1981 MISSOURI TAX FORMS
PACKAGE MoX

Published By
MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION

DECEMBER 1981
FOREWORD

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

## SECTION I — GENERAL INFORMATION
- Foreword .................................................. 1
- Area Offices ............................................. 1
- Where to Write or Call About a Specific Tax ................. 3
- Important Addresses/Telephone Numbers of Taxation Agencies
  - in Other States ......................................... 5
- MoX Order Form ........................................ 7
- Form Request ........................................... 9

## SECTION II — GENERAL FORMS (Forms used for more than one tax type)
- Form 30 — Missouri Underpayment of Estimated Tax by Individuals and Corporations ......... 13
- Form 60 — Missouri Application for Extension of Time to File ........................................ 15

## SECTION III — INDIVIDUAL INCOME TAX
- Individual Income Tax General Instructions .................. 19
- School District Numbers ................................... 23
- Form 40 .................................................... 25
- Schedule NRI ............................................. 27
- Affidavit of Nonresidency ................................ 29
- Schedule CR .............................................. 31
- Senior Citizen General Information ......................... 33
- Form SC ................................................... 37
- Statement CRP ........................................... 39
- Form 40ES ............................................... 41
- Form 99 Misc ............................................ 45
- Form 96 .................................................. 47
- Form 1310 ............................................... 49
- Claim for Missouri Income Tax Refund ......................... 51

## SECTION IV — PARTNERSHIP INCOME TAX
- Form 65 .................................................... 55
- Schedule NRP ............................................. 57

## SECTION V — FIDUCIARY INCOME TAX
- Form 41 .................................................... 61
- Schedule NRF ............................................. 63

## SECTION VI — ESTATE TAX
- Form 76 .................................................... 67
- Schedule NRE ............................................. 69
- Schedule RE .............................................. 70

## SECTION VII — BUSINESS TAX FORMS
A. General Business Tax Forms (Forms that are used in more than one type of Business Tax)
   - Missouri Tax Registration Application (this form is to accompany all Business Tax License Applications) ........................................ 75
   - Registration Change Request ................................ 79
B. Corporation Income Tax
   - General Instructions for Preparing Corporation Income Tax Returns ..................... 83
   - Form 20 ................................................... 85
   - Instructions for Schedule MS Part 3 ........................................ 87
   - Schedule MS ........................................... 89
   - Form 20 ES ............................................ 91
   - Form 20S ................................................ 95
   - Corporation Franchise Tax Report ........................................ 97
   - Application for Tax Refund/Credit ........................................ 99
# TABLE OF CONTENTS (Continued)

Section VII — Business Tax Forms (Continued)

C. Withholding Tax

<table>
<thead>
<tr>
<th>Form Description</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application for Withholding Tax Number</td>
<td>103</td>
</tr>
<tr>
<td>Withholding Tax Report</td>
<td>105</td>
</tr>
<tr>
<td>Amended Withholding Tax Report</td>
<td>107</td>
</tr>
<tr>
<td>Final or Annual Reconciliation Report</td>
<td>109</td>
</tr>
<tr>
<td>Form MoW-4</td>
<td>111</td>
</tr>
<tr>
<td>Form MoW-4A</td>
<td>113</td>
</tr>
<tr>
<td>Form MoW-4B</td>
<td>115</td>
</tr>
<tr>
<td>Application for Withholding Tax Refund/Credit</td>
<td>117</td>
</tr>
</tbody>
</table>

D. Sales/Use Tax

<table>
<thead>
<tr>
<th>Form Description</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application for Temporary or Regular Retail Sales or Use Tax License</td>
<td>121</td>
</tr>
<tr>
<td>Sales and Use Tax Cash Bond</td>
<td>123</td>
</tr>
<tr>
<td>Sales and Use Tax Surety Bond</td>
<td>125</td>
</tr>
<tr>
<td>Request for Sales/Use Tax Cash Bond Refund</td>
<td>127</td>
</tr>
<tr>
<td>Itinerant Vendors Cash Deposit</td>
<td>129</td>
</tr>
<tr>
<td>Application for Cash Deposit Return</td>
<td>131</td>
</tr>
<tr>
<td>Sales Tax Exemption Application</td>
<td>133</td>
</tr>
<tr>
<td>Sales Tax Exemption Application Affidavit</td>
<td>135</td>
</tr>
<tr>
<td>Application for Temporary Sales Tax Exemption</td>
<td>137</td>
</tr>
<tr>
<td>Application for Sales Tax Exemption — Pollution Control</td>
<td>139</td>
</tr>
<tr>
<td>Sales Tax Exemption for use of Electricity, Water and Gas</td>
<td>141</td>
</tr>
<tr>
<td>Application for Sales Tax Exemption — Diplomatic</td>
<td>143</td>
</tr>
<tr>
<td>Instructions for Completing Missouri Sales and Use Tax Returns</td>
<td>145</td>
</tr>
<tr>
<td>Sales Tax Return</td>
<td>149</td>
</tr>
<tr>
<td>Use Tax Return</td>
<td>151</td>
</tr>
<tr>
<td>Sales Tax Protest Payment Affidavit</td>
<td>153</td>
</tr>
<tr>
<td>Nonprotested Sales Tax Payment Report</td>
<td>157</td>
</tr>
<tr>
<td>Use Tax Protest Payment Affidavit</td>
<td>161</td>
</tr>
<tr>
<td>Nonprotested Use Tax Payment Report</td>
<td>165</td>
</tr>
<tr>
<td>Application for Sales/Use Tax Refund/Credit</td>
<td>169</td>
</tr>
</tbody>
</table>

E. Cigarette Tax

<table>
<thead>
<tr>
<th>Form Description</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application for Annual Wholesaler’s Cigarette License</td>
<td>173</td>
</tr>
<tr>
<td>Cigarette Wholesaler’s Fidelity Bond</td>
<td>175</td>
</tr>
<tr>
<td>Wholesale Cigarette Dealer’s Bond</td>
<td>177</td>
</tr>
<tr>
<td>Daily Cigarette Tax Meter Record (Schedule D-1)</td>
<td>179</td>
</tr>
<tr>
<td>Consolidated Monthly Cigarette Tax Report</td>
<td>181</td>
</tr>
<tr>
<td>Schedule A — Cigarette Purchases</td>
<td>183</td>
</tr>
<tr>
<td>Schedule C — Cigarette Tax Stamp Record</td>
<td>185</td>
</tr>
<tr>
<td>Schedule D — Cigarette Tax Meter Record</td>
<td>187</td>
</tr>
<tr>
<td>Schedule E — Report of Export of Cigarettes</td>
<td>189</td>
</tr>
</tbody>
</table>

F. Motor Fuel

<table>
<thead>
<tr>
<th>Form Description</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application for Motor Fuel Distributor’s License</td>
<td>193</td>
</tr>
<tr>
<td>Schedule Z</td>
<td>195</td>
</tr>
<tr>
<td>Application for License as Retail Dealer of Special Fuel</td>
<td>197</td>
</tr>
<tr>
<td>Application for Special Fuel User’s License</td>
<td>199</td>
</tr>
<tr>
<td>Application for Terminal Operator’s License</td>
<td>201</td>
</tr>
<tr>
<td>Application for Motor Fuel Transporter’s License</td>
<td>203</td>
</tr>
<tr>
<td>Motor Fuel Tax Bond</td>
<td>205</td>
</tr>
</tbody>
</table>
**TABLE OF CONTENTS (Continued)**

<table>
<thead>
<tr>
<th>Section VII — Business Tax Forms (Continued)</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>F. Motor Fuel (Continued)</strong></td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Use Fuel Tax Report</td>
<td>207</td>
</tr>
<tr>
<td>Dealer of Special Fuels Monthly Report</td>
<td>209</td>
</tr>
<tr>
<td>Distributor’s Monthly Tax Report Covering Gasoline</td>
<td>211</td>
</tr>
<tr>
<td>User of Special Fuels Monthly Report</td>
<td>213</td>
</tr>
<tr>
<td><strong>G. Financial Institution Tax</strong></td>
<td></td>
</tr>
<tr>
<td>Bank or Credit Institution Tax Return</td>
<td>217</td>
</tr>
<tr>
<td>Instructions for Bank or Credit Institution Tax Return</td>
<td>219</td>
</tr>
<tr>
<td>Building/Loan or Savings/Loan Association Tax Return</td>
<td>221</td>
</tr>
<tr>
<td>Credit Union Intangible Property Tax Return</td>
<td>225</td>
</tr>
<tr>
<td>Farmers Cooperative Credit Association Intangible Property Tax Return</td>
<td>227</td>
</tr>
<tr>
<td><strong>H. Bingo Tax</strong></td>
<td></td>
</tr>
<tr>
<td>Bingo License Application</td>
<td>231</td>
</tr>
<tr>
<td>Affidavit for Persons/Businesses/Corporations Renting/Leasing Bingo Equipment or Premises to Licensed Organizations</td>
<td>233</td>
</tr>
<tr>
<td>Monthly Bingo Financial Report</td>
<td>235</td>
</tr>
<tr>
<td>Bingo Financial Summary</td>
<td>237</td>
</tr>
<tr>
<td>Special Bingo License Financial Report</td>
<td>239</td>
</tr>
</tbody>
</table>
DIVISION OF TAXATION AREA COMPLIANCE OFFICES

Central Office

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

St. Louis

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

Southeast Missouri

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

Kansas City

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

Southwest Missouri

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

North Missouri

Federal Building — Room 324
8th and Edmond Streets
St. Joseph, MO 64501
(816) 279-8140
WHERE TO WRITE OR CALL ABOUT A SPECIFIC MISSOURI TAX

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

2. Senior Citizen Rebate:
   Individual Tax Bureau
   P.O. Box 2800
   Jefferson City, MO 65105
   (314) 751-3505

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

4. Sales/Use Tax:
   Business Tax Bureau
   P.O. Box 840
   Jefferson City, MO 65105
   (314) 751-2836

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

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

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

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

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

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

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

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

13. Bingo Tax:
    Business Tax Bureau
    P.O. Box 3001
    Jefferson City, MO 65105
    (314) 751-2326
IMPORTANT ADDRESSES/TELEPHONE NUMBERS
OF TAXATION AGENCIES IN OTHER STATES

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

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

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

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

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

COLORADO
Taxation Division
Room 614, Capitol Annex
1375 Sherman Street
Denver, CO 80221
(303) 866-3048

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

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

FLORIDA
Department of Revenue
102 Ca. -iton Building
Tallahassee, FL 32301
(904) 488-5050

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MISSISSIPPI
Mississipp State Tax Commission
P.O. Box 1033
Jackson, MS 39205
(601) 354-6255
IMPORTANT ADDRESSES/TELEPHONE NUMBERS
OF TAXATION AGENCIES IN OTHER STATES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WYOMING
Department of Revenue
2200 Carey Avenue
Cheyenne, WY 82002
(307) 777-7961
PACKAGE MoX ORDER FORM

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

Name _______________________________________

Company Name (if any) _______________________________________

Address _______________________________________

City ___________________________ State ___________ Zip Code __________

Number of copies of 1982 Package MoX needed: ________________________
# REQUEST FOR 1981 MISSOURI STATE TAX FORMS

Missouri State Tax Forms will be available around December 1. Please complete this form and either present it in person at the nearest area office or mail to:

**Missouri Department of Revenue**  
**Individual Tax Bureau**  
P.O. Box 2200  
Jefferson City, Missouri 65105

<table>
<thead>
<tr>
<th>FORM NO.</th>
<th>FORM NAME</th>
<th>NUMBER REQUESTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>40</td>
<td>Individual Income Tax Return</td>
<td></td>
</tr>
<tr>
<td>40ES</td>
<td>1982 Declaration of Estimated Tax — Individual</td>
<td></td>
</tr>
<tr>
<td>60</td>
<td>Application for Extension of Time to File</td>
<td></td>
</tr>
<tr>
<td>CR</td>
<td>Credit for Tax Paid to Another State</td>
<td></td>
</tr>
<tr>
<td>NRI</td>
<td>Non-Resident Income Schedule</td>
<td></td>
</tr>
<tr>
<td>SC</td>
<td>Senior Citizens Tax Credit</td>
<td></td>
</tr>
<tr>
<td>CRP</td>
<td>Certification of Rent Paid (Senior Citizens)</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Corporation Income Tax Return</td>
<td></td>
</tr>
<tr>
<td>20ES</td>
<td>1982 Declaration of Estimated Tax — Corporation</td>
<td></td>
</tr>
<tr>
<td>MS</td>
<td>Multistate Allocation of Income</td>
<td></td>
</tr>
<tr>
<td>20S</td>
<td>Small Business Corporation Return — Sub-chapter S</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Fiduciary Return</td>
<td></td>
</tr>
<tr>
<td>NRF</td>
<td>Non-Resident Schedule for Fiduciary Return</td>
<td></td>
</tr>
<tr>
<td>65</td>
<td>Partnership Return</td>
<td></td>
</tr>
<tr>
<td>NRP</td>
<td>Non-Resident Schedule for Partnership Return</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Underpayment of Estimated Tax — Individual or Corporation</td>
<td></td>
</tr>
<tr>
<td>99MISC</td>
<td>Returns of Information (see other side)</td>
<td></td>
</tr>
<tr>
<td>96</td>
<td>Annual Summary and Transmittal of Forms 99 MISC.</td>
<td></td>
</tr>
<tr>
<td>DOR-249</td>
<td>1982 Franchise Tax Report</td>
<td></td>
</tr>
</tbody>
</table>

PLEASE COMPLETE BOTH MAILING LABELS.

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

---

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

**FROM**

**MISSOURI DEPARTMENT OF REVENUE**  
**INDIVIDUAL TAX BUREAU**  
P.O. BOX 2200  
JEFFERSON CITY, MISSOURI 65105

Name  
Address  
City & State  
Zip Code

**FROM**

**MISSOURI DEPARTMENT OF REVENUE**  
**INDIVIDUAL TAX BUREAU**  
P.O. BOX 2200  
JEFFERSON CITY, MISSOURI 65105

Name  
Address  
City & State  
Zip Code

**MERCHANDISE — FOURTH CLASS MAIL**  
**POSTMASTER: THIS PARCEL MAY BE OPENED FOR POSTAL INSPECTION IF NECESSARY**
Forms will be available at the Area Offices listed below:

- Cape Girardeau — 400 Broadway
- *Farmington — Courthouse
- Joplin — 501 Virginia
- Kansas City — 615 East 13th Street
- St. Joseph — Federal Building, 3rd Floor, 8th and Edmond
- St. Louis — 9440 Manchester Road
- Springfield — 149 Park Central Square

*Office Open Monday, Tuesday and Wednesday only.

INFORMATION REPORTS REQUIRED FOR STATE INCOME TAX

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

Copy "1" — Missouri Copy,
Copy "2" — Information Supplied to Missouri Department of Revenue.

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

Employers with computer capability are encouraged to use magnetic tape to file information reports of wages paid. Mail your request for the requirements and the magnetic tape format to the Missouri Department of Revenue, Business Tax Bureau, Post Office Box 999, Jefferson City, Missouri 65109.

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

Form 30 — Underpayment of Estimated Tax by Individuals and Corporations .................. 13
Form 60 — Application for Extension of Time to File .................................................. 15
How to Figure Your Underpayment (Complete lines 1 through 7)

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

1. 1981 tax (from Form 40 or Form 20) $

2. Enter 80% of the amount shown on line 1 $

3. Divide amount on line 2 by the number of installments required for the year (See Instruction B). Enter the result in appropriate columns.

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 5 less line 3).

*Dec. 15, 1981 for corporations

Exceptions Which Avoid the Addition to Tax (See Instruction D)
(For special exceptions see: Instruction H for service in a "combat zone", and Instruction I for farmers.)

8. Total amount paid and withheld from January 1 through the installment date indicated.

9. Exception No. 1, prior year's tax 1980 tax .................. $

10. Exception No. 2, tax on prior year's income using 1981 rates and exemptions

11. Exception No. 3, tax on annualized 1981 income

12. Exception No. 4, tax on 1981 income over 3, 5, and 8-month periods

**Applies to corporations only

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

13. Amount of underpayment (from line 7)

14. Date of payment or April 15, 1982 whichever is earlier (See Instruction G)

15. Number of days from due date of installment to the date shown on line 14

16. Addition to tax (6 percent a year on the amount on line 13 for the number of days shown on line 15)

17. Total amounts on line 16. Individuals show this amount in the bottom margin of Form 40 as "Addition to tax for under-payment." Then increase the amount of the "Balance Due Missouri Department of Revenue" or decrease the amount "Overpaid" accordingly. Corporations show this amount on line 15(a), Form 20.

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

ATTACH CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE" AND MAIL TO P.O. BOX 700 (IF CORPORATION) AND P.O. BOX 328 (IF INDIVIDUAL) JEFFERSON CITY, MO. 65105
Instructions

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

B. Filing an Estimate and Paying the Tax, Calendar Year Taxpayers—If you file returns on a calendar year basis, you are required to pay tax on your annualized 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 steps.

1. 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.
2. Multiply the result of step (a) by 12.
3. Divide the result of step (b) by the number of months in your computation period.
4. Subtract the deduction for personal exemptions and, if you did not itemize, the standard deduction. The result is your annualized taxable income.

Example I

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
<th>Maximum Number of Requirements</th>
<th>First Month Declaration Required</th>
<th>Number of Installments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between Jan. 1 and Apr. 1</td>
<td>Apr. 15</td>
<td>4</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Between Apr. 1 and June 1</td>
<td>June 15</td>
<td>3</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Between June 1 and Sept. 1</td>
<td>Sept. 15</td>
<td>2</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>After Sept. 1</td>
<td>Jan. 15</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

*Dec. 15, for corporations.

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

D. Exceptions from the Addition to Tax—You will not be liable for an addition to tax if your 1981 tax payments (amounts shown on line 8) equal or exceed any amount determined for the same period under the following exception provisions. You may apply a different exception to each underpayment, but please attach a separate computation page. If none of the exceptions apply, complete lines 3 through 7.

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

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

Exception 2, Tax on Prior Year’s Income Using 1981 Rates and Exemptions—This exception applies if your 1981 withheld tax and estimated tax payments equal or exceed what would have been due on your 1980 income if you had computed it at 1981 rates. To determine this exception use the personal exemptions allowed for 1981, but use the other facts and law applicable to your 1980 return.

Exception 3, Tax on Annualized 1981 Income—This exception applies if your 1981 tax payments equal or exceed 30 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 steps.

1. 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.
2. Multiply the result of step (a) by 12.
3. Divide the result of step (b) by the number of months in your computation period.
4. Subtract the deduction for personal exemptions and, if you did not itemize, the standard deduction. The result is your annualized taxable income.

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

<table>
<thead>
<tr>
<th>(1) Computation period</th>
<th>(2) Income</th>
<th>(3) Tax</th>
<th>(4) 90% of Tax</th>
<th>(5) Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1</td>
<td>$4,500</td>
<td>0</td>
<td>$0</td>
<td>$66</td>
</tr>
<tr>
<td>Jan. 1</td>
<td>$7,500</td>
<td>0</td>
<td>$0</td>
<td>$117</td>
</tr>
<tr>
<td>May 31</td>
<td>$12,000</td>
<td>0</td>
<td>$0</td>
<td>$195</td>
</tr>
<tr>
<td>Aug. 31</td>
<td>$12,000</td>
<td>0</td>
<td>$0</td>
<td>$195</td>
</tr>
<tr>
<td>Dec. 31</td>
<td>$21,400</td>
<td>0</td>
<td>$0</td>
<td>$345</td>
</tr>
</tbody>
</table>

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 periods 1 through 3. 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 40 percent of the tax that would have been due for the fourth installment if the total tax for the year had been spread equally over the four installment periods.

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

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

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

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

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

<table>
<thead>
<tr>
<th>FEIN</th>
<th>Your Social Security Number</th>
<th>Spouse's Social Security Number</th>
<th>DEPT. OF REVENUE USE ONLY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

- □ Corporation Return, Form 20
- □ Partnership Return, Form 65
- □ Individual Return, Form 40
- □ Franchise Tax Report
- □ Other

An extension of time until _______, 19___, is hereby requested in which to file the Missouri return of the above named taxpayer for the taxable year ending _______, 19___. (See instructions regarding type and length of extension.)

**TYPE OF EXTENSION**

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

**TAX PAYMENT SCHEDULE — THIS SCHEDULE MUST BE COMPLETED — See Payment of Tax Line-By-Line Instructions**

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 Director of Revenue

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.

**SIGN HERE**

- Signature __________________________ Date [ ]
- Spouse's Signature (if applicable) __________________________ Address (and Zip Code) __________________________
- Preparer's Signature (other than taxpayer) __________________________ Date [ ]
- Preparer's Emp. Ident. or Sec. Sec. No. __________________________

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

- □ The application is approved. This form must be attached to the Missouri return when filed as evidence that the extension was granted.
- □ The application is denied. The necessary federal form was not attached.
- □ The application is denied. The tax payment schedule was not completed.
- □ The application is denied. Your balance due (the amount on Line 3) was not paid in full.
- □ Careful consideration has been given to the reasons and other data given in the application but it has been determined that the extension is not warranted. The return should be filed by the regular due date or within 10 days of the date of signature of this notice, if the end of such 10 day period is later than the regular due date. The 10-day period granted will constitute a valid extension of time for purposes of elections otherwise required to be made on timely filed returns. Please attach this form to the return to explain the delay in filing.
- □ Other __________________________ Date [ ]

Director of the Missouri Department of Revenue
INSTRUCTIONS FOR COMPLETING FORM 60

1. FILING FORM 60
This application is to be used by taxpayers requesting an extension of time to file. A separate request must be made for each return. It should also be used for requesting any additional extensions. The application for an income tax extension must be filed on or before the 15th day of the 4th month following the close of the taxable year or on or before any previously extended due date. The application for a franchise tax extension must be filed on or before the 15th day of the 4th month of the corporation's taxable year or on or before any previously extended due date. Mail the application to the Missouri Department of Revenue, P.O. Box 700, Jefferson City, Missouri 65105.

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

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

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

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

The Missouri Department of Revenue will grant a reasonable extension of time for filing a return if the taxpayer files a proper and timely application which establishes that he is unable to file the return by the due date because of circumstances beyond his control. Generally, an application will be considered in the light of the efforts made by the taxpayer to fulfill his own filing responsibility, rather than the convenience of someone who assists him. However, consideration will be given to circumstances in which the taxpayer's practitioner is unable, due to reasons beyond his control, to complete the return for filing by the due date, or to other circumstances in which a taxpayer is unable to get essential professional assistance in spite of timely efforts to obtain it. Applications which give incomplete reasons such as "illness" or "practitioner too busy" without adequate explanations will not be approved. In no event will an extension under this paragraph be granted for a period in excess of three months.

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

6. HOW TO FILE
Complete this application in duplicate and:
(a) If an automatic extension (as discussed in item 3) is requested, file one copy of the Form 60 (with attachments) with the Missouri Department of Revenue and retain the duplicate for attachment to your Missouri return. AN AUTOMATIC EXTENSION CAN BE PRESUMED TO HAVE BEEN APPROVED UNLESS THE TAXPAYER IS NOTIFIED OTHERWISE BY THE MISSOURI DEPARTMENT OF REVENUE;
or
(b) If an "other" extension (as discussed in item 4) is requested, file both the original and duplicate of the Form 60 with the Missouri Department of Revenue. After considering the application the Missouri Department of Revenue will return to the taxpayer or his agent, one copy of the application indicating either approval or disapproval of the extension request. Such copy must be attached to the Missouri return when filed.

7. BLANKET AND CONSOLIDATED REQUESTS (INCOME TAX ONLY)
Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated federal income tax return and not qualifying to file a Missouri consolidated return.

LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE
(Note: For franchise tax, only line 1 and line 3 apply.)

Line 1 — Enter the tentative amount of tax estimated to be due for the taxable year.
Line 2(a) — Enter the total amount of payments of estimated Missouri income tax paid or expected to be paid for the taxable year. Be sure to include any credit of an overpayment from a prior year.
Line 2(b) — Enter the total amount of Missouri income tax withheld or expected to be withheld from wages for the taxable year.
Line 2(c) — Enter any estimated credit for income taxes paid to other states or income earned during the taxable year. This line will be completed by residents only. Corporations are not entitled to a credit. See Schedule CR (Missouri Form 40) for further instructions on computation of the credit for resident individuals.
Line 2(d) — Enter the total of Lines 2(a) through 2(c).
Line 3 — Enter the balance of tax due, line 1 less Line 2(d). Make your check or money order payable to "Director of Revenue" and be sure to print your social security number (or federal employer identification number) on the check or money order.
<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Income Tax General Instructions</td>
<td>19</td>
</tr>
<tr>
<td>School District Numbers</td>
<td>23</td>
</tr>
<tr>
<td>Form 40</td>
<td>25</td>
</tr>
<tr>
<td>Schedule NRI</td>
<td>27</td>
</tr>
<tr>
<td>Affidavit of Nonresidency</td>
<td>29</td>
</tr>
<tr>
<td>Schedule CR</td>
<td>31</td>
</tr>
<tr>
<td>Senior Citizen General Information</td>
<td>33</td>
</tr>
<tr>
<td>Form SC</td>
<td>37</td>
</tr>
<tr>
<td>Statement CRP</td>
<td>39</td>
</tr>
<tr>
<td>Form 40ES</td>
<td>41</td>
</tr>
<tr>
<td>Form 99 Misc</td>
<td>45</td>
</tr>
<tr>
<td>Form 96</td>
<td>47</td>
</tr>
<tr>
<td>Form 1310</td>
<td>49</td>
</tr>
<tr>
<td>Claim for Missouri Income Tax Refund</td>
<td>51</td>
</tr>
</tbody>
</table>
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 $500 or more from Missouri sources.
If Missouri income tax was withheld in excess of any tax liability, you should file to get a refund even though you are not required to file a return.
If a taxpayer dies in 1981 or in 1982 before filing a return for 1981, write "deceased" and the date of death after the decedent's first name in the name and address area of the return. If a refund is due, attach a copy of Federal Form 1310 or Missouri Form 1310.

WHO IS A RESIDENT, A NONRESIDENT, OR A PART-YEAR RESIDENT?
A resident is an individual who either (1) maintained domicile in Missouri or, (2) did not maintain a domicile in Missouri but did not maintain permanent living quarters and spent more than 183 days of the taxable year in Missouri. A nonresident is an individual who is not a resident of Missouri. A part-year resident is an individual who is not a resident of Missouri at any time during the taxable year.

WHERE TO FILE?
Mail the return to the proper address shown on the return.

