1984 MISSOURI TAX FORMS
PACKAGE MoX

MISSOURI DEPARTMENT OF REVENUE
RICHARD A. KING, DIRECTOR

DECEMBER 1984
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, 1984). 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 1985 tax year, you must complete the order form on page 5 and mail to the address noted above by September 1, 1985.
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DEPARTMENT OF REVENUE AREA COMPLIANCE OFFICES

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

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

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

Kansas City
8230 East Bannister Road
Kansas City, MO 64134
(816) 274-6561

North Missouri
Federal Building — Room 325
8th and Edmond Streets
St. Joseph, MO 64501
(816) 279-8140

Southwest Missouri
149 Park Central Square, Room 324
Springfield, MO 65806
(417) 868-3477

501 Pennsylvania
Joplin, MO 64801
(417) 623-2757
WHERE TO WRITE OR CALL ABOUT A SPECIFIC MISSOURI TAX

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

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

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

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

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

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

7. Corporation Franchise Tax:
   Income Taxes Bureau
   P.O. Box 371
   Jefferson City, MO 65105
   (314) 751-2265

8. Financial Institution Tax:
   Business Taxes Bureau
   P.O. Box 898
   Jefferson City, MO 65105
   (314) 751-2326

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

10. Motor Fuel Tax:
    Business Taxes Bureau
    P.O. Box 300
    Jefferson City, MO 65105
    (314) 751-2611

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

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

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

If you want to receive the Package MoX for the 1985 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 1985 Package MoX is September 1, 1985.

Name ____________________________

Company Name (if any) ____________________________

Address _________________________________________

City ____________________________ State ______ Zip Code ______

Number of copies of 1985 Package MoX needed: ____________________________
REQUEST FOR MISSOURI STATE TAX FORMS

Tax Year 19

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

Missouri Department of Revenue
Income Taxes Bureau
P.O. Box 2200
Jefferson City, Missouri 65105

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</table>

**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:

Cape Girardeau — 400 Broadway
Joplin — 501 Pennsylvania
Kansas City — 8218 East Bannister Road
St. Joseph — Federal Building, 3rd Floor, 8th and Edmond
St. Louis — 9440 Manchester Road
Springfield — 149 Park Central Square

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 65109.

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

Form 60 — Application for Extension of Time to File ................................................. 11
MISSOURI APPLICATION FOR EXTENSION OF TIME TO FILE

Please print or type.

<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>Refer to the instructions on the back of this application for filing dates.</td>
</tr>
</tbody>
</table>

**NAME/ESTATE**

<table>
<thead>
<tr>
<th>Number and Street</th>
<th>City, State, Zip Code</th>
</tr>
</thead>
</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 DOR-249
- [ ] Other

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

(See instructions regarding type and length of extension.)

**TYPE OF EXTENSION**

a) [ ] If based on Federal extension attach copy of U.S. Form:

- [ ] 7004 Corporation
- [ ] 4768 Estate
- [ ] 2758 Partnership, Fiduciary
- [ ] 2688 Individual
- [ ] Internal Revenue Service letter approving second extension
- [ ] Other

b) [ ] Missouri request only (state reason)

---

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

(NOTE: For Franchise Tax and Estate Tax, use only lines 1 and 3 below)

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**

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
<th>Preparer's Signature (other than taxpayer)</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Spouse's Signature (if applicable)</th>
<th>Address (and Zip Code)</th>
<th>Preparer's Emp. Ident. or Soc. Sec. No.</th>
</tr>
</thead>
</table>

**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% is charged with respect to that part of the total tax for the year which is not paid by the original due date of the return. The addition to tax will be waived if (a) the amount of tax paid on or before the original due date of the return is at least 90% of the amount of tax shown on the Missouri income tax return and (b) the balance of the tax due as shown on the Missouri income tax return is paid on or before the due date of the return, including extensions of time. Remittance should be made payable to “Director of Revenue” and submitted with this application.

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

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

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

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

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

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

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

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

(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.
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<th>Page</th>
</tr>
</thead>
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</tr>
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<td>School District Numbers</td>
<td>19</td>
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<tr>
<td>Form 40 — Individual Income Tax Return</td>
<td>21</td>
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<td>Schedule NRI — Nonresident Income Percentage Schedule</td>
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<td>Affidavit of Nonresidency</td>
<td>25</td>
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<td>Form 99 Misc — Information Report</td>
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<td>49</td>
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</table>
1984 MISSOURI Individual Income Tax General Instructions

WHAT MUST FILE A RETURN?
File a Missouri income tax return if you were required to file a Federal return and you are a:
• resident of Missouri, or
• nonresident of Missouri and had income of $600 or more from Missouri sources.
If you are not required to file a Federal return but had over $1200 of interest or wages you may need to file a Missouri return.
If a taxpayer dies in 1984 or in 1985 before filing a return for 1984 write "deceased" and the date of death after the decedent's last name in the name and address area of the return. If a refund is due, attach a copy of Federal Form 1310 or Missouri Form 1310.

WHO IS A RESIDENT, A NONRESIDENT, OR A PART-YEAR RESIDENT?
A resident is an individual who (1) maintains domicile in Missouri, or (2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 163 days of the taxable year in Missouri. Exception: An individual who is engaged in business in Missouri, who did not maintain permanent living quarters in Missouri, and did not maintain them elsewhere, and spent 30 days or less of the taxable year in Missouri does not qualify as a resident.
• Domicile is the place which an individual intends to be his permanent home, a place to which he intends to return whenever he may be absent. A domicile, once established, continues until the individual moves to a new location with the bona fide intention of making his fixed and permanent home there. An individual can have only one domicile.

