1983 MISSOURI TAX FORMS

PACKAGE MoX

B & P X RESEARCH CENTER
10 Professional Bldg.
Columbia, MO 65201

MISSOURI DEPARTMENT OF REVENUE
RICHARD A. KING, DIRECTOR

DECEMBER 1983
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, 1983). 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 Management, Planning and Policy, P.O. Box 629, Jefferson City, MO 65105. If you want to order this publication for the 1984 tax year, you must complete the order form on page 5 and mail to the address noted above by September 1, 1984.
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DEPARTMENT OF REVENUE AREA COMPLIANCE OFFICES

Central Office

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

St. Louis

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

Southeast Missouri

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

Kansas City

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

North Missouri

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

Southwest Missouri

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

501 Virginia
Joplin, MO 64801
(417) 623-3990
1. Individual Income Tax:
   Income Taxes Bureau
   P.O. Box 2200
   Jefferson City, MO 65105
   (314) 751-4388

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

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

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

5. Employer Withholding Tax:
   Income Taxes Bureau
   P.O. Box 333
   Jefferson City, MO 65108
   (314) 751-3683

6. Corporation Income Tax:
   Income Taxes Bureau
   P.O. Box 700
   Jefferson City, MO 65105
   (314) 751-5761

7. Corporation Franchise Tax:
   Income Taxes Bureau
   P.O. Box 371
   Jefferson City, MO 65105
   (314) 751-4541

8. Financial Institution Tax:
   Business Taxes Bureau
   P.O. Box 898
   Jefferson City, MO 65105
   (314) 751-5928

9. Insurance Premium Tax:
   Business Taxes Bureau
   P.O. Box 898
   Jefferson City, MO 65105
   (314) 751-2326

10. Motor Fuel Tax:
    Business Taxes Bureau
    P.O. Box 300
    Jefferson City, MO 65105
    (314) 751-5906

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

12. County Tax:
    Business Taxes Bureau
    P.O. Box 475
    Jefferson City, MO 65105
    (314) 751-5926

13. Bingo Tax:
    Business Taxes Bureau
    P.O. Box 3001
    Jefferson City, MO 65105
    (314) 751-2326
PACKAGE MoX ORDER FORM

If you want to receive the Package MoX for the 1984 tax year, you must complete the following form and mail to the Missouri Department of Revenue, Management, Planning and Policy, P.O. Box 629, Jefferson City, MO 65105. The deadline for requesting the 1984 Package MoX is September 1, 1984.

Name ____________________________________________

Company Name (if any) ____________________________________________

Address _________________________________________________________

City __________________________ State ________ Zip Code ____________

Number of copies of 1984 Package MoX needed: ___________________________
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Please complete both mailing labels.

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

FROM
MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES 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.

FROM
MISSOURI DEPARTMENT OF REVENUE
INCOME TAXES 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:

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<th>City</th>
<th>Address</th>
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<td>Cape Girardeau</td>
<td>400 Broadway</td>
</tr>
<tr>
<td>Joplin</td>
<td>501 Virginia</td>
</tr>
<tr>
<td>Kansas City</td>
<td>615 East 13th Street</td>
</tr>
<tr>
<td>St. Joseph</td>
<td>Federal Building, 3rd Floor, 8th and Edmond</td>
</tr>
<tr>
<td>St. Louis</td>
<td>9440 Manchester Roac</td>
</tr>
<tr>
<td>Springfield</td>
<td>149 Park Central Square</td>
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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, Income Taxes Bureau, Post Office Box 999, Jefferson City, Missouri 65108.

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

Form 30 — Underpayment of Estimated Tax by Individuals and Corporations .................. 11
Form 60 — Application for Extension of Time to File ................................................. 13
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. 1983 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 6 less line 3).  

*Dec. 15, 1983 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 1982 tax $  
10. Exception No. 2, tax on prior year's income using 1983 rates and exemptions Enter 25% of tax Enter 50% of tax Enter 75% of tax Enter 100% of tax  
11. Exception No. 3, tax on annualized 1983 income Enter 20% of tax Enter 40% of tax Enter 60% of tax **Enter 80% of tax  
12. Exception No. 4, tax on 1983 income over 3, 5, and 8-month periods Enter 90% of tax Enter 90% of tax Enter 90% of tax **Enter 90% of tax  

**Applies to corporations only

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

13. Amount of underpayment (from line 7)  
14. Date of payment or April 15, 1984, whichever is earlier (see Instruction G)  
15a. Number of days from due date of installment to date shown on line 14, or December 31, 1983, whichever is earlier.  
15b. Number of days from January 1, 1984 or 1984 installment due date to date of payment or appropriate due date of return (April 15, 1984 for individuals), whichever is earlier.  
16a. Multiply the 14% annual interest rate times the amount on line 13 for the number of days shown on 15a.  
16b. Multiply the 12% annual interest rate times the amount on line 13 for the number of days shown on 15b.  
16c. Add lines 16a and 16b for the total additions to tax.  
17. Total amounts on line 16c. Individuals show this amount in the bottom margin of Form 40 as "Addition to tax for underpayment." Then increase the amount of the "Balance Due Missouri Department of Revenue" or decrease the amount "Overpaid" accordingly. Corporations show this amount on line 18(a) of Form 20.

NOTE: If this form is not an attachment to either Form 20 or Form 40, please attach check or money order payable to "Director of Revenue" and mail to P.O. Box 700 (if corporation) and P.O. Box 329 (if individual).
JEFFERSON CITY, MO. 65105.
Instructions

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

B. Filing an Estimate and Paying the Tax. Calendar Year Taxpayers.—If you file returns on a calendar year basis and are required to file form 20ES or 40ES, you are generally required to file a declaration by April 16, and to pay the tax in four installments. (If you are not required to file a declaration until later in the year because of a change in your income or exemptions, you may be required to pay in fewer installments.) The chart below shows the due date for declarations and the maximum number of installments required for each.

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<th>Maximum Number of Installments Required</th>
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<td>Jan. 15</td>
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*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 1983 tax payments (amounts shown on line 8) equal or exceed any amount determined for the same period under the following exception provisions. You may apply a different exception to each underpayment, but please attach a separate computation page. If none of the exceptions apply, complete lines 3 through 17.

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

Exception 1, Prior Year’s Tax.—This exception applies if your 1983 tax payments equal or exceed the tax shown on your 1982 tax return. The 1982 return must cover a period of 12 months and show a tax liability.

Exception 2, Tax on Prior Year’s Income Using

1983 Rates and Exemptions.—This exception applies if your 1983 withheld tax and calculated tax payments equal or exceed what would have been due on your 1982 income if you had computed it at 1983 rates. To determine this exception use the personal exemptions allowed for 1983, but use the other facts and law applicable to your 1982 return.

Exception 3, Tax on Annualized 1983 Income.—This exception applies if your 1983 tax payments equal or exceed 80 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding in which an installment is due. To annualize your taxable income, follow these steps:

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

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

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

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

Example I

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Wages received during Jan., Feb., and Mar.</td>
<td>$1,000</td>
</tr>
<tr>
<td>2</td>
<td>Self-employment income during Jan., Feb., and Mar.</td>
<td>$3,000</td>
</tr>
<tr>
<td>3</td>
<td>Adjusted gross income</td>
<td>$4,000</td>
</tr>
<tr>
<td>4</td>
<td>Annualized income ($4,00 x 12 = $48,000)</td>
<td>$16,000</td>
</tr>
<tr>
<td>5</td>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Standard deduction</td>
<td>$3,400</td>
</tr>
<tr>
<td>7</td>
<td>Exemptions</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Federal and state income tax</td>
<td>$7,900</td>
</tr>
<tr>
<td>9</td>
<td>Tax return</td>
<td>$285</td>
</tr>
</tbody>
</table>

Example II

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

<table>
<thead>
<tr>
<th>Computation Period</th>
<th>Income</th>
<th>Tax</th>
<th>90% of Income</th>
<th>Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1 to Mar. 31</td>
<td>$4,500</td>
<td>0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Jan. 1 to May 31</td>
<td>$7,500</td>
<td>$13</td>
<td>$117</td>
<td>$144</td>
</tr>
<tr>
<td>Jan. 1 to Aug. 31</td>
<td>$12,000</td>
<td>$118</td>
<td>$1,044</td>
<td>$230</td>
</tr>
<tr>
<td>Jan. 1 to Dec. 31</td>
<td>$21,400</td>
<td>$523</td>
<td>$1,857</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 the first three installment periods. However, although the law does not permit the use of exception 4 for the fourth installment period, no addition to tax is owed for that period because there is no underpayment. The $115 tax withheld for that period ($345 minus $230 shown in column (5), above) is more than 80 percent of the tax that would have been due for the fourth installment if the total tax for the year had been spread equally over the four installment periods.

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

F. Underpayment.—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 paid your return and paid the balance of tax due by January 31, 1984, consider the balance paid as of January 15, 1984.

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

I. Farmers.—If (1) your 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, 1984 you may be exempt from charges for underpayment of estimated tax. If so, write on line 1, “Exempt, farmer.” If you meet this gross income test but did not file a return or pay the tax when due, complete this form to determine whether you owe an addition to tax.
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>Mo. Corp. No.</td>
<td>Ext.</td>
<td>J.D.</td>
<td></td>
</tr>
<tr>
<td>Name/Estate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number and Street</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City, State, Zip Code</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TYPE OF RETURN:** (Only one box may be checked. Separate request must be made for each return or report.)
- [ ] Corporation Return, Form 20
- [ ] Partnership Return, Form 65
- [ ] Individual Return, Form 40
- [ ] Estate Tax Return, Form 76
- [ ] Corporation Small Business, Form 20S
- [ ] Fiduciary Return, Form 41
- [ ] Franchise Tax Report
- [ ] Other

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

**TYPE OF EXTENSION**
- [ ] If based on Federal extension, attach copy of U.S. Form:
  - [ ] 7004 Corporation
  - [ ] 4768 Estate
  - [ ] 2758 Partnership, Fiduciary
- [ ] Missouri request only (state reason)
  - [ ] 4868 Individual
  - [ ] Internal Revenue Service letter approving second extension
  - [ ] Other

**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
- [ ] Preparer’s Signature (other than taxpayer)
- [ ] Date
- [ ] Spouse’s Signature (If applicable)
- [ ] Address (and Zip Code)
- [ ] Preparer’s Emp. Ident. or Soc. Sec. No.

**Notice to Applicant — To Be Completed by the Missouri Department of Revenue**
- [ ] The application is approved. This form must be attached to the Missouri return when filed as evidence that the extension was granted.
- [ ] The application is denied. The necessary federal form was not attached.
- [ ] The application is denied. The tax payment schedule was not completed.
- [ ] The application is denied. Your balance due (the amount on Line 3) was not paid in full.
- [ ] Careful consideration has been given to the reasons and other data given in the application but it has been determined that the extension is not warranted. The return should be filed by the regular due date or within 10 days of the date of signature of this notice, if the end of such 10-day period is later than the regular due date. 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 must be filed by taxpayers requesting an extension of time to file. Do not file an application combining extensions for more than one tax type. A separate application must be filed for each tax.

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

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

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

Mail your extension application to: Missouri Department of Revenue, P.O. Box 3400, Jefferson City, Missouri 65105.

2. PAYMENT OF TAX — INCOME TAX
An extension of time to file an income tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, an addition to tax of 5% 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 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 return. The penalty will be waived in the same manner as the additions to tax for income tax.

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

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

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

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

5. PERIOD OF EXTENSION
In the case of an automatic extension, the extension period will be equivalent to the extension period granted for federal income tax purposes. In the case of other extensions under Instruction 4, the extension on an initial application will generally be limited to a period of time not in excess of 3 months (6 months for corporations). Longer periods of time will not be granted unless sufficient need for such extended period is clearly shown. In no event will an “other” extension under Instruction 4 be granted in excess of 3 months.

6. HOW TO FILE
Complete this application in duplicate and:

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

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

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

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

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

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

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

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

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

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

Individual Income Tax General Instructions .......................................................... 17
School District Numbers ......................................................................................... 21
Form 40 .................................................................................................................... 23
Schedule NRI ........................................................................................................... 25
Affidavit of Nonresidency ....................................................................................... 27
Schedule CR ............................................................................................................. 29
Senior Citizen General Information ........................................................................ 31
Form SC ................................................................................................................... 35
Statement CRP ......................................................................................................... 37
Form 40ES ............................................................................................................... 39
Form 99 Misc ........................................................................................................... 43
Form 96 .................................................................................................................... 45
Form 1310 ............................................................................................................... 47
Claim for Missouri Income Tax Refund ................................................................. 49
WHO MUST FILE A RETURN?
File a Missouri income tax return if you were required to file a Federal return and you are:
- resident of Missouri, or
- nonresident of Missouri and had income of $800 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 1983 or in 1984 before filing a return for 1983 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. If you are not required to file a Federal return but had over $1200 of interest or wages you may need to file a Missouri return.

WHO IS A RESIDENT, A NONRESIDENT, OR A PART-YEAR RESIDENT?
A resident is an individual who either (1) maintained domicile in Missouri, or (2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.
Exception: An individual, although he was domiciled in Missouri, but did not maintain permanent living quarters in Missouri, did maintain them elsewhere, and spent 50 days or less of the taxable year in Missouri is not a resident.
* Domicile is the place to which an individual intends to return when he becomes absent. A domicile, once established, continues until the individual moves to a new location with the bonafide intention of making that fixed and permanent home there. An individual can have only one domicile.
* A nonresident is an individual who does not maintain more than 183 days of his taxable year in Missouri.
* A part-year resident shall be treated as a nonresident, however, the part-year resident may determine his tax as if he were a resident for the entire period.

WHEN TO FILE?
File as soon as you can after January 1, but not later than April 15, 1984. Later filing may subject you to additional interest and penalties.

WHERE TO FILE?
Mail the return to the appropriate address shown below.

FORMS
State income tax forms and schedules for 1984 are:
- Form 40—Individual Income Tax Return
- Form 40 ES—Decleration of Estimated Tax
- Schedule CR—Resident Credit for Income Tax Paid to Other States
- Schedule NRI—Nonresident Allocation of Income to Missouri
- Schedule BFC—Business Facilities Credit
- Form 85—Senior Citizens Tax Credit
- Form 60—Extension of Time to File
- Schedule EZC—Enterprise Zone Credit

FORM 30—Underrating of Estimated Tax
- Form 30—MILITARY PERSONNEL
- Form 30—AMENDED RETURN
- Form 30—Military Payment Tax Credit to Refund Due—Deceased Taxpayer
- Form 40 and 40 ES are filed simultaneously.
- Income tax returns are due April 15, 1984.
- Military personnel must file a return for the same period as the individual.
- Military personnel may file a return for 1984 on or before April 15, 1985.

AMENDED RETURN
A resident may NOT have a special form for amending the individual income tax return. To amend the Missouri return, use the Missouri Form 30 for the year being amended, and write the word "Amended" at the top.

PRIORITY YEAR RETURNS
If you are filing a return for a year other than the current tax year, please mail it to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 2200, Jefferson City, Missouri 65102.

DECLARATION OF ESTIMATED TAX
Residents and nonresidents are required to make a declaration of estimated tax. If
1. Your Missouri adjusted gross income other than wages can reasonably be expected to exceed $1000, and
2. Your Missouri adjusted gross income can be expected to exceed $3,000, and
3. Your Missouri estimated tax can be expected to be at least $40.
See Form 30 ES for details, and file form if required.

FEDERAL PRIVACY ACT INFORMATION
Social security numbers must be included. Such numbers are used primarily to administer and enforce the income tax laws and the tax laws. They are also used as identifiers. In addition, social security numbers are required to identify Missouri residents in the Mailing List. Information furnished on other forms is used in the Missouri Income Tax Laws and regulations.
**1983 Missouri Individual Income Tax Form 40 Instructions**

**STEP 1—Complete your Federal Return first.**

**STEP 2—Filing Period**
If other than calendar year 1983, indicate the beginning and ending dates on the line provided above your name.

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

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

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

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

**LINE-BY-LINE INSTRUCTIONS**

**BOXES 1-6—Filing Status**

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

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

Box 3b may be checked on the Missouri return ONLY IF each of the following apply:
1. You checked box 3 (Married filing separate return) on your Federal return.
2. Your spouse is not filing a return.
3. Your spouse had no income.
4. Your spouse was not the dependent of someone else.

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

**LINES 6-7—DEPENDENTS**

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

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

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

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

**LINE 8—Exemptions**
Enter the amount checked for your filing status on lines 1-6.

**LINE 9**
Add the amounts on lines 7 and 8, Missouri Form 40, line 10. Enter the total on both line 9 and line 15.

**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.

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

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**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 the total of the income which is the husband's in column H and the wife's in column W. Income received from jointly held property of husband and wife, such as dividends, interest, rents, capital gains or losses etc. must be allocated one-half to each spouse. Income from a business or farm operation is not partnership income, unless there is a partnership agreement, and books and records are maintained as a partnership. Be sure that line 10H plus 10W equals line 10C. If you are single, or if only one spouse has income, use line 10C only.

**LINE 11—Income Percentages**
This line must be completed only when both husband and wife have income. On line 11F enter the percentage obtained by dividing the amount on line 10H by the amount on line 10C. Divide the amount on line 10W by the amount on line 10C and enter the percentage on line 11W. Round to the nearest whole percentage (example: 84.34% would be shown as 84% and 97.71% would be shown as 98%) and be sure that 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 12, page 1.

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

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

**STANDARD DEDUCTION**

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

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

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

Single (Box 1) or Heart of Household (Box 4) ............... enter $3200

Married filing combined (Box 2) or Widow(er) (Box 5) ......... enter $4200

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

**LINE 13—Federal Income Tax Deduction**
Do not enter the amount shown on your W-2(s). On line 13 enter your Federal income tax from your 1983 Federal return—Federal Form 1040, line 49 less line 59 or 1040A, line 23 less line 24b, or 1040EZ, line 9. Note: If a negative amount is calculated, enter zero on line 13. If you made an entry on Federal Form 1040, line 39, ATTACH a copy of the form(s) checked.

**LINE 14—Other Federal Tax**
Enter the total amount of the following only:
1. Federal 1040, Lines 42, 51 and 52.
2. Tax from recomputing Win Credit (Federal Form 1040).
3. Additional Federal income tax paid in 1983, but only for a year prior to 1973. ATTACH EXPLANATION.

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

**LINE 15**
Enter the amount from line 9, Missouri Form 40.

**LINE 16**
Add lines 12, 13, 14, and 15.

**LINE 17—Missouri Taxable Income**
Subtract line 16 from line 10C. If 17C is less than zero, enter zero.

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

**LINE 18—Missouri Tax**
Determine the tax from the tax table on page 2 of this return. If both husband and wife have income, determine each of their taxes from the table and enter the results in line 18H and 18W. Enter the total of 18H and 18W on line 19C.

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

OR

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

**NOTE:** Lines 19 and 22 CANNOT both be used.

**LINE 19—Resident Credit for Tax Paid to Other States**
You must complete Schedule CR. If both husband and wife on a combined return are entitled to credit, a separate Schedule CR must be completed by each. In so doing you are allowed a deduction from your Missouri income tax due not to exceed that portion of your Missouri tax on the income taxed by the other states. A copy of the other state's return MUST be attached to receive credit.

**LINE 20—Nonresidency Percentage**
Full-year residents and part-year residents (determining their tax as if they were a resident for the entire period) should leave line 20 BLANK.

Do NOT enter zero.

If both husband and wife or a combined return have a part of each of their income from Missouri sources, each must make a separate computation on Schedule NRI. This schedule will determine your Missouri tax based on the ratio that your Missouri adjusted gross income bears to your total adjusted gross income from all sources. DO NOT enter the percentage(s) from line 11. Enter the percentage(s) calculated on the Schedule NRI, which must be attached to the Form 40.
LINE 21—Balance of Tax
On a combined return the tax on lines 21A and 21B of the husband and wife are added together and entered on line 21C.

LINES 22a, 22b, 22c, and 22d—Credits and Prepayments
The entry on line 22a must equal the total Missouri tax withheld on your W-2 forms. A taxable copy of each of the W-2 forms must be attached to your return.

On line 22c enter the total Missouri estimated tax payments you made for 1983. Include prepayments for 1982 that you decided to have applied to 1983. If you and your spouse filed separate Missouri estimated tax declarations for 1983 but are required to file a combined return, enter the combined total of payments. If you and your spouse filed a combined Missouri estimated tax declaration for 1983 but fail separate Federal and State income tax returns, enter either of you can claim all or any part of the total estimated tax paid.

Missouri residents enter on line 22c the senior citizens tax credit from Form SC. If you or your spouse are age 65 or older during 1983, you may qualify for the credit. Obtain and complete Form SC and attach to your return.

BFC, NAP, ETC, and EDC CREDITS

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

Enter the credit from Schedule BFC to the Missouri form 40. Color 2c, and indicate "Business Facilities Credit." Attach Schedule BFC to the Form 40.

NAP Tax Credit
"If you are a sole proprietor or farmer doing business in the State of Missouri and you make a contribution to a non-profit organization that administers an approved Neighborhood Assistance project in Missouri, you are eligible for this credit. You may be a member of a voluntary corporation or a partnership that has contributed to an approved Neighborhood Assistance project. You are also eligible if you are a member of a voluntary corporation or a partnership in which you hold a substantial interest. For more information, contact the Missouri Division of Community & Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.

Enterprise Zone Credit
You may be eligible for this tax credit if your business is located in an area designated by the State as an Enterprise Zone. For more information, contact the Missouri Division of Community & Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.

Economic Development Credit
Any taxpayer shall be entitled to a tax credit against any tax otherwise due under the provisions of Chapter 143, R.S.Mo. in the amount of fifty percent of any amount collected from the taxpayer for the reserve during the taxpayer's fiscal year. Such credit shall not apply to reserve participation fees paid by borrowers under this act. Additional information may be obtained by contacting the Missouri Division of Community Development, P.O. Box 118, Jefferson City, Missouri 65102.

Enter the total of SC, BFC, NAP, ETC, and EDC credits on line 22C. On line 22C, enter only the amount actually paid with Form 60, Extension of Time to File.

LINE 23
Add lines 22a, b, c, and d.

LINE 24—Balance Due
If your Missouri income tax exceeds your credits and payments, enter the balance due and it is $5.00 or more enclose your check or money order for the amount payable to "Director of Revenue." Show your social security number on your remittance. Do not send cash or stamps.

LINE 25—Overpayment
If your total credits and prepayments exceed your Missouri income tax, enter the amount of the overpayment.

NOTE: If line 24 and line 25 are $10.00 or less, mail your return to PO Box 9040.

LINE 26—Credit or Refund
If your total overpayment on line 25 is to be refunded, enter the amount from line 25 to line 26A.

If all or part of your overpayment on line 25 is to be credited to next year's estimated tax, enter that amount on line 26A of line 26B. If only part of line 25 is to be credited to 1984 Estimated Tax, the balance is to be entered on line 26A.

If you are receiving a refund on line 25 and wish to contribute part or all of it to the Children's Trust Fund, indicate the amount. On individual returns, the contributiion can be for more, and on combined returns, contributions can only be $4 or more. This contribution is tax deductible on your 1984 federal income tax. Taxpayers who are not entitled to a refund may contribute to the Missouri Children's Trust Fund by4 entering their contribution amount on line 26A and remitting the appropriate amount due.

For more information about the Children's Trust Fund, see IMPORTANT ITEMS FOR 1983 on page 1 of this document or write to the Children's Trust Fund, P.O. Box 1641, Jefferson City, Missouri 65102.

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

SIGN YOUR RETURN
It is not considered a valid return unless you both check "signed".

If you pay someone to prepare your return, that person must sign.

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 1040, line 22, or Federal Form 1040A, line 14, or Federal Form 1040EZ, line 3. The amount on one of these Federal forms must be used on line 27, Schedule 1. All individuals must enter the total Federal adjusted gross income as shown on the federal return.

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

ADDITIONS—
LINE 28
If you had income from an obligation of a state or political subdivision outside of Missouri, enter that amount reduced by related expenses incurred (management fees, trustee fees, interest, etc.) if expenses are over $500.

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

SUBTRACTIONS—
LINE 31
Enter any interest you received from exempt U.S. Government obligations, reduced by related expenses incurred (management fees, trustee fees, interest, etc.) if expenses are over $500.

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

MAILING INSTRUCTIONS

REFUND:
Director of Revenue
P.O. Box 500
Jefferson City, MO 65106

BALANCE DUE:
Director of Revenue
P.O. Box 9040
Jefferson City, MO 65102

CORRESPONDENCE:
Income Taxes Bureau
P.O. Box 2250
Jefferson City, MO 65105

ADDITIONAL CHARGES FOR NOT PAYING TAX BY DUE DATE
Effective January 1, 1984, simple interest shall be computed at a rate of 12% per annum on all delinquent taxes. This interest rate is redetermined annually by October 31. It is based upon the adjusted prime interest rate charged on checking accounts. The adjusted interest rate is redetermined annually by October 31. If the rate computed prior to January 1, 1984, shall be at 14% per annum. An addition to tax of 5% is charged on the balance due if paid at the date due date and is due when the amount is April 15, 1984.

ADDITIONAL CHARGES FOR NOT PAYING ENOUGH ESTIMATED TAX DURING THE TAX YEAR
If the total of your credits and prepayments on Lines 22a, 2b, c, d is less than 60% (or 90% for farmers) of Line 21, you may owe an addition to tax unless you meet one of the exceptions outlined on Form 30. Obtain and attach this form to your return to show how you figured the addition to tax or which exception you believe applies.

If you owe an addition to tax, show the amount in the bottom margin on Page 1 of Form 40 and write "Addition to tax—estimated tax." If you owe a tax on Line 24, include the addition to tax amount with your total.

DELINQUENT RETURNS
Failure to file a return by the due date will result in additions in tax charges of 6% per month not to exceed 25%.

ADDRESS CHANGE
NOTE: If you move after filing your return and you are not required to file a return, you should notify the post office serving your old address and the Missouri Department of Revenue of your address change. This will help in forwarding your mail to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the Missouri Department of Revenue.
(2) Additional Capital Gain Deduction Due to Difference in Basis—If, during the taxable year, you receive a gain from the sale of property or other capital assets for which you had a higher tax basis for Missouri tax purposes than for Federal tax purposes you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long term capital gain for Federal income tax purposes, the exclusion is limited to the gain or 20% of such difference whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for Federal tax purposes, no adjustment is required.

(3) Accumulation Distribution—If during the year 1983 you received a distribution as a beneficiary of a trust that was made from accumulated earnings of prior years and filed Federal Form 4970, such amount may be excluded from your Missouri income to the extent that such amount was reported in your total Federal adjusted gross income.

(4) Amounts Previously Taxed by Missouri—The amount of any income (including annuity income) or gain included in your Federal adjusted gross income which was properly reported as income or gain in a prior Missouri income tax return filed under the Missouri Laws in effect prior to January 1, 1973, by you or by a decedent, an estate or a trust from whom you acquired such income or gain may be excluded.

(5) Enterprise Zone Act Deduction—You may be eligible for this deduction if your business is located in an area designated by the state as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.

LINE 34
Add lines 31, 32, and 33.

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

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SCHEDULE 2—Missouri Itemized Deductions

LINE 35—TOTAL Federal Itemized Deductions

If Federal Schedule A, line 26 is greater than line 27, enter the amount from Federal Schedule A, line 26 on Missouri Form 40, line 36.

If Federal Schedule A, line 26 is blank or is less than line 27, you should not complete Schedule 2. Enter on line 12 the applicable Missouri standard deduction amount, but see the following exception.

EXCEPTION: If you were "required" to 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 34a.

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Instructions For Schedule 2—Form 40

LINE 37—Social Security and Self-employment Taxes

Enter on lines 37a and 37c your social security and railroad retirement tax respectively. Enter on lines 37b and 37c your spouse's social security and railroad retirement tax respectively if a combined return. If a taxpayer has both FICA and RRT, the maximum deduction allowed is the amount withheld as shown on W-2's less either the amount entered on Federal Form 1040, line 61 or, if only one employer, the amount refunded by the employer. Federal employers who are required to pay FICA taxes should use lines 37a and 37c to claim this deduction. Enter on line 39 your total self-employment tax.

LINE 44 and 45—State and Local Income Taxes

Enter on line 45 the amount from Federal Schedule A. This amount includes any state income tax and also any local tax, such as a city earnings tax paid in 1983.

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

LINE 46—Missouri Itemized Deductions

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

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

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

---

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

18. FEDERAL ADJUSTED GROSS INCOME (line 16 less line 17) | 32 | 18 |

19. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 16, column H and W) | 32 | 19 |
Missouri School District Number

1983

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 which your residence is located in.

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>
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<tr>
<th>Name</th>
<th>Number</th>
<th>Name</th>
<th>Number</th>
<th>Name</th>
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</table>

"Columbia" School District No. "098", 099 should be entered in the spaces provided.

2. All public schools located in the City of Springfield are in "Springfield R-XII" School District No. "475", 476 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 4, 47.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.
<table>
<thead>
<tr>
<th>Name</th>
<th>Number</th>
<th>Name</th>
<th>Number</th>
<th>Name</th>
<th>Number</th>
<th>Name</th>
<th>Number</th>
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</table>

**Note:** The above table is a partial listing and inclusion of names, numbers, and locations. The complete listing is not provided here. The source seems to be a directory or similar listing. The table continues with more entries beyond what is shown. The text does not appear to be related to the natural representation of a document.
### Missouri Individual Income Tax Return 1983

#### Occupation
- **Yours**: [ ] Single
- **Spouse's**: [ ] Married filing jointly Federal and combined Missouri

#### Filing Status
- **Check One**: 
  - [ ] Single
  - [ ] Married filing jointly Federal and combined Missouri
  - [ ] Married filing separate returns

#### Spouse's Name
- [ ] Married filing separately (Spouse NOT filing)
- [ ] Head of Household
- [ ] Qualifying widower(w)er with dependent child

#### Total Adjusted Gross Income
- **From Missouri Return**: (Schedule 1, line 35, page 2)
- **From Missouri Standard Deductions**: (based on the filing status box checked above)
- **Federal income tax**: (Do not enter your W-2 amount(s). Enter Federal 1040, line 49 less line 59; or 1040A, line 23 less line 24b; or 1040EZ, line 9). If Federal 1040, line 39 is used, attach a copy of the applicable form.

#### Exemption and dependency deduction
- **Enter total Federal 1040, lines 42, 51, 52, and see instructions**

#### Total Dedications
- **Enter total (add lines 12, 13, 14, and 15)**

#### Taxable income
- **Taxable income (subtract line 16 from line 10C)**

#### Tax and Credits
- **TAX on line 17 or 17W (table on page 2)**
- **Resident Credit — tax paid to another state (attach schedule CR)**
- **Nonresident Missouri percentage (Attach schedule NRI and Federal 1040/1040A, pages 1 and 2)**
- **Balance (Resident — subtract line 19 from line 18)**
- **Nonresident — multiply line 18 by the percentage to line 20**

#### Missouri tax withheld shown on W-2 forms. Must be ATTACHED.

#### Payments on 1983 Declaration of Missouri Estimated Tax
- **Senior citizens tax credit (check Form 5D)** (See instructions for EZC, EDC, BFC, NAP)
- **Amount paid with Form 60. Application for extension of time to file**

#### Total credits — Add lines 22a, 22b, 22c, and 22d.

#### If line 21C is larger than line 23, enter BALANCE DUE.

#### If line 23 is larger than line 21C, enter OVERPAID.

#### Enter amount of overpayment on line 25 to be REFUNDED TO YOU.

#### Enter amount of line 25 to be Credited on 1984 Estimated Tax

#### Children's Trust Fund (enter percent of your return you wish to donate or your contribution)

---

**Sign Here**

- **Your Signature**
- **Preparer's Signature**
- **Date**

**Spouse's signature if filing combined BOTH must sign even if only one has income**

---

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. A 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

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<tr>
<th>Item</th>
<th>Description</th>
<th>H - Husband</th>
<th>W - Wife</th>
<th>C - Combined or Single</th>
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</thead>
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<tr>
<td>27</td>
<td>Federal adjusted gross income:</td>
<td>Federal form 1040, line 32; DR</td>
<td>Federal form 1040A, line 14; DR</td>
<td>Federal form 1040EZ, line 3</td>
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<td>▶ Note - Enter ONLY the amount from one of these lines.</td>
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<td>28</td>
<td>Additions to adjusted gross income (Attach explanation of each item)</td>
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<tr>
<td>29</td>
<td>Interest on state and local obligations other than Missouri sources</td>
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<td>28</td>
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<tr>
<td></td>
<td>(Reduced by related expenses if expenses over $500)</td>
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<tr>
<td>30</td>
<td>Total of lines 27, 28, and 29</td>
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<tr>
<td>31</td>
<td>Subtractions from adjusted gross income (Attach explanation of each item)</td>
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<tr>
<td>32</td>
<td>Interest from exempt Federal obligations included in line 27 above</td>
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<tr>
<td></td>
<td>(Reduced by related expenses over $500)</td>
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<td>Missouri income tax refund for a prior year included in line 27 above</td>
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<td>▶ Note - See instructions for &quot;Other&quot;.</td>
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<td>Total of lines 31, 32 and 33 (Attach explanation for lines 31, 32, and 33.)</td>
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<td>35</td>
<td>Total adjusted gross income (Subtract line 34 from line 30)</td>
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<td>Enter here and on line 10, page 1</td>
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### 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 Schedules 2.

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<th>Amount</th>
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<td>TOTAL Federal itemized deductions (Federal Schedule A, line 26)</td>
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<tr>
<td>37b</td>
<td>1983 Social Security (F.I.C.A.) — spouse (Not to exceed $2,391.90)</td>
<td>37b</td>
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<tr>
<td>38a</td>
<td>1983 Railroad Retirement Tax — yourself (Not to exceed $2,925.96)</td>
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<tr>
<td>38b</td>
<td>1983 Railroad Retirement Tax — spouse (Not to exceed $2,925.96)</td>
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<tr>
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<td>1983 Self-employment Tax (Federal form 1040, line 50)</td>
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<tr>
<td>40</td>
<td>Add lines 37a, 37b, 38a, 38b, and 39</td>
<td>40</td>
</tr>
<tr>
<td>41</td>
<td>Total (Add lines 36 and 40)</td>
<td>41</td>
</tr>
<tr>
<td>42</td>
<td>State and local income taxes deducted on Federal form 1040, Schedule A.</td>
<td>42</td>
</tr>
<tr>
<td>43</td>
<td>Less: Kansas City and St. Louis Earnings Taxes included in line 42 above</td>
<td>43</td>
</tr>
<tr>
<td>44</td>
<td>Net Subtraction (Subtract line 43 from line 42)</td>
<td>44</td>
</tr>
<tr>
<td>45</td>
<td>Missouri itemized deductions (Subtract line 44 from line 41). Enter here and on line 12, Page 1</td>
<td>45</td>
</tr>
<tr>
<td></td>
<td>▶ Note - If line 45 is less than line 36, see page 3 of instructions for line 45.</td>
<td></td>
</tr>
</tbody>
</table>

46 Enter amount from Federal 1040, line 29 or 1040A, line 12 (For information only)  

### 1983 TAX TABLE

<table>
<thead>
<tr>
<th>If line 17 is</th>
<th>But less than</th>
<th>Your tax is</th>
<th>But less than</th>
<th>Your tax is</th>
<th>But less than</th>
<th>Your tax is</th>
<th>But less than</th>
<th>Your tax is</th>
<th>But less than</th>
<th>Your tax is</th>
<th>But less than</th>
<th>Your tax is</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least</td>
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<td>At least</td>
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<td>At least</td>
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<td>At least</td>
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<td>At least</td>
<td></td>
<td>At least</td>
</tr>
<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>
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<tr>
<td>100</td>
<td>200</td>
<td>300</td>
<td>400</td>
<td>500</td>
<td>600</td>
<td>700</td>
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<td>900</td>
<td>1,000</td>
<td>1,100</td>
<td>1,200</td>
<td></td>
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<tr>
<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></td>
<td></td>
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<tr>
<td>300</td>
<td>400</td>
<td>500</td>
<td>600</td>
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<td>800</td>
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<td>1,000</td>
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<td>1,200</td>
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<tr>
<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></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<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></td>
<td></td>
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<td></td>
</tr>
<tr>
<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></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>700</td>
<td>800</td>
<td>900</td>
<td>1,000</td>
<td>1,100</td>
<td>1,200</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>800</td>
<td>900</td>
<td>1,000</td>
<td>1,100</td>
<td>1,200</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>900</td>
<td>1,000</td>
<td>1,100</td>
<td>1,200</td>
<td></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) = $395.
MISSOURI NONRESIDENT INCOME PERCENTAGE SCHEDULE 1983

SCHEDULE NRI Form 40

Complete this schedule ONLY after lines 1-18 on Missouri Form 40 are completed.
Use this schedule ONLY if you were a nonresident or part-year resident during 1983 (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 1983?

   b. Are you filing an income tax return with that state for 1983?
      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 ____________ DATE ____________ 198
to ____________ DATE ____________ 198
   c. Are you filing an income tax return with that state for 1983?
      YES ☐ NO ☐
d. If NO, why not? ________________________________

PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE

If you were a nonresident of Missouri during 1983 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 1983 (filing as a nonresident), or a nonresident of Missouri during 1983 who fails to qualify for the use of Part B, then you MUST complete Part C on the reverse side.

1. Missouri Income — enter wages, salaries, etc. from Missouri ________________________________
2. Taxpayer's total adjusted gross income (from Missouri Form 40, line 10) ________________________________

3. MISSOURI INCOME PERCENTAGE (divide line 1 by line 2). If greater than 100%,
   enter 100%. (Round to whole percent such as 91%, not 90.5%).
Enter percentage on Missouri Form 40, page 1, line 20 in applicable column ________________________________
   (IF Total Income Percentage is less than .5%, use exact percentage)

<table>
<thead>
<tr>
<th>HUSBAND</th>
<th>WIFE OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
</tbody>
</table>

Husband Wife or Single Percent Percent 3
**PART C—MISSOURI INCOME PERCENTAGE**

Column A, lines 1-18 must be the same as the indicated lines on Federal Form 1040. If a joint Federal return was filed, you must enter in Column A your share of the joint amounts shown on Federal Form 1040.

Column B is for those items in Column A which are Missouri related. Each item of Federal income (lines 1-15), Federal adjustments (line 17), and Missouri Modification (lines 19 and 20) must be analyzed to determine if wholly or partly Missouri related. Missouri source income (Column B) is that derived from or connected with Missouri source including: (1) wages for Missouri work, (2) income from business, trade, profession, or occupation carried on in Missouri, and (3) income from the ownership or disposition of any interest in real or tangible personal property in this state.

A part-year resident (filing as a nonresident) must also include in Column B all income during the time he was a Missouri resident. Adjustments and Modifications are Missouri related (Column B) only if directly related to Missouri source income in lines 1-15 of Column B.