FORMS
State income tax forms and schedules for 1981 are:
Form 40—Individual Income Tax Return
Form 40DE—Declaration of Estimated Tax
Schedule A—Deductions from Adjusted Gross Income
Schedule B—Interest and Dividend Income
Schedule C—Business Facilities Credit
Schedule D—Net Long-Term Capital Gain or Loss
Schedule E—Net Short-Term Capital Gain or Loss
Schedule F—Net Farm Income or Loss
Schedule G—Additions to Tax on Estates or Trusts
Schedule H—Additions to Tax on Exempt Income
Schedule I—Additions to Tax on Other Income
Schedule J—Additions to Tax on Other Income
Schedule K—Additions to Tax on Other Income
Schedule L—Additions to Tax on Other Income
Schedule M—Additions to Tax on Other Income
Schedule N—Additions to Tax on Other Income
Schedule O—Additions to Tax on Other Income
Schedule P—Additions to Tax on Other Income
Schedule Q—Additions to Tax on Other Income
Schedule R—Additions to Tax on Other Income
Schedule S—Additions to Tax on Other Income
Schedule T—Additions to Tax on Other Income
Schedule U—Additions to Tax on Other Income
Schedule V—Additions to Tax on Other Income
Schedule W—Additions to Tax on Other Income
Schedule X—Additions to Tax on Other Income
Schedule Y—Additions to Tax on Other Income
Schedule Z—Additions to Tax on Other Income
Schedule AA—Additions to Tax on Other Income
Schedule BB—Additions to Tax on Other Income
Schedule CC—Additions to Tax on Other Income
Schedule DD—Additions to Tax on Other Income
Schedule EE—Additions to Tax on Other Income
Schedule FF—Additions to Tax on Other Income
Schedule GG—Additions to Tax on Other Income
Schedule HH—Additions to Tax on Other Income
Schedule II—Additions to Tax on Other Income
Schedule JJ—Additions to Tax on Other Income
Schedule KK—Additions to Tax on Other Income
Schedule LL—Additions to Tax on Other Income
Schedule MM—Additions to Tax on Other Income
Schedule NN—Additions to Tax on Other Income
Schedule OO—Additions to Tax on Other Income
Schedule PP—Additions to Tax on Other Income
Schedule QQ—Additions to Tax on Other Income
Schedule RR—Additions to Tax on Other Income
Schedule SS—Additions to Tax on Other Income
Schedule TT—Additions to Tax on Other Income
Schedule UU—Additions to Tax on Other Income
Schedule VV—Additions to Tax on Other Income
Schedule WW—Additions to Tax on Other Income
Schedule XX—Additions to Tax on Other Income
Schedule YY—Additions to Tax on Other Income
Schedule ZZ—Additions to Tax on Other Income
Schedule AAA—Additions to Tax on Other Income
Schedule BBB—Additions to Tax on Other Income
Schedule CCC—Additions to Tax on Other Income
Schedule DDD—Additions to Tax on Other Income
Schedule EEE—Additions to Tax on Other Income
Schedule FFF—Additions to Tax on Other Income
Schedule GGG—Additions to Tax on Other Income
Schedule HHH—Additions to Tax on Other Income
Schedule III—Additions to Tax on Other Income
Schedule JJJ—Additions to Tax on Other Income
Schedule KKK—Additions to Tax on Other Income
Schedule LLL—Additions to Tax on Other Income
Schedule MMM—Additions to Tax on Other Income
Schedule NNN—Additions to Tax on Other Income
Schedule OOO—Additions to Tax on Other Income
Schedule PPP—Additions to Tax on Other Income
Schedule QQQ—Additions to Tax on Other Income
Schedule RRR—Additions to Tax on Other Income
Schedule SSS—Additions to Tax on Other Income
Schedule TTT—Additions to Tax on Other Income
Schedule UUU—Additions to Tax on Other Income
Schedule VVV—Additions to Tax on Other Income
Schedule WWWW—Additions to Tax on Other Income
Schedule XXX—Additions to Tax on Other Income
Schedule YYY—Additions to Tax on Other Income
Schedule ZZZ—Additions to Tax on Other Income
Schedule AAAA—Additions to Tax on Other Income
Schedule BBBB—Additions to Tax on Other Income
Schedule CCCC—Additions to Tax on Other Income
Schedule DDDD—Additions to Tax on Other Income
Schedule EEEE—Additions to Tax on Other Income
Schedule FFFF—Additions to Tax on Other Income
Schedule GGGG—Additions to Tax on Other Income
Schedule HHHH—Additions to Tax on Other Income
Schedule II-- Additions to Tax on Other Income
Schedule JJJJ—Additions to Tax on Other Income
Schedule KKKK—Additions to Tax on Other Income
Schedule LLLL—Additions to Tax on Other Income
Schedule MMMM—Additions to Tax on Other Income
Schedule NNNN—Additions to Tax on Other Income
Schedule OOOO—Additions to Tax on Other Income
Schedule PPPP—Additions to Tax on Other Income
Schedule QQQQ—Additions to Tax on Other Income
Schedule RRRR—Additions to Tax on Other Income
Schedule SSSS—Additions to Tax on Other Income
Schedule TTTT—Additions to Tax on Other Income
Schedule UUUU—Additions to Tax on Other Income
Schedule VVVV—Additions to Tax on Other Income
Schedule WWWW—Additions to Tax on Other Income
Schedule XXXX—Additions to Tax on Other Income
Schedule YYYY—Additions to Tax on Other Income
Schedule ZZZZ—Additions to Tax on Other Income
Schedule AAAAA—Additions to Tax on Other Income
Schedule BBBBB—Additions to Tax on Other Income
Schedule CCCCCCC—Additions to Tax on Other Income
Schedule DDDDDD—Additions to Tax on Other Income
Schedule EEEEE—Additions to Tax on Other Income
Schedule FFFFFF—Additions to Tax on Other Income
Schedule GGGGGG—Additions to Tax on Other Income
Schedule HHHHHH—Additions to Tax on Other Income
Schedule IIII-- Additions to Tax on Other Income
Schedule JJJJJJ—Additions to Tax on Other Income
Schedule KKKKKK—Additions to Tax on Other Income
Schedule LLLLLL—Additions to Tax on Other Income
Schedule MMMMNN—Additions to Tax on Other Income
Schedule OOOOOO—Additions to Tax on Other Income
Schedule PPPPPP—Additions to Tax on Other Income
Schedule QQQQQQ—Additions to Tax on Other Income
Schedule RRRRRR—Additions to Tax on Other Income
Schedule SSSSSS—Additions to Tax on Other Income
Schedule TTTTTT—Additions to Tax on Other Income
Schedule UUUUUU—Additions to Tax on Other Income
Schedule VVVVVV—Additions to Tax on Other Income
Schedule WWWWWW—Additions to Tax on Other Income
Schedule XXXXXX—Additions to Tax on Other Income
Schedule YYYYYY—Additions to Tax on Other Income
Schedule ZZZZZZ—Additions to Tax on Other Income
Schedule AA--- Additions to Tax on Other Income
Schedule BB--- Additions to Tax on Other Income
Schedule CC--- Additions to Tax on Other Income
Schedule DD--- Additions to Tax on Other Income
Schedule EE--- Additions to Tax on Other Income
Schedule FF--- Additions to Tax on Other Income
Schedule GG--- Additions to Tax on Other Income
Schedule HH--- Additions to Tax on Other Income
Schedule II-- Additions to Tax on Other Income
Schedule JJJ-- Additions to Tax on Other Income
Schedule KKKK-- Additions to Tax on Other Income
Schedule LLLL-- Additions to Tax on Other Income
Schedule MMMM-- Additions to Tax on Other Income
Schedule NNNNNN-- Additions to Tax on Other Income
Schedule OOOOOO-- Additions to Tax on Other Income
Schedule PPPPPP-- Additions to Tax on Other Income
Schedule QQQQQQ-- Additions to Tax on Other Income
Schedule RRRRRR-- Additions to Tax on Other Income
Schedule SSSSSS-- Additions to Tax on Other Income
Schedule TTTTTT-- Additions to Tax on Other Income
Schedule UUUUUU-- Additions to Tax on Other Income
Schedule VVVVVV-- Additions to Tax on Other Income
Schedule WWWWVV-- Additions to Tax on Other Income
Schedule XXXXXX-- Additions to Tax on Other Income
Schedule YYYYYY-- Additions to Tax on Other Income
Schedule ZZZZZZ-- Additions to Tax on Other Income
Schedule AAAA-- Additions to Tax on Other Income
Schedule BBBB-- Additions to Tax on Other Income
Schedule CCCC-- Additions to Tax on Other Income
Schedule DDDD-- Additions to Tax on Other Income
Schedule EEEE-- Additions to Tax on Other Income
Schedule FFFF-- Additions to Tax on Other Income
Schedule GGGG-- Additions to Tax on Other Income
Schedule HHHH-- Additions to Tax on Other Income
Schedule II-- Additions to Tax on Other Income
Schedule JJJJ-- Additions to Tax on Other Income
Schedule KKKK-- Additions to Tax on Other Income
Schedule LLLL-- Additions to Tax on Other Income
Schedule MMMM-- Additions to Tax on Other Income
Schedule NNNNNN-- Additions to Tax on Other Income
Schedule OOOOOO-- Additions to Tax on Other Income
Schedule PPPPPP-- Additions to Tax on Other Income
Schedule QQQQQQ-- Additions to Tax on Other Income
Schedule RRRRRR-- Additions to Tax on Other Income
Schedule SSSSSS-- Additions to Tax on Other Income
Schedule TTTTTT-- Additions to Tax on Other Income
Schedule UUUUUU-- Additions to Tax on Other Income
Schedule VVVVVV-- Additions to Tax on Other Income
Schedule WWWWVV-- Additions to Tax on Other Income
Schedule XXXXXX-- Additions to Tax on Other Income
Schedule YYYYYY-- Additions to Tax on Other Income
Schedule ZZZZZZ-- Additions to Tax on Other Income
Schedule AA-- Additions to Tax on Other Income

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME
Whenever your Federal taxable income or Federal tax liability is changed as a result of an audit by the Internal Revenue Service, or you filed an amended Federal return, you must either report such change or file an amended Missouri income tax return to the Director of Revenue within 90 days of such change.

EXTENSION OF TIME
If you have applied for an automatic extension to file your federal income tax return, you will have the same automatic extension of time for filing your Missouri return. Form 40A Application for Extension of Time for Filing your Missouri return when filed. See Form 60 to avoid additions to tax for payment of tax liability not made on or before the original due date.

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

DECLARATION OF ESTIMATED TAX
Residents and nonresidents are required to make a declaration of estimated tax if:
(1) Their Missouri adjusted gross income is $5,000 or more.
(2) Their Missouri adjusted gross income can be expected to exceed $5,000.
(3) Their Missouri estimated tax can be expected to be more than $50.

See Form 40ES for details, and file if required.
1981 MISSOURI Individual Income Tax Form 40 Instructions

Here's how to fill in the Form 40

STEP 1 — Complete your Federal return first.

STEP 2 — Filing Period
If other than calendar year 1981, indicate the beginning and ending dates on the line provided above your name.

STEP 3 — Name and Address
Use the label on the cover of the tax form package mailed to you. Make corrections if any. If you did not receive forms with a label, copy your name and address from your Federal return.

STEP 4 — Social Security Number
If the social security number on the label is wrong or if you are not using a label, copy your correct number from your Federal return. If you are married, copy the number of both husband and wife from your Federal return.

STEP 5 — School District
Indicate the correct number of the public school district in which you reside. See school district code list for the number of your school district.

STEP 6 — Occupation/Phone Number
Describe your occupation and enter your correct home phone number in the spaces provided.

LINE-BY-LINE INSTRUCTIONS

BOXES 1-5 — Filing Status

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

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

Box 1E may be checked on the Missouri return if the following apply:

1. You are single (unmarried).
2. You are a married filing separate return on your Federal return.
3. You are a married filing separate return for the first year of marriage.
4. Your spouse had no income.
5. Your spouse was not the dependent of someone else.

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

LINES 6-7 — Dependents

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

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

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

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

LINE 8 — Exemptions

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

LINES 9

Add the amounts on lines 7 and 8. Missouri Form 40. Enter the total on both line 9 and line 10.

NOTE: ALL AMOUNTS MAY BE ROUNDED TO WHOLE DOLLARS

LINE 10 — Total Adjusted Gross Income

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

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

(See instructions on the following page for completing Schedule 1.) If both spouses had income and a combined return is being filed, use the worksheet on page 3 of instructions to determine the separate income of each spouse. Enter that part of the total income which is the husband's in column H, and the wife's in column W. Income received from jointly held property of husband and wife, such as dividends, interest, rents, capital gains or losses, etc., must be allocated one-half to each spouse. Income from a business or farm operation is not partnership income, unless there is a partnership agreement, and books and records are maintained as a partnership. Be sure that line 10H plus 10W equals line 10C.

If you are single, or if only one spouse has income, use line 10C only.

LINE 11 — Income Percentages

This line must be completed only when both husband and wife have income. Enter line 11H, enter the percentage obtained by dividing the amount on line 10H by the amount on line 10C, and enter the percentage on line 11W. Round to the nearest whole percentage (example: 84.3% would be shown as 84%, and 97.7% would be shown as 98%). Line 11H plus 11W equals 100%. Note: If one spouse has a loss on line 10, the percentage for that spouse would be 0% and the percentage of the spouse with the income would be 100%.

LINE 12 — Itemized—OR—Standard Deduction

ITEMIZED DEDUCTIONS

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

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

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

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

STANDARD DEDUCTION

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

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

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

Single (Box 1) or Head of Household (Box 4) enter $2300

Married filing jointly (Box 2) or Widow(er) (Box 5) enter $3400

Married filing separate (Box 3A) or (Box 3B) enter $1700

LINE 13 — Federal Income Tax Deduction

On line 13 enter your Federal income tax from your Federal return for the year 1981. If you made an entry on Federal Form 1040, line 36, ATTACH a copy of the form(s) checked.

DO NOT enter the Federal income tax withheld on line 13 as shown on line 1-2.

LINE 14 — Other Federal Tax

Enter the amount from line 9, Missouri Form 40.

LINE 15 — Other Tax

Add lines 12, 13, 14, and 15.

LINE 17 — Missouri Taxable Income

Subtract line 16 from line 10C.

LINES 17H and 17W

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

LINE 18 — Missouri Tax

Determine the tax from the tax table on page 2 of your return. If both husband and wife have income, determine each of their taxes from the table and enter on lines 18H and 18W. Enter the total of 18H and 18W on 18C.

If you were a resident of Missouri for the entire taxable year or if you were a part-year resident of Missouri electing to determine your tax as if you were a resident for the entire year, and you were required to pay an income tax to another state, see line 19 instructions.

OR

If you were a nonresident of Missouri or a part-year resident of Missouri, see line 19.

NOTE: Lines 19 and 20 CANNOT both be used.
Instructions For Schedule 1—Form 40

SCHEDULE 1—Missouri Modifications to Federal Adjusted Gross Income

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

LINE 27
Copy your Federal adjusted gross income from Federal Form 1040A, line 11 or Federal Form 1040, line 31. The amount on one of these Federal lines MUST be used on line 27, Schedule 1. All individuals must enter the total Federal adjusted gross income as shown on the Federal return.

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

ADDITIONS —
LINE 28
If you had income from an obligation of a state or political subdivision outside of Missouri, enter the amount reduced by related expenses incurred (management fees, trustee fees, interest, etc.) if expenses are over $50. Interest from U.S. Treasury Bonds and notes are exempt. Interest on obligations guaranteed by the U.S. Government (such as FNMA obligations) are generally not exempt.

LINE 29
Enter positive adjustments reported from partnerships, (see special note) fiduciaries, (see special note), or other sources. Check the boxes applicable and attach an explanation. If you received a Federal income tax refund for a year prior to 1973 previously deducted on your Missouri return, enter this amount as (Other).

SUBTRACTIONS —
LINE 31
Enter any interest you received from except U.S. Government obligations, reduced by related expenses incurred (management fees, trustee fees, interest, etc.). All expenses are over $50. Interest from U.S. Treasury Bonds and notes are exempt. Interest on obligations guaranteed by the U.S. Government (such as FNMA obligations) are generally not exempt.

LINE 32
Enter the amount of any Missouri income tax refund included in line 27.

LINE 33
Enter negative adjustments reported from partnerships, (see special note) fiduciaries, (see special note), or other sources. Other sources of negative adjustments may be (i) Public pensions which are specifically exempted under Missouri law include certain military and police pensions, and pensions under the Missouri Highway Employees and Highway Patrol pension Missouri Local Government Employees pensions and Missouri State Employees pension law.
Instructions For Schedule 2—Form 40

SCHEDULE 2—Missouri Itemized Deductions
LINE 36 — TOTAL Federal Itemized Deductions

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

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

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

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

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

LINE 42 and 43 — State and Local Income Taxes
Enter on line 42 the amount from Federal Schedule A. Enter on line 42 the amount includes any State income tax and also any local income tax, such as a city earnings tax, paid in 1983. Enter on line 43 the amount of any Kansas City or St. Louis Earnings Tax which is included on line 42.

LINE 45 — Missouri Itemized Deductions

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

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

WORKSHEET FOR COMBINED RETURN

This worksheet will assist you in determining the income of each spouse when both have income to be entered on Form 40. Enter the amount(s) on line 17 below to Form 40, page 2, Schedule 1, line 27.

<table>
<thead>
<tr>
<th>ADJUSTED GROSS INCOME COMPUTATION</th>
<th>FEDERAL FORM 1040 LINE NUMBER</th>
<th>H-HUSBAND</th>
<th>W-WIFE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, salaries, tips, etc.</td>
<td>7</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>2. Interest income and Dividends after exclusion</td>
<td>6e</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3. State and local income tax refunds</td>
<td>9</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4. Alimony received</td>
<td>10</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5. Business income or (loss)</td>
<td>11</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6. Capital gain or (loss)</td>
<td>12</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7. Capital gain distribution (not reported on Schedule D)</td>
<td>13</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>8. Supplemental gains or (losses)</td>
<td>14</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>9. Fully taxable pensions and annuities</td>
<td>15</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>10. Other pensions and annuities</td>
<td>160</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>11. Rents, royalties, partnerships, estates, trusts, etc.</td>
<td>17</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12. Farm income or (loss)</td>
<td>18</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>13. Unemployment compensation</td>
<td>180</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>14. Other income</td>
<td>20</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>15. Total (add lines 1 through 14)</td>
<td>21</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>16. Less: Federal adjustments to income</td>
<td>30</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>17. FEDERAL ADJUSTED GROSS INCOME (line 15 less line 16)</td>
<td>31</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>18. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 17, column H and W)</td>
<td>31</td>
<td>18</td>
<td></td>
</tr>
</tbody>
</table>

FEDERAL PRIVACY ACT INFORMATION

Social security numbers must be included. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax and Tax Refund for the elderly laws of the State. Information furnished in addition to the information furnished in the Department of Revenue will be submitted to the Federal Government. The Department of Revenue will not make available any information furnished to it under this Act except as required by or permitted by law. The Department of Revenue will not disclose its files to any other agency except as required by or permitted by law.
Your Missouri school district number is required to be entered on your income tax return. Information on a school district basis is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

You are to enter the number of the public school district where children at your residence are enrolled or attend, or where you would be entitled to attend if you had children. The Missouri public school district names and numbers are listed alphabetically by school district name below. Generally the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adrian R-I</td>
<td>001</td>
</tr>
<tr>
<td>Advance R-I</td>
<td>002</td>
</tr>
<tr>
<td>Affton R-I</td>
<td>003</td>
</tr>
<tr>
<td>Albany R-I</td>
<td>004</td>
</tr>
<tr>
<td>Alton R-I</td>
<td>005</td>
</tr>
<tr>
<td>Alton R-V</td>
<td>006</td>
</tr>
<tr>
<td>Ancona R-I</td>
<td>007</td>
</tr>
<tr>
<td>Appletown R-I</td>
<td>008</td>
</tr>
<tr>
<td>Arrowhead R-I</td>
<td>009</td>
</tr>
<tr>
<td>Aronopia R-I</td>
<td>010</td>
</tr>
<tr>
<td>Ash Grove R-I</td>
<td>011</td>
</tr>
<tr>
<td>Atlantic C-3</td>
<td>012</td>
</tr>
<tr>
<td>Aurora R-VIII</td>
<td>013</td>
</tr>
<tr>
<td>Av A-1</td>
<td>014</td>
</tr>
<tr>
<td>Avon R-I</td>
<td>015</td>
</tr>
<tr>
<td>Bakersfield R-I</td>
<td>016</td>
</tr>
<tr>
<td>Ballard R-I</td>
<td>017</td>
</tr>
<tr>
<td>Bayles R-I</td>
<td>018</td>
</tr>
<tr>
<td>Bell City R-4</td>
<td>019</td>
</tr>
<tr>
<td>Belle R-I</td>
<td>020</td>
</tr>
<tr>
<td>Belleview R-II</td>
<td>021</td>
</tr>
<tr>
<td>Belt R-I</td>
<td>022</td>
</tr>
<tr>
<td>Benton R-I</td>
<td>023</td>
</tr>
<tr>
<td>Benton Co. R-X</td>
<td>024</td>
</tr>
<tr>
<td>Bernie R-I</td>
<td>025</td>
</tr>
<tr>
<td>Berlin C-4</td>
<td>026</td>
</tr>
<tr>
<td>Bible Grove R-IV</td>
<td>027</td>
</tr>
<tr>
<td>Billings R-IV</td>
<td>028</td>
</tr>
<tr>
<td>Bissman R-I</td>
<td>029</td>
</tr>
<tr>
<td>Blackwater R-I</td>
<td>030</td>
</tr>
<tr>
<td>Blackwell R-I</td>
<td>031</td>
</tr>
<tr>
<td>Bloomfield R-V</td>
<td>032</td>
</tr>
<tr>
<td>Blue Eye R-V</td>
<td>033</td>
</tr>
<tr>
<td>Blue Ridge R-I</td>
<td>034</td>
</tr>
<tr>
<td>Blue Springs R-V</td>
<td>035</td>
</tr>
<tr>
<td>Bolivar R-I</td>
<td>036</td>
</tr>
<tr>
<td>Bonceil R-I</td>
<td>037</td>
</tr>
<tr>
<td>Bowersville R-IV</td>
<td>038</td>
</tr>
<tr>
<td>Bowyer R-I</td>
<td>039</td>
</tr>
<tr>
<td>Branson R-I</td>
<td>040</td>
</tr>
<tr>
<td>Brasher R-I</td>
<td>041</td>
</tr>
<tr>
<td>Braymer C-4</td>
<td>042</td>
</tr>
<tr>
<td>Brandywine R-I</td>
<td>043</td>
</tr>
<tr>
<td>Breckinridge R-I</td>
<td>044</td>
</tr>
<tr>
<td>Brentwood R-IV</td>
<td>045</td>
</tr>
<tr>
<td>Bressler R-I</td>
<td>046</td>
</tr>
<tr>
<td>Brooke R-I</td>
<td>047</td>
</tr>
<tr>
<td>Brooks R-IV</td>
<td>048</td>
</tr>
<tr>
<td>Brosnich R-I</td>
<td>049</td>
</tr>
<tr>
<td>Bucchar R-I</td>
<td>050</td>
</tr>
</tbody>
</table>

Name          | Number |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Columbia R-I</td>
<td>055</td>
</tr>
<tr>
<td>Dilion R-I</td>
<td>056</td>
</tr>
<tr>
<td>Eddinsville R-IV</td>
<td>057</td>
</tr>
<tr>
<td>El Dorado Springs R-IV</td>
<td>058</td>
</tr>
<tr>
<td>El Dorado Springs R-V</td>
<td>059</td>
</tr>
<tr>
<td>Elon R-I</td>
<td>060</td>
</tr>
<tr>
<td>Elmwood R-I</td>
<td>061</td>
</tr>
<tr>
<td>Empire R-V</td>
<td>062</td>
</tr>
<tr>
<td>Everett R-V</td>
<td>063</td>
</tr>
<tr>
<td>Fair Grove R-IV</td>
<td>064</td>
</tr>
<tr>
<td>Fair Play R-I</td>
<td>065</td>
</tr>
<tr>
<td>Fairview R-I</td>
<td>066</td>
</tr>
<tr>
<td>Farmington R-I</td>
<td>067</td>
</tr>
<tr>
<td>Farmington R-V</td>
<td>068</td>
</tr>
<tr>
<td>Farrington R-I</td>
<td>069</td>
</tr>
<tr>
<td>Fayetteville R-IV</td>
<td>070</td>
</tr>
<tr>
<td>Fayetteville R-V</td>
<td>071</td>
</tr>
<tr>
<td>Ferguson R-I</td>
<td>072</td>
</tr>
<tr>
<td>Fenton R-I</td>
<td>073</td>
</tr>
<tr>
<td>Fillmore R-I</td>
<td>074</td>
</tr>
<tr>
<td>Forsyth R-I</td>
<td>075</td>
</tr>
<tr>
<td>Fort Osage R-I</td>
<td>076</td>
</tr>
<tr>
<td>Fort Osage R-V</td>
<td>077</td>
</tr>
<tr>
<td>Fox R-IV</td>
<td>078</td>
</tr>
<tr>
<td>Fox Creek R-I</td>
<td>079</td>
</tr>
<tr>
<td>Freedom R-I</td>
<td>080</td>
</tr>
<tr>
<td>Freemont R-I</td>
<td>081</td>
</tr>
<tr>
<td>Fredonia R-I</td>
<td>082</td>
</tr>
<tr>
<td>Fredonia R-V</td>
<td>083</td>
</tr>
<tr>
<td>Fredonia R-VI</td>
<td>084</td>
</tr>
<tr>
<td>Freimen R-I</td>
<td>085</td>
</tr>
<tr>
<td>Friendly R-I</td>
<td>086</td>
</tr>
<tr>
<td>Friendly R-V</td>
<td>087</td>
</tr>
<tr>
<td>Friendly R-VI</td>
<td>088</td>
</tr>
<tr>
<td>Friendly R-VII</td>
<td>089</td>
</tr>
<tr>
<td>Friendly R-VIII</td>
<td>090</td>
</tr>
<tr>
<td>Friendly R-IX</td>
<td>091</td>
</tr>
<tr>
<td>Friendly R-X</td>
<td>092</td>
</tr>
<tr>
<td>Friendship R-I</td>
<td>093</td>
</tr>
<tr>
<td>Friendship R-V</td>
<td>094</td>
</tr>
<tr>
<td>Friendship R-VI</td>
<td>095</td>
</tr>
<tr>
<td>Friendship R-VII</td>
<td>096</td>
</tr>
<tr>
<td>Friendship R-VIII</td>
<td>097</td>
</tr>
<tr>
<td>Friendship R-IX</td>
<td>098</td>
</tr>
<tr>
<td>Friendship R-X</td>
<td>099</td>
</tr>
<tr>
<td>Friendship R-XI</td>
<td>100</td>
</tr>
<tr>
<td>Friendship R-XII</td>
<td>101</td>
</tr>
<tr>
<td>Friendship R-XIII</td>
<td>102</td>
</tr>
<tr>
<td>Friendship R-XIV</td>
<td>103</td>
</tr>
<tr>
<td>Friendship R-XV</td>
<td>104</td>
</tr>
<tr>
<td>Friendship R-XVI</td>
<td>105</td>
</tr>
<tr>
<td>Friendship R-XVII</td>
<td>106</td>
</tr>
<tr>
<td>Friendship R-XVIII</td>
<td>107</td>
</tr>
<tr>
<td>Friendship R-XIX</td>
<td>108</td>
</tr>
<tr>
<td>Friendship R-X</td>
<td>109</td>
</tr>
<tr>
<td>Friendship R-XI</td>
<td>110</td>
</tr>
<tr>
<td>Friendship R-XII</td>
<td>111</td>
</tr>
<tr>
<td>Friendship R-XIII</td>
<td>112</td>
</tr>
<tr>
<td>Friendship R-XIV</td>
<td>113</td>
</tr>
<tr>
<td>Friendship R-XV</td>
<td>114</td>
</tr>
<tr>
<td>Friendship R-XVI</td>
<td>115</td>
</tr>
<tr>
<td>Friendship R-XVII</td>
<td>116</td>
</tr>
<tr>
<td>Friendship R-XVIII</td>
<td>117</td>
</tr>
<tr>
<td>Friendship R-XIX</td>
<td>118</td>
</tr>
<tr>
<td>Friendship R-X</td>
<td>119</td>
</tr>
<tr>
<td>Friendship R-XI</td>
<td>120</td>
</tr>
<tr>
<td>Friendship R-XII</td>
<td>121</td>
</tr>
<tr>
<td>Friendship R-XIII</td>
<td>122</td>
</tr>
<tr>
<td>Friendship R-XIV</td>
<td>123</td>
</tr>
<tr>
<td>Friendship R-XV</td>
<td>124</td>
</tr>
<tr>
<td>Friendship R-XVI</td>
<td>125</td>
</tr>
<tr>
<td>Friendship R-XVII</td>
<td>126</td>
</tr>
<tr>
<td>Friendship R-XVIII</td>
<td>127</td>
</tr>
<tr>
<td>Friendship R-XIX</td>
<td>128</td>
</tr>
<tr>
<td>Friendship R-X</td>
<td>129</td>
</tr>
<tr>
<td>Friendship R-XI</td>
<td>130</td>
</tr>
<tr>
<td>Friendship R-XII</td>
<td>131</td>
</tr>
<tr>
<td>Friendship R-XIII</td>
<td>132</td>
</tr>
<tr>
<td>Friendship R-XIV</td>
<td>133</td>
</tr>
<tr>
<td>Friendship R-XV</td>
<td>134</td>
</tr>
<tr>
<td>Friendship R-XVI</td>
<td>135</td>
</tr>
<tr>
<td>Friendship R-XVII</td>
<td>136</td>
</tr>
<tr>
<td>Friendship R-XVIII</td>
<td>137</td>
</tr>
<tr>
<td>Friendship R-XIX</td>
<td>138</td>
</tr>
<tr>
<td>Friendship R-X</td>
<td>139</td>
</tr>
<tr>
<td>Friendship R-XI</td>
<td>140</td>
</tr>
<tr>
<td>Friendship R-XII</td>
<td>141</td>
</tr>
<tr>
<td>Friendship R-XIII</td>
<td>142</td>
</tr>
<tr>
<td>Friendship R-XIV</td>
<td>143</td>
</tr>
<tr>
<td>Friendship R-XV</td>
<td>144</td>
</tr>
<tr>
<td>Friendship R-XVI</td>
<td>145</td>
</tr>
<tr>
<td>Friendship R-XVII</td>
<td>146</td>
</tr>
<tr>
<td>Friendship R-XVIII</td>
<td>147</td>
</tr>
<tr>
<td>Friendship R-XIX</td>
<td>148</td>
</tr>
<tr>
<td>Friendship R-X</td>
<td>149</td>
</tr>
<tr>
<td>Friendship R-XI</td>
<td>150</td>
</tr>
<tr>
<td>Friendship R-XII</td>
<td>151</td>
</tr>
<tr>
<td>Friendship R-XIII</td>
<td>152</td>
</tr>
<tr>
<td>Friendship R-XIV</td>
<td>153</td>
</tr>
<tr>
<td>Friendship R-XV</td>
<td>154</td>
</tr>
<tr>
<td>Friendship R-XVI</td>
<td>155</td>
</tr>
<tr>
<td>Friendship R-XVII</td>
<td>156</td>
</tr>
<tr>
<td>Friendship R-XVIII</td>
<td>157</td>
</tr>
<tr>
<td>Friendship R-XIX</td>
<td>158</td>
</tr>
</tbody>
</table>

Columbia School District No. 001. 0 9 8 should be entered in the spaces provided.

1. All public schools located in the City of Springfield are in "Springfield R-XII." School District No. 475. 4 7 5 should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. Determine your public school district at the time of completing your return.
2. If you live in one school district and work, or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service, or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you are a "NONRESIDENT", your school district number is 3 4 7 7.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.
MISSOURI Individual Income Tax Return 1981

Occupation Your □ Spouse’s □ Telephone Number □

FILING STATUS - from Federal Return - Check One □ □ 
1 □ Single □ $1,200 □ 
2 □ Married filing joint Federal and Combined Missouri □ $2,400 □ 
3A □ Married filing separate returns □ $1,200 □

Spouse’s name □ 
4 □ Head of Household □ $2,000 □ 
5 □ Qualified widow(er) with dependent child □ $2,000 □

Yourself □ 65 or over □ Blind □ FOR information □ 
6 □ Spouse □ 65 or over □ Blind □ ONLY □

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

H - HUSBAND □ 10H □ 11H □ 10C 11H □ 10C
W - WIFE □ 10W □ 11W □ 10C 11W □ 10C
C - COMBINED OR SINGLE □

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 you itemized or were required to on your Federal Return □ OR □ 
Missouri Standard Deduction - If you did NOT itemize deductions on your Federal Return, and you checked the above Filing Status box on line 11 or 4 enter $2,300: (2 or 5 enter $3,400): (1A or 2B enter $1,700). □ 
If you were required to itemize deductions on your Federal Return, you may NOT take the standard deduction. □
13 Federal income tax (Federal form 1040A, line 15 less lines 13a and 13c, or 1040, line 47 less line 57) □ 
14 Other Federal tax (Federal form 1040, lines 42, 49a, 49b 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) □ 
18 Missouri taxable income - Multiply line 12 by % on 11H □
19 Taxable income - Multiply line 12 by % on 11W □ 
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 NRI) □ 
21 Balance (Resident - subtract line 19 from line 18) or (Nonresident - multiply line 18 by percentage on line 20) □

22a MISSOURI tax withheld shown on Copy 2 of W-2 forms. Must be ATTACHED □ 
22b Payment on 1981 Declaration of Missouri Estimated Tax □ 
22c Senior citizens tax credit (Attach Form 51C) □ 
22d Amount paid with Form 50, Application for Extension of Time to File □

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

24 If line 21C is less than line 23, enter BALANCE DUE □ 
(Make check payable to Director of Revenue. Do not send cash or stamps) □ 
25 If line 21C is less than line 21C, enter amount OVERPAID □ 
(Attach Form 50, Application for Extension of Time to File) □

26A Enter amount of overpayment on line 25 to be REFUNDED TO YOU □
26B Enter amount of line 25 to be Credited on 1982 Estimated Tax □

Under penalties of perjury, I declare that I have examined the 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.
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 1040, line 10 or 1040, Line 31)
   A
   ➤ Note — You MUST use the amount on one of these lines.
   ➤ Note — See instructions for “Other”.
   ➤ Note — See instructions for “Other”.

28 Interest on state and local obligations other than Missouri sources
   (Reduced by related expenses if expenses over $500)
   ➤ Note — See instructions for “Other”.

30 Total of lines 27, 28, and 29

31 Interest from exempt Federal obligations included in line 27 above
   (Reduced by related expenses if expenses over $500)

32 Missouri income tax refund for a prior year included in line 27 above

33 Partnership ☐; Fiduciary ☐; Other ☐

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

SCHEDULE 2 — Missouri Itemized Deductions — USE ONLY IF you itemized deductions on Federal Form 1040, Schedule A.
   If you were required to itemize deductions on your Federal Return check here ☐ and see page 3 of instructions for Schedule 2.