A nonresident is an individual who is not a resident. A part-year resident shall be treated as a nonresident. HOWEVER, the part-year resident may determine his tax as if he were a resident for the entire period.

WHEN TO FILE?
File as soon as possible after January 1, but not later than April 15, 1985. Late filing will subject you to additions to tax and interest charges.

WHERE TO FILE?
Mail the return to the appropriate address shown on page four of the instructions.

FORMS
State income tax forms and schedules for 1984 are:
Form 40—Individual Income Tax Return
Form 40ES—Declaration of Estimated Tax
Schedule CR—Resident Credit for Income Tax Paid to Other States
Schedule NCR—Nonresident Income Percentage Schedule for use in calculating tax due Missouri by non resident
Schedule BCF—Business Facilities Credit
Form SC—Specialized Tax Credit
Statement CRP—Certification of Rent Paid
Form 60—Extension of Time to File

Schedule E2C—Enterprise Zone Credit
Form 40A—Statement of Estimated Tax Due—Deceased Taxpayer

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

CORRESPONDENCE
Mail all correspondence to Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105.

MILITARY PERSONNEL
Under the provisions of the Soldiers and Sailors Civil Relief Act, military pay of members of the armed forces is subject to income tax only by the state of domicile (legal resident), regardless of where stationed. If you entered the armed forces from Missouri and your legal residence is presumed to be Missouri, and your military pay will be subject to Missouri income tax on the same basis as any other resident individual. However, see DOR-555 (Memorandum on the Treatment of Military Personnel) for possible exclusion.
The military pay of nonresident military personnel stationed in Missouri due to military orders is not subject to Missouri income tax. However, other compensation, including the income of a nonresident military person or his spouse which is earned in Missouri, is subject to Missouri tax.

EXTENSION OF TIME TO FILE - (Does not extend time to pay)
If you have received an automatic extension to file your federal income tax return, you will have the same automatic extension of time for filing your Missouri Individual Income Tax Return. Attach a copy of the federal extension to your Missouri return when filed. An extension of time to file does not extend time to pay. Form 60 (Missouri Application for Extension of Time to File) provides further details.
If you have NOT applied for a federal extension, but need an extension for your Missouri return, file Form 60 no later than April 15, 1985.

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME
When your Federal taxable income or Federal tax liability is changed as a result of an audit by the Internal Revenue Service, or you file an amended Federal return, you must report such change or file an amended Missouri income tax return with the Director of Revenue within 90 days of the change. Failure to promptly notify the Director within the 90 day period extends the statute of limitations to one year after the Director shall become aware of such determination either from the Internal Revenue Service or the filing of the amended return. You are also subject to additions to tax and interest charges.

AMENDED RETURN
A nonresident does NOT have a special form for amending the individual income tax return. To amend a Missouri return, use the Missouri Form 40 for the year being amended, and check the box to the right of the word "Amended" located below the tax year on the top of the Form 40. Complete the entire return using the corrected figures. To line 23, add the amount of your original payment or subtract the amount of your original payment and explain immediately below line 23. Attach a copy of the Federal change or amended return. Mail amended returns to Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105.

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

DECLARATION OF ESTIMATED TAX
Residents and nonresidents are required to make a declaration of estimated tax if:
(1) Your Missouri adjusted gross income other than wages can reasonably be expected to exceed $500, and
(2) their Missouri adjusted gross income can reasonably be expected to exceed $5,000, and
(3) their Missouri estimated tax can be expected to be at least $40.
Failure to file a declaration of estimated tax and make timely payments will result in interest being charged on the underpayment amount. See Form 40ES for details, and file if required.

Forms may be obtained and questions answered at the following offices. If a location is added in a new area you will be notified by your local newspaper. Office hours are from 7:45 A.M. to 4:45 P.M. daily.

FEDERAL PRIVACY ACT INFORMATION
Social security numbers are not used. Tax numbers, account number or identifier, and other income tax returns are destroyed for the purpose of providing income tax information in the Employment Tax Processing System. The information contained in the system is processed in the United States. In the event the information is passed to a foreign government, the information is used to provide tax services and only for the purpose of providing tax services. If the specific tax return is monitored by the person having the statutory duty to obtain it as indicated above. After the Director of Missouri's authority to provide forms and to require return of Social Security numbers, see Chapter 123, 124, and 144 RSMo.
**1984 Missouri Individual Income Tax Form 40 Instructions**

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

**STEP 2**—Filing Period
If you are filing a joint return, indicate the beginning and ending dates on the line above your name on the Form 40.

**STEP 3**—Name, Address and Social Security Number
Use the block on the cover of the tax form package mailed to you if all information is correct. If you did not receive forms with a label or the label is incorrect, print or type your name, address, and social security number on your return. If you are filing a combined return indicate the social security number of both husband and wife.

**STEP 4**—School District
Enter the correct number of the public school district in which you reside. See the school district list for the number of your district.

**STEP 5**—Occupation/Home Phone Number
Describe your occupation and enter your home phone number in the spaces provided.

**LINE-BY-LINE INSTRUCTIONS**

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

**BOXES 1-5—Filing Status**
You must check the same filing status on your Missouri return that you checked on your Federal return.

1. You checked box 3 (married filing separate return) on your Federal return.
2. Your spouse had no income and is not filing a Federal return.
3. 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 1040A, line 5c or Form 1040, line 6c. Also enter the child’s first name.
6B—Enter the number from your Federal Form 1040A, line 5d or Form 1040, line 6d. Also enter the name and relationship.
6C—Enter the total of line 6A and 6B.
7—Multiply $400 by the number on line 6C and enter the total on line 7.