### ADJUSTED GROSS INCOME COMPUTATION

<table>
<thead>
<tr>
<th>Federal Form 1040 Line Number</th>
<th>HUSBAND</th>
<th>WIFE OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, salaries, tips, etc.</td>
<td>A—All Sources</td>
<td>1</td>
</tr>
<tr>
<td>2. Interest income</td>
<td>8</td>
<td>2</td>
</tr>
<tr>
<td>3. Dividends after exclusion</td>
<td>3c</td>
<td>3</td>
</tr>
<tr>
<td>4. State and local income tax refunds</td>
<td>10</td>
<td>4</td>
</tr>
<tr>
<td>5. Alimony received</td>
<td>11</td>
<td>5</td>
</tr>
<tr>
<td>6. Business income or (loss)</td>
<td>12</td>
<td>6</td>
</tr>
<tr>
<td>7. Capital gain or (loss)</td>
<td>13</td>
<td>7</td>
</tr>
<tr>
<td>8. Capital gain distributions (not reported on Schedule D)</td>
<td>14</td>
<td>8</td>
</tr>
<tr>
<td>9. Supplemental gains or (losses)</td>
<td>15</td>
<td>9</td>
</tr>
<tr>
<td>10. Fully taxable pensions, IRA distributions, and annuities</td>
<td>16</td>
<td>10</td>
</tr>
<tr>
<td>11. Other pensions and annuities</td>
<td>17b</td>
<td>11</td>
</tr>
<tr>
<td>12. Rents, royalties, partnerships, estates, trusts, etc.</td>
<td>18</td>
<td>12</td>
</tr>
<tr>
<td>13. Farm income or (loss)</td>
<td>19</td>
<td>13</td>
</tr>
<tr>
<td>14. Unemployment compensation</td>
<td>20b</td>
<td>14</td>
</tr>
<tr>
<td>15. Other income</td>
<td>21</td>
<td>15</td>
</tr>
<tr>
<td>16. Total (add lines 1 through 15)</td>
<td>22</td>
<td>16</td>
</tr>
<tr>
<td>17. Less: Federal adjustments to income</td>
<td>31</td>
<td>17</td>
</tr>
<tr>
<td>18. FEDERAL ADJUSTED GROSS INCOME (line 16 less line 17)</td>
<td>32</td>
<td>18</td>
</tr>
<tr>
<td>19. Missouri Modifications—additions</td>
<td></td>
<td>19</td>
</tr>
<tr>
<td>(from Missouri Form 40, line 28 plus 29)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. Missouri Modifications—subtractions</td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>(from Missouri Form 40, line 34)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21. TOTAL ADJUSTED GROSS INCOME (All Sources)</td>
<td></td>
<td>21</td>
</tr>
<tr>
<td>(Column A, Line 18 plus line 19, less line 20)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Must equal Missouri 40, line 35)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME (Missouri Sources)</td>
<td></td>
<td>22</td>
</tr>
<tr>
<td>(Column B, line 18 plus line 19, less line 20)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23. MISSOURI INCOME PERCENTAGE (divide line 22 by line 21). If greater than 100%, enter 100%. (Round to whole percent such as 91%, not 90.5%).</td>
<td></td>
<td>23</td>
</tr>
<tr>
<td>Enter this percentage on Missouri Form 40, page 1, line 20 in applicable column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(IF Total Income Percentage is less than .5%, use exact percentage)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 not (strike one) a member of the U.S. Armed Forces during the entire year. If
not in the Armed Forces indicate the period of time ..................................................

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

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

Authorized Commissioned Officer or Notary Public

DDR-374 (12/74)
### MISSOURI CREDIT FOR INCOME TAXES PAID TO OTHER STATES 1983

#### SCHEDULE CR

- Only residents of Missouri may use this schedule. See instructions on reverse side.
- If both husband and wife on a combined return qualify for the credit, each must use a separate Schedule CR.

<table>
<thead>
<tr>
<th>CLAIMANT'S NAME</th>
<th>Claimant's Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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>State of</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3a. Wages and commissions
3b. Other—describe nature
3c. Other—describe nature
4. Total (add lines 3a, 3b, and 3c)
5. Less: Related Federal adjustments (line 31, Federal Form 1040)
6. Net amounts (line 4 less line 5)
7. Percentage of your income taxed by other state (divide line 6 by the state by line 1). Complete a column for each state you paid an income tax.
8. Maximum credit (multiply line 2 by percentage on line 7)
9. Income tax you paid to other state on income on line 6. (See instructions)
   The income tax is reduced by all credits, except withholding and estimated tax.
10. Credit (smaller of line 8 or 9)
11. Total credit (total of amounts for each state on line 10).
   Enter total on Form 40, page 1, line 19.

### MISSOURI CREDIT FOR INCOME TAXES PAID TO OTHER STATES 1983

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   The income tax is reduced by all credits, except withholding and estimated tax.
10. Credit (smaller of line 8 or 9)
11. Total credit (total of amounts for each state on line 10).
   Enter total on Form 40, page 1, line 19.
INSTRUCTIONS FOR SCHEDULE CR

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

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

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

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

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

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

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

INSTRUCTIONS FOR SCHEDULE CR

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

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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, 1983. (If you are a surviving spouse not age 65, this requirement is also met if your spouse died during calendar year 1983 and was age 65 or at time of death.)

b. You or your spouse must be a Missouri resident for the entire 1983 calendar year.

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

d. You must pay property tax on, or rent the homestead occupied during 1983.

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 1983 calendar year. Each must then report their individual incomes and property taxes and/or rent paid.

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

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

HOW TO FILE
If you file a Missouri 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, 1984. If you are unable to file by the due date, an extension of time may be received by filing Form 56, Missouri Application for Extension of Time to File, or by direct personal correspondence. Any extension request must be postmarked on or before June 30, 1984.

Mail your completed Form SC whether filed as a return itself, or attached to your 1983 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 1983. 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 1983 may be allowed only on a claim filed for the year 1983. Delinquent taxes paid in 1983 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 1983, 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 1983 property taxes shall be computed on the basis of occupancy for the year.

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

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

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

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

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

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

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

PHONE NUMBER—Enter your home phone number.

FILING STATUS—Lines 1 through 3.
Check single if you were: (1) single the entire 1983 calendar year, or (2) legally separated or divorced as of December 31, 1983.

Check married — filing combined if you were married and occupied the same homesteads for any part of the 1983 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 1983 calendar year.

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

BIRTHDATE(S)—Lines 4 and 5. Enter your date of birth. If married, or if your spouse died during calendar year 1983 enter both birthdates.

QUALIFICATIONS—Lines 6a, 6b, and 6c. Check applicable blocks to indicate your age and residency qualifications. If you occupied and paid real estate taxes on the same home in 1983 as you did in 1982, check the yes box in 6c. If you sold this home during 1983 and moved, check the no box in 6c. NOTE: If your spouse died in 1983 and you are not age 65, check “yes” on line 6a if your deceased spouse was age 65 on or before date of death.

Step 4.
Part I: Household Income

Line 7—Use this line only if you file a Missouri income tax return. Enter income from line 10.

Form 40, Missouri income tax return, and skip to line 9. Attach schedules to verify losses included in the amount on line 7.

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

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

Line 8b—Enter total dividends received less allowable Federal exclusion. Dividend exclusion is limited to the amount received up to a maximum of $100.00. If married filing a combined claim a total of $200.00 of dividends received may be excluded but in no case more than the amount received.

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

Line 8d—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 8d 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.

All claimants must complete lines 9a-d.

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

Monthly amount of Social Security check from January to December

\[
\text{S} \times 12 = \text{S} 
\]

plus

If you elected medicare premiums, add $148.40.

\[
\text{S} 
\]

equals

Total Social Security Benefits - Enter on Line 9a

\[
\text{S} 
\]

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 8d. 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, 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 all non-business losses which were claimed on your Missouri income tax return. If you did not file a Missouri income tax return, enter non-business losses which were claimed on Part IV (page 2), Form SC. All amounts entered on this line must be added into household income.

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 $10,000.00, NO CREDIT IS ALLOWED.

Step 5.
Part II: Property Tax or Rent Paid

Line 16—Homestead Owned—If you owned and occupied your homestead and paid the real estate property taxes (personal property tax only if you owned and occupied a mobile home), YOU MUST COMPLETE PART V, PAGE 2, FORM SC, to determine your allowable homestead tax paid. You MUST COMPLETE PART V, Page 2, Form SC, to determine your allowable homestead school taxes paid for 1983. Attach 1983 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 1983. 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.

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

Forms and Information
If you have questions regarding the completion of your claim or if you need additional forms, you may contact the following Department of Revenue Offices by telephone.

<table>
<thead>
<tr>
<th>Office</th>
<th>Phone Number</th>
<th>Office Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>St. Louis</td>
<td>(314) 968-4740</td>
<td>8:30 a.m. to 4:40 p.m.</td>
</tr>
<tr>
<td>Kansas City</td>
<td>(816) 274-6471</td>
<td></td>
</tr>
<tr>
<td>Springfield</td>
<td>(417) 868-3474</td>
<td></td>
</tr>
<tr>
<td>St. Joseph</td>
<td>(816) 279-8230</td>
<td></td>
</tr>
<tr>
<td>Joplin</td>
<td>(417) 623-3990</td>
<td></td>
</tr>
<tr>
<td>Jefferson City</td>
<td>(314) 751-3505</td>
<td>7:45 AM to 4:45 PM</td>
</tr>
</tbody>
</table>
### 1983 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

<table>
<thead>
<tr>
<th>Line 18: Total Property Tax or 20% Rent Paid</th>
<th>Line 15: Total Household Income Over But Not More Than</th>
<th>Over But Not More Than</th>
<th>Over But Not More Than</th>
<th>Over But Not More Than</th>
</tr>
</thead>
<tbody>
<tr>
<td>$475</td>
<td>$450</td>
<td>$425</td>
<td>$400</td>
<td>$375</td>
</tr>
<tr>
<td>$500</td>
<td>$475</td>
<td>$450</td>
<td>$425</td>
<td>$400</td>
</tr>
</tbody>
</table>

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

**EXAMPLE:**

If line 18 of Form SC is $235.00 and line 15 is $6,900, then the tax credit or refund would be $31.00.

### THE FOLLOWING APPLIES TO INCOME OF $3,000 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 $3,000 or less, then the tax credit or refund would be $176.35.
# 1983 MISSOURI Senior Citizen Income Tax Credit Claim

**Name (If combined claim use first name and middle initial of both)**

**Last Name**

**Your social security number**

**Spouse’s social security no.**

**DEPT. OF REVENUE USE ONLY**

**J.D.**

**Est.**

**Telephone Number ▶**

**QUALIFICATIONS:**

6a. Were you or your spouse age 65 or older as of December 31, 1983? (If your spouse died during 1983 and you are not age 65, see instructions).
   □ Yes  □ No.

   If “No” you are not qualified to file this claim.

6b. Were you or your spouse residents of Missouri the entire 1983 calendar year? □ Yes □ No.

   If “No” you are not qualified to file this claim.

6c. Do you occupy and pay real estate tax on the same homestead in 1983 as you did in 1982? □ Yes □ No.

**FILING STATUS**

1 □ Single

2 □ Married — Filing Combined (See instructions)

3 □ Married — Living separate for entire year

4. Enter your date of birth

5. Enter spouse’s date of birth

**BIRTH-DATE(S)**

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

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, less Federal exclusion 
   c. Interest 
   d. Other income from part IV, page 2
   Total — add lines 8a, b, c and d

9 Enter total amounts before any deductions
   a. Social security benefits
   b. Railroad retirement benefits
   c. Veteran’s payments and benefits
   d. Pensions and annuities not included on Line 7 or 8
   Total — add lines 9a, b, c and d

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

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

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

13 TOTAL household income

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

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

16 If the total on line 15 if over $10,000.00, NO CREDIT IS ALLOWED

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

**SIGN AND FILE BY JUNE 30, 1984**

**PART II PROPERTY TAX OR RENT PAID**

16 Homestead Owned—enter amount from line 5, part V, page 2
   a. Homestead School Tax

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

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

**PART III COMPUTATION OF CREDIT**

19 Senior Citizen Credit or Refund (apply lines 15 and 18 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:

---

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 

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

Preparer’s signature (other than taxpayer) 

Date 

Address (and ZIP Code) Preparer’s Emp. Identi or Soc. Sec. No.
### PART IV OTHER INCOME

<table>
<thead>
<tr>
<th>Rent and royalties</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Address/type of rental property</td>
<td>b. Income</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

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

| Total column e   | 3 |

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

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

### PART V HOMESTEAD TAX COMPUTATION

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

1. Enter the total 1983 county real estate tax paid by you on the homestead occupied.
2. Enter the total 1983 city real estate tax paid by you on the homestead occupied.
3. Total 1983 county and city taxes paid (Add lines 1 and 2).
   a. Enter the total 1983 School taxes paid by you on the homestead occupied.
4. a. If your homestead is part of a farm: Enter number of acres on single assessment where your dwelling is located.
   
   Number of acres _______
   
   Enter percentage of Line 3 which is applicable to your dwelling and surrounding land, as is reasonably necessary for use of the dwelling as a home, not to exceed five acres. Attach Assessor’s Certification (DOR 948) to verify percentage claimed. This form is available at local Department of Revenue offices.
   
   or

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

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

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

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

$ _______________________

$ _______________________
### Statement CRP

**CERTIFICATION OF RENT PAID FOR 1983**

**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. 

   

   

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

3. 

   

   

<table>
<thead>
<tr>
<th>Social Security Number of Claimant</th>
<th>Social Security Number of Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Relationship to Landlord</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**5. RENTAL PERIOD DURING YEAR**

   - From: MO. DAY YEAR
   - To: MO. DAY YEAR

6. ENTER GROSS RENT PAID .............

7. Furnishings ...................... $ 

8. Utilities ......................... $ 

9. Food ................................ $ 

10. Health and Personal Care Service $ 

   - Total Excludible Charges. Add lines 7 through 10

   - Rent Paid for Occupancy. Subtract line 11 from line 6

   ENTER HERE AND ON LINE 17, FORM SC ... $ 

---

### Statement CRP

**CERTIFICATION OF RENT PAID FOR 1983**

**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. 

   

   

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

3. 

   

   

<table>
<thead>
<tr>
<th>Social Security Number of Claimant</th>
<th>Social Security Number of Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**5. RENTAL PERIOD DURING YEAR**

   - From: MO. DAY YEAR
   - To: MO. DAY YEAR

6. ENTER GROSS RENT PAID .............

7. Furnishings ...................... $ 

8. Utilities ......................... $ 

9. Food ................................ $ 

10. Health and Personal Care Service $ 

   - Total Excludible Charges. Add lines 7 through 10

   - Rent Paid for Occupancy. Subtract line 11 from line 6

   ENTER HERE AND ON LINE 17, FORM SC ... $ 

---
INSTRUCTIONS FOR COMPLETING STATEMENT CRP — CERTIFICATION OF RENT PAID

Complete one Statement CRP for each rented homestead you occupied during 1983. (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 for furniture and appliances were:

<table>
<thead>
<tr>
<th></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 for utilities were:

<table>
<thead>
<tr>
<th></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>180.00</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 1983, you must list on lines 9 and 10 the charges for food, health, and personal care services paid to your landlord. If this information cannot be determined by you or obtained from the nursing or boarding home, contact your local Department of Revenue office for allocation information.

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

Step 5: Subtract the total on line 11 from the amount on line 6 and enter the result on line 12, Rent Paid for Occupancy. Also enter this figure from line 12 to line 17 of Form SC.
HOW TO USE THE DECLARATION-VOUCHER (FOLLOW THESE STEPS):
1. Fill out the worksheet on page 2 to figure your estimated tax for 1984.
2. Enter name, address, and social security number on the Voucher.
3. Enter the amount shown on line 9 of the worksheet in block A of the voucher.
4. Enter the amount shown on line 10 of the worksheet on line 1 of the voucher.
5. Enter on line 2 the amount of overpayment in block B you wish applied to this installment.
6. Enter on line 3 the amount of the installment payment, sign the voucher, and mail with remittance when due to the address shown.
7. If you must amend your declaration, then:
   A. Fill out the amended computation schedule.
   B. Enter the revised amounts on the remaining vouchers.
   C. Proceed as in Instruction 6 above.

INSTRUCTIONS FOR DECLARATIONS OF ESTIMATED TAX
1. Who must make a declaration.-Individuals are required to file a declaration of estimated tax if:
   a. Missouri adjusted gross income is $5000 or more,
   b. Missouri adjusted gross income is 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 if taxpaying in Missouri.

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, June 15, 1984, September 15, 1984, and January 15, 1985. First installment must accompany the declaration. No declaration need be filed on January 15 if taxpayer files his return and pays his tax on or before January 31.

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

5. Non-Resident.-A non-resident's estimated tax requirement is the same as a resident except that no estimate is required unless he has over $500 from Missouri sources of adjusted gross income other than wages subject to withholding. The tax of a non-resident is based on the proportion that his adjusted gross income from Missouri bears to the total. Example: Taxpayer has a Missouri tax of $40.00. With 50% of his adjusted gross income from Missouri, his tax is $360 (90% of $400).

6. Changes in Income.-Even though you file a declaration on April 15, 1984 it is such that you are not required to file a declaration at that time, your expected income may change so that you will be required to file a declaration later. The time for filing is as follows: June 15 if the change occurs after April 15 and before June 15; September 15, if the change occurs after June 15 and before September 15; January 15, 1985 if the change occurs after September 15 (see exception Instruction 3).

NOTE: The January 15, 1985 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 voucher filed and correct the appropriate block.

8. Addition to tax for failure to pay estimated tax.-The provision adds an addition to the tax determined at the present applicable rate of interest for underpayment of estimated tax from the date of the first installment so underpaid. The charge does not apply if each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:
   (a) The tax shown on the preceding years return for 12 months with a tax liability, or
   (b) At least 90% (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 installation is required to be paid as if such months constituted the taxable year.

See Section 143.761 for other exceptions provided by law.

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

<table>
<thead>
<tr>
<th>Line 4A</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax</th>
<th>Line 4B</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax</th>
<th>Line 4C</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax</th>
<th>Line 4D</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>$0</td>
<td>$0</td>
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<td>$1,000</td>
<td>$200</td>
<td>$200</td>
<td>3,000</td>
<td>$3,000</td>
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<td>$600</td>
<td>6,000</td>
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<td>500</td>
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<td>300</td>
<td>300</td>
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<td>600</td>
<td>7,000</td>
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<td>1,400</td>
<td>1,400</td>
</tr>
<tr>
<td>900</td>
<td>900</td>
<td>2,000</td>
<td>36</td>
<td>2,000</td>
<td>2,000</td>
<td>400</td>
<td>400</td>
<td>4,500</td>
<td>4,500</td>
<td>900</td>
<td>900</td>
<td>9,000</td>
<td>9,000</td>
<td>2,100</td>
<td>2,100</td>
</tr>
<tr>
<td>1,000</td>
<td>1,000</td>
<td>2,500</td>
<td>36</td>
<td>2,500</td>
<td>2,500</td>
<td>500</td>
<td>500</td>
<td>6,000</td>
<td>6,000</td>
<td>1,200</td>
<td>1,200</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,100</td>
<td>1,100</td>
<td>3,000</td>
<td>36</td>
<td>3,000</td>
<td>3,000</td>
<td>600</td>
<td>600</td>
<td>9,000</td>
<td>9,000</td>
<td>1,800</td>
<td>1,800</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,200</td>
<td>1,200</td>
<td>3,500</td>
<td>36</td>
<td>3,500</td>
<td>3,500</td>
<td>700</td>
<td>700</td>
<td>12,000</td>
<td>12,000</td>
<td>2,400</td>
<td>2,400</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,300</td>
<td>1,300</td>
<td>4,000</td>
<td>36</td>
<td>4,000</td>
<td>4,000</td>
<td>800</td>
<td>800</td>
<td>15,000</td>
<td>15,000</td>
<td>3,000</td>
<td>3,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,400</td>
<td>1,400</td>
<td>4,500</td>
<td>36</td>
<td>4,500</td>
<td>4,500</td>
<td>900</td>
<td>900</td>
<td>18,000</td>
<td>18,000</td>
<td>3,600</td>
<td>3,600</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Example: If line 4A is $10,000, the tax would be calculated as follows:
$515 + $180 (6% of $3,000) = $695

8,000
310
plus 8% of excess over $9,000

315
1. Enter your adjusted gross income expected in 1984
   1a. Enter percentage of column H and W to total in column C

2a. Enter your Federal income tax for 1984
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, 1984, enter ¼ of line 9
       June 15, 1984, enter ½ of line 9
       September 15, 1984, enter ¾ of Line 9
       January 15, 1985, 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>(Use if estimated tax is substantially changed after first declaration-voucher filed)</td>
<td>(a) VOUCHER NUMBER</td>
</tr>
<tr>
<td>1. Amended estimated tax (enter here and in Block A on declaration-voucher)</td>
<td></td>
</tr>
<tr>
<td>2. Less:</td>
<td></td>
</tr>
<tr>
<td>(a) Amount of last year's overpayment elected for credit to 1984 estimated tax and applied to date</td>
<td>1</td>
</tr>
<tr>
<td>(b) Payments made on 1984 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 declaration-voucher</td>
<td></td>
</tr>
</tbody>
</table>

**NOTICE**

You will not be billed

Remit when due

---

**FORM 40ES**
**MISSOURI ESTIMATED TAX DECLARATION FOR INDIVIDUALS—1984**
**VOUCHER 4**

A. Estimated tax for the year ending
   (month and year)
   $ ____________

B. Overpayment from last year credited to estimated tax for this year.
   $ ____________

- If fiscal year taxpayer, see instructions

Calendar year-Due January 15, 1985
Fiscal year-Due

Your social security number

Spouse's social security number

First name and initial (if combined declaration, use first name and middle initial of both) Last Name

Address (Number and street)

City, State, and ZIP code

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

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

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

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

4. Enter on Line 2a your Estimated 1984 Federal income tax. You may also include any additional Federal income tax paid in 1984 for any year prior to 1974.

5. Enter on Line 2b the sum of one of the following, based on your filing status and dependents shown on your Federal return:
   (1) Single-$1,200 plus $400 for each dependent.
   (2) Married Filing Combined Return-$2,400 plus $400 for each dependent.
   (3a) Married Filing Separate Return-$1,200 plus $400 for each dependent.
   (3b) If Spouse not Filing-$2,400 plus $400 for each dependent.
   (4) Unmarried Head of Household-$2,000 plus $400 for each dependent.
   (5) Widow(er) with dependent child-$2,000 plus $400 for each dependent.

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

Missouri Standard Deduction
(1) Single or Head of Household-
$2,300.

(2) Married filing joint Federal and combined Missouri or Qualifying widower 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

**1983**

<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.

---

### MISSOURI Information Return for Recipients of Miscellaneous Income

**1983**

<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>
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</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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**Recipient's tax identifying number**

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### MISSOURI Information Return for Recipients of Miscellaneous Income

**1983**

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<tr>
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<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.
# Annual Summary and Transmittal of Mo. Forms 99 MISC.

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

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 65109

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.

Type or Print PAYER’S name, address, and ZIP code above.

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

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

<table>
<thead>
<tr>
<th>Name of decedent</th>
<th>Name of claimant</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Please type or print**

<table>
<thead>
<tr>
<th>Date of death</th>
<th>Social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number and street (Permanent residence or domicile on the date of death)</th>
<th>Number and street</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City or town, State, and ZIP code</th>
<th>City or town, State, and ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.)**

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

4. Name of widow or widower
   Address

5. Names of surviving children
   Address

6. Name of person supporting the children
   Address

7. Names of decedent's living father and mother
   Address

8. Names of decedent's living brothers and sisters
   Address

9. Names of the living children of the decedent's deceased children
   Address

**Signature and Verification**

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

Signature of claimant ................................................................. Date

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

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

Preparer's signature (other than taxpayer) Date

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

DOR-1756 (10-75)
MISSOURI PARTNERSHIP INCOME TAX

Form 65 ..................................................... 53
Schedule NRP ................................................ 55
MISSOURI Partnership Return of Income

For calendar year 1983 or other taxable year beginning

................. 1983, 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 2200
JEFFERSON CITY, MO 65105

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

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 Partnership ADJUSTMENT — Net addition — Excess line 6 over line 11 | 12 |
| 13. MISSOURI Partnership ADJUSTMENT — Net subtraction — Excess line 11 over line 6 | 13 |

### PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS

Complete ONLY if Part 1 indicates a Missouri Partnership Adjustment

<table>
<thead>
<tr>
<th></th>
<th>2. Partner's Share %</th>
<th>3. Partner's Partnership Adjustment Addition ☐ or Subtraction ☐</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td>☐ percent</td>
<td>☐ or</td>
</tr>
<tr>
<td>b)</td>
<td>☐ percent</td>
<td>☐ or</td>
</tr>
<tr>
<td>c)</td>
<td>☐ percent</td>
<td>☐ or</td>
</tr>
<tr>
<td>d)</td>
<td>☐ percent</td>
<td>☐ or</td>
</tr>
<tr>
<td>e)</td>
<td>☐ percent</td>
<td>☐ or</td>
</tr>
<tr>
<td>f)</td>
<td>☐ percent</td>
<td>☐ or</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

Preparer's signature (other than partner or member)

Date

Address (and ZIP code)

Preparer's Emp. I dent. 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 nonresident partners.

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

WHEN TO FILE

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

PERIOD TO BE COVERED BY THE RETURN

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

SIGNATURE AND VERIFICATION

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

PARTNERSHIP ADJUSTMENTS

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

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

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

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

SCHEDULE NRP – NONRESIDENT PARTNERS

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

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

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

NOTE: Your partners may be entitled to special tax credits, 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.

<table>
<thead>
<tr>
<th>NAP Tax Credit</th>
<th>Economic Development Credit</th>
<th>Enterprise Zone Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>If you are a sole proprietor or farmer doing business in the State of Missouri and you made a contribution to a not-for-profit organization that administers an approved Neighborhood Assistance Project in Missouri, you are eligible for this credit. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.</td>
<td>Any taxpayer shall be entitled to a tax credit against any tax otherwise due under the provisions of Chapter 143, RSMo in the amount of fifty percent of any amount contributed by the taxpayer to the reserve during the taxpayer's fiscal year. Such credit shall not apply to reserve participation fees paid by borrowers under this act. Additional information may be obtained by contacting the Missouri Division of Community Development, P.O. Box 118, Jefferson City, Missouri 65102.</td>
<td>Each partner may be eligible for this tax credit if your partnership is located in an area designated by the state as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.</td>
</tr>
</tbody>
</table>
**MISSOURI Partnership Return Nonresident Schedule**

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

1. Ordinary income (loss) $ Combine Lines 1 and 2
2. Guaranteed payments $ ...........................................
3. Interest from all savers certificates .......................................
4. Qualifying dividends ..................................................
7. Net gain (loss) from involuntary conversion-casualty and theft, 
8. Other net gain (loss) under section 1231 ....................... 
9. Other income (specify) ..............................................
10. Payments for partners to IRA, Keogh, SEP (Combine 12a, b, c)
11. Other deductions (specify)

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

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

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>(e)</th>
<th>(d)</th>
<th>(e)</th>
</tr>
</thead>
<tbody>
<tr>
<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>
<td>Missouri Source</td>
</tr>
</tbody>
</table>

**ADDITIONS**
1. Net State and local income taxes deducted on Form 1065 ...
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

**Lines 1 to 11 (Federal column A) correspond to lines 1 to 11 Federal 1065.**

<table>
<thead>
<tr>
<th>Part</th>
<th>Description</th>
<th>A. Total Federal Return</th>
<th>B. Amount in Column A from Missouri Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a.</td>
<td>Gross receipts or sales $</td>
<td>1e</td>
<td></td>
</tr>
<tr>
<td>1b.</td>
<td>Minus returns and allowances $</td>
<td>1e</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Less: Cost of goods sold and/or operations (Schedule A, line 7)</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Gross profit (subtract line 2 from line 1c)</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Ordinary income (loss) from other partnerships and fiduciaries</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Nonqualifying interest and nonqualifying dividends</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6c.</td>
<td>Net rental income</td>
<td>6c</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Net income (loss) from Royalties</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Net Farm profit (loss)</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Net gain (loss) (Form 4797, line 11)</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Other income (loss)</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>TOTAL income (loss) (Combine lines 3 through 10)</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Enter amount on line 23, page 1, Federal Form 1065</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Enter amount on line 13, page 1, Federal Form 1065</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>TOTAL expenses (line 12 less line 13)</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Guaranteed payments and ordinary income (loss) (line 11 less line 14) (line 15 equals lines 1 and 2 of both Schedule K, Federal 1065 and Part I, Column (A) Missouri Schedule NRP)</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Missouri Sources (line 11 less line 14)</td>
<td>16</td>
<td></td>
</tr>
</tbody>
</table>

### 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.

2. **Column (a).** Copy amounts from Schedule K of attached Federal Form 1065. Note the line numbers and items on Part I agree with those on attached Federal Schedule K and K-1.

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

4. **Columns (b) and (c).** Each amount in Column (a) must be analyzed to determine whether it is derived from Missouri sources. See instructions on Missouri source income. Enter both the Missouri amount in Column (b) and the Missouri percentage in Column (c). Column (c) is determined by dividing Column (b) by Column (a).

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)-50% and (d)-$12,000.

6. **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.

### 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 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 III, Allocation of Income is provided for if accounting records clearly reflect income from Missouri sources on a direct or separate accounting basis. The schedule at line 16 indicates the Missouri source amount to be entered in Part I 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 (a) if the items are integral parts of the business.

### NONRESIDENT SHARE OF MISSOURI SOURCE ITEMS

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

Form 41 ................................................................. 59
Schedule NRF ......................................................... 61
### 1983 MISSOURI Fiduciary Income Tax Return

Or Other Taxable Year Beginning ___________ 1983, Ending ___________

<table>
<thead>
<tr>
<th>Name of Estate or Trust</th>
<th>Federal Employer I.D. No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name and Title of Fiduciary</td>
<td>DEPT. OF REVENUE USE ONLY</td>
</tr>
<tr>
<td>Address of Fiduciary (Number and Street)</td>
<td>J.D. Ext.</td>
</tr>
<tr>
<td>City, State, and Zip Code</td>
<td>Code Cash</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>A. Check whether:</th>
<th>B. If trust, check whether:</th>
<th>C. Also check if:</th>
<th>D. Has final distribution of assets been made during the year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estate</td>
<td>Simple trust</td>
<td>Complex trust</td>
<td>Testamentary</td>
</tr>
</tbody>
</table>

E. During this taxable year, was this estate or trust notified of any federal change for any prior years? YES ☐ or NO ☐. If YES, attach copy of changes made or changes proposed in 30 or 90 day letter.

F. Is a federal schedule K-1 attached for each beneficiary? YES ☐ or NO ☐. If YES, how many? ___________. If NO, attach explanation.

- 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 ☐ (or not applicable) ☐.
- Does line 25, federal form 1041 reflect any taxable income of the fiduciary? YES ☐ or NO ☐.
- If NO to ALL 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 I) ________________

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 CR) ________________

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.

**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, 31, and 32, form 1041 for 1983 (include tax from recomputing WIN credit) ............... 1
2. Additional federal income tax for ............................... 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>Shares of Federal Distributable Net Income</th>
<th>Shares of Missouri Fiduciary Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Amount</td>
<td>4. Share of Percent</td>
</tr>
<tr>
<td>3. Percent</td>
<td>Addition ☐ or Subtraction ☐</td>
</tr>
</tbody>
</table>

COLUMNS 2 — Total federal distributable net income must be the same as line 5, Schedule B, form 1041.
COLUMNS 3 — Indicate percentages with two numbers, such as 32%, 3.2% and 33.2%.
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 B and K-1.

NOTE: You and your beneficiary(ies) may be entitled to special tax credits 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.

NAP Tax Credit
You may be eligible for this tax credit if you are a person, firm, or corporation doing business in Missouri and if you have been a projects to a not-for-profit organization for the purpose of supporting a project designated as eligible under Missouri's Neighborhood Assistance Act. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.

Economic Development Credit
Any taxpayer shall be entitled to a tax credit against any tax otherwise due under the provisions of Chapter 143, RSMo in the amount of fifty percent of any amount contributed by the taxpayer to the project during the taxpayer's fiscal year. Such credit shall not apply to reserve participation fees paid by the state under this act. Additional information may be obtained by contacting the Missouri Division of Community Development, P.O. Box 118, Jefferson City, Missouri 65102.

Enterprise Zone Credit
You may be eligible for this tax credit if your business is located in an area designated by the state as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.
# Missouri Fiduciary Return Nonresident Schedule

**1983**

**SCHEDULE NRI**
(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 27, 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 fiduciary long 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 25, form 1041 times percentage on line 4, Part VI

10. MISSOURI TAXABLE INCOME—line 5 less lines 6 to 9—enter on line 9, form 41

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


- a)
- b)
- c)
- d)
- Charitable Beneficiaries
- Fiduciary

TOTALS 100%

- Attach information if federal schedules K-1 attached indicate mailing rather than HOME address of a nonresident.
- Enter amount from line 27, Part IV, as total of column 4. The shares in column 4 are determined by multiplying the percentages in column 2 times the column 3 total.

## PART III — SHARES OF MISSOURI SOURCE INCOME AND DEDUCTIONS — NONRESIDENT BENEFICIARY

<table>
<thead>
<tr>
<th>Beneficiaries</th>
<th>1. Dividends</th>
<th>2. Short Term Capital Gain</th>
<th>3. Long Term Capital Gain</th>
<th>4. Other Taxable Income</th>
<th>5. Depreciation</th>
<th>Other (specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Schedule K-1</td>
<td>MO.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Schedule K-1</td>
<td>MO.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Schedule K-1</td>
<td>MO.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Schedule K-1</td>
<td>MO.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- The letters refer to the beneficiaries designated in column 1, Part II. Omit data for RESIDENT individuals.
- Enter on Schedule K-1 in columns 1 to 5, the amounts indicated on the nonresident beneficiary's schedule K-1.
- The MO. lines indicate the amount of each Schedule K-1 item that is from Missouri sources.
- Each beneficiary's share of Missouri Distributable Net Income (column 4, Part II) is allocated among the MO. lines of columns 1 to 4. The MO. lines of columns 1, 2, and 3 are determined by multiplying the beneficiary's percentage (column 2, Part II) times the income amounts on lines 1, 7S, and 7L of the Missouri column of Part IV.
- A copy of Part III (or its information) must be provided to each nonresident beneficiary to assist in preparing his Schedule NRI, form 40.
**PART IV — FEDERAL DISTRIBUTABLE NET INCOME and MISSOURI SOURCE DISTRIBUTABLE NET INCOME**
- Lines 1 to 18 (federal column) correspond to lines 1 to 18 of federal form 1041.
- Enter in Missouri Source 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 Description</th>
<th>Federal</th>
<th>Missouri Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dividends</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Partnership income or (loss)</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Income from another estate or trust</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Net rents and royalties</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Net profit (loss) from trade or business</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Net gain (loss) from capital assets</td>
<td>7S</td>
<td>7L</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>Ordinary gains and (losses)</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Other income (state nature of income)</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>Total income (lines 1 to 9, inclusive)</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

**DEDUCTIONS**

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

Lines 19 to 26 (federal column) correspond to lines 2 to 9, schedule B, Federal form 1041.

| Other Income (as adjusted)               | 19      |
| Net gain shown on line 17, column a, schedule D (form 1041). If net loss, enter zero | 20      |
| Add schedule A, line 9, and 40% of the amount on schedule A, line 3, 4 or 5, whichever is less | 21      |
| Short-term capital gain included on Schedule A, line 1 | 22      |
| If amount on page 1, line 7, is a loss, enter amount here as a positive figure | 23      |
| Total (add lines 18 through line 23)     | 24      |
| If amount on page 1, line 7, is a gain, enter amount here | 25      |
| Federal Distributable net income (line 24 less line 25, Federal Column) | 26      |

**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.

<table>
<thead>
<tr>
<th>Modifications (specify)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. ADDITIONS (specify)</td>
<td></td>
</tr>
<tr>
<td>2. SUBTRACTIONS (specify)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Missouri Source Fiduciary Adjustment (combine lines 1 and 2)</th>
<th>Net Addition</th>
<th>Net Subtraction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter as total of column 3, Part II</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Income Description</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Income tax from line 30, 1983 federal form 1041</td>
<td>1</td>
</tr>
<tr>
<td>Other federal income tax from Schedule 1, form 41</td>
<td>2</td>
</tr>
<tr>
<td>Total — add lines 1 and 2</td>
<td>3</td>
</tr>
<tr>
<td>Missouri Income Percentage — Divide line 27 by line 26, Part IV — Round to whole percent</td>
<td>4 Percent</td>
</tr>
<tr>
<td>Missouri Source Federal Income Tax — Multiply line 3 by line 4 — enter on line 6, Part I</td>
<td>5</td>
</tr>
</tbody>
</table>

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

| Portion of line 2 from Missouri sources (attach explanation) | 3       |
| Missouri Percentage — Divide line 3 by line 2 — Round to whole percent | 4 Percent |
| Missouri source fiduciary long term capital gain deduction — Multiply line 1 by line 4 — enter on line 7, Part I | 5       |
ESTATE TAX

Form 76 ................................................................. 65
Schedule NRE .......................................................... 67
Schedule RE ............................................................ 68
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>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</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>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</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>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Signature of preparer other than personal representative
Address (and Zip Code)
Date
INSTRUCTIONS FOR MISSOURI FORM 76

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

2. Estates for Which Return Required. Section 145.481 requires a return by an executor or other person required to file a federal form 706, If the decedent was a nonresident, a return is required only if the gross estate with actual situs in Missouri at death exceeds $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 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 a 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 must be added to all tax payments made more than 9 months after death. See Sections 145.985 and 143.731.

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 has 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 or Non-Missouri), (B) the nature of the decedent's gross estate (real estate and tangible personal property or intangible personal property), and (C) the actual situs of the real estate and tangible personal property (Missouri or Non-Missouri).

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

2. Lines 1, 2, and 3 (RE and NRE). The denominator of the apportionment percentage is Total Gross Estate. Nonrecourse debts are listed as negative factors in determining gross estate on federal Schedules A thru B; 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 Missouri or Non-Missouri property has been listed at item 4 - doubtful items may require an explanation.

4. Resident, Nonresident, Domicile. A "nonresident" decedent is one who is not a "resident". A "resident" is one "domiciled" in Missouri at death (Section 145.101.2 and 3). Two definitions may be helpful: (a) Missouri Probate Code - Section 472.010(10) states that: "Domicile means the place in which a person has voluntarily fixed his home, not for a mere special or temporary purpose, but with a present intention of remaining there permanently or for an indefinite time", (b) Federal Estate Tax Regulations (26 CFR) Section 20.0-1(b)(1) states that: "A person acquires a domicile in a place by living there, even for a brief period of time, with no definite present intention of later removing therefrom. Residence without the requisite intention to remain indefinitely will not suffice to constitute domicile, nor will intention to change domicile effect such a change unless accompanied by actual removal."

The Restatement 2nd, Conflict of Laws, (1989) Chapter 2, Domicile, notes the burden of proving a new domicile of choice to replace a prior domicile of origin (birth) or of choice. It also has a "Special Note on Evidence for Establishment of a Domicile of Choice."

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

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

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

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, pages 1, 2, and 3, must be attached. If either Schedule RE or NRE is used copies of federal Schedules A thru K must also be attached even though they may not be required for form 706.

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

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

11. Receipts and Proof of Payment. Duplicate receipts will be mailed for each payment to the executor or personal representative of the estate.
MISSOURI Nonresident Decedent - Missouri Property

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 706.
Of what state (or country, if not U.S.) was the decedent a resident (a domiciliary) at death?

If Missouri, do NOT use this schedule.

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

If no, please attach explanation.

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?

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?

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).

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.

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

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

MISSOURI ESTATE TAX


8. MISSOURI ESTATE TAX (multiply line 7 by percentage on line 6). Enter this amount at line 1, form 706.

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Item</th>
<th>Form 706</th>
<th>Summary Description (Including situs of Missouri property)</th>
<th>Alternate value</th>
<th>Form 706</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>(Or if Federal alternate valuation elected) Building - St. Louis, MO</td>
<td>$72,000</td>
<td>G</td>
<td>$75,000</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.