36 TOTAL Federal itemized deductions (Federal Schedule A, line 39)

37 1981 Social Security (F.I.C.A.) and Railroad Retirement Tax — Yourself (Not to exceed $1,975.05)

38 1981 Social Security (F.I.C.A.) and Railroad Retirement Tax — Spouse (Not to exceed $1,975.05)

39 1981 Self-employment Tax (Federal form 1040, line 48)

40 Add lines 37, 38, and 39

41 Total (Add lines 36 and 40)

42 State and local income taxes deducted on Federal form 1040, Schedule A

43 Less: Kansas City and St. Louis Earnings Taxes included in line 42 above

44 Net Subtraction (Subtract line 43 from line 42)

45 Missouri itemized deductions (Subtract line 44 from line 41). Enter here and on line 12, page 1

1981 TAX TABLE

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

If line 17 is

<table>
<thead>
<tr>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>100</td>
<td>200</td>
<td>300</td>
<td>400</td>
<td>500</td>
<td>600</td>
<td>700</td>
<td>800</td>
<td>900</td>
<td>1,000</td>
<td>1,100</td>
<td>1,200</td>
<td>1,300</td>
<td>1,400</td>
<td>1,500</td>
<td>1,600</td>
<td>1,700</td>
<td>1,800</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,500</td>
<td>1,600</td>
<td>1,700</td>
<td>1,800</td>
<td>1,900</td>
<td>2,000</td>
<td>2,100</td>
<td>2,200</td>
<td>2,300</td>
<td>2,400</td>
<td>2,500</td>
<td>2,600</td>
<td>2,700</td>
<td>2,800</td>
<td>2,900</td>
<td>3,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3,000</td>
<td>3,100</td>
<td>3,200</td>
<td>3,300</td>
<td>3,400</td>
<td>3,500</td>
<td>3,600</td>
<td>3,700</td>
<td>3,800</td>
<td>3,900</td>
<td>4,000</td>
<td>4,100</td>
<td>4,200</td>
<td>4,300</td>
<td>4,400</td>
<td>4,500</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4,500</td>
<td>4,600</td>
<td>4,700</td>
<td>4,800</td>
<td>4,900</td>
<td>5,000</td>
<td>5,100</td>
<td>5,200</td>
<td>5,300</td>
<td>5,400</td>
<td>5,500</td>
<td>5,600</td>
<td>5,700</td>
<td>5,800</td>
<td>5,900</td>
<td>6,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6,000</td>
<td>6,100</td>
<td>6,200</td>
<td>6,300</td>
<td>6,400</td>
<td>6,500</td>
<td>6,600</td>
<td>6,700</td>
<td>6,800</td>
<td>6,900</td>
<td>7,000</td>
<td>7,100</td>
<td>7,200</td>
<td>7,300</td>
<td>7,400</td>
<td>7,500</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7,500</td>
<td>7,600</td>
<td>7,700</td>
<td>7,800</td>
<td>7,900</td>
<td>8,000</td>
<td>8,100</td>
<td>8,200</td>
<td>8,300</td>
<td>8,400</td>
<td>8,500</td>
<td>8,600</td>
<td>8,700</td>
<td>8,800</td>
<td>8,900</td>
<td>9,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Example — If line 17 is $12,000, the tax would be computed as follows:
$315 + $180 (6% of $3,000) = $495.
MISSOURI NONRESIDENT INCOME PERCENTAGE SCHEDULE 1981

Complete this schedule ONLY after lines 1-18 on Missouri Form 40 are completed.

Use this schedule ONLY if you were a nonresident or part-year resident during 1981 (filing as a nonresident) and only PART of your income was from Missouri. If all your income was from Missouri, enter "100 percent" on Missouri Form 40, page 1, line 20 and do NOT complete this schedule.

If both husband and wife on a combined return have Missouri source income, each must complete their applicable columns. DO NOT combine the Missouri source income of husband and wife.

If the entry on Form 40, line 20H, 20W, or 20C, is less than 100%, attach schedule NRI to Form 40.

<table>
<thead>
<tr>
<th>Name of Husband</th>
<th>Name of Wife OR SINGLE person</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your Social Security Number</td>
<td>Your Social Security Number</td>
</tr>
</tbody>
</table>

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

1. Nonresident of Missouri ☐
   a. Resident of what state during 1981?

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

   c. If NO, why not?

2. Part-year Missouri resident ☐
   a. Missouri resident from _________ DATE 198
      to _________ DATE 198
   b. Resident of other state from _________ DATE 198 to _________ DATE 198

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

   d. If NO, why not?

**PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE**

If you were a nonresident of Missouri during 1981 and your income consisted of wages, salaries, etc. reported on Federal Form W-2 and not more than $200 of dividends or $200 of interest income, you may use Part B.

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

<table>
<thead>
<tr>
<th>1. Missouri income — enter wages, salaries, etc. from Missouri</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Taxpayer's total adjusted gross income (from Missouri Form 40, line 10)</td>
</tr>
<tr>
<td>3. MISSOURI INCOME PERCENTAGE (divide line 1 by line 2). If greater than 100%, enter 100%. (Round to whole percent such as 91%, not 90.5%). Enter percentage on Missouri Form 40, page 1, line 26 in applicable column (IF less than .5%, do not reduce to zero)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>HUSBAND</th>
<th>WIFE OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Line</td>
<td>Item</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>1</td>
<td>Total income from Federal</td>
</tr>
<tr>
<td>2</td>
<td>Total income from other sources</td>
</tr>
<tr>
<td>3</td>
<td>Non-Missouri income</td>
</tr>
<tr>
<td>4</td>
<td>Missouri income</td>
</tr>
<tr>
<td>5</td>
<td>Missouri income from Federal</td>
</tr>
<tr>
<td>6</td>
<td>Missouri income from other sources</td>
</tr>
<tr>
<td>7</td>
<td>Missouri income from Non-Federal</td>
</tr>
<tr>
<td>8</td>
<td>Missouri income from Federal</td>
</tr>
<tr>
<td>9</td>
<td>Missouri income from other sources</td>
</tr>
<tr>
<td>10</td>
<td>Missouri income from Non-Federal</td>
</tr>
</tbody>
</table>

**Notes:**
- Column 1 is the total income from all sources.
- Column 2 is the total income from other sources.
- Column 3 is the non-Missouri income.
- Column 4 is the Missouri income.
- Column 5 is the Missouri income from Federal sources.
- Column 6 is the Missouri income from other sources.
- Column 7 is the Missouri income from non-Federal sources.

---

**Missouri Income (Column A) (any individual, husband or wife, if the income includes Federal or non-Federal income):**
- If the income includes Federal or non-Federal income, it must be included in Column A. If the income is only Federal or non-Federal income, it must be included in Column B.

---

**Federal Income (Column B):**
- If the income includes Federal income only, it must be included in Column B. If the income includes non-Federal income, it must be included in Column A.
AFFIDAVIT OF NONRESIDENCY

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

(A) I did not at any time during 19........ maintain a permanent place of abode in Missouri; and

(B) I did maintain a permanent place of abode elsewhere; and

(C) I did not spend more than thirty (30) days in Missouri during the year; and

(D) I ........................................ was ........................................ (strike one) a member of the U.S. Armed Forces during the entire year. If not in the Armed Forces indicate the period of time ........................................

........................................................................................................ Name
........................................................................................................ Social Security Number
........................................................................................................ Current Address

Subscribed and sworn to before me on this ........................................ day of
........................................................................................................, 19........

Authorized Commissioned Officer or Notary Public

DOR-374 (12/74)
### Missouri Credit for Income Taxes Paid to Other States 1981

**Claimant's Name**

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

2. Resident claimant's Missouri income tax (Form 40, page 1, line 18H, 18W, or 18C if single)

#### Attach Copy of Return of Each State

(Credit will not be allowed unless other state's return is attached)

<table>
<thead>
<tr>
<th>State of</th>
<th>3a</th>
<th>3b</th>
<th>3c</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State of</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

#### Missouri Credit for Income Taxes Paid to Other States 1981

**Claimant's Name**

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

2. Resident claimant's Missouri income tax (Form 40, page 1, line 18H, 18W, or 18C if single)

#### Attach Copy of Return of Each State

(Credit will not be allowed unless other state's return is attached)

<table>
<thead>
<tr>
<th>State of</th>
<th>3a</th>
<th>3b</th>
<th>3c</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State of</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>
INSTRUCTIONS FOR SCHEDULE CR

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

1. You must complete Form 40, lines 1 through 18, before you begin Schedule CR.

2. Enter on lines 1 and 2 the information from Form 40.

3. Enter on lines 3 to 5 the income on which you were required to pay a state income tax to another state, and which is also subject to Missouri income tax. If you had a sick pay exclusion, moving expense deduction, employee business expense deduction or retirement payments related to the income reported on line 3a, enter those amounts on line 5.

4. Enter on line 9 the income tax you paid to the other state. However, if the other state's income includes income not taxed by Missouri, the other state's tax must be apportioned based upon the ratio of other state's income reported to Missouri and shown on line 6 to the total income reported to the other state. If both husband and wife paid income tax to another state on a joint or combined return, each must claim their own portion of the total tax paid to the other state. The income tax must be reduced by all credits allowed, such as, exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.

5. Since your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income, enter on line 10 the smaller amount of line 8 or 9.

6. Enter total credit from all states on line 11 and on Form 40, page 1, line 19 and complete your return.

INSTRUCTIONS FOR SCHEDULE CR

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

1. You must complete Form 40, lines 1 through 18, before you begin Schedule CR.

2. Enter on lines 1 and 2 the information from Form 40.

3. Enter on lines 3 to 5 the income on which you were required to pay a state income tax to another state, and which is also subject to Missouri income tax. If you had a sick pay exclusion, moving expense deduction, employee business expense deduction or retirement payments related to the income reported on line 3a, enter those amounts on line 5.

4. Enter on line 9 the income tax you paid to the other state. However, if the other state's income includes income not taxed by Missouri, the other state's tax must be apportioned based upon the ratio of other state's income reported to Missouri and shown on line 6 to the total income reported to the other state. If both husband and wife paid income tax to another state on a joint or combined return, each must claim their own portion of the total tax paid to the other state. The income tax must be reduced by all credits allowed, such as, exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.

5. Since your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income, enter on line 10 the smaller amount of line 8 or 9.

6. Enter total credit from all states on line 11 and on Form 40, page 1, line 19 and complete your return.
GENERAL INFORMATION FOR FILING SC CLAIMS

WHO MAY CLAIM CREDIT

To qualify for this income tax credit or refund:

a. You or your spouse must be 65 years of age or over as of December 31, 1981. (If you are a surviving spouse not age 65, this requirement is also met if your spouse died during calendar year 1981 and was age 65 or over at time of death.

b. You or your spouse must be a Missouri resident for the entire 1981 calendar year.

c. Your total household income cannot exceed $9,500.00. However, if your filing status is "married-filing combined", the total combined household income cannot exceed $10,000.00.

d. You must pay property tax on, or rent the homestead occupied during 1981.

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

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

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

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

HOW TO FILE

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

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

WHEN AND WHERE TO FILE

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

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

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

DEFINITIONS

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

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

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

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

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

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

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

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

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

All claims must be signed. Any of the following signatures are acceptable: (1) claimant’s signature, (2) claimant’s "X" witnessed by two persons, (3) signature of individual having Power of Attorney with a copy of the Power of Attorney attached, or (4) signature of legal guardian, executor, etc. with a copy of the legal appointment attached.
INSTRUCTIONS FOR FORM SC — SENIOR CITIZEN INCOME TAX CREDIT CLAIM

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

Step 1.
If required, you must complete your Missouri income tax return first.

Step 2.
NAME AND ADDRESS—Use label on cover of Senior Citizens Tax Credit booklet mailed to you, making corrections where necessary. (If you did not receive a booklet, print your name and address in the space provided).

Step 3.
SOCIAL SECURITY NUMBER—Enter your correct social security number. If married filing a combined claim, both husband and wife must enter social security numbers. If you do not have a social security number, enter "NONE".

PHONE NUMBER—Enter your home phone number.

FILING STATUS—Lines 1 through 3.

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

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

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

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

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

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

Step 4.
Part I: Household Income

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

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

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

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

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

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

Enter Dividend/Interest Income

Less above exclusion $__________

Enter balance on line 8b $__________

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

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

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

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

Monthly amount of Social Security check from January to June $__________ X 6 = $__________

plus Monthly amount of Social Security check from July to December $__________ X 6 = $__________

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

equals Total Social Security Benefits - Enter on Line 9a $__________

Use same format for determining your spouse’s benefits.
Line 9b — Enter total railroad retirement benefits before deductions for medical premiums or withholdings of any kind. The format given can also be used to determine your total annual railroad retirement benefits.

Line 9c — Enter total annual veteran’s payments and benefits.

Line 9d — Enter total annual amount of pension and annuity income received which is not taxable by Missouri. Do not include taxable pensions which are already included on Line 7 or Line 8c. Examples of pensions to be entered on Line 9d are public school teacher’s retirement, St. Louis and Kansas City firemen, state employees pensions, and policemen pensions.

Line 10 — Enter Federal, Missouri State and local bond interest received.

Line 11 — Enter total amount public relief, public assistance, supplemental security income and unemployment benefits received in cash. Do not include value of commodity foods or food stamps.

Line 12 — Enter additions of Federal 60 percent capital gain deduction and non-business losses which were claimed on your Missouri income tax return. If you did not file a Missouri income tax return, enter non-business losses which were claimed on Part IV (page 2), Form SC. All amounts entered on this line must be added into household income.

Line 13 — Total Household Income — Add Lines 7 or 8 through 12.

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

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

If the total on line 15 is over $9,500.00, NO CREDIT IS ALLOWED.

Step 5.
Part II: Property Tax or Rent Paid

Line 16 — Homestead Owned — If you owned and occupied your homestead and paid the real estate property taxes (personal property tax only if you owned and occupied a mobile home), YOU MUST COMPLETE PART V, PAGE 2, FORM SC, to determine your allowable homestead tax paid. Attach 1981 property tax receipts stamped paid to verify homestead tax claimed.

Line 17 — Homestead Rented — Complete and attach one Certification of Rent Paid (Statement CRP) for each rented homestead you occupied during 1981. Enter amount from Line(s) 12 (Rent Paid for Occupancy) on Line 17, page 1. Multiply that amount by 20 percent to determine your allowable rent equivalent to property tax paid.

Line 18 — Enter total of Lines 16 and 17, but not to exceed $500.00.

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

**TAXPAYER ASSISTANCE**

**Forms and Information**

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

St. Louis (314) 988-4740

Kansas City (816) 274-6471

Springfield (417) 888-3474

St. Joseph (816) 279-8230

Joplin (417) 623-3990

Jefferson City (314) 751-3505

8:00 a.m. to

4:30 p.m.
### 1981 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

<table>
<thead>
<tr>
<th>Property Tax or 20% Rent Paid</th>
<th>$475</th>
<th>450</th>
<th>425</th>
<th>400</th>
<th>375</th>
<th>350</th>
<th>325</th>
<th>300</th>
<th>275</th>
<th>250</th>
<th>225</th>
<th>200</th>
<th>175</th>
<th>150</th>
<th>125</th>
<th>100</th>
<th>75</th>
<th>50</th>
<th>25</th>
<th>01</th>
</tr>
</thead>
<tbody>
<tr>
<td>Household Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$9,400 - $9,500</td>
<td>$110</td>
<td>$85</td>
<td>$60</td>
<td>$35</td>
<td>$10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$9,200 - $9,400</td>
<td>116</td>
<td>91</td>
<td>66</td>
<td>41</td>
<td>16</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$9,000 - $9,200</td>
<td>124</td>
<td>99</td>
<td>74</td>
<td>49</td>
<td>24</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$8,800 - $9,000</td>
<td>132</td>
<td>107</td>
<td>82</td>
<td>57</td>
<td>32</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$8,600 - $8,800</td>
<td>140</td>
<td>115</td>
<td>90</td>
<td>65</td>
<td>40</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$8,400 - $8,600</td>
<td>148</td>
<td>123</td>
<td>98</td>
<td>73</td>
<td>46</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$8,200 - $8,400</td>
<td>156</td>
<td>131</td>
<td>106</td>
<td>81</td>
<td>56</td>
<td>31</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EXAMPLE:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>If line 18 of Form SC is $236.00 and line 15 is $8,700, then the tax credit or refund would be $37.00.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

Example:
If Line 18 of Form SC is $176.35 and Line 15 is $2,800 or less, then the tax credit or refund would be $176.35.
**MISSOURI Senior Citizen Income Tax Credit Claim**

**Name:** (If combined claim use first 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:** 

**City, town or post office, State and ZIP Code:** 

**DEPT. OF REVENUE USE ONLY** 

**J.D.** 

**Est.** 

**Code** 

**FILING STATUS** 

Check only one. 

- 1 Single 
- 2 Married — Filing Combined (See instructions) 
- 3 Married — Living separate for entire year 

**QUALIFICATIONS:** 

6a Were you or your spouse age 65 or older as of December 31, 1981? (If your spouse died during 1981 and you are not age 65, see instructions). Yes □ No □. 

**BIRTH-DATE(S)** 

4 Enter your date of birth 

5 Enter spouse's date of birth 

**PART I HOUSEHOLD INCOME:** (See instructions) 

If Filing Status 2 (Married — Filing Combined) is checked, BOTH incomes must be entered. 

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

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

- a. Wages, salaries, tips, etc. 
- b. Dividends and Interest less Federal exclusion 
- c. Other income from part IV, page 2 

Total — add lines 8a, b, and c. 

**PART II PROPERTY TAX OR RENT PAID** 

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. 

**SIGN AND FILE BY JUNE 30, 1982** 

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

**PART III COMPUTATION OF CREDIT** 

19 Senior Citizen Credit or Refund (apply lines 15 and 16 to table furnished with instructions) 

**IMPORTANT** 

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

**OR** 

If you do not file a Missouri income tax return, complete, sign, and mail this claim to: 

Senior Citizens Section 

P.O. Box 2800 

Jefferson City, MO 65105 

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. 

**CLAIM MUST BE SIGNED** 

Your signature 

Date 

Preparer's signature (other than taxpayer) 

Date 

Address (and ZIP Code) 

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

Wife's/husband's signature (if filing combined BOTH must sign even if only one had income).
PART IV OTHER INCOME

1 Rents and royalties

<table>
<thead>
<tr>
<th>a. Address/type of rental property</th>
<th>b. Income</th>
<th>c. Depreciation (or Depletion)</th>
<th>d. Repairs</th>
<th>e. Other Expenses</th>
<th>f. (Col. b less Col. c, d, and e)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>

Total column 1.

2 Pension and annuity income: (DO NOT enter pensions listed on page 1 line 9)

<table>
<thead>
<tr>
<th>Amount received this year</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of your cost excludable this year</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount reportable (subtract line b from line a)</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>a. Kind of Property</th>
<th>b. Date Acquired Mo/Day/Year</th>
<th>c. Date Sold Mo/Day/Year</th>
<th>d. Gross Sales Price</th>
<th>e. Cost or Other Basis and Expense of Sale</th>
<th>f. Gain</th>
</tr>
</thead>
<tbody>
<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>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total column e.

4 Farm, business, partnership, fiduciary and miscellaneous income (specify and attach schedule)

<table>
<thead>
<tr>
<th></th>
<th>4</th>
</tr>
</thead>
</table>

5 Total—(add lines 1 through 4, enter on page 1, line 8c)

|                     | 5 |

PART V HOMESTEAD TAX COMPUTATION

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

1 — Enter the total 1981 county real estate tax paid by you on the homestead occupied.

2 — Enter the total 1981 city real estate tax paid by you on the homestead occupied.

3 — Total 1981 county and city taxes paid (Add lines 1 and 2).

4 —

a. If your homestead is part of a farm: Enter number of acres on single assessment where your dwelling is located. Number of Acres

b. If part of your homestead is used for rental or business purposes: Indicate the following:

Total number of rooms in home

Total number of rooms used for rental or business purposes

Enter percentage of Line 3 which is applicable to the portion of home used as homestead. Exclude portion used for rental or business purposes.

or

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

or

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

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

|                     | 5 |

ATTACH A COPY OF YOUR 1981 REAL PROPERTY TAX RECEIPTS

If you occupied a mobile home, attach your 1981 personal property tax receipts.

IMPORTANT — If tax receipt(s) do not indicate your name, state your relationship to person(s) named
## Statement CRP

**CERTIFICATION OF RENT PAID FOR 1981**

**READ INSTRUCTIONS ON REVERSE SIDE**

### 1. Check the type of rental unit which you rented.

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

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

2. 

3. 

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

4. Social Security Number of Claimant

5. RENTAL PERIOD DURING YEAR

   From: MO.  DAY  YEAR

   To: MO.  DAY  YEAR

Social Security Number of Spouse

Relationship to Landlord

### 6. ENTER GROSS RENT PAID

6. 

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

See instructions for lines 7 through 10 on reverse side.

### 7. Furnishings

7. 

### 8. Utilities

8. 

### 9. Food

9. 

### 10. Health and Personal Care Service

10. 

### 11. Total Excludible Charges. Add lines 7 through 10

11. 

### 12. Rent Paid for Occupancy. Subtract line 11 from line 6

12. 

ENTER HERE AND ON LINE 17, FORM SC.

13. 

ATTACH TO FORM SC
INSTRUCTIONS FOR COMPLETING STATEMENT CRP — CERTIFICATION OF RENT PAID

Complete one Statement CRP for each rented homestead you occupied during 1981. (Additional forms are available upon request).

Attach Statement CRP to Form SC to verify rent claimed.

Step 1: Enter all general information requested in boxes 1, 2, 3, 4, and 5.
Step 2: Enter on line 6 total rent paid by you and your spouse only. Exclude rent paid for any portion of homestead dwelling used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes (see homestead definition). Also exclude any rent paid to your landlord on your behalf by any other person or organization.

Step 3: The Senior Citizen Credit for renters is based on the amount of rent paid for the right of occupancy of the homestead only.
If you are renting an unfurnished home or apartment enter 0 on line 7.
If you pay the utility charges for your home or apartment to the utility companies enter 0 on line 8.
If you are renting a furnished home or apartment, you must deduct that part of your annual rent that represents your landlord’s charges for the use of the furniture and appliances. Your landlord may help you determine that amount which should be entered on line 7.
As a general guideline, the results of a survey for a one-bedroom apartment in a housing authority complex in 1981 for furniture and appliances were:

<table>
<thead>
<tr>
<th>Item</th>
<th>Per Year</th>
<th>Per Month</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture</td>
<td>$60.00</td>
<td>$5.00</td>
</tr>
<tr>
<td>Refrigerator, stove, dishwasher</td>
<td>54.00</td>
<td>4.50</td>
</tr>
</tbody>
</table>

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

If you are renting a home or apartment and all or some of your utilities are included as part of your rent, you must deduct that part of your annual rent that represents your landlord’s charges for utilities. Again, your landlord may help you in determining the proper amount to enter on line 8.
As a general guideline, the results of a survey for a one-bedroom apartment in a housing authority complex in 1981 for utilities were:

<table>
<thead>
<tr>
<th>Item</th>
<th>Per Year</th>
<th>Per Month</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heat (gas or electric)</td>
<td>$180.00</td>
<td>$15.00</td>
</tr>
<tr>
<td>Electricity (general)</td>
<td>150.00</td>
<td>15.00</td>
</tr>
<tr>
<td>Air Conditioning</td>
<td>45.00</td>
<td>3.75</td>
</tr>
<tr>
<td>Water</td>
<td>36.00</td>
<td>3.00</td>
</tr>
<tr>
<td>Sewer</td>
<td>18.00</td>
<td>1.50</td>
</tr>
</tbody>
</table>

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

If you have moved during the year, charges should be determined on a monthly basis and calculated according to the actual furnishings or utilities provided.
Enter on line 9 (Food) and 10 (Health and Personal Care Services) the amount of charges regardless of whether or not stated or agreed to as part of the rental agreement.
If you were a nursing or boarding home resident during 1981, you must list on lines 9 and 10 the charges for food, health, and personal care services paid to your landlord. If this information cannot be determined by you or obtained from the nursing or boarding home, contact your local Department of Revenue office for allocation information.

Step 4: Add the amounts on line 7 thru 10 and enter the total on line 11.
Step 5: Subtract the total on line 11 from the amount on line 6 and enter the result on line 12, Rent Paid for Occupancy. Also enter this figure from line 12 to line 17 of Form SC.
### Instructions for Declaration of Missouri Estimated Income Tax for Individuals

**40ES MISSOURI DEPARTMENT OF REVENUE**

**HOW TO USE THE DECLARATION-VOUCHER (FOLLOW THESE STEPS):**
1. Fill out the worksheet on page 2 to figure your estimated tax for 1982.
2. Enter name, address, and social security number on the Voucher.
3. Enter the amount shown on line 9 of the worksheet in block A of the voucher.
4. Enter the amount shown on line 10 of the worksheet on line 1 of the voucher.
5. Enter on line 2 the amount of overpayment in block B you wish to credit against your current year's tax liability.
6. Enter on line 3 the amount of the installment payment, sign the voucher and mail with remittance when due to the address shown.
7. If you must amend your declaration, then:
   A. Fill out the amended computation schedule.
   B. Enter the revised amounts on the remaining vouchers.
   C. Proceed as in instruction 6 above.

**INSTRUCTIONS FOR DECLARATIONS OF ESTIMATED TAX**

1. **Who must make a declaration.** Individuals are required to file a declaration of estimated tax if:
   a. Missouri adjusted gross income is $5,000 or more.
   b. Missouri adjusted gross income not subject to withholding exceeds $500, or
   c. Estimated Missouri income tax is $40.00 or more.

2. **Farmers.** In the case of an individual whose gross estimated income from farming is at least two-thirds of the total estimated income from all sources for the taxable year, a declaration of estimated tax is required to be filed. However, the individual may file a declaration and make payment by January 15 of the succeeding year, or file a return for the taxable year by the last day of February.

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

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

5. **Non-Resident.** A non-resident's estimated tax requirement is the same as a resident except that no installment is required unless he has gross income exceeding $500 from Missouri sources of adjusted gross income other than wages subject to withholding. The tax of a non-resident is based on the portion of his adjusted gross income from Missouri bears to the total. Example: Taxpayer has a Missouri tax of $440 of his income. With 90% of his adjusted gross income from Missouri, his tax is $360 (90% of $400).

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

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

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

8. **Addition to tax for failure to pay estimated tax.** The law provides an addition to the tax determined at the rate of 6% per annum for underpayment of estimated tax from the date of the first installment so underpaid. The charge does not apply if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:
   a. The tax shown on the preceding years return for 12 months with a tax liability of
   b. At least 60% (162 1/2%) in the case of a farmer of the amount due for the current year.
   c. At least 90% of the amount due

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

---

### 40ES TAX TABLE

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

<table>
<thead>
<tr>
<th>If line 4 is At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>100</td>
<td>0</td>
<td>1,000</td>
<td>1,600</td>
<td>29</td>
<td>3,000</td>
<td>3,100</td>
<td>4,600</td>
<td>109</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>100</td>
<td>200</td>
<td>1,000</td>
<td>1,700</td>
<td>2,300</td>
<td>28</td>
<td>3,100</td>
<td>3,200</td>
<td>4,700</td>
<td>113</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>200</td>
<td>300</td>
<td>1,800</td>
<td>1,800</td>
<td>2,400</td>
<td>27</td>
<td>3,200</td>
<td>3,300</td>
<td>4,800</td>
<td>117</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>300</td>
<td>400</td>
<td>3,000</td>
<td>1,900</td>
<td>2,500</td>
<td>26</td>
<td>3,300</td>
<td>3,400</td>
<td>4,900</td>
<td>120</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>400</td>
<td>500</td>
<td>4,000</td>
<td>2,000</td>
<td>2,600</td>
<td>25</td>
<td>3,400</td>
<td>3,500</td>
<td>5,000</td>
<td>123</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>500</td>
<td>600</td>
<td>6,000</td>
<td>1,900</td>
<td>2,700</td>
<td>24</td>
<td>3,500</td>
<td>3,600</td>
<td>5,100</td>
<td>126</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>600</td>
<td>700</td>
<td>7,000</td>
<td>2,200</td>
<td>2,800</td>
<td>23</td>
<td>3,600</td>
<td>3,700</td>
<td>5,200</td>
<td>130</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>700</td>
<td>800</td>
<td>8,000</td>
<td>2,300</td>
<td>2,900</td>
<td>22</td>
<td>3,700</td>
<td>3,800</td>
<td>5,300</td>
<td>133</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>800</td>
<td>900</td>
<td>9,000</td>
<td>2,400</td>
<td>3,000</td>
<td>21</td>
<td>3,800</td>
<td>3,900</td>
<td>5,400</td>
<td>136</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>900</td>
<td>1,000</td>
<td>10,000</td>
<td>2,500</td>
<td>3,100</td>
<td>20</td>
<td>3,900</td>
<td>4,000</td>
<td>5,500</td>
<td>139</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>1,000</td>
<td>1,100</td>
<td>11,000</td>
<td>2,600</td>
<td>3,200</td>
<td>19</td>
<td>4,000</td>
<td>4,100</td>
<td>5,600</td>
<td>142</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>1,100</td>
<td>1,200</td>
<td>12,000</td>
<td>2,700</td>
<td>3,300</td>
<td>18</td>
<td>4,100</td>
<td>4,200</td>
<td>5,700</td>
<td>146</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>1,200</td>
<td>1,300</td>
<td>13,000</td>
<td>2,800</td>
<td>3,400</td>
<td>17</td>
<td>4,200</td>
<td>4,300</td>
<td>5,800</td>
<td>149</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>1,300</td>
<td>1,400</td>
<td>14,000</td>
<td>2,900</td>
<td>3,500</td>
<td>16</td>
<td>4,300</td>
<td>4,400</td>
<td>5,900</td>
<td>152</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>1,400</td>
<td>1,500</td>
<td>15,000</td>
<td>3,000</td>
<td>3,600</td>
<td>15</td>
<td>4,400</td>
<td>4,500</td>
<td>6,000</td>
<td>155</td>
<td>6,000</td>
<td>6,100</td>
</tr>
</tbody>
</table>

*Example:* If line 4 is $12,000, the tax would be computed as follows:

\[
\text{Tax} = 315 + 180(6\% \text{ of } 3,000) = 485
\]

\[\text{plus 6% of excess of } \text{over } 3,000 \]
### 1982 Missouri Estimated Tax Worksheet for Individuals

See instructions before completing.

1. Enter your adjusted gross income expected in 1982.
2b. Enter your exemptions and dependents amount (Line 9, Form 40).
2c. Enter your itemized deductions or standard deduction amount (Line 12, Form 40).
3. Total of Lines 2a, 2b, and 2c.
4. Deduct Line 3 from Line 1. This is your combined taxable income.

