

Form 40 MISSOURI Individual Income Tax Return 1980

Form 40, 1980 Page 2

ATTACH CHECK OR MONEY ORDER HERE
FILING STATUS - From Federal Return, Check One
1 Single \$1,200
2 Married filing joint Federal and combined Missouri \$2,400
3 Married filing separate returns \$1,200
3B Married filing separately (Spouse NOT filing) \$2,400
4 Head of Household \$2,000
5 Qualifying widower with dependent child \$2,000
6 Spouse - 65 or over Blind ONLY
7 Dependent amount (family) \$400 by total on 6a above
8 Exemption amount checked on boxes 1 through 5
9 Total (add lines 7 and 8). Enter here and on line 15.

ATTACH COPY 2 OF W-2 FORMS HERE
Income and Deductions
10 Total adjusted gross income from line 35, page 2
11 Income percentages - Divide columns 10H and 10W by 10C
12 Missouri Itemized Deductions from line 45, page 2 - ONLY if itemized or were required to on your Federal Return
Missouri Standard Deduction - If you did NOT itemize deductions on your Federal Return, and you checked the above Filing Status box on line 1 or 4 enter \$2,300, 2 or 5 enter \$3,400, 3A or 3B enter \$1,700
If you were required to itemize deductions on your Federal Return, you may NOT take the standard deduction.
13 Enter the amount on line 13 only from the Federal Return line numbers indicated.
14 Other Federal tax (Federal Form 1040, lines 42, 48a, 48b, and 50 and see instructions)
15 Exemption and dependency deduction (from line 9 above)
16 Total deductions (add lines 12, 13, 14 and 15)
17 Taxable income (subtract line 16 from line 10C)
17H Taxable income - Multiply line 17 by % on 17H
17W Taxable income - Multiply line 17 by % on 17W
18 TAX on line 17 or 17H and 17W (table on page 2)
19 Resident Credit - tax paid to another state (Attach Schedule CR)
20 Nonresident Missouri percentage (Attach Schedule NR1)
21 Balance (Resident - subtract line 19 from line 18) or (Nonresident - multiply line 18 by percentage on line 20).

Tax and Credits
22a MISSOURI tax withheld shown on Copy 2 of W-2 forms. Must be ATTACHED.
22b Payments on 1980 Declaration of Missouri Estimated Tax.
22c Senior citizens tax credit (attach Form SC).
22d Amount paid with Form 40. Application for Extension of Time to File.
23 Total credits - Add lines 22a, 22b, 22c, and 22d.
24 H1 line 21C is larger than line 23, enter BALANCE DUE
25 H1 line 21C is larger than line 21C, enter amount OVERPAID
26A Enter amount of overpayment on line 25 to be REFUNDED TO YOU.
26B Enter amount of refund (check or cash) examined this return, including accompanying schedule and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Sign here
Taxpayer's signature (if filing combined 60TW must sign even if only one had income)
Spouse's signature (if filing combined 60TW must sign even if only one had income)
Date
Preparer's signature (other than taxpayer)
Address (and ZIP CODE)
Preparer's firm, agent or Sec. Sta. No.

SCHEDULE 1 - Missouri Modifications to Federal Adjusted Gross Income
If line 34 exceeds \$400, a detailed explanation including the source MUST be attached for verification.
27 Federal adjusted gross income (Federal Form 1040A, line 11 or 1040, Line 31)
28 Interest on state and local obligations other than Missouri sources (Reduced by related expenses if expenses over \$500)
29 Partnership
30 Total of lines 27, 28 and 29
31 Interest from exempt Federal obligations (Reduced by related expenses if expenses over \$500)
32 Missouri income tax refund for a prior year included in line 27 above.
33 Partnership
34 Total of lines 31, 32, and 33
35 Total adjusted gross income (Subtract line 34 from line 30)
Enter here and on line 10, page 1.

1980 TAX TABLE
NOTE: On a combined return and both have income use lines 17H and 17W instead of line 17.
If line 17 is: If line 17 is: If line 17 is: If line 17 is: If line 17 is:
At least Your tax is At least Your tax is At least Your tax is At least Your tax is At least Your tax is
0 100 \$ 0 1,500 1,500 \$26 3,000 3,100 \$ 62 4,500 4,600 \$109 6,000 6,100 \$167 7,500 7,600 \$238
100 200 2 1,500 1,700 28 3,100 3,300 66 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 70 4,800 4,900 118 6,300 6,400 178 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 6,800 198 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 98 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 (5% of \$3,000) = \$495
Plus 6% of excess over \$3,000
9,000

Sign here
Taxpayer's signature (if filing combined 60TW must sign even if only one had income)
Spouse's signature (if filing combined 60TW must sign even if only one had income)
Date
Preparer's signature (other than taxpayer)
Address (and ZIP CODE)
Preparer's firm, agent or Sec. Sta. No.

