISSOURI
PARTNERSHIP TAX
forms and instructions

**** ATTENTION ****
LIMITED PARTNERSHIPS

All Limited Partnerships must register with the **Secretary of State**. Failure to register may be a misdemeanor offense, and the limited partners may be considered general partners without limited liability. Any Limited Partnership which has not registered with the Secretary of State should register immediately.

For more information, please contact Roy Blunt, Secretary of State, at P.O. Box 778, Jefferson City, MO 65102-0778, or call (314) 751-2127 or 1310.


Director of Revenue

WHO MUST FILE FORM MO-1065

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

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

SHORT FORM - FORM MO-1065

If "No" was checked on both questions 1 and 2, Form MO-1065, attach a copy of Federal Form 1065 and all its schedules, including Schedules K-1. Sign Form MO-1065 and mail the return.

If "Yes" was checked on question 1, Form MO-1065, Parts 1 and 2 must be completed. If "Yes" was checked on question 2, Form MO-1065, complete Form MO-NRP. When completed, attach a copy of Federal Form 1065 and all its schedules, including Schedules K-1. Sign Form MO-1065 and mail the return.

WHEN TO FILE

A Missouri Partnership Return of Income should be completed after the federal partnership return is completed, and is due no later than the 15th day of the 4th month following the close of the taxable year. For partnerships operating on a calendar year basis, their partnership return is due on or before April 15. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

WHERE TO FILE

Mail the return to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105-2200.

PERIOD COVERED BY THE RETURN

The Missouri partnership return must cover the same period as does the corresponding Federal Form 1065. Returns must be filed for calendar year, or fiscal year if permission was granted by the Internal Revenue Service. Indicate period covered on the front of the return if other than a calendar year.

SIGN THE RETURN

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

AUTHORIZATION/NON-AUTHORIZATION

Check the box for authorization of release of confidential information for the director of revenue or his delegate to discuss this return and attachments with the preparer whose signature

appears on the Form MO-1065. If the non-authorization box is checked or if no box is checked, the Department of Revenue can only discuss this return with a partner. Refer to Section 32.057(1) RSMo.

PART 1: MISSOURI PARTNERSHIP ADJUSTMENT

The addition and subtraction items, listed on Part 1, are necessary Missouri modifications. Completion of Part 1 will result in the net Missouri partnership adjustment which will be allocated to the partners in Part 2.

The partner's adjustment can only be made from information available from the partnership. Thus, it is necessary for each partnership having modifications to complete Form MO-1065, Parts 1 and 2, and notify each partner of the adjustment to which they are entitled.

PART 2: SPECIAL ALLOCATION METHODS

Part 2 indicates the portion of the Missouri partnership adjustment from Part 1 that is allocated to each partner. Column 4 and the instructions for Column 5 are based upon the usual situation in which a single general profit and loss sharing percentage applies to all partnership items and related modifications. Attach a detailed explanation (including extracts from partnership agreement) if the Column 5 amounts are not based upon the same single percentage allocation indicated on Federal Schedules K-1. The explanation must include the nontax purposes and effects of the special allocation method.

FORM MO-NRP - NONRESIDENT PARTNERS

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

Form MO-NRP must be completed and a copy (or its information) supplied to the nonresident partner. An individual partner who is a nonresident of Missouri must report their share of the Missouri income indicated on Form MO-NRP and their Missouri source modifications on their Missouri Individual Income Tax Return (Form MO-1040), Form MO-NRI.

CREDITS

Partners may be entitled to any of the following tax credits; Neighborhood Assistance Credit, Business Facility Credit, Development Reserve Credit, Enterprise Zone Credit, Wood Energy Credit, Agricultural Unemployed Persons Credit, and Seed Capital Credit. These credits must be allocated to the partners based on the partner's percent of ownership and reported on the Missouri Individual Income Tax Return, Form MO-1040. See Form MO-1040 instructions for further information.



MISSOURI DEPARTMENT OF REVENUE
PARTNERSHIP RETURN OF INCOME

1989
FORM
MO-1065

DLN

FOR THE YEAR JANUARY 1 - DECEMBER 31, 1989, OR OTHER TAX YEAR BEGINNING

1989, AND ENDING

19

☐ AMENDED RETURN ☐ FINAL RETURN ☐ NAME, ADDRESS, FEIN CHANGE

BUSINESS NAME

DOR USE
ONLY

NUMBER AND STREET

PLACE LABEL IN BLOCK

MO I.D. NUMBER (MITS)

CITY OR TOWN, STATE, ZIP CODE

FEDERAL I.D. NUMBER

INFORMATION FOR FILING

1. Does the partnership have ANY Missouri modifications? ☐ YES ☐ NO If YES, complete Parts 1 and 2 below.

2. Does the partnership have ANY nonresident partners? ☐ YES ☐ NO If YES, complete Form MO-NRP.

NOTE: If NO to both questions, do not complete remainder of return. Attach a copy of Federal Form 1065 and all its schedules, including Schedules K-1, sign below, and mail.

PART 1 - MISSOURI PARTNERSHIP ADJUSTMENT

Additions (attach explanation of each item)

1. State and local income taxes deducted on Federal Form 1065

2. Less: Kansas City and St. Louis Earnings Taxes

3. Net (subtract line 2 from line 1)

4. State and local bond interest (except Missouri)

5. Less: related expenses (omit if less than \$500)

6. Net (subtract line 5 from line 4)

7. ☐ Partnership; ☐ Fiduciary; ☐ Other Adjustments (List)

8. Total of lines 3, 6, and 7

Subtractions (attach explanation of each item)

9. Interest from exempt federal obligations

10. Less: related expenses (omit if less than \$500)

11. Net (subtract line 10 from line 9)

12. Amount of any state income tax refund included in federal ordinary income

13. ☐ Partnership; ☐ Fiduciary; ☐ Other Adjustments (List)

14. Total of lines 11, 12, and 13

15. Missouri Partnership Adjustment - NET ADDITION - Excess line 8 over line 14

16. Missouri Partnership Adjustment - NET SUBTRACTION - Excess line 14 over line 8

PART 2 - ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS

COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT

1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE LISTED. USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF PARTNER IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	4. PARTNER'S SHARE %	5. PARTNER'S PARTNERSHIP ADJUSTMENT <input type="checkbox"/> ADDITION <input type="checkbox"/> SUBTRACTION
a)	<input type="checkbox"/>		PERCENT	
b)	<input type="checkbox"/>		PERCENT	
c)	<input type="checkbox"/>		PERCENT	
d)	<input type="checkbox"/>		PERCENT	
TOTAL			100 PERCENT	

COLUMN 4 — Enter percentages from Federal Schedules K-1. Round percentages to whole numbers.

COLUMN 5 — Enter Missouri Partnership Adjustment from Part 1, line 15 or 16, as total of Column 5. Multiply each percentage in Column 4, times the total in Column 5. Indicate at top of Column 5, whether the adjustments are additions or subtractions. The amount after each partner's name in Column 5 must be reported as a modification by the partner on their Missouri Individual Income Tax Return (Form MO-1040) either as an addition to, or subtraction from, federal adjusted gross (or taxable) income. Each partner should add the explanation: "Partnership Adjustment — (name of Partnership)." A copy of this part (or its information) must be provided to each partner.

AUTHORIZATION/NON-AUTHORIZATION

☐ I AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER.

☐ I DO NOT AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER.

SIGNATURE - PLEASE SIGN BELOW

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.

SIGNATURE OF PARTNER OR MEMBER

PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)

DATE

DATE

TELEPHONE NO.

PREPARER'S ADDRESS AND ZIP CODE

FEIN OR SSN

ATTACH COPY OF FEDERAL FORM 1065 AND ALL ITS SCHEDULES, INCLUDING K-1 AND SEND WITH COMPLETED RETURN TO: MISSOURI DEPARTMENT OF REVENUE, INCOME TAXES BUREAU, P.O. BOX 2200, JEFFERSON CITY, MO 65105-2200.



MISSOURI DEPARTMENT OF REVENUE
**NONRESIDENT PARTNERSHIP
FORM**

1989
FORM
MO-NRP

DLN

COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE NONRESIDENT PARTNERS AND MISSOURI SOURCE INCOME.

BUSINESS NAME

MO I.D. NUMBER (MITS)

FEDERAL ID NUMBER

PART 1 - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS

NONRESIDENT PARTNER'S NAME

SOCIAL SECURITY NUMBER

MISSOURI SOURCE

	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities					
2. Net income (loss) from rental real estate activities					
3c. Net income (loss) from other rental activities					
4. Total Portfolio income (loss) - total of lines 4a-4f					
5. Guaranteed payments to partners					
6. Net gain (loss) under section 1231 (other than due to casualty or theft)					
7. Other income (loss) (attach schedule)					
8. Charitable contributions					
9. Section 179 expense deduction (attach schedule)					
10. Deductions related to portfolio income (do not include investment interest expense.)					
11. Other deductions (attach schedule)					

PART 2 - SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT - NONRESIDENT PARTNERS

	(a)	(b)	(c)	(d)	(e)
	MISSOURI PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE	MO %	PARTNER'S PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE
The lines below and Column (a) are the same as Form MO-1065, Part 1.					
ADDITIONS					
3. Net state and local income taxes deducted on Federal Form 1065					
6. Net state and local bond interest (except Missouri)					
7. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other Adjustments					
8. Total of lines 3, 6, and 7					
SUBTRACTIONS					
11. Net interest from exempt federal obligations					
12. Amount of any state income tax refund included in federal ordinary income ..					
13. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other Adjustments					
14. Total of lines 11, 12 and 13					
15. Missouri Partnership Adjustment - NET ADDITION					
16. Missouri Partnership Adjustment - NET SUBTRACTION					

PART 3 - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM

Lines 1 to 8 (Column (a)) correspond to Federal Form 1065, lines 1 to 8.			(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCES
1a. Gross receipts or sales \$	1b. Minus returns and allowances \$	Balance	1c	
2. Cost of goods sold and/or operations (Federal Form 1065, Schedule A, line 7)			2	
3. Gross profit (subtract line 2 from line 1c)			3	
4. Ordinary income (loss) from other partnerships and fiduciaries (attach schedule)			4	
5. Net farm profit (loss) (attach Schedule F from Federal Form 1040)			5	
6. Net gain (loss) (Federal Form 4797, Part II, line 18)			6	
7. Other income (loss)			7	
8. Total income (loss) (combine lines 3 through 7)			8	
9. Enter amount from Federal Form 1065, page 1, line 20	9			
10. Enter amount from Federal Form 1065, page 1, line 10	10			
11. Total expenses - subtract line 10 from line 9			11	
12. Guaranteed payments and ordinary income (loss) - subtract line 11 from line 8 (line 12 equals total of lines 1 and 5 of both Schedule K, Federal Form 1065 and Missouri Form MO-NRP, Part 1, Column (a))*			12	
13. Missouri Sources - subtract line 11 from line 8			13	

* Line 12 may not equal other lines in initial years of partnership due to organizational costs.

INSTRUCTIONS FOR COMPLETING FORM MO-NRP

STEPS IN COMPLETION OF FORM MO-NRP - PART 1

1. **NONRESIDENT PARTNER'S NAME.** Copy name from Federal K-1 for each nonresident. Omit Form MO-NRP if all partners are residents. Use additional page if more than one nonresident partner.
2. **Column (a).** Copy amounts from Schedule K of Federal Form 1065. The line numbers and items on Part 1 should agree with those on attached Federal Schedules K and K-1.
3. **Columns (b) and (c).** Each amount in Column (a) must be analyzed to determine whether it is derived from Missouri sources. See instructions on Missouri source income. Enter both the Missouri amount in Column (b) and the Missouri percentage in Column (c). Column (c) is determined by dividing Column (b) by Column (a).
4. **Column (d).** Copy amounts from Federal Schedule K-1 for each nonresident partner.
5. **Column (e).** Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.
6. **Example:** Assume \$20,000 income from a business deriving \$16,000 (80%) from Missouri and a single 60% nonresident partner. Columns will appear: (a) \$20,000, (b) \$16,000, (c) 80%, (d) \$12,000, and (e) \$9,600.

STEPS IN COMPLETION OF FORM MO-NRP - PART 2

1. **Column (a).** Copy amounts from Form MO-1065, Part 1. Omit Part 2 of Form MO-NRP if you are not required to complete Parts 1 and 2 of Form MO-1065.
2. **Column (b).** Indicate the portion of each amount in Column (a) that is related to items in Column (b) of Part 1, Missouri Source Amounts. Total the column.
3. **Column (c).** Divide total of Column (b) by total of Column (a). Enter percentage in Column (c).
4. **Column (d).** Copy amount of each nonresident partner's partnership adjustment from Form MO-1065, Part 2, Column 5.
5. **Column (e).** Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

MISSOURI SOURCE INCOME AND DIVISION OF INTERSTATE INCOME

Items of partnership income, gain, loss, and deduction that enter into a nonresident's federal adjusted gross income must be analyzed to determine if part or all is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income, which is attributable to Missouri sources. Whether nonbusiness income is attributable to Missouri sources is often determined by whether the property sold or producing income was located in Missouri.

Business or ordinary income is wholly attributable to Missouri if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other states. Part 3, Allocation of Income, is provided for use if accompanying records clearly reflect income from Missouri sources. Part 3, line 13, indicates the Missouri source amount which is equal to the total of Part 1, lines 1 and 5, Column (b). The Missouri percentage is then computed and entered in Part 1, Column (c).

Where Part 3 is not applicable, all business income should be apportioned by using the Multistate Tax Compact three factor percentage. The three factors are: (1) Property, (2) Payroll, and (3) Sales. Complete Form MO-MSS, Part 2, lines 1 through 4 and attach to Form MO-1065. The percentage is the average of three factors, only if all three factors are applicable. The apportionment factor percentage from Form MO-MSS, Part 2, line 4 is entered on Form MO-NRP, Part 1, line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) by the amounts in Column (a). The percentage is also entered on other lines in Column (c) if the items are integral parts of the business.

NONRESIDENT SHARE OF MISSOURI SOURCE ITEMS

The instructions for Parts 1 and 2 are based upon the nonresidents ratably sharing Missouri source income, deductions, and modifications. Attach a detailed explanation (including extracts from partnership agreement) if a nonresident partner is allocated a disproportionate share. The explanation must include the nontax purposes and effects of the allocation methods.

CHECK THE FOLLOWING BEFORE MAILING

1. Did you review your completed return?
2. Did you complete Parts 1 and 2 if there are Missouri Partnership Adjustments?
3. Did you use the label provided on the front of the booklet?
4. If you did not use the label, is your business name, address, and tax identification numbers correctly shown on the return?
5. Is your taxable year shown on the return?
6. Did you receive an extension of time to file your return? If so, have you attached a copy of the extension?
7. Have you attached a copy of the federal form and supporting schedules?
8. Have you signed the return?
9. Have you addressed your envelope to the proper address?

SECTION V

FIDUCIARY INCOME TAX

Fiduciary Income Tax General Instructions and 1989 Fiduciary Tax Table	87
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MO-NRF — Nonresident Fiduciary Form	91



MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-3815

BULK RATE
U.S. POSTAGE
PAID
Jefferson City, MO
PERMIT NO. 122

Peel off the label and place in the
address area of your return. Do not
use the label if it is incorrect. ►

THIS BOOKLET CONTAINS:

Instructions
Form MO-1041
Form MO-NRF

1989
MISSOURI
FIDUCIARY TAX
forms and instructions

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND SHOULD NOT BE CONSTRUED TO BE THE COMPLETE LAW.

WHO MUST FILE FORM MO-1041

A Form MO-1041 must be filed for any of the following reasons:

1. Every resident estate or trust which is required to file a Federal Form 1041.
2. Every nonresident estate which has gross income of six hundred dollars or more from sources within Missouri.
3. Every nonresident trust that has any taxable income from sources within Missouri or gross income of six hundred dollars or more from sources within Missouri.

WHEN TO FILE

A Missouri Fiduciary Income Tax Return should be completed after the federal fiduciary return is completed, and is due no later than the 15th day of the 4th month following the close of the taxable year. For fiduciaries operating on a calendar year basis, the fiduciary return is due on or before April 15. When the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if filed on the next business day.

CREDIT INFORMATION

Fiduciaries and beneficiaries may be entitled to any of the following credits: Neighborhood Assistance Credit, Business Facility Credit, Development Reserve Credit, Enterprise Zone Credit, Wood Energy Credit, Agricultural Unemployed Person Credit, and Seed Capital Credit. These credits must be allocated to the beneficiaries based on their percent of ownership and reported on the Missouri Individual Income Tax Return, Form MO-1040. See Form MO-1040 instructions for more information.

EXTENSION OF TIME TO FILE OR PAY

If a taxpayer has been granted an extension of time to file its Federal Fiduciary Income Tax Return, the time for filing its Missouri Fiduciary Income Tax Return is automatically extended for a similar period of time. A copy of the federal extension must be attached to the Form MO-1041 when filed.

If a taxpayer has been granted an extension of time to pay its federal fiduciary income tax, the time for paying its Missouri fiduciary income tax is automatically extended for a similar period of time. A copy of the federal extension must be attached to the Form MO-1041 when filed.

An extension of time to file does not automatically extend the time to pay. The taxpayer must pay, on or before the original due date, the amount properly estimated as its tax for the taxable year. This amount must be submitted on a Form MO-60.

If a taxpayer files a Form MO-60, a copy of the federal extension should be attached. A copy of the extension must be attached to the Form MO-1041 when filed.

ESTIMATED TAX PAYMENTS

The state of Missouri currently does not require the payment of estimated tax by an estate or trust.

ADDITION TO TAX FOR FAILURE TO FILE

A taxpayer who fails to file a return by the due date, including extension of time to file, will be charged an addition to tax of 5% per month (not to exceed 25% in the aggregate) during the period of such failure.

ADDITION TO TAX FOR FAILURE TO PAY

A taxpayer who timely files the tax return but fails to pay the tax by the original due date will be charged an addition to tax of 5% on the total tax that is not paid for the taxable year. 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 due required to be shown on Form MO-1041 and (b) the balance of the tax due as required to be shown on Form MO-1041 is paid on or before the due date of the return, including extensions of time.

INTEREST ON DELINQUENT TAXES

Effective January 1, 1990, simple interest will be charged on all delinquent taxes at the rate of 12% per annum.

REPORT OF CHANGE IN FEDERAL TAXABLE INCOME

If the taxpayer's federal taxable income for any taxable year is changed, the taxpayer must report the change within ninety days after the final determination of such change. Any taxpayer filing an amended Federal Fiduciary Income Tax Return must file an amended Missouri Fiduciary Income Tax Return within ninety days.

WHERE TO FILE

Mail the return to the Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 3815, Jefferson City, MO 65105-3815.

SIGN THE RETURN

A Missouri Fiduciary Income Tax Return is not considered valid unless signed. All required information must be attached, and a check in the full amount must accompany the return when a tax due is indicated.

AUTHORIZATION/NON-AUTHORIZATION

If you authorize the director of revenue or his delegate to release information and attachments pertaining to your account to your preparer, indicate by checking the appropriate box on the bottom of the form.

1989 TAX TABLE

If line 10 is			If line 10 is			If line 10 is			If line 10 is			If line 10 is			If line 10 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		315

Example — If line 10 is \$12,000, the tax would be computed as follows:
 $\$315 + \180 (6% of \$3,000) = \$495.

PLUS 6% of excess over \$9,000



MISSOURI DEPARTMENT OF REVENUE
FIDUCIARY INCOME TAX RETURN

1989
FORM
MO-1041

DLN

FOR THE YEAR JANUARY 1 - DECEMBER 31, 1989 OR OTHER TAX YEAR BEGINNING

1989, ENDING

, 19

☐ AMENDED RETURN ☐ ADDRESS, FEIN CHANGE

THIS RETURN IS DUE ON OR BEFORE THE FIFTEENTH DAY OF THE FOURTH MONTH AFTER CLOSE OF TAXABLE YEAR.

ATTACH COPY OF FEDERAL FORM 1041 AND ALL ITS PARTS, INCLUDING SCHEDULES K-1. • DO NOT PRINT IN SHADED AREAS.

NAME OF ESTATE OR TRUST

IF ESTATE, ENTER
SOCIAL SECURITY
NUMBER OF
DECEDENT.

SOCIAL SECURITY NUMBER

FEDERAL I.D. NUMBER

NAME AND TITLE OF FIDUCIARY

DOR USE ONLY

P.M.

EXT.

ADDRESS OF FIDUCIARY (NUMBER AND STREET)

PLACE LABEL IN BLOCK

CODE

CITY, STATE, ZIP CODE

INFORMATION FOR FILING

A. CHECK WHETHER

☐ ESTATE ☐ SIMPLE TRUST
☐ GRANTOR TRUST ☐ COMPLEX TRUST

B. IF TRUST, CHECK WHETHER:

☐ TESTAMENTARY
☐ INTER VIVOS

C. ALSO CHECK IF:

☐ RESIDENT ESTATE OR TRUST
☐ NONRESIDENT ESTATE OR TRUST

D. HAS FINAL DISTRIBUTION OF ASSETS
BEEN MADE DURING THE YEAR?

☐ YES ☐ NO

E. During this taxable year, was this estate or trust notified of any federal change for any prior years? ☐ YES ☐ NO

If YES, attach copy of changes made or changes proposed.

F. Is a Federal Schedule K-1 attached for each beneficiary? ☐ YES ☐ NO. If YES, how many? If NO, attach explanation.

G. Does the estate or trust have any Missouri modifications from Part 1, page 2? ☐ YES ☐ NO

H. If the estate or trust has any nonresident beneficiaries, is any income from sources other than Missouri? ☐ YES ☐ NO (or not applicable)

I. Does Federal Form 1041, line 22 reflect any taxable income of the fiduciary? ☐ YES ☐ NO

J. If NO to ALL three questions do NOT complete remainder of form. DO complete Form MO-NRF, Part 3 for nonresident beneficiaries.

K. If a NONRESIDENT estate or trust with income from both Missouri and Non-Missouri sources — omit lines 1 to 9, complete and attach Form MO-NRF, check ☐, and skip to line 10.

INCOME

1. Federal taxable income (from Federal Form 1041, line 22 but not less than 0)	1	
2. Federal income tax (from Federal Form 1041, Schedule G, line 4)	2	
3. Other federal income tax (from Federal Form 1041, Schedule G, lines 2a, 5, and 6)	3	
4. Missouri modifications relating to gains allocated to principal or relating to other items not affecting federal distributable net income (attach explanation)	4	
5. Fiduciary's share of Missouri Fiduciary Adjustment - SUBTRACTION (from Part 2, Column 6)	5	
6. Total subtractions - add lines 2, 3, 4, and 5	6	
7. Fiduciary's share of Missouri Fiduciary Adjustment - ADDITION (from Part 2, Column 6)	7	
8. Balance - line 1 less line 6, plus line 7	8	
9. Excess federal exemption (if line 1 is zero and line 8 is positive, federal deductions exceed or equal federal income, enter amount by which federal personal exemption deduction exceeds federal taxable income - without the exemption deduction) Exemption not allowable on final return	9	
10. Missouri taxable income (line 8 less line 9 for Missouri residents or from Form MO-NRF, Part 1, line 9 for nonresidents)	10	

TAX

11. MISSOURI INCOME TAX (See 1989 tax rate table in instructions)

CREDITS AND PAYMENTS

12. Credit for income tax paid to another state by resident estate or trust (attach Form MO-CR, from Form MO-1040)	12	
13. Payments and other credits (attach explanation)	13	
14. Total credits and payments - add lines 12 and 13	14	

REFUND OR TAX DUE

15. OVERPAYMENT - If line 14 is greater than line 11, enter amount of	REFUND	15	
16. TAX DUE - If line 11 is greater than line 14, enter amount due		16	
17. Interest		17	
18. Addition to tax (for late filing or late payment)		18	
19. TOTAL DUE - add lines 16 thru 18	TOTAL DUE	19	

DOR USE ONLY

NAME AS SHOWN ON PAGE 1

FEDERAL I.D. NUMBER

PART 1 - MISSOURI FIDUCIARY ADJUSTMENT

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

ADDITIONS (attach explanation of each item)

1. State and local income taxes deducted on Federal Form 1041, line 11	1		
2. Less: Kansas City and St. Louis Earnings Taxes	2		
3. Net (subtract line 2 from line 1)		3	
4. State and local bond interest (except Missouri)	4		
5. Less: related expenses (omit if less than \$500)	5		
6. Net (subtract line 5 from line 4)		6	
7. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other Adjustments (List		7	
8. Total of lines 3, 6, and 7		8	

SUBTRACTIONS (attach explanation of each item)

9. Interest from exempt federal obligations	9		
10. Less: related expenses (omit if less than \$500)	10		
11. Net (subtract line 10 from line 9)		11	
12. Amount of any state income tax refund included in federal taxable income		12	
13. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other Adjustments (List		13	
14. Total of lines 11, 12, and 13		14	
15. Missouri Fiduciary Adjustment - NET ADDITION - excess line 8 over line 14		15	
16. Missouri Fiduciary Adjustment - NET SUBTRACTION - excess line 14 over line 8		16	

PART 2 - ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

Complete ONLY if Part 1 indicates a Missouri Fiduciary Adjustment. It is allocated among all beneficiaries and fiduciary in the same ratio as their relative shares of Federal Distributable Net Income.

COMPLETE LIST OF BENEFICIARIES (RESIDENT AND NONRESIDENT)

1. NAME OF EACH BENEFICIARY. ALL BENEFICIARIES MUST BE LISTED. USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF BENEFICIARY IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	SHARES OF FEDERAL DISTRIBUTABLE NET INCOME		6. SHARES OF MISSOURI FIDUCIARY ADJUSTMENT <input type="checkbox"/> ADDITION or <input type="checkbox"/> SUBTRACTION
			4. AMOUNT	5. PERCENT	
a)	<input type="checkbox"/>			%	
b)	<input type="checkbox"/>			%	
c)	<input type="checkbox"/>			%	
d)	<input type="checkbox"/>			%	
Charitable Beneficiaries				%	
Fiduciary				%	
TOTALS				100%	

COLUMN 4 — Total Federal Distributable Net Income must be the same as Federal Form 1041, Schedule B, line 9.

COLUMN 5 — Indicate percentages with two numbers, such as 32%, 3.2% or .32%.

COLUMN 6 — Enter Missouri Fiduciary Adjustment from Part 1, line 15 or 16, as the total of Column 6. Multiply each percentage in Column 5 times the total in Column 6. Indicate at top of Column 6 whether the adjustments are additions or subtractions.

COLUMNS 4, 5, and 6 — Attach a detailed explanation of the allocation method used if there is no Federal Distributable Net Income or if the percentages do not agree with the relative shares indicated on Federal Form 1041, Schedules B and K-1.

COLUMN 6 — The amount after each name is reported as a modification, either an addition to or subtraction from federal adjusted gross (or taxable) income. Each beneficiary should add the explanation: "FIDUCIARY ADJUSTMENT - (NAME OF ESTATE OR TRUST)". A copy of this part (or its information) must be provided to each beneficiary. The fiduciary's share of the adjustment is entered on Page 1, line 5 or line 7.

AUTHORIZATION/NON-AUTHORIZATION☐ I AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER☐ I DO NOT AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARERDOR
USE
ONLY**SIGNATURE - PLEASE SIGN BELOW**

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

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY ▶	SIGNATURE OF PREPARER OTHER THAN FIDUCIARY ▶	DATE	<input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> P <input type="checkbox"/> F
DATE ▶	TELEPHONE NO. ()	ADDRESS ▶	

SEND COMPLETED RETURN AND REQUIRED ATTACHMENTS TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3815, JEFFERSON CITY, MO 65105-3815.



MISSOURI DEPARTMENT OF REVENUE
NONRESIDENT FIDUCIARY FORM

1989
FORM
MO-NRF

DLN

NAME AS SHOWN ON FORM MO-1041

FEDERAL I.D. NUMBER

INFORMATION FOR FILING

This part is for attachment to Form MO-1041 in two situations. Check applicable box.

☐ RESIDENT ESTATE or TRUST with NONRESIDENT BENEFICIARIES: Complete Parts 2, 3, 4, and 5. Omit Parts 1 and 6.

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

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

If ALL income is from Missouri, do NOT complete this schedule. Complete Form MO-1041.

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

PART 1 - MISSOURI TAXABLE INCOME - NONRESIDENT ESTATE OR TRUST

1. Fiduciary's share of Missouri source distributable net income — multiply fiduciary percentage (Part 2, Column 4) by Part 4, line 26	1	
2. Fiduciary's share of Missouri source fiduciary adjustment - from Part 2, Column 5	2	
3. Net gain (loss) from Missouri property allocated to principal not in line 1 (attach explanation)	3	
4. Missouri modifications related to principal - reported on line 3 (attach explanation)	4	
5. Combine lines 1 to 4	5	
6. Less: Missouri source federal income tax - from Part 6, line 5	6	
7. Less: Other Missouri source deductions and exclusions (attach explanation)	7	
8. Less: Federal personal exemption deduction - multiply Federal Form 1041, line 20 by percentage on Part 6, line 4	8	
9. MISSOURI TAXABLE INCOME - line 5 less lines 6 through 8 - enter here and on Form MO-1041, line 10	9	

PART 2 - SHARES OF MISSOURI SOURCE FIDUCIARY ADJUSTMENT - NONRESIDENT ESTATE, TRUST OR BENEFICIARY

1. BENEFICIARIES' NAME. USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF NONRESIDENT	3. SOCIAL SECURITY NUMBER	4. PERCENT	5. SHARES MO SOURCE FIDUCIARY ADJUSTMENT	6. SHARES MO SOURCE DISTRIBUTABLE NET INCOME
a)	<input type="checkbox"/>		%		
b)	<input type="checkbox"/>		%		
c)	<input type="checkbox"/>		%		
d)	<input type="checkbox"/>		%		
Charitable Beneficiaries			%		
Fiduciary			%		
TOTALS			100%		

• Columns 1 and 4 must agree with Form MO-1041, Part 2, Columns 1 and 5.

• Enter amount from Part 5, line 3 as total of Column 5.

• Indicate whether Column 5 is ☐ Addition or ☐ Subtraction.

• The shares in Column 5 are determined by multiplying the percentages in Column 4 by the Column 5 total.

• Enter amount from Part 4, line 26 as total of Column 6. The shares in Column 6 are determined by multiplying the percentages in Column 4 by the Column 6 total.

• If Federal Schedules K-1 attached indicate mailing address other than HOME address of a nonresident, list home address of each nonresident.

PART 3 - SHARES OF MISSOURI SOURCE INCOME AND DEDUCTIONS - NONRESIDENT BENEFICIARY

BENEFICIARIES	1. DIVIDENDS	2. SHORT-TERM CAPITAL GAIN	3. LONG-TERM CAPITAL GAIN	4. OTHER TAXABLE INCOME	5. DEPRECIATION	6. OTHER (SPECIFY)
a) Schedule K-1 MO						
b) Schedule K-1 MO						
c) Schedule K-1 MO						
d) Schedule K-1 MO						

• The letters refer to the beneficiaries designated in Part 2, Column 1. Omit data for RESIDENT individuals.

• Enter amounts from Federal Schedules K-1.

• The MO lines indicate the amount of each Federal Schedule K-1 item that is from Missouri sources.

• Each beneficiary's share of Missouri Distributable Net Income (Part 2, Column 6) is allocated on the MO lines of Columns 1 to 4. The MO lines of Columns 1, 2, and 3 are determined by multiplying the beneficiary's percentage (Part 2, Column 4) by the income amounts on Part 4, lines 1, 6S, and 6L of the Missouri Column.

• A distribution made to an individual who is a nonresident beneficiary is taxable to this individual if it is Missouri source income. Missouri source income is income from the ownership or disposition of Missouri held property. Exempt federal obligations, Missouri municipal bonds, and interest from Missouri banks do not constitute Missouri source income. Interest income from the sale of Missouri held property is Missouri source income. A nonresident individual receiving \$600 or more of taxable Missouri source income is required to file a Missouri Individual Income Tax Return, (Form MO-1040), and Form MO-NRI. A copy of Part 3 (or its information) must be provided to each nonresident beneficiary to assist in preparing their Form MO-NRI, Form MO-1040.

NAME AS SHOWN ON PAGE 1

FEDERAL I.D. NUMBER

PART 4 - FEDERAL DISTRIBUTABLE NET INCOME AND MISSOURI SOURCE DISTRIBUTABLE NET INCOME

- Lines 1 through 17 (Federal Column) correspond to Federal Form 1041, lines 1 to 17.
 - Enter in Missouri Source Column the portion of each item in Federal Column that is derived from Missouri sources.
- Nonresident individuals receiving a distribution of taxable Missouri source income of \$600 or more must file a Missouri Individual Income Tax Return, (Form MO-1040), and Form MO-NRI.

INCOME

1. Dividends
2. Interest income
3. Income (or losses) from partnerships, other estates or other trusts
4. Net rental and royalty income (or loss)
5. Net business and farm income (or loss)
6. Capital gain (or loss) - 6S. Short-term
- 6L. Long-term
- Total
7. Ordinary gain (or loss)
8. Other income (state nature of income)
9. Total income (lines 1 through 8)

DEDUCTIONS

10. Interest
11. Taxes
12. Fiduciary fees
13. Charitable deduction
14. Attorney, accountant, and return preparer fees
15. Total other deductions from Federal Form 1041, line 15c (attach schedule)
16. Total (add lines 10 through 15)
17. Adjusted total income (or loss) - subtract line 16 from line 9

LINES 18 TO 25 (FEDERAL COLUMN) CORRESPOND TO FEDERAL FORM 1041, SCHEDULE B, LINES 2 TO 9

18. Adjusted tax-exempt interest
19. Net gain on Federal Form 1041, Schedule D, line 17, Column (a). (If net loss, enter zero)
20. Enter amount from Federal Form 1041, Schedule A, line 4
21. Long-term capital gain included on Federal Form 1041, Schedule A, line 1
22. Short-term capital gain included on Federal Form 1041, Schedule A, line 1
23. If the amount on Federal Form 1041, Page 1, line 6 is a capital loss, enter here as a positive figure
24. If the amount on Federal Form 1041, Page 1, line 6 is a capital gain, enter here as a negative figure
25. Federal distributable net income (combine lines 17 through 24, Federal Column)
26. Missouri source distributable net income (combine lines 17 through 24, Missouri Column)
ENTER AS TOTAL OF PART 2, COLUMN 6

FEDERAL		MISSOURI SOURCE
	1	
	2	
	3	
	4	
	5	
	6S	
	6L	
	6	
	7	
	8	
	9	
	10	
	11	
	12	
	13	
	14	
	15	
	16	
	17	
	18	
	19	
	20	
	21	
	22	
	23	
	24	
	25	
	26	

PART 5 - MODIFICATIONS TO MISSOURI SOURCE ITEMS (ATTACH EXPLANATION OF EACH ITEM)

- Specify and explain Missouri modifications that are related to items in Form MO-NRF, Part 4, Missouri Source Column.