**LINES 8—Exemptions**
Enter the amount checked for your filing status on lines 1-5.

**LINES 9**
Add the amounts on lines 8 and 8. Missouri Form 40 and enter the total on both line 9 and line 15.

**ADJUSTED GROSS INCOME WORKSHEET FOR COMBINED RETURN**

| 1. Wages, salaries, tips, etc. | 6 |
| 2. Interest income | 7 |
| 3. Dividends after exclusion | 8c |
| 4. State and local income tax refunds | none |
| 5. Alimony received | none |
| 6. Business income or (loss) | none |
| 7. Capital gain or (loss) | none |
| 8. Capital gain distribution (not reported on Schedule D) | none |
| 9. Supplemental gain or (losses) | none |
| 10. Fully taxable pensions, IRA distributions, and annuities | none |
| 11. Other pensions and annuities | none |
| 12. Rents, royalties, partnerships, estates, trusts, etc. | none |
| 13. Farm income or (loss) | none |
| 14. Unemployment compensation | 9b |
| 15. Social security benefits | none |
| 16. Other income | none |
| 17. Total (add lines 1 through 16) | 16 |
| 18. Less: Federal adjustments to income | 22 |
| 19. FEDERAL ADJUSTED GROSS INCOME (line 17 less line 18) | 22 |
| 20. COMBINED FEDERAL ADJUSTED GROSS INCOME (add line 19, column H and W) | 32 |

**Instructions For Schedule 1—Form 40**

**SCHEDULE 1—Missouri Modifications to Federal Adjusted Gross Income**
All individuals (residents, nonresidents, and part-year residents) must enter their "total" Federal Adjusted Gross Income on line 10a. Schedule 1, Form 40, regardless of where the income was earned or the source.

**LINE 10A**
If you are not filing a combined return copy your Federal Adjusted gross income from Federal Form 1040, line 32, or Federal Form 1040A, line 14, or Federal Form 1040EZ, line 3. The amount on one of these Federal lines MUST be used on line 10a, Schedule 1. All individuals must enter the total Federal Adjusted gross income as shown on the Federal return.

If a combined return is filed and both spouses have income, use the adjusted gross income worksheet to determine the separate income of each spouse. Enter the line 19 amount for husband and wife in the appropriate columns for line 10a. Enter the line 20 amount in combined or single columns.

**ADDITIONS**

**LINE 10B**
If you had income from an obligation of a state or political subdivision outside of Missouri, enter that amount reduced by related expenses incurred (management fees, trustee fees, interest, etc.) if expenses are over $500.
LINE 10c Enter positive adjustments reported from partnerships, fiduciaries, S Corporation, or other sources and see the special note for each. Check the boxes applicable and attach an explanation if you received a Federal income tax refund for a prior year PFOA to 1973 previously deducted on your Missouri return, enter that amount as (Other).
LINE 10d Add lines 10a, 10b, and 10c

SPECIAL NOTE FOR LINES 10c AND 10g

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

LINE 11—Income Percentages

Complete this line when both husband and wife have income. On line 11H enter the percentage amount of 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: 84.0% would be shown as 84% and 97.7% would be shown as 98%). Be sure that lines 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

You may NOT itemize deductions to Missouri unless you claim itemized deductions on Federal. (See standard deduction.) If you itemize deductions on your Federal return you must submit a copy of page 1 and page 2 of your Federal 1040 form.

If you itemized, or were required to itemize deductions on your Federal return, complete Schedule 2. If you did not itemize or were not required to itemize deductions, complete Schedule 2A. If you itemized, enter the amount from line 12F, Schedule 2, line 12, page 1 of the Form 40.

EXCEPTION: If line 12m is less than the standard deduction amount and you were NOT required to itemize deductions on your Federal return (see Federal instructions) you may enter your Missouri standard deduction amount on line 12p, page 1. Your standard deduction amount is based on your filing status and is listed on the front of the Form 40 Schedule 2.

Instructions For Schedule 2—Form 40

SCHEDULE 2—Missouri Itemized Deductions

LINE 12a—Total Federal Itemized Deductions

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

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

EXCEPTION: If you were required to itemize deductions on your Federal return, you must enter on Schedule 2, line 12a of the Missouri Form 40 that amount from line 3 of the Federal Tax computation worksheet. This worksheet is in the Federal line-by-line instructions for line 12a.

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

Enter on line 12b and 12e your social security and railroad retirement tax separately. Enter on line 12b and 12e your spouse's social security and railroad retirement tax respectively if a combined return. If a taxpayer has both FICA and HI tax, the maximum deduction allowed is the amount withheld as shown on W-2 forms less either the amount entered on Federal Form 1040, line 61 or if only one employer, the amount reduced by 1% to 2% for the self-employed worker 35. If you are required to pay FICA taxes, enter lines 12b and 12e to claim this deduction. Enter on line 12b your total self-employment income. Enter on line 12b your approved Cultural Contributions (tangible, intangible, scholarly, or artistic) to a tax exempt agency or institution which is operated on a for-profit basis. This deduction must meet all guidelines established by the Missouri Department of Revenue. Contributions made before August 12, 1984 do not qualify. For more information call 833-53505

LINE 12d Enter line 12b from line 10c. Enter the result on line 10, page 1 of the Form 40.
1984 MISSOURI Individual Income Tax General Instructions

WHO MUST FILE A RETURN?
File a Missouri income tax return if you were required to file a Federal return and you are a:
• resident of Missouri,
• nonresident of Missouri and had income of $600 or more from Missouri sources,
• if you are not required to file a Federal return but had over $1200 of interest or wages you may need to file a Missouri return.
If a taxpayer dies in 1984 or in 1985 before filing a return for 1984 write "deceased" and the date of death after the decedent's first name in the name and address area of the return. If a refund is due, attach a copy of Federal Form 1310 or Missouri Form 1310.