### 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>form 706</th>
<th><em>Summary Description (including situs of Non-Missouri property)</em></th>
<th>form 706</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule</td>
<td>Item</td>
<td>Alternate value</td>
</tr>
<tr>
<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)

6. **MISSOURI PROPERTY IN FEDERAL GROSS ESTATE** (line 3 less line 5)

7. **MISSOURI PROPERTY PERCENTAGE** (line 6 divided by line 3) (round to 3 decimal places — 98.765 or 98.777)

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

9. **MISSOURI ESTATE TAX** (multiply line 8 by percentage on line 7). Enter this amount at line 1, form 706

<table>
<thead>
<tr>
<th>form 706</th>
<th>Summary Description (including situs of Non-Missouri property)</th>
<th>form 706</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule</td>
<td>Item</td>
<td>Alternate value</td>
</tr>
<tr>
<td>A 1</td>
<td>House — Washington, D.C.</td>
<td>$36,000</td>
</tr>
<tr>
<td>A 1</td>
<td>(Or If Federal alternate valuation elected) House — Washington, D.C.</td>
<td>$30,000</td>
</tr>
</tbody>
</table>
CORPORATION INCOME TAX

General Instructions for Preparing Corporation Income Tax Returns ........................................ 71
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Instructions for Schedule MS Part 3 ....................................................................................... 75
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Form 20ES ............................................................................................................................ 79
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MISSOURI 1983

General Instructions and Forms for Preparing Corporation Income Tax Returns

A complete copy of your federal income tax form including schedules must be attached to the Missouri Corporation Income Tax Return. However, detailed depreciation schedules, the following forms and any schedules pertaining thereto may be omitted: Form 4833, 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, RSMo., is required to file a return of income in Missouri for each year in which it is required to file a federal income tax return and has gross income within Missouri of $100.00 or more.

The following corporations are exempt from Missouri income tax:

1. A corporation which by reason of its purpose 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 1361(a)(1) of the Internal Revenue Code of 1954, then:

1. An S corporation, as defined by Section 1361(a)(1) of the Internal Revenue Code of 1954, shall not be subject to the taxes imposed by section 143.071.

2. A shareholder of an S corporation shall determine his S corporation modification and pro rata share, including its character, by applying subsections 1 and 2 of section 143.411.

3. A nonresident shareholder of an S corporation shall determine his Missouri nonresident adjusted gross income and his nonresident shareholder modification by applying subsections 1 and 3 of section 143.421. Items shall be determined to be from sources within this state under regulations of the director of revenue in a manner consistent with the division of income provisions of section 143.451, section 143.461 or section 32.200, RSMS (Multistate Tax Compact).

4. In applying sections 143.411 and 143.421 to a shareholder of an S corporation, substitute: (a) "S corporation" for "partnership", (b) "shareholder" for "partner", and (c) "pro rata share" for "distributive share".

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 this return shall do so by filing a return that includes the following information:

a. Address of the director of revenue within one business day of the return date.

b. Mail all payments to the Department of Revenue, P.O. Box 700, Jefferson City, Missouri 65105.

BUSINESS FACILITY CREDIT: For information concerning the New or Expanded Business Facility Credit write: Department of Revenue, P.O. Box 700, Jefferson City, Missouri 65105.

ENTERPRISE ZONE CREDIT: You may be eligible for this tax credit if your business is located in an area designated by the state as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.

NEIGHBORHOOD ASSISTANCE CREDIT: If your corporation made a contribution to a not-for-profit organization that administers an approved Neighborhood Assistance Program in Missouri, you are eligible to claim this credit. For more information, contact the Missouri Division of Community & Economic Development, P.O. Box 118, Jefferson City, MO 65102.

ECONOMIC DEVELOPMENT CREDIT: A taxpayer shall be entitled to a tax credit against any tax otherwise due under the provisions of Chapter 143, RSMo in the amount of fifty percent of any amount contributed by the taxpayer to the reserve during the remaining portion of the fiscal year in which the contribution was made. This credit shall not apply to reserve participation fees paid by borrowers under this act. Additional information may be obtained by contacting the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.

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

If a taxpayer has been granted an extension of time to file its federal income tax return, the time for paying its Missouri income tax shall automatically be extended for a similar period of time. A copy of the 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 the tax on the due date, even if the tax is estimated as the tax for the taxable year.

If a taxpayer files a Missouri Form 60 it shall attach thereto a copy of the federal extension. A copy of the extension shall 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 the request for refund. A taxpayer having a loss carryback in 1983 and having paid Missouri income tax for 1982, 1981, or 1980 should file amended returns 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 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 the original due date for the federal income tax return was stated. 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 member filing a separate Missouri return shall attach a statement indicating whether and in what respect the federal return of the group is incorporated by reference.

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

If an affiliated group of corporations files a Missouri consolidated 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 corporate 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 when a tax due is indicated.

ADDITION TO TAX FOR FAILURE TO FILE: A taxpayer who 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 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 UNDERPAYMENT OF ESTIMATED TAX DURING THE YEAR: If the total of your credits and prepayments on line 11e plus 12c is less than 80% of Line 10, you may owe an additional tax unless you meet one of the exceptions outlined on Form 20. A Form 20 is to your return to show how you figured the additional tax or which exception you believe applies.

If you owe an additional tax, show the amount on line 16a of Form 20.

INTEREST ON DELINQUENT TAXES: Effective January 1, 1984, simple interest shall be computed at the rate of 12% per annum on all delinquent taxes. This interest rate is determined annually by October 22. It is based upon the adjusted prime interest rate charged by banks for the preceding month, and becomes effective January 1 of the following year. The minimum interest rate shall be no less than 12% per annum. Interest rates are per annum. Interest from January 1, 1983 through December 31, 1983 shall be at 14%.
MISSOURI Corporation Income Tax Return 1983

Form 20 or other Taxable Year Beginning 1983, Ending 1983

File this return on or before the 15th day of the 4th month following the close of the taxable year.

Name

Number and street

Place label within block

New name, address of Federal I.D. No. Mo. Employer Withholding No.

City or town, State, and ZIP code Missouri Sales Tax No.

All applicable lines on the Form 20 and all required attachments must be completed. Failure to complete this return in its entirety may be considered as improper filing and the Form 20 may be returned to the taxpayer for completion.

Enter Gross receipts or gross sales (from line 1, Federal Form 1120) $ _______

Total assets (from line 14, Column D, 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) ________

2 ADDITIONS
2a Missouri corporation income tax deducted in determining Federal taxable income ________

2b Corporation income tax of other states, their subdivisions and District of Columbia deducted in determining Federal taxable income (attachment schedule) ________

2c Missouri modifications—Additions (from line 6, Schedule 1) ________

2d Total Additions—add lines 2a, 2b, and 2c ________

3 SUBTRACTIONS
3a Missouri Modifications—Subtractions (from line 8, Schedule 2) ________

3b Net Corporate Dividends (from line 3, Schedule 3) ________

3c Total Subtractions—add lines 3a and 3b ________

4 BALANCE—line 1 plus line 2d less line 3c ________

5 FEDERAL INCOME TAX—CURRENT YEAR (from line 5, Schedule 4) ________

6 MISSOURI TAXABLE INCOME—ALL SOURCES—line 4 less line 5 ________

7 MISSOURI TAXABLE INCOME—Missouri sources (if all Missouri income, repeat line 6) (if not all Missouri income, enter number of apportionment method used from Schedule G) ________ the % ________ and the amount from line G, Schedule MS ________

8 ENTERPRISE ZONE INCOME MODIFICATION (from line 6, Schedule 5) ________

9 MISSOURI TAXABLE INCOME—line 7 less line 8 ________

10 MISSOURI TAX—% of line 9 ________

11 CREDITS
11a Neighborhood Assistance Credit ________

11b New or Expanded Business Facility Credit ________

11c Economic Development Commission Credit ________

11d Enterprise Zone Credit ________

11e Total Credits ________

12 ESTIMATED PAYMENTS AND PAYMENTS ON FORM 60
12a 1983 estimated tax payments (include overpayment from 1982 allowed as a credit) ________

12b Payments on Form 60 ________

12c Total payments ________

13 OVERPAYMENT—line 11e plus 12c less line 10. No refund of less than $1.00 will be made ________

14 Overpayment to be: Credited to 1984 Estimated Tax ________ B Refunded ________

15 TAX DUE—line 10 less the total of 11e and 12c ________

16 INTEREST AND ADDITIONS TO TAX
16a Underpayment of Estimated Tax (from Form 30) ________

16b Interest ________

16c Additions to Tax (for late filing or payment) ________

16d Total—add lines 16a, 16b, and 16c ________

17 TOTAL DUE—add lines 15 and 16d ________

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

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

Signature of officer Date

Preparer's signature (other than taxpayer) Date

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

Pay balance due of $1.00 or more to Director of Revenue

Sign here
**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)**

1. State and local bond interest (except Missouri). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 1

2. Less: Related expenses (omit if less than $500). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 2

3. Net — subtract line 2 from line 1. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 3

4. Refund of 1972 and prior Federal income tax previously deducted. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 4

5. Partnership or fiduciary adjustment (from Missouri Form 41 or Form 65). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 5

6. Total—Add lines 3 to 5 and enter on line 2c, page 1. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 6

---

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

1. Interest from exempt Federal obligations (attach schedule). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 1

2. Less: Related expenses (omit if less than $500). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 2

3. Net—in subtract line 2 from line 1. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 3

4. Reduction in gain due to basis difference. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 4

5. Previously taxed income. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 5

6. Amount of any Missouri income tax refund for a prior year included in your Federal taxable income. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 6

7. Partnership or fiduciary adjustment (from Missouri Form 41 or Form 65). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 7

8. Total—Add lines 3 to 7 and enter on line 3a, page 1. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 8

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**SCHEDULE 3 — Net Corporate Dividends**

1. Dividends (from lines 1A thru 4A, 6A, and 7A, Schedule C, Federal Form 1120). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 1

2. Less: Special dividends received deduction (from lines 5C and 6C, Schedule C, Federal Form 1120). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 2

3. Net corporate dividends—line 1 less line 2 and enter on line 3b, page 1. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 3

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**SCHEDULE 4 — Federal Income Tax — Current Year**

1. Federal tax (from line 6, Schedule J, Federal Form 1120). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 1

2. Foreign tax credit (from line 4(a), Schedule J, Federal Form 1120). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 2

3. Recomputed investment credit (from line 8, Schedule J, Federal Form 1120). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 3

4. Minimum tax on tax preference items (from line 9, Schedule J, Federal Form 1120). ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 4

5. Federal income tax—add lines 1 to 4 and enter on line 5, page 1. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 5

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**SCHEDULE 5 — Enterprise Zone Income Modification**

1. Missouri apportioned income from line 7, page 1, Form 20. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 1

2. Total wages paid to employees within the enterprise zone. ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… 2

3. Total wages paid to employees within Missouri. ……………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………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INSTRUCTIONS FOR SCHEDULE MS PART 3

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

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

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

3. TAXABLE IN ANOTHER STATE: A taxpayer is "taxable in another state" if it meets either one of two tests: (a) if by reason of business activity in another state the taxpayer is subject to one of the types of taxes specified, namely: A net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has 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 the 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 not 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. §§361-365.

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 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 thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. The net annual rental rate is the total annual rental rate paid by the taxpayer, less total annual rental rates received by the taxpayer from subrentals. As a general rule the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Revenue may require averaging by monthly values if such method of averaging is reasonably required to properly reflect the average value of the taxpayer's property for the income year.

5. PAYROLL FACTOR: The payroll factor includes only compensation which is attributable to the business income subject to apportionment. The compensation of any employee whose activities are connected primarily with nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year. Accordingly, compensation paid to employees whose services are performed entirely in a state where the taxpayer is exempt from taxation, for example, by Public Law 86-272, are included in the denominator of the payroll factor. The numerator of the payroll factor is the total amount paid in this state during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, are met: (a) The employee's service is performed entirely within this state; (b) The employee's service is performed both within and without this state, but the service per-
formed without this state is incidental to the employee's service within this state (the word "incidental" means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) if the employee's services are performed both within and without this state, the employee's compensation will be attributed to this state: (i) if the employee's base of operations is in this state; or (ii) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in this state; or (iii) if the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed but the employee's residence is in this state. The term "base of operation" is the place of more or less permanent nature from which the employee starts his work and to which he customarily returns in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

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

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

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

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

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

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

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

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

(b) Net rents and royalties from tangible personal property are allocable to the state; (1) if and to the extent that the property is utilized in this state, or (2) if the entire 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 ascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payment is received.

(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.

(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 the state, if the taxpayer's commercial domicile is in this state.

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

#### For Calendar Year __________ to __________

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

---

**PART 1**

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

  - Method One - MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT - Multistate Tax Compact - Section 32.200.
  - Method Two - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451-2(2).
  - Special Methods Number 3 to 7 - Attach Detailed Explanation - Complete lines A to G.

<table>
<thead>
<tr>
<th>Method</th>
<th>Description</th>
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<tbody>
<tr>
<td>Method One</td>
<td>Multistate Tax Compact</td>
</tr>
<tr>
<td>Method Two</td>
<td>Business Transaction Single Factor Apportionment</td>
</tr>
<tr>
<td>Special Methods</td>
<td>Method 3 to 7 - Detailed Explanation</td>
</tr>
</tbody>
</table>

- Complete Part 3 and lines A to G.
- Complete Part 2 and lines A, F, and G (omitting lines B to E).
- Six - Telephone and Telegraph - Section 143.451-6
- Seven - Other Approved Method - Section 143.461-2
- Attach Letter of Approval and Detailed Explanation.

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**Do not complete this portion of this Schedule if all income is from Missouri sources.**

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

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**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 outside 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>Line</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Amount wholly in Missouri</td>
</tr>
<tr>
<td>2</td>
<td>Amount partly within and partly without Missouri</td>
</tr>
<tr>
<td>3</td>
<td>Amount wholly without Missouri</td>
</tr>
<tr>
<td>4</td>
<td>Total amount - All Sources - add lines 1, 2, and 3</td>
</tr>
<tr>
<td>5</td>
<td>One-half of line 2</td>
</tr>
<tr>
<td>6</td>
<td>Total amount - Missouri - add lines 1 and 5</td>
</tr>
<tr>
<td>7</td>
<td>Missouri Business Transaction Factor - divide line 6 by line 4 and enter on line F, PART 1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th>Missouri</th>
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<tbody>
<tr>
<td></td>
<td>1</td>
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<td>7</td>
</tr>
</tbody>
</table>
### PART 3  MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT

<table>
<thead>
<tr>
<th>Directly Allocable Nonbusiness Income:</th>
<th>Direct Allocation of Nonbusiness Income to Missouri</th>
<th>Indirectly Related Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gross Income (1) All States (2) Missouri (3) All States (4) Missouri (5) All States (6) Missouri</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>
<tr>
<td>3 Nonbusiness income—All Sources—Column 1 less columns 3 and 5, and enter on line 10</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4 Nonbusiness income—Missouri Sources—Column 2 less columns 4 and 6, and enter on line 13</td>
<td>4</td>
<td></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 (not 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**

5 %

6 Wages, salaries, commissions, and other compensation of employees related to business income

**TOTAL WAGES AND SALARIES**

6 %

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**

7 %

8 APPORTIONMENT FACTOR—add percentages on lines 5, 6 and 7, and divide by factors present (see instruction 1)

**Summary of Income Allocated and Apportioned to Missouri**

9 Partial Missouri Taxable Income—All Sources (from line D, 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
Form 20 ES Corporation Declaration of Estimated Tax was not available at press time. Write Missouri Department of Revenue, P.O. Box 700, Jefferson City, MO 65105 for form if needed.
# MISSOURI Income Tax Return for an S Corporation

## Form 20s 1983

<table>
<thead>
<tr>
<th>or other taxable year beginning</th>
<th>ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>1983</td>
<td>1988</td>
</tr>
</tbody>
</table>

Please type or print plainly.

**NOTE**

ATTACH A COPY OF YOUR FEDERAL FORM 1120S, SUPPORTING SCHEDULES FORM 1099-DIV AND SCHEDULES K-1 TO THIS RETURN.

A. Does S Corporation have any Missouri modifications?  □ Yes  □ No. If yes, complete Parts 1, 2 and 3.
B. Does S Corporation have non Missouri income?  □ Yes  □ No. If yes, enter MS % and attach completed MS schedule.

### PART 1 – S CORPORATION’S DISTRIBUTIVE SHARE ITEMS

1. Ordinary income (loss)  
2. Interest from all sources certificates  
3. Qualifying dividends – for exclusion  
5. Net long-term gain capital (loss) Schedule D, Line 8  
6. Net gain (loss) from involuntary conversion-causality and theft  
7. Other net gain (loss) under section 1231  
8. Other income (specify)  
9. Charitable contributions (from 1120S)  
10. Expense deduction for recovery of property  
11. Other  
12. Total Distributive Share Items

### PART 2 – MISSOURI S CORPORATION ADJUSTMENT

**ADDITIONS (Attach explanation of each item)**
1. a. State and local income taxes deducted on form 1120S  
1a. 
2. b. Less: Kansas City and St. Louis Earnings Taxes  
2b. 
3. c. Net Addition (subtract line 1b from line 1a)  
1c.

**SUBTRACTIONS (Attach explanation of each item)**
5. a. Interest from exempt Federal obligations  
5a. 
6. b. Less: Related expenses (omit if less than $500)  
5b. 
7. c. Net (subtract line 5b from line 5a)  
5c.

**MISSOURI S CORPORATION ADJUSTMENT – Net addition – Excess line 4 over line 7**
8.

**MISSOURI S CORPORATION ADJUSTMENT – Net subtraction – Excess line 7 over line 4**
9.

**S CORPORATION MISSOURI DISTRIBUTIVE INCOME (ALL SOURCES) (line 12, Part 1 plus line 8, Part 2 or line 12, Part 1 less line 9, Part 2)**
10.

Send completed returns and required attachments to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 700, Jefferson City, Missouri 65102.

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 shareholder, his declaration is based on all information of which he has any knowledge.

**Signature of authorized shareholder**  
**Preparer’s signature (other than shareholder)**  
**Date**  
**Address (& Zip Code)**  
**Preparer’s Emp. Ident. or Soc. Sec. No.**
# PART 3 – ALLOCATION OF MISSOURI’S CORPORATION ADJUSTMENT TO SHAREHOLDERS

<table>
<thead>
<tr>
<th>1. Name of each shareholder. Check box if shareholder is nonresident. All shareholders must be listed. Use attachment if more than six.</th>
<th>2. Shareholder’s Share %</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td>percent</td>
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<tr>
<td>b)</td>
<td>percent</td>
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<tr>
<td>c)</td>
<td>percent</td>
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<td>d)</td>
<td>percent</td>
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<td>e)</td>
<td>percent</td>
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<tr>
<td>f)</td>
<td>percent</td>
</tr>
<tr>
<td>Totals</td>
<td>100% percent</td>
</tr>
</tbody>
</table>

Column 2 – Enter percentage or stock owned by each shareholder in S Corporation. (Round percentages to whole numbers).

## GENERAL INSTRUCTIONS FOR COMPLETING FORM 20S

### S CORPORATION ADJUSTMENTS

Missouri Income Tax Law provides adjustments to a shareholder’s share of the S Corporation 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 shareholder’s adjustments can only be made from information available to the S Corporation. Thus, it is necessary that each S Corporation make modifications complete the Form 20S and notify each shareholder of the adjustment to which he is entitled.

### WHO MUST FILE FORM 20S

Form 20S must be filed if Federal Form 1120S is required to be filed and the S Corporation has (1) a shareholder that is a Missouri resident or (2) any income derived from Missouri sources.

### WHAT TO FILE

1. Complete Questions A & B, Missouri Schedule MS and Missouri Schedule NRS must be attached if applicable.

2. Complete Parts 1, 2 and 3. If your S-Corporation does not have Missouri Modifications or non-resident shareholders, completion of Parts 1, 2 and 3 is not required. In this case, attach a copy of Federal Form 1120S and all schedules including Federal Schedules K-1. Sign the return and mail to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 700, Jefferson City, Missouri 65105.

### WHEN TO FILE

A Missouri S Corporation return of income should be completed after the Federal S Corporation return is completed, and is due no later than the 15th day of the 4th month following the close of the taxable year. For S Corporations operating on a calendar year basis, a 20S return is due on or before April 15.

### PERIOD TO BE COVERED BY THE RETURN

The Missouri S Corporation return must cover the same period as does the corresponding Federal 1120S.

### SIGNATURE AND VERIFICATION

A Missouri S Corporation return must be signed by one of the shareholders of the S Corporation. Any authorized shareholder, regardless of position, may sign the return.

### SCHEDULE NRS – NONRESIDENT SHAREHOLDERS

Schedule NRS of the S Corporation return is provided to aid the S Corporation in computing the information required to be reported to each nonresident shareholder and is required only where the S Corporation has (1) a nonresident shareholder and (2) the S Corporation has income from Missouri sources.

An individual shareholder who is a nonresident of Missouri must include in his Missouri return Schedule NRI, his share of the Missouri income indicated on Schedule NRS.

Missouri S Corporation Return Nonresident Schedule NRS must be completed and a copy (or its information) supplied to the nonresident shareholder, so he may include that income on his Missouri Form 40 Schedule NRI.

### NOTE:

Your partners may be entitled to special tax credits, 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.

- **NAP Tax Credit**
  You may be eligible for this tax credit if you are a person, firm, or corporation doing business in Missouri and if you have made a contribution to a not-for-profit organization for the purpose of supporting a project designated as eligible under Missouri’s Neighborhood Assistance Act. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.

- **Economic Development Credit**
  Any taxpayer shall be entitled to a tax credit against any tax otherwise due under the provisions of Chapter 143, RSMo in the amount of fifty percent (50%) of any amount contributed by the taxpayer to the reserve during the taxpayer’s fiscal year. Such credit shall not apply to reserve participation fees paid by borrowers under this act. Additional information may be obtained by contacting the Missouri Division of Community Development, P.O. Box 118, Jefferson City, Missouri 65102.

- **Enterprise Zone Credit**
  You may be eligible for this tax credit if your business is located in an area designated by the state as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri 65102.
**MISSOURI S Corporation Return Nonresident Schedule**

**S Corporation's Name**

**Federal Employer ID No.**

**Complete this schedule only if the S Corporation has one or more nonresident shareholders and Missouri source income.**

<table>
<thead>
<tr>
<th>(a) Name of Shareholder</th>
<th>(b) SSN</th>
<th>(c) S Corporation's Missouri Distributive Income (All Sources)</th>
<th>(d) Percentage (%) of Ownership</th>
<th>(e) Shareholder's Distributive Share</th>
<th>(f) S Corporation's* Apportionment Percentage</th>
<th>(g) Shareholder's Distributive Share (Mo. Source)</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

*For resident shareholder’s enter 100%.*

**COMPLETING MISSOURI SCHEDULE NRS**

1. Enter the name and Social Security Number of each shareholder in Column (a).
2. Enter the S Corporation's Missouri Distributive Income (All Sources) in Column (b). (From Part 2, line 10, Form 20S)
3. Enter the percentage of ownership of the shareholder in Column (c).
4. Multiply the amount in Column (b) by the % in Column (c) to determine the shareholders distributive share. Enter in Column (d).
5. Enter the S Corporation's Apportionment percentage from Missouri Schedule MS in Column (e).
6. Multiply the amount in Column (d) by the % in Column (e) to determine the nonresident shareholder's distributive share. Enter in Column (f).
# 1984 MISSOURI Corporation Franchise Tax Report

**CHECK ONE AND INDICATE TAXABLE PERIOD**

- [ ] Calendar Year 1984 (Beginning January 1, 1984 ending December 31, 1984.)
- [ ] Short Period Beginning Mo. _____ Day _____ Yr. _____ Ending Mo. _____ Day _____ Yr. _____
- [ ] Fiscal Year Beginning Mo. _____ Day _____, 1984 Ending Mo. _____ Day _____, 1985

**DUE DATE OF THIS REPORT**

Fourth month, fifteenth day of the corporation’s taxable period. 
(See Instructions)

<table>
<thead>
<tr>
<th>Corporation Name</th>
<th>Missouri Corporation Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Registered Agent in Missouri</td>
<td>Date of Incorporation</td>
</tr>
<tr>
<td>Number and Street of Registered Agent</td>
<td>State of Incorporation</td>
</tr>
<tr>
<td>City, State, and Zip Code of Registered Agent</td>
<td>Date of Certificate of Authority</td>
</tr>
</tbody>
</table>

Has there been a change in your accounting period?  [ ] Yes [ ] No If yes, give prior accounting period

---

**READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT**

**CORPORATIONS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6a and 7 ONLY.**
**CORPORATIONS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6a.**

1. **PAR VALUE OF ISSUED AND OUTSTANDING STOCK** (For no-par stock, see instructions) 1

2. **ASSETS**
   2a. Total assets per ATTACHED BALANCE SHEET 2a
   2b. Less: Investments in and advances to subsidiaries (Attach schedule showing name & percentages) 2b
   2c. Adjusted total (line 2a less line 2b) 2c

3. **ALLOCATION PER ATTACHED MISSOURI BALANCE SHEET OR SCHEDULE**
   (A) MISSOURI
   (B) EVERYWHERE
   3a. Accounts receivable 3a
   3b. Inventories 3b
   3c. Land and fixed assets (net of accumulated depreciation) 3c
   3d. Total allocated assets (add lines 3a, 3b and 3c) 3d

4. **MISSOURI PERCENTAGE FOR APPORTIONMENT** (line 3d, column A divided by column B) 4

5. **ASSETS APPORTIONED TO MISSOURI** (line 2 times line 4) 5

6. **TAX BASIS**
   6a. Corporations having all assets within Missouri (line 2c or line 1, whichever is greater) 6a
   6b. Corporations having assets both within and without Missouri (line 5, or the product of line 1 times line 4, whichever is greater) 6b

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 — 12% annually 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 * ___ = PRORATED TAX DUE 7h

*Insert number of months in short period.

MAKE CHECK PAYABLE TO: MISSOURI FRANCHISE TAX (Individual Check is Required for Each Report)

MAIL CHECK AND REPORT TO: Missouri Department of Revenue, Franchise Tax Unit, P.O. Box 371, Jefferson City, Missouri 65102.

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

Signature of Officer ___________________________ Date __________
Preparer’s Signature (other than taxpayer) ___________________________ Telephone No. __________ Date __________
Title — President, Vice-President, Secretary, Treasurer ___________________________ Address ___________________________
Preparer’s Emp. Identi. or Soc. Sec. No. ___________________________

DOR-249 (10-83) ATTACH BALANCE SHEET(S) TO THIS REPORT

DEPARTMENT OF REVENUE COPY 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 first day of its taxable period or during the twelve months prior to that day should see instructions below.) Corporations not organized for profit, express companies which pay an annual tax on gross receipts in Missouri, Industrial Development Authorities organized under Chapter 345, RMSA, 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 month following the month in which the corporation is organized or the month in which the corporation first transacts business in Missouri. A certificate of organization and a certificate of authority shall be attached to the report.

FOREIGN CORPORATIONS: A foreign corporation which does not, in fact, engage in any business in Missouri during the taxable period does not have any legal obligation for filing a franchise tax return under Section 147.020. It should be noted, however, that the decision as to whether a corporation was engaged in business in Missouri is a decision which is made in the final analysis, by the Missouri Department of Revenue and 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 submit a Missouri Corporation Franchise Tax Report for the year and should note on that report that it is not subject to the franchise tax due to the fact that it did not engage in any business in Missouri during the year. Such corporation is not subject to any Missouri Corporation Franchise Tax, including the $250.00 minimum tax.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: Calendar year, having a taxable period beginning January 1 and ending December 31.

EXTENSIONS OF TIME: SEPARATE EXTENSIONS MUST BE FILED FOR CORPORATION INCOME TAX AND CORPORATION FRANCHISE TAX ACCOUNTS. For each taxable period beginning or after January 1, 1980, if a corporation shall obtain an extension of time for filing its Missouri income tax return, such corporation shall 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. If the time for filing the franchise tax report is extended, the corporation must file a Missouri Form 80, attaching a copy of any approved federal extension or Missouri income tax extension. 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. If the corporation does not obtain an extension of time to pay, the corporation shall pay on or before the fifteenth day of the month following the month in which the tax is due, an amount properly computed as its franchise tax. To avoid penalties, the taxpayer must remit at least 90% of the amount of the tax shown on line 7a of the corporation's 1983 report and remit the balance of the tax due as shown on the report by the extended due date of the report.

RATES AND BASIS OF TAX: One tenth of one percent (1/10th of 1%) of the value of total assets or the par value of issued and outstanding capital stock, whichever is greater. For capital stock with no par value, the value is $5.00 per share or actual value, whichever is higher.

BALANCE SHEET: Submit a balance sheet (Schedule I of Form 1120, U.S. Corporation Income Tax Return) and supporting schedules prepared in accordance with Federal Corporation Income Tax requirements as of the beginning of business on the first day of the corporation's taxable period. New corporations shall submit a balance sheet as of its date of incorporation (Certificate of Authority, if foreign corporation).

BALANCE SHEET FOR BANKS: Enter on line 2a the results of deducting total deposits from total assets shown on the Call Report as of the beginning of business on the first day of the corporation's taxable period. Attach a copy of the Call Report to the Missouri Corporation Franchise Tax Report.

SUBSIDIARY INVESTMENTS: Submit a schedule of investments and advances to all subsidiaries indicating the names and percentage of voting stock owned in each. Ownership of subsidiary must be over 50% to qualify.

LOCATION AND APPORTIONMENT: A corporation having assets both within and without Missouri apportions its total assets based on the amount of accounts receivable, inventory, land and fixed assets allocated to Missouri. Corporations doing business within and without Missouri should submit a balance sheet or schedule of Missouri assets in addition to the balance sheet required in above instructions. Extend the apportionment percentage on line 4 to six digits to the right of the decimal point, such as .123456% or 012345%.

ACCOUNTS RECEIVABLE: Include as Missouri assets all notes, accounts, and contracts receivable that are based upon Missouri destination sales. Receivables which are not derived from sales must be included as Missouri assets if the borrower is located in Missouri. If accounts receivable from subsidiaries are included in line 2b, do not include in line 3a.

INVENTORIES: Include as Missouri assets all inventories owned by the corporation and used in Missouri. The value of inventories should be determined by the method used for income tax purposes.

LAND AND FIXED ASSETS: Include as Missouri assets all land and fixed assets located in Missouri owned by the corporation. The value of land and fixed assets should be the original cost less accumulated depreciation.

BANK OVERDRAFTS: Overdrafts as shown on the balance sheet constitute a liability and are not deductible. Add negative cash figures back to total assets.

DELINQUENT PAYMENTS: Franchise taxes not paid on or before the original due date (determined with regard to any extension of time for payment) are subject to a penalty of five percent per month or fractional part thereof until paid, not exceeding twenty-five percent (25%) in the aggregate. Interest at the annual rate of twelve percent (12%) per month shall be added to any tax not paid on or before the due date. If any corporation fails to pay any tax due within the time prescribed under the law or if any corporation makes errors and omissions in reports or payments and the director of revenue determines that such action is the result of mistake or is due to circumstances beyond reasonable control and that such delinquency or inaccuracy was unavoidable or devoid of any intent to evade the tax, the director may, at his discretion, waive any penalty that would otherwise be imposed. Nothing in the law shall be construed so as to permit any officer of this state to remit or abate said interest.

FAILURE TO FILE REPORT AND PAY THE TAX DUE: If a corporation fails to file a franchise tax report and pay the tax due within ninety (90) days from the due date (determined with regard to any extension of time for filing its franchise tax report or for the payment of its franchise tax) such corporation, if organized under the laws of this state, shall forfeit its Missouri Charter or, if a foreign corporation, shall forfeit its certificate of Authority to engage in business in this state under the provisions of Section 351.525.
APPLICATION FOR TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Corporation and Corporation Declaration Taxes, from the Income Taxes Bureau. Attach amended returns. Tax refund/credit requested for ____________________________

(Indicate appropriate tax area.)

I hereby certify that ____________________________________________________________

Firm Name

Mailing Address __________________________ City __________________________

State __________________________ Zip Code __________________________ Missouri I.D. Number __________

overpaid the Missouri Department of Revenue, the sum of __________________________ dollars ($__________ )

for the period(s) __________________________ , and further certify that such amount has been
determined to be an overpayment by reason of __________________________________________

I swear or affirm that the information reported in this form and any attached supplements is true and correct.

Signature of Taxpayer or Agent __________________________ Title __________________________ Date __________

FOR BUREAU USE ONLY

I have analyzed the records of the Income Taxes Bureau on ____________ 19 __________ and have verified the amount of

overpayment and hereby certify that a refund/credit is due in compliance with Section ____________ as claimed.

The amount of overpayment is for:

1. __________________________ $________________________

2. __________________________ $________________________

3. __________________________ $________________________

4. __________________________ $________________________

Refund/Credit Total $________________________

Analysis of approval or denial: __________________________________________________________

Documents supporting this refund are on file in taxpayer's folder. I recommend approval/denial, refund/credit.

Initiated by: __________________________ Date: __________

General Approval/Denial

INSTRUCTIONS TO APPLICANT —

1. Complete Application — a complete breakdown of each specific tax should be attached.

2. Keep Pink Copy.

3. Return White and Yellow Copies to: Income Taxes Bureau, Corporate Tax Section

P.O. Box 700, Jefferson City, Missouri 65105
WITHHOLDING TAX

Application for Withholding Tax Number .......................................................... 91
Withholding Tax Report ......................................................................................... 93
Amended Withholding Tax Report ........................................................................ 95
Final or Annual Reconciliation Report ................................................................. 97
Form MoW-4 ......................................................................................................... 99
Form MoW-4A ....................................................................................................... 101
Form MoW-4B ....................................................................................................... 103
Application for Withholding Tax Refund/Credit .................................................. 105
APPLICATION FOR
MISSOURI WITHHOLDING TAX NUMBER

PLEASE TYPE OR PRINT LEGIBLY

1. Name of Business

2. Name of Owner, Principal Partner, or Corporation Legal Name

3. Business Location: Street

4. Mailing Address: Street

5. Business Opened

6. Withholding Started

7. Federal Identification Number

8. If incorporated, name of state in which business is incorporated

9. Type of Employer you are:

□ Proprietorship

□ Partnership

□ Other

□ Corporation

□ Government

10. Previous Owner Information

Mo. Withholding Tax No.

Name

Street

City

State

Zip Code

11. Indicate mailing frequency of withholding tax returns. Guidelines for determining mailing frequency are as follows:

□ ANNUAL (Less than $20,000.00 tax withheld per quarter)

□ MONTHLY ($50,000.00 or more tax withheld per month)

□ QUARTERLY ($20,000.00 or more tax withheld per quarter)

□ QUARTER-MONTHLY ($6,000,000.00 or more tax withheld per month)

12. Business Phone Number:

Area Code

13. Type of Application:

□ Original Application

□ Change in Partners

□ Corporation to Partnership

□ Proprietorship to Partnership

□ Proprietorship to Corporation

□ Corporation to Proprietorship

□ Partnership to Corporation

□ Other

□ Retail

□ Contractor

□ Wholesale

□ Service

□ Manufacturer

□ Other (Describe)

□ Professional

14. Nature of Business

15. Multi-Business Operations (see instructions on reverse side):

a. Home office name and address, if you are a division (Disregard if you are a subsidiary)

b. Home office's Missouri Withholding Tax Number

c. Will home office file a consolidated withholding report for all divisions?

d. If answer to item c is "NO", give name and address of withholding agent

e. If more than one location, name and address of unit that will claim compensation

f. List (or attach list of) all reporting locations

16. Corporation Officers or Names of Partners:

1. Title

SSN

2. Title

SSN

3. Title

SSN

4. Title

SSN

5. Title

SSN

I DECLARE THAT I HAVE EXAMINED THIS APPLICATION AND TO THE BEST OF MY KNOWLEDGE IT IS CORRECT AND COMPLETE.

Signature

Title

Date

DOR-833 (1-83)
INFORMATION NEEDED

Multi-Business Operation — You may file a consolidated report and remit taxes for all divisions or each reporting unit may file a report.

Complex organizations may designate certain branch offices or divisions as withholding agents. These agents perform the actual withholding and remitting; but, the legal responsibility and liability rests with the home office. If a complex employer designates withholding agents and if the employer wishes to take compensation, the employer must take the statutory deduction from the total amount of tax withheld. Only one (1) full compensation deduction per employer is allowed. Only the home office or central authority is permitted to take this deduction, regardless of the number of agents which have withholding tax due.

Please review this information. If it applies to your organization, please advise whether you will file a combined report and claim the first (1st) one hundred fifty dollars ($150.00) allowed on the first (1st) ten thousand dollars ($10,000.00) tax withheld or if you plan to designate one (1) of your locations as the central authority which will claim the first (1st) one hundred fifty dollars ($150.00) of compensation. All other reporting units may claim one one-half of one percent (½%) of the tax withheld. Complete block 15 as follows:

(a) Enter name and address of home office.

(b) Enter home office’s Missouri Withholding Tax Number.

(c) Enter “YES” or “NO”.

(d) If (c) is “NO”, enter name and address of withholding agent.

(e) Enter name and address of unit that will claim first (1st) one hundred fifty dollars ($150.00) compensation, if you have more than one (1) reporting unit.

(f) Enter names and addresses of all reporting units, if necessary, attach list of units to this application.
<table>
<thead>
<tr>
<th>Name</th>
<th>Mailing Address</th>
<th>City, State</th>
</tr>
</thead>
</table>

**TAX COMPUTATION**

1. Withholding this period $________
2. Compensation deduction $________
3. Withholding due $________
4. Additions to Tax (see Instructions) $________
5. Interest (see Instructions) $________
6. Total Amount Due $________
7. Approved Credit $________
8. Amount of Remittance $________

I declare under the penalties of perjury that this report has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

Authorized Signature

Date

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

Mo 941
AMENDED MISSOURI WITHHOLDING TAX REPORT

REPORTING PERIOD

In space above indicate the reporting period for which this amended report is being filed. Use a separate Form Mo941X for each period amended.

An Application For Withholding Tax Refund/Credit must accompany the Amended Missouri Withholding Tax Report if an overpayment has occurred.

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>Previously Reported Mo941</td>
<td>Correct Amount</td>
<td>Difference Between Columns A and B (+ or —)</td>
</tr>
</tbody>
</table>

1. Total 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. Amount Due (If Line 8 in Column C indicates an underpayment, enter the amount due and make check payable to Missouri Withholding Tax).

10. Overpayment (If Line 8 in Column C indicates an overpayment, enter the amount of overpayment).

Authorized Signature __________________________ Date ____________

Mo941X (1-83)
INSTRUCTIONS FOR COMPLETING AMENDED
MISSOURI WITHHOLDING TAX REPORT

An amended report (Mo941X) is required if the amount of withholding tax reported for a particular period is more or less than the actual net withholding for that period.

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, October, 1983; 1st Quarter 1983; Annual 1983.

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 Previously Reported</th>
<th>Column B Correct Amount</th>
<th>Column C Difference Between Columns A and B (+ or —)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter withholding which was previously reported on original form Mo941 for the period you are amending.</td>
<td>For lines 1 through 8, enter the correct amount that should have been originally reported.</td>
<td>For lines 1 through 3, enter difference between columns A and B. Subtract column A from column B.</td>
</tr>
<tr>
<td>2</td>
<td>Enter amount of compensation deducted on original form Mo941.</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>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>If applicable, enter daily interest computed at 14% 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. This interest rate is subject to change annually effective January 1, 1983.</td>
</tr>
<tr>
<td>4</td>
<td>Enter additions to tax as shown on original form Mo941.</td>
<td></td>
<td>For lines 6 through 8, enter difference between columns A and B.</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></td>
</tr>
<tr>
<td>7</td>
<td>Enter approved credit as shown on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Enter line 6 amount less line 7 amount.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>See reverse side.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>See reverse side.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
MISSOURI DEPARTMENT OF REVENUE
FINAL OR ANNUAL RECONCILIATION
REPORT OF INCOME TAXES WITHHELD

Missouri Withholding Tax I.D. No. | Year | Due Date
--- | --- | ---

☐ If final report, check box and complete Final Report on reverse side.