1. ADDITIONS (specify) _____
2. SUBTRACTIONS (specify) _____
3. Missouri source fiduciary adjustment (combine lines 1 and 2) ☐ Net Addition
Enter as total of Part 2, Column 5 ☐ Net Subtraction

	1	
	2	
	3	

PART 6 - MISSOURI SOURCE FEDERAL INCOME TAX

1. Federal income tax (from Federal Form 1041, Schedule G, line 4)
2. Other federal income taxes (from Federal Form 1041, Schedule G, lines 2a, 5, and 6)
3. Total - add lines 1 and 2
4. Missouri Income Percentage - divide Form MO-NRF, Part 4, line 26 by line 25 - round to whole percent
5. Missouri Source Federal Income Tax - multiply line 3 by line 4 - enter here and on Part 1, line 6

	1	
	2	
	3	
	4	%
	5	

SECTION VI

ESTATE TAX

MO-706 — Estate Tax Return	95
MO-NRE — Nonresident Decedent - Missouri Property	97
MO-RE — Resident Decedent - Non-Missouri Property	98



MISSOURI DEPARTMENT OF REVENUE
MISSOURI ESTATE TAX RETURN
(FOR DECEDENTS DYING AFTER 1980)

FORM MO-706 (REV. 3-89)	
--------------------------------------	--

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

CHECK ONE: ☐ ORIGINAL RETURN ☐ AMENDED RETURN (Attach explanation, including copy of any federal determination and page 1 of any amended Federal Form 706.)

PART 1 DECEDENT, EXECUTOR, AND REPRESENTATIVE

DECEDENT'S FIRST NAME AND MIDDLE INITIAL	DECEDENT'S LAST NAME	DECEDENT'S SOCIAL SECURITY NO.
DOMICILE AT TIME OF DEATH	YEAR DOMICILE ESTABLISHED	DATE OF DEATH
NAME OF EXECUTOR	ADDRESS (NUMBER AND STREET INCLUDING APARTMENT NUMBER, OR RURAL ROUTE, CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE)	
NAME AND LOCATION OF COURT WHERE WILL WAS PROBATED OR ESTATE ADMINISTERED		CASE NUMBER
AUTHORIZATION TO RECEIVE CONFIDENTIAL MISSOURI ESTATE TAX INFORMATION UNDER CHAPTER 145 AND CORRESPONDENCE FROM DEPARTMENT OF REVENUE IF RETURN PREPARED BY AN ATTORNEY OR ACCOUNTANT FOR THE EXECUTOR.		
NAME OF REPRESENTATIVE	STATE	ADDRESS (NUMBER AND STREET, CITY, STATE AND ZIP CODE)
I declare that I am the attorney/accountant for the executor and prepared this return for the executor. I am qualified to practice in the state shown above.		
SIGNATURE	DATE	TELEPHONE NUMBER

PART 2 TAX COMPUTATION

1. MISSOURI ESTATE TAX If this is an original return filed within 9 months after death — • Check proper box. • Enter amount on line 1, omit lines 2 through 8. • Attach check for that amount. <input type="checkbox"/> MISSOURI RESIDENT DECEDENT WITH ALL MISSOURI PROPERTY Enter Credit for State Death Taxes from Federal Estate Tax Return Form 706, line 15 RE <input type="checkbox"/> MISSOURI RESIDENT DECEDENT WITH NON-MISSOURI PROPERTY Attach Form MO-RE and enter amount from Form MO-RE, line 9 NRE <input type="checkbox"/> NONRESIDENT DECEDENT WITH MISSOURI PROPERTY Attach Form MO-NRE and enter amount from Form MO-NRE, line 8		1		
2. Less: amount of Missouri Estate Tax previously paid	DATE OF PAYMENT	2		
3. OVERPAYMENT to be refunded (line 2 less line 1)	REFUND	3		
4. TAX DUE - (line 1 less line 2)		4		
5. Interest on payment after due date		5		
6. Addition to Tax <input type="checkbox"/> Check here if you received a federal extension of time to file Federal Form 706. Attach copy of Federal Extension Form 4768		6		
7. Addition to Tax <input type="checkbox"/> Check here if you received a federal extension of time to pay the Federal estate tax. Attach copy of Federal Extension Form 4768.		7		
8. TOTAL DUE (Total of lines 4 through 7)	AMOUNT DUE	8		

PLEASE SIGN BELOW

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

SIGNATURE OF EXECUTOR	DATE
SIGNATURE OF PREPARER OTHER THAN EXECUTOR	ADDRESS (AND ZIP CODE)
	DATE

Make check payable to — MISSOURI DEPARTMENT OF REVENUE, Mail to — P.O. Box 27, Jefferson City, MO 65105-0027

INSTRUCTIONS FOR FORM MO-706

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

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

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

4. Place for Filing. Mail all returns and payments to: Missouri Estate Tax, P.O. Box 27, Jefferson City, MO 65105-0027.

5. Payment of Tax. Section 145.511 RSMo. requires payment of the tax within 9 months after death. Section 145.551 RSMo. provides an automatic Missouri extension of time to pay if a federal extension is received subject to the applicable limitations specified in Administrative Rule 12 CSR 10-8.160.

6. Interest (line 5). Interest must be added to all tax payments made more than 9 months after death. See Sections 145.985 RSMo. and 143.731 RSMo. If interest is calculated at a rate other than the rate established

by Section 32.065, RSMo, attach explanation including copy of actual computations.

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

8. Supplemental Documents. A copy of approved Federal Form 4768 is required to verify an automatic extension. A copy of Federal Form 706, pages 1, 2, and 3, must be attached. If either Form MO-RE or MO-NRE is used copies of Federal Schedules A through K must also be attached even though they may not be required for Federal Form 706.

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

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

11. Receipts and Proof of Payment. Duplicate receipts will be mailed for each payment to the executor or personal representative of the estate.

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

1. Introduction. The Missouri Estate Tax is all of the federal credit only if all of a decedent's federal gross estate had a Missouri situs. Real estate and tangible personal property have a Missouri situs *only* if they have an *actual situs* in Missouri. Section 145.102(1) RSMo. Intangible personal property has a Missouri situs *only* if the decedent was a Missouri *resident*, domiciled in Missouri at death. Sections 145.101(3) RSMo. and 145.102(2) RSMo. It is important to determine (A) the decedent's domicile (Missouri vs. Non-Missouri), (B) the nature of the decedent's gross estate (real estate and tangible personal property vs. intangible personal property), and (C) the actual situs of the real estate and tangible personal property (Missouri vs. Non-Missouri).

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

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

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

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

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

The summary descriptions of real estate and tangible personal property should be short (e.g. "House") but must be specific as to Missouri or Non-Missouri actual situs. An explanation should be attached only if the data on the attached federal schedules are inadequate to show the nature (real, tangible, or intangible) and the actual situs of the listed property (Missouri or Non-Missouri). Note that Question C, Form MO-NRE, requires the Executor of a nonresident decedent to state whether all Missouri situs property has been listed at item 4 — doubtful items may require an explanation.

4. Resident, Nonresident, Domicile. A "*nonresident*" decedent is one who is not a "resident". A "resident" is one "domiciled" in Missouri at death (Section 145.101(2) and (3) RSMo.). Two definitions may be helpful: (a) Missouri Probate Code — Section 472.010(10) states that: "Domicile means the place in which a person has voluntarily fixed his abode, not for a mere special or temporary purpose, but with a present intention of remaining there permanently or for an indefinite time", (b) Federal Estate Tax Regulations (26 CFR) Section 20.0-1(b)(1) state that: "A person acquires a domicile in a place by living there, for even a brief period of time, with no definite present intention of later removing therefrom. Residence without the requisite intention to remain

indefinitely will not suffice to constitute domicile, nor will intention to change domicile effect such a change unless accompanied by actual removal."

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

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

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

Another state may join Missouri in claiming a decedent as a domiciliary. Section 145.201 RSMo. permits the Director of Revenue to join the other state and the executor in a compromise of the domicile issue.

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

The following examples referring to Schedules A through H, Federal Form 706, are applicable to both Residents (Form MO-RE) and Nonresidents (Form MO-NRE).

Schedule A — Real Property Owned by the Decedent. Its Missouri tax status is determined by its actual situs.

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

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

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

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



MISSOURI DEPARTMENT OF REVENUE
**NONRESIDENT DECEDENT -
MISSOURI PROPERTY**
ATTACH TO FORM MO-706

FORM
MO-NRE
(REV. 3-89)

Use this schedule ONLY IF —
• Decedent was NOT a Missouri resident — NOT legally domiciled in Missouri at death, AND
• Federal gross estate includes over \$10,000 of real estate or tangible personal property with a tax situs WITHIN Missouri.
ATTACH COPIES OF SCHEDULES A THROUGH K OF FEDERAL FORM 706

DECEDENT'S NAME

DECEDENT'S SOCIAL SECURITY NUMBER

NONRESIDENCE

A. Residence — Domicile is defined in the instructions on the back of Form MO-706.

Of what state (or country, if not U.S.) was the decedent a resident (a domiciliary) at death? _____

YES NO

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

☐ ☐

C. Have you listed below all items of real estate and tangible personal property included in federal gross estate and having an actual Missouri situs at decedent's death?

☐ ☐

D. Did the decedent within 10 years prior to death: (if Yes to any part, attach explanation)

1. Vote in a Missouri election?

☐ ☐

2. Indicate Missouri as home or residence on any government, employment, or similar form?

☐ ☐

3. File a federal income tax return Form 1040 with a Missouri address?

☐ ☐

4. Spend in Missouri a total of over 183 days in any 12 month period?

☐ ☐

5. Have a Missouri drivers license?

☐ ☐

6. File a Missouri income tax return, Form MO-1040.

☐ ☐

GROSS ESTATE

1. Enter Gross Estate from Federal Form 706, line 1

1

2. Enter total of any debts listed on federal gross estate Schedules A through I as reductions in gross estate rather than being deducted on Federal Form 706, Schedule K. Identify on attachment, including federal schedule letter and item number

2

3. TOTAL GROSS ESTATE (add line 1 and line 2)

3

MISSOURI PROPERTY

4. List each item of real estate and tangible personal property having a tax situs WITHIN Missouri.

- Check if alternate value elected on Federal Form 706, page 2, Part 3, line 1. ☐
- If elected, enter alternate (not date of death) value below.
- Do **not** reduce listed values for any debts.

FEDERAL FORM 706		*SUMMARY DESCRIPTION (Including situs of Missouri property)	FEDERAL FORM 706	
SCHEDULE	ITEM		ALTERNATE VALUE	VALUE AT DATE OF DEATH

4a. Total Date of Death Value

4b. Total Alternate Value — only if federal election

5. TOTAL MISSOURI PROPERTY IN FEDERAL GROSS ESTATE (line 4a or 4b)

5

6. MISSOURI PROPERTY PERCENTAGE (line 5 divided by line 3) (round to 3 decimal places — 98.765 or 9.877)

6

%

MISSOURI ESTATE TAX

7. Federal Credit for State Death Taxes from Federal Form 706, line 15

7

8. MISSOURI ESTATE TAX (multiply line 7 by percentage on line 6). Enter this amount at Form MO-706, line 1

8

***EXAMPLES OF ITEM 4**

FEDERAL FORM 706		*SUMMARY DESCRIPTION (Including situs of Missouri property)	FEDERAL FORM 706	
SCHEDULE	ITEM		ALTERNATE VALUE	VALUE AT DATE OF DEATH
G	3	Building — St. Louis, MO		\$72,000
G	3	(Or if federal alternative valuation elected) Building — St. Louis, MO	\$75,000	



Use this schedule **ONLY IF** —

- Decedent was a Missouri resident — legally domiciled in Missouri at death, **AND**
- Federal gross estate includes real estate or tangible personal property with a tax situs **NOT** within Missouri.

ATTACH COPIES OF SCHEDULES A THROUGH K OF FEDERAL FORM 706

DECEDENT'S SOCIAL SECURITY NUMBER

1. Enter Gross Estate from Federal Form 706, line 1
2. Enter total of any debts listed on federal gross estate Schedules A through I as reductions in gross estate rather than being deducted on Federal Form 706, Schedule K. Identify on attachment, including federal schedule letter and item number
3. TOTAL GROSS ESTATE (add line 1 and line 2)

4. List each item of real estate and tangible personal property having a tax situs **NOT** within Missouri.

- Check if alternate value elected on Federal Form 706, page 2, Part 3, line 1. ☐
- If elected, enter alternate (not date of death) value below.
- Do *not* reduce listed values for any debts.

[illegible]

4a. Total Date of Death Value

4b. Total Alternate Value - only if federal election

5. TOTAL NON-MISSOURI PROPERTY IN FEDERAL GROSS ESTATE (line 4a or 4b)

6. MISSOURI PROPERTY IN FEDERAL GROSS ESTATE (line 3 less line 5)

7. MISSOURI PROPERTY PERCENTAGE (line 6 divided by line 3) (round to 3 decimal places — 98.765 or 9.877)

8. Federal Credit for State Death Taxes from Federal Form 706, line 15

9. MISSOURI ESTATE TAX (multiply line 8 by percentage on line 7). Enter this amount at Form MO-706, line 1

FEDERAL FORM 706		*SUMMARY DESCRIPTION (Including situs of Missouri property)	FEDERAL FORM 706	
SCHEDULE	ITEM		ALTERNATE VALUE	VALUE AT DATE OF DEATH
A	1	House — Washington, D.C.		\$36,000
A	1	(Or if federal alternative valuation elected) House — Washington, D.C.	\$30,000	

SECTION VII

CORPORATION INCOME TAX

General Instructions for Preparing Corporation Income Tax Returns	101
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NOTE: See Section XI for additional forms for registration.



MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-0700

BULK RATE
U.S. POSTAGE
PAID
Jefferson City, MO
PERMIT NO. 122

Peel off the label and place in the
address area of your return. Do not
use the label if it is incorrect. ►

THIS BOOKLET CONTAINS:

Instructions
Form MO-1120
Form MO-MS
Form MO-2220

1989
MISSOURI
CORPORATION TAX
forms and instructions

NEW FOR 1989:

LINE BY LINE INSTRUCTIONS. Line by line instructions have been included for the completion of the Form MO-1120. Missouri income tax statute citations and Department of Revenue regulations references have

been added where applicable. These detailed instructions have been added to allow for clarification in preparing the 1989 Corporation Income Tax Return.


Director of Revenue

1989 MISSOURI CORPORATION TAX INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND SHOULD NOT BE CONSTRUED TO BE COMPLETE LAW.



CHILDREN'S TRUST FUND: In 1988 over 40,000 reports of child abuse and neglect, affecting over 67,000 children were made to Missouri authorities.

The Children's Trust Fund is a way for corporations to help prevent child abuse and neglect before it occurs.

Community-based programs which work to strengthen families and prevent child abuse are eligible to receive financial support from the Children's Trust Fund. This year over 140,000 children and parents are expected to benefit from programs funded by the Children's Trust Fund. For more information about the Children's Trust Fund, please write to P.O. Box 1641, Jefferson City, Missouri 65102.

Contributions can be made to this prevention effort via your 1989 tax form in either of two ways: (1) if receiving a refund, you can contribute \$2.00 or more by completing line 28 of the tax return. The amount you designate for the **Children's Trust Fund** must be deducted from the amount of overpayment on line 27; or (2) If you are not receiving a refund, you can contribute by filling in the amount of your contribution on line 28 and enclosing a **separate** check or money order in that amount. All contributions may be tax deductible on your 1990 federal income tax return. The Children's Trust Fund is a 501(c)(3) organization.

CORPORATIONS REQUIRED TO MAKE RETURNS: Every corporation, as defined in Chapter 143 RSMo, is required to file a return of income in Missouri for each year in which it is required to file a federal income tax return and has gross income within Missouri of \$100.00 or more. The tax on corporations will not apply to:

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

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

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

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

S Corporation - An S Corporation, as defined by Section 1361(a)(1) of the Internal Revenue Code, is not subject to the income tax and is not required to file Form MO-1120. S Corporations must file a Form MO-1120S if Federal Form 1120S is required to be filed and the S Corporation has (1) a shareholder that is a Missouri resident or (2) any income derived from Missouri sources.

Corporations using a federal return, other than a Federal Form 1120 or 1120A (such as Federal Forms 1120POL, 1120H, 1120F, 990T or 990C) to report taxable income, shall attach a copy of the appropriate federal form and make the computations on Form MO-1120.

MISSOURI REGISTRATION: Every corporation and S Corporation required to file a Missouri return of income must register with the Missouri Department of Revenue to receive a Missouri Tax Identification Number (MITS). To register, contact the Office of Registration and Records, P.O. Box 3300, Jefferson City, MO 65105-3300.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: A corporation must file its income tax return along with all required information on or before the fifteenth day of the fourth month following the close of its taxable year and pay any tax due thereon to the Department of Revenue. When the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if made on the next business day (Section 143.851 RSMo). Installment payments may not be made (12 CSR 10-2.705). Include the Missouri Tax Identification Number (MITS) on the check or money order.

Returns must be mailed to the Department of Revenue, P.O. Box 700, Jefferson City, MO 65105-0700.

CONSOLIDATED FEDERAL RETURN - SEPARATE MISSOURI RETURN: A corporation which participates in the filing of a consolidated federal income tax return will (if no Missouri consolidated return is filed) determine its federal taxable income as if it had filed a separate federal income tax return for the year.

The corporation must attach to its Form MO-1120 a pro forma Federal Form 1120, together with all pertinent schedules, wherein its separate federal taxable income is computed. The first four pages of the actual consolidated federal income tax return for the year must be attached. The complete consolidated federal return may be required upon an audit of the Missouri return. The corporation's federal income tax deduction will be limited to a share of Form MO-1120, page 2, Part 3, line 7 determined by the ratio that its federal taxable income bears to the total federal taxable income of the profit corporations. For further clarification see Department of Revenue Regulation 12 CSR 10-2.090.

DECLARATION OF ESTIMATED TAX: Every corporation subject to income tax in this state must make a declaration of its estimated tax for the taxable year, on Form MO-1120ES, if its Missouri estimated tax can reasonably be expected to be at least \$250.00 (Section 143.521 RSMo).

If an affiliated group of corporations files a Missouri consolidated income tax return for the taxable year, its Missouri estimated tax payments may be combined on Form MO-1120 (12 CSR 10-2.045 (39)).

A corporation may amend its declaration on Form MO-1120ES.

Declaration of estimated tax payments must be mailed to the Department of Revenue, P.O. Box 3020, Jefferson City, MO 65105-3020.

SIGN THE RETURN: A corporation income tax return is not considered valid unless it is signed by an officer of the corporation.

AUTHORIZATION/NON-AUTHORIZATION: If the corporation authorizes the director of revenue or his delegate to release information pertaining to this return and attachments to the preparer, indicate by checking the appropriate box at the bottom of the tax return.

CREDITS AGAINST CORPORATE INCOME TAX: These tax credits will be applied against corporation income tax liability in the following order: (1) Neighborhood Assistance Credit, (2) New or Expanded Business Facility Credit, (3) Development Reserve Credit, (4) Enterprise Zone Credit.

EXTENSION OF TIME TO FILE AND PAY: If a corporation has been granted an extension of time to file its federal income tax return, the time for filing the Missouri income tax return is automatically extended for a similar period of time. A copy of the Federal Extension Form 7004 must be attached to the Form MO-1120 when filed.

If a corporation has been granted an extension of time to pay its federal income tax, the time for paying the Missouri income tax is automatically extended for a similar period of time. A copy of the federal extension must be attached to the Form MO-1120 when filed.

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

If a corporation files a Form MO-60, it should attach a copy of the federal extension. A copy of the Form MO-60 must be attached to the Form MO-1120 when filed.

FILING AMENDED RETURNS: A corporation must file a Missouri Amended Corporation Income Tax Return (Form MO-1120X) within ninety days of filing an amended federal income tax return. The corporation must also file a Form MO-1120X within ninety days after the final determination of changes made by the Internal Revenue Service (12 CSR 10-2.105 and Section 143.601 RSMo). Attach a copy of the amended federal return with applicable schedules or, if the federal return was not amended, explain why the corporation is amending the Missouri return and accompany the explanation with applicable schedules.

LINE INSTRUCTIONS FOR FORM MO-1120

FORM MO-1120, PAGE 1 LINE-BY-LINE INSTRUCTIONS

At the top of the return, check the appropriate box to indicate a calendar year or fiscal year. For a fiscal year or short year fill in the blanks indicating the beginning and ending dates of the tax period. The corporation's accounting period and method for Missouri income tax purposes must be the same as for federal income tax purposes (12 CSR 10-2.035 and Sections 143.271 and 143.281 RSMo).

A. Consolidated MO Return - Check this box if filing a consolidated Missouri return. In order to file a consolidated Missouri return the corporation must be part of a consolidated federal return and fifty percent or more of its income (for the first Consolidated Missouri Return) must be derived from sources within Missouri (12 CSR 10-2.045 and Section 143.431 RSMo).

B. Consolidated Fed/Separate MO Return - Check this box if filing a consolidated federal return and a separate Missouri return. The following information must be included with the Form MO-1120: (1) proforma Federal Form 1120 plus schedules, (2) consolidated Federal Form 1120, (3) consolidated Schedule J, and (4) income statement showing separate income of all corporations included in the consolidated group.

C. Final Return - Check this box if the corporation ceased doing business during the tax period for which this return is being filed.

D. Name, Address, FEIN Change - Check this box if the corporation's name, address, or Federal Employer Identification Number has changed since filing the previous Missouri Corporation Income Tax Return.

NAME - ADDRESS LABEL: The pre-addressed label has been provided for the corporation's convenience and to ensure accurate processing. Please ensure that all information is correct before attaching to the return. The label should be placed in the space provided on the form. If any information on the label is incorrect, the corporation's name and address should be typed or printed in the space provided. The corporation's Missouri Tax Identification Number (MITS), Missouri Incorporation Number (Charter or Certification of Authority Number), and Federal Employer Identification Number (FEIN), must be entered in the spaces provided. Failure to include the MITS number will delay the processing of the return. If a consolidated federal return is filed, the parent's name and FEIN must be entered in the spaces provided.

INCOME AND DEDUCTIONS

LINE 1 - FEDERAL TAXABLE INCOME

Enter the total amount of federal taxable income (but not less than zero) from Federal Form 1120, line 30 or Federal Form 1120A, line 26. The line numbers for federal taxable income will differ on other federal forms (1120POL, 1120H, 1120F, 990T, and 990C) required to be filed. By federal definition, federal taxable income cannot be less than zero. Therefore, per Section 143.431 RSMo, line 1 cannot be less than zero.

LINE 2 - MISSOURI CORPORATION INCOME TAX DEDUCTED IN DETERMINING FEDERAL TAXABLE INCOME

Enter the amount of Missouri corporation income tax deducted in determining federal taxable income (Section 143.141(1) RSMo). Do not include St. Louis or Kansas City earnings taxes.

LINE 3 - CORPORATION INCOME TAX OF OTHER STATES DEDUCTED IN DETERMINING FEDERAL TAXABLE INCOME

Enter the total amount of corporation income taxes from other states, their subdivisions, and the District of Columbia deducted in determining federal taxable income (12 CSR 10-2.160 and Section 143.141(2) RSMo).

LINE 4 - MISSOURI MODIFICATIONS - ADDITIONS

Enter the net amount from page 2, Part 1, line 5. See instructions for completing Part 1.

LINE 5 - TOTAL ADDITIONS

Enter the total of lines 2, 3, and 4.

LINE 6 - MISSOURI MODIFICATIONS - SUBTRACTIONS

Enter the net amount from page 2, Part 2, line 8. See instructions for completing Part 2.

LINE 7 - NET CORPORATION DIVIDENDS

Enter the amount of net corporation dividends allowed as a deduction as instructed on line 7 (Section 143.431(2) RSMo).

LINE 8 - TOTAL SUBTRACTIONS

Enter the total of lines 6 and 7.

LINE 9 - BALANCE

Enter the total of lines 1 and 5 less line 8.

LINE 10 - FEDERAL INCOME TAX - CURRENT YEAR

Enter the amount from page 2, Part 3, line 7. Consolidated federal/separate Missouri filers must compute the federal income tax deduction per 12 CSR 10-2.090. See instructions for completing Part 3.

LINE 11 - MISSOURI TAXABLE INCOME - ALL SOURCES

Enter the total of line 9 less line 10.

LINE 12 - MISSOURI TAXABLE INCOME

If taxable income is 100% from Missouri sources, enter the amount from line 11. If taxable income is not 100% from Missouri sources, complete Form MO-MS. Enter the apportionment method number used (such as apportionment election 1, 2, 3, 4, 5, 6, or 7) and the percentage (rounded to three digits to the right of the decimal point such as 12.345%), in the boxes provided. These boxes must be completed even if Missouri taxable income is zero. Enter on line 12 the amount from Form MO-MS, Part 1, line 7.

LINE 13 - ENTERPRISE ZONE INCOME MODIFICATION

Enter the amount of modification as approved by the Missouri Department of Economic Development.

LINE 14 - MISSOURI TAXABLE INCOME

Enter the total of line 12 less line 13.

TAX

LINE 15 - MISSOURI TAX

Enter the amount of line 14 times 5%. Missouri tax is 5% of the Missouri taxable income (Section 143.071 RSMo). Missouri tax cannot be prorated or annualized.

CREDITS AND PAYMENTS

LINE 16 - NEIGHBORHOOD ASSISTANCE CREDIT

Enter the amount of credit as approved by the Missouri Department of Economic Development.

If you contributed cash or provided qualified services or assistance to a not-for-profit organization that administers an approved neighborhood assistance project, you may be eligible to claim this credit. For more information, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 17 - NEW OR EXPANDED BUSINESS FACILITY CREDIT

Enter the amount of credit as approved by the Missouri Department of Economic Development. If you are a manufacturer, wholesale distributor, mining or warehouse operator or office tenant, you may be eligible to claim this credit provided you established a new facility or expanded an existing facility and created new jobs and new

investments. For more information, forms, and approval to claim such credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 18 - DEVELOPMENT RESERVE CREDIT

Enter the amount of credit as approved by the Missouri Department of Economic Development. If you have made a contribution of money or land to the Development and Reserve Fund, you may be entitled to this credit. For more information, forms, and approval to claim such credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 19 - ENTERPRISE ZONE CREDIT

Enter the amount of credit as approved by the Missouri Department of Economic Development. You may be eligible for this tax credit if you established a new facility or expanded an existing facility in an Enterprise Zone and created new jobs and new investments. For more information, forms, and approval to claim such credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

Taxpayers eligible for tax refunds, as authorized in Section 135.245 RSMo, must be certified by the Department of Economic Development as having operated a "new business facility" during the taxpayer's third tax period in order to claim the first year's refund. In order to claim the second year refund, the taxpayer must be certified by the Department of Economic Development as having operated a "new business facility" during the taxpayer's fourth tax period. Taxpayers eligible to receive a refund must claim the credit on Form MO-1120, line 19. For further information concerning claims for refunds, contact the Department of Revenue.

LINE 20 - WOOD ENERGY CREDIT

Enter the amount of credit as approved by the Missouri Division of Energy. Any Missouri business may be eligible for a tax credit for producing improved wood energy products from Missouri timber product (waste) residue. For more information or forms, contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (314) 751-5953.

LINE 21 - SEED CAPITAL CREDIT

Enter the amount of credit as approved by the Missouri Department of Economic Development. You may be eligible for this credit if you made a cash contribution to a qualified fund established cooperatively by the Missouri Corporation of Science and Technology or any of the State's innovation centers to provide "seed" capital to potentially viable businesses. For more information, forms, and approval to claim such credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

LINE 22 - AGRICULTURAL UNEMPLOYED PERSON

Enter the amount of credit as approved by the Missouri Division of Employment Security. If you have hired any agricultural unemployed persons as certified by the Missouri Division of Employment Security, you may be eligible for a tax credit. For more information, please contact your local Employment Security Office or Job Service Office or the Division of Employment Security, P.O. Box 59, Jefferson City, MO 65104-0059, or call (314) 751-2169.

LINE 23 - TOTAL CREDITS

Enter the total of lines 16 through 22.

LINE 24 - ESTIMATED TAX PAYMENT(S)

Enter the total 1989 estimated tax payment(s) made on Form MO-1120ES. Also include any approved overpayment credited from 1988.

LINE 25 - PAYMENTS ON FORM MO-60

Enter the total payment(s) made on Form MO-60. The beginning and ending dates of the Form MO-60 and Form MO-1120 must be the same. A copy of the Form MO-60 must be attached to the Form MO-1120.

REFUND OR TAX DUE**LINE 26 - TOTAL PAYMENTS**

Enter the total of lines 24 and 25.

LINE 27 - OVERPAYMENT

Enter the total of lines 23 and 26 less line 15.

LINE 28 - AMOUNT REMITTED OR AMOUNT OF OVERPAYMENT TO BE CONTRIBUTED TO THE CHILDREN'S TRUST FUND FOR PREVENTION OF CHILD ABUSE.

Enter the amount of overpayment or the amount remitted in addition to the balance due, paid by separate check, to be contributed to the Children's Trust Fund for prevention of child abuse. The amount contributed must be \$2.00 or more.

For more information about the Children's Trust Fund, refer to the general instructions for Form MO-1120 or write to: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641.

LINE 29 - CREDIT TO ESTIMATED TAX

Enter the amount of overpayment to be credited to the corporation's estimated tax account for next year.

LINE 30 - REFUND

Enter the total of line 27 less lines 28 and 29. This is the amount to be refunded. No refund of less than \$1.00 will be made. If there is any other liability owed the state of Missouri, the income tax refund may be applied to that liability (Sections 143.781, 143.782, 143.783, and 143.784 RSMo). The corporation will be notified if any debts are offset with the refund.

LINE 31 - TAX DUE

Enter the total of line 15 less lines 23 and 26.

LINE 32 - UNDERPAYMENT OF ESTIMATED TAX

Enter the addition to tax for underpayment of estimated tax from Form MO-2220, line 27. If the total payment and credit amount on line 24 is less than 90% of the amount on line 15, or if the estimated tax payments were not paid in full or timely, an addition to tax for failure to pay enough estimated taxes may be owed. However, the corporation may be able to meet one of the exceptions explained on Form MO-2220. Attach a completed Form MO-2220. If there is an overpayment on line 27, the Department of Revenue will reduce the overpayment by the addition to tax amount (12 CSR 10-2.067 and Section 143.761 RSMo).

LINE 33 - INTEREST

Enter the amount of interest computed. Simple interest will be charged on all delinquent taxes from the due date of the return until the payment is received. The simple interest rate, effective January 1, 1990, will be 12% per annum (Section 32.065 RSMo).

LINE 34 - ADDITION TO TAX

Enter the amount of addition to tax computed. If the return is not filed by the due date, including extensions of time to file, an addition to tax of 5% per month (not to exceed 25% in the aggregate) will be charged during the period of such failure (12 CSR 10-2.055 and Section 143.741 RSMo).

If the tax due is not paid, unless an extension of time to pay has been granted, an addition to tax of 5% will be 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% and (b) the balance of the total due is paid on or before the due date of the return, including extensions of time (12 CSR 10-2.060 and Section 143.751 RSMo).

LINE 35 - TOTAL DUE

Enter the total of lines 31 through 34. Attach a check or money order for the amount due. Include the corporation's Missouri Tax Identification Number (MITS) on the check or money order.

FORM MO-1120, PAGE 2
LINE-BY-LINE INSTRUCTIONS

MISSOURI MODIFICATIONS (ADDITIONS/SUBTRACTIONS)

Modifications are allowed per Sections 143.121, 143.141, and 143.143 RSMo only. Any modifications taken not related to these sections will be disallowed. A detailed explanation of any modification must be attached to the return. Failure to attach such explanation will delay the processing of the return.

PART 1 - MISSOURI MODIFICATIONS - ADDITIONS

LINE 1 - STATE AND LOCAL BOND INTEREST (EXCEPT MISSOURI)

Enter all interest from state and local bonds, excluding Missouri (Section 143.121(2)(b) RSMo).

LINE 2 - LESS: RELATED EXPENSES (OMIT IF LESS THAN \$500.00)

Enter the amount of expenses associated with the state and local bond interest shown on line 1. The expenses must exceed \$500.00. Refer to Section 143.121(2)(b) RSMo for further explanation.

LINE 3 - NET AMOUNT

Enter the net amount of line 1 less line 2.

LINE 4 - FIDUCIARY AND PARTNERSHIP ADJUSTMENT (FROM MISSOURI FORMS MO-1041 AND MO-1065)

Enter the amount of fiduciary and partnership adjustment as shown on Form MO-1041, line 7 and Form MO-1065, line 15 (Section 143.121(4) and (5) RSMo). A copy of page 1, Forms MO-1041 and MO-1065, must be attached to the Form MO-1120.

LINE 5 - TOTAL

Add lines 3 and 4. Enter the amount on line 5 and on Form MO-1120, page 1, line 4.

PART 2 - MISSOURI MODIFICATIONS - SUBTRACTIONS

LINE 1 - INTEREST AND DIVIDENDS FROM EXEMPT FEDERAL OBLIGATIONS (MUST ATTACH SCHEDULE)

Enter the amount of interest and dividends from federal obligations to the extent they are exempt from Missouri income tax, but subject to federal tax (12 CSR 10-2.150 and Section 143.121(3)(a) RSMo). A detailed list showing the type of obligation and the amount must be attached to Form MO-1120. Any obligations issued pursuant to provisions of an Act of Congress of the United States known as the Farm Credit Act of 1971 are tax exempt. Obligations issued by the following United States Government agencies are tax exempt: Banks for Cooperatives, Federal Intermediate Credit Banks, Federal Land Banks, Federal Home Loan Banks, United States Postal Service, Federal Housing Administration Debentures, Public Housing Notes and Bonds, General Services Administration, Small Business Administration, Tennessee Valley Authority, Student Loan Marketing Association, Treasury Bills and Bonds, United States Individual Retirement Bonds, United States Series E Bonds and Treasury Notes of Series H.

LINE 2 - LESS: RELATED EXPENSES (OMIT IF LESS THAN \$500.00)

Enter the amount of interest on indebtedness and expenses associated with the production of interest and dividend income on federal obligations shown on line 1. The expenses must exceed \$500.00. Refer to Section 143.121(3)(a) RSMo for further explanation.

LINE 3 - NET AMOUNT

Enter the net amount of line 1 less line 2.

LINE 4 - REDUCTION IN GAIN DUE TO BASIS DIFFERENCE

Enter the amount of reduction in gain due to basis difference. If a taxpayer's federal taxable income, prior to January 1, 1973, included any gain from a sale or other disposition of property which had a higher adjusted basis to the taxpayer for Missouri income tax purposes than

for federal income tax purposes, then a modification must be made to adjust for the difference in basis (12 CSR 10-2.020 and Section 143.121(3)(b) RSMo).

LINE 5 - PREVIOUSLY TAXED INCOME

Enter the amount of any income or gain included in federal taxable income to the extent it was properly reported as income or gain on a prior Missouri Corporation Income Tax Return filed under the Missouri laws in effect prior to January 1, 1973 (12 CSR 10-2.025 and Section 143.121(3)(c) RSMo).

LINE 6 - AMOUNT OF ANY INCOME TAX REFUND INCLUDED IN FEDERAL TAXABLE INCOME

Enter the amount of any state income tax refund for a prior year which was included in the federal taxable income for the current year (Section 143.121(3)(e) RSMo).

LINE 7 - FIDUCIARY AND PARTNERSHIP ADJUSTMENT (FROM MISSOURI FORMS MO-1041 AND MO-1065)

Enter the amount of fiduciary and partnership adjustment as shown on Form MO-1041, line 5 and Form MO-1065, line 16 (Section 143.121(4) and (5) RSMo). A copy of page 1, Forms MO-1041 and MO-1065 must be attached to the Form MO-1120.

LINE 8 - TOTAL

Add lines 3 through 7. Enter the amount on line 8 and on Form MO-1120, page 1, line 6.