WHO IS A RESIDENT, A NONRESIDENT, OR A PART-YEAR RESIDENT?
A resident is an individual who either (1) maintained domicile in Missouri, or (2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri. Exception: An individual domiciled in Missouri, who did not maintain permanent living quarters in Missouri, and did maintain them elsewhere, and spent 30 days or less of the taxable year in Missouri does not qualify as a resident.
• Domicile is the place which an individual intends to be his permanent home; a place to which he intends to return whenever he may be absent. A domicile, once established, continues until the individual moves to a new location with the bona fide intention of making his fixed and permanent home there. An individual can have only one domicile.
• A nonresident is an individual who is not a resident. A part-year resident shall be treated as a nonresident. HOWEVER, the part-year resident may determine his tax as if he were a resident for the entire period.

WHEN TO FILE?
File as soon as possible after January 1, but not later than April 15, 1985. Late filing will subject you to additions to tax and interest charges.

WHERE TO FILE?
Mail the return to the appropriate address shown on page four of the instructions.

FORMS
State income tax forms and schedules for 1984 are:
• Form 40—Individual Income Tax Return
• Form 40ES—Declaration of Estimated Tax
• Schedule CR—Resident Credit for Income Tax Paid to Other States
• Schedule NRI—Nonresident Income Percentage Schedule for use in calculating tax due Missouri by nonresident
• Schedule BFC—Business Facilities Credit
• Form 5C—Senior Citizens Tax Credit
• Statement CRP—Certification of Rent Paid
• Form 60—Extension of Time to File

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

Forms and schedules are mailed directly to you based upon what you filed last year. Many people will need only Form 40. If you need additional forms or schedules, you may obtain them from the state of Missouri, local offices of the Department of Revenue Branch or Fee Office. In the event they do not have the forms, contact one of the branch offices or the central office of the Department of Revenue at P.O. Box 2200, Jefferson City, MO 65105 (314) 751-4685.

CORRESPONDENCE
Mail all correspondence to Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105.

MILITARY PERSONNEL
Under the provisions of the Soldiers and Sailors Civil Relief Act, military pay of members of the Armed Forces is subject to income tax only by the state of domicile (legal residence), regardless of where stationed. If you were stationed from Missouri, your legal residence is presumed to be Missouri, and your military pay will be subject to Missouri income tax on the same basis as any other resident individual. However, see DOR-558 (Memorandum on the Treatment of Military Personnel) for possible exclusion.

The military pay of nonresident military personnel stationed in Missouri due to military orders is not subject to Missouri income tax. However, see DOR-558 (Memorandum on the Treatment of Military Personnel) for possible exclusion.

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

If you have NOT applied for a federal extension, but need an extension for your Missouri return, file Form 60 no later than April 15, 1985.

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME
When your Federal taxable income or Federal tax liability is changed as a result of an audit by the Internal Revenue Service, or you file an amended Federal return, you must report such change or file an amended Missouri income tax return with the Director of Revenue within 90 days of the change.
Failure to properly notify the Director within the 90 day period extends the statute of limitations to one year after the Director shall become aware of such determination either from the Internal Revenue Service or the filing of the amended return. You are also subject to additions to tax and interest charges.

AMENDED RETURN
Missouri does NOT have a special form for amending an individual income tax return. To amend the Missouri return, use the Missouri Form 40 for the year being amended, and check the box to the right of the word "Amended" located below the tax year on the top of the Form 40. Complete the entire return using the corrected figures. To line 23, add the amount of your original payment or subtract the amount of your original refund and explain immediately below line 23. Attach a copy of the Federal change or amended return. Mail amended returns to Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105.

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

DECLARATION OF ESTIMATED TAX
Residents and nonresidents are required to make a declaration of estimated tax:
(1) Their Missouri adjusted gross income other than wages can reasonably be expected to exceed $500; and
(2) Their Missouri adjusted gross income can be expected to exceed $5,000; and
(3) Their Missouri estimated tax can be expected to be at least $40.

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

Forms may be obtained and questions answered at the following offices. If a location is added in your area you will be notified by your local newspaper. Office hours are from 7:45 A.M. to 4:45 P.M. daily.

FEDERAL PRIVACY ACT INFORMATION
Special care is taken to protect your privacy. Your information is protected by a variety of controls designed to prevent the unauthorized disclosure of your information. The law grants you the right to inspect and obtain information concerning you. Under the Internal Revenue Service's Privacy Act Notice, you are permitted to inspect or obtain information about your return from the Department of Justice and you may also request that the Department of Justice challenge the lawfulness of the disclosure of information about you to the Internal Revenue Service. If you request a review, your request will be granted. You may obtain a copy of the Internal Revenue Service's Privacy Act Notice and the Department of Justice's Request for Review of Disclosure by writing to the nearest IRS office or the Department of Justice in Washington, D.C., 20531. The Internal Revenue Service's Privacy Act Statement is located on Form 1040 and Form 1040A. The Department of Justice's Privacy Act Statement is located on Form 1040 and Form 1040A.
1984 Missouri Individual Income Tax Form 40 Instructions

LINE-BY-LINE INSTRUCTIONS

NOTE: ALL AMOUNTS MAY BE ROUNDED TO WHOLE DOLLARS

BOXES 1-5—Filing Status
You must check the same filing status on your Missouri return that you checked on your Federal return. Box 3D may be checked on the Missouri return only if each of the following apply:
1. You checked box 3 (married filing separate return) on your Federal return.
2. Your spouse had no income and is not filing a Federal return.
3. Your spouse was not the dependent of someone else.