5. Prorate Line 4 between spouses according to the percentages on Line 1a.

6. Tax (Refer to tax table).

7. Resident—Enter Missouri tax to be withheld, credit for income tax to be paid to another state and senior citizens tax credit.
   Nonresident—Enter Missouri tax to be withheld only.

8. Estimated Tax (Line 6 minus Line 7).

9. Combined Estimated Tax to be paid (Add columns H and W. Line 8).

10. Computation of installments—
    if declaration is due to be filed on:
    - April 15, 1982, enter 1/2 of Line 9
    - June 15, 1982, enter 1/4 of Line 9
    - September 15, 1982, enter 1/4 of Line 9
    - January 15, 1983, enter amount on Line 9

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

<table>
<thead>
<tr>
<th>Amended Computation</th>
<th>Record of Estimated Tax Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>H-HUSBAND</td>
<td>W-WIFE</td>
</tr>
<tr>
<td>1</td>
<td>Amended estimated tax (enter here and in Block A on declaration-voucher)</td>
</tr>
<tr>
<td>2</td>
<td>Less:</td>
</tr>
<tr>
<td>(a) Amount of last year's overpayment elected for credit to 1982 estimated tax and applied to date</td>
<td>1</td>
</tr>
<tr>
<td>(b) Payments made on 1982 declaration</td>
<td>2</td>
</tr>
<tr>
<td>(c) Total of lines 2(a) and 2(b)</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>Unpaid balance (Line 1 less line 2(c))</td>
</tr>
<tr>
<td>4</td>
<td>Amount to be paid (Line 3 divided by number of remaining installments). Enter here and on line 1 of declaration-voucher</td>
</tr>
</tbody>
</table>

---

**NOTICE**

You will not be billed

Remit when due

**FORM 40ES**

**Missouri Estimated Tax Declaration for Individuals — 1982**

**Voucher 4**

| A. Estimated tax for the year ending (month and year) | $ |
| B. Overpayment from last year credited to estimated tax for this year | $ |
| C. If fiscal year taxpayer see instructions | |
| Calendar year—Due January 15, 1983 | |
| Fiscal year—Due | |

<table>
<thead>
<tr>
<th>Your social security number</th>
<th>Spouse’s social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>First name and initial (if combined declaration, use first names and middle initials of both)</td>
<td>Last Name</td>
</tr>
<tr>
<td>Address (Number and street)</td>
<td></td>
</tr>
<tr>
<td>City, State, and ZIP code</td>
<td></td>
</tr>
</tbody>
</table>

Please type or print

Return this voucher with check or money order payable to:
Missouri Department of Revenue, Box 555, Jefferson City, Missouri 65105
INSTRUCTIONS ON COMPLETING WORKSHEET

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

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

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

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

5. Enter on Line 2b the sum of one of the following, based on your filing status and dependents shown on your Federal return:
   (1) Single—$1,200 plus $400 for each dependent.
   (2) Married Filing Combined Return—$2,400 plus $400 for each dependent.
   (3a) Married Filing Separate Return—$1,200 plus $400 for each dependent.
   (3b) If Spouse not Filing—$2,400 plus $400 for each dependent.
   (4) Unmarried Head of Household—$2,400 plus $400 for each dependent.
   (5) Widow(er) with dependent child—$2,400 plus $400 for each dependent.

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

Missouri Standard Deduction
(1) Single or Head of Household—$2,300.
(2) Married filing joint Federal and combined Missouri or Qualifying widow(er) with dependent child—$3,400.
(3) Married filing separate returns or Married filing separate (spouse not filing)—$1,700.

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

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

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

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

10. Resident: Enter on Line 7 in the proper column the total of the amount of Missouri income tax to be withheld, the amount of income tax to be paid to another state and your senior citizens tax credit, if any. Nonresident: Enter only Missouri income tax to be withheld. Subtract from Line 6.

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

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

13. On Line 10 enter the amount due on the installment dates.
### Missouri Information Return for Recipients of Miscellaneous Income

**1981**

<table>
<thead>
<tr>
<th>1. Rents</th>
<th>2. Royalties</th>
<th>3. Commissions and fees to nonemployees (No Form W-2 items)</th>
<th>4. Prizes and awards to nonemployees (No Form W-2 items)</th>
<th>5. Other fixed or determinable income (specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Recipient's tax identifying number**

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

PAID BY Name, address, ZIP code, and identifying number.
Form 96  
MO DEPARTMENT OF REVENUE

**Annual Summary and Transmittal of Mo. Forms 99 MISC.**

**1981**

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

<table>
<thead>
<tr>
<th>Enter number of documents</th>
</tr>
</thead>
</table>

PAYER'S identifying number ➔

All documents are: Place an "X" in the proper boxes:

<table>
<thead>
<tr>
<th>Original</th>
<th>Corrected</th>
<th>With taxpayer identifying no.</th>
<th>Without taxpayer identifying no.</th>
</tr>
</thead>
</table>

MAIL TO: Missouri Department of Revenue  
P.O. Box 999  
Jefferson City, Missouri 65108

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature  Title  Date

---

Form 96  
MO DEPARTMENT OF REVENUE

**Annual Summary and Transmittal of Mo. Forms 99 MISC.**

**1981**

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

<table>
<thead>
<tr>
<th>Enter number of documents</th>
</tr>
</thead>
</table>

PAYER'S identifying number ➔

All documents are: Place an "X" in the proper boxes:

<table>
<thead>
<tr>
<th>Original</th>
<th>Corrected</th>
<th>With taxpayer identifying no.</th>
<th>Without taxpayer identifying no.</th>
</tr>
</thead>
</table>

MAIL TO: Missouri Department of Revenue  
P.O. Box 999  
Jefferson City, Missouri 65108

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature  Title  Date

---

Form 96  
MO DEPARTMENT OF REVENUE

**Annual Summary and Transmittal of Mo. Forms 99 MISC.**

**1981**

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

<table>
<thead>
<tr>
<th>Enter number of documents</th>
</tr>
</thead>
</table>

PAYER'S identifying number ➔

All documents are: Place an "X" in the proper boxes:

<table>
<thead>
<tr>
<th>Original</th>
<th>Corrected</th>
<th>With taxpayer identifying no.</th>
<th>Without taxpayer identifying no.</th>
</tr>
</thead>
</table>

MAIL TO: Missouri Department of Revenue  
P.O. Box 999  
Jefferson City, Missouri 65108

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

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

For calendar year 19__, or other taxable year beginning ____________ and ending ____________, 19__

Name of decedent
Name of claimant

Date of death
Social security number

Number and street
(Permanent residence or domicile on the date of death)

City or town, State, and ZIP code

City or town, State, and ZIP code

I am filing this statement as (check only one box):
A. ☐ Surviving wife or husband, claiming a refund based on a combined return.
B. ☐ Administrator or executor. Attach a court certificate showing your appointment.
C. ☐ Claimant, for the estate of the decedent, other than above. Complete Schedule A and attach a copy of the death certificate or proof of death.*

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

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

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

4 Name of widow or widower

5 Names of surviving children

6 Name of person supporting the children

7 Names of decedent’s living father and mother

8 Names of decedent’s living brothers and sisters

9 Names of the living children of the decedent’s deceased children

---

Signature and Verification

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

[Signature of claimant] ___________________________ Date ____________

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

 CLAIM FOR MISSOURI INCOME TAX REFUND

Name

Home Address

City or Town State

Return filed for period from 19 to 19

Tax paid $ Date paid 19 Amount overpaid $

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

BASIS OF CLAIM

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

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

Sign Here

Your Signature Date

Preparer's signature (other than taxpayer) Date

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

Address (and ZIP Code) Preparer's Emp. IDent. or Soc. Sec. No.
MISSOURI PARTNERSHIP INCOME TAX

Form 65 ................................................................. 55
Schedule NRP .......................................................... 57
MISSOURI Partnership Return of Income 1981
FOR CALENDAR YEAR 1981 or other taxable year beginning 1981, and ending 19.

File this Return by the 15th Day of the 4th Month after close of Taxable Year With
DEPARTMENT OF REVENUE
P.O. Box 329
JEFFERSON CITY, MO. 65107

A. Federal Employer I.D. No.
B. Mo. Employer Withholding No.
C. Missouri Sales Tax No.

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

1. Does partnership have ANY nonresident partners? YES □ or NO □. If YES, complete Schedule NRP.
2. Does partnership have ANY Missouri modifications? YES □ or NO □. If YES, complete Parts 1 and 2 below.

NOTE: If NO to both questions do not complete remainder of return. Attach required statements, sign below and mail.

PART 1 – MISSOURI PARTNERSHIP ADJUSTMENT

<table>
<thead>
<tr>
<th>ADDITIONS (attach explanation of each item)</th>
<th>1a</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. a. State and local income taxes deducted on form 1065</td>
<td>1b</td>
</tr>
<tr>
<td>b. Less: Kansas City and St. Louis Earnings Taxes</td>
<td>1c</td>
</tr>
<tr>
<td>c. Net Addition subtract line 1b from line 1a</td>
<td>2</td>
</tr>
<tr>
<td>2. State and local bond interest (except Missouri)</td>
<td>3</td>
</tr>
<tr>
<td>3. Less: Related expenses (omit if less than $500)</td>
<td>4</td>
</tr>
<tr>
<td>4. Net (subtract line 3 from line 2)</td>
<td>5</td>
</tr>
<tr>
<td>5. Partnership □: Fiduciary □: Other □</td>
<td>6</td>
</tr>
<tr>
<td>6. Total of lines 1c, 4, and 5</td>
<td>7</td>
</tr>
</tbody>
</table>

SUBTRACTIONS (attach explanation of each item)

<table>
<thead>
<tr>
<th>SUBTRACTIONS</th>
<th>7</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Interest from exempt Federal obligations</td>
<td>8</td>
</tr>
<tr>
<td>8. Less: Related expenses (omit if less than $500)</td>
<td>9</td>
</tr>
<tr>
<td>9. Net (subtract line 8 from line 7)</td>
<td>10</td>
</tr>
<tr>
<td>10. Partnership □: Fiduciary □: Other □</td>
<td>11</td>
</tr>
<tr>
<td>11. Total of lines 9 and 10</td>
<td>12</td>
</tr>
<tr>
<td>12. MISSOURI Partnership ADJUSTMENT – Net addition – Excess line 6 over line 11</td>
<td>13</td>
</tr>
<tr>
<td>13. MISSOURI Partnership ADJUSTMENT – Net subtraction – Excess line 11 over line 6</td>
<td>14</td>
</tr>
</tbody>
</table>

PART 2 – ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS

<table>
<thead>
<tr>
<th>Name of each partner. Check box if partner is nonresident. All partners must be listed.</th>
<th>2. Partner’s Share %</th>
<th>3. Partner’s Partnership Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) □ percent</td>
<td>b) □ percent</td>
<td>c) □ percent</td>
</tr>
<tr>
<td>TOTALS</td>
<td>100 percent</td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than partner or member, his declaration is based on all information of which he has any knowledge.

Signature of partner or member ____________________________ Date ____________

Preparer’s signature (other than partner or member) ____________________________ Date ____________

Address (and ZIF code) ____________________________ Preparer’s Emp. Ident. or Soc. Sec. No. ____________________________
WHO MUST FILE FORM 65

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

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

SHORT FORM – FORM 65

1. Parts 1 and 2 are to be omitted unless there are Missouri modifications.

2. Schedule NRP is to be omitted unless there is one or more non-resident partners.

3. If you are not required to complete Part 1 and 2 or Schedule NRP, then:
   a. Complete all questions down through number 2;
   b. Attach copy of Federal Form 1065 and all schedules, including Federal Schedules K-1;
   c. Sign return and mail.

WHEN TO FILE

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

PERIOD TO BE COVERED BY THE RETURN

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

SIGNATURE AND VERIFICATION

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

PARTNERSHIP ADJUSTMENTS

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

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

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

The explanation must include the non-tax purposes and effects of the special allocation method.

SCHEDULE NRP – NONRESIDENT PARTNERS

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

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

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

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

**PART I - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS**

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Missouri Source</td>
<td>Nonresident Partner's Name</td>
<td>Nonresident Partner's Name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>Federal Schedule K</td>
<td>Amount</td>
<td>%</td>
<td>Federal Schedule K-1</td>
<td>Missouri Source</td>
<td>Federal Schedule K-1</td>
</tr>
</tbody>
</table>

1. Ordinary income (loss) .................
2. Guaranteed payments .................
3. Qualifying interest (combine 3a and 3b) .................
4. Qualifying dividends .................
5a. Net short-term gain (loss) .................
5b. Net long-term gain (loss) .................
7a. Net gain (loss) from involuntary conversion - casualty and theft .................
8a. Other net gain (loss) under section 1231 .................
9. Other income (specify) .................
11. Payments for partners to IRA, Keogh, SEP (combine 11a, b, and c) .................
12. Other deductions (specify) .................
17. Specially allocated items (attach schedule):
   a. (1) Short-term capital gain (loss) .................
   b. (1) Long-term capital gain (loss) .................
   c. Ordinary gain (loss) .................
   d. Other .................

**PART II - SHARES OF MISSOURI SOURCE PARTNERSHIP ADJUSTMENT - NONRESIDENT PARTNERS**

The lines below and Column (a) are the same as Part I, Form 65.

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Missouri Partnership Adjustment</td>
<td>Missouri Source</td>
<td>Mo. %</td>
<td>Partner's Partnership Adjustment</td>
<td>Missouri Source</td>
<td>Partner's Partnership Adjustment</td>
</tr>
</tbody>
</table>

**ADDITIONS**

1. c. Net State and local income taxes deducted on Form 1040 ....
4. Net State and local bond interest (except Missouri) ....
5. Partnership ☐; Fiduciary ☐; Other ☐ ....
6. Total of lines 1c, 4, and 5 ....

**SUBTRACTIONS**

9. Net interest from exempt Federal obligations ....
10. Partnership ☐; Fiduciary ☐; Other ☐ ....
11. Total of lines 9 and 10 ....
12. MISSOURI Partnership ADJUSTMENT - Net Addition ....
13. MISSOURI Partnership ADJUSTMENT - Net Subtraction ....

**NOTE:** Each item shown in columns (d) and (e), Part I and II should be entered on the appropriate lines of Schedule NRI of each nonresident partner.
PART III - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM

| Line | Description                                                                 |泽 | 1c | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
|------|------------------------------------------------------------------------------|---|----|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|
| 1a   | Gross receipts or sales $                                                     |   |    |   | 2 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 1b   | Less returns and allowances $                                                |   | 1c |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 2    | Less: Cost of goods sold (line 34, Schedule A) and/or operations             |   |    | 2  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 3    | Gross profit (subtract line 2 from line 1c)                                  |   |    |    | 3  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 4    | Ordinary income (loss) from other partnerships and fiduciaries              |   |    |    |    | 4  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 5    | Nonqualifying dividends                                                       |   |    |    |    |    | 5  |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 6    | Nonqualifying interest                                                       |   |    |    |    |    |    | 6  |    |    |    |    |    |    |    |    |    |    |    |    |
| 7    | Rents                                                                        |   |    |    |    |    |    |    | 7  |    |    |    |    |    |    |    |    |    |    |    |
| 8    | Royalties                                                                    |   |    |    |    |    |    |    |    | 8  |    |    |    |    |    |    |    |    |    |    |
| 9    | Net farm profit (loss)                                                       |   |    |    |    |    |    |    |    |    | 9  |    |    |    |    |    |    |    |    |    |
| 10   | Net ordinary gain (loss) (Form 4797, line 11)                                |   |    |    |    |    |    |    |    |    |    | 10 |    |    |    |    |    |    |    |    |
| 11   | Other income (attach schedule)                                               |   |    |    |    |    |    |    |    |    |    |    |    | 11 |    |    |    |    |    |    |
| 12   | TOTAL income (lines 3 through 11)                                           |   |    |    |    |    |    |    |    |    |    |    |    |    | 12 |    |    |    |    |    |
| 13   | Enter amount on line 25, page 1, Federal Form 1065                          |   |    |    |    |    |    |    |    |    |    |    |    |    |    | 13 |    |    |    |    |
| 14   | Enter amount on line 14, page 1, Federal Form 1065                           |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 14 |    |    |    |    |
| 15   | TOTAL expenses (line 13 less line 14)                                        |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 15 |    |    |    |
| 16   | Guaranteed payments and ordinary income (loss) (lines 12 less line 15)      |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 16 |    |    |
|      | (line 16 equals line 1 of both Schedule K, Federal 1065 & Part I, Column C, Missouri Schedule NRP) |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 17 |
| 17   | Missouri Sources (line 12 less line 15)                                      |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |

A. Total Federal Return | B. Amount in Column A from Missouri Sources

### STEPS IN COMPLETION OF SCHEDULE NRP - PART I

1. **NONRESIDENT PARTNERS NAME.** Copy name from attached Federal K-1 for each nonresident. Omit schedule NRP if all partners are residents. For this purpose, treat corporations and partnerships as nonresidents. Use additional page if more than two nonresident partners.


3. Column (c). Copy amounts from attached Federal Schedule K-1 for each nonresident partner.

4. Columns (b) and (c). Each column 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).

5. Review. Assume $20,000 income from a business deriving $16,000 (80%) from Missouri and a single 60% nonresident partner. Columns will appear: (a) $20,000, (b) $16,000, (c) 80% and (d) $12,000.

6. Column (c). Enter in Column (c) 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.

### STEPS IN COMPLETION OF SCHEDULE NRP - PART II

1. Column (a). Copy amounts from Part 1 of Form 65. Omit Part II of Schedule NRP if Parts 1 and 2 of Form 65 were not completed.

2. Column (b). Indicate the portion of each amount in Column (a) that is related to items in Column (b) of Part I, Missouri Source Amounts. Total Column.

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 Part 2, Column 3, Form 65.

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

Business or ordinary income is wholly attributable to Missouri if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other States. Part 3. Allocation of Income is provided for use if accounting records clearly reflect income from Missouri sources on a direct or separate accounting basis. The schedule at line 17 indicates the Missouri source amount to be entered in Part 1 at line 1, Column B. The Missouri percentage is then computed and entered in Column C.

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

### NONRESIDENT SHARE OF MISSOURI SOURCE ITEMS

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

Form 41 .................................................................................................................. 61
Schedule NRF .......................................................................................................... 63
**1981 MISSOURI Fiduciary Income Tax Return**

**Or Other Taxable Year Beginning** 1981, **Ending** 1981

<table>
<thead>
<tr>
<th>File this Return by the 15th Day of the 4th Month after close of Taxable Year With</th>
<th>Federal Employer I.D. No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Estate or Trust</td>
<td>DEPT. OF REVENUE USE ONLY</td>
</tr>
<tr>
<td>Name and Title of Fiduciary</td>
<td>J.D. Ext.</td>
</tr>
<tr>
<td>DEPARTMENT OF REVENUE</td>
<td>Code</td>
</tr>
<tr>
<td>P.O. Box 320</td>
<td>Cash</td>
</tr>
<tr>
<td>JEFFERSON CITY, MO. 65107</td>
<td></td>
</tr>
</tbody>
</table>

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

**A. Check whether:**
- Estate
- Simple trust
- Complex trust

**B. If trust, check whether:**
- Testamentary
- Inter vivos

**C. Also check if:**
- Resident estate or trust
- Nonresident estate or trust

**D. Has final distribution of assets been made during the year?**
- Yes
- No

**E. During this taxable year, was this estate or trust notified of any federal change for any prior years?**
- Yes ☐ or No ☐

**F. Is a federal schedule K-1 attached for each beneficiary?**
- Yes ☐ or No ☐
  - If Yes, how many? ___________

- Does the estate or trust have any Missouri modifications? ___________
  - Yes ☐ or No ☐

- If the estate or trust has any nonresident beneficiaries, is any income from other than Missouri sources? Yes ☐ or No ☐
  - Not applicable

- Does line 25, federal form 1041 reflect any taxable income of the fiduciary? ___________
  - Yes ☐ or No ☐

- If NO to ALL three questions DO NOT complete remainder of form. DO complete PART III of Schedule NFR for nonresident beneficiaries.

If a NONRESIDENT estate or trust with income from both Missouri and Non-Missouri sources - omit lines 1 to 8, complete and attach Schedule NFR, check ☐, and skip to line 9.

1. **FEDERAL TAXABLE INCOME** (from line 25, federal form 1041 but not less than 0) ___________

2. Plus: Refund of Federal Income Tax previously deducted on Missouri return (attach explanation) ___________

3. Less: **FEDERAL INCOME TAX** from line 30, federal form 1041 ___________

4. Less: Other Federal Income Tax (from Schedule 1) ___________

5. Missouri Modifications relating to gains allocated to principal or relating to other items not affecting federal distributable net income (attach explanation) ___________

6. Fiduciary's Share of Missouri Fiduciary Adjustment (from column 4, schedule 3) ☐ Addition ☐ Subtraction ___________

7. **NET** - Combine lines 1 to 6 ___________

8. **Excess Federal Exemption**. If line 1 is NONE (federal deductions exceed or equal federal income) and line 7 is positive, enter amount by which federal personal exemption deduction exceeds federal taxable income (without the exemption deduction) ___________

9. **MISSOURI TAXABLE INCOME** (Line 7 less line 8) ___________

10. **MISSOURI INCOME TAX** - apply Missouri individual rates to line 9 ___________

11. Less: Credit for income tax paid to another state by Resident estate or trust (attach Schedule CrI) ___________

12. Less: Payments and other credits (attach explanation) ___________

13. **BALANCE DUE** - line 10 less lines 11 and 12 - Pay in full to "DIRECTOR OF REVENUE" ___________

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**Sign here**
- Signature of fiduciary or officer representing fiduciary ___________
- Date ___________

- Signature of preparer other than fiduciary ___________
- Date ___________
- Address ___________
- Emp. Ident. or Soc. Sec. No. ___________
### SCHEDULE 1 — OTHER FEDERAL INCOME TAXES

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

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

### SCHEDULE 2 — MISSOURI FIDUCIARY ADJUSTMENT

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

**ADDITIONS** (attach explanation of each item)

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

**SUBTRACTIONS** (attach explanation of each item)

7. Interest from exempt (federal) obligations ................................................... 7
8. Less: Related expenses (omit if less than $500) ............................................ 8
9. Net (subtract line 8 from line 7) ................................................................. 9
10. Partnership □; Fiduciary □; Other □ .......................................................... 10
11. Total of lines 9 and 10 .............................................................................. 11
12. MISSOURI FIDUCIARY ADJUSTMENT — Net addition — Excess line 6 over line 11 ............................................................. 12
13. MISSOURI FIDUCIARY ADJUSTMENT — Net subtraction — Excess line 11 over line 6 ............................................................. 13

### SCHEDULE 3 — ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

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

1. Name of each beneficiary. Check box if beneficiary is nonresident. All beneficiaries on federal Schedule E must be listed. Use attachment if more than four.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td>%</td>
<td></td>
<td>Addition □ or Subtraction □</td>
</tr>
<tr>
<td>b)</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d)</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable beneficiaries</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiduciary</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

COLUMNS 2 — Total federal distributable net income must be the same as line 68, Schedule C, form 1041.

COLUMNS 3 — Indicate percentages with two numbers, such as 32%, 3.2% and .32%.

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

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

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

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

**Form 41**

**Name and Federal I.D. on Form 41**

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

- **Resident Estate** or **Trust with Nonresident Beneficiaries.** Complete Parts II, III, IV, and V. Omit Parts I, VI, and VII.
- **Nonresident Estate** or **Trust with Income from both Missouri and non-Missouri Sources.**
  - If all income from Missouri, do not complete this schedule. Complete form 41.
  - If no income from Missouri, a Missouri income tax return is not required.
  - A **Nonresident Estate** or **Trust** is:
    - 1. An estate whose decedent at his death was not domiciled in Missouri.
    - 2. A testamentary trust whose decedent at his death was not domiciled in Missouri.
    - 3. An inter vivos trust whose grantor at irrevocability was not domiciled in Missouri.

### Part I – Missouri Taxable Income – Nonresident Estate or Trust

1. Fiduciary’s share of Missouri source distributable net income –
   - Multiply Fiduciary Percentage (column 2, Part II) times line 23, Part IV

2. Fiduciary’s share of Missouri source fiduciary adjustment – from column 3, Part II

3. Net gain (loss) from Missouri property allocated to principal not in line 1 (attach explanation)

4. Missouri modifications related to principal – line 3 (attach explanation)

5. Combine lines 1 to 4

6. Less: Missouri source federal income tax – from line 5, Part VI

7. Less: Missouri source Missouri fiduciary term capital gain deduction – from line 5, Part VII

8. Less: Other Missouri source deductions and exclusions (attach explanation)

9. Less: Federal personal exemption deduction – line 23, form 1041 times percentage on line 4, Part VI

10. Missouri taxable income – line 5 less lines 8 to 9 – enter on line 1, Form 41

### Part II – Shares of Missouri Source Fiduciary Adjustment – Nonresident Estate, Trust, or Beneficiary

1. Beneficiaries’ Names (check box if nonresident)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable Beneficiaries</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiduciary</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTALS</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

### Part III – Shares of Missouri Source Income and Deductions – Nonresident Beneficiary

- The letters refer to the beneficiaries designated in column 1, Part II. Omit data for RESIDENT individuals.
- Enter on Schedule K-1 lines in columns 1 to 5, the amounts indicated on the nonresident beneficiary’s Schedule K-1.
- The MO lines indicate the amount of each schedule K-1 item that is from Missouri sources.
- Each beneficiary’s share of Missouri Distributable Net Income (column 4, Part II) is allocated among the MO, lines of columns 1 to 4. The MO, lines of columns 1, 2, and 3 are determined by multiplying the beneficiary’s percentage (column 2, Part III) times the income amounts on lines 1, 7S, and 7L of the Missouri column of Part IV.
- A copy of Part III (or its information) must be provided to each nonresident beneficiary to assist in preparing his Schedule NRI, Form 41.
**SCHEDULE**

**RFR**

**1981**

**I.D. on page 1**

---

**PART IV — FEDERAL DISTRIBUTABLE NET INCOME and MISSOURI SOURCE DISTRIBUTABLE NET INCOME**

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

<table>
<thead>
<tr>
<th>INCOME</th>
<th>Federal</th>
<th>Missouri Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Dividends (enter full amount before exclusion)</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2. Interest</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3. Partnership income or (loss)</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4. Other estate or trust income</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5. Net rents and royalties</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6. Not profit (loss) from trade or business</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7. Net gain (loss) from capital assets</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>7. Short term</td>
<td>7S</td>
<td></td>
</tr>
<tr>
<td>7L. Long term</td>
<td>7L</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>8. Ordinary gains and (losses)</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>9. Other income (state nature of income)</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>10. Total income (lines 1 to 9, inclusive)</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

**DEDUCTIONS**

<table>
<thead>
<tr>
<th>DEDUCTIONS</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Interest</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12. Taxes</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>13. Charitable deduction</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>14. Fiduciary fees</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>15. Attorneys, accountants, and return preparers fees</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>16. Other deductions</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>17. Total (lines 11 to 16)</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>18. Line 10 minus line 17</td>
<td>18</td>
<td></td>
</tr>
</tbody>
</table>

Lines 19 to 22 (Federal column) correspond to lines 55 to 58, schedule C, Federal form 1041

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

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

1. ADDITIONS (specify)  

2. SUBTRACTIONS (specify)  

3. Missouri Source Fiduciary Adjustment (combine lines 1 and 2)  

| Enter as total of Column 4, Part II | 23 |

**PART VI — MISSOURI SOURCE FEDERAL INCOME TAX**

1. Federal income tax from line 20, 1981 federal form 1041  

2. Other federal income tax from Schedule 1, form 41  

3. Total — add lines 1 and 2  

4. Missouri Income Percentage — Divide line 23 by line 22, Part IV — Round to whole percent  

5. Missouri Source Federal Income Tax — Multiply line 3 by line 4 — enter on line 6, Part I  

**PART VII — MISSOURI SOURCE FIDUCIARY LONG TERM CAPITAL GAIN DEDUCTION**

1. Federal fiduciary long term capital gain deduction — from line 22, form 1041  

2. Federal long term capital gain balance — from line 21, Schedule D, form 1041  

3. Portion of line 2 from Missouri sources (attach explanation)  

4. Missouri Percentage — Divide line 3 by line 2 — Round to whole percent  

5. Missouri source fiduciary long term capital gain deduction — Multiply line 1 by line 4 — enter on line 7, Part I  

---
ESTATE TAX

Form 76 ................................................................. 67
Schedule NRE .......................................................... 69
Schedule RE .......................................................... 70
MISSOURI Estate Tax Return
(for decedents dying after 1980)

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

<table>
<thead>
<tr>
<th>Decedent's first name and middle initial</th>
<th>Decedent's last name</th>
<th>Date of death</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Domicile at time of death</th>
<th>Year domicile established</th>
<th>Decedent's Social Security Number</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Name of Personal Representative</th>
<th>Address (Number and street including apartment number, or rural route, city, town or post office, State and Zip Code)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Name and location of court where will was probated or estate administered</th>
<th>Case Number</th>
</tr>
</thead>
</table>

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

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

<table>
<thead>
<tr>
<th>Name of attorney</th>
<th>State</th>
<th>Address (Number and street, city, State and ZIP code)</th>
</tr>
</thead>
</table>

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

1. MISSOURI ESTATE TAX
   If this is an original return filed within 9 months after death —
   • Check proper box,
   • Enter amount on line 1, omit lines 2 thru 7,
   • Attach check for that amount.
   ☐ MISSOURI RESIDENT DECEASED WITH ALL MISSOURI PROPERTY
       Enter credit for State Death Taxes from line 13, Federal Estate Tax Return form 706
   RE ☐ Missouri Resident Decedent with Non-Missouri property
       Attach Schedule RE and enter amount from line 9, Schedule RE
   NRE ☐ Nonresident Decedent with Missouri Property
       Attach Schedule NRE and enter amount from line 8, Schedule NRE

2. Missouri Estate Tax Previously Paid

<table>
<thead>
<tr>
<th>DATE OF PAYMENT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2</td>
</tr>
</tbody>
</table>

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

4. Interest on Payment after Due Date ................................................................. 4

5. Delinquent Return — Additions to Tax
   ☐ Check here if you received a Federal extension of time to file form 706.
   Attach copy of Federal extension form 4768 ................................................. 5

6. Delinquent Payment — Additions to Tax
   ☐ Check here if you received a Federal extension of time to pay the Federal estate tax.
   Attach copy of Federal extension form 4768 ................................................. 6

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

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

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

Signature of personal representative

Signature of preparer other than personal representative

Address (and ZIP Code)

Date
INSTRUCTIONS FOR MISSOURI FORM 76

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

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

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

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

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

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

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

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

9. Amended Return and Federal Changes. Section 145.601 requires an amended return if there is a federal amended return or change. Amended returns including claims for refund must be filed within 2 years of the due date of the federal return. Special periods of limitations for deficiencies (Section 145.711) and refunds (Section 145.801) may be applicable.