PART 3 - FEDERAL INCOME TAX - CURRENT YEAR

Corporations which file a consolidated federal return and a separate Missouri return should see the general instructions for further explanation.

Enter the amounts of federal income tax on lines 1 through 7. The instructions for entering the federal income tax are found on each line number. The line numbers will differ on other federal forms (1120POL, 1120H, 1120F, 990T, and 990C) required to be filed.

If filing a consolidated federal and a separate Missouri return, the federal income tax deduction must be computed as follows: the consolidated federal income tax (consolidated Federal Form 1120, Schedule J, line 10 plus 4a) will be multiplied by a fraction. The numerator of this fraction will be the separate company's federal taxable income. The denominator of this fraction will be the total of the federal taxable income of each member of the consolidated group. Members that incurred a loss must not be included in the denominator. Refer to Department of Revenue Regulation 12 CSR 10-2.090 for further explanation. Attach computations and supporting documents along with an income statement or a summary of profit companies.

PART 4 - COMPLETE THIS PART USING THE FORM MO-MS

Refer to the apportionment election used and check appropriate box. Enter on Part 4, lines 1 through 9 the amounts from Form MO-MS that apply to the three factor apportionment or single factor apportionment. Do not complete this part if apportionment method three, four, five, six, or seven is used but attach a detailed explanation showing the computations. If apportionment method seven is used, a letter of approval from the Missouri Department of Revenue must be attached.

PART 5 - SUBSIDIARIES INCLUDED IN THE FILING OF THIS RETURN

Enter the name of the subsidiaries, Federal Employer Identification Numbers (FEIN), and Missouri Tax Identification Numbers (MITS) if filing a consolidated Missouri return. If more than three subsidiaries are included, a separate list must be attached.

AUTHORIZATION/NON-AUTHORIZATION

Check the box for authorization of release of confidential information. This authorizes the Director of Revenue or his delegate to discuss this return and attachments with the preparer whose signature appears on the Form MO-1120. If the non-authorization box is checked or if no box is checked, the Department of Revenue can only discuss this return with an officer of the corporation. Refer to Section 32.057(1) RSMo.

SIGNATURE

The Missouri Department of Revenue requires the return to be signed by an officer of the corporation. Enter the date signed, the title of the person whose signature is affixed, and the corporation's telephone number. Lines are provided for the preparer's signature (other than taxpayer), address, Federal Employer Identification Number (FEIN), and date.

CHECK THE FOLLOWING BEFORE MAILING

1. Did you use the label provided on the front of the booklet?
2. If you did not use the label, is your business name, address, and tax identification numbers correctly shown on the return?
3. Is your taxable year shown on the return?
4. Have you verified all math calculations?
5. If a balance due is shown, did you attach your check or money order?
6. Is the amount shown on line 28 the correct amount to be contributed to the Children's Trust Fund?
7. Did you receive an extension of time to file your return? If so, have you attached a copy of the extension?
8. Have you attached a copy of the federal form and supporting schedules?
9. Have you signed the return?
10. Have you addressed your envelope to the proper address?



MISSOURI DEPARTMENT OF REVENUE
CORPORATION INCOME TAX RETURN

1989
FORM
MO-1120

DLN

<input type="checkbox"/> CALENDAR YEAR JANUARY 1 - DECEMBER 31, 1989 OR <input type="checkbox"/> FISCAL YEAR BEGINNING		1989, ENDING		19	
<input type="checkbox"/> A. CONSOLIDATED MO. RETURN		<input type="checkbox"/> B. CONSOLIDATED FED/SEPARATE MO RETURN		<input type="checkbox"/> C. FINAL RETURN	<input type="checkbox"/> D. NAME, ADDRESS, FEIN CHANGE
BUSINESS NAME		MO I.D. NUMBER (MITS)		DOR USE ONLY	
CORPORATION NAME		MO INCORPORATED NUMBER		FEDERAL I.D. NUMBER	
NUMBER AND STREET		PLACE LABEL IN BLOCK			
CITY OR TOWN, STATE, ZIP CODE		NAME OF PARENT ON FED. CONSOLIDATED RETURN			
		PARENT FEIN			

NOTE: ATTACH COPY OF FEDERAL 1120, PAGES 1-4, OR FEDERAL 1120A. ATTACH ALL MISSOURI FORMS.

INCOME AND DEDUCTIONS

1. FEDERAL TAXABLE INCOME (not less than 0) from Federal Form 1120, line 30 or from Federal Form 1120A, line 26	▶	1	
2. Missouri corporation income tax deducted in determining federal taxable income	▶	2	
3. Corporation income tax of other states, their subdivisions and District of Columbia deducted in determining federal taxable income	▶	3	
4. Missouri Modifications - Additions (complete Part 1)	▶	4	
5. Total Additions - add lines 2, 3, and 4	▶	5	
6. Missouri Modifications - Subtractions (complete Part 2)	▶	6	
7. Net Corporation Dividends (from Federal Form 1120, Schedule C, total of lines 1a through 8a plus 10a through 13a less lines 9c through 12c)	▶	7	
8. Total Subtractions - add lines 6 and 7	▶	8	
9. BALANCE - line 1 plus line 5 less line 8	▶	9	
10. FEDERAL INCOME TAX - CURRENT YEAR (complete Part 3)	▶	10	
11. MISSOURI TAXABLE INCOME - ALL SOURCES - line 9 less line 10	▶	11	
12. MISSOURI TAXABLE INCOME - if all Missouri income, repeat line 11, if not all Missouri income, enter number of apportionment method used from Form MO-MS ▶ <input type="text"/> the % ▶ <input type="text"/> and the amount from Form MO-MS, Part 1, line 7	▶	12	
13. ENTERPRISE ZONE INCOME MODIFICATION	▶	13	
14. MISSOURI TAXABLE INCOME - line 12 less line 13	▶	14	

TAX

15. MISSOURI TAX - 5% of line 14	▶	15	
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CREDITS AND PAYMENTS

16. Neighborhood Assistance Credit	▶	16	
17. New or Expanded Business Facility Credit	▶	17	
18. Development Reserve Credit	▶	18	
19. Enterprise Zone Credit	▶	19	
20. Wood Energy Credit	▶	20	
21. Seed Capital Credit	▶	21	
22. Agricultural Unemployed Person Credit	▶	22	
23. Total Credits - add lines 16 through 22	▶	23	
24. 1989 estimated tax payments (include overpayments from 1988 allowed as a credit)	▶	24	
25. Payments on Form MO-60	▶	25	
26. Total Payments - add lines 24 and 25	▶	26	

REFUND OR TAX DUE

27. OVERPAYMENT - line 23 plus line 26 less line 15	▶	27	
28. Amount remitted or amount of overpayment to be contributed to the Children's Trust Fund for prevention of child abuse	▶	28	
29. Overpayment to be credited to 1990 Estimated Tax	▶	29	
30. Overpayment to be refunded - line 27 less lines 28 and 29	▶	30	
31. TAX DUE - line 15 less the total of lines 23 and 26	▶	31	
32. Underpayment of Estimated Tax (attach Form MO-2220)	▶	32	
33. Interest	▶	33	
34. Addition to Tax (for late filing or late payment)	▶	34	
35. TOTAL DUE - add lines 31 through 34	▶	35	

DOR USE ONLY

BUSINESS NAME	MO I.D. NUMBER (MITS)	FEDERAL I.D. NUMBER

PART 1 - MISSOURI MODIFICATIONS - ADDITIONS

1. State and local bond interest (except Missouri)	1	
2. Less: Related expenses (omit if less than \$500)	2	
3. Net - subtract line 2 from line 1	3	
4. Partnership and Fiduciary adjustment (from Forms MO-1041, line 7 or MO-1065, line 15)	4	
5. Total - Add lines 3 and 4. Enter here and on page 1, line 4	5	

PART 2 - MISSOURI MODIFICATIONS - SUBTRACTIONS

1. Interest from exempt federal obligations (must attach schedule)	1	
2. Less: Related expenses (omit if less than \$500)	2	
3. Net - subtract line 2 from line 1	3	
4. Reduction in gain due to basis difference	4	
5. Previously taxed income	5	
6. Amount of any state income tax refund included in federal taxable income	6	
7. Partnership and Fiduciary adjustment (from Forms MO-1041, line 5 or MO-1065, line 16)	7	
8. Total - Add lines 3 through 7. Enter here and on page 1, line 6	8	

PART 3 - FEDERAL INCOME TAX - CURRENT YEAR

Corporations which file a consolidated federal return and separate Missouri return - see instructions.

1. Federal tax (from Federal Form 1120, Schedule J, line 6 or 1120A, Part 1, line 4)	1	
2. Foreign tax credit (from Federal Form 1120, Schedule J, line 4 (a))	2	
3. Personal holding company tax (from Federal Form 1120, Schedule J, line 7)	3	
4. Recapture taxes (from Federal Form 1120, Schedule J, line 8 or 1120A, Part 1, line 5)	4	
5. Alternative minimum tax (from Federal Form 1120, Schedule J, line 9a or 1120A, Part 1, line 6)	5	
6. Environmental tax (from Federal Form 1120, Schedule J, line 9b)	6	
7. Federal income tax - add lines 1 through 6. Enter here and on page 1, line 10	7	

PART 4 - COMPLETE THIS PART USING THE FORM MO-MS

Refer to the apportionment method used and check appropriate box.

1. Federal net operating loss deduction (from Part 1, line 3)	1	
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> THREE FACTOR APPORTIONMENT <input type="checkbox"/> </div> <div style="width: 45%;"> SINGLE FACTOR APPORTIONMENT <input type="checkbox"/> </div> </div>		
2. Total Missouri property values (from Part 4, line 1a)	2	
3. Total everywhere property values (from Part 4, line 1b)	3	
4. Total Missouri wages/salaries (from Part 4, line 2a)	4	
5. Total everywhere wages/salaries (from Part 4, line 2b)	5	
6. Total Missouri sales (from Part 4, line 3a)	6	
7. Total everywhere sales (from Part 4, line 3b)	7	
8. Nonbusiness Income - All Sources (from Part 4, line 6)	8	
9. Nonbusiness Income - Missouri Sources (from Part 4, line 9)	9	

PART 5 - SUBSIDIARIES INCLUDED IN THE FILING OF THIS RETURN. Attach separate sheet for additional subsidiaries.

(a) NAME OF SUBSIDIARY	(b) FEDERAL ID NUMBER	(c) MISSOURI ID NUMBER (MITS)
1		
2		
3		

AUTHORIZATION/NON-AUTHORIZATION
☐ I AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER

☐ I DO NOT AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER
SIGNATURE - PLEASE SIGN BELOW

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 in Chapter 143 RSMo., a penalty of up to \$500.00 shall be imposed on any corporation which files a frivolous return.

SIGNATURE	DATE	PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)	DATE	DOR USE ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> U <input type="checkbox"/> F
TITLE	PHONE NUMBER	PREPARER'S ADDRESS AND ZIP CODE	FEIN	

MAKE CHECK OR MONEY ORDER PAYABLE TO "DEPARTMENT OF REVENUE". INCLUDE YOUR MISSOURI TAX IDENTIFICATION NUMBER ON YOUR CHECK. MAIL TO: P.O. BOX 700, JEFFERSON CITY, MISSOURI 65105-0700.

INSTRUCTIONS FOR FORM MO-MS

Missouri Single Factor and Multistate Three Factor Apportionment PART 4 ON FORM MO-1120, PAGE 2 MUST BE COMPLETED AFTER COMPLETING FORM MO-MS

A. MISSOURI SINGLE FACTOR: Complete Part 3, lines 1 through 7 and complete Parts 2 and 1, in that order.

1. DETERMINATION OF SINGLE FACTOR APPORTIONMENT FRACTION. Section 143.451 RSMo provides that the numerator of the single factor apportionment fraction is one-half the gross receipts from sales transacted partly within and partly without the state, *plus* the gross receipts from sales transacted wholly within this state.

The denominator is the gross receipts from all sales. Where sales do not accurately reflect the volume of business, substitute "gross receipts from business" for "gross receipts from sales" in determining both the numerator and denominator. This fraction is determined by using Form MO-MS, Part 2, lines 1 through 7.

2. DETERMINATION OF MISSOURI SOURCE INCOME. Taxpayers electing to use the single factor apportionment method shall allocate capital gains, rents, royalties, and interest where the underlying activity producing the income was unrelated to the taxpayer's Missouri line of business. The Missouri Supreme Court has also sanctioned direct allocation where the payor did not conduct business in Missouri. This is achieved by using Part 3, lines 1 through 7. The amount on Part 3, line 7 must then be transferred to Part 2, line 9 to determine apportionable income.

B. MULTISTATE THREE FACTOR: Complete Parts 3, 4, and 1 in that order, but first read the following:

1. APPLICATION OF MULTISTATE TAX COMPACT: A taxpayer must have income from business activity taxable by this state and at least one other state, to allocate and apportion income. Income from business activity includes business and nonbusiness income. The taxpayer's income will be allocated and apportioned in accordance with the Multistate Tax Compact. The first step is to determine which portion of the taxpayer's entire net income constitutes "business income" and which portion constitutes "nonbusiness income". The various items of nonbusiness income are directly allocated to specific states. The business income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll, and sales apportionment factors. If one or more of the three factors does not exist (that is, there is no denominator) determine the apportionment factor by dividing by the number of factors used. The sum of the items of nonbusiness income directly allocated to this state, plus the amount of business income attributable to this state by the apportionment formula constitutes the amount of the taxpayer's partial Missouri taxable income.

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

3. TAXABLE IN ANOTHER STATE: A taxpayer is "taxable in another state" if it meets either one of two tests: (a) if by reason of business activity in another state the taxpayer is subject to one of the types of taxes specified, namely: a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has jurisdiction to subject the taxpayer to a net income tax, regardless of whether or not that state imposes such a tax on the taxpayer. The first test is applicable only if a taxpayer carries on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee

for qualification, organization, or for the privilege of doing business in that state, but (a) does not actually engage in business activities in that state, or (b) does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation's activities within such state, the taxpayer is not "taxable" in another state. The second test applies if the taxpayer's business activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and Statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 86-272, 15 U.S.C.A. §§ 381-385.

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

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

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

5. PAYROLL FACTOR: The payroll factor includes only compensation which is attributable to the business income subject to apportionment. The compensation of any employee whose activities are connected primarily with nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year. Accordingly, compensation paid to employees whose services are performed entirely in a state where the taxpayer is exempt from taxation, for example, by Public Law 86-272, are included in the denominator of the payroll factor. The numerator of the payroll factor is the total amount paid in this state during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, are met: (a) the employee's service is performed entirely within this state; (b) the employee's service is performed both within and without this state, but the service within this state (the word "incidental" means

any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) if the employee's services are performed both within and without this state, the employee's compensation will be attributed to this state: (1) if the employee's base of operations is in this state; or (2) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in this state; or (3) if the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed but the employee's residence is in this state. The term "base of operation" is the place of more or less permanent nature from which the employee starts his work and to which he customarily returns in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

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

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

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

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

Sales other than sales of tangible personal property are in this state if: (a) the income-producing activity is performed in this state; or (b) the income-producing activity is performed both within and without this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.

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

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

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

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

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

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

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

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

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



MISSOURI DEPARTMENT OF REVENUE
**CORPORATION ALLOCATION AND
APPORTIONMENT OF INCOME**

1989
FORM
MO-MS

DLN

☐ CALENDAR YEAR JANUARY 1 - DECEMBER 31, 1989, OR ☐ FISCAL YEAR BEGINNING 1989, ENDING 19

DO NOT USE THIS FORM IF ALL INCOME IS FROM MISSOURI SOURCES.

BUSINESS NAME	MO I.D. NUMBER (MITS)	FEDERAL I.D. NUMBER
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APPORTIONMENT ELECTION

- Missouri Statutes provide seven methods of determining Missouri taxable income from Missouri sources. Check only ONE of the seven boxes and enter the method number on Form MO-1120, page 1, line 12.
- ☐ Method One - MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT - Multistate Tax Compact - Section 32.200 RSMo - Complete Parts 3, 4, and 1.
- ☐ Method Two - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451-2(2) RSMo. Complete Parts 3, 2, and 1.
- Special Methods Number 3 to 7 - Attach Detailed Explanation*
- ☐ Three - Passenger Transportation - Section 143.451(3) RSMo ☐ Six - Telephone and Telegraph - Section 143.451(6) RSMo
- ☐ Four - Railroad - Section 143.451(4) RSMo ☐ Seven - Other Approved Method - Section 143.461(2) RSMo
- ☐ Five - Interstate Bridge - Section 143.451(5) RSMo Letter of Approval must be attached.
- *Round percentages on this form to three digits to the right of the decimal point such as 12.345%.

PART 1 - MISSOURI TAXABLE INCOME - MISSOURI SOURCES

1. Missouri Taxable Income - All Sources (from Form MO-1120, line 11)	1		
2. Federal Income Tax - Current Year (from Form MO-1120, line 10)	2		
3. Federal Net Operating Loss Deductions (from Federal Form 1120, line 29a; Federal Form 1120A, line 25a; enter here and on Form MO-1120, Part 4, line 1)	3		
4. Partial Missouri Taxable Income - All Sources - add lines 1, 2, and 3	4		
5. Partial Missouri Taxable Income - Missouri Sources (from Part 2, line 11 or Part 4, line 10 or Explanation attached)	5		
6. Missouri Income Percentage - divide line 5 by line 4 (enter here and on Form MO-1120, line 12)	6		%
7. MISSOURI TAXABLE INCOME-MISSOURI SOURCES-multiply line 1 by line 6 (enter here and on Form MO-1120, line 12)	7		

PART 2 - SINGLE FACTOR APPORTIONMENT FRACTION

- In determining income from Missouri sources in cases where sales do not express the volume of business, enter on line 1 the amount of business transacted wholly in Missouri and enter on line 2 the amount of business transacted partly in Missouri and partly outside Missouri. Attach an explanation reconciling line 4 with specific data on Federal Form 1120.

	TOTAL		MISSOURI
1. Amount of sales wholly in Missouri (enter here and on Form MO-1120, Part 4, line 2)		1	
2. Amount partly within and partly without Missouri (enter here and on Form MO-1120, Part 4, line 3)	2		
3. Amount of sales wholly without Missouri (enter here and on Form MO-1120, Part 4, line 4)	3		
4. Total amount - All Sources - add lines 1, 2, and 3	4		
5. One-half of line 2		5	
6. Total amount Missouri - add lines 1 and 5		6	
7. Missouri Single Factor Apportionment Fraction - divide line 6 by line 4		7	%
8. Partial Missouri taxable income - all sources (from Part 1, line 4)		8	
9. Non-Missouri source income (from Part 3, line 7) (enter here and on Form MO-1120, Part 4, line 5)		9	
10. Apportionable income - line 8 less line 9		10	
11. Apportioned income - multiply line 10 by line 7 (enter on Part 1, line 5)		11	

BUSINESS NAME

MO I.D. NUMBER (MITS)

FEDERAL I.D. NUMBER

PART 3 - MULTISTATE OR SINGLE FACTOR ALLOCATION

Directly allocable nonbusiness income or non-Missouri source income*. Do not allocate expenses that have been excluded from federal taxable income.	DIRECT ALLOCATION OF NONBUSINESS INCOME OR NON-MISSOURI SOURCE INCOME					
	GROSS INCOME		DIRECTLY RELATED EXPENSES		INDIRECTLY RELATED EXPENSES	
	(1) EVERYWHERE	(2) MISSOURI	(3) EVERYWHERE	(4) MISSOURI	(5) EVERYWHERE	(6) MISSOURI
1. Interest income						
2. Royalties						
3. Rents						
4. Net capital gains						
5. Dividends						
6. Total each column						
7. Nonbusiness income - all sources (three factor) - or non-Missouri source income (single factor) Column 1 less Columns 3 and 5 (enter on Part 4, line 6 or Part 2, line 9)					7	
8. Nonbusiness income - Missouri sources - Column 2 less Columns 4 and 6, (enter here and on Part 4, line 9)					8	

* All income is presumed to be business income unless you can clearly show the income to be nonbusiness income (See 12 CSR 10-2.075).

PART 4 - THREE FACTOR APPORTIONMENT FRACTION

	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. <i>Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.)</i>			
Land			
Depreciable assets			
Inventory and supplies			
Other (attach schedule)			
Net annual rental of property, times eight (8)			
TOTAL PROPERTY VALUES (enter here and on Form MO-1120, Part 4, lines 2 and 3)	1a	1b	1
2. Wages, salaries, commissions, and other compensation of employees related to business income. TOTAL WAGES AND SALARIES (enter here and on Form MO-1120, Part 4, lines 4 and 5)	2a	2b	2
3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri			
(2) Shipped from within Missouri			
(b) Sales shipped from Missouri to: (1) The United States Government			
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272)			
(c) Other gross receipts (rents, royalties, interest, etc.)			
TOTAL SALES (enter here and on Form MO-1120, Part 4, lines 6 and 7)	3a	3b	3
4. APPORTIONMENT FACTOR - add percentages on lines 1, 2, and 3, and divide by factors present (see instruction for B. 1)			4
SUMMARY OF INCOME ALLOCATED AND APPORTIONED TO MISSOURI			
5. Partial Missouri taxable income - all sources (from Part 1, line 4)			5
6. Nonbusiness income - all sources (from Part 3, line 7) (enter here and on Form MO-1120, Part 4, line 8)			6
7. Apportionable income - line 5 less line 6			7
8. Apportioned Missouri income - multiply line 7 by percentage on line 4			8
9. Nonbusiness income - Missouri sources (from Part 3, line 8) (enter here and on Form MO-1120, Part 4, line 9)			9
10. Partial Missouri taxable income - Missouri sources - add lines 8 and 9 (enter here and on Part 1, line 5)			10

PART 5 - GENERAL INFORMATION

- Briefly describe the nature and location(s) of your Missouri business activities _____
- Are the amounts in Column (b) the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? If not, please explain. _____



MISSOURI DEPARTMENT OF REVENUE
**CORPORATION UNDERPAYMENT
OF ESTIMATED TAX**

1989
FORM
MO-2220

DLN

BUSINESS NAME

MO I.D. NUMBER (MITS)

FEDERAL I.D. NUMBER

PART 1 - HOW TO FIGURE THE UNDERPAYMENT

1. Amount of 1989 tax (Form MO-1120, line 15 less APPROVED credits from line 23)	\$
2. Enter 90% of the amount shown on line 1	\$
DUE DATES OF INSTALLMENTS	
	(a) (b) (c) (d)
3. Enter in Columns (a) through (d) the installment due dates (that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of the tax year)	
4. Enter 25% of line 2 in Columns (a) through (d)	
5. Amount paid or credited by installment due date	
6. Overpayment of previous installment (see instructions)	
7. Total of lines 5 and 6	
8. Underpayment (line 4 less line 7)	
9. Overpayment (line 7 less line 4)	

PART 2 - EXCEPTIONS TO THE ADDITION TO TAX

Read instructions for lines 10 through 15 before entering an amount. If claiming Exception 2, 3, or 5, provide the Missouri taxable income for the months needed to make the calculations by completing Part 4 of this form.

10. Total amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of the tax year				
	25% OF TAX	50% OF TAX	75% OF TAX	100% OF TAX
11. Exception 1, prior year's tax (see instructions)	22.5% OF TAX	45% OF TAX	67.5% OF TAX	90% OF TAX
12. Exception 2, tax on annualized income (see instructions)	90% OF TAX	90% OF TAX	90% OF TAX	90% OF TAX
13. Exception 3, tax on income over 3, 5, 8, and 11 month periods (see instructions)				
14. Exception 4, tax on prior year's income using current year's rates (see instructions)	25% OF TAX	50% OF TAX	75% OF TAX	100% OF TAX
	22.5% OF TAX	45% OF TAX	67.5% OF TAX	90% OF TAX
15. Exception 5, tax on annualized income (see instructions)				

PART 3 - HOW TO FIGURE THE ADDITION TO TAX

16. Enter the same installment dates from line 3				
17. Amount of underpayment from line 8				
18. Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier				
19. Number of days from due date of installment to the date shown on line 18				
20. Number of days on line 19 after 4/15/89 and before 1/1/90				
21. Number of days on line 19 after 1/1/90 and before 1/1/91				
22. Number of days on line 19 after 1/1/91 and before 3/16/91				
23. $\frac{\text{Number of days on line 20}}{\text{Number of days in the tax year}} \times 12\% \times \text{amount on line 17}$				
24. $\frac{\text{Number of days on line 21}}{\text{Number of days in the tax year}} \times 12\% \times \text{amount on line 17}$				
25. $\frac{\text{Number of days on line 22}}{\text{Number of days in the tax year}} \times * \% \times \text{amount on line 17}$				
26. Addition to tax (total of lines 23 through 25)				
27. Add Columns (a) through (d), line 26, enter here and on Form MO-1120, line 32				

* A CORPORATION WHOSE TAX YEAR ENDS AFTER AUGUST 31, 1990, SEE THE INSTRUCTIONS FOR LINE 25.

PART 4 - MONTHLY MISSOURI TAXABLE INCOME - If claiming Exception 2, 3, or 5 on the Form MO-2220, provide the Missouri taxable income for the appropriate months used to make the calculations.

Month of Taxable Year		Missouri Taxable Income	Month of Taxable Year		Missouri Taxable Income
1	First	\$	7	Seventh	\$
2	Second	\$	8	Eighth	\$
3	Third	\$	9	Ninth	\$
4	Fourth	\$	10	Tenth	\$
5	Fifth	\$	11	Eleventh	\$
6	Sixth	\$	12	Twelfth	\$

INSTRUCTIONS

PURPOSE OF FORM: Form MO-2220 is used by a corporation to determine whether it is subject to the addition to tax for underpayment of estimated tax, and if so, the amount of addition to tax. Estimated tax is a corporation's expected income tax liability. For further information regarding underpayment of estimated tax see 12 CSR 10-2.067. Estimated tax payments are required if Missouri estimated tax can reasonably be expected to be \$250 or more (Section 143.521(2) RSMo).

LARGE CORPORATION: A corporation, or any predecessor corporation, that in any of the three preceding taxable years had a federal taxable income of at least one million dollars and had a Missouri taxable income of at least one hundred thousand dollars is a large corporation. Large corporations use Exception 2, 3, or 5. All other corporations use Exception 1, 2, 3, or 4 (Section 143.761(4)(6) RSMo).

HOW TO USE THIS FORM: Complete Part 1 of Form MO-2220 to find out if there is an underpayment for any of the four payment periods. If there is an underpayment on line 8 (Column a, b, c, or d) go to Part 2 - Exceptions to the Addition to Tax. If no exceptions apply for a payment period, go to Part 3 - How to Figure the Addition to Tax. If using Form MO-2220 to show Exception 2, 3, or 5, complete Part 4.

PART 1 - HOW TO FIGURE THE UNDERPAYMENT. Complete lines 1 through 9 in Part 1. The instructions for most of these lines are on the form itself. Follow the instructions below for lines 1, 5, 6, and 8.

LINE 1: Approved credits cannot exceed Form MO-1120, line 15.

LINE 5: A prior year's overpayment will be applied against the earliest installment unless the corporation has requested otherwise.

LINE 6: Apply as a credit against the next installment any overpayment shown on line 9 that is greater than all prior underpayments.

LINE 8: If line 8 shows an underpayment, complete Part 2 to see if any of the exceptions apply.

PART 2 - EXCEPTIONS TO THE ADDITION TO TAX. The corporation will not be liable for an addition to tax if the tax payments (amounts shown on line 10) equal or exceed any amount determined for the same period under the following exception provisions. However, filing an estimated tax payment, amended estimated tax payment, or payment on the last installment date of the taxable year will not relieve the corporation of addition to tax for failure to pay by the designated due dates. A different exception may be applied for each underpayment, but a separate computation page must be attached. If none of the exceptions apply, complete lines 16 through 27.

LINE 11, Exception 1, prior year's tax - This exception applies if the current year estimated tax payment(s) equals or exceeds the tax shown on the prior year return. The prior year tax return must cover a period of 12 months and show a tax liability (Section 143.761(4)(1) RSMo). If there was no tax liability see Exception 4. Exception 1 does not apply to large corporations.

LINE 12, Exception 2, tax on annualized income - This exception applies if the estimated tax payment(s) equals or exceeds 90% of the tax on the annualized Missouri taxable income for periods from the first of the year to the end of the month preceding that in which an installment is due (Section 143.761(4)(2) RSMo). A corporation may annualize its income as follows:

(1) Compute the Missouri taxable income from the first of the tax year up to and including the month prior to that in which an installment is due.

(2) Multiply the result of step (1) by 12.

(3) Divide the result of step (2) by the number of months in the computation period. Computations must be attached.

LINE 13, Exception 3, tax on income over periods of 3, 5, 8, and 11 months - This exception applies if the estimated tax payment(s) equals or exceeds 90% of the tax computed, at the rate applicable to the current taxable year, on the basis of the actual Missouri taxable income for the calendar months in the taxable year preceding the date prescribed for payment (Section 143.761(4)(3) RSMo). Computations must be attached.

LINE 14, Exception 4, tax on prior year's income using current year's rates - This exception applies if the estimated tax payment(s) equals or exceeds the tax computed by using the current year's rates but based on the facts shown on the prior year's return and the law that applies to the prior year (Section 143.761(4)(4) RSMo). Exception 4 does not apply to large corporations.

LINE 15, Exception 5, tax on annualized income - This exception applies if the estimated tax payment(s) equals or exceeds 90% of the amount the corporation would owe if its estimated tax was a tax figured on annualized Missouri taxable income for the months preceding an installment date (Section 143.761(4)(5) RSMo). A corporation may annualize its income as follows:

(1) For the first 3 months if the installment was required to be paid in the 4th month.

(2) For the first 3 months or the first 5 months if the installment was required to be paid in the 6th month.

(3) For the first 6 months or for the first 8 months if the installment was required to be paid in the 9th month.

(4) For the first 9 months or for the first 11 months if the installment was required to be paid in the 12th month.

To annualize, multiply Missouri taxable income for the period by 12 and divide the result by the number of months in the period (3, 5, 6, 8, 9, or 11 as the case may be). Only a large corporation may use this exception. Computations must be attached.

PART 3 - HOW TO FIGURE THE ADDITION TO TAX: If no exception applies, complete lines 16 through 27 to determine the amount of addition to tax.

LINE 25: For underpayments after January 1, 1991, a corporation must use an interest rate that the Department of Revenue will announce by October 22, 1990.



MISSOURI DEPARTMENT OF REVENUE
**AMENDED CORPORATION INCOME
TAX RETURN**

FORM MO-1120X (REV. 12-88)	DLN
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FOR TAX YEAR BEGINNING , 19 ENDING , 19

☐ A. CONSOLIDATED MO RETURN ☐ B. CONSOLIDATED FED/SEPARATE MO RETURN ☐ C. NAME, ADDRESS, FEIN CHANGE

BUSINESS NAME	DOR USE ONLY
CORPORATION NAME	MO I.D. NUMBER (MITS)
NUMBER AND STREET	FEDERAL I.D. NUMBER
CITY OR TOWN, STATE, ZIP CODE	MISSOURI INCORPORATED NUMBER
ENTER NAME AND ADDRESS USED ON ORIGINAL RETURN. (IF SAME AS ABOVE, WRITE "SAME")	PARENT FEIN

REASON FOR AMENDMENT

CHECK ONE OR MORE BOXES INDICATING THE REASON(S) FOR THIS AMENDED MISSOURI RETURN AND ATTACH APPROPRIATE FEDERAL FORM.	DOR USE ONLY
<input type="checkbox"/> A. MISSOURI CORRECTION ONLY <input type="checkbox"/> B. FEDERAL CORRECTION 1120X <input type="checkbox"/> C. 1139 NOL	
<input type="checkbox"/> D. 1139 INVESTMENT TAX CREDIT CARRYBACK <input type="checkbox"/> E. IRS AUDIT (RAR)	

INCOME AND DEDUCTIONS		(A) AS ORIGINALLY REPORTED OR ADJUSTED	(B) NET CHANGE (INCREASE/ DECREASE)	(C) CORRECT AMOUNT
1. Federal Taxable Income - An amount should always be entered. If the amount is less than zero, zero must be used in the computations	1			
2. Total Additions	2			
3. Missouri Modifications - Subtractions	3			
4. Net Corporation Dividends	4			
5. Federal Income Tax	5			
6. Missouri Taxable Income - line 1 plus line 2, less lines 3, 4, and 5	6			
7. Apportioned Method ► <input type="text"/> and Percentage	7	%	%	%
8. Missouri Taxable Income - MO Sources - line 7 times line 6	8			
9. Enterprise Zone Income Modification <input type="text"/>	9			
10. Missouri Taxable Income - line 8 less line 9	10			

TAX

11. Missouri Tax - 5% of line 10	11			
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CREDITS

12. Neighborhood Assistance Credit	12			
13. New or Expanded Business Facility Credit	13			
14. Economic Development Credit	14			
15. Enterprise Zone Credit	15			
16. Wood Energy Credit	16			
17. Seed Capital Credit	17			
18. Agricultural Unemployed Person Credit	18			

PAYMENTS AND OVERPAYMENTS		(C) CORRECT AMOUNT
19. Estimated tax payments (Include overpayment in prior year approved as a credit for this year)	19	
20. Payments on Form MO-60 (Extension of Time to File)	20	
21. Tax Paid With (or After) the Filing of the Original Return	21	
22. Total of line 12 through line 21, Column (C)	22	
23. Overpayment if any, as shown on original return or as later adjusted	23	
24. Subtract line 23 from line 22	24	

REFUND OR TAX DUE		
25. Overpayment - Subtract line 11 from line 24, Column C	25	
26. Amount remitted or amount of overpayment to be contributed to Children's Trust Fund for the prevention of child abuse (Additional Contributions)	26	
27. Overpayment to be credited (see instructions)	27	
28. Overpayment to be refunded (line 25 less line 26 and line 27) REFUND	28	
29. TAX DUE - line 24 less line 11, Column C	29	
30. Underpayment of Estimated Tax (Attach Form 30C or Form MO-2220)	30	
31. Interest	31	
32. Addition to Tax (for late filing or late payment)	32	
33. TOTAL DUE - Add lines 29 thru 32	33	
TOTAL DUE		
DOR USE ONLY		

PART 1 — LOSS CARRYBACK OR INVESTMENT TAX CREDIT CARRYBACK

(If a Net Operating Loss Carryback or Investment Tax Credit Carryback (Carryforward) is involved in this amended return, complete the following. If a consolidated Federal return and separate Missouri return is being filed, report figures attributable to this separate Missouri return.)

1. Year Ending Loss - Month/Day/Year (From Line 2(a), Federal Form 1139)							
2. Net Capital Loss Carryback (From Line 12(b), (d), or (f), Federal Form 1139 or Net Capital Loss Carryback Portion of Line 2(b), Federal Form 1120X)							
3. Net Operating Loss Carryback (From Line 14(b), (d), or (f), Federal Form 1139 or NOL Loss Carryback portion of Line 2(b), Federal Form 1120X)							
4. Federal Income Tax Adjusted (From Line 26(a), (c), or (e), Federal Form 1139 or Federal Income Tax Adjusted Portion of Line 4(b), Federal Form 1120X) Consolidated Federal/Separate Missouri filers must attach computations							

PART 2 — ALLOCATION AND APPORTIONMENT OF INCOME

IF CHANGING FORM MO-MS % ORIGINALLY REPORTED, COMPLETE THIS PORTION OF THE FORM IN IT'S ENTIRETY USING YOUR REVISED FORM MO-MS — SEE INSTRUCTIONS. (CHECK APPROPRIATE BOX)

1. Federal Net Operating Loss deduction	1	
THREE FACTOR APPORTIONMENT <input type="checkbox"/>		
2. Total Missouri property values	2	
3. Total everywhere property values	3	
4. Total Missouri wages/salaries	4	
5. Total everywhere wages/salaries	5	
6. Total Missouri sales	6	
7. Total everywhere sales	7	
8. Nonbusiness income - all sources	8	
9. Nonbusiness income - Missouri sources	9	
SINGLE FACTOR APPORTIONMENT <input type="checkbox"/>		
Amount of sales wholly in Missouri		
Amount of sales partly within and partly without Missouri		
Amount of sales wholly without Missouri		
Non-Missouri source income		

PLEASE SIGN BELOW

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 in Chapter 143 RSMo., a penalty of up to \$500.00 shall be imposed on any corporation which files a frivolous return.