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

LINES 6-7—DEPENDENTS
6A—Enter the number from your Federal Form 1040A, line 5c, or Form 1040, line 6c. Also enter the children's first names.
6B—Enter the number from your Federal Form 1040A, line 5d, or Form 1040, line 6d. Also enter the name and relationship.
6C—Enter the total of line 5A and 6B.
7—Multiply $400 by the number on line 6C and enter the total on line 7.

LINE 8—Exemptions
Enter the amount checked for your filing status on lines 1-5.

LINE 9—Add the amounts on lines 7 and 8. Missouri Form 40 and enter the total on both line 9a and line 15.

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

ADJUSTED GROSS INCOME WORKSHEET FOR COMBINED RETURN

<table>
<thead>
<tr>
<th></th>
<th>Federal Form 1040A Line Number</th>
<th>Federal Form 1040 Line Number</th>
<th>H-HUSBAND</th>
<th>W-WIFE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, salaries, tips, etc.</td>
<td>6</td>
<td>7</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>2. Interest income</td>
<td>7</td>
<td>8</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>3. Dividends after exclusion</td>
<td>8c</td>
<td>9c</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>4. State and local income tax refunds</td>
<td>none</td>
<td>10</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>5. Alimony received</td>
<td>none</td>
<td>11</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>6. Business income or (loss)</td>
<td>none</td>
<td>12</td>
<td>6</td>
<td>7</td>
</tr>
<tr>
<td>7. Capital gain or (loss)</td>
<td>none</td>
<td>13</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>8. Capital gain distribution (not reported on Schedule D)</td>
<td>none</td>
<td>14</td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td>9. Supplemental gain or (losses)</td>
<td>none</td>
<td>15</td>
<td>9</td>
<td>10</td>
</tr>
<tr>
<td>10. Fully taxable pensions, IRA distributions, and annuities</td>
<td>none</td>
<td>16</td>
<td>10</td>
<td>11</td>
</tr>
<tr>
<td>11. Other pensions and annuities</td>
<td>none</td>
<td>17b</td>
<td>11</td>
<td>12</td>
</tr>
<tr>
<td>12. Rents, royalties, partnerships, estates, trusts, etc.</td>
<td>none</td>
<td>18</td>
<td>12</td>
<td>13</td>
</tr>
<tr>
<td>13. Farm income or (loss)</td>
<td>none</td>
<td>19</td>
<td>13</td>
<td>14</td>
</tr>
<tr>
<td>14. Unemployment compensation</td>
<td>none</td>
<td>19b</td>
<td>14</td>
<td>15</td>
</tr>
<tr>
<td>15. Social security benefits</td>
<td>none</td>
<td>20b</td>
<td>15</td>
<td>16</td>
</tr>
<tr>
<td>16. Other income</td>
<td>none</td>
<td>21b</td>
<td>16</td>
<td>17</td>
</tr>
<tr>
<td>17. Total (add lines 1 through 16)</td>
<td>none</td>
<td>22</td>
<td>17</td>
<td>18</td>
</tr>
<tr>
<td>18. Less; Federal adjustments to income</td>
<td>none</td>
<td>23</td>
<td></td>
<td>19</td>
</tr>
<tr>
<td>19. FEDERAL ADJUSTED GROSS INCOME (line 17 less line 18)</td>
<td>14</td>
<td>32</td>
<td></td>
<td>20</td>
</tr>
</tbody>
</table>

LINE 10a
If you are not filing a combined return, copy your Federal adjusted gross income on Federal Form 1040, line 32, or Federal Form 1040A, line 14; or Federal Form 1040EZ, line 1; or Federal Form 1040, line 14; or Federal Form 1040EZ, line 1. The amount on one of these Federal lines MUST be used on line 10a, Schedule I. All individuals must enter the total Federal adjusted gross income as shown on the Federal return.

If a combined return is filed and both spouses have income, use the adjusted gross income worksheet to determine the separate income of each spouse. Enter the line 19 amount for husband and wife in the appropriate columns for line 10a. Enter the line 20 amount in combined or single column.