FORM SC 1980 MISSOURI Senior Citizen Income Tax Credit Claim

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1980 ending 19

Name (if combined claim use last name and middle initial of both) Last Name _____

Present home address (Number and street, including apartment number or rural route) _____

City, town or post office, State and ZIP Code _____

Place social security number _____

Spouse's social security no. _____

Phone Number _____

DEPT. OR REVENUE USE ONLY

10. Code _____

11. Code _____

12. Code _____

13. Code _____

14. Code _____

15. Code _____

16. Code _____

17. Code _____

18. Code _____

19. Code _____

1. FILING STATUS: Single Married Widowed Deceased spouse's name _____ and date of death _____

2. Filing Combined (See instructions) Yes No

3. Married — Living separate for entire year Yes No

4. Enter your date of birth (MONTH DAY YEAR) _____

5. Enter spouse's date of birth (MONTH DAY YEAR) _____

6a. Were you or your spouse age 65 or older as of December 31, 1980 (if your spouse died during 1980 and you are not age 65, see instructions)? Yes No

6b. Were you or your spouse residents of Missouri the entire 1980 calendar year? Yes No

7. If you file a Missouri income tax return, enter income from line 10, Form 40 and skip to line 9

8. If you do not file a Missouri income tax return, enter:

a. Wages, salaries, tips, etc. _____

b. Dividends, less Federal exclusion _____

c. Interest _____

d. Other income from part IV, page 2 _____

Total — add lines 8a, b, c and d _____

9. Enter total amounts before any deductions:

a. Social security benefits _____

b. Railroad retirement benefits _____

c. Veteran's payments and benefits _____

d. Pensions and annuities not included on Line 7 or 8 _____

Total — add lines 9a, b, c and d _____

10. Enter Federal, Missouri, State and local bond interest received (not included on line 7 or 8c) _____

11. Enter total cash public relief, public assistance, and unemployment benefits _____

12. Enter Federal 60% capital gain deduction and non-business losses _____

13. TOTAL household income _____

14. If Filing Status, Box 2 (Married—Filing Combined), is checked enter \$500.00

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

16. Homestead Owned—enter amount from line 5, part V, page 2 _____

17. Homestead Rented—enter line 12 Statement CRP \$ _____ x 20% = _____

18. Total amount from lines 16 and 17 or \$500.00, whichever is less _____

19. Senior Citizen Credit or Refund (apply lines 15 and 18 to table furnished with instructions) _____

ATTACH PROPERTY TAX RECEIPTS AND/OR STATEMENT CRP (see instructions)

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

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

Sign here: Taxpayer's signature (other than taxpayer) _____ Date _____

Preparer's signature (other than taxpayer) _____ Date _____

Address (and ZIP Code) _____

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1980 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

Line 15—Total Household Income Over	But Not More Than																			
	450	400	375	350	325	300	275	250	225	200										
\$8,800	\$475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
8,600	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
8,400	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
8,200	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
8,000	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
7,800	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
7,600	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
7,400	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
7,200	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
7,000	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
6,800	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
6,600	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
6,400	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
6,200	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
6,000	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
5,800	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
5,600	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
5,400	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
5,200	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
5,000	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
4,800	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
4,600	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
4,400	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
4,200	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
4,000	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
3,800	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
3,600	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
3,400	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
3,200	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
3,000	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
2,800	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01
2,600	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	.01

2,600

Thru

0

EXAMPLE: If line 18 of Form SC is \$176.35 and line 15 is \$2,600 or less, then the tax credit or refund would be \$176.35.

THE FOLLOWING APPLIES TO INCOME OF \$2,600 OR LESS

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

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

PART IV OTHER INCOME

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

PART V HOMESTEAD TAX COMPUTATION

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

- 1 — Enter the total 1980 county real estate tax paid **by you** on the homestead occupied. \$ _____
- 2 — Enter the total 1980 city real estate tax paid **by you** on the homestead occupied. \$ _____
- 3 — Total 1980 county and city taxes paid (Add lines 1 and 2). \$ _____
- 4 —

a. **If your homestead is part of a farm:** Enter number of acres on single assessment where your dwelling is located.
 Number of Acres _____
 Enter percentage of Line 3 which is applicable to your dwelling and surrounding land, as is reasonably necessary for use of the dwelling as a home, not to exceed five acres. Attach Assessor's Certification (DOR 948) to verify percentage claimed. This form is available at local Department of Revenue offices.

b. **If part of your homestead is used for rental or business purposes:** Indicate the following:
 Total number of rooms in home _____
 Total number of rooms used for rental or business purposes _____
 Enter percentage of Line 3 which is applicable to the portion of home used as homestead. Exclude portion used for rental or business purposes. _____ %

c. **If your homestead is a mobile home:** Indicate model _____ year _____ size _____.
 Enter percentage applicable to your homestead. Exclude portion of tax which applies to auto or other personal property. _____ %
 or
 d. If dwelling is occupied entirely by you and **none** of the above applies, enter 100%.

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

ATTACH A COPY OF YOUR 1980 REAL PROPERTY TAX RECEIPTS
-If you occupied a mobile home, attach your 1980 personal property tax receipts-
 IMPORTANT — If tax receipt(s) do not indicate your name, state your relationship to person(s) named