☐ I AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER

☐ I DO NOT AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER

SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE	DOR USE ONLY
TITLE	PHONE NUMBER	PREPARER'S ADDRESS (AND ZIP CODE)	FEIN	

MAKE CHECK OR MONEY ORDER PAYABLE TO "DEPARTMENT OF REVENUE". INCLUDE YOUR MISSOURI TAX IDENTIFICATION NUMBER ON YOUR CHECK. MAIL TO: P.O. BOX 700, JEFFERSON CITY, MISSOURI 65105-0700.

MISSOURI CORPORATION INCOME TAX AMENDED RETURN (FORM MO-1120X) INSTRUCTIONS

GENERAL INSTRUCTIONS

Purpose of Form - Use Form MO-1120X to correct Missouri Form 20 or Form MO-1120, Corporation Income Tax Return, as you originally filed it or as it was later adjusted by an amended return or an examination.

When to File - File Form MO-1120X only after the corporation has filed its original return. If the Federal return was also amended, please attach a copy of Federal Form 1120X, 1139, Revenue Agent's Report (4549A, 4549B, 5278 and any separate company schedules), or any other Federal amended form. If a separate corporation loss occurred, attach a copy of page 1 of the proforma Federal Form 1120 and the consolidated Federal Form 1120 for the loss year.

Complete Part 1 when there is a loss carryback and/or credit carryback or carryforward. A loss would include a net operating loss, capital loss, or product liability loss. A taxpayer having a 1987 loss carryback and having paid Missouri income tax for 1984, 1985, or 1986 should file amended returns to the extent the carryback is applied to those years.

Signature - A corporation income tax return is not considered valid unless it is signed. All required information must be supplied when applicable, and a check in the full amount must accompany the return when a tax due is indicated.

When applicable, overpayments of interest, penalty or addition to tax will be refunded. An amended return filed due to a net operating loss will not result in the refund of any previously charged interest, penalty or addition to tax.

SPECIFIC INSTRUCTIONS

Line 1 through 18:

COLUMN (A) - Enter the amounts reported or previously adjusted on the original Missouri Corporation Income Tax Return or Form MO-1120X.

COLUMN (B) - Enter the increases or decreases you are making and attach any documentation necessary to support the change.

COLUMN (C) - Add the increase in Column (B) to the amount in Column (A) or subtract the Column (B) decrease from Column (A). Enter the result in Column (C). For any item not changed, enter the amount from Column (A) in Column (C).

Line 5 - Corporations which file a consolidated Federal return and a separate Missouri return must attach a schedule showing their Federal income tax computations.

Line 21 - Tax paid with (or after) the filing of the original return - Enter the amount of tax previously paid by check or money order on the original return and any previous amended return filed. Do not include any previous interest, addition to tax, or Form 30C (or Form MO-2220) underpayment.

Line 23 - Overpayment - Enter the amount of overpayment received (or expected to be received) or the amount to be credited to estimated tax, as shown on the original return. Any refund due on the original return will be refunded separately from any additional refund claimed on Form MO-1120X.

Line 27 - Overpayment to be Credited - Enter the amount of overpayment to be credited to next year's estimated tax. This overpayment can only be used when the next year's return has not yet been filed.

Line 28 - Overpayment to be Refunded - Pursuant to Missouri Income Tax Law, Section 143.811 RSMo., interest will be allowed and paid at the rate of 6% per year.

Line 31 - Interest rates on Taxes Due - Interest is to be computed on a tax due using the following rates based upon the period(s) of delinquency:

January 1, 1973 to December 31, 1982	6% per year
January 1, 1983 to December 31, 1983	14%
January 1, 1984 to December 31, 1984	12%
January 1, 1985 to December 31, 1985	13%
January 1, 1986 to December 31, 1989	12% per year

Line 33 - Total Due - After calculating the total tax due, including any addition to tax, interest, and penalty, make check or money order payable to the Missouri Department of Revenue and mail to P.O. Box 700, Jefferson City, MO 65105-0700.



MISSOURI DEPARTMENT OF REVENUE
**AUTHORIZATION AND CONSENT OF
SUBSIDIARY CORPORATION TO BE
INCLUDED IN A MISSOURI
CONSOLIDATED INCOME TAX RETURN**

FORM
MO-22
(REV. 11-88)

ATTACH TO FORM
MO-1120

For the first year a Missouri consolidated income tax return is filed, this form must be attached for each subsidiary. After the first year this form is only required of any additional affiliation to the group.

PLEASE TYPE OR PRINT

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

Will a Federal consolidated return election be in effect for the taxable year of this consent with respect to the group with which the subsidiary corporation is affiliated?

☐ YES ☐ NO

If the answer is NO, the group is not entitled to file a Missouri consolidated ...come tax return and this form should not be filed.

NAME OF SUBSIDIARY CORPORATION

MO. I.D. NUMBER (MITS)

NUMBER AND STREET

FEDERAL EMPLOYER IDENTIFICATION NUMBER

CITY OR TOWN, STATE, AND ZIP CODE

1. DATE INCORPORATED

2. PLACE INCORPORATED

3. KIND OF BUSINESS

☐ ACTIVE
☐ INACTIVE

4. NAME OF COMMON PARENT CORPORATION

MO. I.D. NUMBER (MITS)

ADDRESS

FEDERAL EMPLOYER IDENTIFICATION NUMBER

5. Has the subsidiary corporation filed Missouri returns in prior years as part of an affiliated group filing a consolidated return?

☐ YES ☐ NO

Has the subsidiary corporation filed Federal returns in prior years as part of an affiliated group filing a consolidated return?

☐ YES ☐ NO

If the answer to either question is YES, attach a schedule of the year(s) in which such returns were filed and name(s) of the parent corporation and all affiliated members of the group.

The subsidiary corporation named above hereby authorizes: (a) the common parent corporation named above to make a Missouri consolidated income tax return on its behalf for the taxable year for which this form is filed; and (b) the common parent corporation (or, in the event of its failure, the Director of Revenue or his delegate) to make a Missouri consolidated income tax return on its behalf for each taxable year thereafter for which a Missouri consolidated income tax return is or must be made by the affiliated group under the provisions of the Missouri consolidated return regulations.

The subsidiary corporation, in consideration of the privilege of joining in the making of a consolidated return with the common parent corporation hereby consents to and agrees to be bound by the provisions of the Missouri income tax law and regulations, agrees that the tax shall be computed on the Missouri consolidated taxable income of the group and consents and agrees that the liability with respect to such tax shall be joint and several.

Under penalties of perjury, I declare that the subsidiary named above has authorized me to sign this form on its behalf, and that this form has been examined by me and the information contained herein is, to the best of my knowledge and belief, true, correct, and complete.

DATE

SIGNATURE

TITLE



MISSOURI DEPARTMENT OF REVENUE

INSTRUCTIONS

DECLARATION OF ESTIMATED TAX FOR CORPORATIONS

GENERAL INFORMATION

1. WHICH CORPORATIONS MUST FILE ESTIMATED TAX PAYMENTS:

Every corporation subject to income tax under Chapter 143 RSMo (including those with unrelated business taxable income and excluding qualified S Corporations) is required to make estimated tax payments for the taxable year if its Missouri estimated tax can reasonably be expected to be at least \$250.00.*

2. WHEN TO FILE AND PAY ESTIMATED TAX PAYMENTS:

The estimated tax payments (Form MO-1120ES) must be filed on or before the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. Payments must accompany the Form MO-1120ES. The corporation will not receive a quarterly billing.

3. CHANGES IN TAXABLE INCOME:

Even if the situation on April 15, 1989 is such that the corporation is not required to file an estimated tax payment at that time, its expected income may change so that it will be required to file an estimated tax payment later. In that event, the time for filing is as follows: June 15 if the change occurs after April 15 and before June 15; September 15 if the change occurs after June 15 and before September 15; December 15 if the change occurs after September 15.**

4. AMENDED ESTIMATED TAX PAYMENTS:

If the corporation has filed an estimated tax payment and later determines that its estimated tax has substantially changed, an amended estimated tax payment must be filed on or before the next filing date. A worksheet is provided in this booklet for determining the amended estimated tax.

5. ADDITION TO TAX FOR FAILURE TO PAY ESTIMATED TAX:

Section 143.761 RSMo provides for addition to tax calculated at the applicable rate of interest (12% for 1989) for underpayment of estimated tax from the date of the underpaid installment. This addition to tax does not apply if each installment is paid timely, and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:

- a) 90% of the tax shown on the return (Form MO-1120) for the taxable year; or
- b) the tax shown on the preceding year's return, if the return showed a tax liability and was a taxable year of twelve months; or
- c) 90% of the tax on the 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; or
- d) 90% of the tax computed on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid as if such months constituted the taxable year; or
- e) the tax figured by using the current year's rates but based on the prior year's return and the law that applied to the prior year;
- f) 90% of the tax for the taxable year computed by placing on an annualized basis the taxable income for the months in the taxable year ending before the month in which the installment is required to be paid.

NOTE: Option (b and e) do not apply to large corporations (defined in Section 143.761 (6) RSMo as one that in any of the three preceding taxable years had a Federal taxable income of at least one million dollars and had a Missouri taxable income of at least one hundred thousand dollars.) Please consult Section 143.761 RSMo and Rule 12 CSR 10-2.067 for other exceptions provided by law and further clarification.

HOW TO PREPARE FORM MO-1120ES

- 1. Verify name, address, Missouri ID number, and Federal ID number on the Form MO-1120ES. If any information is missing, please fill in the designated space.
- 2. Complete lines 1 through 4 of the Estimated Tax Worksheet.
- 3. Enter the amount shown on line 2 of the worksheet on Form MO-1120ES, Block A.
- 4. Enter the amount shown on line 3 of the worksheet on Form MO-1120ES, line 1.
- 5. Enter on Form MO-1120ES, line 2 the amount of overpayment in Block B you wish to apply to this installment.
- 6. Enter on Form MO-1120ES, line 3 the amount of the installment payment.
- 7. Please sign and date the form.
- 8. Mail with remittance, payable to the Missouri Department of Revenue.

If the declaration must be amended:

- 1. Complete the amended computation schedule.
- 2. Enter the revised amounts on the subsequent forms.
- 3. Mail with remittance, payable to the Missouri Department of Revenue.

* (Section 143.521(2) RSMo as amended by the Second Regular Session of the 84th General Assembly in H.B. 1054.)

** (These dates only apply to a calendar year corporation. For fiscal year corporations, go to the Estimated Tax Worksheet.)

IF YOU HAVE ANY QUESTIONS CONCERNING MISSOURI CORPORATION ESTIMATED TAX PAYMENTS PLEASE WRITE THE
MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES BUREAU

P.O. BOX 3020, JEFFERSON CITY, MO 65105-3020

RECORD OF ESTIMATED TAX PAYMENTS

FORM NUMBER	DATE (a)	CHECK OR MONEY ORDER NUMBER (b)	AMOUNT (c)	1988 OVERPAYMENT CREDIT APPLIED TO INSTALLMENT (d)	TOTAL AMOUNT PAID AND CREDITED ADD (c) AND (d) (e)
1					
2					
3					
4					
TOTAL					

MISSOURI ESTIMATED TAX WORKSHEET

KEEP FOR YOUR RECORDS — DO NOT FILE

1. Missouri Estimated Taxable Income	1	\$															
2. Estimated tax due for 1989 is five percent (5%) of line 1. Enter here and on Form MO-1120ES, Block A. If \$250.00 or more, file the form even though line 4 may show zero. (For tax years beginning after 12-31-88, estimated tax payments are only required if Missouri estimated tax can reasonably be expected to be at least \$250.)	2	\$															
3. If the corporation met the requirements to file by one of the following dates: <table border="0"> <tr> <td>CALENDAR YEAR</td> <td>FISCAL YEAR</td> <td></td> </tr> <tr> <td>April 15</td> <td>15th day of 4th month</td> <td>Enter 1/4 of line 2 and make 4 equal installments</td> </tr> <tr> <td>June 15</td> <td>15th day of 6th month</td> <td>Enter 1/3 of line 2 and make 3 equal installments</td> </tr> <tr> <td>Sept. 15</td> <td>15th day of 9th month</td> <td>Enter 1/2 of line 2 and make 2 equal installments</td> </tr> <tr> <td>Dec. 15</td> <td>15th day of 12th month</td> <td>Enter amount of line 2</td> </tr> </table>	CALENDAR YEAR	FISCAL YEAR		April 15	15th day of 4th month	Enter 1/4 of line 2 and make 4 equal installments	June 15	15th day of 6th month	Enter 1/3 of line 2 and make 3 equal installments	Sept. 15	15th day of 9th month	Enter 1/2 of line 2 and make 2 equal installments	Dec. 15	15th day of 12th month	Enter amount of line 2	3	\$
CALENDAR YEAR	FISCAL YEAR																
April 15	15th day of 4th month	Enter 1/4 of line 2 and make 4 equal installments															
June 15	15th day of 6th month	Enter 1/3 of line 2 and make 3 equal installments															
Sept. 15	15th day of 9th month	Enter 1/2 of line 2 and make 2 equal installments															
Dec. 15	15th day of 12th month	Enter amount of line 2															

	FORM 1	FORM 2	FORM 3	FORM 4
4. a. Amount of the installment from line 3				
b. Less unused overpayment credit applied to this installment.				
c. Amount of this installment payment - enter on Form MO-1120ES, line 3				

AMENDED MISSOURI ESTIMATED TAX WORKSHEET

NOTE: If the corporation's estimated tax changes during the year use the amended computation below to determine the amended amount to be entered on the Form MO-1120ES. The corporation will not receive a billing. Please remit when due to avoid late payment charges.

AMENDED COMPUTATION SCHEDULE		RECORD OF ESTIMATED TAX PAYMENTS				
Use if estimated tax is substantially changed after filing Form Mo-1120ES.			(a)	(b)	(c)	(d)
1. Amended estimated tax (enter here and on Form MO-1120ES, Block A)		Form No.	Date	Amount	1988 Approved Overpayment	Total amount paid & credited from beginning of taxable year through the installment date shown. Add (b) and (c)
2. Less:						
(a) Amount of last year's overpayment elected for credit to 1989 estimated tax and applied to date		1				
(b) Payments made on 1989 Form MO-1120ES		2				
(c) Total of lines 2(a) and 2(b)		3				
3. Unpaid balance (line 1 less line 2(c))		4				
4. Amount to be paid (line 3 divided by number of remaining installments.) Enter here and on Form MO-1120ES, line 1		TOTAL				



MISSOURI DEPARTMENT OF REVENUE
**DECLARATION OF ESTIMATED TAX
FOR CORPORATIONS**

1990 FORM MO-1120ES		DLN
A. ESTIMATED TAX FOR THE YEAR ENDING MONTH/YEAR		B. APPROVED OVERPAYMENT FROM LAST YEAR CREDITED TO ESTIMATED TAX FOR THIS YEAR
AMOUNT \$		\$
1. AMOUNT OF THIS INSTALLMENT		\$
2. AMOUNT OF UNUSED OVERPAYMENT CREDIT, IF ANY, APPLIED TO THIS INSTALLMENT		\$
3. AMOUNT OF THIS INSTALLMENT PAYMENT (LINE 1 LESS LINE 2)		\$
DOR USE ONLY		\$
AUTHORIZED SIGNATURE		DATE

MISSOURI I.D. NUMBER	FEDERAL I.D. NUMBER	TAXABLE YEAR ENDING
THIS FORM DUE DATE		DO NOT WRITE IN THIS SPACE
BUSINESS NAME		
STREET ADDRESS		
CITY, STATE, ZIP CODE		
RETURN THIS FORM WITH CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE INCOME TAXES BUREAU P.O. BOX 3020 JEFFERSON CITY, MO 65105-3020		

MO 860-1169 (8-89)

DO NOT REPRODUCE



APPLICATION FOR TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Corporation and Corporation Declaration Taxes, from the Income Taxes Bureau. Attach amended returns. Tax refund/credit requested for _____
(Indicate appropriate tax area.)

I hereby certify that _____
Firm Name

Mailing Address _____ City _____

State _____ Zip Code _____ Missouri I.D. Number _____

overpaid the Missouri Department of Revenue, the sum of _____ dollars (\$ _____)

for the period(s) _____, and further certify that such amount has been

determined to be an overpayment by reason of _____

I swear or affirm that the information reported in this form and any attached supplements is true and correct.

Signature of Taxpayer or Agent _____ Title _____ Date _____

FOR BUREAU USE ONLY

I have analyzed the records of the Income Taxes Bureau on _____ 19 _____ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section _____ as claimed. The amount of overpayment is for:

	Amount
1.	\$
2.	
3.	
4.	
Refund/Credit Total	\$

Claim Number
Check Number
Warrant Number
Credit Number

Analysis of approval or denial: _____

Documents supporting this refund are on file in taxpayer's folder. I recommend approval/denial, refund/credit.	
Initiated by:	Date:

General Approval/Denial

— INSTRUCTIONS TO APPLICANT —

1. Complete Application — a complete breakdown of each specific tax should be attached.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Income Taxes Bureau, Corporate Tax Section
P.O. Box 700, Jefferson City, Missouri 65105

SECTION VIII

S CORPORATION INCOME TAX

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MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-0700

BULK RATE
U.S. POSTAGE
PAID
Jefferson City, MO
PERMIT NO. 122

Peel off the label and place in the
address area of your return. Do not
use the label if it is incorrect. ▶

THIS BOOKLET CONTAINS:

Instructions

Form MO-1120S

Form MO-NRS

Form MO-MSS

1989
MISSOURI
S CORPORATION TAX
forms and instructions

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND SHOULD NOT BE CONSTRUED TO BE THE COMPLETE LAW.

WHO MUST FILE FORM MO-1120S

Form MO-1120S must be filed if Federal Form 1120S is required to be filed and the S Corporation has (1) a shareholder that is a Missouri resident or (2) any income derived from Missouri sources.

MISSOURI REGISTRATION

Every corporation and S Corporation required to file a Missouri return of income must register with the Missouri Department of Revenue to receive a Missouri Tax Identification Number (MTS). To register, contact the Office of Registration and Records, P.O. Box 3300, Jefferson City, MO 65105-3300.

WHAT TO FILE

If the S Corporation does not have Missouri modifications or nonresident shareholders, completion of Form MO-1120S, Parts 1 and 2 or Form MO-NRS is not required. In this case, attach a copy of Federal Form 1120S and all schedules including Federal Schedules K-1. Sign the return and mail to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 700, Jefferson City, MO 65105-0700.

In all other cases, complete all applicable parts of this return, attach necessary forms, sign, and mail to the indicated address.

WHEN TO FILE

A Missouri S Corporation Income Tax Return should be completed after the Federal S Corporation return is completed, and is due no later than the 15th day of the 4th month following the close of the taxable year. For S Corporations operating on a calendar year basis, a Form MO-1120S is due on or before April 15. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

PERIOD COVERED BY THE RETURN

The Missouri S Corporation Income Tax Return must cover the same period as the corresponding Federal Form 1120S. Returns must be filed for calendar year, or fiscal year if permission was granted by the Internal Revenue Service. Indicate period covered on the front of the return.

AUTHORIZATION/NON-AUTHORIZATION

Check the box for authorization of release of confidential information for the director of revenue or his delegate to discuss this return and attachments with the preparer whose signature appears on the Form MO-1120S. If the non-authorization box is checked or if no box is checked, the Department of Revenue can only discuss this return with an authorized shareholder. Refer to Section 32.057(1) RSMo.

SIGNATURE

Missouri Statute, Section 143.561(1) RSMo requires the return to be signed by one of the shareholders of the S Corporation. Any authorized shareholder, regardless of position, may sign the return.

S CORPORATION ADJUSTMENTS

Missouri income tax law provides adjustments to a shareholder's share of the S Corporation income included in their individual federal income tax return in order to properly determine their individual Missouri adjusted gross income. Each shareholder should add the explanation: "S Corporation Adjustments - S Corporation Name" to the Form MO-1040. A copy of the Form MO-1120S, Part 2, must be provided to each shareholder.

The shareholder's adjustments can only be made from information available from the S Corporation. Thus, it is necessary that each S Corporation having modifications complete the Form MO-1120S, Parts 1 and 2, and notify each shareholder of the adjustment to which they are entitled.

FORM MO-NRS - NONRESIDENT SHAREHOLDERS

Form MO-NRS of the S Corporation return is provided to aid the S Corporation in computing the information required to be reported to each nonresident shareholder and is required only when the S Corporation has (1) a nonresident shareholder and (2) the S Corporation has income from Missouri sources.

Form MO-NRS must be completed and a copy (or its information) supplied to the nonresident shareholder. The nonresident shareholder must report their share of the Missouri income indicated on Form MO-NRS and their Missouri source modifications on their Missouri Individual Income Tax Return (Form MO-1040), Form MO-NRI.

STEPS IN COMPLETION OF FORM MO-NRS - PART 1

1. Nonresident shareholder's name. Copy name from Federal K-1 for each nonresident. Omit Form MO-NRS if all shareholders are residents. Use additional page if more than one nonresident shareholder.
2. Column (a). Copy amounts from Schedule K of Federal Form 1120S. Note the line numbers and items on Part 1 agree with those on attached Federal Schedules K and K-1.
3. Columns (b) and (c). Each amount in Column (a) must be analyzed to determine whether it is derived from Missouri sources. See instructions on Missouri source income. Enter both the Missouri amount in Column (b) and the Missouri percentage in Column (c). Column (c) is determined by dividing Column (b) by Column (a).
4. Column (d). Copy amounts from Federal Schedule K-1 for each nonresident shareholder.
5. Column (e). Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each shareholder's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.
6. Example: Assume \$20,000 income from a business deriving \$16,000 (80%) from Missouri and a single 60% nonresident shareholder. Columns will appear: (a) \$20,000, (b) \$16,000, (c) 80%, (d) \$12,000, and (e) \$9,600.

NOTE: The items from Form MO-NRS, Part 1, Column (e), which are to be income or losses should be entered on the Form MO-NRI, Column (b). These amounts must be adjusted by any capital gain or passive loss limitation as required.

STEPS IN COMPLETION OF FORM MO-NRS - PART 2

1. Column (a). Copy amounts from Form MO-1120S, Part 1. Omit Part 2 of Form MO-NRS if Parts 1 and 2 of Form MO-1120S were not completed.
2. Column (b). Indicate the portion of each amount in Column (a) that is related to items in Part 1, Column (b), "Missouri Source Amounts". Total the column.
3. Column (c). Divide total of Column (b) by total of Column (a). Enter percentage in Column (c).
4. Column (d). Copy amount of each nonresident shareholder's S Corporation adjustment from Form MO-1120S, Part 2, Column 5.
5. Column (e). Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each shareholder's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

MISSOURI SOURCE INCOME AND DIVISION OF INTERSTATE INCOME

Items of S Corporation income, gain, loss, and deduction that enter into a nonresident shareholder's federal adjusted gross income must be analyzed to determine if part or all is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income, which is attributable to Missouri sources. Whether nonbusiness income is attributable to Missouri sources is often determined by whether the property sold or producing income was located in Missouri.

Business or ordinary income is wholly attributable to Missouri if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other states. Part 3, Allocation of Income, is provided for use if accompanying records clearly reflect income from Missouri sources on an approved direct or separate accounting basis (See Section 143.461(2) RSMo). The amount on Form MO-NRS, Part 3, line 9 indicates the Missouri source amount to be entered in Part 1, line 1, Column (b). The Missouri percentage is then computed and entered in Column (c).

Where Part 3 is not applicable, all business income should be apportioned by using the Form MO-MSS which contains the single factor apportionment method and the Multistate Tax Compact three factor percentage. The single factor relies solely on sales. The three factor contains (1) Property, (2) Payroll, and (3) Sales. If utilizing the single factor apportionment method, complete Part 1, and Part 3 if applicable. If utilizing the three factor apportionment method, complete Part 2, and Part 3 if applicable. Attach Form MO-MSS to Form MO-1120S. Enter percentage from either Part 1, line 7, or Part 2, line 4, on Form MO-NRS Part 1, line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) times the amounts in Column (a). The percentage is also entered in other lines on Column (c) if the items are integral parts of the business. As noted on the Form MO-1120S, special methods three to seven may be used. Attach a detailed explanation to the Form MO-1120S when utilizing these methods.



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION
INCOME TAX RETURN**

1989
FORM
MO-1120S

DLN

FOR THE YEAR JANUARY 1 - DECEMBER 31, 1989, OR OTHER TAX YEAR BEGINNING

1989, ENDING

19

☐ A. AMENDED RETURN ☐ B. FINAL RETURN ☐ C. NAME, ADDRESS, FEIN CHANGE

THIS RETURN IS DUE ON OR BEFORE THE FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR. ATTACH COPY OF FEDERAL FORM 1120S AND ALL ITS SCHEDULES, SCHEDULE K, AND SCHEDULES K-1. • DO NOT PRINT IN SHADED AREAS.

DOR
USE
ONLY

BUSINESS NAME

MO I.D. NUMBER (MITS)

CORPORATION NAME

PLACE LABEL IN BLOCK

FEDERAL I.D. NO.

NUMBER AND STREET, CITY OR TOWN, STATE, AND ZIP CODE

MO CHARTER NO.

INFORMATION FOR FILING

1. Does the S Corporation have ANY Missouri modifications? ☐ YES ☐ NO If YES, complete Parts 1 and 2 below.
2. Does the S Corporation have ANY nonresident shareholders? ☐ YES ☐ NO If YES, complete Part 2 below and Form MO-NRS.
NOTE: If NO to both questions, do not complete remainder of return. Attach copy of Federal Form 1120S and all its schedules, sign below, and mail.
3. Does S Corporation have income derived from sources other than Missouri? ☐ YES ☐ NO. If YES, enter % % and attach Form MO-MSS.

PART 1 - MISSOURI S CORPORATION ADJUSTMENT

Additions (attach explanation of each item)

- | | | | |
|---|---|---|--|
| 1. State and local income taxes deducted on Federal Form 1120S | 1 | | |
| 2. Less: Kansas City and St. Louis Earnings Taxes | 2 | | |
| 3. Net (subtract line 2 from line 1) | | 3 | |
| 4. State and local bond interest (except Missouri) | 4 | | |
| 5. Less: related expenses (omit if less than \$500) | 5 | | |
| 6. Net (subtract line 5 from line 4) | | 6 | |
| 7. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other Adjustments (List) | | 7 | |
| 8. Total of lines 3, 6, and 7 | | 8 | |

Subtractions (attach explanation of each item)

- | | | | |
|--|----|----|--|
| 9. Interest from exempt federal obligations | 9 | | |
| 10. Less: related expenses (omit if less than \$500) | 10 | | |
| 11. Net (subtract line 10 from line 9) | | 11 | |
| 12. Amount of any state income tax refund included in federal ordinary income | | 12 | |
| 13. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other Adjustments (List) | | 13 | |
| 14. Total of lines 11, 12, and 13 | | 14 | |
| 15. Missouri S Corporation Adjustment - NET ADDITION - Excess line 8 over line 14 | | 15 | |
| 16. Missouri S Corporation Adjustment - NET SUBTRACTION - Excess line 14 over line 8 | | 16 | |

PART 2 - ALLOCATION OF MISSOURI S CORPORATION ADJUSTMENT TO SHAREHOLDERS

COMPLETE IF PART 1 INDICATES A MISSOURI S CORPORATION ADJUSTMENT

1. NAME OF EACH SHAREHOLDER, ALL SHAREHOLDERS MUST BE LISTED. USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF SHAREHOLDER IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	4. SHAREHOLDER'S SHARE %	5. SHAREHOLDER'S CORPORATION ADJUSTMENT <input type="checkbox"/> ADDITION <input type="checkbox"/> SUBTRACTION
a)	<input type="checkbox"/>		PERCENT	
b)	<input type="checkbox"/>		PERCENT	
c)	<input type="checkbox"/>		PERCENT	
d)	<input type="checkbox"/>		PERCENT	
TOTAL			100 PERCENT	

COLUMN 4 — Enter percentages from Federal Schedules K-1. Round percentages to whole numbers.

COLUMN 5 — Enter Missouri S Corporation Adjustment from Part 1, line 15 or 16, as total of Column 5. Multiply each percentage in Column 4, times the total in Column 5. Indicate at top of Column 5, whether the adjustments are additions or subtractions. The amount after each shareholder's name in Column 5 must be reported as a modification by the shareholder on their Missouri Individual Income Tax Return (Form MO-1040) either as an addition to, or subtraction from, federal adjusted gross (or taxable) income.

AUTHORIZATION/NON-AUTHORIZATION

- ☐ I AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER ☐ I DO NOT AUTHORIZE THE DIRECTOR OF REVENUE OR HIS DELEGATE TO DISCUSS THIS RETURN AND ATTACHMENTS WITH MY PREPARER

SIGNATURE - PLEASE SIGN BELOW

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than a shareholder, his declaration is based on all information of which he has any knowledge.

SIGNATURE OF AUTHORIZED SHAREHOLDER

PREPARER'S SIGNATURE (OTHER THAN SHAREHOLDER)

DATE

DATE

TELEPHONE NO.

PREPARER'S ADDRESS AND ZIP CODE

FEIN OR SSN

Send completed returns and required attachments to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 700, Jefferson City, MO 65105-0700.



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION
NONRESIDENT FORM**

1989
FORM
MO-NRS

DLN

COMPLETE THIS FORM ONLY IF THE S CORPORATION HAS ONE OR MORE NONRESIDENT SHAREHOLDERS AND MISSOURI SOURCE INCOME.

BUSINESS NAME

MO I.D. NUMBER (MITS)

FEDERAL I.D. NUMBER

PART 1 - S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

NONRESIDENT SHAREHOLDER'S NAME

SOCIAL SECURITY NUMBER

MISSOURI SOURCE

	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities					
2c. Net income (loss) from rental real estate activities					
3c. Net income (loss) from other rental activities					
4. Total portfolio income (loss) total of line 4a-4f, Schedules K & K-1					
5. Net gain (loss) under section 1231 (other than due to casualty or theft)					
6. Other income (loss)(attach schedule)					
7. Charitable contributions (attach schedule)					
8. Section 179 expense deduction					
9. Expenses related to portfolio income (loss)					
10. Other deductions (attach schedule)					

PART 2 - SHARE OF MISSOURI S CORPORATION ADJUSTMENT - NONRESIDENT SHAREHOLDERS

The lines below and Column (a) correspond to the lines on Form MO-1120S, Part 1.

	(a)	(b)	(c)	(d)	(e)
	MISSOURI S CORPORATION ADJUSTMENT	MISSOURI SOURCE	MO %	SHAREHOLDER'S S CORPORATION ADJUSTMENT	MISSOURI SOURCE
ADDITIONS					
3. Net state and local income taxes deducted on Federal Form 1120S					
6. Net state and local bond interest (except Missouri)					
7. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other Adjustments					
8. Total of lines 3, 6, and 7					
SUBTRACTIONS					
11. Net interest from exempt federal obligations					
12. Amount of any state income tax refund included in federal ordinary income					
13. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other Adjustments					
14. Total of lines 11, 12, and 13					
15. Missouri S Corporation Adjustment - NET ADDITION					
16. Missouri S Corporation Adjustment - NET SUBTRACTION					

NOTE: Each item shown in Parts 1 and 2, Columns (d) and (e) should be entered on the appropriate lines of Form MO-NRI of each nonresident shareholder.

PART 3 - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM

Lines 1 to 6 (Column a) correspond to lines 1 to 6 Federal Form 1120S.

NOTE: Letter of approval must be attached.

	(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCE
1a. Gross receipts or sales \$ 1b. Less returns and allowances \$ Balance ..	1c	
2. Cost of goods sold and/or operations (Schedule A, line 7)	2	
3. Gross profit (subtract line 2 from line 1c)	3	
4. Net gain (or loss) from Federal Form 4797, line 18	4	
5. Other income	5	
6. Total income (loss) (Combine lines 3 through 5 and enter here)	6	
7. Enter total deductions amount from Federal Form 1120S, line 20	7	
8. Ordinary income (loss) - subtract line 7 from line 6 (line 8 equals both Federal Schedule K, line 1, and Form MO-NRS, Part 1, Column (a))	8	
9. Missouri Sources - subtract line 7 from line 6	9	

INSTRUCTIONS FOR FORM MO-MSS: THREE FACTOR APPORTIONMENT

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

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

2. TAXABLE IN ANOTHER STATE: A taxpayer is "taxable in another state" if it meets either one of two tests: (a) if by reason of business activity in another state the taxpayer is subject to one of the types of taxes specified, namely: A net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has jurisdiction to subject the taxpayer to a net income tax, regardless of whether or not that state imposes such a tax on the taxpayer. The first test is applicable only if a taxpayer carries on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee for qualification, organization or for the privilege of doing business in that state, but (a) does not actually engage in business activities in that state, or (b) does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation's activities within such state, the taxpayer is not "taxable" in another state. The second test applies if the taxpayer's business activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and Statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 86-272, 15 U.S.C.A. §§ 381-385.

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

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

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

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

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

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

In the case of a taxpayer whose business activity consists of manufacturing and selling, or purchasing and reselling goods or products, "sales" includes all gross receipts from the sales of such goods or products. Gross receipts for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) will be included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price

of the product. The term "sales" also includes gross receipts derived by a taxpayer from business transactions or activities which are incidental to its principal business activity and which are includible in business income. As applied to a taxpayer engaged in a business activity other than the manufacturing and selling, or purchasing and reselling of property, "sales" includes the gross receipts from the taxpayer's business activity. In the case of cost plus fixed fee contracts, such as the operation of a government owned plant for a fee, gross receipts includes the entire reimbursed cost, plus the fee. "Sales" includes the gross receipts from the rental, lease, or licensing the use of the property. "Sales" includes the licensing of intangible property such as patents and copyrights.

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

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

Sales other than sales of tangible personal property are in this state if: (a) The income-producing activity is performed in this state; or (b) The income-producing activity is performed both within/without this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.

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

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

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

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

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

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

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

(f) Certain interest and dividends are allocable to this state if the taxpayer's commercial domicile is in this state.

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

CHECK THE FOLLOWING BEFORE MAILING

1. Did you review your completed return?
2. Did you complete Parts 1 and 2 if there are Missouri S Corporation Adjustments?
3. Did you use the label provided on the front of the booklet?
4. If you did not use the label, is your business name, address, and tax identification numbers correctly shown on the return?
5. Is your taxable year shown on the return?
6. Did you receive an extension of time to file your return? If so, have you attached a copy of the extension?
7. Have you attached a copy of the federal form and supporting schedules?
8. Have you signed the return?
9. Have you addressed your envelope to the proper address?