ADDITIONS

LINE 10b
If you had income from an obligation of a state or political subdivision outside of Missouri, enter that amount reduced by related expenses incurred (management fees, trustee fees, interest, etc.) if expenses are over $500.
<table>
<thead>
<tr>
<th>Name</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knoblick C-I</td>
<td>243</td>
</tr>
<tr>
<td>Knob Nester R-VII</td>
<td>244</td>
</tr>
<tr>
<td>Knob R-VI</td>
<td>245</td>
</tr>
<tr>
<td>Knob R-VI (Edina)</td>
<td>246</td>
</tr>
<tr>
<td>Koskohong R-VII</td>
<td>247</td>
</tr>
<tr>
<td>Laddico C-5</td>
<td>248</td>
</tr>
<tr>
<td>Ladue</td>
<td>249</td>
</tr>
<tr>
<td>Lafayette C-O</td>
<td>250</td>
</tr>
<tr>
<td>Lafayette R-V</td>
<td>251</td>
</tr>
<tr>
<td>Lamar R-V</td>
<td>252</td>
</tr>
<tr>
<td>LaMonte R-V</td>
<td>253</td>
</tr>
<tr>
<td>Le Quey R-V</td>
<td>254</td>
</tr>
<tr>
<td>Lediard R-V</td>
<td>255</td>
</tr>
<tr>
<td>Lathrop R-V</td>
<td>256</td>
</tr>
<tr>
<td>Lawson R-V</td>
<td>257</td>
</tr>
<tr>
<td>Lebanon R-V</td>
<td>258</td>
</tr>
<tr>
<td>Lee's Summit R-V</td>
<td>259</td>
</tr>
<tr>
<td>Lebanonville R-V</td>
<td>260</td>
</tr>
<tr>
<td>Leavenworth R-V</td>
<td>261</td>
</tr>
<tr>
<td>Lexington R-V</td>
<td>262</td>
</tr>
<tr>
<td>Lincoln R-V</td>
<td>263</td>
</tr>
<tr>
<td>Little Rock R-V</td>
<td>264</td>
</tr>
<tr>
<td>Lewis Co-C-1</td>
<td>265</td>
</tr>
<tr>
<td>Lockwood R-V</td>
<td>266</td>
</tr>
<tr>
<td>Lexington R-V</td>
<td>267</td>
</tr>
<tr>
<td>Lexington R-V</td>
<td>268</td>
</tr>
<tr>
<td>Lincoln R-V</td>
<td>269</td>
</tr>
<tr>
<td>Livonia R-O</td>
<td>270</td>
</tr>
<tr>
<td>Lindbergh R-V</td>
<td>271</td>
</tr>
<tr>
<td>Liv R-VI</td>
<td>272</td>
</tr>
<tr>
<td>Linn R-VI</td>
<td>273</td>
</tr>
<tr>
<td>Linn R-VI (Purdin)</td>
<td>274</td>
</tr>
<tr>
<td>Livingston Co-R-V</td>
<td>275</td>
</tr>
<tr>
<td>Livingston R-V</td>
<td>276</td>
</tr>
<tr>
<td>Logan R-VI</td>
<td>277</td>
</tr>
<tr>
<td>Lone Jack R-V</td>
<td>278</td>
</tr>
<tr>
<td>Londonderry R-V</td>
<td>279</td>
</tr>
<tr>
<td>Lovelady R-V</td>
<td>280</td>
</tr>
<tr>
<td>Love R-VI</td>
<td>281</td>
</tr>
<tr>
<td>Lutie R-VI</td>
<td>282</td>
</tr>
<tr>
<td>Marks R-V</td>
<td>283</td>
</tr>
<tr>
<td>MacRy C-1</td>
<td>284</td>
</tr>
<tr>
<td>Marion R-V</td>
<td>285</td>
</tr>
<tr>
<td>Marion Co-R-V</td>
<td>286</td>
</tr>
<tr>
<td>Macon C-V</td>
<td>287</td>
</tr>
<tr>
<td>Macon R-V (Newberry)</td>
<td>288</td>
</tr>
<tr>
<td>Malden R-V</td>
<td>289</td>
</tr>
<tr>
<td>Malta Bend R-V</td>
<td>290</td>
</tr>
<tr>
<td>Marmes R-V</td>
<td>291</td>
</tr>
<tr>
<td>Mansfield R-V</td>
<td>292</td>
</tr>
<tr>
<td>Maplewood-Richmond</td>
<td>293</td>
</tr>
<tr>
<td>Mancelo R-V</td>
<td>294</td>
</tr>
<tr>
<td>Marion C-E Fair R-V</td>
<td>295</td>
</tr>
<tr>
<td>Marion R-V</td>
<td>296</td>
</tr>
<tr>
<td>Marionville R-V</td>
<td>297</td>
</tr>
<tr>
<td>Mark Twain R-V</td>
<td>298</td>
</tr>
<tr>
<td>Marquardt R-V</td>
<td>299</td>
</tr>
<tr>
<td>Marshall R-V</td>
<td>300</td>
</tr>
<tr>
<td>Marshfield R-V</td>
<td>301</td>
</tr>
<tr>
<td>Martinville R-V</td>
<td>302</td>
</tr>
<tr>
<td>Maryville R-V</td>
<td>303</td>
</tr>
<tr>
<td>McDonald Co-R-V</td>
<td>304</td>
</tr>
<tr>
<td>Meadow Heights R-V</td>
<td>305</td>
</tr>
<tr>
<td>Meadowbrook R-V</td>
<td>306</td>
</tr>
<tr>
<td>Meadville R-V</td>
<td>307</td>
</tr>
</tbody>
</table>
MISSOURI Individual Income Tax Return 1984

40

Filing Status — From Federal Return - Check One

1 Single
2 Married filing joint Federal and combined Missouri
3A Married filing separate return
3B Married filing separately (Spouse NOT filing)
4 Head of Household
5 Qualifying widow(er) with dependent child

Spouse’s name

Telephone Number

DO NOT INCLUDE YOURSELF OR SPOUSE ON 6A 6B or 6C below

6A Number of DEPENDENT CHILDREN (Federal form 1040A line 5c or 1040, line 6c)
6B Number of OTHER DEPENDENTS (Federal form 1040A, line 5d or 1040, line 6d)

Name

6C Total of lines 6A and 6B

Relationship

7 Dependent amount (multiply $400 by total on 6C above)

Name

8 Exemption amount checked on boxes 1 through 5

Relationship

9 Total of lines 7 and 8. Enter here and on line 15

E— Combined or Single

Attach a copy of page 1 and 2 of your Federal Form 1040 if you itemize deductions or if line 10C includes loss(es) of $1,000 or more.