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

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

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

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

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

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

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

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

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

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

4. Resident, Nonresident, Domicile. A "nonresident" decedent is one who is not a "resident." A "resident" is one "domiciled" in Missouri at death (Section 145.101.2 and 3). Two definitions may be helpful: Missouri Probate Code — Section 770.010(10) states that: "Domicile means the place in which a person has voluntarily fixed his abode, not for a more special or temporary purpose, but with a present intention of remaining there permanently or for an indefinite time.

Federal Estate Tax Regulations (26 CFR) Section 20.30-1(b)(1) states that: "A person acquires a domicile in a place by living there, for a brief period of time, with definite present intention of remaining thereafter. Residence without the requisite intention to remain indefinitely will not suffice to constitute domicile, nor will intention to change domicile effect such a change unless accompanied by actual removal."

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

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

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

Another state may join Missouri in claiming a decedent as a domiciliary. Section 145.291 permits the Director of Revenue to join the other state and the executor in a compromise of the domicile issue.

5. Situs of Property — Domicile and Actual Situs. Property is subject to Missouri taxation based upon: (A) Domicile of decedent if the property is intangible; (B) Actual Situs of property if the property is real estate or tangible personal property.

A resident decedent's Schedule RE (item 4) will contain an item of real estate or tangible property only if it has a Missouri situs. A nonresident decedent's Schedule NRE (item 4) similarly will contain an item only if it has a Missouri situs.

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

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

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

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

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

If decedent was given a power of appointment, the Missouri tax status of the Schedule G property is similarly dependent upon the death nature of the property subject to the power.
**MISSOURI Nonresident Decedent - Missouri Property**

(attach to form 76)

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

**ATTACH COPIES OF SCHEDULES A THRU K OF FEDERAL FORM 706**

**NONRESIDENCE**

A. Residence — Domicile is defined in the instructions on the back of form 76.

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

   If Missouri, do NOT use this schedule.

B. Have you filed or do you intend to file an inheritance or estate tax return with that state?

   If no, please attach explanation.

   YES  NO

C. Did you make a diligent search for and 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?

   (If Yes to any part, attach explanation)

   YES  NO

D. Did the decedent within 10 years prior to death:  

   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 407?

**GROSS ESTATE**

1. Enter Gross Estate from line 1, attached Federal form 706. ................................................

2. Enter total of any debts listed on federal gross estate Schedules A thru K 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). ................................................

**MISSOURI PROPERTY**

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

   - Check □ if alternate value elected at item 10, page 2, attached Federal form 706.
   - If elected, enter alternate (not date of death) value below:  
   - Do not reduce listed values for any debts.

   **form 706**  
   **Alternate value**  
   **Value at date of death**

   **Schedule**  
   **Item**  
   **Summary Description (including situs of Missouri property)**

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Item</th>
<th>Summary Description (Including situs of Missouri property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
<tbody>
<tr>
<td>G</td>
<td>3</td>
<td>Building – St. Louis, MO</td>
<td></td>
<td>$72,000</td>
</tr>
<tr>
<td>G</td>
<td>3</td>
<td>(Or if Federal alternate valuation elected) Building – St. Louis, MO</td>
<td></td>
<td>$75,000</td>
</tr>
</tbody>
</table>

5. TOTAL MISSOURI PROPERTY IN FEDERAL GROSS ESTATE (line 4a or 4b) ................................................

6. MISSOURI PROPERTY PERCENTAGE (line 5 divided by line 3) (round to 3 decimal places – 98.765 or 9.877). %

7. Federal Credit for State Death Taxes from line 13, attached Federal form 706 ................................................

8. MISSOURI ESTATE TAX (multiply line 7 by percentage on line 6). Enter this amount at line 1, form 76. ................................................

<table>
<thead>
<tr>
<th>Two examples of item a Schedule NRE listed data are</th>
<th>form 706</th>
<th>form 706</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule Item</td>
<td>Summary Description (Including situs of Missouri property)</td>
<td>Alternate value</td>
</tr>
<tr>
<td>G 3</td>
<td>Building – St. Louis, MO</td>
<td></td>
</tr>
<tr>
<td>G 3</td>
<td>(Or if Federal alternate valuation elected) Building – St. Louis, MO</td>
<td></td>
</tr>
</tbody>
</table>
**MISSOURI Resident Decedent - Non-MISSOURI Property**

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 THRU K OF FEDERAL FORM 706**

**GROSS ESTATE**

1. Enter Gross Estate from line 1, attached Federal form 706.

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

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

**NON-MISSOURI PROPERTY**

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

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Item</th>
<th>Form 706</th>
<th>Summary Description (including situs of Non-MISSOURI property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
<tbody>
<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>
</tbody>
</table>

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).

**MISSOURI PROPERTY**

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 — 99.765 or 9.877) %

**MISSOURI ESTATE TAX**


9. **MISSOURI ESTATE TAX** (multiply line 8 by percentage on line 7). Enter this amount at line 1, form 76.

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Item</th>
<th>Form 706</th>
<th>Summary Description (including situs of Non-MISSOURI property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
<tbody>
<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>
</tbody>
</table>

* Two examples of Item 4, Schedule RE listed data are:

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Item</th>
<th>Form 706</th>
<th>Summary Description (including situs of Non-MISSOURI property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>1</td>
<td></td>
<td>House — Washington, D.C.</td>
<td>$36,000</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>1</td>
<td></td>
<td>(Or if Federal alternate valuation elected)</td>
<td></td>
<td>$30,000</td>
</tr>
</tbody>
</table>
BUSINESS TAX FORMS

General Business Tax Forms
Corporation Tax
Withholding Tax
Sales/Use Tax
Cigarette Tax
Motor Fuel Tax
Financial Institution Tax
Bingo Tax
GENERAL BUSINESS TAX FORMS

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

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

Mail All Pages of Completed Application to:
Missouri Department of Revenue
Business Tax Bureau
P.O. Box 840
Jefferson City, Missouri 65105

3. CURRENT OR PRIOR BUSINESS TAX NUMBERS

Sales Tax Withholding Tax
Gasoline Tax Special Fuels Tax

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

A[ ] Withholding Tax
B[ ] Use Tax
C[ ] Itinerant Vendor — $25 Fee — $500 Cash Deposit
D[ ] Temporary Retail Sales — Bond Required
E[ ] Retail Sales — Bond Required
F[ ] Itinerant Vendor — Fireworks — $25 Fee — $500 Deposit

J[ ] Cigarette Tax ($130 Fee)
K[ ] Motor Fuels Distributor (Bond Required)
L[ ] Motor Fuels Transporter (Bond Required)
M[ ] Special Fuels Dealer ($5 Fee & Bond Required)
N[ ] Special Fuels User — Bulk Storage ($5 Fee & Bond Required)
O[ ] Special Fuels User — Interstate ($5 Fee & Bond Required)
P[ ] Terminal Operator (Bond Required)

5. REASON FOR APPLYING

1[ ] New Business
2[ ] Purchase of Existing Business
3[ ] Reinstate Old Business
4[ ] Other (Explain):

BUSINESS LOCATION AND TYPE

6. Business Trade Name

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

City State Zip Code County Code

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

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

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

1[ ] Retailer 2[ ] Wholesaler 3[ ] Manufacturing 4[ ] Construction 5[ ] Agriculture 6[ ] Finance/Insurance/Real Estate
7[ ] Transportation/Communication/Electric Gas/Sanitary Services 8[ ] Service 9[ ] Government 10[ ] Other:

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

SIC

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

Missouri State Liquor License? □ Yes □ No
Missouri Motor Vehicle Leasing Company Permit? □ Yes □ No

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

123456789012

13. LEGAL NAME OF OWNER

14. STREET ADDRESS

CITY STATE ZIP CODE COUNTY Code

16. OWNER'S SOCIAL SECURITY NUMBER

17. BIRTHDATE

DOR-1935 (8-90) PAGE 1
GENERAL INSTRUCTIONS

Line 1. Do not enter anything in this space.

Line 2. Enter Missouri Tax Identification Number, if you have one, in the top spaces; do not enter anything in the lower (shaded) spaces.

Line 3. If you currently have or had, in the past, a number assigned to your business for any tax or taxes, please enter the number or numbers in the appropriate area or areas.

Line 4. Put an 'X' in the box or boxes next to the license(s) or tax(es) for which your business is registering.

Line 5. Put an 'X' in the box beside the reason your business is applying for this license. If you marked box 4, "Other", enter an explanation in the space provided.

Line 6. Enter your business trade name or doing business name. If the name exceeds 50 spaces in length, please abbreviate.

Line 7. Enter your business's Federal Employers Identification Number, if applicable. If you have applied for an FEIN but not yet received it, please notify the Department of Revenue of the number when you receive it. (Call 1-800-392-8461.)

Line 8. Enter number and street of your business location; enter phone number of business location; enter city, two letter Post Office official abbreviation of state name, zip code, and county of business location. Do not write in the spaces labeled "Code". Utilities are all sales of metered water services; electricity, electrical current; natural, artificial or propane gas; wood, coal or home heating oil. Domestic use means that the utility is used for nonbusiness, noncommercial or nonindustrial purposes. Individual purchases should be classified as domestic use or nondomestic use based on principal use by the purchaser. (If you cannot give a number and street, describe your business location. For example: One mile up gravel road off Highway 60, 3 miles east of Monett.)

Line 9. Put an 'X' in the box which is in front of the term which best describes your primary business activity. If you marked box 10, "Other", enter an explanation in the space provided.

Line 10. Give a brief description of your primary activity. For example, if you checked box 8 "Service", on question 9, enter the type of service you perform. Do not put anything in the box labeled "SIC".

Line 11. If your business has or will be required to have any of the special licenses listed, please so indicate; if not, please so indicate.

Line 12. If yours is a seasonal business, please enter the months that you will be in business, e.g., "June through September". Do not put anything in the shaded area.

Line 13. Enter name of sole proprietor if business is owned by one person; enter legal name of partnership if business is a partnership; enter corporation legal name if business is a corporation; enter official name of agency or department if business is a government agency. If name exceeds 50 spaces, please abbreviate.

Line 14. Enter address associated with "Legal Name of Owner".

Line 15. Enter phone number associated with "Legal Name of Owner".

Line 16. Enter Social Security Account Number if owner is a sole proprietor; enter Federal Employer Identification Number (FEIN) otherwise.

Line 17. Enter birthdate if legal owner is a sole proprietor; otherwise, disregard.
MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

<table>
<thead>
<tr>
<th>18. TYPE OF OWNERSHIP</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Sole Owner</td>
</tr>
<tr>
<td>[ ] Partnership</td>
</tr>
<tr>
<td>[ ] Government</td>
</tr>
<tr>
<td>[ ] Other:</td>
</tr>
<tr>
<td>Missouri Corporation</td>
</tr>
<tr>
<td>Missouri Certificate of Authority Number</td>
</tr>
<tr>
<td>Date Incorporated</td>
</tr>
<tr>
<td>State of Incorporation</td>
</tr>
<tr>
<td>Out-of-State Corporation:</td>
</tr>
<tr>
<td>Missouri Fictitious Name Number</td>
</tr>
<tr>
<td>Date Registered in Mo.</td>
</tr>
<tr>
<td>Date Registered With Secretary of State</td>
</tr>
</tbody>
</table>

| 19. Fictitious Name Businesses: |

<table>
<thead>
<tr>
<th>20. ADDRESS WHERE REPORTING FORMS ARE TO BE MAILED</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Business Address</td>
</tr>
<tr>
<td>Street Address</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>21. ADDRESS WHERE BOOKS AND RECORDS ARE KEPT (Do Not Use P.O. Box or Rural Route)</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Business Address</td>
</tr>
<tr>
<td>Street Address</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>22. NAME OF PREVIOUS OWNER OF BUSINESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PREVIOUS TRADE NAME OF BUSINESS</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>23. NAME OF PREVIOUS OWNER ID NUMBERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Missouri Tax ID Number</td>
</tr>
<tr>
<td>Federal Employer's ID Number</td>
</tr>
<tr>
<td>Social Security Account Number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>24. IDENTIFICATION OF FULL PARTNERS OR CORPORATION OFFICERS AND REGISTERED AGENT (Attach list, if necessary)</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAME (LAST, FIRST, MIDDLE INITIAL)</td>
</tr>
<tr>
<td>STREET ADDRESS</td>
</tr>
<tr>
<td>NAME</td>
</tr>
<tr>
<td>STREET ADDRESS</td>
</tr>
<tr>
<td>NAME</td>
</tr>
<tr>
<td>STREET ADDRESS</td>
</tr>
<tr>
<td>NAME</td>
</tr>
<tr>
<td>STREET ADDRESS</td>
</tr>
<tr>
<td>NAME</td>
</tr>
</tbody>
</table>
GENERAL INFORMATION INSTRUCTIONS

Line 18. Enter ‘X’ in box next to the type of ownership of your business; if business is a corporation, please enter the additional information requested. Please do not mark the box for “Partnership” unless your organization has fulfilled the legal requirements and filed formal partnership papers.

Line 19. Please enter this information if the business is registered with the Missouri Secretary of State under the Missouri Fictitious Name Statute.

Line 20. Enter address to which you wish reports and returns sent. If that address corresponds to the business address or to the legal owner’s address, check the appropriate box. Do not write in an address unless you check the “Other” box. If you are registering for more than one tax and have more than one mailing address, please attach a list of mailing addresses, identified by tax.

Line 21. Enter address where the business keeps its books and records; “Mailing Address” is the address you entered to answer question 20. Do not write in an address unless you check the box labeled “Other”. If you are registering for more than one tax and have more than one record storage address, please attach a list of record storage addresses, identified by tax.

Line 22. Please enter, if known, information about the previous owner of the business. If the business has not had a previous owner, disregard this section.

Line 23. If you are a corporation, you must enter the name and address of at least one of the major officers of the corporation. If you are a partnership, you must enter the names and addresses of full partners. If there is not sufficient room to list all officers or partners, please attach a list to the application. The “Registered Agent” field is meant for foreign (non-Missouri based) corporations, but if the business has a registered agent or an attorney-in-fact, enter name and address whether business is Missouri based or not.
REGISTRATION CHANGE REQUEST

PLEASE USE THIS FORM TO MAKE CHANGES IN YOUR REGISTRATION RECORDS.
* Please Type or Print  * Do Not Write in Shaded Areas

Enter your Missouri Tax ID Number: Enter your primary business trade name as currently on file:

Business address currently on file

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

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

2. Change primary business location/phone to: (Use street address — Do Not Use P.O. Box or Rural Route)
   New Business Location (Street Address — Do Not Use P.O. Box) Business Phone (Area Code & No.)
   City State Zip Code County
   Within what city’s limits, if any is above address?

3. Change type of ownership to:
   5. Missouri Corporation  Missouri Charter Number
   6. Out of State Corporation  Missouri Certificate Of Authority No.
   Fictitious Name Businesses:
   Date Incorporated
   Date Registered in Mo.
   State of Incorporation
   Date Registered with Secretary of State

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

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

5. Change owner address/phone to:
   Street Address Phone (Area Code and Number)
   City State Zip Code County

6. Change of partners or officers in a corporation: (Attach supplemental list of deletions & additions, if necessary)
   Delete:
   Name (Last, First, Middle Initial) Title Social Security Number Birthdate
   Street Address

   Add:
   Name (Last, First, Middle Initial) Title Social Security Number Birthdate
   Street Address

DOR-126 [7-99]
7. Change address where reporting forms are to be mailed: (Check all that are applicable)

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

New address where reporting forms are to be mailed:

<table>
<thead>
<tr>
<th>Street Address</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
<th>County</th>
</tr>
</thead>
</table>

8. Change address where books and records are kept: (Check all that are applicable)

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

New address where books and records are kept:

<table>
<thead>
<tr>
<th>Street Address – Do Not Use P.O. Box or Rural Route</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
<th>County</th>
</tr>
</thead>
</table>

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

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

<table>
<thead>
<tr>
<th>Business Trade Name</th>
<th>Opening date: MM DD YYYY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Complete the following for Sales/Use Tax locations:
Do you sell utilities for domestic use at this location?
☐ Yes ☐ No
Taxable sales begin: MM DD YYYY

Will any of the following special licenses be required?
☐ Missouri State Liquor License? ☐ Yes ☐ No
☐ Missouri Motor Vehicle Leasing Company Permit? ☐ Yes ☐ No
☐ Missouri Controlled Substance License? ☐ Yes ☐ No

Complete the following for Special Fuels Dealer and User locations:

Storage capacity (gallons):

<table>
<thead>
<tr>
<th>Diesel</th>
<th>LP Gas</th>
<th>Other</th>
</tr>
</thead>
</table>

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

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

<table>
<thead>
<tr>
<th>Business Trade Name</th>
<th>City</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

New Owner's Name

<table>
<thead>
<tr>
<th>Street Address – Do Not Use P.O. Box or Rural Route</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

New Business Name, if changed

<table>
<thead>
<tr>
<th>Street Address – Do Not Use P.O. Box or Rural Route</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CORPORATION INCOME TAX

General Instructions for Preparing Corporation Income Tax Returns ........................................ 83
Form 20 ................................................................................................................................. 85
Instructions for Schedule MS Part 3 ..................................................................................... 87
Schedule MS ........................................................................................................................ 89
Form 20ES ............................................................................................................................ 91
Form 20S ............................................................................................................................... 95
Corporation Franchise Tax Report ......................................................................................... 97
Application for Tax Refund/Credit ........................................................................................ 99
MISSOURI 1981
GENERAL INSTRUCTIONS AND FORMS FOR PREPARING CORPORATION INCOME TAX RETURNS

A complete copy of your Federal income tax return including Schedules must be attached to the Missouri Corporation Income Tax Return. However, detailed depreciation schedules, the following Forms and any Schedules containing thereto may be omitted: Form 4839, 4832, and the 5500 series.

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

CORPORATIONS REQUIRED TO MAKE RETURNS: Every corporation, as defined in Chapter 143, R.S. Mo., is required to file a return of income in Missouri for each year in which it is required to file a Federal income tax return and has gross income within Missouri of $100,000 or more.

The following corporations are exempt from Missouri income tax:

1. A corporation which by reason of its purposes and activities is exempt from Federal income tax. The preceding sentence shall not apply to unrelated business taxable income and other income on which Chapter 1 of the Internal Revenue Code imposes the Federal income tax or any other tax measured by income;
2. An express company which pays an annual tax on its gross receipts in this state;
3. An insurance company which pays an annual tax on its gross premium receipts in this state; and
4. Any other corporation that is exempt from Missouri income taxation under the laws of Missouri or the laws of the United States.

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

1. With respect to the taxable years of the corporation for which such election is in effect, such corporation shall not be subject to the taxes imposed by section 143.071. An income tax return is required to be filed on Form 20S.
2. With respect to the taxable years of the corporation for which such election is in effect, the provisions of Sections 1373, 1374 and 1375 of the Internal Revenue Code of 1954 shall apply to such shareholders. Each shareholder must report his income on his Missouri income tax return as being ordinary income (loss) and long term capital gain (loss) from Missouri business sources.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: Corporation Income Tax returns shall be filed on or before the fifteenth day of the fourth month following the close of the taxpayer's taxable year. A person required to make and file a return shall return the same day without assessment, notice or demand. Any tax due thereon shall be paid to the Director of Revenue. Installment payments may not be made. Returns must be mailed to the Department of Revenue, P.O. Box 700, Jefferson City, Missouri 65105.

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

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

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

An extension of time to file an income tax return does not automatically extend the time for payment of the tax. The taxpayer should therefore pay, on or before the original due date, the amount properly estimated as its tax for the taxable year. This amount must be submitted on Missouri Form 60. If a taxpayer files a Missouri Form 60 it should attach thereto a copy of all Federal extensions. A copy of such extensions must be attached to the Missouri Form 20 when filed.

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

REQUEST FOR REFUND: The filing of a return or an amended return properly signed is recognized as a request for refund. A taxpayer reporting a loss in 1981 shall report any amended returns for those years, requesting a refund to the extent such carryback is applicable to those years.

CONSOLIDATED FEDERAL RETURN - SEPARATE MISSOURI RETURN: A corporation which participates in the filing of a consolidated Federal income tax return shall (if no Missouri consolidated return is filed) determine its separate Federal taxable income as if it had filed a separate Federal income tax return for the year. Such a corporation shall attach to its Missouri Form 20 a copy of a Federal Form 1120, together with all pertinent schedules, wherein its separate Federal taxable income is computed. One complete copy of the actual consolidated Federal income tax return for the year, together with all pertinent schedules, shall be submitted by the parent corporation and all subsidiary members filing a separate Missouri return shall attach a statement thereto wherein the consolidated return of the group is incorporated by reference.

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

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

A corporation may amend its declaration on Form 20ES.

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

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

ADDITION TO TAX FOR FAILURE TO PAY: Unless an extension of time to pay has been granted, an addition to tax of 5% is charged with respect to that part of the total tax for the year which is not paid by the original due date of the return.

The addition to tax will be waived if (a) the amount of tax paid on or before the original due date of the return is at least 90% of the amount of tax shown on Form 20 and (b) the balance of the tax due as shown on Form 20 is paid on or before the due date of the return, including extensions of time.

ADDITION TO TAX FOR NOT PAYING ENOUGH ESTIMATED TAX DURING THE YEAR: If the total of your credits and prepayments on Line 11c is less than 80% of the tax due on Line 13a, you may owe an addition to tax unless you meet one of the exceptions explained on Form 30. Attach this form to your return to show how you figured the addition to tax or which exception you believe applies.

If you owe an addition to tax, show the amount on Line 15a of Form 20. If you owe a tax on Line 14 include the addition to tax amount in your total due on Line 16.
MISSOURI Corporation Income Tax Return 1981

File this Return on or before the 15th day of the 4th month following the close of the taxable year.

Name

Federal Employer I.D. No.

Number and street

Place label within block

City or town, State, and ZIP code

Missouri Sales Tax No.

New name, address, or Federal I.D. No. See Question 1, page 2

ALL APPROPRIATE ITEMS MUST BE ENTERED AND REQUIRED ATTACHMENTS COMPLETE. IF AN ATTACHMENT IS USED IN PLACE OF A SCHEDULE HAVING A SUMMARY LINE THE TOTAL MUST BE ENTERED.

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

Enter Gross receipts or gross sales (from line 1, Federal Form 1120) $  

Enter Total Assets (from line 14, Schedule L, Federal Form 1120) $  

NOTE — ATTACH COPY OF FEDERAL FORM 1120 AND ALL SCHEDULES

1 FEDERAL TAXABLE INCOME (from line 30, Federal Form 1120 but not less than 0) 1  

2 ADDITIONS— 2  

2a Missouri corporation income tax deducted in determining Federal taxable income 2a  

2b Corporation income tax of other states, their subdivisions and District of Columbia deducted in determining Federal taxable income — (attach schedule) 2b  

2c Missouri modifications— Additions (from line 6, Schedule L) 2c  

2d Total Additions — add lines 2a, 2b, and 2c 2d  

3 SUBTRACTIONS— 3  

3a Missouri Modifications — Subtractions (from line 8, Schedule 2) 3a  

3b Net Corporate Dividends (from line 3, Schedule 2) 3b  

3c Total Subtractions — add lines 3a and 3b 3c  

4 BALANCE — line 1 plus line 2d less line 3c 4  

5 FEDERAL INCOME TAX — CURRENT YEAR (from line 5, Schedule 4) 5  

6 MISSOURI TAXABLE INCOME — ALL SOURCES — line 4 less line 5 6  

7 MISSOURI TAXABLE INCOME — Missouri sources (if all Missouri income, repeat line 5) (if not all Missouri income, enter number of apportionment method used from Schedule MS, the %, and the amount from line 6, Schedule MS) 7  

8 FEDERAL INCOME TAX — PRIOR YEARS (from line 4, Schedule 5) 8  

9 MISSOURI TAXABLE INCOME — line 7 less line 8 9  

10 MISSOURI TAX — % of line 9 10  

11 ESTIMATED AND OTHER PAYMENTS AND CREDITS— 11  

11a New or expanded business facility credit (See Instructions) 11a  

11b Neighborhood Assistance Credit (not to exceed amount on line 10. A credit memo will be issued for unused balance) 11b  

11c 1981 estimated tax payments (include overpayment from 1980 allowed as a credit) 11c  

11d Payments on Form 60 11d  

11e Total Estimated Payments and Credits 11e  

12 OVERPAYMENT — line 11e less line 10. No refund of less than $1.00 will be made 12  

13 Overpayment to be credited to 1982 Estimated Tax $ 13  

14 TAX DUE — line 10 less line 11e 14  

15 INTEREST AND ADDITIONS TO TAX 15  

15a Underpayment of Estimated Tax (from Form 30) 15a  

15b Interest— 1% per month 15b  

15c Additions to Tax (for late filing or payment) 15c  

15d Total — add lines 15a, 15b, and 15c 15d  

16 TOTAL DUE — add lines 14 and 15d 16

MAKE CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE"—MAIL TO P.O. Box 700 Jefferson City, Mo. 65165

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

Sign here: Signature of officer

Date

Preparer's signature (other than taxpayer)

Title

Address (and ZIP Code)

Preparer's Emp. Ident. or Soc. Sec. No.
**COMPLETE THE FOLLOWING**

1. Is this the first Missouri income tax return filed under this name, address, and Federal employer I.D. number? Yes □ or No □

2. Enter address and phone number of office where Missouri income tax records are maintained.

3. During this year was your Federal taxable income changed for a prior year as a result of an IRS examination or an amended Federal return being filed? Yes □ or No □. If yes, see Section 143.601 RS Mo for requirements to file an amended return to Missouri.

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

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

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

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

### SCHEDULE 3—Net Corporate Dividends

<table>
<thead>
<tr>
<th>Item</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Dividends (from lines 3b thru 4a, 6a, and 7a, Schedule C, Federal Form 1120)</td>
</tr>
<tr>
<td>2</td>
<td>Less: Special dividends received deduction (from lines 5c and 6e, Schedule C, Federal Form 1120)</td>
</tr>
<tr>
<td>3</td>
<td>Net corporate dividends—line 1 less line 2 and enter on line 8, page 1</td>
</tr>
</tbody>
</table>

### SCHEDULE 4—Federal Income Tax—Current Year

<table>
<thead>
<tr>
<th>Item</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Federal tax (from line 6, Schedule J, Federal Form 1120)</td>
</tr>
<tr>
<td>2</td>
<td>Foreign tax credit (from line 4a, Schedule J, Federal Form 1120)</td>
</tr>
<tr>
<td>3</td>
<td>Recomputed investment credit (from line 8, Schedule J, Federal Form 1120)</td>
</tr>
<tr>
<td>4</td>
<td>Minimum tax on tax preference items (from line 9, Schedule J, Federal Form 1120)</td>
</tr>
<tr>
<td>5</td>
<td>Federal income tax—add lines 1 to 4 and enter on line 5, page 1</td>
</tr>
</tbody>
</table>

### SCHEDULE 5—Federal Income Tax—Prior Years

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Additional tax for paid in 1981</td>
</tr>
<tr>
<td>2</td>
<td>Additional tax for paid in 1981</td>
</tr>
<tr>
<td>3</td>
<td>Additional tax for paid in 1981</td>
</tr>
<tr>
<td>4</td>
<td>Total—Add Column C, lines 1, 2 and 3 and enter on line 8, page 1</td>
</tr>
</tbody>
</table>

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

Presentation of Percentages: Round percentages on this form, Schedule 5, and MS to three digits to the right of the decimal point such as 12.345% or 1.234%.
INSTRUCTIONS FOR SCHEDULE MS PART 3

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

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

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

3. TAXABLE IN ANOTHER STATE: A taxpayer is “taxable in another state” if it meets either one of two tests: (a) if by reason of business activity in another state the taxpayer is subject to one of the types of taxes specified, namely: a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has 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 (c) does not actually engage in business activities in that state, or (d) does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation’s activities with such state, the taxpayer is not “taxable” in another state. The second test applies if the taxpayer’s business activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 86-272, 15 U.S.C.A. §§381-385.

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

Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks or leased electronic equipment which is located within and without this state, shall be based upon the ratio which the time the property was physically present or was used in this state bears to the total time or use of the property everywhere during the income year. An automobile assigned to a traveling employee shall be included in the 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 shall be valued at its original cost. As a general rule “original cost” is deemed to be the basis of the property for federal income tax purposes (prior to any federal adjustments) at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereof to 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 paid by the taxpayer, less total annual rental rates received by the taxpayer from subrentals. As a general rule the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Revenue may require averaging by monthly values if such method of averaging is reasonably required to properly reflect the average value of the taxpayer’s property for the income year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PART 1**
- Missouri Statutes provide seven methods of determining Missouri Taxable Income from Missouri sources. Check only ONE of the seven boxes.

☐ Method One - MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT - Multistate Tax Compact - Section 32.100.
  Complete Part 3 and lines A to G.

☐ Method Two - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451.2(2).
  Complete Part 2 and lines A, F, and G (omitting lines B to E).

☐ Special Methods Number 3 to 7 - Attach Detailed Explanation - Complete lines A to G.
  Three - Passenger Transportation - Section 143.451-3
  Four - Railroad - Section 143.451-4
  Five - Interstate Bridge - Section 143.451-5
  Six - Telephone and Telegraph - Section 143.451-6
  Seven - Other Approved Method - Section 143.481-2

Attach Letter of Approval and Detailed Explanation.