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION ALLOCATION
AND APPORTIONMENT FORM**

1989
FORM
MO-MSS

DLN

FOR THE YEAR JANUARY 1 - DECEMBER 31, 1989, OR OTHER TAX YEAR BEGINNING

1989, ENDING

19

DO NOT USE THIS FORM IF ALL INCOME IS FROM MISSOURI SOURCES.

BUSINESS NAME

MO I.D. NUMBER (MITS)

FEDERAL I.D. NUMBER

APPORTIONMENT ELECTION

• Missouri Statutes provide seven methods of determining income from Missouri sources. Check only ONE of the seven boxes.

☐ Method One - MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT - Multistate Tax Compact - Section 32.200 RSMo - Complete Parts 3 and 2.

☐ Method Two - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451(2)(2) RSMo - Complete Parts 3 and 1.

Special Methods Number 3 to 7 - Attach Detailed Explanation

☐ Three - Passenger Transportation - Section 143.451(3) RSMo

☐ Six - Telephone and Telegraph - Section 143.451(6) RSMo

☐ Four - Railroad - Section 143.451(4) RSMo

☐ Seven - Other Approved Method - Section 143.461(2) RSMo

☐ Five - Interstate Bridge - Section 143.451(5) RSMo

Letter of Approval must be attached.

PART 1 - SINGLE FACTOR APPORTIONMENT FRACTION

• Enter on line 1 the amount of sales which are transacted wholly in Missouri.

• Enter on line 2 the amount of sales which are transacted partly within Missouri and partly without Missouri.

• Enter on line 3 the amount of sales which are transacted wholly without Missouri.

• In determining income from Missouri sources in cases where sales do not express the volume of business, enter on line 1 the amount of business transacted wholly in Missouri and enter on line 2 the amount of business transacted partly in Missouri and partly outside Missouri.

Attach an explanation reconciling line 4 with specific data on Federal Form 1120S.

	TOTAL	MISSOURI
1. Amount wholly in Missouri	1	
2. Amount partly within and partly without Missouri	2	
3. Amount wholly without Missouri	3	
4. Total amount (All Sources) add lines 1, 2, and 3	4	
5. One-half of line 2	5	
6. Total amount (Missouri) - add lines 1 and 5	6	
7. Missouri Single Factor Apportionment Fraction (Divide line 6 by line 4) Enter on Form MO-NRS, Parts 1 and 2, Column (c)	7	%

DETERMINATION OF SINGLE FACTOR APPORTIONMENT FRACTION. § 143.451 RSMo provides that the numerator of the single factor apportionment fraction is one-half the gross receipts from sales transacted partly within and partly without Missouri, plus the gross receipts from sales transacted wholly in Missouri. The denominator is the gross receipts from all sales. Where sales do not accurately reflect the volume of business, substitute "gross receipts from business" for "gross receipts from sales" in determining both the numerator and denominator.

PART 2 - THREE FACTOR APPORTIONMENT FRACTION	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. <i>Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress)</i> Land			
Depreciable assets			
Inventory and supplies			
Other (attach schedule)			
Net annual rental of property, times eight (8)			
TOTAL PROPERTY VALUES	1a	1b	1 %
2. Wages, salaries, commissions, and other compensation of employees related to business income			
TOTAL WAGES AND SALARIES	2a	2b	2 %
3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri			
(2) Shipped from within Missouri			
(b) Sales shipped from Missouri to: (1) The United States Government			
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272)			
(c) Other gross receipts (rents, royalties, interest, etc.)			
TOTAL SALES	3a	3b	3 %
4. APPORTIONMENT FACTOR - add percentages on lines 1, 2, and 3, and divide by factors present (see instructions) Enter on Form MO-NRS Parts 1 and 2, Column (c).			4 %

BUSINESS NAME

MO I.D. NUMBER (MITS)

FEDERAL I.D. NUMBER

PART 3 - MULTISTATE OR SINGLE FACTOR ALLOCATION

Directly allocable nonbusiness income or Missouri sourced income.* Do not allocate expenses that have been excluded from federal taxable income.

DIRECT ALLOCATION OF NONBUSINESS INCOME OR MISSOURI SOURCED INCOME

	GROSS INCOME		DIRECTLY RELATED EXPENSES		INDIRECTLY RELATED EXPENSES	
	(1) EVERYWHERE	(2) MISSOURI	(3) EVERYWHERE	(4) MISSOURI	(5) EVERYWHERE	(6) MISSOURI
1. Interest Income						
2. Royalties						
3. Rents						
4. Net Capital Gains						
5. Dividends						
6. Total each column						

* All income is presumed to be business income unless you can clearly show the income to be nonbusiness income. Attach detailed explanation.

ALLOCATION/APPORTIONMENT OF DISTRIBUTIVE SHARE ITEMS

The following steps must be followed for each distributive share item that is being allocated as nonbusiness or Missouri sourced income. Attach an explanation and computations detailing the nature of the nonbusiness or Missouri sourced income.

EXAMPLE: Assume \$10,000 in total rents in which \$9,000 is business income and \$1,000 is nonbusiness or Missouri sourced income. Assume an apportionment factor of 33.333% (from Part 1, line 7 or Part 2, line 4):

Step 1 \$10,000 Total rents
 Step 2 - 1,000 Allocated to Missouri as nonbusiness or Missouri sourced income
 \$ 9,000 Business income

Step 3 \$ 9,000 X 33.333% = 3,000

Step 4 \$ 1,000 Missouri sourced income
 Step 5 + 3,000 From Step 3
 \$ 4,000 Missouri sourced income is entered on Form MO-NRS, Part 1, line 3c, Column (b).

Step 6 \$ 4,000/10,000 = 40% This percentage is entered on Form MO-NRS, Part 1, line 3c, Column (c).

WORKSHEET AREA

SECTION IX

WITHHOLDING TAX

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Missouri Department of Revenue
INCOME TAXES BUREAU
WITHHOLDING TAX SECTION



REGISTRATION CHANGE REQUEST

USE THIS FORM TO INITIATE CHANGES IN YOUR WITHHOLDING TAX REGISTRATION RECORDS.

Missouri Withholding Tax I.D. Number _____

Business Name Currently on File _____

THE FOLLOWING CHANGE(S) IS (ARE) REQUESTED: (CHECK APPROPRIATE BOX BELOW)

<input type="checkbox"/> Change business name to:	New Firm Name			
	Date of Change / /	Address of New Location		Phone Number
<input type="checkbox"/> Change business location to:	City	State	Zip Code	County
	New Mailing Address			
<input type="checkbox"/> Change mailing address to:	City	State	Zip Code	County
	<input type="checkbox"/> QUARTER-MONTHLY (\$6,000.00 or more tax withheld per month) <input type="checkbox"/> MONTHLY (\$50.00 or more tax withheld per month) <input type="checkbox"/> QUARTERLY (\$20.00 or more tax withheld per quarter) <input type="checkbox"/> ANNUAL (Less than \$20.00 tax withheld per quarter)			
<input type="checkbox"/> Change filing frequency to:				

NOTE: A new application is required and a new withholding tax I.D. number will be assigned when any change in ownership or an incorporation occurs.

☐ Change type of ownership: ☐ Proprietorship ☐ Government ☐ Other _____ (Specify)
☐ Partnership ☐ Corporation

☐ Change of partners or officers in a corporation (List all current partners or officers)

Name	Address	Social Security Number	Birthdate

If you have sold or discontinued your business, please check appropriate box and enter date here _____

☐ Sold ☐ Discontinued

This registration change request must be signed by the owner, if the taxpayer is a proprietorship; by a partner, if the taxpayer is a partnership; or by an authorized officer, if the taxpayer is a corporation.

I swear or affirm that the information reported on this form is true and correct as to every material matter.

By _____ Title _____ Date _____

Send to Income Taxes Bureau, Withholding Tax Section, P.O. Box 999, Jefferson City, MO 65108



MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES BUREAU
**AUTHORIZATION FOR RELEASE
OF CONFIDENTIAL INFORMATION**

FORM
2690
(REV. 6-88)

I AM AUTHORIZED TO SIGN AS AN OFFICER OR OWNER FOR THE CORPORATION OR THE BUSINESS IDENTIFIED BY EMPLOYER
WITHHOLDING IDENTIFICATION NUMBER _____, FEDERAL EMPLOYER IDENTIFICATION
NUMBER _____, OR MISSOURI IDENTIFICATION NUMBER (MITS) _____.

I AUTHORIZE AND REQUEST THE MANAGER, INCOME TAXES BUREAU, DEPARTMENT OF REVENUE, STATE OF MISSOURI, TO
RELEASE THE CONFIDENTIAL TAX RECORDS PERTAINING TO THE ABOVE SPECIFIED ACCOUNT(S) FOR THE TAX REPORTING
PERIOD(S): _____. THIS AUTHORIZATION SHALL BE EFFECTIVE THIS DATE AND
UNTIL _____ OR UNTIL TERMINATED BY THE UNDERSIGNED.

I REQUEST SUCH RECORDS FOR THESE MISSOURI TAXES:

- ☐ WITHHOLDING — SEND TO WITHHOLDING TAX SECTION, P.O. BOX 999, JEFFERSON CITY, MO 65108-0999.
- ☐ CORPORATION INCOME — SEND TO CORPORATION INCOME TAX SECTION, P.O. BOX 700, JEFFERSON CITY, MO 65105-0700.
- ☐ BE PHOTOCOPIED AND COPIES FORWARDED TO ME AT: _____
- ☐ BE PHOTOCOPIED AND COPIES FORWARDED TO THE AGENT HEREIN NAMED.
- ☐ BE MADE AVAILABLE FOR USE BY ME OR THE AGENT HEREIN NAMED WITHIN THE INCOME TAXES BUREAU WORKING AREA,
3RD FLOOR, TRUMAN BUILDING, JEFFERSON CITY, MISSOURI, ON OR ABOUT (DATE) _____.

I SPECIFICALLY NAME THE FOLLOWING AGENT TO BE AUTHORIZED TO EXAMINE THE ABOVE IDENTIFIED CONFIDENTIAL TAX
RECORDS.

NAME	TITLE
REPRESENTING	
STREET ADDRESS	
CITY, STATE, ZIP CODE	

I HEREBY RELEASE THE DIRECTOR OF REVENUE AND DEPARTMENT PERSONNEL FROM ANY AND ALL LIABILITY PURSUANT TO
UNAUTHORIZED DISCLOSURES OF CONFIDENTIAL TAX INFORMATION RESULTING FROM RELEASE OF SUBJECT INFORMATION UNDER
SECTION 32.057, RSMO. 1978, AND SUPPLEMENT THERETO, OR ANY OTHER APPLICABLE CONFIDENTIALITY STATUTE.

STATE OF _____ SS.	OWNER/OFFICER	SIGNATURE
COUNTY OF _____	NAME	TITLE

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS AUTHORIZATION AND TO THE BEST OF MY KNOWLEDGE
AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN OWNER, HIS DECLARATION IS BASED
ON ALL INFORMATION OF WHICH HE HAS ANY KNOWLEDGE.

OWNER/OFFICER SIGNATURE	DATE	PHONE NUMBER
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MISSOURI DEPARTMENT OF REVENUE

EMPLOYER'S REPORT OF INCOME TAXES WITHHELDFORM
MO-941
(REV. 5-88)**TAX COMPUTATION**

MISSOURI WITHHOLDING I.D. NUMBER	FOR TAX PERIOD	DUE ON OR BEFORE	1. WITHHOLDING THIS PERIOD	\$
FEDERAL I.D. NUMBER	FILING FREQUENCY	MITS NUMBER	2. COMPENSATION DEDUCTION	\$
BUSINESS NAME			3. WITHHOLDING DUE	\$
OWNER'S NAME			4. ADDITIONS TO TAX (SEE INSTRUCTIONS) . . .	\$
MAILING ADDRESS (STREET, CITY, STATE, ZIP)			5. INTEREST (SEE INSTRUCTIONS) . . .	\$
I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS REPORT HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE REPORT.			6. TOTAL AMOUNT DUE . . .	\$
AUTHORIZED SIGNATURE		DATE	7. APPROVED CREDIT	\$
MAKE CHECK PAYABLE TO: MISSOURI WITHHOLDING TAX AND MAIL TO: MO DEPARTMENT OF REVENUE, WITHHOLDING TAX SECTION, P.O. BOX 999, JEFFERSON CITY, MO 65108-0999			8. AMOUNT OF REMITTANCE	\$

MO 860-1120 (5-88)

DO NOT REPRODUCE



MISSOURI DEPARTMENT OF REVENUE

**EMPLOYER'S QUARTER-MONTHLY
PAYMENT OF INCOME TAXES WITHHELD**FORM
MO-941P
(REV. 3-89)

DLN

OFFICIAL USE ONLY

MISSOURI WITHHOLDING TAX I.D. NO.		MITS NUMBER		A quarter-monthly payment is required for the periods ending the 7th, 15th, 22nd and the last day of a month. Payments must be remitted within three (3) banking days after the end of the quarter-monthly period with a completed MO-941P for each payment.	
FOR TAX PERIOD	PERIOD COVERED	DUE DATE	TAX WITHHELD	COMPENSATION	AMOUNT OF PAYMENT
				APPROVED CREDIT	\$
BUSINESS NAME			I declare under the penalties of perjury that this report has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.		
ADDRESS			AUTHORIZED SIGNATURE		DATE
CITY, STATE, ZIP CODE			MAKE CHECK PAYABLE TO MISSOURI WITHHOLDING TAX AND RETURN WITH THIS COMPLETED FORM TO: MISSOURI DEPARTMENT OF REVENUE, WITHHOLDING TAX SECTION, P.O. BOX 3333, JEFFERSON CITY, MO 65105-3333		

MO 860-1288 (6-89)



MISSOURI DEPARTMENT OF REVENUE
**EMPLOYER'S MONTHLY REPORT
OF QUARTER-MONTHLY PAYMENTS**

FORM
MO-941W
(REV. 3-89)

DLN

OFFICIAL USE ONLY

This report is due by the 15th day of the following month, except for the last month of each quarter which is due by the last day of the following month for the period covered.

MISSOURI WITHHOLDING I.D. NUMBER	FOR TAX PERIOD	DUE DATE	TAX COMPUTATION	
FEDERAL I.D. NUMBER	FILING FREQUENCY	MTS NUMBER	1. Withholding this period	1
BUSINESS NAME			2. Compensation deduction	2
OWNER'S NAME			3. Withholding due	3
MAILING ADDRESS (STREET, CITY, STATE, ZIP)			4. Addition to Tax (see instructions) ...	4
I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS REPORT HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE REPORT.			5. Interest (see instructions)	5
			6. Quarter-monthly payments	6
			7. Approved Credit	7
			8. Amount of Remittance	8
AUTHORIZED SIGNATURE	DATE		MAKE CHECK PAYABLE TO: MISSOURI WITHHOLDING TAX AND MAIL TO: MISSOURI DEPARTMENT OF REVENUE WITHHOLDING TAX SECTION P.O. BOX 3333 JEFFERSON CITY, MO 65105-3333	

MO 860-1289 (3-89)

FORM MO-941W WORKSHEET FOR QUARTER-MONTHLY WITHHOLDING UNDERPAYMENTS

	A	B	C	D	E
QUARTER-MONTH	ACTUAL TAX WITHHELD	TAX REPORTED	UNDERPAYMENT	PENALTY	AMOUNT DUE
1 1st thru 7th Day					
2 8th thru 15th Day					
3 16th thru 22nd Day					
4 23rd thru Last Day					
TOTAL					

1. Enter in Column A the actual tax withheld during each quarter-monthly period.
2. Enter in Column B the payments made for each quarter-monthly period.
3. To determine your underpayment, subtract the amount in Column B from the amount in Column A. Enter in Column C.
4. A 5% underpayment penalty applies if the amount of the underpayment is more than 10% of the actual tax withheld or less than 1/48th of your total tax withheld for the entire preceding year. Enter amount if any for each quarter-month under Column D.
5. Add lines 1 through 4, Column E to arrive at total amount due.
6. Add the total amount due in Column E and the amounts entered on lines 3, 4 and 5 on the front side of this form. Then subtract lines 6 and 7 to arrive at the amount of remittance to be submitted with this form.

MO 860-1289 (3-89)



FORM
MO-941X
(REV. 2-89)

DLN

PLEASE ENTER THE REPORTING PERIOD FOR WHICH THIS AMENDED REPORT IS BEING FILED. USE
A SEPARATE FORM MO-941X FOR EACH PERIOD AMENDED.

AN APPLICATION FOR WITHHOLDING TAX REFUND/CREDIT MUST ACCOMPANY THE EMPLOYERS AMENDED WITHHOLDING TAX RETURN IF AN OVERPAYMENT HAS OCCURRED.

MAKE CHECK OR MONEY ORDER PAYABLE TO "DEPARTMENT OF REVENUE." INCLUDE YOUR WITHHOLDING TAX NUMBER ON YOUR CHECK. MAIL TO: INCOME TAXES BUREAU, P.O. BOX 999, JEFFERSON CITY, MISSOURI 65108-0999.

GENERAL INSTRUCTIONS FOR PREPARING EMPLOYER'S AMENDED MISSOURI WITHHOLDING TAX RETURN**FILING AMENDED RETURNS:**

Any employer filing an amended withholding tax return (Form MO-941X) with the Missouri Department of Revenue must enter the reporting period for which the amended return is being filed. An amended report is required if the amount of withholding tax reported for a particular period is more or less than the original net withholding reported for that period.

INTEREST ON DELINQUENT TAXES:

Effective January 1, 1989 simple interest will be charged on all delinquent taxes at the rate of 12% per annum.

ADDITION TO TAX FOR FAILURE TO PAY:

An employer who fails to pay the total tax due by the due date is charged an addition to tax of 5%.

LINE NUMBER	(A) ORIGINALLY REPORTED	(B) CORRECT AMOUNT	(C) NET CHANGE
1.	Employer withholding which was previously reported on original Form MO-941 for the period you are amending.	For lines 1 through 8, enter the correct amount that should have been originally reported.	For lines 1 through 3, enter difference between columns (A) and (B).
2.	Enter amount of compensation deducted on original Form MO-941.		
3.	Enter amount on line 1 less line 2 amount, if any. This figure must be the same as shown on line 3 of original Form MO-941.		
4.	Enter addition to tax as shown on original Form MO-941.		If amended amount results in balance due, add 5% to tax charge for failure to pay timely.
5.	Enter interest as shown on original Form MO-941.		If amended amount results in balance due, add interest at the rate noted below for each applicable year following amended period. 1986 - 12% per annum (.000329 daily rate) 1987 - 12% per annum (.000329 daily rate) 1988 - 12% per annum (.000328 daily rate) 1989 - 12% per annum (.000329 daily rate)
6.	Enter total withholding due for reporting period, line 3 amount plus line 4 and 5 amounts.		For lines 6 through 8, enter difference between columns (A) and (B).
7.	Enter approved credit as shown on original Form MO-941.		
8.	Enter line 6 amount less line 7 amount.		
9.			Enter amount due.
10.			Enter amount overpaid.



MISSOURI DEPARTMENT OF REVENUE
**EMPLOYER'S QUARTER/MONTHLY
AMENDED WITHHOLDING TAX RETURN**

FORM
MO-941XX
(REV. 11-89)

DLN

BUSINESS NAME

MISSOURI WITHHOLDING ID NUMBER

OWNERS NAME

FEDERAL ID NUMBER (FEIN)

ADDRESS: NUMBER AND STREET, CITY, STATE, ZIP

MISSOURI ID NUMBER (MITS)

PLEASE ENTER THE REPORTING PERIOD FOR WHICH THIS AMENDED REPORT IS BEING FILED. USE
A SEPARATE FORM MO-941XX FOR EACH PERIOD AMENDED. ►

**AN APPLICATION FOR WITHHOLDING TAX REFUND/CREDIT MUST ACCOMPANY THE EMPLOYERS AMENDED WITHHOLDING
TAX RETURN IF AN OVERPAYMENT HAS OCCURRED.**

		(A) ORIGINALLY REPORTED ON MO-941W	(B) CORRECT AMOUNT	(C) NET CHANGE (INCREASE/DECREASE)
1. WITHHOLDING THIS PERIOD	1			
2. COMPENSATION DEDUCTION	2			
3. WITHHOLDING DUE	3			
4. ADDITION TO TAX	4			
5. INTEREST	5			
6. QUARTER/MONTHLY PAYMENTS	6			
7. LESS APPROVED CREDIT	7			
8. TOTAL DUE	8			
9. AMOUNT DUE (IF LINE 8 IN COLUMN C INDICATES AN UNDERPAYMENT, ENTER THE AMOUNT DUE AND MAKE CHECK PAYABLE TO DEPARTMENT OF REVENUE.)	9			
10. OVERPAYMENT (IF LINE 8 IN COLUMN C INDICATES AN OVERPAYMENT, ENTER THE AMOUNT OF OVERPAYMENT HERE.)	10			

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.

DOR USE ONLY

AUTHORIZED SIGNATURE

TELEPHONE NUMBER

DATE

**MAKE CHECK OR MONEY ORDER PAYABLE TO "DEPARTMENT OF REVENUE." INCLUDE YOUR WITHHOLDING TAX NUMBER ON YOUR
CHECK. MAIL TO: INCOME TAXES BUREAU, P.O. BOX 3333, JEFFERSON CITY, MISSOURI 65105-3333.**

GENERAL INSTRUCTIONS FOR PREPARING EMPLOYER'S QUARTER/MONTHLY AMENDED MISSOURI WITHHOLDING TAX RETURN

FILING AMENDED RETURNS:

Any employer filing an amended withholding tax return (Form MO-941XX) with the Missouri Department of Revenue must enter the reporting period for which the amended return is being filed. An amended report is required if the amount of withholding tax reported for a particular period is more or less than the original net withholding reported for that period.

INTEREST ON DELINQUENT TAXES:

Effective January 1, 1989 simple interest will be charged on all delinquent taxes at the rate of 12% per annum.

ADDITION TO TAX FOR FAILURE TO PAY:

An employer who fails to pay the total tax due by the due date is charged an addition to tax of 5%.

LINE NUMBER	(A) ORIGINALLY REPORTED	(B) CORRECT AMOUNT	(C) NET CHANGE
1.	Employer withholding which was previously reported on original Form MO-941W for the period you are amending.	For lines 1 through 8, enter the correct amount that should have been originally reported.	For lines 1 through 3, enter difference between columns (A) and (B).
2.	Enter amount of compensation deducted on original Form MO-941W.		
3.	Enter amount on line 1 less line 2 amount, if any. This figure must be the same as shown on line 3 of original Form MO-941W.		
4.	Enter addition to tax as shown on original Form MO-941W.		If amended amount results in balance due, add 5% to tax charge for failure to pay timely.
5.	Enter interest as shown on original Form MO-941W.		If amended amount results in balance due, add interest at the rate noted below for each applicable year following amended period. 1987 - 12% per annum (.000329 daily rate) 1988 - 12% per annum (.000328 daily rate) 1989 - 12% per annum (.000329 daily rate) 1990 - 12% per annum (.000329 daily rate)
6.	Enter total quarter/monthly payments for reporting period.		For lines 6 through 8, enter difference between columns (A) and (B).
7.	Enter approved credit as shown on original Form MO-941W.		
8.	Enter total of lines 3, 4 & 5 less lines 6 & 7 here.		
9.			Enter amount due.
10.			Enter amount overpaid.

**MISSOURI DEPARTMENT OF REVENUE
FINAL OR ANNUAL RECONCILIATION
REPORT OF INCOME TAXES WITHHELD**

MAIL TO: Missouri Department of Revenue
Income Taxes Bureau
Withholding Tax Section
P.O. Box 999
Jefferson City, Missouri 65108

MISSOURI WITHHOLDING TAX I.D. NUMBER		YEAR		FILE A W-2 (STATE COPY) WITH THIS REPORT FOR EACH EMPLOYEE YOU HAD DURING THE YEAR.																																																															
FEDERAL I.D. NUMBER		DUE DATE																																																																	
BUSINESS NAME				<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th align="center" colspan="6">INCOME TAX WITHHELD</th></tr> <tr><td>1. JAN.</td><td></td><td></td><td></td><td>7. JULY</td><td></td></tr> <tr><td>2. FEB.</td><td></td><td></td><td></td><td>8. AUG.</td><td></td></tr> <tr><td>3. MAR.</td><td></td><td></td><td></td><td>9. SEPT.</td><td></td></tr> <tr><td>4. APR.</td><td></td><td></td><td></td><td>10. OCT.</td><td></td></tr> <tr><td>5. MAY</td><td></td><td></td><td></td><td>11. NOV.</td><td></td></tr> <tr><td>6. JUNE</td><td></td><td></td><td></td><td>12. DEC.</td><td></td></tr> <tr> <td colspan="4">15. ENTER THE TOTAL NUMBER OF W-2(S) (STATE COPY) SENT WITH THIS REPORT</td> <td colspan="2">13. TOTAL WITHHELD (Lines 1 thru 12)</td> </tr> <tr> <td colspan="4"></td> <td colspan="2">14. TOTAL TAX WITHHELD ON W-2s</td> </tr> <tr> <td colspan="4"></td> <td colspan="2"></td> </tr> </table>				INCOME TAX WITHHELD						1. JAN.				7. JULY		2. FEB.				8. AUG.		3. MAR.				9. SEPT.		4. APR.				10. OCT.		5. MAY				11. NOV.		6. JUNE				12. DEC.		15. ENTER THE TOTAL NUMBER OF W-2(S) (STATE COPY) SENT WITH THIS REPORT				13. TOTAL WITHHELD (Lines 1 thru 12)						14. TOTAL TAX WITHHELD ON W-2s							
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OWNER OR CORPORATE OFFICER																																																																			
STREET ADDRESS																																																																			
CITY		STATE	ZIP CODE																																																																

NOTE: PLEASE DO NOT MAIL THIS FORM WITH REMITTANCE

NOTE: If lines 13 and 14 DO NOT AGREE, see general instructions for filing an amended report.
I declare that this form (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

SIGNATURE _____

DATE _____ PHONE _____

☐ If final report, check box and complete Final Report on reverse side.

Mo 941R

MO 860-1287 (8-85)

DO NOT REPRODUCE

FINAL REPORT

COMPLETE THE FOLLOWING IF BUSINESS IS SOLD, CLOSED OR DISCONTINUED:

MISSOURI WITHHOLDING I.D. NO. _____

If business has been discontinued state whether:

Temporarily ☐ Give Dates: From _____ To _____

Permanently ☐ Give Date: _____ Also state reason.

If business was sold, state purchaser's name, address and date sold:

Name _____

Address _____

Date Sold _____

PERSON TO CONTACT FOR FURTHER INFORMATION

NAME	AREA CODE ()	PHONE NUMBER



MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES BUREAU
EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE
GENERAL INSTRUCTIONS

WHO MUST FILE:

You are required to file a completed Form MO W-4 **only** if you wish your number of allowances for Missouri personal income tax withholding to be different from the number of allowances you claim for Federal income tax purposes. This form will be used by your employer to determine the amount of Missouri income tax to be withheld from your paycheck. If you have more than one employer, you should claim a smaller number or no allowances on each Form MO W-4 filed with employers other than your principal employer so that the total amount withheld will be closer to your actual income tax liability.

NOTE: IF CLAIMING THE SAME NUMBER OF ALLOWANCES FOR MISSOURI PERSONAL INCOME TAX AS FEDERAL INCOME TAX, WRITE "SAME" ON LINE 5 OF THIS FORM, SIGN AND RETURN TO YOUR EMPLOYER.

WHEN TO FILE YOUR ALLOWANCE CHANGES:

You must file a new certificate within 10 days if the number of allowances previously claimed by you decreases.

You may file a new certificate at any time if the number of your allowances increases. If you fail to fill out a MO-W4, your allowances will be based at the same number of exemptions claim for Federal.

HOW TO COMPLETE FORM MO-W4

LINES 1 THROUGH 3:

Number of Allowances — You may claim the same number of allowances on the MO W-4 as claimed on the Federal W-4. If you expect to owe more income tax for the year than will be withheld and you claim every allowance to which you are entitled, you may increase your withholding by claiming a smaller number of allowances on Form MO W-4 or you may enter into an agreement with your employer to have additional amounts withheld (See Line 6).

Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents for Missouri purposes. The term "dependents" does not include you or your spouse. Indicate the number of dependents that you are claiming on Line 3.

LINE 4:

Allowance for Missouri Estimated Itemized Deductions — If you expect to itemize deductions on your Missouri income tax return, you may claim additional allowances. Refer to the following worksheet.

(A) Enter total amount of estimated itemized deductions

\$ _____

(B) Enter amount of your standard deduction using the following information:

\$ _____

• If single or head of household, enter \$3,250.00.

• If married filing joint, married filing separate or qualifying widow(er), enter \$2,725.00.

(C) Subtract line (B) from line (A) and enter the difference or zero, whichever is greater

\$ _____

(D) Additional Allowances - Divide the amount on line (C) by \$400.00, round to the nearest whole number and enter here and on line 4.

LINE 6:

Additional Withholding — If you have claimed "zero" allowances on line 1, but still expect to have a balance due on your tax return for the year, you may wish to request your employer to withhold an additional amount of tax for each pay period. If your employer agrees to this additional withholding, enter the additional amount you want deducted from each paycheck on line 6.

LINE 7:

Exempt from Withholding — You may claim an "Exempt" status from withholding of Missouri income tax if last year you did not owe any Missouri income tax and had a right to a refund of all income tax withheld and this year you do not expect to owe any Missouri income tax and expect to have a right to a refund of all income tax withheld. You may not claim "Exempt" if your return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Missouri income tax from your wages.

You must revoke this "Exempt" status (1) within 10 days from the time you anticipate you will incur income tax liability for the year or (2) on or before December 1 if you anticipate you will incur Missouri Income Tax Liability for the next year. If you want to revoke this "Exempt" status, you must file an new Form MO W-4 with your employer showing the number of withholding allowances you are entitled to claim. A certificate claiming "Exempt Status" will expire on December 31, of each year and a new Form MO W-4 is required for the next year.

MO 860-1598 (11-89)

— DETACH HERE. GIVE CERTIFICATE TO YOUR EMPLOYER AND KEEP TOP PORTION FOR YOUR RECORDS. —



MISSOURI DEPARTMENT OF REVENUE
EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

MO W-4
(REV. 11-89)

This certificate is for income tax withholding purposes only.
PLEASE TYPE OR PRINT.

FULL NAME		SOCIAL SECURITY NUMBER	MARITAL STATUS (If married but legally separated or wife (husband) is a nonresident alien, check the single box.) <input type="checkbox"/> SINGLE <input type="checkbox"/> MARRIED
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)		CITY OR TOWN, STATE, AND ZIP CODE	
1. Allowance for yourself — enter 1			1. _____
2. Allowance for your spouse — enter 1			2. _____
3. Allowance(s) for dependent(s) — you are entitled to claim an allowance for each dependent you will be able to claim on your federal income tax return. Do not include yourself or spouse — enter the number of dependents			3. _____
4. Allowances for itemized deductions (see instructions)			4. _____
5. TOTAL — Add lines 1 through 4 above - enter "SAME" if claiming same number of Federal allowances			5. _____
6. Additional amount per pay period you want deducted \$ _____			
7. I claim complete "Exempt" status from withholding because (see instructions and check boxes below that apply) A. <input type="checkbox"/> Last year I did not owe any Missouri income tax and had a right to a full refund of all income tax withheld, and B. <input type="checkbox"/> This year I do not expect to owe any Missouri income tax and expect to have a right to a full refund of all income tax withheld. If both "A" and "B" apply, enter the year effective and "EXEMPT" here _____ C. <input type="checkbox"/> If you entered "EXEMPT" on line 7b, are you a full time student? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Under the penalties of perjury, I certify that to the best of my knowledge and belief, the amount of withholding claimed on this certificate does not exceed the number to which I am entitled.			
SIGNATURE			DATE

MO 860-1598 (11-89)



MISSOURI DEPARTMENT OF REVENUE
**WITHHOLDING CERTIFICATE FOR
PENSION OR ANNUITY STATEMENTS**

FORM
MO-W-4P
(REV. 2-89)

This certificate is for voluntary withholding of Missouri State Income Tax from pension or annuity income only.

FULL NAME (TYPED OR PRINTED)		SOCIAL SECURITY NUMBER
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)		CLAIM OR IDENTIFICATION NUMBER (IF ANY) OR YOUR PENSION OR ANNUITY CONTRACT.
CITY OR TOWN, STATE, ZIP CODE		
COMPLETE THE FOLLOWING APPLICABLE LINES		
<input type="checkbox"/> 1. I elect NOT to have income tax withheld from my pension or annuity. (If you check this box, do not complete line 2.)		
<input type="checkbox"/> 2. I voluntarily elect to have the following amount withheld from each pension or annuity payment each month. (The amount you enter cannot be less than \$10.00 per month.)		\$
YOUR SIGNATURE		DATE

MO 860-1961 (2-89)

INSTRUCTIONS FOR COMPLETING FORM MO-W-4P

1. Enter your full name, address and social security number.
2. Enter your pension or annuity contract claim or identification number.
3. If you DO NOT wish to have Missouri state income taxes withheld from your pension or annuity income, place a check mark in the box next to line 1. Sign and date the form. Then send this form to the administrator of your retirement plan who will simply keep your completed form on file.
4. If you DO wish to have Missouri state taxes withheld from your pension or annuity income, place a check mark in the box next to line 2. Then enter the amount you wish to have withheld MONTHLY in the box provided. To determine the amount to be withheld monthly, divide the amount of tax you paid with last year's Missouri income tax return by twelve. You may wish to allow for the effect of any increases in your income from last year's income by adjusting your calculation of the amount to be withheld upwards. The amount to be withheld cannot be less than \$10.00. Sign and date this form. Then send this form to the administrator of your retirement plan who will then begin the withholding.
5. Should you need to change this form or complete a new one, please contact the administrator of your retirement plan.

MO 860-1961 (2-89)



MISSOURI DEPARTMENT OF REVENUE
**REQUEST TO WITHHOLD STATE
INCOME TAX FROM CIVIL
SERVICE ANNUITY**

FORM MO-W4CS (REV. 11-88)	DLN
--	-----

TYPE OF REQUEST (CHECK ONE BOX) <input type="checkbox"/> (1) NEW <input type="checkbox"/> (2) CHANGE <input type="checkbox"/> (3) CANCEL		
FULL NAME (LAST, FIRST, MIDDLE)		SOCIAL SECURITY NUMBER
ADDRESS (NUMBER AND STREET)		CIVIL SERVICE CLAIM NUMBER
CITY, STATE, ZIP CODE		
I hereby request the U.S. Office of Personnel Management to withhold Missouri State income tax from my monthly civil service annuity check in the amount of (must be \$10.00 or more).		\$.00
YOUR SIGNATURE	TELEPHONE NUMBER	DATE

MO 860-2111 (11-88)

INSTRUCTIONS TO ANNUITANT:

- You may have state taxes withheld for only ONE state at a time. To change from one state to another, you MUST first cancel your old request with that state and then request the new state to begin withholding.
- You DO NOT have to participate in this program. If you DO NOT wish to participate, DO NOT COMPLETE THIS FORM.
- If you DO wish to participate, complete the form in it's entirety. Incomplete forms will delay the processing of your request. Unsigned forms will be returned to you.
- State income tax will only be withheld from regular, recurring, monthly annuity payments.
- Your withholding request MUST be in whole dollar amounts and not less than ten dollars (\$10.00).
- You may change the amount withheld or cancel this withholding at any time by completing a new MO-W4CS form and sending it to the address below.
- At the end of the year, you will receive a W2 P statement indicating the total amount withheld to be filed with your Missouri state income tax return.