NAME

ADDRESS

CITY ___________ STATE _______ ZIP

NOTE: PLEASE DO NOT MAIL THIS FORM WITH REMITTANCE
I declare that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

SIGNATURE ______________________ DATE __________ PHONE ______________________

FILE A W-2 (STATE COPY) WITH THIS REPORT FOR EACH EMPLOYEE YOU HAD DURING THE YEAR

<table>
<thead>
<tr>
<th>INCOME TAX WITHHELD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Jan.</td>
</tr>
<tr>
<td>1st Qtr.</td>
</tr>
<tr>
<td>2nd Qtr.</td>
</tr>
</tbody>
</table>

15. Enter the total number of W-2's (State copies) sent with this report

13. Total Payments (Lines 1 thru 12)

14. Total Tax Withheld on W-2's

NOTE: If Lines 13 and 14 Do Not Agree Attach Explanation of the Difference

Mo 941R
FINAL REPORT
COMPLETE THE FOLLOWING IF BUSINESS IS SOLD, CLOSED OR DISCONTINUED:

Missouri Withholding I.D. Number

If business has been discontinued state whether:
Temporarily ☐ Give Dates: From ____________ To ____________
Permanently ☐ Give Date: ________________ Also state reason.

If business was sold, state purchaser's name, address and date sold:
Name
Address
Date Sold

PERSON TO CONTACT FOR FURTHER INFORMATION

Name

Phone Number
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)

City or Town, State and Zip Code

Your Social Security Number

Marital status:

☐ Single  ☐ Married

(if married but legally separated, or wife (husband) is a nonresident alien, check the single block.)

1. Allowance for yourself — enter $1,200 $

2. Allowance for your wife (husband) — enter $1,200 $

3. Allowance for unmarried head of household or surviving spouse — if you are able to claim either status on your federal income tax return — enter $800 $

4. Allowance(s) for dependent(s) — you are entitled to claim a $400 allowance for each dependent you will be able to claim on your federal income tax return. Do not include yourself or your spouse — enter $400 times number of dependents $$

5. Special Allowance — if married and you have only one job and your spouse does not work — enter $1,600 $$

6. TOTAL — add lines 1 through 5 above $$$

I certify that to the best of my knowledge and belief, the amount of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature

Date 19

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Type or Print your Full Name

Home Address (Number and Street or Rural Route)

City or Town, State and Zip Code

Your Social Security Number

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6. TOTAL — add lines 1 through 5 above $$$

I certify that to the best of my knowledge and belief, the amount of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature

Date 19
INSTRUCTIONS

1. If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time.
2. If you are married and both you and your wife or husband are employed, you may not claim the same allowances with your employers at the same time.
3. If you are in doubt as to whether you will qualify as an unmarried head of household or surviving spouse, see the instructions which came with your last federal income tax return.
4. If you are in doubt as to whom you may claim as a dependent, see the instructions which came with your last federal income tax return.
5. If the number of allowances you previously claimed decreases, you must file a new Form Mo. W-4 within 10 days.
6. Should you expect to owe more tax than will be withheld, you may use the same form to increase your withholding by claiming a smaller amount of withholding allowances. In addition, you may agree with your employer to have him withhold a larger amount.
7. No additional exemption may be claimed because of age or blindness.
8. Penalties will be imposed for willfully supplying false information or claiming excessive withholding allowances.
Employee’s Certificate of Non-Residence and Allocation of Withholding Tax — Missouri

Print Full Name ________________________________ Soc. Sec. Number ________________________________

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 6) for information on how allocation may be determined.
FORM MoW-48

Missouri Department of Revenue — Withholding Tax Section

AFFIDAVIT TO SUPPORT EXCLUSION FROM MISSOURI WITHHOLDING TAX

Date __________________ 19__

The Undersigned, under the penalties of perjury and for the purpose of relieving his/her employer from the requirement of withholding Missouri Income Tax from his/her wages does hereby declare that he/she is employed by ____________________________, and that he/she is a bona fide citizen and resident domiciled in the State of ____________________________, and does not maintain a permanent place of abode within the State of Missouri and is employed and performing services within and without the State of Missouri on such a variable basis during payroll periods that the proportion of the services performed within Missouri is not readily determinable for withholding purposes.

Signature of employee ____________________________

NOTE: The execution and filing of this affidavit does not relieve the employee from the requirement of filing a Missouri State Income Tax Return at the close of the taxable year during which the employee performed services within Missouri. A Form 40 (Individual Income Tax Return), must be filed on or before the 15th day of April of the following year with the Director of Revenue, Individual Tax Bureau, P.O. Box 329, Jefferson City, Missouri 65102.

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 Income Taxes 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 Income Taxes Bureau on __________________________ 19____, and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section __________________________ as claimed.

The amount of overpayment is for:

<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: ___________________________

General Approval/Denial ___________________________ 

- INSTRUCTIONS TO APPLICANT -

1. Complete Application.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Income Taxes Bureau, Withholding Tax Section, P.O. Box 999, Jefferson City, Missouri 65108.
BUSINESS TAX FORMS

General Business Tax Forms
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) .................................................. 111
Registration Change Request .......................................................... 115
MISSOURI TAX REGISTRATION APPLICATION

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

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

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

3. CURRENT OR PRIOR BUSINESS TAX NUMBERS

<table>
<thead>
<tr>
<th>Sales Tax</th>
<th>Withholding Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gasoline Tax</th>
<th>Special Fuels Tax</th>
<th>Cigarette Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

- [ ] Withholding Tax
- [ ] Sales/Use Tax
- [ ] Excise Tax
  - [ ] Cigarette Tax ($100 Fee)
  - [ ] Motor Fuels Distributor (Bond Required)
  - [ ] Motor Fuels Transporter (Bond Required)
  - [ ] Special Fuels Dealer ($5 Fee & Bond Required)
  - [ ] Special Fuels User - Bulk Storage ($5 Fee & Bond Required)
  - [ ] Special Fuels User - Interstate ($5 Fee & Bond Required)
  - [ ] Terminal Operator (Bond Required)

5. REASON FOR APPLYING

- [ ] New Business
- [ ] Purchase of Existing Business
- [ ] Reinstating Old Business
- [ ] Other (Explain):

6. BUSINESS LOCATION AND TYPE

- Business Trade Name
- Business Phone (Area Code and Number)

7. Federal Employer ID Number

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

City: ____________________________  State: ______ Zip Code: ____________  County: ______

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

- [ ] Retailer
- [ ] Wholesaler
- [ ] Manufacturing
- [ ] Construction
- [ ] Agriculture
- [ ] Finance/Insurance/Real Estate
- [ ] Transportation/Communication/Electric-Gas/Sanitary Services
- [ ] Service
- [ ] Government
- [ ] Other: ____________________________

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

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

- Missouri State Liquor License?  [ ] Yes  [ ] No
- Missouri Controlled Substances License?  [ ] Yes  [ ] No
- Missouri Motor Vehicle Leasing Company Permit?  [ ] Yes  [ ] No

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

13. LEGAL NAME OF OWNER

14. STREET ADDRESS

City: ____________________________  State: ______ Zip Code: ____________  County: ______

15. PHONE (AREA CODE AND NUMBER)

16. OWNER'S SOCIAL SECURITY NUMBER

17. BIRTHDATE

DOR-1535 (8-80) 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

**GENERAL INFORMATION**

18. TYPE OF OWNERSHIP
   - [1] Sole Owner
   - [2] Partnership
   - [4] Other:
   - [5] Missouri Corporation
     - Missouri Charter Number
     - Date Incorporated
     - Date Registered in Mo.
     - State of Incorporation
   - [6] Out-of-State Corporation:
     - Missouri Certificate of Authority Number
     - Date Registered With Secretary of State
     - Date Registered
   - [7] Other (Give Full Address Below)

19. Fictitious Name Businesses:

20. ADDRESS WHERE REPORTING FORMS ARE TO BE MAILED
   - [1] Business Address
     - Street Address
     - City
     - State
     - Zip Code
     - County
   - [2] Owner's Address
     - Street Address
     - City
     - State
     - Zip Code
     - County
   - [3] Other (Give Full Address Below)

21. ADDRESS WHERE BOOKS AND RECORDS ARE KEPT (Do Not Use P.O. Box or Rural Route)
   - [1] Business Address
     - Street Address
     - City
     - State
     - Zip Code
     - County
   - [2] Owner's Address
     - Street Address
     - City
     - State
     - Zip Code
     - County
   - [3] Mailing Address
     - Street Address
     - City
     - State
     - Zip Code
     - County
   - [4] Other (Give Full Address Below)

22. NAME OF PREVIOUS OWNER OF BUSINESS

   PREVIOUS TRADE NAME OF BUSINESS

   PREVIOUS OWNER'S STREET ADDRESS
     - Street Address
     - City
     - State
     - Zip Code

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

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

<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>
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<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>
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   REGISTERED AGENT
   - STREET ADDRESS
     - CITY
     - STATE
     - ZIP CODE
     - MM DD YY
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

[ ] New Legal Name of Owner

If Sole Proprietor, give Social Security Number and Birthdate:

Owner Social Security Number Birthdate

5 □ Change owner address/phone to:

Street Address

Phone (Area Code and Number)

City State Zip Code County

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

Delete:

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

Street Address City State Zip Code

Add:

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

Street Address City State Zip Code
7. Change address where reporting forms are to be mailed: (Check all that are applicable)
   This change applies to:  Box Record;  Sales/Use Tax;  Withholding Tax;  Corporation Income Tax;
   Franchise Tax;  Terminal Operator;  Special Fuels User;  Special Fuels Dealer;
   Motor Fuels Transporters;  Cigarette Wholesaler

   New address where reporting forms are to be mailed:
   Street Address ___________________________  City ___________________________
   State ___________________________  Zip Code ___________________________
   County ___________________________

8. Change address where books and records are kept: (Check all that are applicable)
   This change applies to:  Box Record;  Sales/Use Tax;  Withholding Tax;  Corporation Income Tax;
   Franchise Tax;  Terminal Operator;  Special Fuels User;  Special Fuels Dealer;
   Motor Fuels Transporters;  Cigarette Wholesaler

   New address where books and records are kept:
   Street Address - Do Not Use P.O. Box or Rural Route ___________________________
   City ___________________________
   State ___________________________  Zip Code ___________________________
   County ___________________________

9. Add the following new business location for: (Attach supplemental list if necessary)
   Sales/Use Tax;  Special Fuels Dealer;  Special Fuels User with Bulk Storage in Missouri
   Business Trade Name ___________________________
   Opening date: ___________________________
   Street Address - Do Not Use P.O. Box or Rural Route ___________________________
   City ___________________________
   State ___________________________  Zip Code ___________________________
   County ___________________________

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

   Complete the following for Special Fuels Dealer and User locations:
   Storage capacity (gallons): ___________________________
   Diesel ___________________________  LP Gas ___________________________  Other

10. Delete the following business location for: (Attach supplemental list, if necessary)
    Sales/Use Tax;  Special Fuels Dealer;  Special Fuels User with Bulk Storage in Missouri
    Business Trade Name ___________________________
    Street Address - Do Not Use P.O. Box or Rural Route ___________________________
    City ___________________________
    State ___________________________  Zip Code ___________________________
    County ___________________________

    If business location was sold or leased, complete the following:
    New Owner's Name ___________________________
    Street Address - Do Not Use P.O. Box or Rural Route ___________________________
    City ___________________________
    State ___________________________  Zip Code ___________________________

     New Business Name, if changed ___________________________

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

   Signature ___________________________  Title ___________________________  Date ___________________________
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MISSOURI TAX REGISTRATION APPLICATION

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

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

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

SALES/USE TAX

B. Use Tax
C. Itinerant Vendor — $25 Fee — $500 Cash Deposit
D. Temporary Retail Sales — Bond Required
E. Retail Sales — Bond Required
F. Itinerant Vendor — Fireworks — $25 Fee — $500 Deposit
(if you are applying for an Itinerant Vendor’s License please remit separate cashier’s checks or money orders for cash deposit and fee.)

4. REASON FOR APPLYING

1. New Business
2. Purchase of Existing Business
3. Reinstating Old Business
4. Other (Explain):

BUSINESS LOCATION AND TYPE

5. Business Trade Name

6. Federal Employer ID Number

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

City
State
Zip Code
County

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

Business Phone (Area Code and Number)

City
State
Zip Code
County

8. List the trade name, address and sales tax identification number of all other businesses owned and/or operated by you and/or previously owned and/or operated by you in Missouri. (If additional space is needed, attach separate sheet.)

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

[ ] Retailer
[ ] Wholesaler
[ ] Manufacturer
[ ] Construction
[ ] Agriculture
[ ] Finance/Insurance/Real Estate
[ ] Transportation/Communication/Electric-Gas/Sanitary Services
[ ] Service
[ ] Government
[ ] Other:

10. Nature of Sales. (If both are checked enter percentage of sales.) [ ] Retail % [ ] Wholesale %

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

SIC

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

[ ] Missouri State Liquor License? [ ] Yes [ ] No
[ ] Missouri Controlled Substances License? [ ] Yes [ ] No
[ ] Missouri Motor Vehicle Leasing Company Permit? [ ] Yes [ ] No

13. Is Your Business Operated Year Round? [ ] Yes [ ] No

If “No”, List Months That You Operate:

1 2 3 4 5 6 7 8 9 10 11 12

LEGAL NAME OF OWNER

14. STREET ADDRESS

15. PHONE (AREA CODE AND NUMBER)

CITY
STATE
ZIP CODE
COUNTY

16. OWNER’S SOCIAL SECURITY NUMBER

17. BIRTHDATE

DOR-1935-1 (10-83) PAGE 1
MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

19. TYPE OF OWNERSHIP
   [ ] Sole Owner  [ ] Partnership  [ ] Government  [ ] Other:

   [ ] Missouri Corporation
   Missouri Charter Number
   Date Incorporated
   [ ] Out-of-State Corporation:
   Missouri Certificate of Authority Number
   Date Registered in Mo.
   Missouri Fictitious Name Number
   Date Registered With Secretary of State

20. Fictitious Name Businesses:

21. ADDRESS WHERE REPORTING FORMS ARE TO BE MAILED
   [ ] Business Address  [ ] Owner's Address
   Street Address  City

   [ ] Other (Give Full Address Below)
   State Zip Code County

22. ADDRESS WHERE BOOKS AND RECORDS ARE KEPT (Do Not Use P.O. Box or Rural Route)
   [ ] Business Address  [ ] Owner's Address  [ ] Mailing Address
   Street Address  City

   [ ] Other (Give Full Address Below)
   State Zip Code County

23. NAME OF PREVIOUS OWNER OF BUSINESS

   PREVIOUS TRADE NAME OF BUSINESS

   PREVIOUS OWNER'S STREET ADDRESS
   City

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

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

   NAME (LAST, FIRST, MIDDLE INITIAL)  TITLE  SOCIAL SECURITY NUMBER  BIRTHDATE

   STREET ADDRESS  CITY  STATE  ZIP CODE

   NAME  TITLE  SOCIAL SECURITY NUMBER  BIRTHDATE

   STREET ADDRESS  CITY  STATE  ZIP CODE

   NAME  TITLE  SOCIAL SECURITY NUMBER  BIRTHDATE

   STREET ADDRESS  CITY  STATE  ZIP CODE

   NAME  TITLE  SOCIAL SECURITY NUMBER  BIRTHDATE

   STREET ADDRESS  CITY  STATE  ZIP CODE

   NAME  REGISTERED AGENT  TITLE  SOCIAL SECURITY NUMBER  BIRTHDATE

   STREET ADDRESS  CITY  STATE  ZIP CODE
MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

2. TAXABLE SALES BEGIN: ___________ TO ___________

BUSINESS OPENS: ___________

3. ESTIMATE STATE SALES TAX COLLECTIONS (CHECK ONE):
   (☐) OVER $250 PER MONTH
   (☐) $250 OR LESS PER MONTH
   (☐) LESS THAN $48 PER QUARTER

4. IF YOU ARE AN OUT-OF-STATE BUSINESS WHO WILL BE DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS:
   A. DO YOU HAVE A LOCATION OR OFFICE IN MISSOURI? ☐ YES ☐ NO
   WHERE ____________________________

   B. DO YOU LEASE TANGIBLE PERSONAL PROPERTY TO ANYONE IN MISSOURI?
      ☐ YES ☐ NO
      LIST MISSOURI CITIES AND COUNTIES WHERE YOU ARE LEASING ____________________________

   C. ARE THE ORDERS TAKEN FROM YOUR MISSOURI CUSTOMERS BY TELEPHONE, NON-RESIDENT SALESMAN, ETC?
      ☐ YES ☐ NO
      IF RESIDENT SALESMEN, LIST THE CITIES IN WHICH THEY LIVE ____________________________

   D. DO YOUR REPRESENTATIVES:
      a. APPROVE CUSTOMER ORDERS? ☐ YES ☐ NO
      b. MAKE "ON THE SPOT" SALES? ☐ YES ☐ NO
      c. MAINTAIN AN INVENTORY? ☐ YES ☐ NO
         WHAT IS THE PURPOSE OF THE INVENTORY? ____________________________

      d. CALL ON ☐ WHOLESALE, ☐ RETAILER, ☐ INDUSTRIES, ☐ OTHER?
         IF HE CONTACTS ANY OF THESE, LIST WHAT TYPE
         OF WHOLESALE, RETAIL, INDUSTRY, ETC.
      e. DELIVER MERCHANDISE TO THE CUSTOMER ☐ YES ☐ NO

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 or company 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

APPLICATION MUST BE COMPLETED IN FULL AND ACCOMPANIED BY SUFFICIENT BOND BEFORE LICENSE WILL BE ISSUED.
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. Put an ‘X’ in the box or boxes next to the license(s) or tax(es) for which your business is registering.

Line 4. 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 5. Enter your business trade name or doing business name. If the name exceeds 50 spaces in length, please abbreviate.

Line 6. Enter your business’s Federal Employer Identification Number, if applicable. If you have applied for a FEIN but not yet received it, please notify the Department of Revenue of the number when you receive it.

Line 7. Enter 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 non-industrial 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 south on gravel road off Highway 60, 3 miles east of Monett.)

Line 8. If you currently have or had, in the past, a number assigned to your business for sales/use tax, please enter the sales tax ID number, name and address of business.

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. Put an ‘X’ in the box or boxes next to the type of sales you will be making and enter the percentage of sales, if both are checked.

Line 11. 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 12. 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 13. 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 14. 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.

Line 15. Enter address associated with “Legal Name of Owner”.

Line 16. Enter phone number associated with “Legal Name of Owner”.

Line 17. Enter Social Security Account Number if owner is a sole proprietor; enter Federal Employer Identification Number (FEIN) otherwise.

Line 18. Enter birthdate if legal owner is a sole proprietor; otherwise, disregard.

Line 19. 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 20. Please enter this information if the business is registered with the Missouri Secretary of State under the Missouri Fictitious Name Statute.

Line 21. 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 22. 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 23. 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 24. 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.

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 are located out-of-state and doing business in Missouri, please answer all questions in this Section. This will help the Department of Revenue to determine if you will be subject to Missouri Sales Tax or Missouri Use Tax.

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 five (5) 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

______________________________
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

DOR-322 (7-83)
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.

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., and supplement thereto. The surety may cancel the bond and be released of further liability hereunder by delivering thirty (30) days written notice to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the thirty (30) day period.

IN WITNESS WHEREOF, we have duly executed the foregoing obligation this _______________________________ day of _______________________________ A.D. 19 ______ . To be effective on the _______________________________ day of _______________________________ A.D. 19 ______ .

ATTEST:

(Seal)

______________
Surety

By _______________________________ Name and Title

______________________________
Principal

By _______________________________ Name and Title

______________________________
Surety's Street Address or P.O. Box

______________________________
City State Zip Code

______________________________
By _______________________________ Name and Title

DOR-331 (10-82)
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, Office of Sales/Use Tax, 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 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 __________

FOR BUREAU USE ONLY

<table>
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<tr>
<th>BOND</th>
<th>AMOUNT</th>
<th>CHECK NUMBER</th>
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Total Amount Returned $__

— INSTRUCTIONS TO APPLICANT —

1. Complete Application.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Office of Sales/Use Tax, Registration Section, P.O. Box 840, Jefferson City, MO 65105.
ITINERANT VENDOR’S
CASH DEPOSIT

KNOWN ALL MEN BY THESE PRESENTS:

That I, ____________________________________________,

doing business as/for ____________________________________________,

of ___________________________, 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 ____________________________________________,

this __________ day of ________________ A.D. 19____,

ATTEST: ____________________________________________

(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

DARP-971 (6-81)
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

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>
</tbody>
</table>

Total Amount Returned $ __________

Analysis: __________________________

Documents supporting this return are on file in taxpayers folder. I recommend approval/denial.

Initiated by: __________________________ Date __________

General Approval/Denial __________________________

— INSTRUCTIONS TO APPLICANT —

1. Complete Application — a complete breakdown of each specific tax should be attached.
2. Keep Pink Copy.
3. Return White and Blue Copies to: Missouri Department of Revenue
   Business Tax Bureau, Registration Section
   P.O. Box 840, Jefferson City, Missouri 65105

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
REGISTRATION SECTION
P.O. BOX 840 – JEFFERSON CITY, MISSOURI 65105

131
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAXES BUREAU

MISSOURI SALES/USE 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 TAXES BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105

2. If you have been issued a Missouri Tax ID number, enter below:

3. Type of application: □ New □ Renewal (If renewal, please attach copy of previous exemption letter.)

5. Qualifying for exemption as (check one):
   □ Charitable
   □ Civic
   □ Elementary or Secondary Public Schools
   □ Higher education and private, not-for-profit elementary and secondary education

6. IRS Exemption Code: □ 501C(3) □ 501C(4) □ Other:

7. Organization name and location:

   Organization name

   Organization location (street address or location description — Please do not use P.O. Box or Rural Route)

   City Code State Zip Code County Code

8. Legal name of responsible person:

   (Last, First, Middle Initial)

   Street address

   City State Zip Code County

9. Type of organizational structure: □ 1 Foundation □ 2 Association □ 3 Government □ 4 Other:
   □ 5 Missouri Corporation
   □ 6 Out-of-State Corporation

   Missouri Charter Number

   Date Incorporated M D Y Y

   Missouri Certificate of Authority Number

   Date Registered in Mo. M D Y Y

   State of Incorporation

10. Fictitious Name Organization:

    Missouri Fictitious Name Number

    Date Registered with Secretary of State M D Y Y

11. Mailing address:

    □ 1 Organization address
    □ 2 Responsible person’s address
    □ 5 Other (give full address below):

    Street address

    City State Zip Code County

12. Address or location description of where books and records are kept (Please do not use P.O. Box or Rural Route)

    □ 1 Organization address
    □ 2 Responsible person’s address
    □ 3 Mailing address
    □ 4 Other (give full address below):

    Street address — do not use P.O. Box or Rural Route

    City State Zip Code County Code

(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>
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<tr>
<td>Name</td>
<td>Title</td>
<td>Social Security Number</td>
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</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:

NOTE: IT IS NOT NECESSARY FOR STATE OR FEDERAL AGENCIES, POLITICAL SUBDIVISIONS, ELEMENTARY AND SECONDARY SCHOOLS OPERATED AT PUBLIC EXPENSE OR SCHOOLS OF HIGHER EDUCATION TO FURNISH THE DOCUMENTS REQUESTED IN ITEMS 16-20 LISTED BELOW.

16. Does your organization own real or personal property? [Yes] [No]
   If yes, ATTACH a copy of the certification from your County Assessor(s) that the property of the organization is exempt from taxation pursuant to Section 137.100(5), RSMo.

17. ATTACH 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 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 |

DOR-1746
MISSOURI SALES TAX EXEMPTION
APPLICATION AFFIDAVIT

STATE OF MISSOURI ss.
COUNTY OF ____________________________

I, ____________________________
(Responsible Person)

the ____________________________
(Title)

______________________________, whose address is
(Name of Organization)

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 Taxes 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 Taxes Bureau, Missouri Department of Revenue.

______________________________
Signature

Subscribed and sworn to before me, this ____________________________ day of

______________________________, 19 __________.

______________________________
Notary Public

My commission expires ____________________________ day of

______________________________, 19 __________.
# Application for Temporary Sales Tax Exemption

**PLEASE TYPE OR PRINT.**

*Do Not Write in Shaded Area.

<table>
<thead>
<tr>
<th>Mail completed application to:</th>
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<tbody>
<tr>
<td>MISSOURI DEPARTMENT OF REVENUE</td>
</tr>
<tr>
<td>BUSINESS TAX BUREAU</td>
</tr>
<tr>
<td>P.O. BOX 840</td>
</tr>
<tr>
<td>JEFFERSON CITY, MISSOURI 65105</td>
</tr>
</tbody>
</table>

## 1. Organization name, location and telephone number:

- **Organization name**
- **Organization location** (street address - do not use P.O. box)
- **Phone** (area code & number)
  - **City**
  - **State**
  - **Zip Code**
  - **County**

## 2. Mailing Address (if different from location):

- **Street address/P.O. box**
- **City**
- **State**
- **Zip Code**

## 3. Person responsible for activity:

- **Name**
- **Social Security Number**
- **Birthdate**
- **Street address**
  - **City**
  - **State**
  - **Zip Code**

## 4. Duration of activity: From **MM DD YYYY** to **MM DD YYYY**

## 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>
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<tbody>
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</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:

- [ ] Organization address
- [ ] Responsible person's address
- [ ] Other (give full address below)

<table>
<thead>
<tr>
<th>Street address</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
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</thead>
</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.

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<th>Signature</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

## FOR BUREAU USE ONLY:

- [ ] APPLICATION APPROVED
- [ ] APPLICATION DENIED

(Comments on reverse side)

<table>
<thead>
<tr>
<th>Date Issued:</th>
<th>Duration: From</th>
<th>to</th>
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</table>

<table>
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<tr>
<th>Signature</th>
<th>Date</th>
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</table>

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 materials 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 1388
JEFFERSON CITY, MISSOURI 65102


4. Construction Permit Number: ____________________________

5. Business Name: ________________________________________

6. If contractor, are you: [ ] Prime contractor [ ] Sub-contractor

7. Business address: Street address (do not use P.O. Box or Rural Route) County Code

City Code State Zip Code

8. Name of person responsible for this application: __________________________

Title Phone (area code & number)

Street address County Code

City Code State Zip Code

9. Mailing Address:  [ ] Business Address  [ ] Responsible person's address  [ ] Other (give full address below)

Street address County Code

City Code State Zip Code

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-318 (1-82)
17. Description of pollution control machinery, equipment, appliances or devices (Include one each of prints, specifications, illustrations, and data on collection efficiency and rated capacity as applicable, provide documentation of all information. Also, include a statement of whether each item is a part of new construction or replacement of existing equipment.)

18. Status of pollution control installation — state whether already ordered, received, purchased or installed with appropriate dates:

19. After the installation and operation of the items in Section 20, will pollution control efficiencies of any pollution control equipment at the location of the pollution control facility decrease so as to increase the emissions of any contaminant or process effluent. Yes □ No □

If Yes, explain:

20. 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>
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</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 marked “Certified” are hereby certified as being solely for the purpose of preventing, abating or monitoring pollution, as provided under Section 144.030 RSMo. These items of machinery, equipment, appliances, devices, and material and supplies marked “Not Exempt” are not certifiable 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 Taxes 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

Comments:

☐ APPROVED ☐ DENIED ☐ PARTIAL APPROVAL

Signature __________________________ Date __________
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 940
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 _______ to _______

□ Other

9. Were you previously granted an exemption from Missouri Sales Tax? □ Yes □ No

If yes, give date or year exemption was granted: _______

10. ATTACH a copy of the treaty or agreement between the United States or Missouri's government and the government indicated in item 7 under which you are claiming exemption from Missouri sales tax (new applicants only).

11. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct and complete.

__________________________    ___________________________  __________________
Signature                      Title                        Date

FOR DEPARTMENT OF REVENUE USE ONLY – Do not write below this line.

LEGAL STAFF
□ RECOMMEND APPROVAL    □ RECOMMEND DENIAL

COMMENTS:

__________________________    __________________
Signature                        Date

BUSINESS TAX BUREAU

□ APPROVED    □ DENIED

COMMENTS:

__________________________    __________________
Signature                        Date

DOR-1976 (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 Taxes Bureau, Office of Sales/Use Tax, 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 Taxes 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>
</tr>
</thead>
<tbody>
<tr>
<td>(Sales tax $5,000 or less)</td>
<td>(Sales tax $15,000 or less)</td>
<td>(Sales tax less than $500,000)</td>
</tr>
<tr>
<td><strong>SALES TAX</strong></td>
<td><strong>USE TAX</strong></td>
<td></td>
</tr>
<tr>
<td>JANUARY</td>
<td>Feb. 20</td>
<td>Mar. 15</td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>Mar. 20</td>
<td>Apr. 15</td>
</tr>
<tr>
<td>MARCH</td>
<td>May 30</td>
<td>June 15</td>
</tr>
<tr>
<td>APRIL</td>
<td>May 31</td>
<td>July 15</td>
</tr>
<tr>
<td>MAY</td>
<td>Aug. 30</td>
<td>Aug. 15</td>
</tr>
<tr>
<td>JUNE</td>
<td>Aug. 31</td>
<td>Sept. 15</td>
</tr>
<tr>
<td>JULY</td>
<td>Nov. 30</td>
<td>Oct. 15</td>
</tr>
<tr>
<td>AUGUST</td>
<td>Nov. 31</td>
<td>Dec. 15</td>
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<tr>
<td>SEPTEMBER</td>
<td>Dec. 31</td>
<td>Jan. 15</td>
</tr>
<tr>
<td>OCTOBER</td>
<td>Dec. 31</td>
<td>Mar. 15</td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>Dec. 31</td>
<td>Mar. 15</td>
</tr>
<tr>
<td>DECEMBER</td>
<td>Dec. 31</td>
<td>Mar. 15</td>
</tr>
</tbody>
</table>

*To compute the state tax, multiply your taxable sales by 4½% (.04125).*

Where to file: Mail your return to Missouri Department of Revenue, Business Taxes 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 Taxes 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 Taxes Bureau.

Closing a location: If operation of a business location printed on the return has been discontinued, enter "Closed" and the date closed in the GROSS RECEIPTS column for that business location. Complete Registration Change Request form and attach to return. If a business location is being closed in the same reporting period for which gross receipts are reported for that business location, complete only the Registration Change Request form.

Reporting sales exempt from State Sales Tax, but subject to local sales tax: All sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for "domestic use" are exempt from state sales tax, but any city or county may by ordinance impose a local sales tax upon such sales. "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or
propane gas, wood, coal or home heating oil, which an individual purchaser uses for nonbusiness, noncommercial or nonindustrial purposes.

If you make sales of water, electricity, gas, etc. for "domestic use" in a city or county which imposes a local tax on the sales, the same location will be preprinted on separate pages of the return. The first time the location is listed, enter all sales subject to state, conservation, and any applicable local sales taxes. The second time the location is listed, enter only those sales of domestic utility services subject to local sales tax, and compute the tax thereon.

If the sales are made in a city and county both imposing a local sales tax, the rate indicated will be the combined local tax rates. DO NOT REPORT sales subject to only a local tax on the same page of the return for which you are reporting sales subject to both state and local taxes.

Code: Do not write in this column.

Gross receipts or sales (circle one): Enter gross receipts from all sales of tangible personal property and taxable services made during the reporting period for each business location. If none, enter "O" (zero). A taxpayer may file on the basis of gross sales only if authorized to do so by the Missouri Director of Revenue. If you are authorized to file on the basis of gross sales, enter gross sales in this column.

Adjustments: Make authorized adjustments for each business location for which you are reporting sales tax. Indicate "plus" or "minus" for each adjustment. (See ADJUSTMENTS CLAIMED.)

Taxable sales: Enter the amount of taxable sales for each business location. To determine this amount use the following formula:

**Gross Receipts or Sales (+) OR (-) Adjustments = Taxable Sales**

Rate: The rate indicated in this column represents the combined state, conservation, and any applicable local or transportation sales tax rates. If you are filing a blank return or have added a business location, enter the sales tax rate for each business location. If unknown, contact the Business Taxes Bureau.

"Whenever the same location is preprinted on separate pages of the return, the rate indicated for the second location represents the local tax rate on domestic utility sales. Refer back to "Reporting sales exempt from state sales tax, but subject to local sales tax".

Amount of tax: Multiply the taxable sales of each business location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location.

Totals: Compute total for each column.

Adjustments claimed: Itemize authorized adjustments. The total itemized adjustments (lines A through L) must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follows:

Line A. Sales for resale: Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

Line B. Goods purchased for resale but used by you: Enter the cost of goods purchased from Missouri sellers for resale (you should have given the seller an exemption certificate for these goods) but later consumed by you.

Line C. Goods shipped out of Missouri (export): Enter the amount of sales delivered to persons outside the State of Missouri where delivery was made by your delivery vehicle, common carrier, or U.S. Mail. If the out-of-state purchaser takes delivery within Missouri, the sale is subject to Missouri sales tax.

Line D. Motor fuel: Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to a special fuel tax, it is subject to sales tax. Other fuels are subject to sales tax when sold, unless specifically exempted under the sales tax law.

Line E. Government, religious, educational, charitable institutions: Enter amount of all sales made to these agencies. You should request a copy of each organization's exemption letter because you are responsible for proving that questionable sales are exempt.

Line F. Drugs, insulin, prosthetic or orthopedic devices: Enter the amount of sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items and all sales of insulin and prosthetic or orthopedic devices which are specifically exempted under the sales tax law.

Line G. Farm machinery: Enter the amount of sales of farm tractors and other such farm machinery and equipment parts thereon to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales tax law.

Line H. Water, electricity, gas, wood, coal or home heating oil (domestic use): Enter the amount of all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use. It is your responsibility to classify purchases as domestic use or nondomestic use. Note: Local taxing jurisdiction may be required to impose a local sales tax on these sales. To report these sales, refer to Sales exempt from state sales tax, but subject to local sales tax.

Line I. Seed, fertilizer, economic poisons, livestock/poultry feed or feed additives: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales tax law.

Line J. Labor or service charges when separately billed: Enter amount of nontaxable labor or service which was not incidental to the sale and was stated separately on your billings.

Line K. Value of trade-in: A trade-in taken as part payment toward a sale may be deducted provided Missouri sales or use tax has been paid on the article traded-in.

Line L. Other adjustments: Enter the amount of all other adjustments authorized under the sales tax law and list the adjustments on a separate schedule if you have more than one such adjustment.

Line 2. Timely filing allowance: If you file your return and payment on time, enter two percent (2%) of the amount shown on
line 1. If not paid by due date or line 1 is not greater than “zero”, leave blank.

Line 3. Total sales tax due: Enter total sales tax due (line 1 minus line 2).

Line 4. Interest for late payment: If tax is not paid by due date, multiply line 3 by the annual percentage rate, and then multiply the amount by the number of days late divided by 365. Beginning January 1, 1983 the annual percentage rate is 14%, subject to change each year. The daily rate is .0003835.

EXAMPLE: If line 3 (Total Sales Due) is $100.00 and return is 30 days late, compute $100.00 x 14% x 30 ÷ 365 = $1.15 or $100 x .0003835 x 30 days = $1.15.

Line 5. Additions to tax: For failure to pay sales tax on or before the due date, 5% of line 3. For failure to file a sales tax return on or before the date, 5% of line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

NOTE: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

Line 6. Approved credit: Enter on line 6 any approved sales tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 7. Pay this amount: Enter total amount due and payable (line 3 “plus” line 4 “plus” line 5 “minus” line 6). Send a check for the total amount. Make check, draft or money order payable to Missouri Sales Tax. Do not send cash or stamps.

Sign and date return: This return must be signed and dated by the taxpayer or by the taxpayer’s authorized agent. Mail to: Missouri Department of Revenue, Business Taxes 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 Taxes Bureau’s records indicate a responsibility for reporting use tax is preprinted in this column. If a non-preprinted 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 Taxes 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 4 1/4% for each location.

Amount of tax: Multiply your taxable sales for each business location by 4 1/4% 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 4 1/4% 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 the annual percentage rate, and then multiply the amount by the number of days late divided by 365. Beginning January 1, 1983 the annual percentage rate is 14%, subject to change each year. The daily rate is .0003835.
Example: If line 5 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 x 14% x 30 ÷ 365 = $1.15 or $100.00 x .0003835 x 30 days = $1.15.

Line 7. Late penalty: If you neglect or refuse to file a return and make payment as required, and as a result, receive an estimated billing from the Missouri Department of Revenue, you are then subject to a penalty of ten percent (10%) on the tax due. If this condition applies, multiply the amount shown on line 5 by ten percent (10%) and enter that amount on this line.

Line 8. Approved credit: Enter on line 8 any approved sales or use tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 9. Pay this amount: Enter total amount due and payable (line 5 “plus” line 6 “plus” line 7 “minus” line 8). Send a check for the total amount. Make check, draft or money order payable to Missouri Use Tax. Do not send cash or stamps.

Sign and date return: This return must be signed and dated by the taxpayer or by the taxpayer’s authorized agent. Mail to: Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.

Adjustments claimed: Itemize authorized adjustments. The total itemized adjustments (line A through line J) must equal the total of the adjustments reported by business location on the “TOTALS” line above. Instructions as follows:

Line A. Sales for resale: Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

Line B. Motor fuel: Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to a special fuel tax, it is subject to use tax. Other fuels are subject to use tax when sold, unless specifically exempted under the sales/use tax law.

Line C. Government, religious, educational, charitable institutions: Enter amount of all sales made to these agencies. You should request a copy of each organization’s exemption letter because you are responsible for proving that questionable sales are exempt.

Line D. Drugs, insulin, prosthetic or orthopedic devices: Enter the amount of sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items and all sales of insulin and prosthetic or orthopedic devices which are specifically exempted under the sales tax law.

Line E. Farm machinery: Enter the amount of sales of farm tractors and other such farm machinery and equipment and repair or replacement parts thereon to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales/use tax law.

Line F. Water, electricity, gas, wood, coal or home heating oil (domestic use): Enter the amount of all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use. It is your responsibility to classify purchases as domestic use or nondomestic use.

Line G. Seed, fertilizer, economic poisons, livestock/poultry feed or feed additives: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales/use tax law.

Line H. 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 I. 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 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.
STATE OF MISSOURI – DEPARTMENT OF REVENUE
SALES 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

<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>
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TOTALS

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. Labor or service charges when separately billed
K. Value of trade-in
L. Other adjustments (attach separate sheet)

TOTAL ADJUSTMENTS

SUBTRACT: 2% TIMELY PAYING ALLOWANCE (If Applicable)

TOTAL SALES TAX DUE
ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)
ADD: ADDITIONS TO TAX
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

Date

Tax Period

MO. DAY YR. Thru

MO. DAY YR.
INSTRUCTIONS FOR FILING YOUR FINAL SALES TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Sales Tax law provides that any person who sells or discontinues his business shall make a final sales tax return within fifteen (15) days of this action. Reason for closing account (check one): □ Out of Business; □ Sold Business; □ Leased Business.