<table>
<thead>
<tr>
<th>A. Missouri Taxable Income - All Sources (from line 6, page 1 Form 20)</th>
<th>B1</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Federal Income Tax - Current Year (from line 5, page 1 Form 20)</td>
<td>B2</td>
</tr>
<tr>
<td>C. Total Special Deductions - add lines B1 and B2</td>
<td>C</td>
</tr>
<tr>
<td>D. Partial Missouri Taxable Income - All Sources - add lines A and C</td>
<td>B</td>
</tr>
<tr>
<td>E. Partial Missouri Taxable Income - Missouri Sources (line 14, Part 3 or Explanation Attached)</td>
<td>E</td>
</tr>
<tr>
<td>F. Missouri Income Percentage - divide line E by line D (or from line 7, Part 2)</td>
<td>F</td>
</tr>
<tr>
<td>G. MISSOURI TAXABLE INCOME - MISSOURI SOURCES - line A times line F and enter on line 7, page 1, Form 20</td>
<td>G</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Total</th>
<th>Missouri</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
</tr>
</tbody>
</table>

7 Missouri Business Transaction Factor - divide line 6 by line 4 and enter on line F, PART 1
### SCHEDULE MS

#### PART 3 MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT

<table>
<thead>
<tr>
<th>Nonbusiness Income:</th>
<th>Directly Allocable</th>
<th>Direct Allocation of Nonbusiness Income to Missouri</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1) All States</td>
<td>(2) Missouri</td>
</tr>
<tr>
<td>(3) All States</td>
<td>(4) Missouri</td>
<td>(5) All States</td>
</tr>
<tr>
<td>(6) Missouri</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1a Interest Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Royalties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Rents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Net Capital Gains</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Total each column</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nonbusiness Income</th>
<th>All Sources - Column 1 less columns 3 and 5, and enter on line 10</th>
<th>Nonbusiness Income - Missouri Sources - Column 2 less columns 4 and 6, and enter on line 13</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

### Apportionment of Business Income to Missouri

5. Average yearly value of real and tangible personal property used in the business, whether owned or rented.
   Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress)
   - Land
   - Depreciable assets
   - Inventory and supplies
   - Other (attach schedule)
   - Net annual rental of property, times eight (8):

   **TOTAL PROPERTY VALUES**

6. Wages, salaries, commissions and other compensation of employees related to business income.
   **TOTAL WAGES AND SALARIES**

7. 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**

8. APPORTIONMENT FACTOR - add percentages on lines 5, 6 and 7, and divide by factors present (see instruction 1).

9. Partial Missouri Taxable Income - All Sources (from line 8, page 1)

10. Nonbusiness income - All Sources (from line 3)

11. Apportionable income - line 9 less line 10

12. Apportioned Missouri income - line 11 times percentage on line 8.

13. Nonbusiness income - Missouri Sources (from line 4)

14. Partial Missouri Taxable Income - Missouri Sources - add lines 12 and 13 and enter on line E page 1

### GENERAL QUESTIONNAIRE

1. Describe briefly the nature and location(s) of your Missouri business activities

2. Are the amounts shown in column (a) the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? If not, please explain
INSTRUCTIONS

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

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

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

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

5. Changes in taxable income.—Even though the situation on April 15, 1982 is such that the corporation is not required to file a declaration at that time, its expected income may change so that it will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 15, and before June 15; September 15, if the change occurs after June 15, and before September 15; December 15, if the change occurs after September 15.

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

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

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

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

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

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

HOW TO USE THE DECLARATION VOUCHER

1. Fill out the worksheet to figure the estimated tax for 1982.
2. Enter name, address, and Federal ID number on the form.
3. Enter the amount shown on line 2 of the worksheet in Block A of the voucher.
4. Enter the amount shown on line 3 of the worksheet on line 1 of the voucher.
5. Enter on line 2 of the voucher the amount of overpayment in block B you wish applied to this installment.
6. Enter on line 3 of the voucher the amount of the installment payment, sign the voucher and mail with remittance when due to the address shown.
7. If the declaration must be amended; then:
   A. Complete the amended computation schedule.
   B. Enter the revised amounts on the remaining vouchers.
   C. Proceed as in instruction 6 above.
Missouri Estimated Tax Worksheet (Keep for your records—Do Not File)

1. Missouri Estimated Taxable Income

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

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 15, 1982</td>
<td>enter 1/4 of Line 2</td>
</tr>
<tr>
<td>June 15, 1982</td>
<td>enter 1/3 of Line 2</td>
</tr>
<tr>
<td>Sept. 15, 1982</td>
<td>enter 1/2 of Line 2</td>
</tr>
<tr>
<td>Dec. 15, 1982</td>
<td>enter amount on Line 2</td>
</tr>
</tbody>
</table>

3. Computation of installments—

<table>
<thead>
<tr>
<th>Amount due by:</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 15, 1982</td>
</tr>
<tr>
<td>June 15, 1982</td>
</tr>
<tr>
<td>Sept. 15, 1982</td>
</tr>
<tr>
<td>Dec. 15, 1982</td>
</tr>
</tbody>
</table>

4. Enter amount of last year's overpayment elected for credit to 1982 Estimated Tax. However, if you desire to spread credit, divide it by the number of installments and enter the result here.

NOTE: Such elected amount is automatically credited to your Account.

5. Amount to be paid (Line 3 Less Line 4). Enter here and in item 3 on Original Declaration Installment. If zero, enter zero in item 3 of Declaration Installment.

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

<table>
<thead>
<tr>
<th>Amended Computation Schedule</th>
<th>Record of Estimated Tax Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Use if estimated tax is substantially changed after first declaration-voucher filed)</td>
<td>(a)</td>
</tr>
<tr>
<td>1. Amended estimated tax (enter here and in Block A on declaration-voucher)</td>
<td>Voucher Number</td>
</tr>
<tr>
<td>2. Less: (a) Amount of last year's overpayment elected for credit to 1982 estimated tax and applied to date</td>
<td>1</td>
</tr>
<tr>
<td>(b) Payments made on 1982 declaration</td>
<td>2</td>
</tr>
<tr>
<td>(c) Total of lines 2(a) and 2(b)</td>
<td>3</td>
</tr>
<tr>
<td>3. Unpaid balance (line 1 less line 2(c))</td>
<td>4</td>
</tr>
<tr>
<td>4. Amount to be paid (line 3 divided by number of remaining installments). Enter here and on line 1 of the declaration-voucher</td>
<td>Total</td>
</tr>
</tbody>
</table>

NOTICE—You will not be billed

REMIT WHEN DUE

FORM 20ES MISSOURI ESTIMATED TAX DECLARATION FOR CORPORATIONS—1982

(Voucher 4)

A. Estimated tax for the year ending (month and year) $ $

B. Overpayment from last year credited to estimated tax for this year $ $

C. Calendar year—Due December 15, 1982

D. Fiscal year—Due ______

Federal I.D. Number

Is this the first Missouri Corporation Declaration filed under this name? Yes □ No □

Name ____________________________

Number and Street ____________________________

City or town ____________________________

State and Zip code ____________________________

Return this voucher with check or money order payable to:

MISSOURI DEPARTMENT OF REVENUE, Box 700, Jefferson City, Missouri 65105
### Missouri Estimated Tax Declaration for Corporations—1982

#### Voucher 1 (Calendar year—Due April 15, 1982)

<table>
<thead>
<tr>
<th>A. Estimated tax for the year ending (month and year)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Amount of this installment</td>
<td>$</td>
</tr>
<tr>
<td>2. Amount of unused overpayment credit, if any, applied to this installment (see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>3. Amount of this installment payment (line 1 less line 2)</td>
<td>$</td>
</tr>
</tbody>
</table>

If this is an original declaration-voucher, file even though line 3 is zero.

#### Voucher 2 (Calendar year—Due June 15, 1982)

<table>
<thead>
<tr>
<th>A. Estimated tax for the year ending (month and year)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Amount of this installment</td>
<td>$</td>
</tr>
<tr>
<td>2. Amount of unused overpayment credit, if any, applied to this installment (see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>3. Amount of this installment payment (line 1 less line 2)</td>
<td>$</td>
</tr>
</tbody>
</table>

If this is an original declaration-voucher, file even though line 3 is zero.

#### Voucher 3 (Calendar year—Due September 15, 1982)

<table>
<thead>
<tr>
<th>A. Estimated tax for the year ending (month and year)</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Amount of this installment</td>
<td>$</td>
</tr>
<tr>
<td>2. Amount of unused overpayment credit, if any, applied to this installment (see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>3. Amount of this installment payment (line 1 less line 2)</td>
<td>$</td>
</tr>
</tbody>
</table>

If this is an original declaration-voucher, file even though line 3 is zero.

---

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

Please Type or Print Plainly

THIS RETURN IS DUE ON OR BEFORE THE 15TH DAY OF THE 4TH MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR.

Name

Federal Employer I.D. No.

Number and street

Mo. Employer Withholding No.

City or town, State, and ZIP code

Missouri Sales Tax No.

During This Taxable Year, Has the Corporation Been Notified of a Change in Its Federal Net Income for Any Prior Period? YES NO

If YES, Submit Schedule of Changes

NOTE → ATTACH A COPY OF YOUR FEDERAL FORM 1120S, SUPPORTING SCHEDULES FORM 1099-DIV AND SCHEDULES K-1 TO THIS RETURN.

Are all shareholders residents of Missouri? (Check box below)

Yes ☐ If yes, do not complete the remainder of this return. Attach required statements, sign below and mail.

-or-

No ☐ If no, complete separate Schedule MS and Schedule A, Page 2. Attach required statements, sign below and mail.

A copy of Schedule A (or its information) must be provided to each nonresident shareholder to assist in preparing his Schedule K-1, Form 40.

Send completed return and required attachments to the Missouri Department of Revenue, Business Tax Bureau, Corporate Tax Section, P.O. Box 700, Jefferson City, Missouri 65105.

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

Signature of officer

Date

Preparer's signature (other than taxpayer)

Date

Title

Address (and ZIP Code)

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

Your shareholders may be entitled to a special tax credit if the corporation has established a new or expanded business facility and employed at least two additional employees in the operation of said facility. Contact the Missouri Department of Revenue for forms and instructions.
**SCHEDULE A**

<table>
<thead>
<tr>
<th>A</th>
<th>TOTAL ALL SHAREHOLDERS</th>
<th>B - AMOUNTS FOR EACH SHAREHOLDER NOT A RESIDENT OF MISSOURI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Shareholders name</td>
<td>Stock Percentage</td>
</tr>
<tr>
<td>3.</td>
<td>Total Actual Distributions in 1981</td>
<td>3. Add lines 1 and 2</td>
</tr>
<tr>
<td>4.</td>
<td>Actual Distributions from Missouri Business</td>
<td>4. Line 3 times percentage in line A above</td>
</tr>
<tr>
<td>5.</td>
<td>Undistributed Taxable Income (or Loss)</td>
<td>5. Enter amount from Federal 1120S Schedule K-1, line 1</td>
</tr>
<tr>
<td>6.</td>
<td>Undistributed Taxable Income (or Loss) from Missouri Business</td>
<td>6. Line 5 times percentage in line A above</td>
</tr>
<tr>
<td>8.</td>
<td>Undistributed Net Long Term Capital Gain</td>
<td>8. Enter amount from Federal 1120S Schedule K-1, line 2a</td>
</tr>
<tr>
<td>9.</td>
<td>Total (Long Term Capital Gain)</td>
<td>9. Add lines 7 and 8</td>
</tr>
<tr>
<td>10.</td>
<td>Long Term Capital Gain from Missouri Business</td>
<td>10. Line 9 times Percentage in line A above</td>
</tr>
</tbody>
</table>

1. If corporation had more than five shareholders who were not residents of Missouri an additional Schedule A should be completed so that there will be a column of data for each nonresident shareholder.

2. The amounts listed for each nonresident shareholder in COLUMN B must be reported on his Missouri income tax Return Form 40 as follows:

   A. The amount on line 4, column B is to be included on Schedule NRI, line 3, column B, Missouri Sources.
   
   B. The amount on line 6, column B is to be included on Schedule NRI, line 13, column B, Missouri Sources.
   
   C. The amount on line 10, column B is to be included on Schedule NRI, line 7, column B, Missouri Sources.
### 1982 MISSOURI Corporation Franchise Tax Report

**CHECK ONE AND INDICATE TAXABLE PERIOD**
- [ ] Calendar Year 1982 (Beginning January 1, 1982 ending December 31, 1982.)
- [ ] Short Period Beginning Mo. ___ Day ___ Yr. ___ Ending Mo. ___ Day ___ Yr. ___
- [ ] Fiscal Year Beginning Mo. ___ Day ___, 1982 Ending Mo. ___ Day ___, 1983

<table>
<thead>
<tr>
<th>Corporation Name</th>
<th>Missouri Corporation Number</th>
<th>Dept. of Revenue Use Only</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>J.D. Code</td>
</tr>
</tbody>
</table>

**DUE DATE OF THIS REPORT**

Fourth month, fifteenth day of the corporation's taxable period. (See Instructions)

Has there been a change in your accounting period? [ ] Yes [ ] No If yes, give prior accounting period.

**READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT**

CORPORATIONS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6a and 7 ONLY.
CORPORATIONS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6a.

1. **FAR VALUE OF ISSUED and OUTSTANDING STOCK** (For no-par stock, see instructions) **1**

2. **ASSETS**
   - 2a. Total assets per ATTACHED BALANCE SHEET **2a**
   - 2b. Less: Investments in and advances to subsidiaries (Attach schedule showing name & percentages) **2b**
   - 2c. Adjusted total assets (line 1 or 2a, whichever is greater, less line 2b) **2c**

3. **ALLOCATION PER ATTACHED MISSOURI BALANCE SHEET OR SCHEDULE**
   - (A) MISSOURI **(A)**
   - (B) EVERYWHERE **(B)**
   - 3a. Accounts receivable **3a**
   - 3b. Inventories **3b**
   - 3c. Land and fixed assets (net of accumulated depreciation) **3c**
   - 3d. Total allocated assets (add lines 3a, 3b and 3c) **3d**

4. **MISSOURI PERCENTAGE FOR APPORTIONMENT** (line 3d, column A divided by column B) **4**

5. **ASSETS APPORTIONED TO MISSOURI** (line 2c times line 4) **5**

6. **TAX BASIS**
   - 6a. Corporations having all assets within Missouri (line 2c) **6a**
   - 6b. Corporations having assets both within and without Missouri (line 5) **6b**

7. **TAX COMPUTATION**
   - 7a. Tax = 1/20th of 1% (.0005) of line 6a or 6b — (Domestic corporations: Minimum $25.00 Foreign corporations: See Instructions) **7a**
   - 7b. Amount paid with Form 60, Application for Extension of Time to File **7b**
   - 7c. OVERPAID (line 7b less line 7a) **7c**
   - 7d. BALANCE DUE (line 7a less line 7b) **7d**
   - 7e. Interest — 1% per month FROM DATE DUE TO DATE PAID **7e**
   - 7f. Penalty — 5% per month or fractional part thereof until paid, not exceeding 25% **7f**
   - 7g. TOTAL DUE (add lines 7d, 7e, and 7f) **7g**
   - 7h. SHORT PERIODS (for new corporations & change in accounting periods only) — Line 7g X * **7h**

*Insert number of months in short period.

**MAKE CHECK PAYABLE TO: MISSOURI FRANCHISE TAX** (Individual check is required for each report)

MAIL CHECK AND REPORT TO: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 371, Jefferson City, Missouri 65105.

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

<table>
<thead>
<tr>
<th>Signature of Officer</th>
<th>Date</th>
<th>Preparer's Signature (other than taxpayer)</th>
<th>Telephone No.</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Title — President, Vice-President, Secretary, Treasurer**

**Address**

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

**ATTACH BALANCE SHEET(S) TO THIS REPORT**

**TAXPAYER COPY**
ADDITIONAL INFORMATION

Nature and kind of business:
Location of place(s) of business:
Counties in Missouri where places of business are located:
Name, Address, and Telephone Number of Registered Agent in Missouri:

Total dollar amount of par value shares issued & outstanding (capital stock):
Number amount of no par value shares issued & outstanding:
Actual dollar amount per share for capital stock with no par value (the value is $5 per share or actual value whichever is higher):
Book value of Property & Assets within Missouri:
Book value of Property & Assets without Missouri:
Book value of Total Property & Assets:
Name and Address of Corporation officers:
President:
Vice President:

INSTRUCTIONS

CORPORATIONS SUBJECT TO TAX: All domestic corporations must file a report and pay any tax due. All foreign corporations engaged in business in Missouri must file a report and pay any tax due. (Foreign — not engaged in business in Missouri on the day of its taxable period, or during the twelve months prior to that day should see instructions below.) Corporations not organized for profit, express companies which pay an annual tax on gross receipts in Missouri, Industrial Development Authorities organized under Chapter 349, RSMo., and insurance companies which pay an annual tax on premium receipts are exempt from franchise tax.

NEW CORPORATIONS: All new corporations will have a report due on or before the fifteenth day of the fourth month from such corporation's date of incorporation (Certificate of Authority, if a foreign corporation) whether it be a short period or for a full twelve months, depending on what accounting period the corporation has adopted (i.e., a corporation that is chartered or receives authority on June 12, 1982 and adopts a December 31 ending accounting period, will have a 1982 report due September 15, 1982 and the franchise tax will be prorated at 7/12ths of the tax normally due).

FOREIGN CORPORATIONS: A foreign corporation which does not, in fact, engage in any business in Missouri during the taxable period does not have any legal obligation to file a franchise corporation tax return under Section 147.020. It should be noted, however, that the decision as to whether a corporation was engaged in business in Missouri is a decision which is made, in the final analysis, by the Missouri Department of Revenue and that the department operates under the assumption that a corporation which is organized for profit, and has a Certificate of Authority to transact business in Missouri during the year does, in fact, transact business in Missouri during the year. As a consequence, a foreign corporation should file a Missouri Corporation Franchise Tax Return for the year and should note on that return that it is not subject to the franchise tax due to the fact that it did not engage in any business in Missouri during the year. Such corporation is not subject to any Missouri Corporation Franchise Tax, the amount of the minimum tax.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: Calendar year, having a taxable period beginning January 1 and ending December 31, is due on or before April 15, 1982, with regard to extensions of time. Fiscal year, a taxable period beginning in 1982 and ending in 1983, is due on or before the fifteenth day of the fourth month from the beginning of the taxable period, with regard to extensions of time. Short periods are due on or before the fifteenth day of the month from the beginning of the short period.

EXTENSIONS OF TIME: For each taxable period beginning on or after January 1, 1982, if a corporation shall obtain an extension of time for filing its Missouri income tax return, such corporation will also be granted a corresponding extension of time for filing the franchise tax report for its taxable year immediately succeeding the taxable year for which the income tax extension is granted. An extension of time to file does not extend the time to pay. If a corporation shall obtain an extension of time for paying its Missouri income tax, such corporation will also be granted a corresponding extension of time for paying the franchise tax due for its taxable year immediately succeeding the taxable year for which the income tax extension is granted. Attach a copy of any extension to the Missouri Corporation Franchise Tax Report when filed. Separate extensions must be filed for corporation income tax and corporation franchise tax accounts.

NOTE: If the time for filing the franchise tax report is extended, but the time for payment of the franchise tax is not extended, the corporation should file a Missouri Form 60, attaching a copy of any approved federal extension or Missouri income tax extension and shall pay on or before the fifteenth day of the fourth month of its taxable period, an amount properly estimated as its franchise tax. To avoid penalty, the taxpayer must remit at least 90% of the amount of the tax shown on the report by the 15th of the corporation's 1982 report and remit the balance of the tax due as shown on the report by the extended due date of the report.

RATE AND BASIS OF TAX: One-twentieth of one percent (1/20%) of 1% of the value of total assets or the par value of issued and outstanding capital stock, whichever is greater. For capital stock with par value, the value is $5.00 per share or actual value, whichever is higher.
APPLICATION FOR TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Franchise, Corporation and Corporation Declaration Taxes, from the Business Tax Bureau. Attach amended returns. Tax refund/credit requested for ___________________________ (Indicate appropriate tax area.)

I hereby certify that _________________________________________________________________________

_________________________________________________________  Firm Name

Mailing Address

City

State

Zip Code

Missouri I.D. Number

overpaid the Missouri Department of Revenue, the sum of ___________________________ dollars ($) ___________________________, and further certify that such amount has been determined to be an overpayment by reason of ______________________________________________________________________

_______________________________________________________________________________________

_______________________________________________________________________________________

I swear or affirm that the information reported in this form and any attached supplements is true and correct.

_________________________________________________________  Signature of Taxpayer or Agent

Title

Date

FOR BUREAU USE ONLY

I have analyzed the records of the Business Tax Bureau on ______________ 19________ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section __________________________ as claimed. The amount of overpayment is for:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
<th>Claim Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

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: ___________________________

--- INSTRUCTIONS TO APPLICANT ---

1. Complete Application — a complete breakdown of each specific tax should be attached.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Business Tax Bureau, Corporate Tax Section
P.O. Box 371, Jefferson City, Missouri 65105.
WITHOLDING TAX

Application for Withholding Tax Number ................................................. 103
Withholding Tax Report ................................................................. 105
Amended Withholding Tax Report ...................................................... 107
Final or Annual Reconciliation Report ............................................... 109
Form MoW-4 .................................................................................... 111
Form MoW-4A ................................................................................ 113
Form MoW-4B .................................................................................. 115
Application for Withholding Tax Refund/Credit ........................................ 117
MISSOURI TAX REGISTRATION APPLICATION

*Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

WITHHOLDING TAX

2. MONTH AND YEAR ACCOUNT BEGINS WITHHOLDING:

3. ESTIMATED WITHHOLDING: (CHECK ONE)

☐ 1 MORE THAN $100 PER MONTH ☐ 2 $100 OR LESS PER MONTH ☐ 3 LESS THAN $20 PER QUARTER

☐ 1 EXEMPTION ☐ 2 EXCEPTION ☐ 3 N COMPENSATION

COMPLEX CORPORATIONS

4. IF APPLICANT IS A DIVISION OF ANOTHER CORPORATION, GIVE NAME AND ADDRESS OF HOME OFFICE:

BUSINESS NAME

ADDRESS

CITY

STATE ZIP CODE

MISSOURI TAX ID NUMBER

5. DOES HOME OFFICE FILE A CONSOLIDATED WITHHOLDING TAX REPORT FOR ALL DIVISIONS? ☐ YES ☐ NO

6. IF ANSWER TO 5 IS "NO", GIVE NAME AND ADDRESS OF MISSOURI DIVISION DESIGNATED TO TAKE FULL COMPENSATION:

BUSINESS NAME

ADDRESS

CITY

MISSOURI TAX ID NUMBER ZIP CODE

7. GIVE NAMES AND ADDRESSES OF OTHER MISSOURI DIVISIONS OF THE CORPORATION (ATTACH LIST IF NEEDED):

BUSINESS NAME

ADDRESS

CITY ZIP CODE

MISSOURI TAX ID NUMBER

BUSINESS NAME

ADDRESS

CITY ZIP CODE

MISSOURI TAX ID NUMBER

BUSINESS NAME

ADDRESS

CITY ZIP CODE

MISSOURI TAX ID NUMBER

I DECLARE THAT I HAVE EXAMINED THIS APPLICATION AND TO THE BEST OF MY KNOWLEDGE IT IS CORRECT AND COMPLETE.

Signature

Title

Date

DOH-853 (8-86)
WITHHOLDING TAX INSTRUCTIONS

Please enter the Missouri Tax Identification Number which you entered in item 2 of the first page of the application.

Line 1. *Do not enter anything in this space.*

Line 2. An example of a correct date entry would be 08/08/85 for August 5, 1985.

Line 3. Check box beside figures which you anticipate will most closely approximate the businesses withholding. *Do not enter anything in any of the boxes on the second line of this question.* The rest of the questions deal with "Complex" corporations. You only need respond to them if: (1) the business is a corporation, and (2) the business is a division of another corporation. (If the business is a subsidiary of another corporation, disregard the rest of the application.)

Line 4. Enter name and address of the parent corporation. If the parent corporation has a Missouri Tax Identification Number, enter that number in the appropriate spaces.

Line 5. If the answer is "Yes", then your division does not need a withholding number and this application is unnecessary.

Line 6. According to Missouri Law, only one division of a corporation is allowed to take full compensation (2% of the first $5,000 withheld, 1% of the next $5,000 withheld, and ½% of any other withholding); the other divisions are only allowed partial compensation (½% of amount withheld). Please enter the address of the division which is taking full compensation on Missouri tax withheld.

Line 7. Give names, addresses, and Missouri Tax Identification Numbers of other divisions of the corporation which are withholding Missouri tax.

Please mail to:

Missouri Department of Revenue
Business Tax Bureau
Withholding Section
P.O. Box 999
Jefferson City, Missouri 65108
TAX COMPUTATION

1. Withholding this Period ................. $     
2. Compensation Deduction .......... $     
3. Withholding Due ....................... $     
4. Additions to Tax (See Instructions) $     
5. Interest Due for Late Payment ........ $     
6. Total Amount Due ..................... $     
7. Approved Credit ....................... $     
8. Amount of Remittance ............... $     

Authorized Signature ___________________________ Date ____________

MISSOURI
WITHHOLDING TAX REPORT

If address change from last report, check one box.
☐ Business address change
☐ Mailing address change

REPORTING PERIOD
DUE DATE

MO. ID NO. ___________________________
BUSINESS NAME ______________________
MAILING ADDRESS ____________________
CITY, STATE _________________________

MAKE CHECK PAYABLE TO MISSOURI WITHHOLDING TAX
AMENDED MISSOURI WITHHOLDING TAX REPORT

Missouri Withholding Tax Number

[Blank space for reporting period]

*In space above indicate the reporting period for which this amended report is being filed.*

**Instructions for completing this report are on the reverse side.**

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Originally Reported Mo941</td>
<td>Correct Amount</td>
<td>Difference Between Columns A and B (+ or -)</td>
</tr>
</tbody>
</table>

A. If Quarterly Withholding Enter: Month 1

- Month 1
- Month 2
- Month 3

B. Total for Quarter or Month or Annual

C. Withholding Previously Reported

- 1. Net Withholding
- 2. Compensation
- 3. Withholding Due
- 4. Additions to Tax
- 5. Interest
- 6. Total Amount Due
- 7. Less Approved Credit
- 8. Balance Due

9. Withholding Previously Remitted

10. Amount Due (If the balance due on Line 8 in Column B exceeds the amount on Line 9, subtract the amount on Line 9 from the amount on Line 8 in Column B, enter the amount due and make check payable to Missouri Withholding Tax.)

11. Overpayment (If the amount on Line 9 exceeds the balance due on Line 8 in Column B, subtract the amount on Line 8 in Column B from the amount on Line 9, and enter the amount of overpayment.)

Authorized Signature ___________________________ Date ________________

Mo941X (10-80)
INSTRUCTIONS FOR COMPLETING AMENDED MISSOURI
WITHHOLDING TAX REPORT

If more or less than the correct amount of net withholding (line 1, Mo941) was reported for a particular reporting period an Amended Report (Mo941X) is required to report the correct net withholding.

Verify the Missouri Withholding Tax Number and the name and address that has been entered on the Mo941X form. If incorrect, make appropriate change.

If you are using a blank Mo941X form, enter your Missouri Withholding Tax Number and complete name and address.

Enter the reporting period for which the amended report is being filed. For example, March 1977, 1st Quarter 1977, or Annual 1977.

NOTE: To determine the amount to be entered in Column C, subtract Column A from Column B and enter difference in Column C.
If Column A is larger than Column B, enter difference as a negative (−) figure in Column C.

<table>
<thead>
<tr>
<th>Line Number</th>
<th>Column A Originally Reported</th>
<th>Column B Correct Amount</th>
<th>Column C Difference Between Columns A and B (± = ±)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>If amended report is for quarterly withholding, enter total withholding for each month of quarter.</td>
<td>For lines A through B, enter the correct amount that should have been originally reported.</td>
<td>For lines A through B, enter difference between columns A and B.</td>
</tr>
<tr>
<td>B.</td>
<td>If amended report is for quarterly withholding, enter total of months 1, 2, and 3. If annual return or monthly report is being amended, enter amount of withholding reported on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C.</td>
<td>Enter withholding which was previously reported on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Enter line B amount less line C amount, if any.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Enter amount of compensation deducted on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Enter amount on line 1 less line 2 amount, if any. This figure must be the same as shown on line 3 of original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Enter additions to tax as shown on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Enter interest as shown on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Enter total withholding due for reporting period, line 3 amount plus line 4 and 5 amounts.</td>
<td></td>
<td>If applicable, enter additions to tax, computed as follows: 1. For failure to pay withholding by due date, 5% of line 1.</td>
</tr>
<tr>
<td>7.</td>
<td>Enter approved credit as shown on original form Mo941.</td>
<td></td>
<td>If applicable, enter daily interest computed at 6% per annum for withholding not remitted by due date. Interest is calculated on the amount of net withholding for the number of days from the due date of remittance.</td>
</tr>
<tr>
<td>8.</td>
<td>Enter line 6 amount less line 7 amount.</td>
<td></td>
<td>For lines 3 through B, enter difference between columns A and B.</td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature — Sign and date form in space provided.

Mo941X
FINAL OR ANNUAL RECONCILIATION REPORT

(Submit Missouri Copy of W-2's with this Report)

1. If final report, check appropriate box and enter date
   ☐ Discontinued ☐ Sold Date ________________________

2. Name address of person who will keep records
   __________________________________________________

3. Schedule of Tax Withheld this Year
   Jan. ________________________ Jul. ________________________
   Feb. ________________________ Aug. ________________________
   Mar. ________________________ Sep. ________________________
   Apr. ________________________ Oct. ________________________
   May ________________________ Nov. ________________________
   Jun. ________________________ Dec. ________________________

4. W-2's Attached ________________________ Total $ ________

5. MoD4TR Authorized Signature ________________________ Date __________

☐ CHECK TO REPORT CHANGE OF ADDRESS
ENTER CORRECT NAME/ADDRESS BELOW

BUS.
NAME ________________________
MAIL TO 
NAME ________________________
MAILING ADDRESS ________________________

ID NO. ________________________
NAME ________________________
ADDRESS ________________________
CITY, STATE ________________________
Missouri Employee’s Withholding Allowance Certificate

This certificate is for income tax withholding purposes only. Instructions are on reverse side.

Type or Print your Full Name

Home Address (Number and Street or Rural Route)

Marital status:
☐ Single ☐ Married

City or Town, State and Zip Code

(If married but legally separated, or wife (husband) is a nonresident alien, check the single block.)

1. Allowance for yourself — enter $1,200

2. Allowance for your wife (husband) — enter $1,200

3. Allowance for unmarried head of household or surviving spouse — if you are able to claim either status on your federal income tax return — enter $800

4. Allowances for dependent(s) — you are entitled to claim a $400 allowance for each dependent you will be able to claim on your federal income tax return. Do not include yourself or your spouse — enter $400 times number of dependents

5. Special Allowance — if married and you have only one job and your spouse does not work — enter $800

6. TOTAL — add lines 1 through 5 above

I certify that to the best of my knowledge and belief, the amount of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature ___________________________ Date ________________
INSTRUCTIONS

1. If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time.

2. If you are married and both you and your wife or husband are employed, you may not claim the same allowances with your employers at the same time.

3. If you are in doubt as to whether you will qualify as an unmarried head of household or surviving spouse, see the instructions which came with your last federal income tax return.

4. If you are in doubt as to whom you may claim as a dependent, see the instructions which came with your last federal income tax return.

5. If the number of allowances you previously claimed decreases, you must file a new Form W-4 within 10 days.

6. Should you expect to owe more tax than will be withheld, you may use the same form to increase your withholding by claiming a smaller amount of withholding allowances. In addition, you may agree with your employer to have him withhold a larger amount.

7. No additional exemption may be claimed because of age or blindness.

8. Penalties will be imposed for willfully supplying false information or claiming excessive withholding allowances.
Employee's Certificate of Non-Residence and Allocation of Withholding Tax — Missouri

Print Full Name ________________________________ Sec. Sec. Number ________________________________

and 

Home Address ________________________________ STREET ________________________________ CITY ________________________________ ZONE ________________________________ STATE ________________________________

EMPLOYEE: This Form To Be Filed With Employer: Do Not Send To Department of Revenue

I hereby certify that I am a non-resident of the State of Missouri, and reside at the address stated above and perform services partly within and partly without Missouri. I estimate the proportion of services performed within Missouri and subject to the withholding tax to be ______% . I will notify my employer within 10 days of any substantial change in proportion, or a change in status to resident of Missouri.