Mail this completed form and all inquiries to:
MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES BUREAU
P.O. BOX 999
JEFFERSON CITY, MISSOURI 65108-0999

OR CALL:
(314) 751-3683

MO 860-2111 (12-88)

Employee's Certificate of Non-Residence and Allocation of Withholding Tax — Missouri

Print Full

Soc. Sec.

Name _____

Number _____

and

Home Address _____

STREET

CITY

ZONE

STATE

EMPLOYEE: This Form To Be Filed With Employer: Do Not Send To Department of Revenue

I hereby certify that I am a non-resident of the State of Missouri, and reside at the address stated above and perform services partly within and partly without Missouri. I estimate the proportion of services performed within Missouri and subject to the withholding tax to be ____%. I will notify my employer within 10 days of any substantial change in proportion, or a change in status to resident of Missouri.

DATED _____

SIGNATURE _____

NOTE: An employer of a non-resident may withhold on the foregoing basis, but must nevertheless make necessary adjustments during the year, so that the proper amount is withheld from the Employee's salary. Please refer to employers instruction booklet (Section 8) for information on how allocation may be determined.

AFFIDAVIT TO SUPPORT EXCLUSION FROM MISSOURI WITHHOLDING TAX

Date _____ 19 _____

The Undersigned, under the penalties of perjury and for the purpose of relieving his/her employer from the requirement of withholding Missouri Income Tax from his/her wages does hereby declare that he/she is employed by _____

and that he/she is a bona fide citizen and resident domiciled in the State of _____, and does not maintain a permanent place of abode within the State of Missouri and is employed and performing services within and without the State of Missouri on such a variable basis during payroll periods that the proportion of the services performed within Missouri is not readily determinable for withholding purposes.

Signature of employee _____

NOTE: The execution and filing of this affidavit does not relieve the employee from the requirement of filing a Missouri State Income Tax Return at the close of the taxable year during which the employee performed services within Missouri. A Form 40 (Individual Income Tax Return), must be filed on or before the 15th day of April of the following year with the Director of Revenue, Individual Tax Bureau, P.O. Box 329, Jefferson City, Missouri 65107.

EMPLOYER: Form must be executed by employee in duplicate. Mail original to Missouri Department of Revenue, Withholding Tax Section.

AFFIDAVIT

REQUEST BY MISSOURI RESIDENT EMPLOYED IN A FOREIGN STATE
AND PAYING INCOME TAX IN STATE OF EMPLOYMENT TO NOT HAVE
MISSOURI INCOME TAX WITHHELD FROM WAGES EARNED IN
FOREIGN STATE

I, the undersigned, hereby swear the following information is true and correct. I am a resident of the State of Missouri and a full time employee of

Name of employer

Address

City State

Services of 50% or more for my employer are performed in the State of _____,
and I pay income tax to State of _____.

I am entitled to a deduction of the net income on which I pay tax to that State when filing my Missouri return.

I realize that a Missouri resident is required to file a return with the Missouri Department of Revenue by April 15 of each year and report his income from all sources.

I will attach to my income tax return a copy of the return I file in the foreign State.

On the basis of the above sworn information I hereby request that no Missouri income tax be withheld from my wages earned in the State of _____.

My Social Security Number

Signature

Spouses Social Security Number

Date

Affidavit must be executed in duplicate.

Address

Mail original to: Department of Revenue
Income Taxes Bureau
P.O. Box 2200
Jefferson City, Missouri 65105

City, State, Zip



MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES BUREAU, WITHHOLDING TAX
P.O. BOX 999
JEFFERSON CITY, MISSOURI 65108-0999
**APPLICATION FOR WITHHOLDING
TAX REFUND/CREDIT**

FORM
2034
(REV. 5-88)

DLN

THIS FORM IS TO BE USED WHEN APPLYING FOR A TAX REFUND/CREDIT FOR EMPLOYER WITHHOLDING FROM THE INCOME TAXES BUREAU. ATTACH AMENDED RETURNS.

PLEASE RETURN TO ADDRESS INDICATED ABOVE.

FIRM NAME	MISSOURI I.D. NUMBER
-----------	----------------------

MAILING ADDRESS

CITY, STATE, ZIP CODE

AMOUNT OVERPAID	DOLLARS (\$)
-----------------	---------------

PERIOD(S)

REASON FOR OVERPAYMENT: _____

I SWEAR OR AFFIRM THAT THE INFORMATION REPORTED IN THIS FORM AND ANY ATTACHED SUPPLEMENTS IS TRUE AND CORRECT.

SIGNATURE OF TAXPAYER OR AGENT	TITLE	DATE
--------------------------------	-------	------

FOR BUREAU USE ONLY

I have analyzed the records of the Income Taxes Bureau on _____ 19 ____ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section 143.821 RSMo as claimed.
The amount of overpayment is for:

1.	\$	CLAIM NUMBER WARRANT NUMBER CREDIT NUMBER
2.	\$	
3.	\$	
4.	\$	
REFUND/CREDIT TOTAL		\$

ANALYSIS OF APPROVAL OR DENIAL: _____

Documents supporting this refund are on file in taxpayer's folder. I recommend approval/denial, refund/credit.	INITIATED BY	DATE
---	--------------	------

GENERAL APPROVAL/DENIAL

SECTION X

SALES/USE TAX

Sales/Use Tax Forms excluded	157
Use Tax Return and Instructions	159
Sales Tax Return and Instructions	163
Missouri Sales/Use Tax Exemption Application Affidavit	167
Missouri Sales/Use Tax Exemption Application	169
Application for Temporary Sales/Use Tax Exemption	173
Application for Electrical Energy Direct Pay Authorization	175
Sales Tax Protest Payment Affidavit	177

SALES/USE TAX FORMS

The following sales/use tax forms are not included in this booklet, but may be obtained upon written request to the Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, Missouri 65105-0840, or by calling (314) 751-2836.

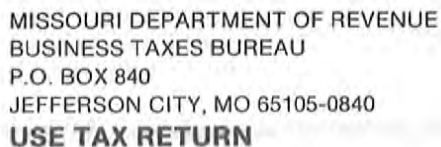
DOR-318 Application for Sales Tax Exemption Pollution Control

DOR-2039 Nonprotested Sales Tax Payment Report

DOR-2041 Use Tax Protest Payment Affidavit

DOR-2038 Nonprotested Use Tax Payment Report

DOR-163B Protest Payment Affidavit



FORM
53U-1
(REV. 8-88)

DLN

ACCOUNT NUMBER				PERIOD				RETURN THIS COPY - SEE INSTRUCTIONS TAXABLE SALES FOR THIS PERIOD BY MONTH/QUARTER			
OWNER'S NAME			BUSINESS NAME								
MAILING ADDRESS				PHONE NUMBER ()				MO/QTR 1	\$		
CITY				STATE		ZIP		MO/QTR 2	\$		
								MO/QTR 3	\$		
								QTR 4	\$		
ADDRESS CORRECTION			<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <input type="checkbox"/> MAILING ADDRESS <input type="checkbox"/> BUSINESS ADDRESS </div> <div style="width: 50%; text-align: center;"> (DO NOT WRITE IN SHADED AREAS) </div> </div>		TOTAL		\$				

[illegible]

	SUBTRACT 2% TIMELY PAYING ALLOWANCE (IF APPLICABLE)	2. —
	VENDOR'S USE TAX DUE	3. =

CONSUMER'S USE TAX		TAXABLE PURCHASES	RATE	AMOUNT OF TAX
ENTER TOTAL COST OF TANGIBLE PERSONAL PROPERTY USED OR CONSUMED ON WHICH NO TAX WAS PAID WHEN PURCHASED FROM OUT-OF-STATE VENDOR			4.225%	4. +
ADJUSTMENTS CLAIMED, IF ANY:		SEE INSTRUCTIONS		5.
A. SALE FOR RESALE	—	TOTAL USE TAX DUE		=
B. MOTOR FUEL, SPECIAL FUEL, OTHER FUEL	—	ADD: INTEREST FOR LATE PAYMENT (SEE LINE 6 OF INSTRUCTIONS)		6. +
C. GOVERNMENT, RELIGIOUS, EDUCATION, CHARITABLE INSTITUTIONS	—	ADD: LATE PENALTY (IF APPLICABLE)		7. +
D. DRUGS, INSULIN, PROSTHETIC OR ORTHOPEDIC DEVICES	—	SUBTRACT: APPROVED CREDIT		8. —
E. FARM MACHINERY	—	PAY THIS AMOUNT ➡		9. =
F. ELECTRICITY, GAS, WOOD, COAL, OR HOME HEATING OIL (DOMESTIC USE)	—			
G. SEED, FERTILIZER, GRAIN, ECONOMIC POISONS, LIVESTOCK/POULTRY FEED	—			
H. VALUE OF TRADE-IN	—			
I. LABOR OR SERVICE CHARGES WHEN SEPARATELY BILLED	—			
J. OTHER ADJUSTMENTS (EXPLAIN ON SEPARATE SHEET)	+ —	CIRCLE ONE		
TOTAL ADJUSTMENTS	+ —	CIRCLE ONE		
		<input type="checkbox"/> CHECK BOX IF FINAL RETURN (SEE INSTRUCTIONS ON REVERSE SIDE)		

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. RETURN MUST BE SIGNED AND DATED				
SIGNATURE OF TAXPAYER OR AGENT	TITLE	TAX PERIOD - M.D.Y.	THRU - M.D.Y.	DATE

INSTRUCTIONS FOR FILING YOUR FINAL USE TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Use Tax law provides that any person who sells or discontinues his business shall make a final use tax return within fifteen (15) days of this action. Reason for closing account (check one):

- ☐ Out of Business
☐ Sold business
☐ Leased Business.

DATE CLOSED

The following guidelines are provided so that you can comply with the Use Tax Law;

- a. You must report your gross sales for the period covered by this return.
- b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).
- c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled "PAY THIS AMOUNT" on the reverse side of this return.
- d. You must send in this return, whether tax is due or not, before we can close your use tax account.
- e. If business is sold or leased, enter the new owner's name, address, and new name of business (if changed) on the space provided below.

NEW OWNER'S NAME

ADDRESS

NAME OF BUSINESS (IF CHANGED)

- f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your use tax account.

- g. PLEASE RETURN TO US YOUR MISSOURI USE TAX LICENSE WITH YOUR FINAL USE TAX RETURN.

- h. If you have a cash bond on file and would like it refunded, please complete the following:

I would like my cash bond refunded and mailed to:

NAME

STREET

CITY

STATE

ZIP

All sales and use tax delinquencies must be paid prior to the issuance of the refund.

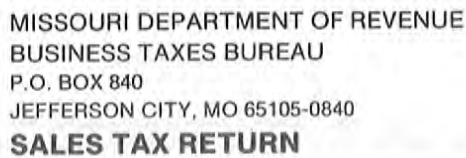
SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105-0840.

MISSOURI DEPARTMENT OF REVENUE
1990 USE TAX RETURN

FEIN

VENDOR'S USE TAX						
GROSS RECEIPTS/SALES	ADJUSTMENTS (+ OR -)	TAXABLE SALES	TAX RATE	AMOUNT OF TAX DUE	2% TIMELY	1. VENDOR'S USE TAX
MO. I.D. NUMBER	TAX PERIOD	DUE DATE	CONSUMER'S USE TAX			
			TAXABLE PURCHASES	TAX RATE	2. CONSUMER'S TAX DUE	
			ITEMIZED ADJUSTMENTS		3. TOTAL TAX DUE =	
			A. RESALE	-		
			B. FUELS	-	4. INTEREST FOR LATE PAYMENT +	
			C. EXEMPTIONS	-		
			D. MEDICAL	-	5. ADDITIONS TO TAX +	
			E. FARM	-		
			F. UTILITIES	-	6. APPROVED CREDIT -	
			G. SUPPLIES	-		
UNDER PENALTIES OF PERJURY, I DECLARE I HAVE EXAMINED THIS RETURN AND ACCOMPANYING SCHEDULES AND TO THE BEST OF MY BELIEF THEY ARE TRUE AND CORRECT. SIGNATURE OF TAXPAYER OR AGENT		<input type="checkbox"/> CHECK IF FINAL RETURN	H. TRADE-IN	-	7. PAY THIS AMOUNT ▶ =	
			I. LABOR	-		
			J. OTHER	+		
			TOTAL (CIRCLE ONE)	+		
DATE						

RETE



FORM
53-1
(REV. 8-88)

DLN

SEE INSTRUCTIONS

MO 860-1153 (8-88)

RETURN THIS COPY

INSTRUCTIONS FOR FILING YOUR FINAL SALES TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Sales Tax law provides that any person who sells or discontinues his business shall make a final sales tax return within fifteen (15) days of this action. Reason for closing account (check one):

☐ Out of Business

☐ Sold Business

DATE CLOSED

☐ Leased Business

The following guidelines are provided so that you can comply with the Sales Tax Law;

- a. You must report your gross sales for the period covered by this return.
- b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).
- c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled "PAY THIS AMOUNT" on the reverse side of this return.
- d. You must send in this return, whether tax is due or not, before we can close your sales tax account.
- e. If business is sold or leased, enter the new owner's name, address, and new name of business (if changed) on the space provided below.

NEW OWNER'S NAME

ADDRESS

NAME OF BUSINESS (IF CHANGED)

- f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your sales tax account.
- g. PLEASE RETURN TO US YOUR MISSOURI RETAIL SALES LICENSE WITH YOUR FINAL SALES TAX RETURN.
- h. If you have a cash bond on file and would like it refunded, please complete the following:

I would like my cash bond refunded and mailed to:

NAME

STREET

CITY, STATE, ZIP CODE

All sales and use tax delinquencies must be paid prior to the issuance of the refund.

SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105-0840.



MISSOURI DEPARTMENT OF REVENUE
1990 SALES TAX RETURN

MO TAX I.D. NUMBER		FEDERAL I.D. NUMBER	
BUSINESS LOCATION		ITEMIZED ADJUSTMENTS	
TAX PERIOD		DUE DATE	
		A. RESALE	-
		B. GOODS	+
		C. EXPORTS	-
		D. FUELS	-
		E. EXEMPTIONS	-
		F. MEDICAL	-
		G. FARM MACHINERY	-
		H. UTILITIES	-
		I. SUPPLIES	-
		J. TRADE-IN	-
K. LABOR		-	
L. OTHER		±	
TOTAL		+	
		-	
CIRCLE ONE			
GROSS RECEIPTS/SALES			
ADJUSTMENTS (+ OR -)			
TAXABLE SALES			
RATE			
AMOUNT OF 1. TAX DUE			
2. 2% TIMELY		-	
3. TOTAL TAX DUE			
INTEREST FOR 4. LATE PAYMENT		+	
5. ADDITIONS TO TAX		+	
6. APPROVED CREDIT		-	
7. PAY THIS AMOUNT		=	

UNDER PENALTIES OF PERJURY, I DECLARE I HAVE EXAMINED THIS RETURN AND ACCOMPANYING SCHEDULES AND TO THE BEST OF MY BELIEF THEY ARE TRUE AND CORRECT.

☐ CHECK IF FINAL RETURN

SIGNATURE _____ DATE _____

RETE

--	--	--	--	--	--



MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAXES BUREAU
**MISSOURI SALES/USE TAX EXEMPTION
APPLICATION AFFIDAVIT**

FORM
1922
(REV. 4-89)

STATE OF MISSOURI

COUNTY OF _____

RESPONSIBLE PERSON

I,

TITLE

the

of the

NAME OF ORGANIZATION OR AGENCY

whose address is,

ADDRESS

being duly sworn, depose and state:

That the information contained in the attached Missouri Sales/Use Tax Exemption Application and attached document is true and complete to the best of my knowledge;

That the present nature, purpose and activities of the above-named organization or agency are the same as they were when the attached documents were issued and will continue to remain the same;

That I will remain knowledgeable of the statutes and regulations governing sales/use tax exemptions and that I will immediately notify the Business Taxes Bureau, Missouri Department of Revenue, of any change in circumstances which could reasonably lead me to believe that the above-named organization or agency would no longer qualify as exempt, either because of a change in the law or because of a material change in the organization's or agency's nature, purpose or activities;

That it is understood that any misrepresentation contained herein or failure on my part to fulfill the promises entered into here will result in the immediate revocation of any exemption letter

NAME OF ORGANIZATION OR AGENCY

issued to

by the Business Taxes Bureau, Missouri Department of Revenue.

SIGNATURE

SIGNATURE

DATE

NOTARY

NOTARY PUBLIC EMBOSSE SEAL

STATE OF

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

19

USE RUBBER STAMP IN CLEAR AREA BELOW.

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)



MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAXES BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105-0840
**MISSOURI SALES/USE TAX
EXEMPTION APPLICATION**

FORM

1746

(REV. 4-89)

1.

INSTRUCTIONS

**PLEASE PRINT OR TYPE. ANSWER ALL QUESTIONS.
DO NOT WRITE IN SHADED AREAS.**

MAIL COMPLETED APPLICATION TO:

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAXES BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105-0840

2. IF YOU HAVE BEEN ISSUED A MISSOURI TAX I.D. NUMBER, ENTER BELOW

| | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | |

4. EFFECTIVE DATE

M M D D Y Y

| | | | | |

EXPIRATION DATE

M M D D Y Y

| | | | | |

3. TYPE OF APPLICATION

☐ NEW

☐ RENEWAL

IF RENEWAL, PLEASE ATTACH COPY OF PREVIOUS EXEMPTION LETTER.

CODE

| | | | |

5. QUALIFYING FOR EXEMPTION AS (CHECK ONE)

☐ 1 CHARITABLE

☐ 2 CIVIC

☐ 3 ELEMENTARY OR SECONDARY PUBLIC EDUCATION

☐ 4 HIGHER EDUCATION OR PRIVATE NOT-FOR-PROFIT
ELEMENTARY AND SECONDARY EDUCATION

☐ 5 RELIGIOUS

☐ 6 POLITICAL SUBDIVISION

☐ 7 STATE OR FEDERAL AGENCY

☐ 8 OTHER _____

6. IRS EXEMPTION CODE

☐ 501c(3)

☐ 501c(4)

☐ OTHER: _____

7. ORGANIZATION OR AGENCY NAME AND LOCATION

STREET ADDRESS - DO NOT USE P.O. BOX OR RURAL ROUTE

PHONE

(| | | |) | | | | - | | | |

CITY

CODE

| | | | |

STATE

ZIP CODE

| | | | |

COUNTY

CODE

| | | | |

8. LEGAL NAME OF RESPONSIBLE PERSON (LAST, FIRST, MIDDLE INITIAL)

STREET ADDRESS

PHONE

(| | | |) | | | | - | | | |

CITY

STATE

ZIP CODE

| | | | |

COUNTY

9. TYPE OF ORGANIZATION (CHECK ONE)

☐ 1 FOUNDATION

☐ 2 ASSOCIATION

☐ 3 GOVERNMENT

☐ 4 OTHER _____

MISSOURI CHARTER NUMBER

| | | | | | | | | | | | | | | | | |

DATE INCORPORATED

M M D D Y Y

| | | | | |

☐ 5 MISSOURI CORPORATION

MISSOURI CERTIFICATE OF AUTHORITY NO.

| | | | | | | | | | | | | | | | | |

DATE REGISTERED IN MISSOURI

M M D D Y Y

| | | | | |

STATE OF INCORPORATION

| | |

☐ 6 OUT-OF-STATE CORPORATION

10. FICTITIOUS NAME ORGANIZATION

MISSOURI FICTITIOUS NAME NUMBER

| | | | | | | | | | | | | | | | | |

DATE REGISTERED WITH SECRETARY OF STATE

M M D D Y Y

| | | | | |

11. MAILING ADDRESS

☐ 1 ORGANIZATION OR AGENCY ADDRESS

☐ 2 RESPONSIBLE PERSON'S ADDRESS

☐ 5 OTHER (GIVE FULL ADDRESS BELOW):

STREET ADDRESS

CITY

STATE

ZIP CODE

| | | | |

COUNTY

12. ADDRESS OR LOCATION DESCRIPTION OF WHERE BOOKS AND RECORDS ARE KEPT (PLEASE DO NOT USE P.O. BOX OR RURAL ROUTE)

☐ 1 ORGANIZATION OR
AGENCY ADDRESS

☐ 2 RESPONSIBLE
PERSON'S ADDRESS

☐ 3 MAILING ADDRESS

☐ 4 OTHER (GIVE FULL ADDRESS BELOW):

STREET ADDRESS - DO NOT USE P.O. BOX OR RURAL ROUTE

CITY

STATE

ZIP CODE

| | | | |

COUNTY

CODE

| | | | |

13. IDENTIFICATION OF ORGANIZATION OR AGENCY OFFICERS

NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER - -	BIRTHDATE M M D D Y Y	
STREET ADDRESS	CITY	STATE		ZIP CODE
NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER - -	BIRTHDATE M M D D Y Y	
STREET ADDRESS	CITY	STATE		ZIP CODE
NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER - -	BIRTHDATE M M D D Y Y	
STREET ADDRESS	CITY	STATE		ZIP CODE

14. Brief statement of organizational purpose.**15. Describe the organization's or agency's past, present and proposed activities.**

NOTE: IT IS NOT NECESSARY FOR STATE OR FEDERAL AGENCIES, POLITICAL SUBDIVISIONS, ELEMENTARY AND SECONDARY SCHOOLS OPERATED AT PUBLIC EXPENSE OR SCHOOLS OF HIGHER EDUCATION TO FURNISH THE DOCUMENTS REQUESTED IN ITEMS 16-20 LISTED BELOW.

- 16. Does your organization own real or personal property?** ☐ Yes ☐ No
If yes, ATTACH a copy of the certification from your County Assessor(s) that the property of the organization is exempt from taxation pursuant to Section 137.100(5), RSMo.
- 17. ATTACH a copy of the Not-For-Profit Certificate, Registration or Charter issued by the Missouri Secretary of State, IF REGISTERED OR INCORPORATED.**
- 18. ATTACH copy of your Bylaws or Articles of Incorporation.**
- 19. ATTACH a complete financial history for the last three (3) years (or number of years in existence if less than three) indicating sources and amounts of income and a breakdown of disbursements. If just starting the organization, attach an estimated budget for one (1) year.**
- 20. ATTACH a copy of your 501(c) Internal Revenue Service exemption letter. (The Department of Revenue will not approve your application without a copy of this exemption letter.)**
- 21. ATTACH completed Missouri Sales/Use Tax Exemption Application Affidavit (Form DOR-1922).**

22. I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter. This application is to be signed by one of the officers of the organization or agency.

SIGNATURE	TITLE	DATE

INSTRUCTIONS FOR COMPLETING THE MISSOURI SALES/USE TAX EXEMPTION APPLICATION

1. Do not write in the shaded block. It is for bureau use only.
2. **Missouri Tax I.D. Number.**
If you have been issued an 8-digit Missouri Tax I.D. Number (MITS Number), enter that number in the space provided, **otherwise, leave blank.**
3. **Type of Application.**
Place a check mark in the appropriate box. If you have previously been issued an exemption letter by the Missouri Department of Revenue, Business Taxes Bureau, check the box labeled "Renewal" and attach a copy of such letter.
4. **Dates and Code.**
Leave these shaded areas blank. They are for bureau use only.
5. **Qualifying for exemption as:**
Check the box which relates to your organization or agency.
NOTE: Do not check box number 3 unless you are a public elementary or secondary school.
Do not check box number 4 unless you are a private, not-for-profit elementary or secondary school, or a school of higher education accredited by an appropriate accrediting authority.
If you have an IRS exemption as an "educational" organization other than a school, you should check box number 8 and indicate the type of educational organization.
6. **IRS Exemption Code.**
Indicate the IRS exempt recognition code (501(c)3, 501(c)4) provided to your organization by the Internal Revenue Service. The box labeled "other" is for IRS exemption codes other than 501(c)3 or 501(c)4.
7. **Organization or Agency Name and Location.**
Enter the name of your organization or agency, the organization's or agency's address or location description, telephone number and county as indicated. Do not write in the shaded areas.
8. **Name and Address of Responsible Person.**
Enter the name and address of the individual responsible for this application and whom the Department of Revenue should contact if additional information is required.
Examples of Responsible Persons are: Organization's president, secretary, treasurer; Church treasurer or Church official making application; Executive officer of organization.
9. **Type of Organizational Structure.**
Check one of the six boxes which best describes your organizational structure.
NOTE: Organizations which are incorporated.
 - a. If you are incorporated in Missouri, place a check in box number 5 and provide required information even though one of the other selections may also apply.
Example: Your organization is a foundation but is also incorporated. Check box number 5.
 - b. If you are an out-of-state corporation, and own property in Missouri, check box number 6 and provide the required information.**NOTE:** Churches.
 - a. If you are incorporated, check box number 5 and provide the required information as indicated.
 - b. If not incorporated but you are affiliated with a denomination, check box number 4 and write "Denominational Church" in the space provided.
 - c. If not incorporated and not affiliated with a denomination, check box number 4 and write "ND Church" in the space provided.
10. **Fictitious Name Organization.**
Complete only if you are an organization which operates under a name other than your organizational name (Question 7) and you are registered with the Secretary of State as a fictitious name organization.
11. **Mailing Address.**
If you want correspondence mailed to the organization's or agency's address or the responsible person's address, you need only check the appropriate box.
If correspondence should be mailed to an address other than the organization's or agency's or responsible person's address, check box number 5 and provide the address to be used for mailing purposes (i.e. Treasurer's address, accountant's address or lawyer's address, etc.)

12. Location of Books and Records.

If books and records are kept at the organization's or agency's address, responsible person's address or the mailing address indicated in Question 11, you need only check the appropriate box.

If books and records are kept at an address (location) other than that of the organization or agency, responsible person or mailing address, check box number 4 and provide the address.

13. Identification of Organization or Agency Officers.

Provide the requested information for at least two (2) of the organization's or agency's officers.

In the case of churches, provide the requested information for at least two (2) of the church officials; i.e., Chairman of the Board of Deacons, Church financial officer, pastors, secretaries, etc.

14. Organizational Purposes.

Summarize the primary organizational purpose in one or two brief statements. Attach a supplemental sheet if necessary.

15. Organization or Agency Activities.

List the main activities of the organization or agency. Attach a supplemental sheet if necessary.

16. Real/Personal Property Exemption.

If your organization owns real and/or personal property, check the "Yes" box and attach a certification from your county assessor or collector exempting that real and/or personal property from taxation.

If your organization does not own any property (real and/or personal), check the "No" box.

17. Registration or Charter.

If your organization is registered or incorporated, you must attach a copy of the not-for-profit certificate, registration or charter as issued by the Missouri Secretary of State.

If you are an out-of-state corporation and own property in Missouri, you must register with the Missouri Secretary of State as a "foreign, not-for-profit corporation". A copy of this registration must be attached to this exemption application.

18. Bylaws.

Self-explanatory.

19. Financial History.

a. If your organization has been in existence over 3 years, attach the last 3-year completed financial history indicating all sources and amounts of income and a breakdown of expenditures.

b. If your organization has been in existence less than 3 years, attach last completed financial history for the number of years the organization has been in existence indicating all sources and amounts of income as well as a breakdown of expenditures.

c. If you are a new organization, attach an estimated budget for one (1) year indicating your expected sources and amounts of income as well as a breakdown of anticipated expenditures.

20. IRS Exemption Ruling.

If you are registered with the Internal Revenue Service and have received an exemption described in section 501(c), you **must** attach a copy of the most current letter of exemption issued to you by the IRS. (The letter must indicate the exempt status code).

If you have not received a letter from the Internal Revenue Service, you **must** contact your local IRS office and request an application for recognition of exemption or call toll-free 1-800-424-1040. (Form 1023 for 501(c)3 status; Form 1024 for all other status codes).

IRS OFFICES:

608 E. Cherry Street, Columbia, Missouri 65201

3702 W. Truman Blvd., Jefferson City, Missouri 65109

1100 Main Street, City Center Square, Kansas City, Missouri 64105

1114 Market Street, St. Louis, Missouri 63101

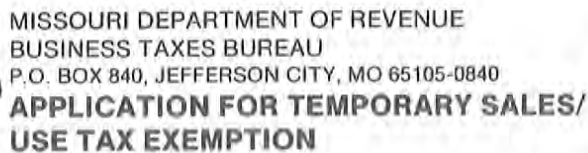
NOTE: Denominational Churches are not required to submit the 501(c)3 letter.

21. Missouri Sales/Use Tax Exemption Application Affidavit.

Complete the affidavit (DOR-1922) in entirety. Affidavit must be signed in the presence of the notary and notarized to be valid.

22. Signature.

Application must be signed by responsible person or officer of the organization or agency in order for exemption to be granted.



FORM
747
(REV. 4-89)

17

PLEASE PRINT OR TYPE ANSWERING ALL QUESTIONS. DO NOT WRITE IN SHADED AREAS. MAIL COMPLETED APPLICATION TO:
MISSOURI DEPARTMENT OF REVENUE, BUSINESS TAXES BUREAU, P.O. BOX 840, JEFFERSON CITY, MISSOURI 65105-0840.

MO 860-1160 (4-89)

14. Applicable account numbers assigned by supplier (attach supplemental list if necessary):

15. Total cost of electrical energy used in operation of business for calendar year _____: \$ _____

16. Total cost of producing product described in line 10 for calendar year _____: \$ _____

17. Total cost of electrical energy directly used in producing product described in line 10 for calendar year _____: \$ _____

18. Adjusted total cost of production for calendar year _____ (line 16 less line 17): \$ _____

19. Additional space for continuation of any previous lines (indicate line number) or for providing additional information you feel is relevant to this application:

20. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct and complete.

Signature

Title

Date

FOR DEPARTMENT USE ONLY — Do not write below this line.

FIELD AUDIT BUREAU

☐ RECOMMEND APPROVAL ☐ RECOMMEND DENIAL

COMMENTS:

Signature

Date

BUSINESS TAXES BUREAU

☐ APPROVED ☐ DENIED

COMMENTS:

Signature

Date



MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAXES BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105-0840

SALES TAX PROTEST PAYMENT AFFIDAVIT

FORM

163

(REV. 6-89)

DOR USE ONLY

MITS NUMBER		REPORTING PERIOD	
OWNER'S NAME		BUSINESS NAME	
MAILING ADDRESS		PHONE NUMBER ()	
CITY		STATE	ZIP CODE
PPRE	(DO NOT WRITE IN SHADED AREAS)		

This form is to be used for filing a sales tax protest payment in compliance with Sales Tax Regulation 12 CSR 10-3.552 or Section 144.700, RSMo. Return completed form to: Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105-0840.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/ SALES (CIRCLE ONE)	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	STATE SALES				3%	
	EDUCATION				1%	
	CONSERVATION				1/8%	
	PARKS/SOIL				1/10%	
	CITY					
	COUNTY					
	CITY TRANSIT					
	COUNTY TRANSIT					
	CITY MISC.					
	COUNTY MISC.					
	COUNTY MISC. 1					
	COUNTY MISC. 2					
	STATE SALES				3%	
	EDUCATION				1%	
	CONSERVATION				1/8%	
	PARKS/SOIL				1/10%	
	CITY					
	COUNTY					
	CITY TRANSIT					
	COUNTY TRANSIT					
	CITY MISC.					
	COUNTY MISC.					
	COUNTY MISC. 1					
	COUNTY MISC. 2					
ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)						1.
ADJUSTMENTS CLAIMED, IF ANY:						
A. Sales for resale						2.
B. Add cost of goods purchased for resale but used by you						-
C. Goods shipped out of Missouri (export)						3.
D. Motor fuel, special fuel, other fuel						=
E. Government, religious, educational, charitable institutions						4.
F. Drugs, insulin, prosthetic or orthopedic devices						+
G. Farm machinery						5.
H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)						+
I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed						6.
J. Value of trade-in						=
K. Labor or service charges when separately billed						
L. Other adjustments (attach separate schedule)						
TOTAL ADJUSTMENTS						
I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.						
SIGNATURE OF TAXPAYER OR AGENT				TITLE	DATE	

PROTESTED FOR THE FOLLOWING REASONS

NOTE: Sales Tax Regulation 12 CSR 10-3.552 or Section 144.700 RSMo., must be complied with or the protest payment will be deposited to General Revenue.

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF		COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS		USE RUBBER STAMP IN CLEAR AREA BELOW.
	DAY OF 19		
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
NOTARY PUBLIC NAME (TYPED OR PRINTED)			

DOR USE ONLY

DISPOSITION	REASON	DATE
-------------	--------	------

INSTRUCTIONS

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you are reporting a protest payment.

TAX TYPE: Each tax for which a protest payment may be reported is preprinted in this column.

GROSS RECEIPTS/SALES (Circle One): Enter protested amount of gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (-) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, education, conservation, and parks/soil sales tax rates are preprinted in this column. If you are protesting a city and/or county payment, enter the local sales tax rate for that city and/or county.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 — TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 — TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

LINE 3 — Follow instructions shown on front of form.

LINE 4 — INTEREST FOR LATE PAYMENT: If tax is **not** paid by due date, multiply Line 3 by the annual percentage rate, and then multiply the amount by the number days late divided by 365. Beginning January 1, 1989 the annual percentage rate is 12%, subject to change each year. The daily rate is .0003288. Example: If Line 3 (Total Tax Due) is \$100.00 and return is 30 days late, compute $\$100.00 \times 12\% \times 30 \div 365 = \$.99$ or $\$100.00 \times .0003288 \times 30 \text{ days} = \$.99$.

LINES 5 - 8: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the Sales/Use tax adjustments can be found on the back of your Sales Tax Return.

SCHEDULE A
SALES TAX PROTEST PAYMENT AFFIDAVIT

PAGE 3

INSTRUCTIONS: This schedule is to be used **only** if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS/ SALES (CIRCLE ONE)	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	STATE				3%	
	EDUCATION				1%	
	CONSERVATION				1/8%	
	PARKS/SOILS				1/10%	
	CITY					
	COUNTY					
	CITY TRANSIT					
	COUNTY TRANSIT					
	CITY MISC.					
	COUNTY MISC.					
	COUNTY MISC. 1					
	COUNTY MISC. 2					
	STATE				3%	
	EDUCATION				1%	
	CONSERVATION				1/8%	
	PARKS/SOILS				1/10%	
	CITY					
	COUNTY					
	CITY TRANSIT					
	COUNTY TRANSIT					
	CITY MISC.					
	COUNTY MISC.					
	COUNTY MISC. 1					
	COUNTY MISC. 2					
	STATE				3%	
	EDUCATION				1%	
	CONSERVATION				1/8%	
	PARKS/SOILS				1/10%	
	CITY					
	COUNTY					
	CITY TRANSIT					
	COUNTY TRANSIT					
	CITY MISC.					
	COUNTY MISC.					
	COUNTY MISC. 1					
	COUNTY MISC. 2					
	STATE				3%	
	EDUCATION				1%	
	CONSERVATION				1/8%	
	PARKS/SOILS				1/10%	
	CITY					
	COUNTY					
	CITY TRANSIT					
	COUNTY TRANSIT					
	CITY MISC.					
	COUNTY MISC.					
	COUNTY MISC. 1					
	COUNTY MISC. 2					
ENTER TOTAL AMOUNT OF TAX						
ENTER TOTAL ON PAGE 1 — TOTAL FROM SCHEDULE A.						

SECTION XI

TAX REGISTRATION APPLICATION

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MISSOURI DEPARTMENT OF REVENUE
MISSOURI TAX REGISTRATION APPLICATION

FORM
2643
(REV. 2-89)

DLN

ANSWER ALL QUESTIONS COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING.