The following guidelines are provided so that you can comply with the Sales Tax Law;

a. You must report your gross sales for the period covered by this return.

b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).

c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled "PAY THIS AMOUNT" on the reverse side of this return.

d. You must send in this return, whether tax is due or not, before we can close your sales tax account.

e. If business is sold or leased, enter the new owner’s name, address, and new name of business (if changed) on the space provided below.

________________________________________________________________________
New Owner’s Name
________________________________________________________________________
Address
________________________________________________________________________
Name of Business (if changed)

f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your sales tax account.

g. PLEASE RETURN TO US YOUR MISSOURI RETAIL SALES LICENSE WITH YOUR FINAL SALES TAX RETURN.

SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer’s authorized agent. Mail to: Missouri Department of Revenue, Business Taxes 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

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>
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VENDOR'S TOTALS

SUBTRACT: 3% TIMELY PAYING ALLOWANCE (If Applicable)

=

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>
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<tr>
<th>TAXABLE PURCHASES</th>
<th>RATE</th>
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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 (explain on separate sheet)

TOTAL ADJUSTMENTS

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 ____________________________

Do Not Write in this Space

DOR-53U-1 (1-83)
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 Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.
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 Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.

**Instructions on Page 2**

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<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>
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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 separately schedule) +

TOTAL ADJUSTMENTS ........................................... +

SUBTRACT: 2% of Line 1 ONLY if paid by due date

TOTAL AMOUNT OF TAX DUE: (Line 1 minus Line 2) =
ADD: Interest for late payment (See Instructions) +
ADD: Additions to Tax (5% per month late of Line 3, maximum 25%) +
TOTAL AMOUNT DUE: (Add Lines 3, 4, 5) =
SUBTRACT: Approved credit (Attach credit memorandum) -
REMIT SINGLE CHECK FOR THIS AMOUNT: (Line 6 minus Line 7) =
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

Dispositional

Reason

Date

Notary Public

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.

LINE 3 - Follow instructions shown on front of form.

LINE 4 - INTEREST FOR LATE PAYMENT: If tax is not paid by due date, multiply Line 3 by the annual percentage rate, and then multiply the amount by the number days late divided by 365. Beginning January 1, 1983 the annual percentage rate is 14%, subject to change each year. The daily rate is .0003835. Example: If Line 3 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 X 14% X 30 ÷ 365 = $1.15 or $100.00 X .0003835 X 30 days = $1.15.

LINES 5 - 8 - Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Sales Tax Return.
**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.

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<th>BUSINESS LOCATION</th>
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<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or −)</th>
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**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 this Space

* Do not write in shaded areas.

- MITS NUMBER
- OWNER'S NAME
- BUSINESS NAME
- MAILING ADDRESS
- CITY, STATE
- ZIP

* 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 Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.

<table>
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ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

ENTER TOTAL AMOUNT OF TAX

ADJUSTMENTS CLAIMED, IF ANY:

- See Instructions

A. Sales for resale ...........................................
B. Add cost of goods purchased for resale but used by you  
C. Goods shipped out of Missouri (export)  
D. Motor fuel, special fuel, other fuel  
E. Government, religious, educational, charitable institutions  
F. Drugs, insulin, prosthetic or orthopedic devices  
G. Farm machinery  
H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)  
I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed  
J. Value of trade-in  
K. Labor or service charges when separately billed  
L. Other adjustments (attach separate schedule)  

TOTAL ADJUSTMENTS

SUBTRACT: 2% of Line 1
ONLY if paid by due date

TOTAL AMOUNT OF TAX DUE: (Line 1 minus Line 2)

ADD: Interest for late payment (See Instructions)

ADD: Additions to Tax (5% per month late of Line 3, maximum 25%)  

TOTAL AMOUNT DUE: (Add Lines 4, 5)  

SUBTRACT: Approved credit (Attach credit memorandum)

REMIT SINGLE CHECK FOR THIS AMOUNT: (Line 6 minus Line 7)  

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. REPORT MUST BE SIGNED AND DATED.

Signature of Taxpayer or Agent

Title

Tax Period

DO-2039 (1-83)
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.

\[
\text{GROSS RECEIPTS/SALES (+) or (-) ADJUSTMENTS} = \text{TAXABLE SALES}
\]

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.

LINE 3 – Follow instructions shown on front of form.

LINE 4 – INTEREST FOR LATE PAYMENT: If tax is not paid by due date, multiply Line 3 by the annual percentage rate, and then multiply the amount by the number days late divided by 365. Beginning January 1, 1983 the annual percentage rate is 14%, subject to change each year. The daily rate is .0003385. Example: If Line 3 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 X 14% X 30 ÷ 365 = $1.15 or $100.00 X .0003385 X 30 days = $1.15.

LINES 5 - 8: Follow instructions shown on front of form.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Sales Tax Return.
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ENTER TOTAL AMOUNT OF TAX

Enter total on page 1 – Total from Schedule A
MISSOURI DEPARTMENT OF REVENUE
USE TAX PROTEST PAYMENT AFFIDAVIT

* Do not write in shaded areas.

- Do not write in shaded areas.

MITS NUMBER ____________________________
OWNER'S NAME __________________________
BUSINESS NAME __________________________
MAILING ADDRESS _________________________
CITY, STATE _____________________________ ZIP ________

Reporting Period

This form is to be used for filing a use tax protest payment in compliance with Sales Tax Regulation 240-3 or Section 144.700, RSMo. Return completed form to: Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.

* Instructions on Page 2

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VENDOR'S TOTALS
ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)
ENTER TOTAL AMOUNT OF TAX

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.

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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 ............................................

DOR-2041 (1-83) - 1 -
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 HEREBY UNTO 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

Notary Public

INSTRUCTIONS:

All use taxes are due on the 15th of the month or quarter following the period the taxes are due.

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 and 5: Follow instructions shown on front of form.

LINE 6 – INTEREST FOR LATE PAYMENT: If tax is not paid by due date, multiply Line 5 by the annual percentage rate, and then multiply the amount by the number days late divided by 365. Beginning January 1, 1983 the annual percentage rate is 14%, subject to change each year. The daily rate is .00033835. Example: If Line 5 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 x .00033835 x 30 days = $1.15.

LINES 7 - 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  
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>
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ENTER TOTAL AMOUNT OF TAX

Enter total on page 1 - Total from Schedule A
MISSOURI DEPARTMENT OF REVENUE
NONPROTESTED USE TAX PAYMENT REPORT

Do Not Write in this Space

MITS NUMBER ____________________________
OWNER’S NAME __________________________
BUSINESS NAME __________________________
MAILING ADDRESS _________________________
CITY, STATE _____________________________ ZIP ____________

This form is to be used in conjunction with the Use Tax Protest Payment Affidavit (DOR-2041). Any nonprotested use tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form. Return completed form to Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.

<table>
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<tr>
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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 | CONSUMER’S TOTALS
<table>
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<td>State 4%</td>
<td>Line 2:</td>
<td>Line 5: Line 2 + Line 5</td>
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<td>Conservation 1/8%</td>
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</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.

DOR-2036 (1-83)

- 1 -
INSTRUCTIONS

IMPORTANT: This report must be filed in lieu of the Missouri 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). All use taxes are due on the 15th of the month or quarter following the period the taxes are due.

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner’s name, business name and mailing address on the spaces provided at the top of this report.

BUSINESS LOCATION: Enter the address of each business location for which you have the responsibility of reporting tax.

TAX TYPE: The state use and conservation use taxes are preprinted in this column.

GROSS RECEIPTS/SALES (Circle One): Enter all nonprotested gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (±) or (−) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state use and conservation use tax rates are preprinted in this column.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1—TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2—TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 3% of the amount shown on Line 1.

LINE 3—VENDOR’S USE TAX DUE: Subtract Line 2 from Line 1 and enter remainder.

LINES a. and b. — CONSUMER’S USE TAX: If you made purchases of tangible personal property for storage, use or consumption in Missouri from an out-of-state vendor who did not impose the vendor’s use tax, these purchases are subject to consumer’s use tax. Multiply taxable purchases by 3% on Line a. and 1/8% on Line b. and enter total amount due on Line 4.

LINES 4 and 5: Follow instructions shown on front of form.

LINE 6—INTEREST FOR LATE PAYMENT: If tax is not paid by due date, multiply Line 5 by the annual percentage rate, and then multiply the amount by the number days late divided by 365. Beginning January 1, 1983 the annual percentage rate is 14%, subject to change each year. The daily rate is .0003835. Example: If Line 5 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 X 14% X 30 ÷ 365 = $1.15 or $100.00 X .0003835 X 30 days = $1.15.

LINES 7 - 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.

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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

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>
<th>Claim Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>4</td>
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</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 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.
CIGARETTE TAX

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MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

CIGARETTE WHOLESALER

2. DO YOU PURCHASE ALL UNSTAMPED CIGARETTES DIRECT FROM MANUFACTURERS?  □ YES  □ NO

3. DO YOU OPERATE RETAIL STORES FOR SALE OF CIGARETTES? IF "YES", ATTACH LIST SHOWING NAME AND ADDRESS OF EACH OUTLET.  □ YES  □ NO

4. DO YOU OWN, OPERATE, AND SERVICE VENDING MACHINES? IF "YES", ATTACH LIST OF LOCATION ADDRESSES FOR MACHINES.  □ YES  □ NO

5. DO YOU MAINTAIN A PLACE OF BUSINESS WHERE YOU KEEP CIGARETTES AND RELATED MERCHANDISE FOR SALE TO RETAILERS? IF "YES", LIST COMPLETE ADDRESS BELOW:

   ADDRESS (NUMBER AND STREET)  CITY  STATE  ZIP CODE  COUNTY

6. DO YOU WANT TO USE A METERING MACHINE?  □ YES  □ NO

7. DO YOU WANT TO PURCHASE STAMPS OR METER UNITS ON CREDIT?
   IF THE ANSWER TO QUESTION 6 IS "YES", A $1,000 METER BOND IS REQUIRED. PROPER FORMS WILL BE MAILED TO YOU.
   IF THE ANSWER TO QUESTION 6 IS "YES", YOU MUST POST BOND FOR THE AMOUNT OF CREDIT YOU WISH TO HAVE AVAILABLE. PROPER FORMS WILL BE MAILED TO YOU.  □ YES  □ NO

8. OUT-OF-STATE APPLICANTS: ARE YOU A REGISTERED CIGARETTE WHOLESALER IN YOUR HOME STATE?  □ YES  □ NO

9. WHAT IS YOUR HOME STATE?

10. ALL APPLICANTS: ADDRESS WHERE CIGARETTES WILL BE STAMPED:

   ADDRESS (NUMBER AND STREET)  CITY  ZIP CODE  COUNTY

11. WHAT IS OPENING DATE OF BUSINESS?

   MMDDYY

APPLICANT MUST SUBMIT LETTERS OF RECOMMENDATION FROM AT LEAST FOUR OF THE SIX FOLLOWING CIGARETTE MANUFACTURERS:

AMERICAN TOBACCO CO., BROWN AND WILLIAMSON TOBACCO CORP., LIGGETT AND MYERS, INCORP., LORILLARD, PHILIP MORRIS TOBACCO CO., R.J. REYNOLDS TOBACCO CO.

STATE OF MISSOURI

County of______________________________________ ss.

Signed ____________________________________________

Business, Company or Corporation Name

By _________________________________________________

Owner, Partner or Designated Officer

I, _________________________________________________, being first duly sworn, state that I have read the above and foregoing application on behalf of the above-named applicant, and that all statements therein contained are true and correct to the best of my knowledge and belief.

______________________________________________

Applicant’s Signature

Subscribed and sworn to before me, this __________ day of __________, 19__

______________________________________________

Notary Public

My Commission expires __________, 19__

DOR-1291 (4-80)  (A License will not be issued unless this application is complete and properly executed)
CIGARETTE WHOLESALER INSTRUCTIONS

Line 1. *Do not enter anything in this space.*

Line 2. Check appropriate box.

Line 3. Check appropriate box. If you check "Yes" and do not attach a list of stores which you operate that sell cigarettes, then your application for license will be rejected.

Line 4. Check appropriate box. If you check "Yes" and do not attach a list of locations of vending machines, then your application for license will be rejected.

Line 5. Check appropriate box. If you check "Yes" and do not enter an address then your application for license will be rejected.

Line 6. Check appropriate box. The Department of Revenue will send you the necessary additional applications.

Line 7. Check appropriate box. The Department of Revenue will send you the necessary additional applications.

Line 8. Check appropriate box.

Line 9. Out-of-state applicants only need fill in this space.

Line 10. If you do not enter this information, your license request will be denied.

Line 11. Enter date in standard date format. Example October 10, 1984 is entered 10/10/84.
MISSOURI DEPARTMENT OF REVENUE
CIGARETTE TAX SECTION
P.O. BOX 811, JEFFERSON CITY, MISSOURI 65105

CIGARETTE WHOLESALER'S FIDELITY BOND

KNOW ALL MEN BY THESE PRESENTS:

That we ____________________________________________ , with main office located at ____________________________________________________________, as Principal, and the ____________________________________________, a corporation duly authorized to transact business in Missouri, as Surety, are held and firmly bound unto the State of Missouri, in the penal sum of _________________________________________ Thousand Dollars $_________.

lawful money of the United States, to the payment of which, well and truly to be made, we hereby bind ourselves, our heirs, executors, administrators, assigns, or successors firmly by these presents.

WHEREAS, The above-named principal, a LICENSED CIGARETTE WHOLESALER within the provisions of Chapter 149, RSMo., and amendments thereto, is authorized to affix Missouri cigarette tax stamps or Missouri tax indicia to packages of cigarettes at his/their licensed location at:

______________________________________________________

and is required by such law to comply with all the provisions of said law together with the Rules and Regulations pursuant thereto, as adopted by the Director of Revenue; and to make such reports and furnish such information as the Director of Revenue may require, to said Director at his office in Jefferson City, Missouri 65105 (P.O. Box 811); and to further pay all taxes due and owing the State of Missouri as provided in said Missouri Cigarette Tax Law and the Rules and Regulations. The forfeiture of any Wholesaler's Bond shall be in an amount only to the extent of moneys due and owing the State of Missouri.

NOW, THEREFORE, The condition of this obligation is such that if the above-named principal shall faithfully comply with all the provisions of Chapter 149, RSMo., and amendments thereto, together with the Rules and Regulations promulgated by the Director of Revenue pursuant thereto, then this obligation shall be void and of no effect; otherwise it shall be and remain in full force and effect, until cancellation is approved by the Director of Revenue, or until canceled by the surety as hereinafter provided.

If the surety herein shall so elect, this bond may be conditionally canceled at any time by the surety herein filing with the Director of Revenue of the State of Missouri a 90 days' written notice of such conditional cancellation, said notice to be mailed to the Department of Revenue of the State of Missouri by United States registered or certified mail, but said surety so filing said notice shall not be discharged from any liability already accrued under this bond or which shall accrue hereunder before the expiration of said 90-day period.

This bond is effective on and after the __________________________ day of __________ 19__________

WITNESS our hands at __________________________ , Missouri, this ______________________ day of __________________________ 19__________

______________________________
(Corporate Seal)

Attest __________________________
(Secretary, if Corporation)

By __________________________
(Indicate office: President, Vice-President, Partner, Owner)

______________________________
(Surety Seal)

By __________________________
(Surety)

______________________________
(If by Attorney-in-Fact, attach written Authority)

Countersigned at __________________________ , Missouri by __________________________
(Resident Agent)
CIGARETTE WHOLESALER METER MACHINE BOND

KNOW ALL MEN BY THESE PRESENTS, that we

with main office located at _______________________________ as principal,

and the _______________________________ (Corporate Surety Authorized in Missouri) _______________________________ as surety,

are held and firmly bound unto the State of Missouri in the penal sum of ONE THOUSAND DOLLARS ($1,000.00), lawful money of the United States, to the payment of which, well and truly to be made, we hereby bind ourselves, our heirs, executors, administrators, assigns, or successors firmly by these presents.

WHEREAS, the above-named principal is a LICENSED CIGARETTE WHOLESALER within the provisions of the laws of the State of Missouri, and has been authorized by the Director of Revenue of the State of Missouri to affix the Missouri Cigarette Tax Stamp on each package of cigarettes as required by law, by a meter machine or machines at the licensed locations of said wholesaler at _______________________________ and is required to comply with all the provisions of the laws of Missouri, and the Rules and Regulations adopted by the Director of Revenue relative to the use and operation of said meter machines, and to make such reports and furnish such information as the Director of Revenue may require, to him at his office in Jefferson City, Missouri.

NOW THEREFORE, the condition of this obligation is such that if the above-named principal shall faithfully comply with all the provisions of the Cigarette Tax Law of the State of Missouri, and the rules and regulations adopted by the Director of Revenue, State of Missouri, relative to the use and operation of said meter machine or machines, and shall affix to all packages of cigarettes being sold, distributed, or given away to any person by him, his agent or agents within the State of Missouri, proper evidence of the Missouri Cigarette Tax required by law and make such reports and furnish such information relative thereto as the Director may require, then this obligation shall be void and of no effect, otherwise it shall be and remain in full force and effect.

This bond is for the term beginning _______________________________, and continuing for an indefinite period.

This bond is given and received under the expressed condition that if the surety shall so elect, this bond may be terminated by giving thirty days' notice in writing to the principal named herein and to the Director of Revenue, and it is further agreed that the principal may terminate this bond by giving like notice to the surety and to the Director of Revenue, and if for any reason the Director decides to cancel the bond notice in writing to the principal and surety shall constitute immediate cancellation.

NOW, THEREFORE, in the event of cancellation by the surety or Director of Revenue, any refund of premium will be on a pro rata basis: Whereas, if bond be cancelled by the principal, short rate terms will apply with usual minimum premium provisions.

WITNESS OUR HANDS AND SEALS AT _______________________________ day of _______________________________ 19 __________.

(SEAL)

Attest: _______________________________ (Principal)

(Secretary of Corporation)

(SEal) _______________________________ (President)

(If signed by Attorney-in-Fact attach copy of written authority.)

Countersigned: _______________________________ (Corporate Surety)

(Missouri Resident Agent)

By _______________________________ Its _______________________________
Schedule D-1

DAILY CIGARETTE TAX METER RECORD

Meter Number ___________________________ Month ___________________________ 19
Wholesaler ___________________________

(DO NOT SEND WITH MONTHLY REPORT)

<table>
<thead>
<tr>
<th>Date</th>
<th>Units Purchased</th>
<th>Ascending Registers</th>
<th>Descending Registers</th>
<th>Units Used (Affixed)</th>
<th>Refunds</th>
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</tbody>
</table>

TOTAL Meter Units

ENTER TOTALS IN APPROPRIATE COLUMNS ON SCHEDULE D.

Missouri Department of Revenue  
OFFICE OF MISCELLANEOUS TAXES – CIGARETTE TAX SECTION  
P.O. Box 811, Jefferson City, Missouri 65105  
CONSOLIDATED MONTHLY CIGARETTE TAX REPORT  
20 Cigarettes per Package

<table>
<thead>
<tr>
<th>INVENTORIES</th>
<th>UNSTAMPED</th>
<th>STAMPED CIGARETTES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(A) WITHOUT ANY STAMPS</td>
<td>MISSION</td>
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<tr>
<td></td>
<td>(B) STATE ONLY</td>
<td>(C) STATE AND CITY</td>
</tr>
<tr>
<td>I. PACKAGES OF CIGARETTE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. On hand 1st of month</td>
<td></td>
<td></td>
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<tr>
<td>2. Purchased during month (Schedule A)</td>
<td></td>
<td></td>
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<tr>
<td>3. Total lines 1 and 2</td>
<td></td>
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<tr>
<td>4. *Stamped during month and transferred to Stamped Column</td>
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<tr>
<td>5. Balance in Column (A) but Totals in all other columns</td>
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<tr>
<td>6. Sold during month – Federal Agencies only in Column (A)</td>
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<td>7. On hand last day of month</td>
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<tr>
<td>II. STAMPS (Schedule C)</td>
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<td></td>
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<tr>
<td>8. On hand 1st of month</td>
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<tr>
<td>9. Purchased during month</td>
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<tr>
<td>10. Refunds received in stamps</td>
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<td></td>
</tr>
<tr>
<td>11. Total lines 8, 9, and 10</td>
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<td></td>
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<tr>
<td>12. Less: Affixed during month</td>
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<tr>
<td>13. On hand last day of month</td>
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<tr>
<td>III. METER UNITS (Schedule D)</td>
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<tr>
<td>14. On hand 1st of month (times 10)</td>
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<tr>
<td>15. Purchased during month (times 10)</td>
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<tr>
<td>16. Refunds received in meter units (times 10)</td>
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<tr>
<td>17. Total lines 14, 15, and 16</td>
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<td></td>
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<tr>
<td>18. Less: Affixed during month (times 10)</td>
<td></td>
<td></td>
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<tr>
<td>19. On hand last day of month (times 10)</td>
<td></td>
<td></td>
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<tr>
<td>IV. CALCULATION OF TAX DUE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. Stamps purchased during month (line 9, add columns B, C, D and E)</td>
<td></td>
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</tr>
<tr>
<td>21. Meter units (times 10) purchased during month (line 15, add columns B, C, D and E)</td>
<td>Cash Purchases</td>
<td>Credit Purchases</td>
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<tr>
<td>22. Total lines 20 and 21</td>
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<td></td>
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<tr>
<td>23. Tax Due – Line 22 times thirteen cents ($1.13)</td>
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<td>24. Less: 3% of line 23</td>
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<tr>
<td>25. Subtotal (line 23 less line 24)</td>
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<tr>
<td>26. Less payments previously made</td>
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<tr>
<td>27. AMOUNT DUE (line 25 less line 26)</td>
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<tr>
<td>28. Amount from line 25 Consolidated Monthly Cigarette Tax Report for 25 Cigarettes per package</td>
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<tr>
<td>29. Total Amount Due (add lines 27 and 28)</td>
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</tbody>
</table>

*Add lines 12 and 18 and enter in Columns B through G. Deduct total in Column A.  
**Complete Report of Export Cigarettes (Schedule E). 

Make check payable to MISSOURI DEPARTMENT OF REVENUE and mail to: P.O. Box 811, Jefferson City, Missouri 65105.
### SCHEDULE B - REPORT OF LOST AND UNSALABLE CIGARETTES:

<table>
<thead>
<tr>
<th>INVOICE NUMBER(S) OF CIGARETTE LOSS</th>
<th>NAME OF COMMON CARRIER</th>
<th>NAME OF MANUFACTURER</th>
<th>NUMBER OF PACKAGES</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>SHIPMENT SHORTAGE</td>
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<tr>
<td><strong>TOTALS</strong></td>
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</table>

I, the undersigned, being the authorized representative of the within named wholesaler do declare that this report, together with supplemental schedules attached, is true and correct to the best of my knowledge.

Date ___________________________ Signature ___________________________ Title ___________________________

WHOLESALERS ON A DEFERRED PAYMENT BASIS MUST FILE THIS REPORT WITH THE MISCELLANEOUS BUSINESS TAX BUREAU, CIGARETTE TAX SECTION AND PAY BALANCE DUE ON OR BEFORE THE FIFTEENTH (15th) DAY OF EACH CALENDAR MONTH, COVERING ALL CIGARETTES, TAX STAMPS AND METER UNITS RECEIVED DURING THE PREVIOUS MONTH. WHOLESALERS ON A CASH BASIS MUST FILE REPORT ON OR BEFORE THE TWENTIETH (20th) DAY OF THE MONTH.

NOTICE: In the event that payment of the total deferment liability becomes delinquent after fifteen (15) days from the last day of the month during which the purchase was made, the director may discontinue credit privileges, revoke the license held by the wholesaler for a period of one year, and notify the bonding company requesting that payment be made under the terms of the bond.

DOR-265
**CONSOLIDATED MONTHLY CIGARETTE TAX REPORT**

26 Cigarettes per Package

<table>
<thead>
<tr>
<th>INVENTORIES</th>
<th>UNSTAMPED</th>
<th>STAMPED CIGARETTES</th>
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<tbody>
<tr>
<td></td>
<td>(A)</td>
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<td>WITHOUT ANY STAMPS</td>
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<td>STATE AND COUNTY</td>
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<td>TOTAL</td>
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</table>

I. PACKAGE OF CIGARETTES

1. On hand 1st of month

2. Purchased during month (Schedule A)

3. Total lines 1 and 2

4. *Stamped during month and transferred to Stamped Column

5. Balance in Column (A) but Totals in all other Columns

6. Sold during month — Federal Agencies only in Column (A)

7. On hand last day of month

II. STAMPS (Schedule C)

8. On hand 1st of month

9. Purchased during month

10. Refunds received in stamps

11. Total lines 8, 9, and 10

12. Less: Affixed during month

13. On hand last day of month

IV. CALCULATION OF TAX DUE

14. Stamps purchased during month (line 9, add columns B, C, D and E)

15. Tax Due — Line 14 times sixteen and one quarter cents ($16.25)

16. Less: 3% of line 15

17. Subtotal (line 14 less line 15)

18. Less payments previously made

19. AMOUNT DUE (line 17 less line 18) Enter on this Line and also on Line 28 Consolidated Monthly Cigarette Tax Report 20 cigarettes per package

**Complete Report of Export Cigarettes (Schedule E).**

Make check payable to MISSOURI DEPARTMENT OF REVENUE and mail to: P.O. Box 811, Jefferson City, Missouri 65105.

DOR-265-25 (11-83)
**SCHEDULE B – REPORT OF LOST AND UNSALABLE CIGARETTES:**

<table>
<thead>
<tr>
<th>INVOICE NUMBER(S) OF CIGARETTE LOSS</th>
<th>NAME OF COMMON CARRIER</th>
<th>NAME OF MANUFACTURER</th>
<th>NUMBER OF PACKAGES</th>
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<td>SHIPMENT SHORTAGE</td>
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<td>RETURNED TO MANUFACTURER</td>
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</table>

**TOTALS**

1. The undersigned, being the authorized representative of the within named wholesaler do declare that this report, together with supplemental schedules attached, is true and correct to the best of my knowledge.

Date ___________________________ Signature ___________________________ Title ___________________________

Wholesalers on a deferred payment basis must file this report with the miscellaneous business tax bureau, cigarette tax section and pay balance due on or before the fifteenth (15th) day of each calendar month, covering all cigarettes, tax stamps and meter units received during the previous month. Wholesalers on a cash basis must file report on or before the twentieth (20th) day of the month.

Notice: In the event that payment of the total deferment liability becomes delinquent after fifteen (15) days from the last day of the month during which the purchase was made, the director may discontinue credit privileges, revoke the license held by the wholesaler for a period of one year, and notify the bonding company requesting that payment be made under the terms of the bond.

DOR-265
SCHEDULE A (20)

WHOLESALE

<table>
<thead>
<tr>
<th>DATE RECEIVED</th>
<th>INVOICE NUMBER</th>
<th>NUMBER OF PACKAGES</th>
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<tr>
<td></td>
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<td>AMERICAN TOBACCO</td>
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<tr>
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<td>BROWN AND WILLIAMSON</td>
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<td>LIGGETT AND MYERS</td>
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<td></td>
<td></td>
<td>P. LORILLARD</td>
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<tr>
<td></td>
<td></td>
<td>PHILIP MORRIS</td>
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<td>R.J. REYNOLDS</td>
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<td>OTHER</td>
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<td>TOTAL</td>
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<td></td>
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<td>ALL MANUFACTURERS</td>
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</tbody>
</table>

LIST ALL SHIPMENTS RECEIVED DURING THE CALENDAR MONTH

*Enter on Line 2, Column A of Consolidated Report.*
<table>
<thead>
<tr>
<th>DATE RECEIVED</th>
<th>INVOICE NUMBER</th>
<th>AMERICAN TOBACCO</th>
<th>BROWN AND WILLIAMSON</th>
<th>LIGGETT AND MYERS</th>
<th>P. LORILLARD</th>
<th>PHILIP MORRIS</th>
<th>R.J. REYNOLDS</th>
<th>OTHER</th>
<th>TOTAL ALL MANUFACTURERS</th>
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**TOTALS**
(This Page)

**TOTALS**
(All Pages)

LIST ALL SHIPMENTS RECEIVED DURING THE CALENDAR MONTH

*Enter on Line 2, Column A of Consolidated Report.*
MISSOURI DEPARTMENT OF REVENUE
CIGARETTE TAX STAMP RECORD
(20 per package)

SCHEDULE C (20)

<table>
<thead>
<tr>
<th>WHOLESALE</th>
<th>MONTH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
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<table>
<thead>
<tr>
<th>DATE</th>
<th>STAMPS PURCHASED</th>
<th>STAMPS RECEIVED IN REFUNDS</th>
<th>STAMPS USED (AFFIXED)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>TAX TAPE CODE</td>
<td>NUMBER</td>
<td>TAX TAPE CODE</td>
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</table>

SUMMARY

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<thead>
<tr>
<th>TAX TYPE</th>
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<tbody>
<tr>
<td>MISSOURI ONLY</td>
<td>B</td>
</tr>
<tr>
<td>MISSOURI &amp; COUNTY</td>
<td>D</td>
</tr>
<tr>
<td>OTHER STATES</td>
<td>F</td>
</tr>
<tr>
<td>TOTALS</td>
<td>G</td>
</tr>
</tbody>
</table>

* Coded by Column used on Consolidated Monthly Report
MISSOURI DEPARTMENT OF REVENUE  
CIGARETTE TAX STAMP RECORD  
(25 per package)

SCHEDULE C (25)

<table>
<thead>
<tr>
<th>DATE</th>
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<th>STAMPS RECEIVED IN REFUNDS</th>
<th>STAMPS USED (AFFIXED)</th>
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<tr>
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<td>TAX TAPE CODE</td>
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SUMMARY

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<thead>
<tr>
<th>TAX TYPE</th>
<th>CODE</th>
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<tbody>
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<td>B</td>
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<tr>
<td>MISSOURI &amp; COUNTY</td>
<td>D</td>
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<tr>
<td>OTHER STATES</td>
<td>F</td>
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<tr>
<td>TOTALS</td>
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* Coded by Column used on Consolidated Monthly Report
# Missouri Department of Revenue
## Cigarette Tax Meter Record

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### Summary

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Code</th>
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</thead>
<tbody>
<tr>
<td>Missouri Only</td>
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<tr>
<td>Missouri &amp; City</td>
<td>C</td>
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<tr>
<td>Missouri &amp; County</td>
<td>D</td>
</tr>
<tr>
<td>Missouri, County &amp; City</td>
<td>E</td>
</tr>
<tr>
<td>Other States</td>
<td>F</td>
</tr>
<tr>
<td>Totals</td>
<td>G</td>
</tr>
</tbody>
</table>

* Coded by Column used on Consolidated Monthly Report
REPORT OF EXPORT OF STAMPED CIGARETTESSCHEDULE E

Cigarettes transferred from Missouri into: ________________________________ Consignee State or Country

Name of Wholesaler: ___________________________________________ License No. __________________

Address: ______________________________________________________ Month of ____________________ 19__

INSTRUCTIONS: 1. Complete in triplicate. Use separate sheets for each state.
    2. Attach original and duplicate to the monthly tax report. Retain 3rd copy for your file.

NOTE: CSR 10-16.150(3) — A licensed cigarette wholesaler may possess packages of cigarettes designated for export if a tax stamp or meter impression required by another state is affixed to such packages of cigarettes and such packages are stored separately and distinct from Missouri tax stamped cigarettes.

<table>
<thead>
<tr>
<th>DATE</th>
<th>INVOICE NUMBER</th>
<th>NAME TO WHOM SOLD OR TRANSFERRED</th>
<th>ADDRESS</th>
<th>NO. OF PACKAGES OF CIGARETTES</th>
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TOTAL
# MOTOR FUEL

| Application for Motor Fuel Distributor’s License | 197 |
| Schedule Z | 199 |
| Application for License As Retail Dealer of Special Fuel | 201 |
| Application for Special Fuel User’s License | 203 |
| Application for Terminal Operator’s License | 205 |
| Application for Motor Fuel Transporter’s License | 207 |
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| Motor Vehicle Use Fuel Tax Report | 211 |
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| Schedule A | 215 |
| Schedule B | 217 |
| Instructions Special Fuels Monthly Report | 219 |
| Distributor’s Monthly Tax Report Covering Gasoline | 223 |
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| Delinquent Motor Vehicle Use Fuel Tax Report | 237 |
| Terminal Report | 239 |
| Barge and Pipeline Unloading Report | 241 |
| Transportation Report | 243 |
**APPLICATION FOR MOTOR FUELS DISTRIBUTOR’S LICENSE**

**Submit to:**
STATE OF MISSOURI
DEPARTMENT OF REVENUE
EXCISE TAX BUREAU
P.O. BOX 300
JEFFERSON CITY, MISSOURI 65101

<table>
<thead>
<tr>
<th>License No.</th>
<th>Date Issued</th>
<th>Bond Amount</th>
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**Approved by**

<table>
<thead>
<tr>
<th>Form of Business Organization in Missouri</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] Proprietary</td>
</tr>
<tr>
<td>[ ] Partnership</td>
</tr>
<tr>
<td>[ ] Corporation</td>
</tr>
<tr>
<td>[ ] Cooperative Association</td>
</tr>
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</table>

**Applicant**

<table>
<thead>
<tr>
<th>Home Office Street Address</th>
<th>Telephone No.</th>
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<table>
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<th>State</th>
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**TO BE FILLED IN ONLY BY PROPRIETORSHIP**

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<thead>
<tr>
<th>President</th>
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<th>Street Address</th>
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**TO BE FILLED IN ONLY BY CORPORATION**

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<tr>
<th>Vice President</th>
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**TO BE FILLED IN ONLY BY PARTNERSHIP**

<table>
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<tr>
<th>Vice President</th>
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<tr>
<th>Treasurer</th>
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<tr>
<th>Residential Manager</th>
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<table>
<thead>
<tr>
<th>Agent appointed and authorized to accept service in Missouri:</th>
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<table>
<thead>
<tr>
<th>Name of Proprietor, Partner, or Officer</th>
<th>Title</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
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<table>
<thead>
<tr>
<th>Name of Partner or Office Holder</th>
<th>Title</th>
<th>If this Business is a Corporation or an Incorporated Cooperative Association, enter state and date of incorporation:</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Partner or Office Holder</th>
<th>Title</th>
<th>If this Business is incorporated in a state other than Missouri, enter date Corporation was registered with Secretary of State in Missouri:</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Person with dual connection</th>
<th>Former Title</th>
<th>Estimated annual purchases of Motor Fuels (Gasoline):</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Gallons</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Person with dual connection</th>
<th>Former Title</th>
<th>Basis upon which Fuel receipts will be reported and Tax Due Paid:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Net Gallons (temperature corrected to 60°F)? [ ] Gross (unadjusted) Gallons [ ]</td>
</tr>
</tbody>
</table>

**Date Business discontinued:**

**Reason:**

---

THE FOLLOWING ACTIVITIES SHALL BE CONDUCTED IN MISSOURI:

[ ] Receiving Motor Fuel within State and using, selling, or distributing the same.

[ ] Importing Motor Fuel into the State of Missouri and using, selling, or distributing the same.

[ ] Receiving Motor Fuel for exclusive use by the Business.

[ ] Refining, Blending, Producing, or Compounding Motor Vehicle Fuels, and using, selling, or distributing the same.

[ ] Motor Fuel Brokering.
### TANK WAGON/TRANSPORTATION EQUIPMENT OPERATED

<table>
<thead>
<tr>
<th>Make and Year</th>
<th>Kind of Vehicle Truck-Tractor</th>
<th>Motor Number or Serial Number</th>
<th>Trailer Serial Number</th>
<th>Compartments and Capacity</th>
<th>Town and State from which Operated</th>
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<tbody>
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### PETROLEUM PRODUCTS SUPPLIERS

<table>
<thead>
<tr>
<th>Name</th>
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### MANNER BY WHICH MOTOR VEHICLE FUELS ARE DELIVERED:

- [ ] Boat or Barge
- [ ] Tank Cars
- [ ] Pipeline
- [ ] Transport Trucks

### BULK PLANTS OR UNLOADING POINTS WHERE MOTOR FUELS WILL BE RECEIVED:

<table>
<thead>
<tr>
<th>Name of Railroads or Transporters Serving Your Company</th>
<th>City or Town</th>
<th>County</th>
<th>Storage Capacity of Taxable Motor Fuels Only</th>
<th>Storage Capacity of All Other Petroleum Products</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>No. of Trans.</td>
<td>Capacity</td>
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### STATE OF MISSOURI

<table>
<thead>
<tr>
<th>Business Company or Corporation Name</th>
<th>County of</th>
<th>Signature of Proprietor, Partner, or Designated Officer</th>
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<tbody>
<tr>
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</table>

I, [Applicant], being duly sworn, state that I have read the above and foregoing application on behalf of the above named applicant, and that all statements therein contained are true and correct to the best of my knowledge and belief.

Subscribed and sworn to before me this [day] day of [month], [year].

My Commission Expires [date].

[Applicant]

[Notary Public]

1. Attach additional sheets if more room is needed.
2. Recent all changes of equipment to Excise Tax Bureau.
3. Addition or cancellation of bulk plants or unloading points must be submitted in writing prior to changing schedule.
4. A license will not be issued unless application contains all required information and is properly executed.
MISSOURI TAX REGISTRATION APPLICATION

- Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

SCHEDULE Z

PART I (SPECIAL FUEL USERS OR DEALERS)

LIST OF MOTOR VEHICLES YOU OWN OR LEASE THAT USE SPECIAL FUELS (ATTACH LIST, IF NECESSARY):

<table>
<thead>
<tr>
<th>YEAR</th>
<th>VEHICLE MODEL</th>
<th>MAKE</th>
<th>UNIT OR SERIAL NO.</th>
<th>TYPE FUEL USED</th>
<th>LIC. WGT. RATING</th>
<th>VEHICLE OWN/LEASE</th>
<th>NAME AND CITY OF LESSOR</th>
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PART II (MOTOR FUELS DISTRIBUTORS)

LIST TANK WAGON/TRANSPORTATION EQUIPMENT OPERATED (ATTACH LIST, IF NECESSARY):

<table>
<thead>
<tr>
<th>TYPE VEHICLE MAKE/YEAR</th>
<th>TRUCK MAKE</th>
<th>TRAILER MAKE</th>
<th>SERIAL NO. SERIAL NO.</th>
<th>COMPARTMENT - CAPACITY (GALS.)</th>
<th>TOWN &amp; STATE FROM WHICH OPERATED</th>
</tr>
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</table>

PART III (MOTOR FUEL DISTRIBUTORS) ATTACH LIST IF NECESSARY

LIST BULK PLANTS OR UNLOADING POINTS WHERE MOTOR FUEL WILL BE RECEIVED:

<table>
<thead>
<tr>
<th>NAME RAILROAD/ TRANSPORTER</th>
<th>CITY/TOWN</th>
<th>COUNTY</th>
<th>CAPACITY TAXABLE FUELS NO. TRANS.</th>
<th>CAPACITY NO. TRANS.</th>
<th>CAPACITY OF OTHER FUELS</th>
</tr>
</thead>
<tbody>
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</table>
MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

SPECIAL FUEL DEALER

BOND AND $5 FEE MUST ACCOMPANY APPLICATION

2. LIST LOCATIONS OF RETAIL SPECIAL FUELS OUTLETs. (ATTACH LIST IF NECESSARY)

<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>CITY</th>
<th>ZIP CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTY</td>
<td>CODE</td>
<td>STORAGE CAPACITY (GALLONS)</td>
</tr>
<tr>
<td>ADDRESS</td>
<td>CITY</td>
<td>ZIP CODE</td>
</tr>
<tr>
<td>COUNTY</td>
<td>CODE</td>
<td>STORAGE CAPACITY (GALLONS)</td>
</tr>
<tr>
<td>ADDRESS</td>
<td>CITY</td>
<td>ZIP CODE</td>
</tr>
</tbody>
</table>

(ATTACH SCHEDULE Z - PART 1)

3. HAVE YOU EVER BEEN REVOKED AS A SPECIAL FUELS DEALER? ☐ YES ☐ NO DEALER'S NUMBER

4. ANTICIPATED DATE OF FIRST SALE OF SPECIAL FUELS IN MISSOURI.

5. NAME AND ADDRESS OF OWNER OF BUSINESS LOCATION (General Information, Question 7), IF YOU ARE A LESSEE.

NAME

ADDRESS (CITY & STATE)

6. NAME AND LICENSE NUMBER OF LICENSEE WHO PRECEEDED YOU AT THIS LOCATION

NAME

LICENSE NUMBER

7. LIST SUPPLIERS OF SPECIAL FUELS (ATTACH LIST, IF NECESSARY):

<table>
<thead>
<tr>
<th>NAME</th>
<th>ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITY</td>
<td>STATE ZIP CODE COUNTY CODE</td>
</tr>
<tr>
<td>NAME</td>
<td>ADDRESS</td>
</tr>
<tr>
<td>CITY</td>
<td>STATE ZIP CODE COUNTY CODE</td>
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</tbody>
</table>

8. COMPUTE AMOUNT OF BOND DUE

\[ 3 \times \text{Monthly Tax (Estimated)} = \text{Amount of Bond} \text{($500 MINIMUM)} \]

<table>
<thead>
<tr>
<th>TYPE OF BOND</th>
<th>ISSUE DATE</th>
<th>NAME OF SURETY BOND COMPANY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 SURETY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 CASH</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 ILC</td>
<td>BOND ID NUMBER</td>
<td>AMOUNT OF BOND CODE</td>
</tr>
<tr>
<td>6 OTHER</td>
<td></td>
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</tr>
</tbody>
</table>

1. Name of Person Title

For the Dealer above do hereby certify under penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and is a complete and full presentation of all transactions from the best information available.