DATED ________________________________ SIGNATURE ________________________________

NOTE: An employer of a non-resident may withhold on the foregoing basis, but must nevertheless make necessary adjustments during the year, so that the proper amount is withheld from the Employee's salary. Please refer to employers instruction booklet (Section 8) for information on how allocation may be determined.
AFFIDAVIT TO SUPPORT EXCLUSION FROM MISSOURI WITHHOLDING TAX

Date __________________________ 19 __________________

The Undersigned, under the penalties of perjury and for the purpose of relieving his/her employer from the requirement of withholding Missouri Income Tax from his/her wages does hereby declare that he/she is employed by ________________________________, and 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.
APPLICATION FOR WITHHOLDING TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Employer Withholding from the Business Tax Bureau. Attach amended returns.

I hereby certify that

Firm Name

Mailing Address

City

State Zip Code Missouri I.D. Number

overpaid the Missouri Department of Revenue, the sum of $_________ dollars ($_________)

for the period(s) ________, and further certify that such amount has been determined to be an overpayment by reason of

________________________________________________________________________

________________________________________________________________________

I swear or affirm that the information reported in this form and any attached supplements is true and correct.

Signature of Taxpayer or Agent

Title

Date

FOR BUREAU USE ONLY

I have analyzed the records of the Business Tax Bureau on _______ 19____ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section ________ as claimed.

The amount of overpayment is for:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td>$</td>
</tr>
<tr>
<td>3.</td>
<td>$</td>
</tr>
<tr>
<td>4.</td>
<td>$</td>
</tr>
</tbody>
</table>

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

- INSTRUCTIONS TO APPLICANT -

1. Complete Application.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Business Tax Bureau, Witholding Tax Section, P.O. Box 999, Jefferson City, Missouri 65108.
MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

BOND MUST ACCOMPANY APPLICATION

SALES TAX

2. TAXABLE SALES BEGIN: ___________ TO ___________

3. ESTIMATE STATE SALES TAX COLLECTIONS (CHECK ONE):
   [ ] OVER $250 PER MONTH    [ ] $250 OR LESS PER MONTH    [ ] LESS THAN $45 PER QUARTER

4. IF BUSINESS WILL BE REPORTING SALES TAX FOR OTHER MISSOURI LOCATIONS, COMPLETE THE FOLLOWING: (Attach List if Necessary)

   BUSINESS TRADE NAME
   ADDRESS (Do Not Use P.O. Box or Rural Route)
   CITY
   STATE ZIP CODE COUNTY
   Do you sell utilities for domestic use at this location? [ ] Yes [ ] No
   WITHIN WHAT CITY'S LIMITS, IF ANY, IS ABOVE ADDRESS?
   BUSINESS TRADE NAME
   ADDRESS (Do Not Use P.O. Box or Rural Route)
   CITY
   STATE ZIP CODE COUNTY
   Do you sell utilities for domestic use at this location? [ ] Yes [ ] No
   WITHIN WHAT CITY'S LIMITS, IF ANY, IS ABOVE ADDRESS?
   BUSINESS TRADE NAME
   ADDRESS (Do Not Use P.O. Box or Rural Route)
   CITY
   STATE ZIP CODE COUNTY
   Do you sell utilities for domestic use at this location? [ ] Yes [ ] No
   WITHIN WHAT CITY'S LIMITS, IF ANY, IS ABOVE ADDRESS?

5. IF YOU PURCHASED BUSINESS, ENTER PURCHASE PRICE:

6. CHECK EACH OF THE FOLLOWING THAT YOU PURCHASED
   [ ] INVENTORY    [ ] FIXTURES    [ ] EQUIPMENT    [ ] REAL ESTATE    [ ] OTHER: (OBTAIN A "CERTIFICATE OF NO TAX DUE" FROM SELLER, OR YOU WILL BE LIABLE FOR UNPAID TAX)

7. COMPUTE AMOUNT OF BOND REQUIRED (BOND MUST BE SENT IN WITH APPLICATION)

   3 X __________________________ = __________________________
   Monthly Tax (Estimate) Amount of Bond (Round to Next Higher $10.00)

Section 144.087 requires all applicants for retail sales tax license to file a cash or surety bond. The Director of Revenue may require a taxpayer to adjust the amount of bond to a level satisfactory to cover tax liabilities. Cash bond must be either a cashier's check, certified check, or money order. Personal checks will not be accepted.

8. TYPE OF BOND
   [ ] SURETY    [ ] CASH    [ ] PERSONAL
   [ ] NONE REQUIRED

   ISSUE DATE
   NAME OF SURETY BOND COMPANY
   BOND ID NUMBER
   AMOUNT OF BOND
   CODE

I swear or affirm that the above information and any attached supplements is true, complete and correct. This application must be signed by the owner (if married, both husband and wife must sign; if the taxpayer is a partnership at least one full partner must sign; if the taxpayer is a corporation at least one officer must sign).

Signature: __________________________
Title: __________________________
Date: __________________________

DOH 901 (4-90)
SALES TAX INSTRUCTIONS

Please enter the Missouri Tax Identification Number which you entered in item 2 of the first page of the application.

Line 1. **Do not enter anything in this space.**

Line 2. An example of a correct date entry would be 08/05/85 for August 5, 1985. If you are applying for a temporary license, enter the dates the activities begin and end. E.G. activity runs from September 5, 1980 to September 12, 1980 — start date is 09/05/80 and end date is 09/12/80.

Line 3. Check box beside figures which you anticipate will most closely approximate the business's sales tax collections.

Line 4. If you have more locations than we provide spaces, please attach a list. It is important that the Department of Revenue know which incorporated area a location is within or if the location is not within any incorporated area. Utilities are all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil. Domestic use means that the utility is used for nonbusiness, noncommercial or nonindustrial purposes in the residence of the user. Individual purchases of utilities should be classified as domestic use or nondomestic use based on principal use by the purchaser.

Line 5. **NOTE:** The Missouri State Sales Tax Law makes the person who buys a business liable for any sales tax owed by the previous owner. The Department of Revenue will not issue a certificate of no tax due unless the business requesting the certificate has no sales tax delinquencies.
SALES AND USE TAX
CASH BOND

KNOW ALL MEN BY THESE PRESENTS:

That I

doing business as

of ______________________________ County, State of ______________________________
as principal, am held and firmly bound unto the Department of Revenue of the State of Missouri,
hereinafter known as the obligee, in the penal sum of ______________________________

DOLLARS ($__________________), lawful money of the United States as evidenced by the attached
CASHIER'S CHECK or MONEY ORDER, which shall be in the safe keeping of the obligee.

THE CONDITIONS OF THE FOREGOING OBLIGATION IS SUCH THAT,

WHEREAS, the said principal has applied for, or has obtained a certificate of registration to engage
in business and will be subject to the Missouri Sales Tax Law; the Compensating Use Tax Law; the
City Sales Tax Law; the Transportation Sales Tax Law; the Conservation Sales/Use Tax Law; or the
County Sales Tax Law; and all amendments lawfully adopted thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law
and any amendments thereto, and in particular pay all taxes, interest and penalties promptly when
due, then the Director of Revenue, after a reasonable period of time, not less than two (2) years from
the initial date of bonding, release said taxpayer from the bonding requirement as set forth by Section
144.087, RSMo. 1969, and supplement thereto; otherwise to remain in full force and effect, unless
sales tax owed by the principal is in default for a period of sixty (60) days which will result in the
forfeiture of this bond and its immediate deposit into the general revenue fund of the State of Missouri.

WITNESS OUR HANDS, at ______________________________, Missouri, this ______________ day of
__________________________, A.D. 19___________________.

ATTEST: ______________________________

(Seal)

Signature of Principal

By ______________________________

Name and Title

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal at my office

in ______________________________ this ______________ day of ______________________________ 19___________________.

My commission expires ______________________________ ______________________________

Notary Public

OOR-132 (9/80)
SALES AND USE TAX
SURETY BOND

KNOW ALL MEN BY THESE PRESENTS:

That we

of __________________________ County, State of __________________________

as principal, and __________________________ __________________________ a corporation duly licensed for the purpose of making, guaranteeing or becoming sole surety upon bonds required or authorized by the laws of the State of Missouri, as surety, are held and firmly bound unto the STATE OF MISSOURI in the penal sum of __________________________ __________________________ DOLLARS ($ __________________________ ), lawful money of the United States, to be paid to the State of Missouri, or to the Director of Revenue of the State of Missouri, for which sums of money, well and truly to be paid, we bind ourselves, our heirs, successors, assigns, executors, and administrators, jointly and severally, firmly by these presents.

THE CONDITIONS OF THE FOREGOING OBLIGATION IS SUCH THAT,

WHEREAS, the said principal has applied for, or has obtained a certificate of registration to engage in business and will be subject to the Missouri Sales Tax Law; the Compensating Use Tax Law; the City Sales Tax Law; or the Transportation Tax Law; the Conservation Sales/Use Tax Law; or the St. Louis County Tax Law; and all amendments lawfully adopted in relation thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto, and in particular pay all taxes, interest and penalties promptly when due, then this obligation shall be null and void; otherwise to remain in full force and effect.

If said principal is delinquent the Missouri Department of Revenue will notify said surety. Surety then has thirty (30) days in which to make payment or contact Missouri Department of Revenue stating reasons payment has not been made.

The said principal authorizes the release of the confidential tax information to said surety as long as this obligation remains in force and effect; releasing the Director of Revenue and Department personnel from any and all liability pursuant to any disclosures to said surety of confidential tax information resulting from release of subject information under Section 144.120, RSMo. 1969.

This obligation shall remain in force and effective until the Director of Revenue releases said principal from the bonding requirement as set forth by Section 144.087, RSMo. 1969, and supplement thereto. The surety may cancel the bond and be released of further liability hereunder by delivering thirty (30) days written notice to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the thirty (30) day period.

IN WITNESS WHEREOF, we have duly executed the foregoing obligation this __________________________ __________________________ day of __________________________ A.D. 19 __________________________ . To be effective on the __________________________ __________________________ day of __________________________ A.D. 19 __________________________ .

ATTEST:

____________________________

(Sign)

____________________________

Surety

By

____________________________

Name and Title

____________________________

Principal

By

____________________________

Name and Title

____________________________

____________________________

Surety’s Street Address or P.O. Box

____________________________

City __________________________ State __________________________ Zip Code

____________________________

By

____________________________

Name and Title

DOR-331 [10-86]
ACKNOWLEDGEMENT BY PRINCIPAL

Individual

State of ________________ )
County of ________________ ) ss.

On this __________ day of ________________, 19____ before me personally came ________________, to me known, and known to me to be the person described in, and who executed the foregoing instrument, and acknowledged to me that he executed the same.

Notary Public __________________________ County ________________
My commission expires __________________________ State of ________________

(Seal)

Partnership

State of ________________ )
County of ________________ ) ss.

On this __________ day of ________________, 19____ before me personally came ________________, to me known, and known to be one of the partners of the partnership that executed the foregoing instrument, and acknowledged to me that he executed the same as and for the act and deed of said partnership.

Notary Public __________________________ County ________________
My commission expires __________________________ State of ________________

(Seal)

Corporation

State of ________________ )
County of ________________ ) ss.

On this __________ day of ________________, 19____ before me personally came ________________, to me known, who being by me duly sworn, did depose and say: that he resides in __________________________ County, State of ________________ ; that he is the ________________ of __________________________, the corporation described in and which executed the foregoing instrument; that he knows the seal of the said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation and that he signed his name thereto by like order.

Notary Public __________________________ County ________________
My commission expires __________________________ State of ________________

(Seal)
REQUEST FOR SALES/USE TAX CASH BOND REFUND

To initiate the refund of the Sales/Use Tax Cash Bond, complete the following information and mail it to: Missouri Department of Revenue, Business Tax Bureau, Central Registration Section, P.O. Box 840, Jefferson City, Missouri 65105.

I hereby certify that

_________________________________________
Business Name

_________________________________________
Business Address

State ___________ Zip Code ___________ Missouri Tax ID Number ___________

posted bond with Missouri Department of Revenue in the sum of ____________________________

dollars ($_____________________) on ____________________________ and hereby request return of the bond for the following reason: (Check appropriate box)

☐ Cash Bond has been posted for the required two year period with a satisfactory tax compliance.

☐ Sold or quit business on ____________________________ .

☐ Business never opened.

☐ Other. Explain ____________________________ .

Mail bond refund to:

_______________________________________
Name __________________________________

_______________________________________
Address __________________________________

City ____________________ State ___________ Zip Code ___________

I swear or affirm that all returns have been filed and paid and there are no outstanding liabilities, and the information reported in this form and any attached supplements is true and correct as to every material matter.

_______________________________________
Signature of Taxpayer or Agent

_______________________________________
Title __________________________________

_______________________________________
Date ___________________________________
ITINERANT VENDOR'S
CASH DEPOSIT

KNOWN ALL MEN BY THESE PRESENTS:

That I ________________________________

doing business as/for ________________________________

of ________________________________, County __________, State __________

as principal, am held and firmly bound unto the Department of Revenue of the State of Missouri, hereinafter known as the Obligee, in the penal sum of FIVE HUNDRED DOLLARS ($500.00), lawful money of the United States as evidenced by the attached CASHIER'S CHECK or MONEY ORDER, which shall be in the safe keeping of the Obligee.

THE CONDITIONS OF THE FOREGOING OBLIGATION IS SUCH THAT,

WHEREAS, the said principal has applied for or has obtained an Itinerant Vendors License to engage in a temporary or transient business and will be subject to Itinerant Vendors Law, Sections 150.380 through 150.460, RSMo. 1969, and all amendments lawfully adopted thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto, and pay all creditors in connection with business done in this state, then the Director of Revenue, after a period of not less than sixty (60) days following the expiration and return, or surrender and return of the license, will release said taxpayer from the Cash Deposit requirement as set forth by Section 150.390, RSMo. 1969, and supplement thereto, otherwise to remain in full force or effect, unless there are outstanding claims, or notices of claims, against the Cash Deposit by creditors as set forth in Section 150.440, RSMo. 1969, and supplement thereto.

WITNESS OUR HANDS at ________________________________, County __________, State __________

this ______________ day of ______________, A.D. 19_____.

ATTEST: ________________________________

(Signature of Principal)

(Signature of Principal)

Name and Title (Type or Print)

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal at my office

in ________________________________, this ______________ day of ______________, 19_____.

My term expires ________________________________

Notary Public
APPLICATION FOR CASH DEPOSIT RETURN

This form is to be used for return of the Itinerant Vendor’s Cash Deposit. The Cash Deposit can be returned sixty (60) days after the Itinerant Vendor’s License is surrendered or has expired unless there is an active claim or notice of claim against the deposit.

I hereby certify that: ___________________________________________ Firm Name

Mailing Address __________________________________________ City

State __________ zip code __________ Missouri Itinerant Vendor’s License Number ________

posted Cash Deposit with the Missouri Department of Revenue in the sum of __________ dollars ($ ________ ) on __________ , and further certify that such amount has been determined to be returnable by reason of __________________________________________________________________________

NOTE: THE LICENSE, IF STILL VALID, MUST BE ATTACHED TO THIS APPLICATION, OR THE APPLICATION WILL BE RETURNED.

I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.

Signature of Taxpayer or Agent ___________________________ Title ___________ Date __________

FOR BUREAU USE ONLY

I have analyzed the pertinent records of the Business Tax Bureau and have verified the amount of cash deposited and hereby certify that a return is due as follows:

<table>
<thead>
<tr>
<th>Cash Deposit</th>
<th>Amount</th>
<th>Claim Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Returned $</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Analysis:

__________________________________________________________________________________

Documents supporting this return are on file in taxpayers folder. I recommend approval/denial.
Initiated by: ___________________________ Date __________

General Approval/Denial

- INSTRUCTIONS TO APPLICANT -

1. Complete Application – a complete breakdown of each specific tax should be attached.
2. Keep Pink Copy.
3. Return White and Blue Copies to: Missouri Department of Revenue
   Business Tax Bureau, Registration Section
   P.O. Box 840, Jefferson City, Missouri 65105
MISSOURI DEPARTMENT OF REVENUE  
BUSINESS TAX BUREAU  

MISSOURI SALES TAX EXEMPTION APPLICATION  

*PLEASE PRINT OR TYPE ANSWERING ALL QUESTIONS.  
*Do not write in shaded areas.  

Mail all pages of completed application to: 
MISSOURI DEPARTMENT OF REVENUE  
BUSINESS TAX BUREAU  
P.O. BOX 840  
JEFFERSON CITY, MISSOURI 65105  

<table>
<thead>
<tr>
<th>2. If you have been issued a Missouri Tax ID number, enter below:</th>
<th>4. Effective date</th>
<th>Expiration date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Type of application:</th>
<th>New</th>
<th>Renewal</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. Qualifying for exemption as (check one):</th>
<th>6. Religious</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Charitable</td>
<td>6. Political Subdivision</td>
</tr>
<tr>
<td>2. Civic</td>
<td>7. Other</td>
</tr>
<tr>
<td>3. Educational (Public)</td>
<td></td>
</tr>
<tr>
<td>4. Higher education and private, not-for-profit elementary and secondary education</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6. IRS Exemption Code:</th>
<th>501C(3)</th>
<th>501C(4)</th>
<th>Other:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Organization name and location:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization name:</td>
</tr>
<tr>
<td>Organization location (street address or location description – Please do not use P.O. Box or Rural Route):</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Organization phone (area code &amp; number):</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8. Legal name of responsible person:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last, First, Middle Initial:</td>
</tr>
<tr>
<td>Street address:</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Phone (area code &amp; number):</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

| 9. Type of organizational structure: |
|---|---|---|---|---|
| | | | |
| 5. Missouri Corporation: |
| Missouri Charter Number: |
| Missouri Certificate of Authority Number: |
| Date Incorporated: |
| | |
| Date Registered in Mo.: |
| State of Incorporation: |
| | |
| 6. Out-of-State Corporation: |
| Missouri Fictitious Name Number: |
| Date Registered with Secretary of State: |
| | |

<table>
<thead>
<tr>
<th>10. Fictitious Name Organization:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

| 11. Mailing address: |
|---|---|---|---|
| 1. Organization address | 2. Responsible person’s address | 3. Other (give full address below): |
| Street address: | | |
| City | State | Zip Code |
| | | |

| 12. Address or location description of where books and records are kept (Please do not use P.O. Box or Rural Route): |
|---|---|---|---|
| 1. Organization address | 2. Responsible person’s address | 3. Mailing address | 4. Other (give full address below): |
| Street address – do not use P.O. Box or Rural Route: | | |
| City | State | Zip Code |
| | | |

DOR-1746 (2-61) (Over)
13. Identification of organization officers:

<table>
<thead>
<tr>
<th>Name (Last, First, Middle Initial)</th>
<th>Title</th>
<th>Social Security Number</th>
<th>Birthdate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address</td>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
<tr>
<td>Name</td>
<td>Title</td>
<td>Social Security Number</td>
<td>Birthdate</td>
</tr>
<tr>
<td>Street address</td>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
<tr>
<td>Name</td>
<td>Title</td>
<td>Social Security Number</td>
<td>Birthdate</td>
</tr>
<tr>
<td>Street address</td>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
<tr>
<td>Name</td>
<td>Title</td>
<td>Social Security Number</td>
<td>Birthdate</td>
</tr>
<tr>
<td>Street address</td>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
</tbody>
</table>

14. Brief statement of organizational purpose:

15. Describe activities of organization illustrating how these functions further the stated purpose:

IF ALL OF THE FOLLOWING DOCUMENTS DO NOT ACCOMPANY THIS APPLICATION, THE MISSOURI SALES TAX EXEMPTION WILL NOT BE ISSUED.

16. Does your organization own real or personal property?  □ Yes  □ No
   If yes, ATTACH a copy of the certification from your County Assessor(s) that the property of the organization is exempt from taxation pursuant to Section 137.100(5), RSMo.

17. ATTACH copy of the Not-For Profit Certificate, Registration or Charter issued by the Missouri Secretary of State, if registered or incorporated.

18. ATTACH copy of your bylaws.

19. ATTACH a complete financial history for the last five (5) years (or number of years in existence if less than five) indicating sources and amounts of income and a breakdown of disbursements. If just starting the organization, attach an estimated budget for one (1) year.

20. ATTACH a copy of your 501 (c) (3 or 4) internal revenue service exemption letter.

21. ATTACH completed Missouri Sales Tax Exemption Application Affidavit (Form DOR-1922).

22. I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter. This application is to be signed by one of the officers of the organization.

__________________________  ____________________________  ________________
Signature                  Title                        Date

FOR BUREAU USE ONLY

APPLICATION IS:  □ APPROVED  □ DENIED

COMMENTS:

__________________________  ____________________________
Signature                  Date
MISSOURI SALES TAX EXEMPTION APPLICATION AFFIDAVIT

STATE OF MISSOURI
COUNTY OF _____________________________ ss.

I, _______________________________________, (Responsible Person)

the ________________________________________, (Title)

_________________________________________, (Name of Organization), whose address is

being duly sworn, depose and state:

That the information contained in the attached Missouri Sales Tax Exemption Application and attached documents is true and complete to the best of my knowledge.

That the present nature, purpose and activities of the above-named organization 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 religious, charitable or civic exemptions and that I will immediately notify the Business Tax Bureau, Missouri Department of Revenue, of any change in circumstance which could reasonably lead me to believe that the above-named organization would no longer qualify as exempt, either because of a change in the law or because of a material change in the organization'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 issued to

_________________________________________, (Name of Organization)

by the Business Tax Bureau, Missouri Department of Revenue.

_________________________________________, Signature

Subscribed and sworn to before me, this ____________________________ day of ____________________________, 19 ________ .

_________________________________________, Notary Public

My commission expires ____________________________, 19 ________ .
# Missouri Department of Revenue

## Business Tax Bureau

### Application for Temporary Sales Tax Exemption

**Please type or print.**

*Do Not Write in Shaded Area.*

Mail completed application to:

**Missouri Department of Revenue**

**Business Tax Bureau**

**P.O. Box 840**

**Jefferson City, Missouri 65106**

<table>
<thead>
<tr>
<th>PLEASE TYPE OR PRINT.</th>
<th>Mail completed application to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization name, location and telephone number:</td>
<td>Missouri Department of Revenue</td>
</tr>
<tr>
<td>Organization name</td>
<td>Business Tax Bureau</td>
</tr>
<tr>
<td>Organization location (street address – do not use P.O. box)</td>
<td>P.O. Box 840</td>
</tr>
<tr>
<td>Phone (area code &amp; number)</td>
<td>Jefferson City, Missouri 65106</td>
</tr>
<tr>
<td>City</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td></td>
</tr>
<tr>
<td>Zip Code</td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
</tr>
</tbody>
</table>

**2. Mailing Address (if different from location):**

<table>
<thead>
<tr>
<th>Street address/P.O. box</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

**3. Person responsible for activity:**

<table>
<thead>
<tr>
<th>Name</th>
<th>Social Security Number</th>
<th>Birthdate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address</td>
<td>City</td>
<td>State</td>
</tr>
</tbody>
</table>

**4. Duration of activity: From**

| M | M | D | M | D | Y | M | M | D | M | D | Y |

**5. Will Missouri State Liquor License be required?**

| Yes | No |

**6. Description of primary goods sold at activity:**

---

**7. Indicate where all anticipated proceeds of the activity will go. List the name of each organization or institution and the percent of proceeds to each. (If more space is required, please attach supplemental listing.)**

<table>
<thead>
<tr>
<th>Name of Organization</th>
<th>Percent</th>
</tr>
</thead>
</table>

---

To meet the requirements of Section 144.030.2, RSMo. 1978, and supplement thereto, all proceeds of the activity must go to a charitable or civic organization or for a charitable or civic purpose.

**8. Location of the activity:**

<table>
<thead>
<tr>
<th>Organization address</th>
<th>Responsible person’s address</th>
<th>Other (give full address below)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address</td>
<td>City</td>
<td>State</td>
</tr>
</tbody>
</table>

**9. I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter. This application is to be signed by one of the officers of the organization.**

---

**FOR BUREAU USE ONLY:**

<table>
<thead>
<tr>
<th>APPLICATION APPROVED</th>
<th>APPLICATION DENIED</th>
<th>COMMENTS ON REVERSE SIDE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date Issued:</td>
<td>Duration: From</td>
<td>to</td>
</tr>
</tbody>
</table>

Signature ___________________ Date ________

Signature ___________________ Date ________

DOR-747 (9-79)
MISSOURI DEPARTMENT OF NATURAL RESOURCES
APPLICATION FOR SALES TAX EXEMPTION
POLLUTION CONTROL

This application is to be used for applying for sales tax exemption on the purchase of machinery, equipment, appliances, devices, and material and supplies certified as being solely for the purpose of preventing, abating or monitoring pollution, as provided for under Section 144.030, RSMo.

*PLEASE PRINT OR TYPE ANSWERING ALL QUESTIONS.
* Do not write in shaded areas.

Mail original and two (2) copies of completed application to:
MISSOURI DEPARTMENT OF NATURAL RESOURCES
P.O. BOX 1368
JEFFERSON CITY, MISSOURI 65102

| 2. Your Missouri Tax Identification: |
| 3. Code |
| 4. Construction Permit Number: |
| 6. If contractor, are you:
  - [ ] Prime contractor
  - [ ] Sub-contractor |
| 5. Business Name: |
| 7. Business address: Street address (do not use P.O. Box or Rural Route) County Code |
| 8. Name of person responsible for this application: Title Phone (area code & number) |
| 9. Mailing Address: | 1. Business Address 2. Responsible person’s address 3. Other (give full address below) |
| 10. Address of Pollution Control Installation: Street address (do not use P.O. Box or Rural Route) City State Zip Code County |
| 11. Project contracted for: Owner Street address City State |
| 12. Type of pollution control (Check only one: A separate application must be completed for each type.)
  - [ ] Water
  - [ ] Air |
| 13. Nature of operations conducted at location in Item 10: |
| 14. Description of process that causes pollution (Include Flow Sheet if applicable): |
| 15. Materials used in this process: |
| 16. Products and effluents from this process: |

DOR-316 (2-81)
17. Description of pollution control items: 

18. Status of pollution control installation — state whether already ordered, received, purchased or installed with appropriate dates: 

19. Components of pollution control installation, including structural materials if applicable, for which exemption is sought (attach separate sheet if necessary): 

<table>
<thead>
<tr>
<th>ITEM*</th>
<th>QUANTITY</th>
<th>USE</th>
<th>COST</th>
<th>OFFICE USE ONLY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*If item is not being purchased as a unit, list each component part being purchased.

Signature (Must be same as Item 8)       Date

These items of machinery, equipment, appliances, devices, and material and supplies are hereby certified as being solely for the purpose of preventing, abating, or monitoring pollution, as provided under Section 144.030, RSMo.

Director, Department of Natural Resources       Date

After this project is certified above, a separate letter will be sent from the Business Tax Bureau, designating those items “exempt” from sales and use tax as being machinery, equipment, appliances or devices preventing or abating pollution as provided for under Section 144.030, RSMo.

FOR BUREAU USE ONLY

☐ APPROVED  ☐ DENIED  ☐ PARTIAL APPROVAL

COMMENTS: 

Signature       Date
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
MISSOURI SALES TAX EXEMPTION FOR USE OF
ELECTRICITY, WATER, AND GAS APPLICATION

This application is to be used when applying for or renewing a Missouri Sales Tax Exemption under Sales Tax Regulation 12 CSR 10-3.184 (010-86) on purchases of electricity, water, or gas to be used in a non-commercial, non-domestic, or non-industrial manner. This exemption, if granted, is valid for one (1) year only.

* PLEASE TYPE OR PRINT AND COMPLETE ALL LINES
* Do not write in shaded areas

Mail completed application:
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105

<table>
<thead>
<tr>
<th>2. Your Missouri Tax Identification Number:</th>
<th>3. Effective Date</th>
<th>Expiration Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>MMD DYYYY</td>
<td>MMD DYYYY</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Type of application:</th>
<th>2. New</th>
<th>2. Renewal</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>5. Request exemption for (check all that are applicable):</th>
<th>2. Electricity</th>
<th>2. Water</th>
<th>2. Gas</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>6. Business name and location:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business name</td>
</tr>
<tr>
<td>Principal business location (street address — do not use P.O. Box or Rural Route)</td>
</tr>
<tr>
<td>Business phone (area code &amp; number)</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>------</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Mailing address:</th>
<th>2. Business address</th>
<th>2. Other (give full address below)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business address</td>
<td>Street address</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
<tr>
<td>------</td>
<td>-------</td>
<td>---------</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8. If regulated utility, by whom?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identification number, if applicable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>9. Describe primary operations (attach supplemental sheet, if necessary):</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. Complete fully the reverse side of this application. If not completed properly this application will be returned to sender and the exemption will NOT be issued. Attach additional copies if necessary.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>11. Under penalty of perjury, I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

FOR BUREAU USE ONLY

<table>
<thead>
<tr>
<th>COMMENTS:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

DOR-1139 (1-86)
12. Please complete the following for each meter for which exemption is sought. You must provide a breakdown of all uses through each meter, indicating the percentage of each use:

<table>
<thead>
<tr>
<th>Seller's or supplier's name</th>
<th>Meter number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utility supplied through meter</td>
<td>Meter location</td>
</tr>
<tr>
<td>Description of all specific uses of the utility supplied through this meter</td>
<td>Percent of each use</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Seller's or supplier's name</th>
<th>Meter number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utility supplied through meter</td>
<td>Meter location</td>
</tr>
<tr>
<td>Description of all specific uses of the utility supplied through this meter</td>
<td>Percent of each use</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Seller's or supplier's name</th>
<th>Meter number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utility supplied through meter</td>
<td>Meter location</td>
</tr>
<tr>
<td>Description of all specific uses of the utility supplied through this meter</td>
<td>Percent of each use</td>
</tr>
</tbody>
</table>
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
APPLICATION FOR DIPLOMATIC EXEMPTION
MISSOURI SALES TAX

This application is to be used by those persons qualifying for sales tax exemption under
the provision of a treaty or agreement existing between the United States or Missouri and
their respective country (Section 144.030 RSMo.).

*PLEASE TYPE OR PRINT AND COMPLETE ALL LINES.
*Do not write in shaded areas.

Mail completed application and attachments to:
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
P.O. Box 840
JEFFERSON CITY, MISSOURI 65105

2. If you have been issued a Missouri Tax Identification number, enter below:

3. Effective date

4. Type of application: ☐ New ☐ Renewal

5. Name:

6. Diplomatic position held (title):

7. Country represented:

8. This position is (check one): ☐ Permanent ☐ Term, give duration of term: from MM DD YYYY to MM DD YYYY

☐ Other

9. Were you previously granted an exemption from Missouri Sales Tax? ☐ Yes ☐ No

If yes, give date or year exemption was granted:

10. ATTACH a copy of the treaty or agreement between the United States or Missouri's government and the government indicated in item 7 under which you are claiming exemption from Missouri sales tax (new applicants only).

11. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct and complete.

_________________________  ______________________  __________
Signature                  Title                  Date

FOR DEPARTMENT OF REVENUE USE ONLY — Do not write below this line.

LEGAL STAFF
☐ RECOMMEND APPROVAL       ☐ RECOMMEND DENIAL

COMMENTS:

_________________________  __________
Signature                  Date

BUSINESS TAX BUREAU
☐ APPROVED                  ☐ DENIED

COMMENTS:

_________________________  __________
Signature                  Date

DOR-1386 (1-80)
INSTRUCTIONS FOR COMPLETING MISSOURI SALES AND USE TAX RETURNS

Taxpayers who have questions and problems which are not covered in these instructions may obtain assistance by writing to the Business Tax Bureau, Sales Tax Section, P.O. Box 840, Jefferson City, Missouri 65105 or phoning (314) 751-2836.

GENERAL INFORMATION

Who must file: All holders of Missouri Retail Sales or Use Tax Licenses must file a sales or use tax return either monthly, quarterly or annually depending upon the volume of taxable sales. Returns are provided to license holders for this purpose. The Sales Tax Return, DOR-53, is provided to Retail Sales Tax License holders. The Use Tax Return, DOR-53U, is provided to Use Tax License holders. If you have Consumer's Use Tax to report, you must obtain and report the tax on a Use Tax Return.

When to file: The amount of tax collected determines filing frequency. It is your responsibility to determine your proper filing frequency, obtain returns and file them as required. Failure to obtain the forms will not be an excuse for failure to file the required returns. If the taxpayer fails to receive a return, he should immediately notify the Business Tax Bureau. If you do not file timely, you will be subject to interest, additions to tax if reporting Sales Tax, and may be subject to penalty if reporting Use Tax.

The following schedule provides the due dates for filing Sales and Use Tax Returns and provides a guide for determining proper filing frequency. (Note the different filing dates for Sales and Use Tax Returns.)

<table>
<thead>
<tr>
<th>MONTHLY REPORTING</th>
<th>QUARTERLY REPORTING</th>
<th>ANNUAL REPORTING</th>
<th>FILING</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Sales tax over $2500/mo)</td>
<td>(Sales tax $500-2500/mo)</td>
<td>(Sales tax under $500/mo)</td>
<td></td>
</tr>
<tr>
<td>JANUARY</td>
<td>Feb. 20</td>
<td>Feb. 15</td>
<td>JANUARY</td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>Feb. 20</td>
<td>Feb. 15</td>
<td>FEBRUARY</td>
</tr>
<tr>
<td>MARCH</td>
<td>Mar. 20</td>
<td>Mar. 15</td>
<td>MARCH</td>
</tr>
<tr>
<td>APRIL</td>
<td>Apr. 30</td>
<td>Apr. 15</td>
<td>APRIL</td>
</tr>
<tr>
<td>MAY</td>
<td>May 20</td>
<td>May 15</td>
<td>MAY</td>
</tr>
<tr>
<td>JUNE</td>
<td>Jun. 20</td>
<td>Jun. 15</td>
<td>JUNE</td>
</tr>
<tr>
<td>JULY</td>
<td>Jul. 31</td>
<td>Jul. 15</td>
<td>JULY</td>
</tr>
<tr>
<td>AUGUST</td>
<td>Aug. 20</td>
<td>Aug. 15</td>
<td>AUGUST</td>
</tr>
<tr>
<td>SEPTEMBER</td>
<td>Sep. 30</td>
<td>Sep. 15</td>
<td>SEPTEMBER</td>
</tr>
<tr>
<td>OCTOBER</td>
<td>Oct. 31</td>
<td>Oct. 15</td>
<td>OCTOBER</td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>Nov. 30</td>
<td>Nov. 15</td>
<td>NOVEMBER</td>
</tr>
<tr>
<td>DECEMBER</td>
<td>Dec. 30</td>
<td>Dec. 15</td>
<td>DECEMBER</td>
</tr>
</tbody>
</table>

*To compute the state tax, multiply your taxable sales by three percent (.03).

Where to file: Mail your return to Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, Missouri 65105.

"No Sales" returns required: (S.T. Rule 10.3-484; U.T. Rule 10.4-185): Every business with a Sales or Use Tax License is required to file a return on the monthly, quarterly or annual frequency assigned to it by the Department of Revenue even though no sales were made during the period covered by the return.

Example: Mr. Doe has returns mailed to him on a monthly frequency. Because of health problems, the business is closed during the month of March. Upon receipt of the return, Mr. Doe must indicate "no sales", sign and mail the return to the Department of Revenue.

HEADING DATA ON THE RETURNS

Business identification: Please use the return which has the Missouri Integrated Tax System account number, owner's name, business name, mailing address, reporting period and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, it should be entered in the spaces provided.

Address correction: Check the appropriate box for the address you are correcting. If mailing address is checked, enter the correct address in the preprinted business identification area. If business address is checked, enter the correct address for the location(s) being corrected in the BUSINESS LOCATION column. If mailing address and business address are the same, please make both corrections.

Taxable sales breakdown: If you are reporting for the first or second month of a calendar quarter, disregard this box. If you are filing a quarterly return or a monthly return for the third month of a quarter, enter your taxable sales for each month of the quarter on the first three lines. If you are filing an annual return, enter your taxable sales for each quarter of the year. Failure to complete this box, if required, may result in an audit.

PREPARING THE SALES TAX RETURN

Business location: Each business location owned by the taxpayer for which the Business Tax Bureau’s records indicate a responsibility for reporting sales tax is preprinted in this column. If a nonpreprinted return is used, the business location address must be entered for each business location from which sales are made. Please make any necessary deletions or additions, as follows:

New or additional locations: If a business location which should be reported is not shown on the sales tax return, enter the business location on the return, along with the required reporting data, and complete the Registration Change Request form you received in your registration packet. Attach the Registration Change Request form to the return. If you have misplaced your form, contact the Business Tax Bureau.

Closing a location: If operation of a business location printed on the return has been discontinued, enter “Closed” and the date closed in the GROSS RECEIPTS column for that business location. Complete Registration Change Request form and attach to return. If a business location is being closed in the same reporting period for which gross receipts are reported for that business location, complete only the Registration Change Request form.

Reporting sales exempt from State Sales Tax, but subject to local sales tax: All sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for "domestic use" are exempt from state sales tax, but any city or county may by ordinance impose a local sales tax upon such sales. "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or
payment on time, enter two percent (2%) of the amount shown on line 1. If not paid by due date or line 1 is not greater than “zero”, leave blank.

Line 3. Total sales tax due: Enter total sales tax due (line 1 minus line 2).

Line 4. Interest for late payment: If tax is not paid by due date, multiply the amount shown on line 3 by one percent (1%) for each month or a fraction of a month delinquent. A month is to be an approximate 30-day interval, determined from the due date to the corresponding day of the following month; i.e., August 20 — September 20; April 30 — May 30.

Example: If your payment is due April 30 and you pay between May 1 and May 30, your interest liability would be 1%. If you pay May 31 or on or before June 30, your interest liability would be 2% and so on until paid.

Line 5. Additions to tax: For failure to pay sales tax on or before the due date, 5% of line 3. For failure to file a sales tax return on or before the due date, 5% of line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

NOTE: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

Line 6. Approved credit: Enter on line 6 any approved sales tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 7. Pay this amount: Enter total amount due and payable (line 3 “plus” line 4 “plus” line 5 “minus” line 6). Send a check for the total amount. Make check, draft or money order payable to Missouri Sales Tax. Do not send cash or stamps.

Sign and date return: This return must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P. O. Box 840, Jefferson City, MO 65105.

PREPARING THE USE TAX RETURN

Vendor's use tax: Out-of-state vendors who do not have sufficient contact with the State of Missouri to be subject to Missouri Sales Tax are subject to Missouri Use Tax when shipping tangible personal property into Missouri for storage, use or consumption.

Business location: Each business location owned by the taxpayer for which the Business Tax Bureau's records indicate a responsibility for reporting use tax is preprinted in this column. If a nonpreprinted return is used, the business location address must be entered for each business location from which sales are made. Please make any necessary deletions or additions, as follows:

New or additional locations: If a business location which should be reported is not shown on the use tax return, enter the business location on the return, along with the required reporting data; and complete the Registration Change Request form you received in your registration packet. Attach the Registration Change Request form to the return. If you have misplaced your form, contact the Business Tax Bureau.

Closing a location: If operation of a business location printed on the return has been discontinued, enter “Closed” and the date closed in the GROSS RECEIPTS column for that business location. Complete Registration Change Request form and attach to return. If a business location is being closed in the same reporting period you are reporting gross receipts for that business location, complete only the Registration Change Request form.

Code: Do not write in this column.

Gross receipts or sales (circle one): Enter gross receipts from all sales of property delivered from out-of-state into Missouri made during the reporting period for each business location. If none, enter “0” (zero). A taxpayer may file on the basis of gross sales only if authorized to do so by the Missouri Director of Revenue. If authorized to file on the basis of gross sales, enter gross sales in this column.

Adjustments: Make authorized adjustments for each location for which you are reporting sales. Indicate “plus” or “minus” for each adjustment. (See ADJUSTMENTS CLAIMED.)

Taxable sales: Enter the amount of taxable sales for each business location. To determine this amount use the following formula:

Gross Receipts or Sales (+) OR (-) Adjustments = Taxable Sales

Rate: The rate indicated in this column represents the combined state and conservation use tax rates. If you are filing a blank return or have added a business location, the rate is 3 3/4% for each location.

Amount of tax: Multiply your taxable sales for each business location by 3 3/4% and enter AMOUNT OF TAX due for each business location.

Vendor's totals: Compute total for each column.

Line 2. Timely filing allowance (Vendor's use tax only): If you file your return and payment on time, enter three percent (3%) of the amount shown on line 1. If not paid by due date or line 1 is not greater than “zero”, leave blank. No deduction is allowed for consumer's use tax.

Line 3. Vendor's use tax due: Enter vendor's use tax due (line 1 minus line 2).

Consumer's use tax: If you made purchases of tangible personal property for storage, use or consumption in Missouri from an out-of-state vendor who did not impose the vendor's use tax, these purchases are subject to consumer's use tax.

Taxable purchases: Enter total cost of tangible personal property used or consumed by you upon which no tax was paid when purchased from out-of-state vendor. Multiply taxable purchases by 3 3/4% and enter amount of tax on line 4.

Line 5. Total use tax due: Enter total use tax due. (Line 3 plus line 4.)

Line 6. Interest for late payment: If tax is not paid by due date, multiply line 5 by one percent (1%) for each month or fraction of a month delinquent. A month is to be an approximate 30-day interval, determined from the due date to the corresponding day of the next month; i.e., August 15 — September 15.
Example: If your payment is due August 15 and you pay between August 16 and September 15, your interest liability would be 1%. If you pay September 16 or on or before October 15, your interest liability would be 2% and so on until paid.

Line 7. Late penalty: If you neglect or refuse to file a return and make payment as required, and as a result, receive an estimated billing from the Missouri Department of Revenue, you are then subject to a penalty of ten percent (10%) on the tax due. If this condition applies, multiply the amount shown on line 5 by ten percent (10%) and enter that amount on this line.

Line 8. Approved credit: Enter on line 8 any approved sales or use tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 9. Pay this amount: Enter total amount due and payable (line 5 “plus” line 6 “minus” line 7 “minus” line 8). Send a check for the total amount. Make check, draft or money order payable to Missouri Use Tax. Do not send cash or stamps.

Sign and date return: This return must be signed and dated by the taxpayer or by the taxpayer’s authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65102.

Adjustments claimed: Itemize authorized adjustments. The total itemized adjustments (line A through line J) must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follows:

Line A. Sales for resale: Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

Line B. Motor fuel: Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to a special fuel tax, it is subject to use tax. Other fuels are subject to use tax when sold, unless specifically exempted under the sales/use tax law.

Line C. Government, religious, educational, charitable institutions: Enter amount of all sales made to these agencies. You should request a copy of each organization’s exemption letter because you are responsible for proving that questionable sales are exempt.

Line D. Drugs, insulin, prosthetic or orthopedic devices: Enter the amount of sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items and all sales of insulin and prosthetic or orthopedic devices which are specifically exempted under the sales tax law.

Line E. Farm machinery: Enter the amount of sales of farm tractors and other such farm machinery and equipment and repair or replacement parts therefor to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales/use tax law.

Line F. Water, electricity, gas, wood, coal or home heating oil (domestic use): Enter the amount of all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use. It is your responsibility to classify purchases as domestic use or nondomestic use.

Line G. Seed, fertilizer, economic poisons, livestock/poultry feed or feed additives: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales/use tax law.

Line H. Labor or service charges when separately billed: Enter amount of nontaxable labor or service which was not incidental to the sale and was stated separately on your billings.

Line I. Value of trade-in: A trade-in taken as part payment toward a sale may be deducted provided Missouri sales or use tax has been paid on the article traded-in.

Line J. Other adjustments: Enter the amount of all other adjustments authorized under the sales/use tax law and list the adjustments on a separate schedule if you have more than one such adjustment.

**FINAL SALES AND USE TAX RETURNS**

The Sales Tax Act provides that any person who sells or discontinues his business shall make a Final Return within fifteen (15) days of selling or quitting his business. Complete instructions are on the back of each return.
# Missouri Department of Revenue

## Division of Taxation

**Account Number**: __________ PERIOD:

**Owner's Name**: ______________________________________

**Business Name**: ______________________________________

**Mailing Address**: ______________________________________

**City**: ____________________________ **State**: ______ **Zip**: ______

**Phone Number**: (_____) _______ __________________________

---

### (DO NOT WRITE IN SHADEd AREAS):

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS OR SALES (Circle one)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>RATE</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

#### TOTALS

**Adjustments Claimed, If Any**: __________

**See Instructions**: __________

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sales for resale</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Add cost of goods purchased for resale but used by you</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Goods shipped out of Missouri (Export)</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Motor fuel, special fuel, other fuel</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Government, religious, educational, charitable institutions</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Drugs, insulin, prosthetic or orthopedic devices</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Farm machinery</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Water, electricity, gas, wood, coal or home heating oil (Domestic use)</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Seed, fertilizer, grain, economic poisons, livestock/poultry feed</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Value of trade-in</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Labor or service charges when separately billed</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Other adjustments (Attach separate schedule)</td>
<td></td>
</tr>
</tbody>
</table>

**Total Adjustments**: __________

---

**Subtract: 2% Timely Filing Allowance (If Applicable)**

**Total Sales Tax Due**: __________

**Add: Interest for Late Payment**: __________

**Add: Additions to Tax**: __________

**Subtract: Approved Credit**: __________

**Pay This Amount**: __________

---

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 __________

Date __________

---

**COR-51-1** (1-81)
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 discontinue his business shall make a final sales tax return within fifteen (15) days of this action. Reason for closing account (check one): ☐ Out of Business; ☐ Sold Business; ☐ Leased Business.

The following guidelines are provided so that you can comply with the Sales Tax Law;

a. You must report your gross sales for the period covered by this return.

b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).

c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled "PAY THIS AMOUNT" on the reverse side of this return.

d. You must send in this return, whether tax is due or not, before we can close your sales tax account.

e. If business is sold or leased, enter the new owner’s name, address, and new name of business (if changed) on the space provided below.

New Owner’s Name

Address

Name of Business (if changed)

f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your sales tax account.

g. PLEASE RETURN TO US YOUR MISSOURI RETAIL SALES LICENSE WITH YOUR FINAL SALES TAX RETURN.

SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer’s authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.
STATE OF MISSOURI – DEPARTMENT OF REVENUE
USE TAX RETURN

ACCOUNT NUMBER __________________ PERIOD __________________

OWNER'S NAME __________________

BUSINESS NAME __________________

MAILING ADDRESS __________________

CITY __________________ STATE ______ ZIP ____________

PHONE NUMBER __________________

RETURN THIS COPY (DO NOT WRITE IN SHADED AREAS)

VENDOR’S USE TAX

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS OR SALES (Circle one)</th>
<th>ADJUSTMENTS (Indicate + or –)</th>
<th>TAXABLE SALES</th>
<th>RATE</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

VENDOR’S TOTALS

SUBTRACT: 3% TIMELY FILING ALLOWANCE (If Applicable)

VENDOR'S USE TAX DUE =

CONSUMER’S USE TAX

Enter Total Cost of Tangible Personal Property Used or Consumed on Which No Tax Was Paid When Purchased From Out-of-State Vendor

<table>
<thead>
<tr>
<th>TAXABLE PURCHASES</th>
<th>RATE</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ADJUSTMENTS CLAIMED, IF ANY: – SEE INSTRUCTIONS –

A. Sale for resale
B. Motor fuel, special fuel, other fuel
C. Government, religious, educational, charitable institutions
D. Drugs, insulin, prosthetic or orthopedic devices
E. Farm machinery
F. Water, electricity, gas, wood, coal or home heating oil (Domestic use)
G. Seed, fertilizer, grain, economic poisons, livestock/poultry feed
H. Value of trade-in
I. Labor or service charges when separately billed
J. Other adjustments (attach separate schedule)

TOTAL ADJUSTMENTS

TOTAL USE TAX DUE

ADD: INTEREST FOR LATE PAYMENT

ADD: LATE PENALTY (If Applicable)

SUBTRACT: APPROVED CREDIT

PAY THIS AMOUNT ☐

☑ 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: MO. DAY VR. ______

Date __________________

DOR-93U-1 (1-91)
INSTRUCTIONS FOR FILING YOUR FINAL USE TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Use Tax law provides that any person who sells or discontinues his business shall make a final use tax return within fifteen (15) days of this action. Reason for closing account (check one): □ Out of Business; □ Sold Business; □ Leased Business.

The following guidelines are provided so that you can comply with the Use Tax Law;

a. You must report your gross sales for the period covered by this return.

b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).

c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled "PAY THIS AMOUNT" on the reverse side of this return.

d. You must send in this return, whether tax is due or not, before we can close your use tax account.

e. If business is sold or leased, enter the new owner's name, address, and new name of business (if changed) on the space provided below.

New Owner's Name

Address

Name of Business (if changed)

f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your use tax account.

g. PLEASE RETURN TO US YOUR MISSOURI USE TAX LICENSE WITH YOUR FINAL USE TAX RETURN.

SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.
**MISSOURI DEPARTMENT OF REVENUE**

**SALES TAX PROTEST PAYMENT AFFIDAVIT**

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th></th>
</tr>
</thead>
</table>

- **MITS NUMBER**
- **OWNER'S NAME**
- **BUSINESS NAME**
- **MAILING ADDRESS**
- **CITY, STATE**
- **ZIP**

This form is to be used for filing a sales tax protest payment in compliance with Sales Tax Regulation 240-3 or Section 144.700, RSMo. Return completed form to: Business Tax Bureau, Sales Tax Section, P.O. Box 840, Jefferson City, MO 65105.

**Instructions on Page 2**

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)**

**ENTER TOTAL AMOUNT OF TAX**

ADJUSTMENTS CLAIMED, IF ANY:

- A. Sales for resale
- B. Add cost of goods purchased for resale but used by you
- C. Goods shipped out of Missouri (export)
- D. Motor fuel, special fuel, other fuel
- E. Government, religious, educational, charitable institutions
- F. Drugs, insulin, prosthetic or orthopedic devices
- G. Farm machinery
- H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)
- I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed
- J. Value of trade-in
- K. Labor or service charges when separately billed
- L. Other adjustments (attach separate schedule)

**TOTAL ADJUSTMENTS**
Protested for the following reasons:

I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.

Signature of Taxpayer or Agent
Title
Date

NOTE: Sales Tax Regulation 240-3 or Section 144.700 RSMo., must be complied with or the protest payment will be deposited to General Revenue.

IN TESTIMONY WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED THE OFFICIAL SEAL AT MY OFFICE IN

THIS: ________________________DAY OF ________________________19\

MY TERM EXPIRES

BUREAU USE ONLY

Disposition
Reason
Date

INSTRUCTIONS:

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you are reporting a protest payment.

TAX TYPE: Each tax for which a protest payment may be reported is preprinted in this column.

GROSS RECEIPTS/SALES (Circle One): Enter protested amount of gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (−) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, conservation, and transportation sales tax rates are preprinted in this column. If you are protesting a city and/or county payment, enter the local sales tax rate for that city and/or county.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

LINES 3 – 6: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Sales Tax Return.
MISSOURI DEPARTMENT OF REVENUE  
SCHEDULE A  
SALES TAX PROTEST PAYMENT AFFIDAVIT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1/2%</td>
<td></td>
</tr>
</tbody>
</table>

ENTER TOTAL AMOUNT OF TAX

Enter total on page 1 — Total from Schedule A
Missouri Department of Revenue
Nonprotested Sales Tax Payment Report

- Do not write in shaded areas.
- Instructions on Page 2

This form is to be used in conjunction with the Sales Tax Protest Payment Affidavit (DOR-163). Any nonprotested sales tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form. Return completed form to Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 2)

ENTER TOTAL AMOUNT OF TAX

ADJUSTMENTS CLAIMED, IF ANY:

A. Sales for resale ..............................................
B. Add cost of goods purchased for resale but used by you ....
C. Goods shipped out of Missouri (export) .................
D. Motor fuel, special fuel, other fuel ..................
E. Government, religious, educational, charitable institutions
F. Drug, insulin, prosthetic or orthopedic device .......
G. Farm machinery .............................................
H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)
I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed
J. Value of trade-in .............................................
K. Labor or service charges when separately billed ....
L. Other adjustments (attach separate schedule) ...........

TOTAL ADJUSTMENTS .............................................

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. REPORT MUST BE SIGNED AND DATED.

Signature of Taxpayer or Agent

Date

DOR-2019 (10-00)
INSTRUCTIONS

IMPORTANT: This report must be filed in lieu of the Missouri Sales Tax Return to report all nonprotested amounts of taxes in a period you filed a protest payment affidavit. Report only nonprotested payments on this report. Protest payments must be reported on the Sales Tax Protest Payment Affidavit (DOR-163).

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you have the responsibility of reporting tax.

TAX TYPE: Listed in this column are the five sales taxes administered by the Department of Revenue. It is your responsibility to know which taxes you are liable for at a given business location.

GROSS RECEIPTS/SALES (Circle One): Enter all nonprotested gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (−) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, conservation, and transportation sales tax rates are preprinted in this column. If you are subject to a city or county tax, enter the local sales tax rate for that city or county.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

LINES 3 – 8: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Sales Tax Return.
MISSOURI DEPARTMENT OF REVENUE  
SCHEDULE A  
NONPROTESTED SALES TAX PROTEST PAYMENT REPORT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of this report is insufficient to report all nonprotested payments. To complete Schedule A, refer to instructions on page 2.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or –)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Sales</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1/2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1/2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1/2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1/2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1/2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1/2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Sales</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1/2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ENTER TOTAL AMOUNT OF TAX  
Enter total on page 1 – Total from Schedule A
**MISSOURI DEPARTMENT OF REVENUE**

**USE TAX PROTEST PAYMENT AFFIDAVIT**

- **MITS NUMBER**
- **OWNER'S NAME**
- **BUSINESS NAME**
- **MAILING ADDRESS**
- **CITY, STATE**
- **ZIP**

*Instructions on Page 2*

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>State Use</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Use</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Use</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>1/8%</td>
<td></td>
</tr>
</tbody>
</table>

**VENDOR'S TOTALS**

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

ENTER TOTAL AMOUNT OF TAX

**CONSUMER'S USE TAX**

TAXABLE PURCHASES | RATE | AMOUNT DUE | CONSUMERS TOTALS
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>State 3%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation 1/8%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ADJUSTMENTS CLAIMED, IF ANY:

A. Sale for resale
B. Motor fuel, special fuel, other fuel
C. Government, religious, educational, charitable institutions
D. Drugs, insulin, prosthetic or orthopedic devices
E. Farm machinery
F. Water, electricity, gas, wood, coal or home heating oil (Domestic use)
G. Seed, fertilizer, grain, economic poisons, livestock/poultry feed
H. Value of trade-in
I. Labor or service charges when separately billed
J. Other adjustments (attach separate schedule)

**TOTAL ADJUSTMENTS**

---

**TOTAL USE TAX DUE:**

(Add Lines 3 and 4)

**SUBTRACT:** Interest for late payment (1% of Line 6 per month late)

**ADD:** 10% of Line 6 if you received an estimated billing for this tax period.

**TOTAL AMOUNT DUE:**

(Add Lines 5, 6, 7)

**SUBTRACT:** Approved credit (Attach credit memorandum)

**REMIT SINGLE CHECK FOR THIS AMOUNT:**

(Line 6 minus Line 9)

---

**Do Not Write in this Space**
Protested for the following reasons:

I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.

Signature of Taxpayer or Agent

Title

Date

NOTE: Sales Tax Regulation 240-3 or Section 144.700 RSMo., must be complied with or the protest payment will be deposited to General Revenue.

IN TESTIMONY WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED THE OFFICIAL SEAL AT MY OFFICE IN THIS DAY OF _______ 19_______.

MY TERM EXPIRES

INSTRUCTIONS:

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you are reporting a protest payment.

TAX TYPE: The state use and conservation use taxes are preprinted in this column. If you are protesting payment of another tax, contact the Business Tax Bureau.

GROSS RECEIPTS/SALES (Circle One): Enter protested amount of gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (−) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state use and conservation use tax rates are preprinted in this column. If you are protesting payment of another tax, enter the tax rate.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 3% of the amount shown on Line 1.

LINE 3 – VENDOR'S USE TAX DUE: Subtract Line 2 from Line 1 and enter remainder.

LINE a, If you are protesting payment of the state portion of consumer's use tax, multiply taxable purchases by 3%.

LINE b. If you are protesting payment of the conservation portion of consumer's use tax, multiply taxable purchases by 1/8%.

LINES 4 – 10: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Use Tax Return.
MISSOURI DEPARTMENT OF REVENUE  
SCHEDULE A  
USE TAX PROTEST PAYMENT AFFIDAVIT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
<td></td>
</tr>
</tbody>
</table>

ENTER TOTAL AMOUNT OF TAX

Enter total on page 1 – Total from Schedule A
This form is to be used in conjunction with the Use Tax Protest Payment Affidavit (DOR-2041). Any nonprotested use tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form. Return completed form to Business Tax Bureau, Sales Tax Section, P.O. Box 840, Jefferson City, MO 65105.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td>3%</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td>3%</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td>3%</td>
<td>1/8%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

VENDOR'S TOTALS

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

CONSUMER'S USE TAX

<table>
<thead>
<tr>
<th>TAXABLE PURCHASES</th>
<th>RATE</th>
<th>AMOUNT DUE</th>
<th>CONSUMERS' TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>5%</td>
<td></td>
<td>Line a. plus Line b.</td>
</tr>
<tr>
<td>Conservation</td>
<td>1/8%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ADJUSTMENTS CLAIMED, IF ANY:

A. Sale for resale:  
B. Motor fuel, special fuel, other fuel:  
C. Government, religious, educational, charitable institutions:  
D. Drugs, insulin, prosthetic or orthopedic devices:  
E. Farm machinery:  
F. Water, electricity, gas, wood, coal or home heating oil (Domestic use):  
G. Seed, fertilizer, grain, economic poisons, livestock/poultry feed:  
H. Value of trade-in:  
I. Labor or service charges when separately billed:  
J. Other adjustments (attach separate schedule):  

TOTAL ADJUSTMENTS:  

REPORT MUST BE SIGNED ON PAGE 2.
INSTRUCTIONS

IMPORTANT: This report must be filed in lieu of the Missouri Use Tax Return to report all nonprotested amounts of taxes in a period for which you filed a protest payment affidavit. Report only nonprotested payments on this report. Protest payments must be reported on the Use Tax Protest Payment Affidavit (DOR-2041).

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this report.

BUSINESS LOCATION: Enter the address of each business location for which you have the responsibility of reporting tax.

TAX TYPE: The state use and conservation use taxes are preprinted in this column.

GROSS RECEIPTS/SALES (Circle One): Enter all nonprotested gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

\[
\text{GROSS RECEIPTS/SALES} \pm \text{ADJUSTMENTS} = \text{TAXABLE SALES}
\]

TAX RATE: The state use and conservation use tax rates are preprinted in this column.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 3% of the amount shown on Line 1.

LINE 3 – VENDOR’S USE TAX DUE: Subtract Line 2 from Line 1 and enter remainder.

LINES a. and b. – CONSUMER’S USE TAX: If you made purchases of tangible personal property for storage, use or consumption in Missouri from an out-of-state vendor who did not impose the vendor’s use tax, these purchases are subject to consumer’s use tax. Multiply taxable purchases by 3% on Line a. and 1/8% on Line b. and enter total amount due on Line 4.

LINES 4 – 10: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Use Tax Return.
MISSOURI DEPARTMENT OF REVENUE
SCHEDULE A
NONPROTESTED USE TAX PAYMENT REPORT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of the report is insufficient to report all nonprotest payments. To complete Schedule A, refer to instructions on page 2.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
<tr>
<td>State Use</td>
<td>Conservation</td>
<td></td>
<td></td>
<td></td>
<td>3%</td>
<td>1/8%</td>
</tr>
</tbody>
</table>

ENTER TOTAL AMOUNT OF TAX
Enter total on page 1 – Total from Schedule A
APPLICATION FOR SALES/USE TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Sales/Use Tax:

I hereby certify that _____________________________________________ Firm Name

Mailing Address ________________________________________________ City ____________________________

State ________________ Zip Code ________________ Missouri I.D. Number ________________

overpaid the Missouri Department of Revenue, the sum of ______________________ dollars ($_________)

for the period(s) ____________________________, and further certify that such amount has been
determined to be an overpayment by reason of _____________________________________________________________

________________________________________

I, ____________________________, DO HEREBY UPON MY OATH STATE THE MATTERS SET FORTH
ABOVE ARE TRUE AND CORRECT.

SUBSCRIBED AND SWORN TO BEFORE ME ON _____________________________, 19___

MY COMMISSION EXPIRES: __________________________________________, 19___ Notary Public

FOR BUREAU USE ONLY
I have analyzed the records of the Business Tax Bureau on ____________________________, 19___ and have verified the amount of
overpayment and hereby certify that a refund/credit is due as claimed. The amount of overpayment is for:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
</tbody>
</table>

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

INSTRUCTIONS TO APPLICANT –

1. Complete Application – a complete breakdown should be attached.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Business Tax Bureau, Resolution Audit Section,
P.O. Box 840, Jefferson City, Missouri 65105.
This publication was prepared and issued by:
Missouri Department of Revenue
Tax Division Administrative Office
100 East Capitol Avenue
Jefferson City, Missouri 65105