CURRENT OR PRIOR TAX NUMBERS		REGISTERING FOR	
SALES TAX/CORPORATION TAX		<input type="checkbox"/> A. WITHHOLDING TAX <input type="checkbox"/> B. USE TAX <input type="checkbox"/> E. RETAIL SALES-BOND REQ.	
MISSOURI EMPLOYER WITHHOLDING TAX		<input type="checkbox"/> D. TEMP. RETAIL SALES <input type="checkbox"/> G. CORPORATE INCOME TAX	
REASON FOR APPLYING		PURCHASE OF	
<input type="checkbox"/> 1. NEW BUSINESS <input type="checkbox"/> 2. EXISTING BUS.		<input type="checkbox"/> 3. OLD BUS. <input type="checkbox"/> 4. OTHER	
BUSINESS NAME AND EXACT LOCATION		FEDERAL EMPLOYER ID NUMBER	
BUSINESS NAME (ATTACH LIST IF NECESSARY FOR ADDITIONAL LOCATIONS)		BUSINESS PHONE	
STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER)		IS THIS BUSINESS LOCATED INSIDE THE CITY LIMITS OF ANY CITY OR MUNICIPALITY IN MISSOURI?	
CITY, STATE, ZIP CODE		<input type="checkbox"/> NO <input type="checkbox"/> YES - SPECIFY WHAT CITY	
COUNTY		DO YOU SELL:	
OWNER NAME AND ADDRESS		YES NO	
OWNER NAME (ENTER CORPORATION NAME IF APPLICABLE)		1. ANY TYPE OF ALCOHOLIC BEVERAGES? <input type="checkbox"/> <input type="checkbox"/>	
STREET OR ROUTE, P.O. BOX NUMBER		2. UTILITIES FOR DOMESTIC USE AT THIS LOCATION? <input type="checkbox"/> <input type="checkbox"/>	
CITY, STATE, ZIP CODE		3. DO YOU LEASE MOTOR VEHICLES? <input type="checkbox"/> <input type="checkbox"/>	
COUNTY		IF YES, LIST STATE IN WHICH LEASING CONTRACT IS MADE	
OWNER'S SOCIAL SECURITY NUMBER		4. DO YOU LEASE/RENT OTHER EQUIPMENT? <input type="checkbox"/> <input type="checkbox"/>	
PHONE NUMBER		IF YES, ATTACH LIST OF THE MISSOURI CITIES AND COUNTIES WHERE YOU ARE LEASING/RENTING.	
DESCRIBE THE BUSINESS ACTIVITY AT THIS LOCATION, STATING THE MAJOR PRODUCTS AND/OR SERVICES SOLD		5. IS YOUR BUSINESS OPERATED YEAR ROUND? <input type="checkbox"/> <input type="checkbox"/>	
		IF NO, CIRCLE MONTHS THAT YOU OPERATE 1 2 3 4 5 6 7 8 9 10 11 12	

TYPE OF OWNERSHIP		MISSOURI CHARTER/CERT. OF AUTHORITY NO.		IS THE BUSINESS	
<input type="checkbox"/> SOLE OWNER	<input type="checkbox"/> CORPORATION	STATE OF INCORPORATION		<input type="checkbox"/> RETAIL %	<input type="checkbox"/> CONTRACTOR
<input type="checkbox"/> PARTNERSHIP	<input type="checkbox"/> LIMITED PARTNERSHIP	LIMITED PARTNERSHIP NO.		<input type="checkbox"/> WHOLESALE %	<input type="checkbox"/> OTHER
<input type="checkbox"/> GOVERNMENT	<input type="checkbox"/> OTHER	DATE REGISTERED IN MISSOURI		<input type="checkbox"/> MANUFACTURER	

IDENTIFY OWNERS, OFFICERS, OR PARTNERS (ATTACH ADDITIONAL NAMES & SOCIAL SECURITY NOS. ON SEPARATE SHEET)					
NAME (LAST, FIRST, MIDDLE INITIAL)		TITLE		SOCIAL SECURITY NUMBER	
HOME ADDRESS, CITY		STATE		BIRTHDATE	
ZIP CODE		COUNTY		EFFECTIVE DATE OF TITLE	
NAME (LAST, FIRST, MIDDLE INITIAL)		TITLE		SOCIAL SECURITY NUMBER	
HOME ADDRESS, CITY		STATE		BIRTHDATE	
ZIP CODE		COUNTY		EFFECTIVE DATE OF TITLE	
NAME (LAST, FIRST, MIDDLE INITIAL)		TITLE		SOCIAL SECURITY NUMBER	
HOME ADDRESS, CITY		STATE		BIRTHDATE	
ZIP CODE		COUNTY		EFFECTIVE DATE OF TITLE	

BUSINESS MAILING ADDRESS		PREVIOUS OWNER INFORMATION	
STREET OR ROUTE, P.O. BOX NUMBER		NAME OF PREVIOUS OWNER OF BUSINESS	
CITY, STATE, ZIP CODE		MISSOURI TAX ID NO.	
COUNTY		ADDRESS	
RECORD STORAGE ADDRESS		MISSOURI WITHHOLDING TAX ID NO.	
STREET, HIGHWAY, COMMUNITY (DO NOT USE P.O. BOX NUMBER)		CHECK ANY OF THE FOLLOWING THAT YOU HAVE PURCHASED:	
CITY, STATE, ZIP CODE		<input type="checkbox"/> 1. INVENTORY <input type="checkbox"/> 3. EQUIPMENT <input type="checkbox"/> 5. OTHER	
COUNTY		<input type="checkbox"/> 2. FIXTURES <input type="checkbox"/> 4. REAL ESTATE	
		PURCHASE PRICE OF BUS. & ASSETS	
		SELLERS NAME	

IF YOU ARE AN OUT-OF-STATE BUSINESS WHO WILL BE DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS.			
DO YOU HAVE A LOCATION OR OFFICE IN MISSOURI? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, NAME LOCATION:			
ARE 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 AND WITHIN WHAT CITY LIMITS			
DO YOUR REPRESENTATIVES:			
A. APPROVE CUSTOMER ORDERS?		B. MAKE ON THE SPOT SALES?	
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
C. MAINTAIN AN INVENTORY?		D. DELIVER MERCHANDISE TO THE CUSTOMER?	
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	

SALES/USE TAX

BUSINESS NAME

ESTIMATE STATE SALES TAX COLLECTIONS (CHECK ONE)

☐ 1. OVER \$250/MON. ☐ 2. \$250 OR LESS/MON. ☐ 3. LESS THAN \$45/QTR

TAXABLE SALES BEGIN	M M D D Y Y	BUSINESS OPEN DATE	M M D D Y Y	TEMPORARY LICENSE FROM	M M D D Y Y	TO	M M D D Y Y
------------------------	-------------	-----------------------	-------------	---------------------------	-------------	----	-------------

SALES/USE MAILING ADDRESS

COMPLETE IF DIFFERENT THAN ON PAGE 1

ADDRESS WHERE BOOKS & RECORDS KEPT

COMPLETE IF DIFFERENT THAN ON PAGE 1

STREET, ROUTE, OR P.O. BOX NUMBER

STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER)

CITY, STATE, ZIP CODE

COUNTY

CITY, STATE, ZIP CODE

COUNTY

Section 144.087 requires all applicants for retail sales tax license to file a cash bond, surety bond, or irrevocable letter of credit. The amount of bond is three times the average monthly tax liability of the taxpayer but shall not be less than \$100 unless the applicant can show why the bond should be set at a lower amount. The Director of Revenue may require a taxpayer to adjust the amount of bond to a level satisfactory to cover tax liabilities. A cash bond must be either a cashier's check, certified check, or money order. **Personal or company checks will not be accepted.**

Bond Must Accompany Application.

COMPUTE AMOUNT OF BOND

Estimated Monthly Gross

Tax Rate

Monthly Tax

Amount of Bond (\$100 minimum)

X

=

(Round To Next Highest \$10) X 3 =

TYPE OF BOND

ISSUE DATE

NAME OF SURETY BOND COMPANY OR BANKING INSTITUTION

☐ 1. SURETY ☐ 3. IRREVOCABLE
LETTER OF CREDIT

BOND OR IRREVOCABLE LETTER OF CREDIT NUMBER

AMOUNT OF BOND

CODE

☐ 2. CASH ☐ 4. NONE REQUIRED
CORPORATE INCOME TAX

CORPORATE REGISTERED NAME

TAXABLE YEAR ENDING

TYPE OF CORPORATION

☐ REGULAR CORPORATION☐ SUBCHAPTER S CORPORATION

WILL THE CORPORATION BE REQUIRED TO MAKE QUARTERLY ESTIMATED MISSOURI INCOME TAX PAYMENTS?

IF THE MISSOURI ESTIMATED TAX CAN BE REASONABLY EXPECTED TO BE AT LEAST \$250.00, MARK "YES". IF LESS THAN \$100.00 MARK "NO".

☐ YES☐ NO**CORPORATE MAILING ADDRESS**

COMPLETE IF DIFFERENT THAN ON PAGE 1

ADDRESS WHERE CORPORATE RECORDS KEPT

COMPLETE IF DIFFERENT THAN ON PAGE 1

STREET, ROUTE, OR P.O. BOX NUMBER

STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER)

CITY, STATE, ZIP CODE

COUNTY

CITY, STATE, ZIP CODE

COUNTY

TAX PREPARER'S NAME

PHONE NUMBER

FEDERAL EMPLOYER'S ID NUMBER

STREET

CITY

STATE ZIP CODE

COUNTY

CODE

EMPLOYER WITHHOLDING TAX

FEDERAL TAX ID NUMBER

HOW MANY PEOPLE WILL YOU EMPLOY?

DATE BUSINESS OPENED

DATE BUSINESS BEGINS WITHHOLDING

ESTIMATED WITHHOLDING (CHECK ONE)

☐ A. ANNUALLY, LESS THAN \$20 PER QUARTER☐ Q. QUARTERLY, \$20.01 PER QUARTER TO \$50.00 PER MONTH☐ M. MONTHLY, \$50.01 TO \$6000.00 PER MONTH☐ W. QUARTER/MONTHLY (WEEKLY), \$6000.00 PER MONTH**WITHHOLDING MAILING ADDRESS**

COMPLETE IF DIFFERENT THAN ON PAGE 1

ADDRESS WHERE WITHHOLDING RECORDS KEPT

COMPLETE IF DIFFERENT THAN ON PAGE 1

STREET, ROUTE, OR P.O. BOX NUMBER

STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER)

CITY, STATE, ZIP CODE

COUNTY

CITY, STATE, ZIP CODE

COUNTY

IF APPLICANT IS A DIVISION OF A CORPORATION, GIVE NAME AND ADDRESS OF PARENT COMPANY. IF NOT A DIVISION, SKIP THE NEXT TWO SECTIONS.

BUSINESS NAME

MISSOURI EMPLOYER WITHHOLDING ID NUMBER

FEDERAL EMPLOYER'S ID NUMBER

STREET ADDRESS

CITY

STATE ZIP CODE

COUNTY

DOES PARENT COMPANY FILE WITHHOLDING TAX REPORTS AND RECEIVE FULL COMPENSATION?

☐ YES☐ NO

F : P : N

IF NO, LIST NAMES AND ADDRESSES OF ALL MISSOURI DIVISIONS AND ENTER BELOW THE DIVISION DESIGNATED TO RECEIVE FULL COMPENSATION. (ATTACH LIST IF NECESSARY)

BUSINESS NAME

MISSOURI EMPLOYER WITHHOLDING ID NUMBER

FEDERAL EMPLOYER'S ID NUMBER

NAME OF MISSOURI DIVISION

MISSOURI EMPLOYER WITHHOLDING ID NUMBER

FEDERAL EMPLOYER'S ID NUMBER

STREET ADDRESS

CITY

STATE ZIP CODE

COUNTY

I DECLARE THAT THE ABOVE INFORMATION AND ANY ATTACHED SUPPLEMENTS IS TRUE, COMPLETE AND CORRECT. THIS APPLICATION MUST BE SIGNED BY THE OWNER, IF THE TAXPAYER IS A PROPRIETORSHIP; BY A PARTNER, IF THE TAXPAYER IS A PARTNERSHIP; OR BY AN AUTHORIZED OFFICER, IF THE TAXPAYER IS A CORPORATION.

SIGNATURE

TITLE

DATE



MISSOURI DEPARTMENT OF REVENUE
CENTRAL PROCESSING BUREAU
P.O. BOX 3300
JEFFERSON CITY, MISSOURI 65105-3300

SALES AND USE TAX SURETY BOND

REQUIREMENTS FOR COMPLETING FORM

1. Issued by licensed insurance co.
2. Signed by Attorney-In Fact
3. Signed by applicant
4. Must bear insurance company seal
5. Must have effective date
6. Must be accompanied by a valid Power of Attorney letter

BOND NUMBER _____

KNOW ALL MEN BY THESE PRESENTS:

That I/We _____, OWNER'S NAME _____, BUSINESS NAME _____

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 32.057, 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 _____.

SURETY

ATTEST:

(INSURANCE COMPANY SEAL)

SIGNATURE OF ATTORNEY-IN-FACT

SURETY'S STREET ADDRESS OR P.O. BOX

CITY, STATE, ZIP CODE

SIGNATURE OF OWNER, PARTNER OR CORPORATE OFFICER OF BUSINESS

ACKNOWLEDGEMENT BY PRINCIPAL**INDIVIDUAL**

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF MISSOURI	COUNTY (OR CITY OF ST. LOUIS)	ON THIS DAY OF 19	BEFORE ME	
	NAME OF NOTARY (PRINT OR TYPE)		A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED		
	NAME OF INDIVIDUAL (PRINT OR TYPE)		KNOWN TO ME TO BE THE PERSON WHO EXECUTED THE WITHIN		
	TYPE OF DOCUMENT	AND ACKNOWLEDGE TO ME THAT HE/SHE EXECUTED THE SAME FOR THE PURPOSES THEREIN STATED			
	NOTARY PUBLIC SIGNATURE				
	MY COMMISSION EXPIRES	USE RUBBER STAMP HERE ▶			

PARTNERSHIP

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF MISSOURI	COUNTY (OR CITY OF ST. LOUIS)	ON THIS DAY OF 19	BEFORE ME	
	NAME OF NOTARY (PRINT OR TYPE)		A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED		
	NAME OF INDIVIDUAL (PRINT OR TYPE)		KNOWN TO ME TO BE THE PERSON WHO EXECUTED THE WITHIN		
	TYPE OF DOCUMENT	AND ACKNOWLEDGE TO ME THAT HE/SHE EXECUTED THE SAME FOR THE PURPOSES THEREIN STATED			
	NOTARY PUBLIC SIGNATURE				
	MY COMMISSION EXPIRES	USE RUBBER STAMP HERE ▶			

CORPORATION

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF MISSOURI	COUNTY (OR CITY OF ST. LOUIS)	ON THIS DAY OF 19	BEFORE ME	
	NAME OF NOTARY (PRINT OR TYPE)		A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED		
	NAME OF INDIVIDUAL (PRINT OR TYPE)		KNOWN TO ME TO BE THE PERSON WHO EXECUTED THE WITHIN		
	TYPE OF DOCUMENT	AND ACKNOWLEDGE TO ME THAT HE/SHE EXECUTED THE SAME FOR THE PURPOSES THEREIN STATED			
	NOTARY PUBLIC SIGNATURE				
	MY COMMISSION EXPIRES	USE RUBBER STAMP HERE ▶			



MISSOURI DEPARTMENT OF REVENUE
CENTRAL PROCESSING BUREAU
P.O. BOX 3300
JEFFERSON CITY, MO 65105-3300

SALES AND USE TAX IRREVOCABLE LETTER OF CREDIT

REQUIREMENTS FOR COMPLETING FORM

1. Issued by a Missouri banking/financial institution
2. Signed by bank official
3. Must be notarized
4. Authorization for Release of Confidential Information must be completed (See reverse side of this form)

AMOUNT (U.S. CURRENCY) \$	LETTER OF CREDIT NUMBER	DATE OF ISSUANCE
AT THE REQUEST OF (OWNER'S NAME)		
DOING BUSINESS AS		
OF (COUNTY)	STATE OF	

We hereby issue our Irrevocable Letter of Credit in favor of the Missouri Department of Revenue in the aggregated sum of _____ dollars (\$ _____) available by your drafts drawn at sight on _____ bearing reference to this Letter of Credit Number.

Drafts drawn under this Irrevocable Letter of Credit must be accompanied by your signed statement that "the draft amount represents delinquent taxes, interest and penalties due the State of Missouri which (name of owner) _____ has failed to pay"

and marked "drawn against (name of bank) _____ Irrevocable Letter of Credit Number _____." The original Letter of Credit and amendment(s), if any, must be presented for all drawings.

This Letter of Credit shall be deemed automatically renewed for an additional period of one year beyond the current or any future expiration date unless at least sixty (60) days prior to any such expiration date we notify the Missouri Department of Revenue in writing at the address shown above that we do not elect to renew this Letter of Credit for any such additional period. Upon your receipt of such notification, you may draw hereunder by your drafts at sight on us bearing reference to this Letter of Credit Number accompanied by your signed statement that the proceeds of the draft will be retained by the Missouri Department of Revenue and held in lieu of the Letter of Credit. Regardless of this condition, this Letter of Credit will expire in full and finally on _____, beyond which date this Letter of Credit will no longer automatically renew.

(DATE AT LEAST 5 YEARS BEYOND DATE OF ISSUE)

This Letter of Credit is governed by the Uniform Commercial Code of the State of Missouri.

We hereby engage with you that drafts drawn under and presented in conformity with the terms of this irrevocable letter of credit will be duly honored on presentation.

ISSUING BANK/FINANCIAL INSTITUTION	ADDRESS	CITY, STATE, ZIP CODE
BANK/FINANCIAL INSTITUTION ROUTING TRANSIT NUMBER	BY: SIGNATURE AND TITLE OF BANK OFFICIAL	

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF MISSOURI	COUNTY (OR CITY OF ST. LOUIS)	ON THIS DAY OF	19	BEFORE ME
	NAME OF NOTARY (PRINT OR TYPE)		A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED		
	NAME OF INDIVIDUAL (PRINT OR TYPE)		KNOWN TO ME TO BE THE PERSON WHO EXECUTED THE WITHIN		
	TYPE OF DOCUMENT		AND ACKNOWLEDGED TO ME THAT HE/SHE EXECUTED THE SAME FOR THE PURPOSES THEREIN STATE		
	NOTARY PUBLIC SIGNATURE				
	MY COMMISSION EXPIRES		USE RUBBER STAMP HERE		

THE AREA BELOW IS TO BE USED BY THE BANK FOR ENDORSING THIS IRREVOCABLE LETTER OF CREDIT

THE FOLLOWING AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION HAS BEEN SET FORTH AT THE REQUEST OF THE MISSOURI DEPARTMENT OF REVENUE AND DOES NOT CONSTITUTE A PART OF, OR AN EXHIBIT TO, THE IRREVOCABLE LETTER OF CREDIT ON THE REVERSE SIDE OF THIS FORM.



MISSOURI DEPARTMENT OF REVENUE

AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I hereby authorize release of confidential tax information to _____
(BANKING INSTITUTION)

for the purpose of making demand for payment on letter of credit number _____

as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Director of Revenue and Department of Revenue personnel from any and all liability pursuant to any disclosure to this banking institution of confidential tax information that is necessary for making demand for payment.

In witness whereof I, (WE), duly executed the foregoing this _____ day of _____, 19 ____.

OWNER

TITLE

OWNER/OFFICER SIGNATURE

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSEER SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

19

USE RUBBER STAMP IN CLEAR AREA BELOW

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)



MISSOURI DEPARTMENT OF REVENUE
CENTRAL PROCESSING BUREAU
P.O. BOX 3300, JEFFERSON CITY, MISSOURI 65105-3300

**SALES AND USE TAX
CASH BOND**

REQUIREMENTS FOR COMPLETING FORM:

1. Form must be properly completed
2. Signed by applicant
3. Must be notarized
4. **NO** personal or company checks will be accepted

KNOW ALL MEN BY THESE PRESENTS:

OWNER'S NAME

BUSINESS NAME

COUNTY

STATE

We, as principal, hereby file with the Missouri Department of Revenue this Sales/Use Tax Cash Bond and the attached Cashier's Check or Money Order in the amount of _____ (\$ _____).

We understand that we are required to comply with all the provisions of the Missouri Sales Tax Law, Compensating Use Tax Law, Conservation Sales Tax Law, Soil and Water Conservation Sales/Use Tax Law, City Sales Tax Law, Transportation Sales Tax Law, County Sales Tax Law and all amendments thereto.

If we establish a satisfactory payment record for a period of not less than 5 years from the initial date of bonding or should we discontinue doing business prior to the 5 year bonding period, we can be released from the bonding requirement.

If we become delinquent and owe the Missouri Department of Revenue any Sales and Use Tax, penalties or interest, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies. Should this occur, we understand that we may be required to file any additional bond as set forth by Missouri Sales Tax Statute 144.087, RSMo and supplement thereto.

WITNESS OUR HANDS AT

, MISSOURI

ON THIS

DAY OF

, 19

SIGNATURE OF OWNER, PARTNER OR CORPORATE OFFICER

NOTARY PUBLIC EMBOSSEER SEAL

STATE OF MISSOURI

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

19

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

USE RUBBER STAMP IN CLEAR AREA BELOW.

NOTARY PUBLIC NAME (TYPED OR PRINTED)



MISSOURI DEPARTMENT OF REVENUE
CENTRAL PROCESSING BUREAU
**REQUEST FOR SALES/USE
TAX CASH BOND REFUND**

472

(REV. 4-88)

DLN

To initiate the refund of the Sales/Use Tax Cash Bond, complete the following information and mail it to: **Missouri Department of Revenue, Central Processing Bureau, Office of Registration and Records, P.O. Box 3300, Jefferson City, Missouri 65105-3300.**

THE FOLLOWING BUSINESS HAS POSTED BOND WITH THE MISSOURI DEPARTMENT OF REVENUE

BUSINESS NAME

BUSINESS ADDRESS

CITY, STATE, ZIP CODE

MISSOURI TAX ID NUMBER

AMOUNT OF BOND FILED

DOLLARS (\$))

DATE BOND FILED

RETURN OF THE BOND IS REQUESTED FOR THE FOLLOWING REASON: (CHECK APPROPRIATE BOX)

- ☐ CASH BOND HAS BEEN FILED FOR THE REQUIRED PERIOD WITH A SATISFACTORY TAX COMPLIANCE
- ☐ SOLD OR QUIT BUSINESS ON _____.
- ☐ BUSINESS NEVER OPENED.
- ☐ OTHER (EXPLAIN) _____.

MAIL BOND REFUND TO

NAME

ADDRESS

CITY, STATE, ZIP CODE

TELEPHONE NUMBER (WHERE YOU
MAY BE REACHED)

I swear or affirm that all returns have been filed and paid and there are no outstanding liabilities, and the information reported in this form and any attached supplements is true and correct as to every material matter.

SIGNATURE OF TAXPAYER

TITLE

DATE

DEPARTMENT USE ONLY

CASH BOND

- | | |
|---------------------------------|----|
| 1. | \$ |
| 2. | \$ |
| 3. | \$ |
| 4. TOTAL AMOUNT REFUNDED | \$ |



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION, OFFICE OF REGISTRATION/RECORDS
REGISTRATION CHANGE REQUEST

DLN

PLEASE USE THIS FORM TO MAKE CHANGES TO YOUR SALES/USE TAX, WITHHOLDING TAX OR CORPORATE TAX REGISTRATION RECORDS. NOTE: A new application is required and a new Withholding Tax I.D. Number will be assigned when any change in ownership or an incorporation occurs. **PLEASE TYPE OR PRINT.**

BUSINESS NAME CURRENTLY ON FILE

BUSINESS ADDRESS CURRENTLY ON FILE

MISSOURI
TAX I.D.
NUMBER

SALES/USE/CORPORATE TAX

WITHHOLDING TAX

AREA CODE AND NUMBER

FEDERAL EMPLOYER
IDENTIFICATION NUMBER

BUSINESS PHONE

PLEASE MAKE THE FOLLOWING CHANGE(S) IN MY REGISTRATION RECORDS: (CHECK AND COMPLETE APPROPRIATE ITEMS)

☐ **1. CHANGE BUSINESS NAME TO:**

☐ **2. CHANGE TYPE OF OWNERSHIP TO:**

☐ 1 SOLE OWNER

☐ 2 PARTNERSHIP

☐ 3 GOVERNMENT
MISSOURI CHARTER NUMBER

☐ 4 OTHER

☐ 5 MISSOURI CORPORATION

☐ 6 OUT-OF-STATE CORPORATION

MISSOURI CERTIFICATE OF AUTHORITY NO.

DATE INCORPORATED
M M D D Y Y

DATE REGISTERED IN MO.

STATE OF INCORPORATION

☐ **3. CHANGE OWNER NAME TO: (USE ONLY IF CHANGE RESULTS FROM CHANGE IN TYPE OF OWNERSHIP. IF OWNER NAME CHANGES DUE TO TRANSFER OR SALE, ETC., A NEW APPLICATION MUST BE COMPLETED.)**

NEW LEGAL NAME OF OWNER

STREET ADDRESS

CITY

STATE

ZIP CODE

OWNER SOCIAL SECURITY NO.

BIRTHDATE
M M D D Y Y

IF SOLE PROPRIETOR:

☐ **4. CHANGE OF PARTNERS OR OFFICERS IN A CORPORATION: (Attach supplemental list of deletions and additions, if necessary)**

DELETE:

LAST NAME, FIRST, MIDDLE INITIAL

TITLE

SOCIAL SECURITY NUMBER

BIRTHDATE

STREET ADDRESS

CITY

STATE

ZIP CODE

ENDING DATE OF TITLE
M M D D Y Y

ADD:

LAST NAME, FIRST, MIDDLE INITIAL

TITLE

SOCIAL SECURITY NUMBER

BIRTHDATE

STREET ADDRESS

CITY

STATE

ZIP CODE

EFFECTIVE DATE OF TITLE
M M D D Y Y

☐ **5. ADD THE FOLLOWING SPECIAL LICENSES TO CURRENT BUSINESS LOCATION.**

☐ MISSOURI STATE LIQUOR LICENSE

☐ MISSOURI CONTROLLED SUBSTANCE LICENSE

☐ MISSOURI MOTOR VEHICLE LEASING COMPANY PERMIT

☐ **6. CHANGE THE TYPE OF TAX TO BE REPORTED TO:**

☐ SALES TAX

☐ USE TAX

☐ BOTH

☐ **7. CHANGE SALES/USE TAX FILING FREQUENCY TO:**

☐ MONTHLY (STATE TAX OVER \$250/MONTH)

☐ QUARTERLY (STATE TAX \$15-\$250/MONTH)

☐ ANNUAL (STATE TAX LESS THAN \$45 QUARTER)

☐ **8. CHANGE WITHHOLDING TAX FILING FREQUENCY TO:**

☐ ANNUAL (LESS THAN \$20.00 PER QUARTER)

☐ MONTHLY (\$50.01 TO \$6000.00 PER MONTH)

☐ QUARTERLY (\$20.01 PER QUARTER TO \$50.00 PER MONTH)

☐ QUARTER-MONTHLY (\$6000.00 PER MONTH)

☐ **9. CHANGE THE TAXABLE YEAR ENDING ON CORPORATE REGISTRATION TO:**

M M D D

☐ **10. CHANGE MAILING ADDRESS TO: THIS CHANGE APPLIES TO: (Check all that are applicable)**

<input type="checkbox"/> SALES/USE TAX	<input type="checkbox"/> WITHHOLDING TAX	<input type="checkbox"/> CORPORATION INCOME TAX	STATE	ZIP CODE	COUNTY
STREET ADDRESS		CITY			

☐ **11. CHANGE LOCATION WHERE RECORDS ARE KEPT: THIS CHANGE APPLIES TO: (Check all that are applicable)**

<input type="checkbox"/> SALES/USE TAX	<input type="checkbox"/> WITHHOLDING TAX	<input type="checkbox"/> CORPORATION INCOME TAX	STATE	ZIP CODE	COUNTY
STREET ADDRESS		CITY			

☐ **12. ADD ☐ CHANGE (PLEASE CHECK ONE) THE FOLLOWING BUSINESS LOCATION FOR SALES TAX: (Attach supplemental list if necessary)**

BUSINESS TRADE NAME		OPENING DATE
		M M D D Y Y
STREET ADDRESS		CITY
STATE	ZIP CODE	COUNTY
COUNTY		CITY

WITHIN WHAT CITY LIMITS, IF ANY, IS ABOVE ADDRESS? _____

COMPLETE THE FOLLOWING:

DO YOU SELL UTILITIES FOR DOMESTIC USE AT THIS LOCATION?

☐ YES ☐ NO

TAXABLE SALES BEGIN: M M D D Y Y

SPECIAL LICENSES REQUIRED FOR THIS LOCATION?

MISSOURI STATE LIQUOR LICENSE?

☐ YES ☐ NO

MISSOURI MOTOR VEHICLE LEASING COMPANY PERMIT?

☐ YES ☐ NO

MISSOURI CONTROLLED SUBSTANCE LICENSE?

☐ YES ☐ NO

IF THE ABOVE BUSINESS LOCATION WAS PREVIOUSLY OWNED, PLEASE ENTER THE FOLLOWING REQUIRED INFORMATION:

NAME OF PREVIOUS OWNER OF BUSINESS	NAME OF PREVIOUS BUSINESS
PREVIOUS OWNER'S MISSOURI TAX ID NUMBER	

☐ **13. DELETE THE FOLLOWING BUSINESS LOCATION: (Attach supplemental list, if necessary)**

BUSINESS TRADE NAME	
STREET ADDRESS - DO NOT USE P.O. BOX OR RURAL ROUTE	
CITY	
STATE	ZIP CODE
COUNTY	CITY
COUNTY	CITY
DATE OF CLOSING	
M M D D Y Y	

IF BUSINESS LOCATION WAS SOLD OR LEASED, COMPLETE THE FOLLOWING:

NEW OWNER'S NAME	
STREET ADDRESS - DO NOT USE P.O. BOX OR RURAL ROUTE	
STATE	ZIP CODE
NEW BUSINESS NAME, IF CHANGED	

COMMENTS:

SIGNATURE

TITLE

RETURN TO: MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION, OFFICE OF REGISTRATION/RECORDS,
P.O. BOX 840R, JEFFERSON CITY, MO 65105

TAX REGISTRATIONS AND LICENSES

The following information is an excerpt of the Missouri Tax Registration Information brochure prepared by the Central Registration Quality Circle.

Below is an explanation of the different types of taxes you may be required to register for:

Retail Sales Tax — Any person or company that has a business location in Missouri from which they sell or lease goods to final consumers or any out-of-state company that leases goods in Missouri is required to collect and remit Missouri Sales Tax. It is your responsibility to ensure that sales tax is collected at the correct tax rate. You must have a Missouri Retail Sales License prior to making sales. A bond must accompany the application for a Missouri Sales Tax License.

Use Tax — If you are an out-of-state vendor making sales of goods to the final consumer located in Missouri, you are required to collect and remit Missouri Vendors Use Tax. You must obtain a Missouri Use Tax License, and a bond is required. If you are located in Missouri and are a wholesaler, selling all goods for resale, you are required to register for Missouri Use Tax, however, no bond is required. If you are located in Missouri and are purchasing goods from an out-of-state vendor, to be used or consumed by you and Missouri tax was not collected at the time of purchase, you are required to remit Missouri Consumers Use Tax. You must obtain a Missouri Use Tax License. However, no bond is required.

Withholding Tax — Every employer maintaining an office or transacting any business within the State of Missouri and making payment of wages to a resident or nonresident individual must obtain a Missouri Employer Tax Identification Number.

Corporation Income Tax — Any corporation which has gross income derived in Missouri of \$100.00 or more per year is required to obtain a Missouri Identification Number from the Missouri Department of Revenue and remit Missouri Corporation Income Tax.

Every business that is required to register is also required to file returns, either on a quarter-monthly (weekly), monthly, quarterly or annual filing frequency. It is the taxpayers responsibility to obtain the forms required. Failure to obtain the forms will not be an excuse for failure to file.

When completing the Missouri Tax Registration Application, it is important to complete the application in its entirety in order to prevent delays in the issuance of the license or identification numbers.

Before a license or identification number will be issued, all forms must be completed and signed by the owner, partner, or a corporate officer listed on the application. Forms are available at any Missouri Department of Revenue Office.

The following are tips to prevent the most common errors made on the application:

Business Location: If your business address is a Rural Route or Post Office Box, you must give a brief description of the actual location. Example: 2 miles off Highway 50, or County Road 21.

City Limits or Municipality: It is your responsibility to inform the Department of Revenue within what city limits your business is located. All businesses in the St. Louis area must indicate their municipality. If unsure, contact your city or county clerk.

Ownership: You must submit the following information for the ownership of the business. This information will be kept confidential.

Sole Owner — name, social security number, and home address. A husband and wife may be listed as a sole owner. You must submit sole owner information for each person.

Partnership — names, social security numbers, and home addresses for each partner.

Limited Partnership — Limited Partnership Number from the Secretary of State's Office, names, social security numbers or Federal Identification Number, and home addresses for each general partner.

Corporations — the corporation name must be indicated as the owner. List all corporate officers, their titles, effective date of titles, social security numbers, and home addresses.

A. Missouri Corporations must list their Charter Number and date incorporated. Charter numbers are assigned by the Missouri Secretary of State.

B. Out-of-State Corporations must list their Certificate of Authority Number and date registered in Missouri. This information is assigned by the Missouri Secretary of State's Office.

BONDS

Missouri statutes require that anyone making retail sales must file a bond. Please refer to the bond forms included in the application booklet for filing requirements.

The bond amount is based on the previous 12 months experience of the business. If there is no previous owner, estimate your monthly gross sales, multiply by your tax rate, round to the next highest ten, and then multiply by three. The bond you file must cover three months tax liability.

Example: Mr. X will be opening a new sporting goods store in the city limits of Jefferson City, which has a tax rate of 6.225%. Because the business was never in operation, he must estimate his average gross sales per month in order to compute the bond. He estimated his average gross sales to be \$8,000.00 per month. This is how Mr. X computed his bond:

$\$8,000.00 \times 6.225\%$	= \$ 498.00
Round to next highest ten	= \$ 500.00
Multiply by three	= \$1,500.00
Amount of Bond	= \$1,500.00

Sales/Use tax bonds must be completed on current Department of Revenue forms and accompany the application. Sales tax bonds cannot be transferred from one account to another. If your account becomes delinquent, you may be required to file an additional bond.

OTHER REGISTRATION INFORMATION

It is important that you notify the Missouri Department of Revenue in writing of any changes in your business registration. This will ensure that you receive your pre-printed returns, your payments are properly credited to your account, and an updated license is properly issued.

Missouri Tax Identification Numbers are not transferable. If you sell your business, the new owner must apply for a new Missouri Tax Identification Number.

When you close your business, a final return is required. Should you decide to reopen your business, you must file a new application and a bond.