DOR-1497 (4-80) Signature Date
SPECIAL FUEL DEALER INSTRUCTIONS

Line 1. Do not enter anything in this space.

Line 2. Enter locations of retail special fuels outlets. Attach a list, if necessary. The Department of Revenue cannot issue a license unless this area is completed.
   Attach list of vehicles you own or lease that use special fuels, if appropriate. Use Schedule Z, Part I.

Line 3. If you have ever had a special fuel dealers license revoked, please enter your former dealer’s license number.

Line 4. For example, September, 1982 would be entered 09/82.

Line 5. If you are leasing your primary business location, please enter the name and address of the person, partnership, or corporation from whom you are leasing.

Line 6. Enter only if a license did precede you at this location.

Line 7. Enter names and complete addresses of your suppliers of special fuels. Please attach a list, if necessary.

Line 8. Bond amount is three times your estimate of monthly tax. There is a $500 minimum bond requirement. If you are bonded by a surety company, please enter name of company in appropriate space. Application will be rejected unless you enclose sufficient bond and the application fee.
MISSOURI TAX REGISTRATION APPLICATION

- Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

SPECIAL FUEL USER

BOND AND $5 FEE MUST ACCOMPANY APPLICATION

2. DOES APPLICANT HAVE BULK STORAGE FACILITIES IN MISSOURI? □ YES □ NO

IF "YES", LIST LOCATIONS OF BULK STORAGE FACILITIES (ATTACH LIST, IF NECESSARY)

ADDRESS (Do Not Use P.O. Box or Rural Route) ________________________

CITY ________________________ ZIP CODE ________________________

STORAGE CAPACITY (GALLONS)

DIESEL ________________________ LP GAS ________________________ OTHER ________________________

3. WERE YOU PREVIOUSLY LICENSED IN MISSOURI AS A USER OF SPECIAL FUELS? □ YES □ NO

LICENSE NO. ________________________

4. WILL APPLICANT FILE REPORTS FOR OTHER SPECIAL FUELS USERS? □ YES □ NO, IF "YES", ATTACH LIST.

5. WHEN DOES APPLICANT ANTICIPATE HIS FIRST PURCHASE OF BULK FUELS?

6. APPLICANTS WITH BULK STORAGE, LIST SUPPLIERS OF SPECIAL FUELS: (ATTACH LIST, IF NECESSARY)

NAME ________________________

ADDRESS ________________________

CITY ________________________ STATE ________________________ ZIP CODE ________________________ COUNTY ________________________ CODE

NAME ________________________

ADDRESS ________________________

CITY ________________________ STATE ________________________ ZIP CODE ________________________ COUNTY ________________________ CODE

7. ESTIMATED GALLONS OF SPECIAL FUEL USED IN MISSOURI EACH YEAR: ________________________

8. ESTIMATED NUMBER OF MILES DRIVEN IN MISSOURI EACH YEAR: ________________________

9. INDICATE NUMBER OF SPECIAL FUEL POWERED VEHICLES, OWNED OR LEASED BY APPLICANT, IN EACH CATEGORY:

_____ 9,000 LBS. OR LESS

_____ 9,001 TO 12,000 LBS.

_____ 12,001 TO 24,000 LBS.

_____ 24,001 TO 42,000 LBS.

_____ 42,001 TO 66,000 LBS.

_____ 66,001 LBS. AND OVER

(ENTER COMPLETE LIST OF MOTOR VEHICLES ON PART I OF SCHEDULE Z AND ATTACH TO THIS APPLICATION)

10. COMPUTE AMOUNT OF BOND REQUIRED (BOND MUST ACCOMPANY APPLICATION)

3 X Monthly Tax (Estimated) = Bond Amount ($500 MINIMUM)

TYPE OF BOND

1 SURETY

2 CASH

5 ILC

6 OTHER

ISSUE DATE

NAME OF SURETY BOND COMPANY

BOND ID NUMBER

AMOUNT OF BOND CODE

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THE INFORMATION CONTAINED HEREIN IS TRUE, COMPLETE AND CORRECT.

Applicant ________________________

By ________________________ (Owner or Authorized Officer)

Date ________________________

DOR-628 (2-83)
SPECIAL FUEL USER INSTRUCTIONS

Line 1. Do not enter anything in this space.

Line 2. If answer to first part of the question is "Yes", then you must give a complete list of bulk storage facilities in order to get a license.

Line 5. For example, July, 1981 would be entered 07/81.

Line 6. Enter names and complete addresses of your suppliers of special fuels. Please attach a list if necessary.

Line 9. The Missouri Department of Revenue must have the list of motor vehicles you own or lease that use special fuels in order to approve the application.

Line 10. Bond amount is three times your estimate of monthly tax. There is a $500 minimum bond requirement. If you are bonded by a surety company, please enter name of company in appropriate space. Application will be rejected unless you enclose sufficient bond and the application fee.
MISSOURI TAX REGISTRATION APPLICATION

*D Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

[Spaces for numbers]

SURETY BOND MUST ACCOMPANY APPLICATION

TERMINAL OPERATOR

2. TYPE OF TERMINAL: [ ] BARGE  [ ] PIPELINE

3. ARE YOU A LICENSED MOTOR FUEL DISTRIBUTOR? [ ] YES  [ ] NO  IF "YES", WHAT IS YOUR ID NUMBER: ______________________

4. MONTH TERMINAL OPERATIONS BEGIN:

5. LOCATION OF TERMINAL (Do Not Use P.O. Box or Rural Route):

   STREET ______________________
   CITY ______________________
   ZIP CODE ______________________
   COUNTY ______________________
   CODE ______________________

6. STORAGE TANK INFORMATION (ATTACH LIST, IF NECESSARY)

   TANK SIZE ______________________
   TANK CAPACITY ______________________

   PRODUCT NAME ______________________
   FEET ______________ INCHES ______________
   GALLONS ______________________
   BARRELS ______________________
   GALLONS PER INCH ______________________

7. IF TERMINAL IS EQUIPPED FOR BLENDING, WHAT PRODUCTS ARE BLENDED? [ ]

8. DO YOU COMMINGLE PRODUCTS WITH THOSE OF OTHER COMPANIES? __________. IF SO, WHAT COMPANIES? ______________________

9. SUPPLIERS OF MOTOR FUELS (ATTACH LIST, IF NECESSARY)

   NAME ______________________
   STREET ADDRESS ______________________
   CITY ______________________
   STATE ______________________
   ZIP CODE ______________________
   COUNTY ______________________
   CODE ______________________

   NAME ______________________
   STREET ADDRESS ______________________
   CITY ______________________
   STATE ______________________
   ZIP CODE ______________________
   COUNTY ______________________
   CODE ______________________

10. BOND – SURETY BOND ONLY – $5,000 MINIMUM BOND REQUIRED

   DATE ISSUED ______________________
   NAME OF SURETY BOND COMPANY ______________________

   BOND ID NUMBER ______________________
   AMOUNT OF BOND $5,000.00
   CODE ______________________

STATE OF MISSOURI

County of ______________________ ss.

_________________________, being first duly sworn, state that I have read the above and foregoing application on behalf of the above-named applicant, and that all statements therein contained are true and correct to the best of my knowledge and belief.

_________________________, Applicant’s Name

Subscribed and sworn to before me, this ______________ day of ______________________, 19__.

_________________________, Notary Public

My Commission expires ______________________, 19__.

DOR-1932 (4-00) (A License will not be issued unless this application is complete and properly executed).
TERMINAL OPERATOR INSTRUCTIONS

Line 1. Do not enter anything in this space.

Line 2. Check box beside type of terminal business will operate.

Line 3. If you answer “Yes”, then you do not need a separate terminal operator’s license (although you may choose to get one, anyhow) but you will have to adjust your motor fuels distributor’s bond to cover possible liability for the terminal.

Line 4. An example of a date would be 08/81 for August, 1981.

Line 5. Enter location of the terminal. The Department of Revenue will not grant your request for license unless this is completed.

Line 6. Enter name of product being stored, tank size, and tank capacity for each tank at the terminal. Attach a list if there is not enough space. If you do not enter this information, your application will be rejected.

Line 7. Enter products blended at your terminal, if the terminal is equipped for blending.

Line 8. Please list any other companies which store motor fuels in your storage tanks, if applicable.


Line 10. If application is not accompanied by a bond or proof of increase in existing motor fuels bond, your request will be denied.
MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

MOTOR FUELS TRANSPORTER

SURETY BOND MUST ACCOMPANY APPLICATION

2. CHECK TYPE(S) OF ACTIVITY:
   □ 1 FROM OUTSTATE TO POINTS INSTATE
   □ 2 FROM INSTATE TO POINTS OUTSTATE
   □ 3 FROM INSTATE TO POINTS INSTATE

3. DATE APPLICANT STARTS TRANSPORTING MOTOR FUELS: ____________

4. BOND SET-UP:
   NAME OF SURETY BOND COMPANY

   DATE BOND ISSUED: ____________
   BOND ID NUMBER: ____________
   AMOUNT OF BOND: $2,000.00

5. LIST TRUCKS OR TRAILERS USED TO TRANSPORT MOTOR FUELS (ATTACH LIST, IF NECESSARY):

<table>
<thead>
<tr>
<th>MAKE/MODEL/YEAR</th>
<th>MOTOR NO./TRAILER SERIAL NO.</th>
<th>COMPARTMENTS CAPACITY (GALLONS)</th>
<th>TOTAL CAPACITY</th>
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</tbody>
</table>

STATE OF MISSOURI

County __________________________ ss.

I, ______________________________________, being first duly sworn, state that I have read the above and foregoing application on behalf of the above-named applicant, and that all statements therein contained are true and correct to the best of my knowledge and belief.

Applicant's Signature

Signed: ____________________________
Business, Company or Corporation Name

By: ________________________________
Owner, Partner or Designated Officer

Subscribed and sworn to before me, this _______ day of ____________, 19 __

Notary Public

My Commission expires ____________, 19 __

DOR-1933 (4-80) (A License will not be issued unless this application is complete and properly executed).
MOTOR FUELS TRANSPORTER INSTRUCTIONS

Line 1. *Do not enter anything in this space.*

Line 2. Please check appropriate box(es)

Line 3. For example: December, 1980 would be entered 12/80.

Line 4. You must submit a surety bond. The minimum acceptable bond is $2,000. Please enter the name of the surety in the appropriate space.

Line 5. Please list all trucks or trailers used to transport motor fuels.

Line 6. Application must be properly notarized.
MOTOR FUEL/SPECIAL FUEL TAX BOND

Bond Number

KNOW ALL MEN BY THESE PRESENTS, THAT*

__________________________________________________________

of the City of ______________________, County of ______________________.

State of ______________________, as Principal, and ______________________

a corporation duly organized and existing under and by virtue of the laws of the State of ______________________ and authorized to become sole surety on bonds in the State of Missouri, as Surety, are held and firmly bound unto the State of Missouri, in the maximum sum of ______________________ dollars ($__000__), lawful money of the United States, for payment of which well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THE FOREGOING OBLIGATION is such that, whereas the said principal has applied for, or has obtained, a license to engage in business as a ______________________

as that term is defined in Missouri Revised Statutes, and under the provisions of the Missouri Motor Vehicle Fuel Tax Law, the provisions of which law and any existing or hereafter enacted amendments thereto being, by reference, made a part hereof.

NOW, THEREFORE, if said principal shall promptly file true, correct and timely tax reports and pay, within the time required by law, to the Missouri Department of Revenue, any and all taxes becoming due, under said law and any existing hereafter enacted amendments thereto, by reason of said principal receiving motor fuel/special fuel in this state, together with any and all penalties and interest which may accrue on said taxes; and if said principal shall faithfully comply with all requirements of the Missouri Department of Revenue, Business Tax Bureau, then this obligation shall be void; otherwise to remain in full force and effect.

The principal hereby expressly authorizes and requests the Director of Revenue to release information to the surety relating to any delinquency in the payment of any motor fuel/special fuel tax arising during the period this bond shall be in effect and hereby releases the Director of Revenue and all other persons having administrative duty under chapter 142, RSMo., from any liability under Section 32.057 RSMo. pursuant to the release of such information.

IN WITNESS WHEREOF, the said principal's hand and seal has been set hereunto, and the said surety has caused these presents to be signed by its ______________________, and its corporate seal to be hereunto affixed this the ______________________ day of ______________________, 19 __________

__________________________________________________________

ATTEST: ____________________________________________________

Principal* ________________________________________________

Surety ____________________________________________________

(SEAL OF SURETY) By ________________________________________

Attorney in Fact

*If principal is an individual or partnership doing business under a firm name said fact must be shown in the body of bond, such as "That John Doe, an Individual d/b/a Doe Oil Co. As principal, or "That John Doe and Richard Roe, partners, J/b/a D. and R. Oil Co., as principal, if principal is corporation, the signature must be the name of the corporation by the proper officer and said signature must be attested by the proper officer; if partnership, each partner must sign.

GO:M-070 (11-83)
Missouri Department of Revenue  
Office of Miscellaneous Business Taxes  
Motor Fuel/Special Fuel Tax Section  
P.O. Box 3000  
Jefferson City, Missouri 65105  
Telephone: 314/751-2611

Missouri Motor Vehicle Use Fuel Tax Report  
For Licensees Operating Interstate Not Having Bulk Storage in Missouri

Please print or type  
Name and address  
If not on form.

Do not remove computerized label

Please read instructions on second page before preparing report

Interstate User of Special Fuels License No.  
Federal I.D. No.  

Note: Exclude ALL information Lines 1 through 8, pertaining to vehicles with Missouri L.P. Gas Decal.

If you are no longer traveling in Missouri and wish to cancel your license, enter the date you wish to have your license canceled.

This report is required to reflect the mileage of all vehicles (both owned and leased) traveling Missouri highways. Schedule A (Fuel Purchased Tax Paid in Missouri) and Schedule B (Exempt Vehicles Information List) must be completed on reverse side.

This report must be completed for the period even if no miles were traveled in Missouri.

If no miles, write “none” on Line 4.

1. Total MILES traveled in all states  
2. Total Gallons of fuel consumed in all states  
3. Miles per Gallon (Line 1 divided by Line 2, extend to 2 decimal places)  
4. Miles traveled in Missouri (to whom leased)  
5. Gallons of fuel consumed in Missouri (Line 4 divided by Line 3)  
6. Gallons of fuel purchased tax paid in Missouri (Total Schedule A, reverse side)  
7. Gallons on which tax is due to the State of Missouri (Line 5 less Line 6) (OR)  
8. Excess Gallons purchased in Missouri (Line 6 less Line 5)

1  
2  
3  
4  
5  
6  
7  
8

Tax Computation

9. Tax Due (Line 7 times 7€)  
10. Penalty (First 30 days delinquent - Line 9 times 10%, or after 30 days - Line 9 times 15%)  
11. Late reporting fee $5.00 (If filed after due date)  
12. Total tax and penalty due (Add Line 9, 10, and 11)  
13. Credit you are claiming from previous report (Attach copy of previous report)  
14. Net Tax Due (Line 12 less Line 13)  

Dollars  
9  
10  
11  
12  
13  
14

Make check payable to: Missouri Department of Revenue, Special Fuel Tax

Credit or Refund Claim

15. Tax Credit (Line 8 times 7€)  
Check one:  
☐ Credit to next report (Retain copy)  
☐ Refund

16. If Refund: Enter tax credit you are claiming from previous report, if any (Attach copy of the previous report). If you checked the refund block last quarter, leave line 16 BLANK.

17. TOTAL (Add Line 15 and 16; No refund will be made if amount is less than $10.00)

15  
16  
17

I,  
Name of Person  
Title  
For the Interstate User of Special Fuels above do hereby certify under penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and is a complete and full presentation of all transactions from the best information available.

Signature  
Date  
AC/Telephone Number

DDR-312 (6-93)  
Department of Revenue Copy
INSTRUCTIONS FOR COMPLETING REPORT

1. Gasoline is exempted from this report.
2. (LINES 1 THROUGH 3) Give total for all states.
3. (LINE 4) Give actual miles traveled in Missouri.
4. (LINE 5) Divide miles traveled in Missouri (Line 4) by miles per gallon on (Line 3).
5. (LINE 6) Missouri purchases must be substantiated by listing invoices on Schedule A — Fuel Purchased Tax-Paid in Missouri.
6. (LINE 7) Equals gallons consumed in excess of gallons purchased and on which tax is due.
7. (LINE 8) Equals gallons purchased in excess of gallons consumed and on which a tax credit can be claimed. When excess fuel is purchased no tax is due.
8. (LINE 9) Equals gallons consumed in excess of gallons purchased in Missouri (Line 7) times tax rate of 7¢ per gallon.
9. (LINE 13 and LINE 16) Credit can be claimed from previous quarter ONLY.
10. (LINE 15) Equals gallons purchased in excess of gallons consumed in Missouri (Line 8) times 7¢ per gallon.
11. (LINE 17) Refund will be made for total of two (2) quarter’s credits claimed.
12. ALL information pertaining to vehicles with Missouri L.P. Gas Decal must be excluded from this report.

Either line 7 or line 8 will be blank.

SCHEDULE A — FUEL PURCHASED TAX-PAID IN MISSOURI
Fuel purchased from one location may be totaled and the word "grouped" entered under Invoice Number.

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of Missouri Suppliers</th>
<th>Address in Missouri</th>
<th>Invoice No.</th>
</tr>
</thead>
<tbody>
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</table>

TOTAL TAX PAID PURCHASES (Enter on Line 6 on front page) ..........................................................

Continue listing on blank sheet if necessary.

SCHEDULE B — EXEMPT VEHICLES INFORMATION LIST
Give complete list of motor vehicles you operate that use Special Fuels for which lessor is responsible for tax.

<table>
<thead>
<tr>
<th>Year Model</th>
<th>Vehicle Make</th>
<th>Unit or Serial No.</th>
<th>Type Fuel Used</th>
<th>Licensed Weight Rating</th>
<th>Lessor’s Name</th>
<th>Lessor’s Address</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Continue listing on blank sheet if necessary.
# DEALER OF SPECIAL FUELS MONTHLY REPORT

**Company Name**

**License Number**

**Street Address**

**City**

**State**

**Zip Code**

**Telephone Number**

**Area Code**

**Federal Identification Number**

**Missouri Sales Tax Account Number**

## INVENTORY INFORMATION:
1. Opening inventory at first of month (must agree with last month's closing inventory)
2. Total gallons purchased this month (itemize on reverse side)
3. Total of lines 1 and 2
4. Closing inventory at end of month
5. Gallons to account for (subtract line no. 4 from line no. 3)

## SALES AND USE INFORMATION:
6. Metered gallons sold or used, exempt from Special Fuel Tax for (1) off-highway use (11) sales to U.S. Government and other qualified exempt users for on-highway use (111) sales of L.P. Gas — vehicles with Missouri L.P. Gas Decal, list on Schedule A
7. Bulk fuel sales delivered direct to consumer exempt from Special Fuel Tax such as Heating Fuel, etc.
8. Bulk fuel sales to other licensed special fuel dealers or licensed special fuel users, tax-free (list on Schedule B)
9. Gallons used as taxable motor fuel in own vehicles (list equipment gallons on reverse side of form)
10. Total gallons of taxable fuel sold for highway use
11. Add line 9 to line 10 and enter total (should agree with line 18)

## RECONCILIATION OF TAXABLE GALLONS

<table>
<thead>
<tr>
<th>Pump Meter Readings:</th>
<th>#1</th>
<th>#2</th>
<th>#3</th>
<th>#4</th>
<th>#5</th>
<th>#6</th>
<th>CROSS TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. End of month</td>
<td></td>
<td></td>
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<td></td>
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<td>12</td>
</tr>
<tr>
<td>13. Beginning of month</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13</td>
</tr>
<tr>
<td>14. Metered Gallons</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td>14</td>
</tr>
<tr>
<td>15. Less fuel tax exempt, metered gallons (from line 6 above)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15</td>
</tr>
<tr>
<td>16. Metered gallons taxable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>16</td>
</tr>
<tr>
<td>17. Taxable gallons not dispensed through meters</td>
<td></td>
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<td>17</td>
</tr>
</tbody>
</table>

## COMPUTATION OF TAX

18. Total gallons taxable (add totals of diesel fuel and liquefied petroleum gas, lines 16 and 17) 18
19. Tax due (line 18 times .076) 19 $
20. Less authorized credit (attach supporting document) 20 $
21. Net tax due (line 19 less line 20) 21 $
22. Penalty (first 30 days delinquent — line 21 times 10%, or after 30 days — line 21 times 15%) 22 $
23. Late reporting fee $5.00 (due last day of next succeeding month) 23 $
24. Total tax and penalty (add lines 21, 22 and 23) 24 $

**MAKE CHECK PAYABLE TO THE MISSOURI DEPARTMENT OF REVENUE**

**IMPORTANT:** This report must be filed, with payment of all tax due, the state, on or before the last day of the next succeeding month following the monthly period to which it relates. Separate report must be made for each licensed location except on written approval of Director of Revenue. This report and the required schedules must be completed in detail.

---

**NAME OF PERSON**

**TITLE**

FOR THE DEALER ABOVE DO HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING AND ATTACHED SCHEDULES ARE A TRUE AND CORRECT STATEMENT TO THE BEST OF MY KNOWLEDGE AND IS A COMPLETE AND FULL PRESENTATION OF ALL TRANSACTIONS FROM THE BEST INFORMATION AVAILABLE.

**SIGNATURE**

**DATE**
ITEMIZED REPORT OF SPECIAL FUEL RECEIVED

<table>
<thead>
<tr>
<th>DATE OF PURCHASE</th>
<th>NAME OF SUPPLIER</th>
<th>ADDRESS OF SUPPLIER</th>
<th>TYPE OF FUEL</th>
<th>INVOICE NUMBER</th>
<th>NUMBER OF GALLONS</th>
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</table>

TOTAL (ENTER ON LINE 2 FRONT PAGE)

NOTE: If space above is not sufficient for listing, attach a supplement sheet with same information.

ITEMIZED REPORT OF ALL MOTOR VEHICLES OWNED AND/OR OPERATED BY YOUR COMPANY
Dealers of Special Fuels who are using such fuels in their vehicles, must list all vehicles.

<table>
<thead>
<tr>
<th>MAKE</th>
<th>TON RATE</th>
<th>YEAR MODEL</th>
<th>DATE PLACED IN SERVICE</th>
<th>HEADQUARTERS EACH VEHICLE</th>
<th>LICENSE PLATE NUMBER</th>
<th>TYPE OF FUEL</th>
<th>SPEEDOMETER READING</th>
<th>MILES DRIVEN THIS MO.</th>
<th>AVERAGE MILES PER GALLON</th>
<th>GALLONS FUEL CONSUMED THIS MONTH</th>
</tr>
</thead>
<tbody>
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</table>

TOTAL GALLONS ENTER ON LINE 9

NOTE: If space above is not sufficient for listing, attach a supplement sheet with same information.

DOR-591
SCHEDULE OF SPECIAL FUEL SOLD OR USED FOR NON-HIGHWAY USE, ON-HIGHWAY USE BY AUTHORIZED SPECIAL FUEL TAX EXEMPT USERS AND EXEMPT L.P. GAS SALES (VEHICLES WITH DECALS)
(Attach to Form DOR-591)

<table>
<thead>
<tr>
<th>Company Name</th>
<th>License Number</th>
<th>Report for Month of</th>
</tr>
</thead>
<tbody>
<tr>
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<td>19</td>
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</table>

**L.P. GAS SALES — VEHICLES WITH DECALS:**

<table>
<thead>
<tr>
<th>THIS MONTH BEGINNING INVOICE NUMBER</th>
<th>THIS MONTH ENDING INVOICE NUMBER</th>
<th>TOTAL OF DECAL GALLONS FOR THE MONTH</th>
</tr>
</thead>
</table>

**OTHER TAX FREE SALES — DIESEL OR L.P. GAS**

<table>
<thead>
<tr>
<th>DATE OF PUR.</th>
<th>NAME OF PURCHASER</th>
<th>ADDRESS OF PURCHASER</th>
<th>PURPOSE FUEL USED FOR</th>
<th>EQUIPMENT CONSUMING FUEL</th>
<th>TYPE OF FUEL</th>
<th>NUMBER OF GALLONS</th>
</tr>
</thead>
</table>

**TOTAL FOR PAGE**
(Includes L.P. Gas Sales — Decal Vehicles)

**TOTAL FOR SCHEDULE A**
(Enter on Line 6 of Dealer Report)

DOR-590A (8-82)
<table>
<thead>
<tr>
<th>DATE</th>
<th>TICKET NUMBER</th>
<th>CUSTOMER</th>
<th>CUSTOMER SPECIAL FUEL LICENSE NUMBER</th>
<th>CITY OR TOWN</th>
<th>TYPE OF FUEL</th>
<th>NUMBER OF GALLONS</th>
</tr>
</thead>
<tbody>
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TOTAL FOR PAGE

TOTAL FOR SCHEDULE B
(Enter on Line 8 of Dealer Report)
Missouri Department of Revenue

Dealer of Special Fuels Monthly Report

GENERAL INSTRUCTIONS AND INFORMATION

This report must be filed on or before the last day of the next succeeding month following the monthly period to which it relates, the United States Postal Service cancellation mark will be used to determine the date filed. Separate reports must be made for each location except on written approval of the Director of Revenue. This report must be completed in detail including all required schedules, a copy of the report and schedules should be retained by the licensed dealer. If the dealer operation is such that he does not use meter pumps, lines 12 through 17 should be disregarded, if the use of other measuring devices are employed by the dealer these lines should be used if possible. If a meter is repaired or malfunctions a complete explanation must be furnished by attachment to the report. All records must be maintained by the dealer for a period of not less than 3 years and be available for examination by representatives of the Department of Revenue. A manual signature is required upon completion of the report. Upon discontinuance of business a written notice must be filed with the Director of Revenue together with a final report. The dealer is responsible for collecting and remitting to the Director of Revenue all sales tax required on special fuels sold for off-highway use, a sales tax license is also required. Information regarding sales tax may be obtained by contacting the Business Taxes Bureau, Office of Sales/Use Taxes, P. O. Box 840, Jefferson City, MO 65105 or by calling area code (314) 751-2836.

LINE BY LINE INSTRUCTIONS

Type or print name of company and license number exactly as appears on the dealer's license issued by the Department of Revenue. Type or print the street address and indicate the month the report covers. Print or type city, state and zip code of the company. In the proper box indicate your company's telephone number and area code.

The federal identification number is the number assigned to you by the Internal Revenue Service, in the absence of a federal identification number the social security number of the owner should be inserted. Also indicate your Missouri Sales Tax Account Number.

Line 1. Opening inventory or the beginning of the month inventory must be the same as the ending or closing inventory of the previous month.

Line 2. Total gallons purchased during the month is obtained from the listing on the reverse side of the report form.
Dealer of Special Fuels Monthly Report
Page Two

Line 3. Add the beginning of the month inventory, line 1, and the total purchases as indicated on line 2 and enter the total on line 3. This is the total fuel available for sales or use during the month.

Line 4. Ending or closing inventory. Usually a physical inventory is taken of diesel fuel by measuring the fuel in the supply tank(s) by use of gauge stick or other appropriate measuring device (or by the percentage gauge on the LP Gas supply tanks).

Line 5. Subtract line 4 from line 3, this is the total gallonage disbursed, or used, which must be accounted for on line 6 through line 11.

Line 6. Enter the total gallons dispensed through meter pumps which was sold or used by the dealer for purposes other than propelling motor vehicles upon the public roads and highways of this state. While such sales are exempt from special fuel tax a record must be maintained of such sales and be listed on schedule A. The burden of proof on such exempt sales is upon the dealer and the Director of Revenue reserves the right to disallow any special fuel tax exempt sales which can not be verified or otherwise appears improper. Applicable sales tax must be collected on all sales of off-highway special fuels, not specifically exempted from the sales tax by law. Any dealer making sales or using off-highway fuel must possess a valid retail sales tax license. Sales of special fuels to be used for propelling vehicles on the public roads and highways which by law are exempt from the special fuel tax must be listed on special schedule A. Exempt sales to United States Federal Government (a federal exemption certificate is required and must be attached to schedule A) or sales for use in other motor vehicles exempt from the Motor Fuel Tax as outlined in revised statutes of Missouri Section 301.260. Sales of L.P. Gas to holders of L.P. Gas Decal when such decal is affixed to the windshield of the vehicle must be recorded on schedule A and also included on this line.

Line 7. List the total of all bulk sales or deliveries direct to the consumer which are exempted from special fuels tax. While a listing of such sales is not required to be submitted with the report, the dealer must maintain adequate records to substantiate these sales. These sales may be subject to applicable Missouri sales tax.

Line 8. Enter the total of all tax free bulk sales to other licensed special fuel dealers or licensed special fuel users. Such sales must be listed on schedule B. It is the responsibility of the seller to make this type of sales only to holders of valid licenses. The seller is responsible for special fuel tax on any improper sales. Tax paid bulk sales to licensed dealers or users are not permitted.

Line 9. Enter total gallons of special fuel used in your own vehicles, such fuel is subject to the special fuels tax. A listing of these vehicles must be made on the reverse side of the report form.
Line 10. Enter the total gallons sold as motor fuel for highway use.

Line 11. Add line 9 to line 10 and enter the total. This should be the same figure as appears on line 13 (total gallons subject to special fuels tax).

Line 12. At the end of each calendar month each meter must be read and recorded on the report.

Line 13. The reading recorded on this line must be the same as line 12 of the previous month.

Line 14. Subtract line 13 from line 12 and enter the total. This is the total gallons dispensed through the pump(s).

Line 15. Enter on this line all special fuels dispensed through the pump which is exempt from special fuels tax. This total must agree with line 6.

Line 16. Subtract the entry on line 15 from line 14. This is the total gallons on which you must pay the special fuels tax.

Line 17. Enter the total of all sales, if any, of special fuels subject to special fuel tax which was not dispensed through the meter pump.

Line 18. Add line 16 to line 17 and enter the total here. This is the total gallons sold on which you must pay the special fuel tax.

Line 19. Multiply the gallons on line 18 by 7¢ per gallon. This is the total tax due.

Line 20. Enter on this line any authorized credit due you, such as auditor adjustment or correction for overpayment, etc. You must attach the supporting document to the report.

Line 21. Subtract the entry, if any, on line 20 from line 19 and enter the total.

Line 22. A penalty of 10% of line 21 is automatically assessed if your report and payment of tax due is not timely filed and becomes delinquent. If such delinquency exceeds thirty (30) days, the penalty is increased to 15%, enter the correct penalty on this line.

Line 23. A late reporting fee of $5.00 is automatically assessed to all reports not timely filed, this is in addition to the penalty entered on line 22.

Line 24. Add the entries on lines 21, 22 and 23 and enter the total on this line. This should be the amount of your remittance.
Schedule "A"

Complete top portion of form by inserting licensee name, license number and month the report covers.

Under the L.P. Gas Sales Section, report gallons delivered into vehicles with decals. This statute requires these sales to be recorded on an invoice form. Since these sales require special accounting it is assumed separate sales books of invoices will be used. Insert the first invoice number and last invoice number used during the reporting month and also total gallons sold.

In the area below the L.P. Gas section record all other tax free sales of metered vehicle fuel.

Total the gallons appearing on the schedule and insert on Line 6 of the report.

Schedule "B"

Complete top portion of form by inserting licensee name, license number and month the report covers.

List all bulk sales of tax free diesel or L.P. Gas to other Dealers or Special Fuel Users.

Total these gallons and insert on Line 8 of the report.
**DISTRIBUTOR'S MONTHLY TAX REPORT COVERING GASOLINE**

*See Instructions on Reverse Side*

Check Reporting Method Declared:  □ Measured Gallons  □ Temperature Adjusted

<table>
<thead>
<tr>
<th>Company Name</th>
<th>License Number</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Street Address</th>
<th>Report for Month of 19</th>
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</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
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<table>
<thead>
<tr>
<th>Telephone Number</th>
<th>Area Code</th>
<th>Federal Identification Number</th>
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</table>

**TRANSACTIONS FOR MONTH**

1. Beginning Inventory (Must agree with last month’s ending inventory) ........................................... 1
2. Gallons received from company operated terminals and refineries (Total Columns G & H from attached Schedule 1A) ........................................... 2
3. Gallons received from others tax paid (Total Columns G & H from attached Schedule 2A) ..................... 3
4. Gallons received from licensed distributors tax unpaid (Total Columns G & H from attached Schedule 3A) . 4
5. Gallons imported from another State into Missouri (Total Columns G & H from attached Schedule 4A) ........ 5
6. Total gallons to be accounted for (Add Lines 1 thru 5) .................................................................. 6
7. Less distribution during the month Stock (Loss) or Gain .......................................................... 7
8. Ending inventory (Line 6 minus Line 7) ....................................................................................... 8

**DEDUCTIONS**

9. Gallons received from licensed distributors tax paid (Line 9 above) .............................................. 8
10. Tax unpaid deliveries to other licensed motor fuel distributors (Total Columns G & H from attached Schedule 5A) ........................................................... 10
11. Gallons exported from Missouri (Total Columns G & H from attached Schedule 6A) ......................... 11
12. Gallons lost (fire, theft, etc. see instructions) (Attach Schedule L) ............................................. 12
13. Motor fuel used for non-highway purpose (Attach Schedule 7A) .................................................. 13
14. Sales to U.S. Government (Attach Form 10A) .................................................................................. 14
15. TOTAL DEDUCTIONS (Add Lines 9, 10, 11, 12, 13, and 14) ............................................................ 15

**TAX LIABILITY**

16. Total gallons of gasoline and alcohol received (Total Lines 2, 3, 4, and 5) ..................................... 16
17. Less total deductions (Line 15 above) ............................................................................................ 17
18. Balance (Line 18 less Line 17) ....................................................................................................... 18
19. Allowance (Deduct 3% of Line 18) .................................................................................................. 19
20. Net gallons taxable (Line 18 minus Line 19) .................................................................................. 20

  The following breakdown of net gallons taxable is required:
  a. Total taxable gallons of gasoline ...........................................
  b. Total taxable gallons of aviation fuel

21. Total amount of tax at $0.07 per gallon (Line 20 times $0.07) ...................................................... 21
22. Attached is a check in payment of the tax for the month of ......................................................... 19

**MAKE CHECK OR MONEY ORDER PAYABLE TO THE MISSOURI DEPARTMENT OF REVENUE, AND MAIL TO: P.O. BOX 300, JEFFERSON CITY, MISSOURI 65105.**

GALLONS OF GASOLINE AND KEROSENE SUBJECT TO INSPECTION FEE ARE TO BE REPORTED ON FORM NO. WM 4-75, AND SENT TO THE MISSOURI DEPARTMENT OF AGRICULTURE, DIVISION OF WEIGHTS AND MEASURES, P.O. BOX 9030, JEFFERSON CITY, MISSOURI 65102.

I, ___________________________ Title ___________________________

FOR THE MOTOR FUEL DISTRIBUTOR ABOVE

DO HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING AND ATTACHED REPORTS ARE A TRUE AND CORRECT STATEMENT TO THE BEST OF MY KNOWLEDGE AND IS A COMPLETE AND FULL PRESENTATION OF ALL TRANSACTIONS FROM THE BEST INFORMATION AVAILABLE.

Signature ___________________________ Date ___________________________

Miscellaneous Business Tax Copy
INSTRUCTIONS
FOR MOTOR FUEL DISTRIBUTOR TAX REPORT

1. This report and its supporting schedules must be made out monthly as indicated in the schedule below.

2. GALLONS RECEIVED
   FOR MONTH OF
   January
   February
   March
   April
   May
   June
   July
   August
   September
   October
   November
   December

   DATE REPORT AND TAX IS DUE AND
   BECOMES DELINQUENT
   February 28
   March 31
   April 30
   May 31
   June 30
   July 31
   August 31
   September 30
   October 31
   November 30
   December 31
   January 31

3. Please mail reports and remittances before due dates to avoid assessments of penalty and interest charges, a report is due regardless of whether or not any product is received.

4. Supporting schedules must be completed and attached to this report.

5. Gallons lost by leakage, theft, fire, etc., must be supported by an affidavit (which can be obtained by contacting the Office of Miscellaneous Business Taxes, Jefferson City, Missouri).

6. Make remittance payable to Missouri Department of Revenue. Address all correspondence to Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 300, Jefferson City, Missouri 65105.
MISSOURI DEPARTMENT OF REVENUE
OFFICE OF MISCELLANEOUS TAXES
MOTOR FUEL SPECIAL FUEL TAX SECTION
P.O. Box 300 – Jefferson City, Missouri 65105

MOTOR FUEL TAX MULTIPLE SCHEDULE
(See Instructions on Reverse Side)

<table>
<thead>
<tr>
<th>ITEM</th>
<th>A</th>
<th>B MANIFEST NUMBER</th>
<th>C UNLOADED AT NAME &amp; ADDRESS (See Instruction VI)</th>
<th>D POINT OF ORIGIN NAME &amp; ADDRESS</th>
<th>E PURCHASED FROM NAME &amp; ADDRESS</th>
<th>F NAME OF CARRIER</th>
<th>G NUMBER OF GALLONS</th>
<th>H AVIATION GASOLINE</th>
<th>I ALCOHOL</th>
<th>J No. 1 &amp; No. 2 FUELS</th>
<th>K KEROSENE</th>
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TOTAL FOR PAGE

ACCUMULATED TOTALS FOR PAGES

ACCUMULATED TOTAL FOR COLUMNS G, H & I

(CHECK APPLICABLE SCHEDULE)

1A □ Gallons Received from company operated Terminals and Refineries
2A □ Gallons Received from others (Tax Paid)
3A □ Gallons Received from Licensed Distributors (Tax Unpaid)
4A □ Gallons Imported into Missouri
5A □ Tax Unpaid Deliveries to other Licensed Motor Fuel Distributors
6A □ Gallons Exported from Missouri

Page   of   

DDR-571 (11-63)
INSTRUCTIONS
FOR MULTIPLE USE OF TAX SCHEDULE

I. Check the type of schedule that the listing supports.

II. SCHEDULE 1A
Complete if you operate or store your own product in terminals and refineries.
Enter direct shipment receipts from terminals and refineries.
Column A. Enter date unloaded. (For reporting purposes, do not wait for a billing invoice.)
Column B. Enter the manifest number issued by supplier at the dock.
Column C. Give the address of the location where the product was unloaded.
Column D. Give the name and address of the refinery or pipe line terminal which actually delivered the fuel into the transport.
Column E. Give the name and address of the supplier (vendor) from whom the gallons were purchased.
Column F. Give the name of the carrier of the gallons of gasoline, kerosene, or No. 1 & No. 2 fuels.
Column G. Give the gallons of gasoline received.
Column H. Give the gallons of aviation gasoline received.
Column I. Give the gallons of alcohol received.
Column J. Give the gallons of No. 1 & No. 2 fuels received.
Column K. Give the gallons of kerosene received.