10 Total Missouri adjusted gross income

11 Income Deductions — Divide columns 10H and 10W by 10C

12 Missouri Itemized Deductions from Form 40 schedule 2, line 12m, or

13 Missouri Standard Deduction based on filing status box checked above.

14 Enter the total of Federal Form 1040, line 47, 52, 53, and 55

15 Exemption and dependency deduction (from line 9)

16 Total deductions (add lines 13, 14, and 15)

17 Taxable income (subtract line 16 from line 10C)

17H/17W Multiply line 17 by % on 11H and 11W

TAX on line 11 or 17H and 17W (table on page 2)

19 Resident Credit—tax paid to another state (attach schedule CR)

Copy of other state’s return must be attached.

20 Nonresident Missouri percentage (Attach schedule NR and

Federal 1040, 1040A, or 1040EZ, pages 1 and 2)

21 Balance (Resident - subtract line 19 from line 18) or

(Nonresident - multiply line 18 by percentage on line 20)

CREDITS

22A MISSOURI tax withheld on W-2 forms. Must be ATTACHED

22B Payments on 1984 Declaration of Missouri Estimated Tax

22C Senior citizens tax credit (Attach Form 5C) (See instructions for EZC, EDC, 6FC, NAP)

22D Amount paid with Form 60, Application for Extension of Time to File

23 Total credits — Add lines 22A, 22B, 22C, and 22D

24 If line 23 is larger than line 23, enter

BALANCE DUE mail to

24D Write your Social Security number(s) on check or money order and make payable to Director of Revenue

24E Director of Revenue

25 If line 23 is larger than line 21C, enter amount

OVERPAID mail to

25D Director of Revenue

26A Enter amount of overpayment on line 25 to be

26B REFUNDED TO YOU

26C Children’s Trust Fund (enter portion of your refund you wish to donate or your contribution)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge. As provided for in Chapter 143, RSMo., a penalty of $100 shall be imposed on any individual who files a frivolous return.

Your signature

Date

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

Address (and ZIP Code)

Preparer’s signature (other than taxpayer)

Preparer’s Emp. ID or Soc. Sec. No.
SCHEDULE 1 — Missouri Modifications to Federal Adjusted Gross Income

10a. Federal adjusted gross income.

See Schedule 1 instructions.

Additions to adjusted gross income (Attach explanation of each item)

10b. Interest on state and local obligations other than Missouri sources (Reduce by related expenses if expenses over $500)

10c. Partnership ☐; Fiduciary ☐; S Corporation ☐; Other ☐

10d. Total of lines 10a, 10b, and 10c

Subtractions from adjusted gross income (Attach explanation of 10e and 10f)

10e. Interest from exempt Federal obligations included in line 10a above (Reduce by related expenses over $500)

10f. Missouri income tax refund for a prior year included in line 10a above.

10g. Partnership ☐; Fiduciary ☐; S Corporation ☐; Other ☐

10h. Total of lines 10e, 10f, and 10g

10i. Total adjusted gross income (Subtract line 10h from line 10d)

Enter here and on line 10, page 1

SCHEDULE 2 — Missouri Itemized Deductions — USE ONLY IF you itemized deductions on Federal Form 1040, Schedule A.

If you were required to itemize deductions on your Federal Return check here ☑ and see page 3 of instructions for Schedule 2.

12a. TOTAL Federal itemized deductions (Federal Schedule A, line 24)

12b. 1984 Social Security (F.I.C.A.) — yourself (Not to exceed $2,532.60)

12c. 1984 Social Security (F.I.C.A.) — spouse (Not to exceed $2,532.60)

12d. 1984 Railroad Retirement Tax — yourself (Not to exceed $3,308.16)

12e. 1984 Railroad Retirement Tax — spouse (Not to exceed $3,308.16)

12f. 1984 Self-Employment Tax (Federal form 1040, line 51)

12g. Cultural Contributions

12h. Add lines 12b, 12c, 12d, 12e, 12f, and 12g

12i. Total (Add lines 12a and 12h)

12j. State and local income taxes deducted on Federal form 1040, Schedule A

12k. Less: Kansas City and St. Louis Earnings Taxes included in line 12i above

12l. Net Subtraction (Subtract line 12k from line 12i)

12m. Missouri itemized deductions (Subtract line 12i from line 12h). Enter here and on line 12, Page 1

Note — If line 12m is less than line 12a, see page 3, Schedule 2 instructions for line 12m

1984 TAX TABLE

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

<table>
<thead>
<tr>
<th>If line 17 is</th>
<th>But less than</th>
<th>Your tax is</th>
<th>If line 17 is</th>
<th>But less than</th>
<th>Your tax is</th>
<th>If line 17 is</th>
<th>But less than</th>
<th>Your tax is</th>
<th>If line 17 is</th>
<th>But less than</th>
<th>Your tax is</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least</td>
<td>0</td>
<td>50</td>
<td>At least</td>
<td>0</td>
<td>50</td>
<td>At least</td>
<td>0</td>
<td>50</td>
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</tr>
<tr>
<td>0</td>
<td>1,500</td>
<td>1,600</td>
<td>25</td>
<td>3,600</td>
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<td>65</td>
<td>4,500</td>
<td>4,600</td>
<td>1,000</td>
<td>6,000</td>
<td>6,100</td>
</tr>
<tr>
<td>100</td>
<td>200</td>
<td>28</td>
<td>500</td>
<td>300</td>
<td>32</td>
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<tr>
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<td>2,000</td>
<td>2,100</td>
<td>500</td>
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</tr>
<tr>
<td>900</td>
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<td>2,700</td>
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<td>3,500</td>
<td>3,500</td>
<td>1,500</td>
<td>3,500</td>
<td>3,500</td>
</tr>
</tbody>
</table>

Example — If line 17 is $12,000, the tax would be computed as follows:

$315 + $180 (5% of $3,000) = $495.
MISSOURI NONRESIDENT INCOME PERCENTAGE SCHEDULE

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 1984 (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><strong>Social Security Number</strong></td>
<td><strong>Social Security Number</strong></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 1984?
   b. Are you filing an income tax return with that state for 1984?
      YES □ NO □
   c. If NO, why not?