SECTION XII

SECRETARY OF STATE

Franchise Tax Report 199

Franchise Tax Report Instructions 201

ROY D. BLUNT, SECRETARY OF STATE
1990 MISSOURI CORPORATION FRANCHISE TAX REPORT

DUE DATE OF THIS REPORT Fifteenth day of the fourth month of the Corporation's beginning taxable period. (See Instructions)	CORPORATION NAME		CHARTER No.	
	NAME OF REGISTERED AGENT IN MISSOURI			
	NUMBER AND STREET OF REGISTERED AGENT			
	CITY STATE AND ZIP CODE OF REGISTERED AGENT			
THIS REPORT IS <u>NOT</u> AN ANNUAL REGISTRATION REPORT (See Instructions)				
CHECK ONE AND INDICATE TAXABLE PERIOD <input type="checkbox"/> Calendar Year 1990 (Beginning January 1, 1990 ending December 31, 1990.) <input type="checkbox"/> Short Period Beginning Mo. _____ Day _____ Yr. _____ Ending Mo. _____ Day _____ Yr. _____ <input type="checkbox"/> Fiscal Year Beginning Mo. _____ Day _____ Yr. _____ Ending Mo. _____ Day _____ Yr. _____				
Has there been a change in your accounting period? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes state prior accounting period _____				
READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT				
CORPORATIONS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6a and 7 ONLY. CORPORATIONS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6a.				
1. PAR VALUE OF ISSUED AND OUTSTANDING STOCK (For no-par stock, see instructions). 1				
2. ASSETS				
2a. Total assets per ATTACHED BALANCE SHEET. 2a				
2b. Less: Investments in and advances to subsidiaries over 50% owned (Attach schedule showing name & percentage of ownership) 2b				
2c. Adjusted total (line 2a less line 2b). 2c				
3. ALLOCATION PER ATTACHED BALANCE SHEET OR SCHEDULE (SEE INSTRUCTIONS)				
<div style="display: flex; justify-content: space-between;"> (A) MISSOURI (B) EVERYWHERE </div>				
3a. Accounts receivable. 3a				
3b. Inventories. 3b				
3c. Land and fixed assets (net of accumulated depreciation). 3c				
3d. Total allocated assets (add lines 3a, 3b and 3c). 3d				
4. MISSOURI PERCENTAGE FOR APPORTIONMENT (LINE 3d, column A divided by column B). 4				
5. ASSETS APPORTIONED TO MISSOURI (LINE 2C TIMES LINE 4). 5				
6. TAX BASIS:				
6a. Corporations having all assets within Missouri (line 2c or line 1, whichever is greater). 6a				
6b. Corporations having assets both within and without Missouri (line 5, or the product of line 1 times line 4, whichever is greater). 6b				
NOTE: IF LINE 6a or 6b is \$200,000 or less STOP HERE YOU OWE NO TAX. Do not return this tax form. Place an "X" by "NO" on page 1 of Annual Report just above officer signature.				
7. TAX COMPUTATION				
7a. Tax -- 1/20th of 1% (.0005) of line 6a or 6b. 7a				
7b. SHORT PERIODS (for new corporations & change in accounting short periods only.) -- Line 7a x $\frac{\text{number of months}}{12}$ = PRORATED TAX DUE * Insert number of months in short period. 7b				
7c. Tax due (line 7a or 7b, whichever applies). 7c				
7d. Neighborhood Assistance Credit (Cannot exceed line 7a or 7b). 7d				
7e. Economic Development Seed Capital Tax Credit (Cannot exceed line 7a less line 7d). 7e				
7f. Total deductions (Add lines 7d & 7e). 7f				
7g. Amount paid with Application for Extension of Time To File. 7g				
7h. OVERPAID (line 7f plus line 7g less line 7a or 7b). 7h				
7i. BALANCE DUE (line 7a or 7b less the total of lines 7f and 7g). 7i				
7j. Interest --12% annually FROM DATE DUE TO DATE PAID. 7j				
7k. PENALTY --5% per month or fractional part thereof until paid, not exceeding 25%. 7k				
7l. TOTAL DUE (add lines 7i, 7j, and 7k). 7l				
MAKE CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE. AMOUNTS DUE FOR FRANCHISE TAX AND REGISTRATION FEE MAY BE COMBINED INTO A SINGLE CHECK. MAIL PAYMENT AND REPORT IN RETURN ENVELOPE INCLUDED, OR SEND TO: SECRETARY OF STATE, FRANCHISE TAX DIVISION, P. O. BOX 1366, JEFFERSON CITY, MO 65102.				
I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (OTHER THAN TAXPAYER) is based on all information of which he has any knowledge.				
SIGNATURE OF OFFICER		DATE		PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)
TITLE: PRESIDENT, VICE-PRESIDENT, SECRETARY, TREASURER		TELEPHONE NO.		ADDRESS
				PREPARER'S EMP. IDENT OR SOC. SEC. NO.
ATTACH BALANCE SHEET (S) TO THIS REPORT				

Roy D. Blunt, Secretary of State
Missouri Corporation Franchise Tax
Application for Extension of Time to File

CORPORATE NAME		
REGISTERED AGENT AND ADDRESS		
CITY, STATE, ZIP CODE	TELEPHONE:	
MISSOURI CORPORATION NUMBER	TAXABLE YEAR: BEGINNING:	ENDING:

ESTIMATED TAX PAYMENT SCHEDULE

*Properly estimated amount of tax for the taxable year
(A proper estimate must result in at least 90% of tax owed.)

Make remittance payable to DEPARTMENT OF REVENUE

☐ I request a copy of approved extension. Letters are automatically sent to denied applicants.

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.

OFFICER'S SIGNATURE

PREPARER'S SIGNATURE

MAIL TO: Secretary of State, Franchise Tax Division, P.O. Box 1366, Jefferson City, Mo. 65102-1366

Instructions for Application for Extension of Time to File

Filing extension form

A franchise tax extension must be filed on or before the 15th day of the 4th month from the beginning of the corporation's taxable year.

Payment of Franchise Tax

An extension of time to file a franchise tax return does not extend the time for payment of the tax. *To avoid penalty assessments, 90% of the tax due must accompany the request. A penalty of 5% per month (max. 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.

Period of extension

An approved extension will be granted a 6 month period from the original due date of the return.

INSTRUCTION SHEET

GENERAL BUSINESS & PROFESSIONAL ANNUAL REGISTRATION REPORT AND FRANCHISE TAX REPORT

ANNUAL REGISTRATION REPORT

1. The **ANNUAL REPORT** is to be filed by all for profit corporations (domestic and foreign). It is **DUE** by the 15th day of the 4th month after the beginning of the corporation's taxable year. Professional corporations must send two originals to the Secretary of State.
2. **CHECK** either "yes" or "no" in the box just above the officer's signature. (SEE INSTRUCTION NO. 9 BELOW). By checking "yes" the corporation will be required to file a franchise tax report and pay all tax due. By checking "no" the corporation will indicate that no franchise tax report need be filed.
3. The **CORRECT FEE FOR THE ANNUAL REPORT** must accompany the report. The fee is \$40 if paid by the due date (plus an additional \$15 for each thirty day overdue period up to 90 days). Make check payable to "Director of Revenue". Payment with one check is acceptable if filing an annual report and franchise tax report at the same time. **DO NOT SEND CASH.**
4. If the registered agent or office address as shown on the front is not correct, **DO NOT CHANGE IT.** The registered office or agent of a corporation may only be changed by filing a "Statement of Change" with the Secretary of State's Office. Forms are available upon request.
5. If the corporation has filed a change of registered agent, office or corporate name and this change is not reflected on this form, it is not necessary to file another change, alter the form, or request new report forms. The changed information will be listed on next year's report.
6. The **ANNUAL REPORT** is "filed" when it is received, accepted and accompanied by the proper fee in the Secretary of State's Office. The cancelled check is the corporation's receipt.
7. The **ANNUAL REPORT** is **NOT** a franchise tax report. The 1989 franchise report is included in this mailing. Extensions for filing are only given for franchise tax reports, not annual reports.
8. All **NEW CORPORATIONS** need to file the **ANNUAL REPORT** on the 15th day of the 4th month after the date of their incorporation.

FRANCHISE TAX REPORT

- 9A. **CORPORATIONS SUBJECT TO FRANCHISE TAX:** All domestic corporations having outstanding shares and surplus of more than \$200,000 must file a franchise tax report and pay any tax due. All foreign corporations engaged in business in Missouri must likewise file a franchise tax report and pay any tax due if they have outstanding shares and surplus in Missouri of more than \$200,000.

THUS, "OUTSTANDING SHARES AND SURPLUS" IS THE VALUE OF TOTAL ASSETS OR THE PAR VALUE OF ISSUED AND OUTSTANDING CAPITAL STOCK, WHICHEVER IS GREATER. For capital stock with no par value, the value is \$5.00 per share or actual value, whichever is higher.

If in doubt as to the corporation's tax basis, lines one through six of the FRANCHISE TAX REPORT may be used.

- 9B. **CORPORATIONS SUBJECT TO SET FRANCHISE TAX FEE:** A few companies, such as mutual insurance corporations not having shares, savings and loan associations, and regulated investment companies pay a set fee for their franchise tax. See sections 140.050, .070 and .080 to see if this applies to your corporation.
10. **CORPORATIONS EXEMPT FROM FRANCHISE TAX:** Corporations with \$200,000 or less in outstanding shares and surplus, Not-for-Profit corporations, Industrial Development Authorities, Express companies which now pay annual tax on their gross receipts in Missouri, insurance companies which pay an annual tax on their premium receipts in this state, certain Electric and Telephone corporations (see section 147.010.2), or banking institutions subject to the franchise tax imposed by Sections 148.010-148.110 RSMo, are exempt from paying franchise tax.
11. **NEW DOMESTIC AND FOREIGN CORPORATIONS** required to pay a franchise tax will have a report due by the 15th day of the 4th month after the date of incorporation (date of qualification in Missouri if a foreign corporation) whether it be a short period or a full 12 months.
12. **TIME AND PLACE FOR FILING AND PAYMENT OF TAXES:** A corporation which uses a calendar year for reporting and payments (from Jan. 1 to Dec. 31) must file and pay taxes on or before April 15 of each year. If a fiscal year, other than a calendar year, is used, the report and tax payments are due on or before the fifteenth day of the fourth month from the beginning of the taxable period. A short period report and payment is due on or before the fifteenth day of the fourth month from the beginning of the short period. Payment of the franchise tax should be sent to the Missouri Secretary of State, Franchise Tax Division, P.O. Box 1366, Jefferson City, MO 65102, payable to the Director of Revenue.
13. **EXTENSION OF TIME FOR FILING:** Extra time for filing a franchise tax return can be obtained by filing a request on a form provided by the Secretary of State. This request must be filed by the due date of the franchise tax report. An approved federal extension OR Missouri income tax extension must accompany the franchise tax extension request or the request will be denied. Also a payment of at least 90% of the tax due should accompany the request to avoid penalty assessments.
14. **RATE AND BASIS OF TAX:** Section 147.101 RSMo 1986 requires 1/20 of 1% (.0005) of the value of outstanding shares and surplus (SEE INSTRUCTION #9A).

15. BALANCE SHEET: Submit a copy of balance sheet (Schedule 1 of Form 1120 or Part 2 of Form 1120A U.S. Corporations Income Tax Return) and supporting schedules as of the beginning of a business on the first day of corporation's taxable period. A new corporation should submit a balance sheet as of its date of incorporation when filing its franchise tax report. A foreign corporation should submit its balance sheet as of the date of its certificate of authority in Missouri.

16. DEFINITIONS:

A. SUBSIDIARY INVESTMENTS: Submit a schedule of investments and advances to all subsidiaries indicating the names and percentage of voting stock owned in each. Ownership of the subsidiary must be over 50% to qualify.

B. ALLOCATION AND APPORTIONMENT: A corporation having assets both within and without Missouri apportions its total assets based on the amount of accounts receivable, inventory, land and fixed assets allocated to Missouri. Corporations doing business within and without Missouri should submit a balance sheet or schedule of Missouri assets in addition to the balance sheet required in instruction #15. Extend the apportionment percentage on line 4 to six digits to the right of the decimal point; such as .123456% or .012345%. **NOTE:** If a corporation uses a different method of apportionment, it must submit complete documentation supporting its method. This documentation must include detailed financial statements reflecting all assets employed in Missouri as well as total assets.

C. ACCOUNTS RECEIVABLE: Include as Missouri assets all notes, accounts, and contracts receivable that are based upon Missouri destination sales. Receivables which are not derived from sales must be included as Missouri assets if the borrower is located in Missouri. If accounts receivable from subsidiaries are included in line 2b, do not include in line 3a.

D. INVENTORIES: Include as Missouri assets the amount of all inventories owned by the corporation and used in Missouri. The value of inventories should be determined by the method used for income tax purposes.

E. LAND AND FIXED ASSETS: Include as Missouri assets all land and fixed assets located in Missouri owned by the corporation. The value of land and fixed assets should be the original cost less accumulated depreciation.

F. NEGATIVE ASSETS: Negative assets as shown on the balance sheet constitute a liability and are not deductible. Add negative figures back to total assets.

17. DELINQUENT PAYMENTS: Franchise taxes not paid on or before the due date (determined with regard to any extension of time for payment) are subject to a penalty of five percent (5%) per month or fractional part thereof until paid, not exceeding twenty-five percent (25%). Interest shall be computed at a rate of 12% per annum on all delinquent taxes.

18. FAILURE TO REPORT AND PAY TAX DUE: If a corporation required to file a franchise tax report fails to file the report and pay the tax within ninety (90) days from the original due date (or the 90 days from the extension due date) it shall forfeit its charter (or Certificate of Authority for a foreign corporation) in this state under the provisions of Section 351.525 RSMo.

19. NEIGHBORHOOD ASSISTANCE CREDIT: A contribution to a not-for-profit organization that administers an approved neighborhood assistance project in Missouri may be eligible as a tax credit. For more information or forms to make this claim, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

20. ECONOMIC DEVELOPMENT SEED CAPITAL TAX CREDIT: A corporation may be entitled to a tax credit against any tax due under the provisions of Chapter 143 and 147 RSMo in the amount of thirty percent of any amount contributed by the taxpayer to a "qualified seed capital fund" established by the Missouri Corporation for Science and Technology or an Invocation Center. For more information, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

21. FOREIGN CORPORATIONS ACTING AS GENERAL PARTNERS: The new Limited Partnership Law (Chapter 359) does not require foreign corporations acting as general partners of limited partnerships to qualify as foreign corporations doing business in Missouri. Nevertheless, these foreign corporations may owe a franchise tax. If they do, they should indicate on their franchise tax form that they are a general partner of a limited partnership.

RETURN ADDRESS:

Secretary of State, Roy D. Blunt
Annual Report Div. and/or Franchise Tax Div.

P.O. Box 1366 8th Floor, Truman Bldg.
Jefferson City, MO 65102 or 301 West High
Jefferson City, MO 65101

SECTION XIII

DIVISION OF EMPLOYMENT SECURITY

MODES-4 — Missouri Quarterly Contributions and Wage Report	205
MODES-4 — Instructions for Missouri Quarterly Contributions and Wage Report	206
MODES-2699 — Registration of Employment Experience	207
MODES-2699 — Instructions for Registration of Employment Experience	208
Employers' Rights and Responsibilities	209

EMPLOYMENT SECURITY
A Division of the Missouri Department
of Labor and Industrial Relations
CONTRIBUTION AND WAGE REPORT
PLEASE TYPE THIS REPORT

DELINQUENT IF NOT MAILED BY _____

1. FEDERAL ID NUMBER _____

**RETURN THIS PAGE WITH REMITTANCE
TO: ▼**
DIVISION OF EMPLOYMENT SECURITY
P O BOX 888 JEFFERSON CITY MO 65102

I certify that the information contained in this report, including name and address in Item 11 is true and correct. No part of the contribution reported was or is to be, deducted from the worker's wages.

SIGNED _____

TITLE & SS NO. _____

PHONE _____ DATE _____

NAME AND ADDRESS OF PREPARER IF OTHER THAN TAXPAYER

SIGNATURE _____

ADDRESS _____

PHONE _____

ENTRY CODE _____

2. MISSOURI EMPLOYER ACCOUNT NO. _____

3. CALENDAR
QUARTER

4. TOTAL WAGES PAID

5. WAGES PAID IN EXCESS
OF

6. TAXABLE WAGES
Item 4 Minus Item 5

7. CONTRIBUTIONS DUE
Multiply Item 6 by Your
RATE

8. DEBITS AND CREDITS
See Instructions for Item 8

a. Federal Assessment

b. Interest
Charge
If paid
after

c. Underpayment or

d. Overpayments

9. TOTAL PAYMENT
(Including Interest)

10. NUMBER OF WORKERS
(If no workers in any month, so state)

1st Month 2nd Month 3rd Month

11. Employer Account Number, Name and Address

AUDIT BLOCK
(DO NOT USE)

Date
Paid

Due

Pd

Over
Under

Adj./Cr.
Applied

DO NOT WRITE IN THIS SPACE

Interest Paid

Code	Date Paid	Amount
-----	-----	\$ -----
-----	-----	\$ -----
Int Rate	Int Due	Penalty Due
-----	\$ -----	\$ -----

12. Social Security
Number

First
Initial Middle
Initial

13. Employee Name
Last Name

14. Total Wages Paid
This Quarter

15. Probationary

16. PAGE 1 OF _____ PAGES

TOTAL THIS
PAGE

INSTRUCTIONS FOR MISSOURI CONTRIBUTION AND WAGE REPORT

Employers are required by law to file a report each calendar quarter regardless of number of workers, even if no wages were paid during the quarter, **OR IF THE CURRENT CONTRIBUTION RATE IS ZERO**. The law provides for penalties and interest for failure to make timely returns and payments, and for false or fraudulent statements in reports.

- ITEM 1. FEDERAL IDENTIFICATION NUMBER.** If this item is blank or number shown is incorrect, line out and enter correct Federal ID number.
- ITEM 2. EMPLOYER ACCOUNT NO.** If this item is blank, enter your fourteen (14) digit Missouri Division of Employment Security Employer Account Number.
- ITEM 3. CALENDAR QUARTER.** If this item is blank, enter the quarter and year for which report is being prepared.
- ITEM 4. TOTAL WAGES PAID.** Enter the total of Item 14, plus the totals from all continuation sheets. If no wages were paid, enter "No Wages Paid".
- ITEM 5. WAGES PAID IN EXCESS OF TAXABLE WAGE BASE.** The present taxable wage base is shown in Item 5. Wages paid to a worker up to that amount during the calendar year are taxable. When a worker's earnings exceed the taxable wage base for a calendar year, that portion of the earnings in excess is nontaxable. Enter in Item 5 the total of nontaxable wages paid in excess of the taxable wage base during the calendar quarter. **Do not** include excess wage amount reported in previous quarter during the same calendar year. In computing the nontaxable wages in excess of the taxable wage base, take into account (1) the wages paid by you to the same worker and reported as taxable wages to the employment security agency of any other state, and (2) the wages paid to the same worker by your predecessor from whom you acquired a business. Such items should be indicated by an asterisk after the worker's name on the Missouri Contribution and Wage Report and explained at the bottom of the page.

SAMPLE WORKSHEET FOR COMPUTING EXCESS WAGES (SAMPLE BASED ON \$7,500)

		FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
Social Security Number	Name	Total Wages for Quarter	Excess of \$7,500	Taxable Wages	Total Wages for Quarter	Excess of \$7,500	Taxable Wages	Total Wages for Quarter	Excess of \$7,500	Taxable Wages	Total Wages for Quarter	Excess of \$7,500	Taxable Wages
111-11-1111	John Doe	8000.00	500.00	7500.00	8000.00	8000.00	-0-	8000.00	8000.00	-0-	8000.00	8000.00	-0-
222-22-2222	Mary Doe	4500.00	-0-	4500.00	4500.00	1500.00	3000.00	4500.00	4500.00	-0-	4500.00	4500.00	-0-
333-33-3333	Jane Doe	2600.00	-0-	2600.00	2600.00	-0-	2600.00	2600.00	300.00	2300.00	2600.00	2600.00	-0-
444-44-4444	Bill Doe	1000.00	-0-	1000.00	1200.00	-0-	1200.00	2800.00	-0-	2800.00	2900.00	400.00	2500.00
555-55-5555	Joe Doe	1500.00	-0-	1500.00	1650.00	-0-	1650.00	1150.00	-0-	1150.00	1000.00	-0-	1000.00
Enter on Line		(4)	(5)	(6)	(4)	(5)	(6)	(4)	(5)	(6)	(4)	(5)	(6)
Totals for Qtr.		17600.00	500.00	17100.00	17950.00	9500.00	8450.00	19050.00	12800.00	6250.00	19000.00	15500.00	3500.00

- ITEM 6. TAXABLE WAGES.** Enter the amount of Item 4 minus Item 5.
- ITEM 7. CONTRIBUTIONS DUE.** Multiply Item 6 by your contribution rate shown in Item 7.
- ITEM 8. DEBITS AND CREDITS.** Add any federal assessment amount in 8(a). If this report is delinquent, compute interest on the contributions due at the rate shown for each month, or part of a month, from due date to date paid and add this amount in 8(b). Add any previous underpayments in 8(c), including interest billed for prior delinquencies. Subtract any overpayment in 8(d) supported by adjustment forms MODES-4C or 10C or credits established by the Division. **Do not** enter any adjustment figures in Item 14. Adjustment forms necessary may be requested from any office of this Division.
- ITEM 9. TOTAL PAYMENT.** Enter the amount of Item 7 plus the amount in Item 8(a), (b), and (c) minus 8(d). Make your remittance payable to MISSOURI DIVISION OF EMPLOYMENT SECURITY and return Contribution and Wage Report with remittance to P.O. Box 888, Jefferson City, MO 65102.
- ITEM 10. NUMBER OF WORKERS.** Enter for each month during the quarter the number of workers who earned wages during the pay period which includes the 12th day of the month. Workers on strike during the week of the 12th are not to be included. If you had no workers earning wages during the month, enter a zero.
- ITEM 11. If name or address shown are incorrect, mark corrections as necessary.**
- ITEM 12. WORKER'S SOCIAL SECURITY NUMBER.** Enter the number as it appears on the worker's social security card.
- ITEM 13. NAME OF WORKERS.** Enter the worker's name as shown on your records: first initial, second initial and surname. If the worker's name has been changed, show both names on the report. The previous name should be in parentheses.
- ITEM 14. TOTAL WAGES PAID DURING QUARTER.** Enter the total amount of wages paid to each worker during the quarter including the reasonable cash value of meals, lodging, or other remuneration. Total wages include taxable wages paid up to the taxable wage base and nontaxable wages paid in excess of the taxable wage base. The present taxable wage base is shown in Item 5. All wages paid including CASUAL TEMPORARY AND PART TIME EMPLOYMENT must be reported.
- ITEM 15. PROBATIONARY.** If the worker was employed on a TEST or TRIAL basis and was employed no longer than 28 consecutive days, enter the dates of first and last day worked and the letter "P". For example: If probationary employment was from March 1 to March 21, enter "3/1-3/21 P".
IF YOU USE MODES-10B, CONTINUATION SHEETS, THE INSTRUCTIONS SET OUT IN ITEMS 12, 13, 14, AND 15 SHOULD BE FOLLOWED.
- ITEM 16. PAGE NUMBER.** Enter the total number of pages contained in this report. MODES-10B, Continuation Sheets, or other approved substitute form should be numbered consecutively.

MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
314-751-3340

REGISTRATION OF EMPLOYMENT EXPERIENCE

You are required to furnish this Division with information pertaining to your operations and/or employment in Missouri. Complete this form even if you have never had any employees. This form must be completed and the original returned within the next 10 days to Division of Employment Security, P.O. Box 59, Jefferson City, MO 65104-0059. See instructions on reverse.

1. Employer Name and Address**DO NOT WRITE IN THIS SPACE**

Employer No. _____

ED _____ SD _____ DD _____

Status _____ Sec. _____

Special Indicators _____ A. & I. _____

2. Telephone No. _____**3. Federal Identification Number** _____**4. Check type of organization** ☐ Individual ☐ Estate☐ Association ☐ Partnership ☐ Corporation

Charter No. _____ Date issued _____

☐ Limited Partnership* ☐ Other—Specify _____

*If limited partnership, attach certification

5. Name or trade name if other than item 1. _____**6. List owner, partners or officers.**

Name

Title

Residence Address

Social Security No.

7. Actual location of business.**8. Mailing address if other than item 1.****9. First date on which you had one or more workers in Missouri.**

10. Description of activities (List each Missouri establishment separately)	City	County	Nature of business or activities	Avg. No. of workers

11. Check appropriate block: ☐ Started new business ☐ Acquired a business (A) Enter date acquired _____ (Date)

(B) Name and address of previous operator _____

(C) Did you continue without interruption all business activities of your predecessor in Missouri _____ (Yes or No)

If "No" Explain _____

12. Were you liable under the Federal Unemployment Tax Act in 1988 _____ 1989 _____ 1990 _____
(Answer YES or NO for each year)

13. List Missouri wages paid in each calendar quarter by type of employment. Include paid officers.	Year	Type of Employment	1st Quarter Wages	2nd Quarter Wages	3rd Quarter Wages	4th Quarter Wages
	1989	Business				
		Agricultural				
		Domestic				
	1990	Business				
		Agricultural				
		Domestic				

14. Check (✓) each week in which someone worked. Include corporate officers, full and part-time workers, commission salespersons, etc. Agricultural and non-profit 501(c)(3) employers must enter actual number of workers in each week.

Week-Ending Dates 1989	JAN 7	JAN 14	JAN 21	JAN 28	FEB 4	FEB 11	FEB 18	FEB 25	MAR 4	MAR 11	MAR 18	MAR 25	APR 1	APR 8	APR 15	APR 22	APR 29	MAY 6	MAY 13	MAY 20	MAY 27	JUN 3	JUN 10	JUN 17	JUN 24	JUL 1	JUL 8	JUL 15	JUL 22	JUL 29	AUG 5	AUG 12	AUG 19	AUG 26	SEPT 2	SEPT 9	SEPT 16	SEPT 23	SEPT 30	OCT 7	OCT 14	OCT 21	OCT 28	NOV 4	NOV 11	NOV 18	NOV 25	DEC 2	DEC 9	DEC 16	DEC 23	DEC 30	DEC 31
Week-Ending Dates 1990	JAN 6	JAN 13	JAN 20	JAN 27	FEB 3	FEB 10	FEB 17	FEB 24	MAR 3	MAR 10	MAR 17	MAR 24	MAR 31	APR 7	APR 14	APR 21	APR 28	MAY 5	MAY 12	MAY 19	MAY 26	JUN 2	JUN 9	JUN 16	JUN 23	JUN 30	JUL 7	JUL 14	JUL 21	JUL 28	AUG 4	AUG 11	AUG 18	AUG 25	SEPT 1	SEPT 8	SEPT 15	SEPT 22	SEPT 29	OCT 6	OCT 13	OCT 20	OCT 27	NOV 3	NOV 10	NOV 17	NOV 24	DEC 1	DEC 8	DEC 15	DEC 22	DEC 29	DEC 31

15. Are you an organization exempted from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code? ☐ Yes ☐ No. If "Yes", furnish proof. Information regarding your status, rights, and responsibilities under the Missouri Employment Security Law will be furnished.

File This information is required to be provided pursuant to Chapter 288 RSMo and 8 CSR 10-4.020 of the Missouri Division of Employment Security and the Internal Revenue Code (26 U.S.C. 85; 6011 (a) 6050 B, and 6109 (a)), and will only be used by public officials in the performance of their public duties.

Signed _____ Title _____

Date _____ Telephone Number () _____

Under authority of Section 6103 (d) of the Internal Revenue Code, the Internal Revenue Service provides this agency with information necessary for Certification and Audit purposes.

Instructions for completing Registration of Employment Experience

Give complete answers to all items that are applicable

- Item 1. Enter correct business name and current mailing address if not preprinted.
- Item 2. Enter telephone number in use during business hours. (Residence number if domestic or agricultural workers.)
- Item 3. Enter Federal Identification number assigned by Internal Revenue Service.
- Item 4. Check mark correct type of ownership or explain.
- Item 5. Enter all trade names used if different than Item 1.
- Item 6. Enter full name, title, residence address and social security number of all owners, partners or corporate officers. If more space is required, attach additional sheet.
- Item 7. Enter actual location of business operation.
- Item 8. Enter mailing address if different than Item 1.
- Item 9. Enter date you had a worker in Missouri.
- Item 10. Enter physical location in Missouri; briefly describe principal business, activity or service provided; and indicate number of workers. Show each location separately.
- Item 11. Business Enterprises Only; Check mark appropriate block. If business was purchased from former operator, enter name and current mailing address; also, the reporting number, if known. If Missouri activities were not acquired, please explain in detail.
- Item 12. Enter "YES" or "NO" for each year listed.
- Item 13. Enter GROSS PAYROLL for each calendar quarter by type of employment.

NOTE: The term "wages" includes all remuneration, payable or paid, for personal services, including commissions and bonuses, and the cash value for all remuneration paid in any medium other than cash.

Payments to domestic or agricultural workers are "cash wages only."
- Item 14. Indicate each week in which you had a worker in Missouri. If agricultural or 501(c)(3) employer, enter greatest number of Missouri workers on any one day in each week. A week is seven consecutive days beginning at 12:01 a.m. Sunday and ending 12:00 midnight the following Saturday.

NOTE: "Workers" include paid corporate officers, part-time workers, extra help, commission salespersons (except licensed insurance and/or real estate agent or broker) and all others performing service in your behalf.
- Item 15. If your answer is "YES", please furnish a copy of your exemption letter from Internal Revenue Service.

Who should be counted as a worker

All regular workers and part-time workers, including corporate officers, as well as casual workers and contract workers that perform service in the usual course of the employing unit's business. In order to be excluded from unemployment insurance coverage, a contract worker must be engaged in an independent business enterprise that could survive on its own. The common law test applied to a worker's service for independent contractors was not used to determine whether a worker can be excluded from unemployment insurance coverage. Effective July 1, 1989, the Division shall apply the Internal Revenue Service interpretation of the common law rules to determine liability for employee tax status.

Any employing unit having workers whose employment status may be in question should ask this Division for a ruling to avoid possible penalty charges at a later date, of up to 25% of taxes due.

Sign, date and return the original (white copy) within 10 days to Division of Employment Security, P.O. Box 59, Jefferson City, MO 65104-0059. Retain the carbon (yellow copy) for your files.

MODES-2699-6

EMPLOYERS' RIGHTS AND RESPONSIBILITIES UNDER MISSOURI EMPLOYMENT SECURITY LAW

MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

DIVISION OF EMPLOYMENT SECURITY

TAX LIABILITY

Who Is a Liable Employer?

There are five different types of employing units that can become liable to pay unemployment taxes and provide workers unemployment insurance coverage: (1) general business employers; (2) governmental entities; (3) nonprofit organizations described in Section 501(c)(3) of the Internal Revenue Code; (4) employers of domestic (household) workers; (5) employers of agricultural workers.

Each employing unit or potential employing unit is required to file a "Registration of Employment Experience" to furnish this Division with information as to its business operation, worker employment and wage payments.

WAGE REPORTING AND TAX PAYMENTS

Contribution and Wage Report

Each liable employer is required to file a quarterly contribution and wage report. This report must show the worker's name, social security number and the amount of wages paid to each wage earner during a calendar quarter. Work separation dates and the beginning and ending dates of probationary employment should be included in the wage detail. (See Probationary Employment.)

The report is also used to summarize total and taxable wages paid during the calendar quarter and to compute the amount of contributions due on the taxable wage total. Complete instructions for preparation of this report are contained on the reverse side of the cover sheet.

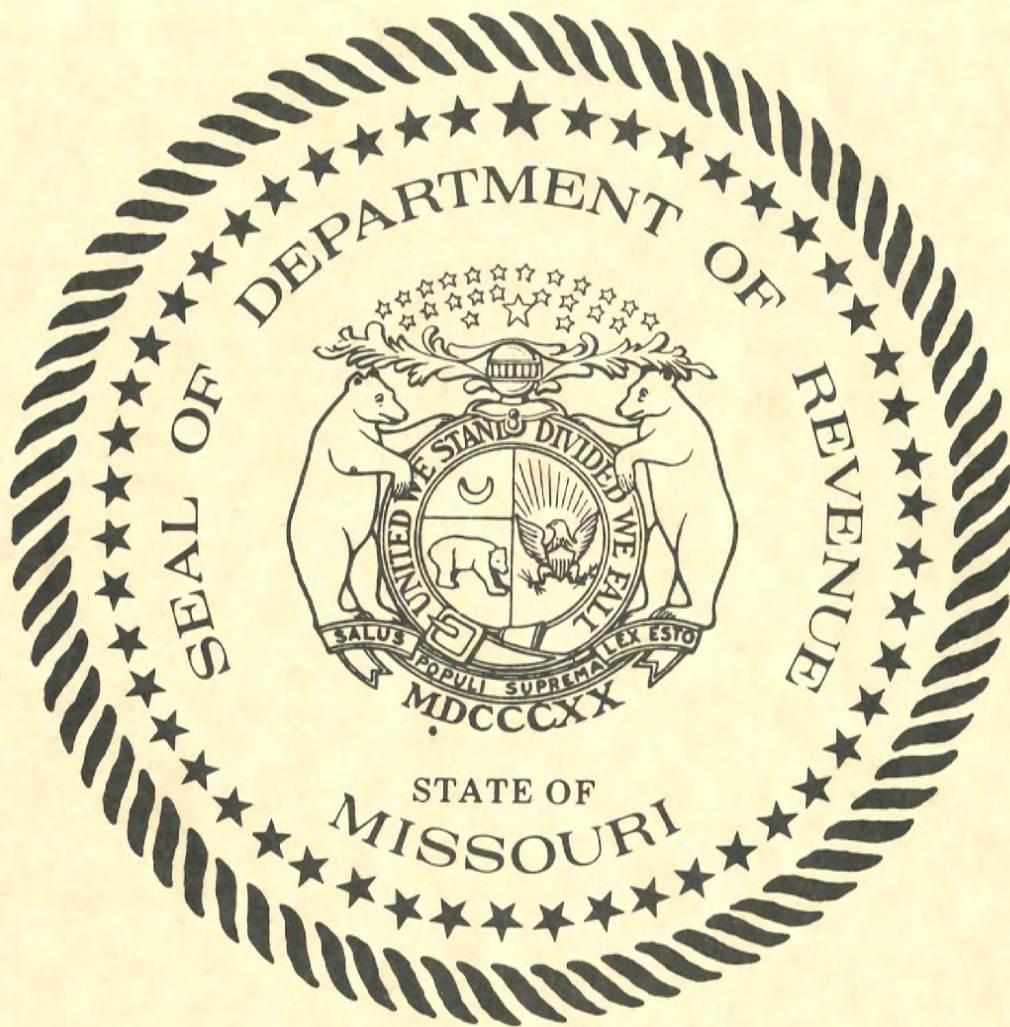
The Division prefers data on disk or tape if it meets the standards established by the Division.

Contribution and wage report forms are furnished by the Division and are mailed to all established employers near the end of each calendar quarter. These reports should be filed and contributions paid during the month following the end of each calendar quarter. No part of the contributions due can be deducted from a worker's pay.

To obtain additional information or Registration of Employment Experience forms (MODES-2699), write the Employer Contributions Section, Missouri Division of Employment Security, P. O. Box 59, Jefferson City, MO 65104 or telephone (314) 751-3331.

1989 MISSOURI TAX FORMS

PACKAGE MoX



MISSOURI DEPARTMENT OF REVENUE

DECEMBER 1989

MISSOURI DEPARTMENT OF REVENUE
PACKAGE MoX
P.O. BOX 629
JEFFERSON CITY, MO 65105