III. SCHEDULE 2A
List all gallons received from others which was received Tax Paid. Complete all columns and in column E give their name, address, and if applicable motor fuel Distributor license number.

IV. SCHEDULE 3A
List all gallons received from licensed Distributors which was received Tax Unpaid. Complete all columns and in column E give their name, address, and motor fuel Distributor license number.

V. SCHEDULE 4A
List all gallons imported into Missouri from another state; fill out all columns.

VI. SCHEDULE 5A
List all Tax Unpaid deliveries to other licensed Motor Fuel Distributors. Complete all columns and in column C give their name, address, and motor fuel Distributor's license number.

VII. SCHEDULE 6A
List all gallons exported from the State of Missouri into another state, fill out all columns. Prepare separate schedule for each destination state and file two copies to become a part of the monthly tax report.
### MOTOR FUEL USED FOR NONHIGHWAY PURPOSE

- **Company Name:**
- **License Number:**
- **Address:**
- **Report for Month of:**
- **City:**
- **State:**
- **Zip Code:**
- **Item** | **Date Used** | **Address Used, Street and Town** | **Type of Equipment** | **State What Equipment is Used For** | **No. of Gallons Gasoline** |
---|---|---|---|---|---|
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**TOTAL FOR PAGE** |  |  |  |  |  |
**ACCUMULATED TOTALS FOR PAGES**

State of Missouri – Department of Revenue  
EXCISE TAX BUREAU  
P.O. Box 300 – Jefferson City, Missouri 65105

GASOLINE LOSS DUE TO FIRE OR LEAKAGE

To ___________________________  PRINT NAME OF CLAIMANT OF ABOVE LINE  ___________________________  LICENSE NUMBER

Address ___________________________  STREET OR R.F.D. ___________________________  CITY OR TOWN ___________________________  STATE ___________________________  ZIP CODE

Exact Location of Loss ___________________________

Cause of Loss ___________________________

If loss occurred while in transit or at time of unloading, give invoice or manifest number and attach same to this claim.

<table>
<thead>
<tr>
<th>DATE OF MANIFEST</th>
<th>GALLONS LISTED UPON MANIFEST</th>
<th>FROM WHOM PURCHASED</th>
<th>NO. GALLONS LOST</th>
<th>DATE OF LOSS</th>
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NOTE: Complete above form in detail.
Accompany application with proof of loss in the form of affidavits (3) signed by reputable witness (firemen, policemen or others familiar with loss).
State method or procedure followed in determining amount of loss. ___________________________

NOTARIZE:

State of Missouri, county of ___________________________, ss.

I, the undersigned, being first duly sworn, depose and say that I have made the purchases of and paid the tax on motor fuel as shown above and by the invoices attached hereto, and that said tax has been paid to the Department of Revenue, Excise Tax Bureau, of the State of Missouri, and that I am entitled to a refund under the provisions of Sec. 142.040, R.S. – 1969 Motor Fuel Tax Laws.

________________________________________________________________________

CLAIMANT’S SIGNATURE

(SEAL)

Subscribed and sworn to before me this ___________ day of ___________, 19___

My commission expires ___________________________

NOTARY PUBLIC

Approved by the Department of Revenue ___________________________

SIGNATURE

DOR-571 (7-79)
**TAX EXEMPT SALES OF GASOLINE**

For month of _______ 19____

<table>
<thead>
<tr>
<th>COMPANY NAME</th>
<th>LICENSE NUMBER</th>
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<tr>
<th>STREET ADDRESS</th>
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<thead>
<tr>
<th>CITY OR TOWN</th>
<th>STATE</th>
<th>ZIP CODE</th>
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<tr>
<th>TO WHOM SOLD (AGENCY)</th>
<th>INV. NO.</th>
<th>DATE</th>
<th>NAME OF PURCHASER</th>
<th>POINT OF DELIVERY (TOWN)</th>
<th>GALLONS</th>
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"I certify that the purchases listed above were for the exclusive use of the Agency indicated and are exempt from payment of state motor fuel tax."

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<tr>
<th>TOTAL GALLONS</th>
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**SCHEDULE 10A**

No tax shall be imposed on sales of gasoline to the United States Government, its agencies and instrumentalities, American Red Cross, Army Installations and Missouri National Guard. Attach necessary exemption certificates or proof of sale.

Signature of Owner or Authorized Agent
MISSOURI USER OF SPECIAL FUELS MONTHLY REPORT
FOR LICENSEES MAINTAINING (BULK STORAGE) IN MISSOURI

DO NOT REMOVE COMPUTERIZED LABEL.

This report is required to reflect the mileage of all vehicles (owned and leased) traveling Missouri highways. Do not include mileage of vehicles that have Missouri L.P. Gas Decals. All Intrastate and Interstate users having bulk storage in Missouri must file this report for each month even if no miles were traveled in Missouri. Report is due on or before the last day of the following month. Purchase of Tax Paid bulk fuel is prohibited.

### FUEL CONSUMPTION

<table>
<thead>
<tr>
<th>Description</th>
<th>A</th>
<th>B</th>
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<tbody>
<tr>
<td>1. MILES traveled in all states</td>
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<tr>
<td>2. GALLONS of fuel used in all states</td>
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<tr>
<td>3. Average MILES PER GALLON (Line 1 divided by Line 2) (Extend to two decimal places (0.00))</td>
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<td>4. MILES traveled in Missouri (If none enter “0”)</td>
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<tr>
<td>To Whom Leased</td>
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<td>5. GALLONS of Motor Vehicle fuel consumed in Missouri (Line 4 divided by Line 3)</td>
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### WITHDRAWALS

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<tr>
<th>Description</th>
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<tbody>
<tr>
<td>6. GALLONS purchased tax paid from Missouri retail service stations (Line 24 reverse side)</td>
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</tr>
<tr>
<td>7. Tax free GALLONS withdrawn from Missouri bulk storage (Line 34, columns E &amp; F)</td>
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</tr>
<tr>
<td>8. Total GALLONS of fuel purchased in Missouri (Add Lines 6 and 7)</td>
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<tr>
<td>9. If Line 8 is greater then Line 5 then subtract Line 5 from Line 8</td>
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<tr>
<td>10. If Line 5 is greater than Line 8 then subtract Line 8 from Line 9</td>
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</tbody>
</table>

### CREDIT OR REFUND CLAIM

<table>
<thead>
<tr>
<th>Description</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Tax Credit (Line 9 times $.07) If Line 9 is not used enter “NONE”</td>
<td>$</td>
</tr>
<tr>
<td>Check one: ☐ Credit to next report (Retain copy) or ☐ Refund or ☐ Credit this report</td>
<td></td>
</tr>
<tr>
<td>12. Tax Credit claimed prior months (Attach copies of previous reports)</td>
<td>$</td>
</tr>
<tr>
<td><strong>13. TOTAL (Add Lines 11 and 12)</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

**NO REFUND WILL BE MADE IF AMOUNT IS LESS THAN $10.00.**

### TAX COMPUTATION

<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>14. Tax Due (Line 10 times $.07) If Line 10 is not used enter “NONE”</td>
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<tr>
<td>15. Tax Due on gallons withdrawn from Missouri bulk storage (Line 7 times $.07) If Line 7 is not used enter “NONE”</td>
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<tr>
<td>16. TOTAL (Add Lines 14 and 15)</td>
<td>$</td>
</tr>
<tr>
<td>17. Tax Refund Credit from Line 13 – If none enter &quot;NONE&quot;</td>
<td>C</td>
</tr>
<tr>
<td>18. Remaining Tax Due (Line 16 less Line 17) If Line 17 is greater than Line 16 enter amount on Line 19</td>
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<tr>
<td>19. If Line 17 exceeds Line 16 – Enter Amount</td>
<td>C</td>
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<tr>
<td>20. Penalty (First 30 days delinquent Line 18 times 10% or after 30 days Line 18 times 15%)</td>
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<tr>
<td>21. Late Filing Fee $5.00 (Reports due last day of next succeeding month)</td>
<td>$</td>
</tr>
<tr>
<td>22. TOTAL TAX AND PENALTY (Add Lines 18, 20 &amp; 21)</td>
<td>$</td>
</tr>
<tr>
<td>MAKE CHECK PAYABLE TO MISSOURI DEPARTMENT OF REVENUE, SPECIAL FUEL TAX</td>
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</tr>
<tr>
<td>23. TOTAL CREDIT (Line 19 adjusted by Line 21) Check One: ☐ CREDIT NEXT REPORT (Retain Copy) ☐ REFUND</td>
<td>$</td>
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I, _____________________________
Name of Person

______________________________
Signature

I, _____________________________
Title

FOR THE USER ABOVE DO HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING AND ATTACHED REPORTS ARE A TRUE AND CORRECT STATEMENT TO THE BEST OF MY KNOWLEDGE AND IS A COMPLETE AND FULL PRESENTATION OF ALL TRANSACTIONS FROM THE BEST INFORMATION AVAILABLE.

______________________________
Date

______________________________
AC/Telephone Number

DEPARTMENT OF REVENUE COPY
## SPECIAL FUEL PURCHASES IN MISSOURI

### LIST TOTAL PURCHASES FROM EACH MISSOURI RETAIL SERVICE STATION

<table>
<thead>
<tr>
<th>FROM WHOM PURCHASED</th>
<th>ADDRESS</th>
<th>NO. OF PURCHASES</th>
<th>C DIESEL</th>
<th>D LP GAS</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

24. **TOTAL** (Enter on Line 6 on front page)

NOTE: If space above is not sufficient for listing, attach a supplement sheet with same information.

### L.P. GAS PLACED IN FUEL SUPPLY RECEPTACLE OF VEHICLES (PASSENGER & COMMERCIAL) WITH MISSOURI L.P. GAS DECAL

<table>
<thead>
<tr>
<th>DATE</th>
<th>LP GAS DECAL NO.</th>
<th>MISSOURI VEHICLE LICENSE NO.</th>
<th>LP GAS GALLONS</th>
<th>SPEEDOMETER READING</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

25. **TOTAL** (Enter on Line 33 below)

NOTE: If space above is not sufficient for listing, attach a supplement sheet with same information.

### LIST TOTAL BULK STORAGE PURCHASES

<table>
<thead>
<tr>
<th>DATE</th>
<th>FROM WHOM PURCHASED</th>
<th>ADDRESS</th>
<th>MANIFEST NO.</th>
<th>GALLONS</th>
<th>DIESEL</th>
<th>E TAX FREE</th>
<th>LP GAS</th>
<th>F TAX FREE</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

26. Total bulk purchases for this month
27. Plus opening inventory (Must agree with last month’s ending inventory)
28. Fuel available for this month (Add Lines 26 and 27)
29. Less ending inventory for this month
30. **TOTAL** fuel withdrawn from Missouri bulk storage (Line 28 less Line 29)
31. Less Bulk Fuel used for non-highway purposes (If none, enter “none”)
32. Total Fuel withdrawn for highway use (Line 30 less Line 31)
34. Net gallons withdrawn for highway use subject to Special Fuel Tax (Line 32 less Line 33) enter on Line 7 front page.
APPLICATION FOR REFUND OF MOTOR FUEL TAX (GASOLINE ONLY)

IMPORTANT NOTICE: Missouri Statutes provide severe penalties for filing false claims. Sections 142.230(9) and 142.340 (3) RSMo. Read instructions on reverse side carefully before completing this form.

1. Claimant's Name ___________________________ Telephone ___________________________

2. Address ___________________________ City or Town ___________________________ State ___________ Zip Code ___________

3. Gasoline used for: □ Farming □ Marine □ Aviation □ Commercial □ Custom Work

4. Gasoline Storage Capacity: ___________ Gallons (Combined Storage) ___________ Number of Tanks

5. General Information: Location of Farm(s) in Missouri ___________ Acres owned or leased ___________ in Cultivation ______

Claims other than Farm. Describe operations using non highway, gasoline powered equipment ___________

Highway Vehicles: Number owned? Cars ______ Trucks ______ Name and address of service station where gasoline was purchased for highway vehicles: ______________________

Number of gallons purchased ______________________

6. Unlicensed Gasoline Powered Non Highway Equipment

<table>
<thead>
<tr>
<th>Unit Description</th>
<th>Year</th>
<th>Make</th>
<th>Model</th>
<th>H.P.</th>
<th>Mfgr. Identification Number</th>
<th>Fuel</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

7. Gasoline Purchases (Attach Original Invoice — Copies or Duplicates will not be accepted)

<table>
<thead>
<tr>
<th>Date of Invoice</th>
<th>Name and Address of Gasoline Supplier</th>
<th>Co. of Purchase Marine Claims</th>
<th>Gallons Purchased</th>
<th>Date of Invoice</th>
<th>Name and Address of Gasoline Supplier</th>
<th>Co. of Purchase Marine Claims</th>
<th>Gallons Purchased</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

* Claims other than aviation must be filed within one year from date of purchase of Gasoline. Aviation Claims must be filed prior to January 1st for purchase made in the preceding fiscal year July 1 through June 30th.

8. Total Gallons Gasoline Purchased (Line 7) ___________ Gallons Used in Hwy, Vehicles or sold to others ___________

9. Gallons used in Hwy, Vehicles or sold to others ___________

10. Non Taxable Gallons (Line 8 Less Line 9) ___________

11. Refund Claimed (Line 10 X $.07 per Gallon) ___________

12. I, the undersigned, upon my oath state that I have prepared or reviewed this claim and take full responsibility for the information thereon, that I have made the purchases and used the Gasoline as shown above and by the original paid invoices attached hereto, that the invoice dates or extensions have not been changed, and that no portion of such gasoline listed on line 10 has been or will be used on the public roads of the State of Missouri, and that I am entitled to a refund of $ ________

X ___________________________

Claimant's Signature ___________________________

(Seal) Subscribed and sworn to before me this _________ day of __________, 19 ________

My Commission expires ___________________________

Date ___________________________

Signature of Notary Public ___________________________

MAIL THIS CLAIM FOR REFUND TO: MISSOURI DEPARTMENT OF REVENUE, MOTOR FUEL/SPECIAL FUEL TAX SECTION, P.O. BOX 800, JEFFERSON CITY, MISSOURI 65105.
LAWS AND REGULATIONS
Relating to Gasoline Tax Refunds

When buying taxable Gasoline Vehicle Fuel for consumption in Non Highway Equipment demand ORIGINAL paid invoices. Seller's name and address must be typed or printed upon face of invoice. Purchaser's name (claimant) must also appear on invoice.

Price of gasoline, rate of tax, and amount of tax paid, must be shown as separate items on your invoice. Invoice must also be stamped with your declaration of intention, signed by the distributor or dealer from whom you purchased your gasoline as follows:

EXAMPLE

"The undersigned, as agent for _____________ , hereby certifies that the purchaser of the motor fuel invoiced hereon at the time of purchase expressly declared it as his intention to use such motor fuel for a purpose other than propelling motor vehicles upon the public highways of this state, and declared his intention to file a claim for refund of the tax included in the purchase price."

Agent for Seller"

PENALTIES

Section 142.230.9 RSMo. Any person who makes any false affidavit in any claim or invoice filed with the director of revenue, or shall knowingly file with the director of revenue any affidavit or invoice containing any false statement or collects or causes to be paid to him a refund without being entitled thereto, shall forfeit the full amount of the claim and shall be prohibited the recovery of any claim for refund upon motor fuel purchased within one year after such violation.

Section 142.340.3 RSMo. Any person who makes an oath before the director of revenue, required to be made under the provisions of sections 142.010 to 142.360, or who makes or files any affidavit, certificate, or verified statement or return, required or permitted to be made and filed under the provisions of sections 142.010 to 142.360, or who, upon oath, or affidavit, or verified statement or return, shall swear, or affirm willfully, corruptly and falsely touching a matter material to the subject matter of such oath, or affidavit or verified statement or return, shall be deemed guilty of a misdemeanor and on conviction thereof shall be imprisoned in the county jail not to exceed one year or may be fined not less than fifty dollars, or more than one thousand dollars, or both.

Line Instructions

Line 1. Print or type Claimant's Name and Telephone Number.
2. Claimant's Mailing Address including Zip Code.
3. Check one box only. If a refund can be claimed for more than one item on this line, use an additional form for each additional type of refund.
5. Farm Claimant's give Location of Farm in Missouri including total acres owned or leased and acres in cultivation. Other Claimant's describe operations using gasoline powered non highway equipment.
6. List each unit of non highway, gasoline powered equipment such as, tractor etc., year made, mfr. name, model number, rated horsepower, manufacturer identification or serial number, type of fuel used in unit.
7. List each invoice attached. Giving invoice date, name and address of seller, county of purchase for marine claims, and gallons of gasoline purchased. Each invoice MUST have complete name and address of seller typed or printed thereon, rate of motor fuel tax, amount of tax paid, declaration of intention and marked paid if other than cash sale.
8. Add gallons purchased as shown on attached invoices and list the total.
9. Total Gallons used in highway vehicles or sold to others.
10. Total Gallons of gasoline used in non highway equipment.
12. Sign before Notary Public or other official authorized by law to take acknowledgements.
Missouri Department of Revenue  
Office of Miscellaneous Business Taxes  
Motor Fuel/Special Fuels Tax Section  
P.O. Box 3200  
Jefferson City, Missouri 65105  
Phone: 314-751-2611

DELINQUENT  
MISSOURI MOTOR VEHICLE USE FUEL TAX REPORT  
FOR LICENSEES OPERATING INTERSTATE NOT HAVING  
BULK STORAGE IN MISSOURI

PLEASE PRINT OR TYPE  
NAME AND ADDRESS

IF NOT ON FORM.

Pursuant to the provision of Section 142.561 RSMo, failure to file this report will result in an estimated tax assessment, for the period for which you have failed to make the report, plus a penalty of 25% thereof. The assessment and penalty shall bear interest at the rate provided by law from the last day of the month in which the assessment is made until paid.

PLEASE READ INSTRUCTIONS ON THE LAST PAGE BEFORE PREPARING REPORT:

INTERSTATE USER OF SPECIAL FUELS LICENSE NO. ________________________ FEDERAL I.D. NO. ________________________

Note: Exclude ALL information, Lines 1 through 8, pertaining to vehicles with Missouri L.P. Gas Decal.

If you are no longer traveling in Missouri and wish to cancel your license, enter the date you wish to have your license canceled.

This Report is required to reflect the mileage of all vehicles (both owned and leased) traveling Missouri highways. Schedule A (Fuel Purchased Tax Paid in Missouri) and Schedule B (Exempt Vehicles Information List) must be completed on reverse side.

THIS REPORT MUST BE COMPLETED FOR THE PERIOD EVEN IF NO MILES WERE TRAVELED IN MISSOURI.

IF NO MILES, WRITE "NONE" ON LINE 4.

1. Total MILES traveled in all states .................................................. .......................... 1
2. Total GALLONS of fuel consumed in all states .................................................. .......................... 2
3. MILES PER GALLON (Line 1 divided by Line 2, extend to 2 decimal places) ................. .......................... 3
4. MILES traveled in Missouri (to whom leased) .................................................. .......................... 4
5. GALLONS of fuel consumed in Missouri (Line 4 divided by Line 3) ...................... .......................... 5
6. GALLONS of fuel purchased tax paid in Missouri (Total Schedule A, reverse side) .............. .......................... 6
7. GALLONS on which tax is due to the State of Missouri (Line 5 less Line 6) (OR) ............... .......................... 7
8. Excess GALLONS purchased in Missouri (Line 6 less Line 5) .................................................. .......................... 8

TAX COMPUTATION

9. Tax Due (Line 7 times 7d) .................................................................................. .......................... 9
10. Penalty (First 30 days delinquent — Line 9 times 10%, or after 30 days — Line 9 times 15%) .................................................. .......................... 10
11. Late reporting fee $5.00 (if filed after due date) .................................................. .......................... 11
12. Total tax and penalty due (Add Line 9, 10, and 11) .................................................. .......................... 12
13. Credit you are claiming from previous report (Attach copy of previous report) .................................................. .......................... 13
14. NET TAX DUE (Line 12 less Line 13) .................................................. .......................... 14

MAKE CHECK PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE, SPECIAL FUEL TAX

CREDIT OR REFUND CLAIM

15. Tax Credit (Line 8 times 7d) .................................................................................. .......................... 15
    Check one: ☐ Credit to next report (Retain copy) .................................................. .......................... 16
              ☐ Refund

16. If Refund: Enter tax credit you are claiming from previous report, if any (Attach copy of the previous report). If you checked the refund block last quarter, leave line 16 BLANK. .................................................. .......................... 16
17. TOTAL (Add Line 15 and 16; No refund will be made if amount is less than $10.00) .................................................. .......................... 17

I, ___________________________ Name of Person ___________________________ Title

CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING AND ATTACHED REPORTS ARE A TRUE AND CORRECT STATEMENT TO THE BEST OF MY KNOWLEDGE AND IS A COMPLETE AND FULL PRESENTATION OF ALL TRANSACTIONS FROM THE BEST INFORMATION AVAILABLE.

_________________________ Signature ___________________________ Date ___________________________ AC/Telephone Number

DEPARTMENT OF REVENUE COPY
INSTRUCTIONS FOR COMPLETING REPORT

1. Gasoline is exempted from this report.
2. (LINES 1 THROUGH 3) Give total for all states.
3. (LINE 4) Give actual miles traveled in Missouri.
4. (LINE 5) Divide miles traveled in Missouri (Line 4) by miles per gallon on (Line 3).
5. (LINE 6) Missouri purchases must be substantiated by listing invoices on Schedule A – Fuel Purchased Tax-Paid in Missouri.
6. (LINE 7) Equals gallons consumed in excess of gallons purchased and on which tax is due.
7. (LINE 8) Equals gallons purchased in excess of gallons consumed and on which a tax credit can be claimed. When excess fuel is purchased no tax is due.
8. (LINE 9) Equals gallons consumed in excess of gallons purchased in Missouri (Line 7) times tax rate of 7¢ per gallon.
9. (LINE 13) Credit can be claimed from previous quarter ONLY.
10. (LINE 15) Equals gallons purchased in excess of gallons consumed in Missouri (Line 8) times 7¢ per gallon.
11. (LINE 17) Refund will be made for total of two (2) quarter’s credits claimed.

(Either line 7 or line 8 will be blank.)

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of Missouri Suppliers</th>
<th>Address in Missouri</th>
<th>Invoice No.</th>
<th>List Gallons Below</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Diesel</td>
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<tr>
<td></td>
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<td></td>
<td></td>
<td>LP Gas</td>
</tr>
</tbody>
</table>

TOTAL TAX PAID PURCHASES (Enter on Line 8 on front page)

Continue listing on blank sheet if necessary.

SCHEDULE B – EXEMPT VEHICLES INFORMATION LIST

Give complete list of motor vehicles you operate that use Special Fuels for which leaser is responsible for tax.

<table>
<thead>
<tr>
<th>Year Model</th>
<th>Vehicle Make</th>
<th>Unit or Serial No.</th>
<th>Type Fuel Used</th>
<th>Licensed Weight Rating</th>
<th>Lessor’s Name</th>
<th>Lessor’s Address</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Continue listing on blank sheet if necessary.
To be filed by Licensed Terminal Operators operating refineries, boat barge or pipe line terminals, covering gasoline, motor fuels or blending products, refined, or delivered to, unloaded or placed in storage tanks, for withdrawal.

THIS REPORT COVERS TERMINALS LOCATED AT FOR THE MONTH OF

<table>
<thead>
<tr>
<th>AREA CODE</th>
<th>TELEPHONE NUMBER</th>
<th>TERMINAL OPERATOR</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

COMPANY NAME TERMINAL OPERATOR LICENSE NUMBER

ADDRESS (MAIN OFFICE) NUMBER AND STREET CITY STATE ZIP CODE

TRANSACTIONS FOR MONTH

1. Beginning Inventory (Must agree with last month's Ending Inventory) ........................................ 1

GALLONS OF INVENTORY RECEIVED:

2. Produced, manufactured, refined, or compounded .............................................................. 2

3. By Way of Railroad Shipments ................................................................................................ 3

4. By Way of Boat or Barge .......................................................................................................... 4

5. By Way of Transport Truck ...................................................................................................... 5

6. By Way of Pipe Line ................................................................................................................. 6

7. Receipts by Blending .................................................................................................................. 7

8. By Way of Other Methods (See instructions reverse side) ........................................................ 8

9. TOTAL Gallons Received (Add lines 2, 3, 4, 5, 6, 7, and 8) ....................................................... 9

10. TOTAL Gallons Available (Add lines 1 and 9) ............................................................................ 10

GALLONS OF INVENTORY DISBURSED:

11. To Whom Disbursed (Total Cols. G & H from attached Schedule 1A) ..................................... 11

12. To Whom Disbursed (Total Cols. G & H from attached Schedule 1A) ..................................... 12

13. To Whom Disbursed (Total Cols. G & H from attached Schedule 1A) ..................................... 13

14. To Whom Disbursed (Total Cols. G & H from attached Schedule 1A) ..................................... 14

15. TOTAL Disbursements (Add lines 11, 12, 13, and 14) ............................................................. 15

16. Stock (Loss) or Gain (Due to Temperature Variation) ............................................................. 16

17. ENDING INVENTORY (Line 10 less line 15 adjusted by line 16) .............................................. 17

I, .......................................................................................................................... SIGNATURE

for the terminal operator above do hereby certify under penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and is a complete and full presentation of all transactions from the best information available.

DOE-S75 (4-82)
INSTRUCTIONS
FOR TERMINAL REPORT

Line No.

(1) Enter beginning inventory at beginning of business for the first day of the month.

(2, 3, 4, Enter the total gallons of gasoline received for the month by way of:
5, 6, 7)

(2) Produced, Manufactured, Refined, or Compounded

(3) Railroad Shipments

(4) Boat or Barge

(5) Transport Truck

(6) Pipe Line

(7) Blending

(8) Enter the total gallons of gasoline received for the month by way of other methods and attach an explanation of the method.

(11, 12, Enter the total gallons of gasoline disbursed by the terminal for the month and identify to whom 13, 14) disbursed.

(Example: 11. To Whom Disbursed KELL OIL (Total Col. 6 & H from attached Schedule 1A) 11 1,539,985

(16) Stock (loss) or gain (due to temperature changes)

(17) Enter ending inventory at the close of business for the last day of the month.
## Barge and Pipe Line Unloading Report

<table>
<thead>
<tr>
<th>Terminals Operator</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shipper</td>
<td>Point of Origin</td>
</tr>
<tr>
<td>Name of Barge, Transport or Railroad and No.</td>
<td>Shipping Date</td>
</tr>
<tr>
<td>Date Unloading Began</td>
<td>Time A.M.</td>
</tr>
<tr>
<td>Date Unloading Finished</td>
<td>Time P.M.</td>
</tr>
</tbody>
</table>

### Storage or Marketing

<table>
<thead>
<tr>
<th>Tank No.</th>
<th>Commodity</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closing Contents</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>Net closing contents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Contents</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>Net opening contents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount Pumped</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Withdrawn while pumping</td>
<td>XX</td>
<td>X</td>
</tr>
<tr>
<td>Total gals.</td>
<td>XX</td>
<td>X</td>
</tr>
</tbody>
</table>

Sample No. | Date Submitted |
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### Storage or Marketing

<table>
<thead>
<tr>
<th>Tank No.</th>
<th>Commodity</th>
<th>Group</th>
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</thead>
<tbody>
<tr>
<td>Closing Contents</td>
<td>XXX</td>
<td></td>
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<tr>
<td>Water</td>
<td>XXX</td>
<td></td>
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<tr>
<td>Net closing contents</td>
<td></td>
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</tr>
<tr>
<td>Opening Contents</td>
<td>XXX</td>
<td></td>
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<tr>
<td>Water</td>
<td>XXX</td>
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<tr>
<td>Net opening contents</td>
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<tr>
<td>Amount Pumped</td>
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</tr>
<tr>
<td>Withdrawn while pumping</td>
<td>XX</td>
<td>X</td>
</tr>
<tr>
<td>Total gals.</td>
<td>XX</td>
<td>X</td>
</tr>
</tbody>
</table>

Sample No. | Date Submitted |
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Total Gallons Received | Gallons Invoiced |

Explanation of loss or gain if known |

Signature | Approved |

**DOR-1754 (10-78)**
**Transportation Report**

(Monthly Report of Gasoline and Motor Vehicle Fuels)

<table>
<thead>
<tr>
<th>Date Unloaded</th>
<th>Manifest Number</th>
<th>Point of Origin</th>
<th>From Whom Hauled</th>
<th>To Whom Delivered</th>
<th>Address (Where Unloaded)</th>
<th>Gallons of Gasoline</th>
<th>Gallons of Kerosene &amp; No. 1 &amp; No. 2 Fuels</th>
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</table>

**Important:** This return must be filed with the Missouri Department of Revenue, Business Taxes Bureau, Motor Fuel/Special Fuel Tax Section, P.O. Box 300, Jefferson City, Missouri, on or before the last day of the month following the month for which the report is made.

I declare under the penalties of perjury that this report is a true, complete and correct report to the best of my knowledge and belief.

**Signed**

Firm Name: ____________________________  Member of Firm: ____________________________

Subscribed and Sworn to before me this ______ day of ________, 19____.  Notary Public: ____________________________  My Commission Expires: ____________________________

DOR-1836 (3-82)
**FINANCIAL INSTITUTION TAX**

<table>
<thead>
<tr>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank or Credit Institution Tax Return</td>
<td>247</td>
</tr>
<tr>
<td>Instructions for Bank or Credit Institution Tax Return</td>
<td>249</td>
</tr>
<tr>
<td>Building/Loan or Savings/Loan Association Tax Return</td>
<td>251</td>
</tr>
<tr>
<td>Instructions for Savings and Loan Tax Return</td>
<td>255</td>
</tr>
<tr>
<td>Apportionment Schedule C — Financial Institutions</td>
<td>257</td>
</tr>
<tr>
<td>Credit Union Tax Return</td>
<td>259</td>
</tr>
<tr>
<td>Instructions for Credit Union Tax Return</td>
<td>263</td>
</tr>
<tr>
<td>Farmers Cooperative Credit Association Intangible Property Tax Return</td>
<td>265</td>
</tr>
</tbody>
</table>
## BANK OR CREDIT INSTITUTION TAX RETURN

**DUE DATE**

APRIL 15, 1984

FOR CALENDAR YEAR 1984 – BASED ON THE YEAR 1983

<table>
<thead>
<tr>
<th>Type of return:</th>
<th>Bank</th>
<th>Credit Institution</th>
<th>Federal Employer Identification Number</th>
<th>County Number</th>
</tr>
</thead>
</table>

During this taxable year, have you been notified of a change in your Federal net income or Federal income taxes for any prior period?  
☐ Yes  ☐ No

*(If yes, submit schedule of changes.)*

**NOTE:** A COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED TO THIS RETURN.

### PART I

1. Federal taxable income (loss) from Federal Form 1120, Line 28

### ADDITIONS

2. Income from State and/or Political subdivisions obligations not included in Federal income  
   (Explain if different from Federal Form 1120, Schedule M-1, Line 7.)
3. Income from Federal Government securities not included in Federal income
4. Charitable contribution claimed on Federal return
5. Bad Debt provision claimed on Federal return
6. Net bad debt recoveries
7. Missouri Bank or Credit Institution tax deducted on Federal return
8. Taxes deducted on Federal return, claimed as credits on this return. Enter here and on Line 19. (Must be detailed on Schedule A or Attachment) Explain difference, if any, between this amount and Federal Form 1120, Line 17, Page 1
9. Other additions (Attach schedule)
10. TOTAL of Lines 1 through 9

### PART II

11. Net bad debt chargeoffs

### DEDUCTIONS

12. Federal income tax deduction (see instructions)
13. Other deductions (Attach schedule)
14. Total of Lines 11, 12, and 13
15. Total income before charitable contribution deduction (Line 10 less Line 14)
16. Less charitable contribution deduction (Limit is 5% of Line 15)
17. Taxable income (Line 15 less Line 16)

### PART III

18. Tax at 7% of Line 17
19. Less credits from Line 8
20. Tax due
21A. Neighborhood Assistance Credit (Not to exceed amount on line 20. A credit memo will be issued for unused balance.)
21B. Less overpayment of previous year’s tax (Attach approved credit voucher)
22. Net tax due
23. Plus interest, 12% per annum of Line 22 for payment after April 15, 1984
24. TOTAL AMOUNT DUE

MAKE CHECK PAYABLE TO “FINANCIAL INSTITUTION TAX”

... whose Return is herewith submitted, declare that we have read and are familiar with all of the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to our best knowledge and belief, and that this return is a true and complete statement, in accordance with the law, for the taxable year covered.

**Dated**

---

**DOR-INT-2 (11-83)**
SCHEDULE A - TAXES CLAIMED AS CREDITS

<table>
<thead>
<tr>
<th>DESCRIPTION (Do not list tangible personal property tax on leased property)</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
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</table>

TOTAL (Enter on Lines 8 and 19, Page 1) $        

SCHEDULE B - POLITICAL SUBDIVISIONS TAXING THE REPORTING BANK OR CREDIT INSTITUTION

SECTION 1

This must be filled out — Information available from your Real or Personal Property Tax Receipt.

<table>
<thead>
<tr>
<th>SUBDIVISIONS</th>
<th>NAME OR NUMBER</th>
<th>RATE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
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<tr>
<td>City or Town</td>
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<td>Fire District</td>
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<tr>
<td>Other Districts</td>
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</tbody>
</table>

SECTION 2

Do not fill out — For State Use.

<table>
<thead>
<tr>
<th>SUBDIVISIONS</th>
<th>NAME OR NUMBER</th>
<th>RATE</th>
<th>AMOUNT</th>
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</thead>
<tbody>
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</tbody>
</table>

QUESTIONS

(Applicable to Credit Institutions Only)

1. Attach a list of offices in Missouri for which this return is made. Indicate the address of each office and the percentage of gross income of each to the total income of the company in Missouri.

2. Is this return made on the basis of actual receipts and disbursements? If not, describe fully what other basis or method was used in computing net income.

3. State principal source of income

4. If business is a pawnbroker, state what percent of your total business is your loan business.

For State Use Only

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total tax plus interest as shown on Line 24, Page 1</td>
<td>$</td>
</tr>
<tr>
<td>2% retained by State</td>
<td>$</td>
</tr>
<tr>
<td>Net to be distributed</td>
<td>$</td>
</tr>
</tbody>
</table>
GENERAL INSTRUCTIONS — BANK OR CREDIT INSTITUTION TAX RETURN

1. FILE RETURN ON OR BEFORE APRIL 15 (tax becomes delinquent after this date and is subject to interest). Make check or money order payable to Financial Institution Tax. Mail to: Missouri Department of Revenue, P.O. Box 899, Jefferson City, Missouri 65105.

An extension of time to file this return may be obtained from the Department of Revenue upon written request. Such request should indicate the extension period requested, the reason for the request and must be accompanied by a tentative return and payment for the estimated tax due. An extension of time to file the return does not extend the time for payment of the tax.

2. WHO MUST FILE?
- Every national banking association and every other banking institution including trust companies exercising its corporate franchise within the State of Missouri.
- Every person, firm, partnership, or corporation engaged principally in the consumer credit or loan business in the making of loans of money, credit, goods, or things in action, or in the buying, selling or discounting of, or investing in, negotiable or non-negotiable instruments given as security for or in payment of the purchase price of consumer goods exercising such franchise within the State of Missouri, but shall not include real estate mortgage loan companies.

3. If any taxpayer shall operate more than one office in the State of Missouri, the taxpayer shall file one return giving the address of each such office and allocating to each office its share of the net income of taxpayer in the ratio that the gross receipts of that office bears to the total gross receipts of taxpayer.

SPECIFIC INSTRUCTIONS FOR COMPLETION OF THIS RETURN

Page 1, Line No.

1. Taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall compute Federal taxable income as if a separate Federal tax return had been filed. A pro forma Federal return or appropriate schedules should then be attached together with a copy of pages 1 and 3 of the consolidated Federal income tax return.

2. Enter here all income received on State and/or Political subdivision obligations excluded from the Federal return. This income is taxable on this return. Explain if different from Federal Form 1120, Schedule M-1, Line 7.

3. Enter here all income received on Federal securities excluded from the Federal return (e.g., non-taxable portion Federal Reserve Bank dividends). This income is taxable on this return.

4. Enter here any additions to a bad debt reserve claimed as a deduction on Federal Form 1120. The reserve method is not a permissible method on this return.

5. Enter here the excess, if any, of recoveries of bad debts previously charged off over current year chargeoffs.

6. Enter here any Missouri Bank or Credit Institution tax deducted on Federal Form 1120. This is not an allowable deduction on this return.

7. Enter here and on Line 19 taxes to be claimed as credits on this return. All taxes paid to the State of Missouri or any political subdivision thereof are deductible except taxes on real estate, unemployment taxes, Bank or Credit Institution tax, and taxes on tangible personal property owned by the taxpayer and held for lessor or rental to others. Show detail in Schedule A.

An accrual basis taxpayer that is a member of an affiliated group filing a consolidated Missouri income tax return shall allocate a portion of the consolidated Missouri income tax liability for the year by multiplying such liability by a fraction, the numerator of which is the separate Missouri taxable income of such member, and the denominator of which is the sum of the separate Missouri taxable incomes of all members having Missouri taxable income for the year.

A cash basis taxpayer that is a member of an affiliated group filing a consolidated Missouri income tax return shall allocate each component of the consolidated Missouri income tax paid (or refunded) during the year by multiplying each component by a fraction, the numerator of which is the separate Missouri taxable income of such member for the applicable year, and the denominator of which is the sum of the separate Missouri taxable incomes of all members having Missouri taxable income for the applicable year.

In the computation of separate Missouri taxable income, each member of a group filing a consolidated Missouri income tax return shall start with its separate Federal taxable income as computed pursuant to the method applicable to the group under Treasury Regulation 1.1552-1. The amount of the Federal income tax deduction of each member under Section 143.171.1 RSMo., shall be that portion of the actual Federal consolidated income tax liability of the group as is required to be allocated to such member under Internal Revenue Code Section 1552 without regard to any additional allocations under Treasury Regulation 1.1552-33(d).

11. Enter here the excess, if any, of bad debt chargeoffs over current year recoveries.

12. Enter here the current year deduction for Federal income taxes. The current year deduction will be the amount actually accrued (if an accrual basis taxpayer) or paid (if a cash basis taxpayer) during the year.

Accrual basis taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall allocate a portion of the consolidated Federal tax liability for the year by using the same method used by the group under Internal Revenue Code Section 1552 without regard to any additional allocations under Treasury Regulation 1.1552-33(d).

Cash basis taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall allocate each component of the consolidated Federal tax paid (or refunded) during the year by using the same method used by the group under Internal Revenue Code Section 1552 for the applicable year without regard to any additional allocations under Treasury Regulation 1.1552-33(d).

16. Enter here the charitable contribution claimed on this return. The contribution deduction is limited to 5% of taxable income before the contribution deduction (Line 17). Contribution carryover from prior years allowable on Federal Form 1120 is not allowable on this return.
SAVINGS & LOAN ASSN.—BUILDING & LOAN ASSN.

TAX RETURN

FOR CALENDAR YEAR 1984 — BASED ON THE CALENDAR YEAR 1983

DUE DATE
APRIL 15, 1984

NAME: ____________________________________________

ADDRESS: ________________________________________

CITY, STATE: ____________________________________ ZIP: __________

Federal I.D. Number: _____________________________ County Number: _____________________________

During this taxable year, have you been notified of a change in your Federal net income or Federal income taxes for any prior period? ☐ Yes ☐ No (If yes, submit schedule of changes.)

NOTE: A COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED TO THIS RETURN.

### PART I

<table>
<thead>
<tr>
<th>ADDITIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal taxable income (loss) from Form 1120, Line 26 for calendar year 1983</td>
</tr>
</tbody>
</table>

| 2. Income from State and/or Political subdivision obligations not included in Federal income (Explain if different from Federal Form 1120, Schedule M-1, Line 7) | $ |

| 3. Income from Federal Government securities not included in Federal income |

| 4. Bad Debt provision claimed on Federal return (Line 15, Form 1120) |

| 5. Net bad debt recoveries |


| 7. Taxes deducted on Federal return, claimed as credits on this return. Enter here and on Line 17 (Must be detailed on Schedule A or attachment) Explain difference, if any, between this amount and Federal Form 1120, Line 17, Page 1 |

| 8. Other additions (Attach schedule) |

| 9. TOTAL of Lines 1 through 8 | $ |

### PART II

<table>
<thead>
<tr>
<th>DEDUCTIONS</th>
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<tbody>
<tr>
<td>10. Net bad debt chargeoffs</td>
</tr>
</tbody>
</table>

| 11. Federal income tax deduction (see instructions) | $ |

| 12. Charitable contribution in excess of allowable federal deduction |

| 13. Other deductions (Attach schedule) |

| 14. Total of Lines 10, 11, 12 and 13 |

| 15. Taxable Income (Line 9 less Line 14) | $ |

### PART III

<table>
<thead>
<tr>
<th>COMPUTATION OF TAX</th>
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<tbody>
<tr>
<td>16. Tax — Line 15 x 7% (If apportionment required see instructions)</td>
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</table>

| 17. Credits from Line 7 above |

| 18. Tax after allowable credits (Subtract Line 17 from Line 16) |

| 19. Neighborhood Assistance Credit (Not to exceed amount on Line 18. Credit Memo will be issued for unused balance) |

| 20. Net tax (Line 18 less Line 19) |

| 21. Interest for delinquent payment (See instructions) |

| 22. TOTAL AMOUNT DUE — Line 20 plus amount on Line 21 | $ |

---

MAKE CHECK PAYABLE TO "FINANCIAL INSTITUTION TAX"

---

[Signature]

Dated

Department of Revenue Copy

whose Return is herewith submitted, declare that we have read and are familiar with all the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to our best knowledge and belief, and that this return is a true and complete statement, in accordance with the law, for the taxable year covered.
## SCHEDULE A - TAXES CLAIMED AS CREDITS

<table>
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<tr>
<th>DESCRIPTION (Do not list tangible personal property tax on leased property)</th>
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**TOTAL (Enter on Lines 7 and 17, Page 1)**

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**SCHEDULE B**

The following must be completed — Information is available from your real or personal property tax receipts. Complete one form for each office location, home, agency, etc., in Missouri. If more forms are needed, please make copies.

**POLITICAL SUBDIVISIONS TAXING THE REPORTING ASSOCIATION**

<table>
<thead>
<tr>
<th>COMPLETE THIS PART</th>
<th>DO NOT COMPLETE THIS PART</th>
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<tbody>
<tr>
<td>Address</td>
<td>Zip Code</td>
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<tr>
<th>Year-end Total of Deposits $</th>
<th>Percentage of Line 1 above %</th>
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<th>SUBDIVISIONS</th>
<th>NAME OR NUMBER</th>
<th>RATE</th>
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<td>County</td>
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| Address           | Zip Code                  |

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<thead>
<tr>
<th>Year-end Total of Deposits $</th>
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SCHEDULE B (Continued)

The following must be completed — Information is available from your real or personal property tax receipts. Complete one form for each office location, home, agency, etc., in Missouri. If more forms are needed, please make copies.

**POLITICAL SUBDIVISIONS TAXING THE REPORTING ASSOCIATION**

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<tr>
<th>Address</th>
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**SUBDIVISIONS**

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<th>NAME OR NUMBER</th>
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Savings and Loan Tax Return

GENERAL INSTRUCTIONS

This form must be completed and filed by April 15 of each year. The tax for each year is based upon the taxpayers net income for the previous year. A reasonable extension of time for filing this return may be granted by the Director of Revenue. When an extension is granted, the taxpayer is required to pay as part of any tax due interest thereon at the rate of 1% per month from the day when such return should have been filed if no such extension has been granted. A copy of your U. S. Corporation Income Tax return must be attached to the Missouri Savings and Loan Association Tax return.

You are urged to review the state law prior to the completion of this tax return, since the Internal Revenue Code and the state law differ in the accounting for various transactions. Two of the major differences are: treatment of the sale or disposition of capital assets and the reserve method for computing bad debts.

If any association operates more than one office or branch in the State of Missouri, the association shall file the return giving the address of each such office or branch and set forth the total dollar amounts of savings accounts, deposits or repurchase agreements of each such office or branch by completing Schedule B. If an association has an office or offices outside the State of Missouri, the total of the dollar amount of deposits and accounts at an office or offices outside the State of Missouri shall be excluded in determining the total deposits and accounts of the taxpayer.

All Savings and Loan Associations shall complete this tax return reflecting their total business activities from all sources. Savings and Loan Associations conducting business in multiple states are referred to instructions for line 16.

LINE BY LINE INSTRUCTIONS

Part I.

Line 1. Enter the amount of taxable income (loss) from your U. S. Corporation Income Tax Return (Form 1120) before any net operating loss deduction or special deduction is applied.

Line 2. Enter all income received from State and Municipal securities excluded on the Federal return.

Line 3. Enter all income received from Federal Government securities excluded from the Federal return.

Line 4. Enter the Bad Debt deduction claimed on your Federal return.

Line 5. Enter the excess, if any, of recoveries of bad debts previously charged off over current years chargeoffs.

Line 6. Enter the amount of Missouri Savings and Loan tax (imposed by Chapter 148 RSMo.) deducted on the Federal return.

Line 7. Enter the total credits from Schedule A of this return. The amount of taxes claimed as a deduction on the Federal return but claimed as a credit on Line 17 of this return includes all taxes paid to the State of Missouri or any political subdivision thereof, except taxes on tangible personal property owned by the taxpayer and held for lease or rental to others, contributions paid pursuant to the unemployment compensation law of Missouri, real estate taxes, social security taxes, sales and use taxes and taxes imposed by this law.

Line 8. Enter on this line deductions claimed on the Federal return which are not allowable on this return and income not included on the Federal return which is required to be included on this return. Attach schedule.
Line 9. Enter the total of lines 1 through 8.

Part II.

Line 10. Enter the amount of actual bad debt chargeoffs.

Line 11. Enter the current year deduction for Federal income taxes. The current year deduction will be the amount actually accrued (if an accrual basis taxpayer) or paid (if a cash basis taxpayer) during the year. Accrual basis taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall allocate its consolidated Federal tax liability among the members of the group for the year by using the method elected to allocate earnings and profits by the group under Internal Revenue Code Section 1552 without regard to any additional allocations under Treasury Regulation 1.1502-33(d). If no election was made, the taxpayer shall allocate according to section 1552(a)(1) IRC. Cash basis taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall allocate the consolidated tax paid or refunded during the year by using the method elected to allocate earnings and profits by the group under Internal Revenue Code Section 1552 for the applicable year without regard to any additional allocations under Treasury Regulation 1.1502-33(d). If no election was made, the taxpayer shall allocate according to section 1552(a)(1) IRC.

Line 12. Enter the amount of charitable contributions actually made in excess of the amount allowed, if any, on the Federal return.

Line 13. Enter total amount of any deduction claimed on this return and not included on the Federal return. These deductions must be itemized on a schedule attached to this return.

Line 14. Enter total amounts of lines 10, 11, 12 and 13.

Line 15. Subtract line 14 from line 9 and enter net amount. If "loss", indicate by brackets "( )" and enter "none" on line 16.

Part III.

Line 16. Multiply the taxable income amount on line 15 by 7% and enter result. If line 9 includes income from business activity both within and without the State of Missouri from offices or branches located in such states, the taxpayer may be eligible to apportion the tax. These taxpayers shall complete Financial Institution Apportionment Schedule C and attach to this return.

Line 17. Enter amount from line 7.

Line 18. Subtract line 17 from line 16 and enter amount. If amount on Line 17 exceeds amount on line 16 enter "none".

Line 19. Enter the amount of approved Neighborhood Assistance Credit but not more than the amount on line 18. Attach authorization. A credit memo will be issued for any unused balance.

Line 20. Subtract line 19 from line 18.

Line 21. Any tax due on this return not paid by April 15 is delinquent and interest will be charged on such amount at the rate of 1% per month with a maximum of 10% per annum. Enter the interest amount on this line.

Line 22. Add line 20 and 21 and enter total. Make check payable to "Financial Institution Tax" for this amount.
# MISSOURI DEPARTMENT OF REVENUE

## APPORTIONMENT SCHEDULE C — FINANCIAL INSTITUTIONS

<table>
<thead>
<tr>
<th>APPORTIONMENT FACTORS</th>
<th>TOTAL WITHIN AND WITHOUT THE STATE (a)</th>
<th>TOTAL WITHIN THE STATE (b)</th>
<th>PERCENT WITHIN THE STATE (b ÷ (a))</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 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)</td>
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<td>Land</td>
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<td>Depreciable assets</td>
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<td>Inventory and supplies</td>
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<tr>
<td>Other (attach schedule)</td>
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<tr>
<td>Net annual rental of property, times eight (b)</td>
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<tr>
<td><strong>TOTAL PROPERTY VALUES</strong></td>
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<td>%</td>
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<td>2. Wages, salaries, commissions and other compensation of employees</td>
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<tr>
<td><strong>TOTAL WAGES AND SALARIES</strong></td>
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<td>%</td>
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<tr>
<td>3. Average daily receivables — TOTAL</td>
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<td>%</td>
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<td>4. Average daily deposits — TOTAL</td>
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<td>%</td>
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<tr>
<td>5. Apportionment Factor — add percentages on lines 1, 2, 3 and 4, and divide by factors present (see instructions)</td>
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<td>5</td>
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<tr>
<td>6. Taxable income from Savings and Loan Form line 15 or Credit Union Form, line 12</td>
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<tr>
<td>7. Multiply line 6 by line 5, enter result</td>
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<tr>
<td>8. Multiply line 7 by 7%. Enter here and on Savings and Loan Form line 16, or Credit Union Form line 13</td>
<td>8</td>
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(Over)
INSTRUCTIONS FOR APPORTIONMENT SCHEDULE C

1. Who may apportion income? — A taxpayer must have income from business activity taxable by this state and at least one other state, to apportion income. The income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll, receivables and deposits apportionment factors. If one or more of the factors does not exist (that is, there is no denominator) determine the apportionment factor (line 5, Schedule C) by dividing by the number of factors used.

2. Taxable in Another State: A taxpayer is “taxable in another state” if, by reason of business activity in another state, it is subject to and did pay 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. The taxpayer must carry 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 does not actually engage in business activities in that state, and does not have business facilities in that state or 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.

3. 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 or in another state which does not subject the taxpayer to any tax described in instruction (2) “Taxable in Another State” during the income year, 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 income. 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 thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. The net annual rental rate is the total annual rental rate paid by the taxpayer, less total annual rental rates received by the taxpayer from subrentals. As a general rule the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Revenue may require averaging by monthly values if such method of averaging is reasonably required to properly reflect the average value of the taxpayer’s property for the income year.

4. PAYROLL FACTOR: The payroll factor includes only compensation which is attributable to the income subject to apportionment.

The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in this state or in another state which does not subject the taxpayer to a tax described in instruction (2) “Taxable in Another State” during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, are met: (a) The employee’s service is performed entirely within this state; (b) The employee’s service is performed both within and without this state, but the service performed outside 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 to which he customarily returns in order to receive instructions from the taxpayer or communications from his customers or other persons, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

5. RECEIVABLES FACTOR: The numerator of the receivables factor is the average daily contract obligations owing to the taxpayer on an open account held by an office, facility or branch in Missouri or in another state which does not subject the taxpayer to a tax described in instruction 2 “Taxable in Another State”.

The denominator of the receivables factor is the total average daily contract obligations owing to the taxpayer everywhere during the income period.

6. DEPOSITS FACTOR: The numerator of the deposits factor is the average daily deposits held by an office facility or branch in Missouri or in another state which does not subject the taxpayer to a tax described in instructions 2 “Taxable in Another State”.

The denominator of the deposits factor is the total average daily deposits everywhere during the income period.
MISSOURI DEPARTMENT OF REVENUE

CREDIT UNION TAX RETURN
For Calendar Year 1984 Based Upon Calendar Year 1983

DUE BY
April 15, 1984

NAME

ADDRESS

CITY, STATE, ZIP COUNTY

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NOTE: A COPY OF THE ANNUAL REPORT TO THE DIVISION OF CREDIT UNIONS MUST BE ATTACHED.

PART I

1. Gross Income from line 11 state credit union report .......................................................... $

   ADDITIONS

   2. Recoveries of bad debts ........................................................................................................ $

   3. Missouri Credit Union Tax ................................................................................................ $

   4. Missouri taxes claimed as credits on this return from Schedule A ........................................ $

   5. Other additions, (attach schedule) ...................................................................................... $

   6. Total of Lines 1 through 5 ................................................................................................. $

PART II

DEDUCTIONS

7. Total expenses on line 39, state credit union report ............................................................... $

8. Dividends paid on general shares (line 77, state credit union report) ..................................... $

9. Loans charged off as bad debts ............................................................................................. $

10. Other deductions, (attach schedule) .................................................................................... $

11. Total of Lines 7 through 10 ................................................................................................... $

12. Taxable Income (line 6 less line 11) .................................................................................... $

PART III

COMPUTATION OF TAX

If apportionment required, see instructions.

13. Tax — Line 12 x 7% or from apportionment schedule .......................................................... $ 

14. Tax credits from line 4 above ................................................................................................ $ 

15. Tax due (Line 13 less line 14) ............................................................................................... 

16. Neighborhood assistance credit (not to exceed amount on line 15, credit memo will be issued for unused balance) 

17. Overpayment previous years tax (attach approved credit authorization) ................................ 

18. NET TAX DUE, (Line 15 less Lines 16 and 17) ................................................................ $ 

19. Penalty interest for delinquent payment (see instructions) .................................................. 

20. TOTAL AMOUNT DUE, (Line 18 plus Line 19) ................................................................. $ 

MAKE CHECK PAYABLE TO "CREDIT UNION TAX"

The undersigned, whose Return is herewith submitted, declare that we have read and are familiar with all of the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to our best knowledge and belief, and that this return is a true and complete statement, in accordance with the law, for the taxable year covered.

Dated

DEPARTMENT OF REVENUE COPY
**Schedule A — Taxes Claimed As Credits**

<table>
<thead>
<tr>
<th>Description (Do not list tangible personal property tax on leased property)</th>
<th>Amount</th>
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**Total (Enter on Lines 4 and 14, Page 1)**

|   | $ |

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**Schedule B — Political Subdivisions Taxing the Reporting Credit Union**

**Section 1**

This must be filled out — Information available from your Real or Personal Property Tax Receipt.

<table>
<thead>
<tr>
<th>Subdivisions</th>
<th>Name or Number</th>
<th>Rate</th>
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**Section 2**

Do not fill out — For State Use.

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**For State Use Only**

Total tax plus interest as shown on Line 20, Page 1: $  
2% retained by State: $  
Net to be distributed: $
1. Year-end combined total amount of all savings accounts, deposits or repurchase agreements at Missouri locations $__________________________.

**SCHEDULE B**

The following must be completed — Information is available from your real or personal property tax receipts. Complete one form for each office location, home, agency, etc., in Missouri. If more forms are needed, please make copies.

**POLITICAL SUBDIVISIONS TAXING THE REPORTING CREDIT UNION**

**COMPLETE THIS PART**

<table>
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<tr>
<th>Address</th>
<th>Zip Code</th>
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<th>Percentage of Line 1 above %</th>
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**THIS SCHEDULE IS TO BE COMPLETED BY CREDIT UNIONS**

**SCHEDULE B (Continued)**

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<tr>
<td>Township/Other Tax Districts</td>
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</tbody>
</table>
Credit Union Tax Return

GENERAL INSTRUCTIONS

This form must be completed and filed by April 15 of each year. The tax for each year is based upon the taxpayer’s net income for the previous year. A reasonable extension of time for filing this return may be granted by the Director of Revenue. When an extension is granted, the taxpayer is required to pay as part of any tax due interest thereon at the rate of 1% per month from the day when such return should have been filed if no such extension has been granted.

You are urged to review the state law prior to the completion of this tax return, since there are some restrictions in the accounting for various transactions. Two of the major restrictions are: treatment of the sale or disposition of capital assets and the reserve method for computing bad debts. A copy of your Missouri Division of Credit Unions annual report must be attached to the state Credit Union Tax return.

If any credit union operates more than one office or branch in the State of Missouri, the credit union shall file the return giving the address of each such office or branch and set forth the total dollar amounts of savings accounts, deposits of each such office or branch by completing Schedule B. If any credit union has an office or offices outside the State of Missouri, the total of the dollar amount of deposits and accounts at an office or offices outside the State of Missouri shall be excluded in determining the total deposits and accounts of the taxpayer.

All Credit Unions shall complete this tax return reflecting their total business activities from all sources. Credit Unions conducting business in multiple states are referred to instructions for line 13.

LINE BY LINE INSTRUCTIONS

Part I.

Line 1. Enter the amount that appears on line 11 of your state credit union report.

Line 2. Enter the excess, if any, of recoveries of bad debts previously charged off over current years chargeoffs.

Line 3. Enter here the amount of Missouri Credit Union tax (imposed by Chapter 148 RSMo.) deducted as an expense on your annual state credit union report.

Line 4. Enter the total of the Missouri taxes claimed as credits on Schedule A of this return. These taxes include all taxes paid to the State of Missouri or any political subdivision thereof, except taxes on tangible personal property owned by the taxpayer and held for lease or rental to others, contributions paid pursuant to the unemployment compensation law of Missouri, real estate taxes, social security taxes, sales and use taxes and taxes imposed by this law.

Line 5. Enter on this line deductions claimed on the annual state credit union report which are not allowable on this return and income not included on the annual state credit union report which is required to be included on this return. Attach schedule.

Line 6. Add lines 1 through 5 and enter total here.

Part II.

Line 7. Enter the total expenses that appears on line 19 of the annual state credit union report.
Line 8. Enter the amount of dividends paid on general shares that appears on line 77 of the annual state credit union report.

Line 9. Enter the amount of actual bad debt chargeoffs.

Line 10. Enter the total amount, if any, other deductions authorized by law which were not included on line 39 of the annual state credit union report.

Line 11. Add lines 7 through 10 and enter total.

Line 12. Subtract line 11 from line 6. This is the total taxable income.

Part III.

Line 13. Multiply the taxable income amount on line 12 by 7% and enter result. If line 6 includes income from business activity both within and without the State of Missouri from offices or branches located in such states, the taxpayer may be eligible to apportion the tax. These taxpayers shall complete Financial Institution Apportionment Schedule C and attach to this return.

Line 14. Enter the amount of tax credits that appear on line 4 of this return.

Line 15. Subtract line 14 from line 13 and enter amount.

Line 16. Enter the amount of approved Neighborhood Assistance Credit but not more than the amount on line 15. Attach authorization. A credit memo will be issued for any unused balance.

Line 17. Enter the amount of overpayment from previous years tax, attach approved credit authorization.

Line 18. Subtract the amounts, if any, appearing on lines 16 and 17 from line 15. This is the Net Tax Due.

Line 19. Any tax due on this return not paid by April 15 is delinquent and interest will be charged on such amount at the rate of 1% per month with a maximum of 10% per annum. Enter the interest amount on this line.

Line 20. Add the amount, if any, appearing on line 19 to line 20 and enter total. Make check payable to "Credit Union Tax".
**PART I**

1. Gross income derived from all sources during 1983
   
2. Gross income derived from notes and mortgages
   
3. Ratio of Line 2 to Line 1
   
4. Total of dividends declared and credited (whether paid or not) to share accounts of members in 1983
   
5. Taxable portion of dividends (% Line 3 times Line 4)
   
6. Amount of tax for 1984 (2% of Line 5)

   6a. Neighborhood Assistance Credit (Not to exceed amount on Line 6. A credit memo will be issued for unused balance.)

   6b. Missouri Tax — Line 6 less Line 6a.

7. Delinquency Penalty (Add 1% of Line 6b. for each month or fraction thereof after April 15, 1984)

8. Total Amount Due — MAKE CHECK PAYABLE TO “FINANCIAL INSTITUTION TAX”

---

### POLITICAL SUBDIVISIONS TAXING THE REPORTING ASSOCIATION

*This must be completed — Information shown on your Real or Personal Property Tax Receipt*

<table>
<thead>
<tr>
<th>Subdivisions</th>
<th>Name or Number</th>
<th>Rate</th>
<th>Amount</th>
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<tbody>
<tr>
<td>County</td>
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<td>City or Town</td>
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<tr>
<td>Other Districts</td>
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</tbody>
</table>

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**Please Complete Reverse Side.**
INSTRUCTIONS

This return is to be filed by all Farmer's Cooperative Credit Associations authorized to do business in Missouri.

PART III

STATE OF MISSOURI

County of, ss.

We, the undersigned , as President, and , as Secretary of Association, a corporation organized under an Act of Congress known as the Farm Credit Act of 1933 with its principal office at , Missouri, each being first duly sworn upon our separate oaths state that the statements made in the above return are true; that the principal business of said Association during 1983 was the extension of agricultural credit to its members; that said Association, by authority of a resolution of its Board of Directors, has elected to absorb and pay these taxes without charging the same to the accounts of its individual members.

President

Secretary

Subscribed and sworn to before me, a Notary Public, within and for the County of in Missouri this day of , 19 .

My commission expires , 19 .

Notary Public
BINGO TAX

Bingo License Application ................................................................. 269
Affidavit for Persons/Businesses/Corporations Renting/Leasing Bingo Equipment or Premises to Licensed Organizations ..................................................... 271
Monthly Bingo Financial Report .......................................................... 273
Bingo Occasion Summary ..................................................................... 275
Special Bingo License Financial Report .................................................. 277
MISSOURI DEPARTMENT OF REVENUE
OFFICE OF MISCELLANEOUS TAXES
MISSOURI BINGO LICENSE APPLICATION

PLEASE PRINT OR TYPE ALL RESPONSES
ANSWER ALL QUESTIONS
DO NOT WRITE IN SHADEd AREAS.

Mail all pages of completed application to:
MISSOURI DEPARTMENT OF REVENUE
OFFICE OF MISCELLANEOUS TAXES BINGO SECTION
P.O. BOX 3001
JEFFERSON CITY, MISSOURI 65105

2. If you have been issued a Missouri Integrated Tax (MITS) number, enter below:
   ____________________________  ____________________________
   Effective date  Expiration date

3a. Type of Application:  ☐ New  ☐ Renewal
3b. Duration of Application:  ☐ Annual  ☐ Special
4. Type of Organization (check one):
   ☐ Religious  ☐ Charitable  ☐ Veteran  ☐ Service  ☐ Fraternal
5. IRS Exemption Code:
   ☐ 501(C)3  ☐ 501(C)4  ☐ 501(C)5  ☐ 501(C)6  ☐ 501(C)7  ☐ 501(C)8
   ☐ 501(C)9  ☐ 501(C)10  ☐ 501(C)11  ☐ 501(C)12  ☐ 501(C)13
   ☐ 501(C)14  ☐ 501(C)15  ☐ 501(C)16  ☐ 501(C)17  ☐ 501(C)18
   ☐ 501(C)19  ☐ 501(C)20
6. Organization Name and Location:
   Organization name ____________________________
   Organization location (street address or location description) — Please use P.O. Box or Rural Route as needed
   Organization phone (area code & number) ____________________________

   City ____________________________  Code ____________________________
   State ____________________________  Zip Code ____________________________
   County ____________________________  Code ____________________________

7. How long has the Organization been in existence?

8a. Place and date of incorporation of Organization:
   ____________________________  ____________________________

8b. If not a corporation, state how and when organized:

9. Will Bingo games be conducted on leased premises?  ☐ Yes  ☐ No. If yes, a copy of the lease agreement must accompany this application.
10. Will Bingo games be conducted with leased equipment?  ☐ Yes  ☐ No. If yes, a copy of the lease agreement must accompany this application.
11. Street address or location description where Bingo is to be conducted:

12. Day of week Bingo is to be conducted: Day ____________________________  Time: ____________________________
   ☐ A.M.  ☐ P.M.

13. Has your organization ever had any previous Bingo Application refused, revoked, or suspended?  ☐ Yes  ☐ No.

14. Describe the purpose for which Bingo proceeds will be used:

15. Designate person who will be responsible for filing Bingo tax returns:
   Name ____________________________  City ____________________________
   Street ____________________________  Zip Code ____________________________
   Area Code ____________________________  Phone Number ____________________________

   "The undersigned attest that the above named organization is organized not-for-profit under the law of the State of Missouri and has been continuously in existence for 5 years, preceding date of application, and that during this entire 5 year period preceding date of application it has maintained a bona fide membership of twenty individuals actively engaged in carrying out its objectives. The undersigned do hereby state under penalties of perjury that all statements in the foregoing application are true and correct; that the officers, operators, and workers of the games are bona fide members of the sponsoring organization and are all of good moral character and have not been convicted of a felony; that we are fully aware of eligibility restrictions stated in Section 313.035 RSMo, and we are not ineligible by those standards; that if a license is granted hereunder, the undersigned will be responsible for the conduct of the games in accordance with the provisions of the laws of this State, and the rules and regulations of the Director of Revenue governing the conduct of such games."

   Signature of Presiding Officer ____________________________  Title ____________________________
   Signature of Secretary ____________________________  Title ____________________________

   Home Address ____________________________  Telephone ____________________________
   Home Address ____________________________  Telephone ____________________________

   Subscribed and Sworn to Before Me, This ____________________________  Day of ____________________________  19 ____________________________
   Notary Public ____________________________

   APPLICATION IS:  ☐ APPROVED  ☐ DENIED
   LICENSE NO. ____________________________  LICENSE FEE: ____________________________
   COMMENTS: ____________________________

   Signature ____________________________  Date ____________________________

   DOR-2092 (9-83)
MISSOURI BINGO LICENSE APPLICATION INSTRUCTIONS

Line 1. Do not enter anything in this space.

Line 2. Enter Missouri Integrated Tax System (MITS) Identification Number if assigned. If not assigned, leave blank.

Line 3a. Place an 'X' in the box beside the type of application for which your organization is registering.

Line 3b. Place an 'X' in the box beside the duration of license requested.

NOTE: An Annual License should be requested if your organization intends to conduct Bingo on a regular basis during the year.

A Special License should be requested if your organization intends to conduct Bingo for the period of any fair, picnic, festival or celebration not exceeding one week and which is held not more than once each year.

Line 4. Place an 'X' in the box beside the type of organization requesting license.

Line 5. Place an 'X' in the box beside the code that denotes the IRS exemption from payment of federal income tax.

Line 6. Enter the name, mailing address and telephone number of the organization.

Line 7. Enter the length of time your organization has been in existence.

Line 8a. Enter the place and date of incorporation of organization. If not a corporation print "NA" in the space provided.

Line 8b. If the organization is not a corporation, enter how and when organized in the space provided.

Line 9. Place an 'X' in the space to the left of the correct response.

Line 10. Place an 'X' in the space to the left of the correct response.

Line 11. Enter address where Bingo is to be played.

Line 12. Enter day and time Bingo is to be conducted. If Special License is requested also enter dates.

Line 13. Place an 'X' in the space provided to the left of the correct response.

Line 14. Describe the purpose for which Bingo proceeds will be used.

Line 15. Enter name, address and telephone number of designated individual who is responsible for filing Bingo tax returns.

The Bingo License Application must be signed by the Presiding Officer and Secretary of the Organization and notarized.

THE FOLLOWING MUST BE FURNISHED WITH BINGO APPLICATIONS:

1. List of all members of organization who will participate in the conducting, management, and operation of Bingo games.

2. Certified check or money order in the amount of $50.00 for Annual License or $25.00 for Special License made payable to the Director of Revenue.

3. Proof of Bingo checking account; bank name and account number. (Not required by holder of a Special License.)

4. Lease Agreement(s) and Affidavit(s) if organization is leasing premises and/or equipment.

5. All governing instruments of your organization including, but not limited to, the following: Articles of Incorporation, Constitution, Articles of Agreement, By-Laws.

6. Copy of Internal Revenue Service determination letter corresponding to provision of federal tax exempt status.

Mail completed application form and required attachments to:

Missouri Department of Revenue
Office of Miscellaneous Taxes
Bingo Section
P.O. Box 3001
Jefferson City, Missouri 65105

DOR-2097
AFFIDAVIT FOR PERSONS/BUSINESSES/CORPORATIONS
RENTING/LEASING BINGO EQUIPMENT OR PREMISES TO LICENSED ORGANIZATIONS

STATE OF MISSOURI

COUNTY OF ______________________ ) ss.

I, ______________________ )

Responsible Person

the ______________________ ) of the

Title

Organization, Business or Corporation

whose address is

located ______________________

to ______________________

Organization

Being duly sworn, I state that the answers to the following questions are correct.

1) Has any person, officer or director of the above named firm been convicted of a felony? □ Yes □ No

2) If any person, officer or director of the above named firm in the past or at present, a professional gambler or gambling promoter? □ Yes □ No

3) Has any person, officer or director of the above named firm purchased a tax stamp for wagering or gambling activity? □ Yes □ No

4) Has any person, officer or director of the above named firm been convicted or pleaded nolo contendere to any illegal gambling activity or forfeited bond for not appearing while charged with any illegal gambling activity? □ Yes □ No

If this is an application renewal or existing license, answer the following:

5) If any officer or director of the above named firm has been changed, has that individual ever applied for a bingo license and been refused? □ Yes □ No

6) Has any person, officer or director of the above named firm had a Bingo License revoked under the provisions of this act? □ Yes □ No

______________________________

Signature

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

______________________________

Notary Public

My commission expires ______________________, 19 ______.
INSTRUCTIONS FOR COMPLETING AFFIDAVIT FOR PERSONS/BUSINESSES/CORPORATIONS LEASING BINGO EQUIPMENT OR PREMISES TO LICENSED ORGANIZATIONS

Any organization which leases equipment or premises for the purpose of conducting Bingo games, must have the lessor of the equipment or premises complete this Affidavit in its entirety.

Submit this Affidavit with the Lease Agreement and Bingo License Application to:

Missouri Department of Revenue
Miscellaneous Business Tax Bureau
Bingo Tax Section
P.O. Box 3001
Jefferson City, Missouri 65105
MISSOURI DEPARTMENT OF REVENUE
MONTHLY BINGO FINANCIAL REPORT

Reporting Period: For Month Ending ___/___/____

A. GENERAL INFORMATION:

Name of Organization ________________________________
Organization's Bingo License Number ________________
Street Address ________________________________
Telephone Number ________________________________
City and State ________________________________
Zip Code ________________________________

B. FINANCIAL INFORMATION:

MONTHLY RECAP (INFORMATION FROM BINGO OCCASION SUMMARIES)

<table>
<thead>
<tr>
<th>DATE OF OCCASION</th>
<th>(1) Number of Games Conducted</th>
<th>(2) Amount of Prizes Awarded</th>
<th>(3) Amount of Prizes Awarded Year to Date</th>
<th>(4) Number of Bingo Players</th>
<th>(5) Admission Receipts</th>
<th>(6) Regular Card Gross Receipts</th>
<th>(7) Special Game(s) Gross Receipts</th>
<th>(8) Miscellaneous Receipts</th>
<th>(9) Total Gross Receipts</th>
<th>(10) Bingo Tax 25% of Total Gross Receipts</th>
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<tbody>
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<td>5a. TOTALS</td>
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<td>5b. Interest Penalty</td>
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<td>5c. TAX DUE (Make check payable to Missouri Department of Revenue)</td>
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<td>PAY THIS AMOUNT</td>
</tr>
</tbody>
</table>

Beginning Balance Bingo Checking Account .................. $ ____________
Total Deposits This Month ..................................... $ ____________
Total Withdrawals This Month ................................ $ ____________
Ending Balance Bingo Checking Account ...................... $ ____________
Beginning Balance Savings Account ........................... $ ____________
Total Deposits This Month ..................................... $ ____________
Total Withdrawals This Month ................................ $ ____________
Ending Balance Savings Account ............................... $ ____________

NET PROFIT OR LOSS

Total Gross Receipts From Line 6 of Each Bingo Summary .... $ ____________
Total Other Income (Interest on Accounts) ..................... $ ____________
Total Expenditures From Line 13 of Each Bingo Summary .... $ ____________
Taxes Paid Line 7 of Each Bingo Occasion ..................... $ ____________
Total Net Profit or Loss for Month ............................ $ ____________

Under penalties of perjury, the undersigned certifies that the information set forth in this return is true and accurate to the best of his knowledge.

Signature of Presiding Officer __________________________ Date ____________
Signature of Preparer of the Return ______________________ Date ____________
MAILING INSTRUCTIONS

Mail the completed Monthly Bingo Financial Report with the following attachments:

1. Check for amount of Line 5c, front side of this report, payable to Missouri Department of Revenue.

2. Copy of the Bingo Occasion Summary (DOR-2153) for each Bingo occasion conducted during the month.

Mail to:

MISSOURI DEPARTMENT OF REVENUE
OFFICE OF MISCELLANEOUS TAXES
BINGO SECTION
P.O. BOX 3001
JEFFERSON CITY, MISSOURI 65105
MISSOURI DEPARTMENT OF REVENUE
BINGO OCCASION SUMMARY
(Complete one per occasion)

Name of Organization:

<table>
<thead>
<tr>
<th>Day of Occasion</th>
<th>Date of Occasion</th>
<th>Bingo License Number</th>
<th>Time of Occasion</th>
<th>Number of Players</th>
<th>Number of Games</th>
</tr>
</thead>
<tbody>
<tr>
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<td>p.m. to p.m.</td>
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</table>

RECEIPTS

1. Admission Cards (if applicable) .............................................. (_________ at __________ each) $________

2. Extra Regular Cards .............................................................. (_________ at __________ each) $________

CARDS FOR SPECIAL GAMES (Complete the following):

<table>
<thead>
<tr>
<th>Special Game Number</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Cards</td>
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<td>Price</td>
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<td>Gross Sales</td>
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</table>

3. TOTAL GROSS SALES SPECIAL GAMES ........................................ $________

4. Sale of supplies ................................................................... $________

5. Other Receipts (Used to make adjustments of previous reports only — DO NOT LIST concessions) ................. $________

6. GROSS BINGO RECEIPTS (Add Items 1 through 5) ....................... $________

TAX DUE

7. Tax due this occasion (Line 6, Part A x 2.5%) ................................... $________

EXPENDITURES
(List only actual money paid out since last bingo occasion. Do not prorate.)

8. Cost of all prizes purchased since last bingo occasion (Total Schedule A) .................................................. $________

9. Money awarded as prizes this Bingo occasion ................................ $________

10. Rent paid for use of premises this occasion only (lease must be on file with Missouri Department of Revenue) ... $________

11. Rent paid for use of Bingo equipment this occasion only (lease must be on file with Missouri Department of Revenue)... $________

12. Bingo supplies purchased (pens, pencils, markers, cards, equipment) ............................................................ $________

13. TOTAL BINGO EXPENDITURES THIS OCCASION (Add lines 8, 9, 10, 11, and 12) ..................................................... $________

DOR-2153 (12-81)
### SCHEDULE A

Prizes purchased since last Bingo occasion (do not list cash or donated prizes)

<table>
<thead>
<tr>
<th>Date</th>
<th>Check Number</th>
<th>Payee</th>
<th>Quantity</th>
<th>Description of Prizes</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
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### SCHEDULE B

Prizes awarded this occasion (if prizes were donated, enter the average retail cost multiplied by the quantity in the total cost column and place an asterisk(*) by the total). List cash prizes here also.

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description of Prizes</th>
<th>Total Cost</th>
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<tbody>
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(Attach additional pages if necessary)
MISSOURI DEPARTMENT OF REVENUE  
SPECIAL BINGO LICENSE FINANCIAL REPORT  

A. GENERAL INFORMATION:

Name of Organization ___________________________ Organization's Bingo License Number ____________

Address ___________________________ Street Address ___________ City ______ State ______ Zip Code ______ County ______

Date(s) of Special License ___________ Location Where Bingo was Conducted during period of Special License ___________

B. FINANCIAL INFORMATION:

<table>
<thead>
<tr>
<th>DATE OF OCCasion</th>
<th>(1) Number of Games Conducted</th>
<th>(2) Amount of Prizes Awarded This Date</th>
<th>(3) Amount of Prizes Awarded Year to Date</th>
<th>(4) Number of Bingo Players</th>
<th>(5) Admission Receipts</th>
<th>(6) Regular Card Gross Receipts</th>
<th>(7) Special Games Gross Receipts</th>
<th>(8) Miscellaneous Receipts</th>
<th>(9) Total Gross Receipts</th>
<th>(10) Bingo Tax 25% of Total Gross Receipts*</th>
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<tbody>
<tr>
<td>DAY 1</td>
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Interest Penalty

*Remit tax in the amount of 25% of gross receipts only if your organization has awarded prizes or merchandise of more than $100.00 on any day and more than $5,000.00 annually or if the organization possesses a Regular License.

TOTAL TAX DUE

1. Gross Receipts for Period of Special License ____________________________
2. Cost of Prizes Awarded ____________________________________________
3. Cost of Purchasing or Leasing Cards _________________________________
4. Cost of Purchasing or Leasing Equipment ______________________________
5. Cost of Renting Premises on which Bingo was held ____________________
6. NET RECEIPTS (Line 1 minus Lines 2, 3, 4, and 5) __________________

Under penalties of perjury, the undersigned certifies that the information set forth in this return is true and accurate to the best of his knowledge.

Signature of Presiding Officer ___________________________ Date ______

Signature of Preparer of the Return ___________________________ Date ______

Mailing Instructions: See Reverse Side
MAILING INSTRUCTIONS

Mail completed Special Bingo Financial Report with the following attachments:

1. **(IF APPLICABLE)** Check for the amount of TOTAL TAX DUE, front side of this report, payable to the Director of Revenue.

2. Copy of the Bingo Financial Summary for each Bingo occasion conducted during the period of the Special License.

Mail to:

MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
BINGO SECTION
P.O. BOX 3001
JEFFERSON CITY, MISSOURI 65105