2. Part-year Missouri resident □
   a. Missouri resident from _______ to _______ 198
      DATE  DATE
   b. Resident of other state from _______ to _______ 198
      DATE  DATE
   c. Are you filing an income tax return with that state for 1984?
      YES □ NO □
   d. If NO, why not?

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

If you were a nonresident of Missouri during 1984 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 and had no adjustments to income on lines 24 through 30 of Federal Form 1040 or lines 11a and 12 of the Form 1040A, you may use Part B.

If you were a part-year resident of Missouri during 1984 (filing as a nonresident), or a nonresident of Missouri during 1984 who fails to qualify for the use of Part B, then you MUST complete Part C on the reverse side.

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

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>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-10</td>
<td>Adjusted Gross Income (AGI)</td>
</tr>
<tr>
<td>11</td>
<td>Adjusted Gross Income (AGI) Source:</td>
</tr>
<tr>
<td>12</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income</td>
</tr>
<tr>
<td>13</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income (Form 1040)</td>
</tr>
<tr>
<td>14</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income (Form 1040)</td>
</tr>
<tr>
<td>15</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income (Form 1040)</td>
</tr>
<tr>
<td>16</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income (Form 1040)</td>
</tr>
<tr>
<td>17</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income (Form 1040)</td>
</tr>
<tr>
<td>18</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income (Form 1040)</td>
</tr>
<tr>
<td>19</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income (Form 1040)</td>
</tr>
<tr>
<td>20</td>
<td>Adjusted Gross Income (AGI) Source: Source of Income (Form 1040)</td>
</tr>
</tbody>
</table>

Note: The table above is a part of Schedule C - Missouri's income tax form. It is used to calculate or adjust the income from certain sources, such as real estate, rental income, and self-employment income. The table includes entries for various types of income sources, including rental income, interest income, dividends, and other sources. The table also includes columns for the taxpayer's name, address, and the year the income was earned. The table is designed to help taxpayers accurately report their income and comply with Missouri income tax regulations.
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 .............................................

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

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

Authorized Commissioned Officer or Notary Public

COR-374 (12/74)
### Missouri Credit for Income Taxes Paid to Other States 1984

**Claimant's Name:**

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

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

**Attach Copy of Return of Each State**

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

<table>
<thead>
<tr>
<th>State of</th>
<th>State of</th>
</tr>
</thead>
<tbody>
<tr>
<td>3A</td>
<td>3B</td>
</tr>
<tr>
<td>3C</td>
<td></td>
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<tr>
<td>4</td>
<td>5</td>
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</tbody>
</table>

**Claimant's Social Security Number:**

<table>
<thead>
<tr>
<th>Percent</th>
<th>Percent</th>
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<td>6</td>
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<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>

**Claimant's Income Tax Paid to Other States:**

- Enter total on Form 40, page 1, line 18

---

### Missouri Credit for Income Taxes Paid to Other States 1984

**Claimant's Name:**

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

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

**Attach Copy of Return of Each State**

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

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<td>3B</td>
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<td>3C</td>
<td></td>
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<tr>
<td>4</td>
<td>5</td>
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<tr>
<td>6</td>
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<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>

**Claimant's Social Security Number:**

<table>
<thead>
<tr>
<th>Percent</th>
<th>Percent</th>
</tr>
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<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>State of</th>
<th>State of</th>
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<tbody>
<tr>
<td>3A</td>
<td>3B</td>
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<tr>
<td>3C</td>
<td></td>
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<tr>
<td>4</td>
<td>5</td>
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<tr>
<td>6</td>
<td>7</td>
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<tr>
<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>

**Claimant's Income Tax Paid to Other States:**

- Enter total on Form 40, page 1, line 18

---
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. If a part-year resident does not use Schedule CR, Schedule NRI must be completed.

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

2. Enter 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 received a moving expense deduction, Federal Schedule W deduction for a married couple when both work, alimony, or retirement payments related to the income reported on line 3A, enter the total of these amounts on line 5. Do not complete a column for Missouri income.

4. Enter on line 9 the income tax you paid to the other state. However, if the other state’s income includes income not taxed by Missouri, the other state’s tax must be 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 6 or 9.

6. Enter total credit from all states on line 11 and on Form 40, page 1, line 19 and complete your return.
# MISSOURI—Underpayment of Estimated Tax by Individuals

**Social Security Number**

---

**How to Figure Your Underpayment (Complete lines 1 through 7)**

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

1. 1984 tax (Enter line 21, Form 40 amount) $  
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 column.  
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).

---

**Due Dates of Installments**

|-----------|---------------|---------------|---------------|---------------|

---

**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  
   1983 tax $  
   25% of 1983 tax  
   50% of 1983 tax  
   75% of 1983 tax  
   100% of 1983 tax  
10. Exception No. 2, tax on prior year's income using 1984 rates and exceptions  
   Enter 25% of tax  
   Enter 50% of tax  
   Enter 75% of tax  
   Enter 100% of tax  
11. Exception No. 3, tax on annualized 1984 income  
12. Exception No. 4, tax on 1984 income over 3, 5, and 8-month periods  
   Enter 90% of tax  
   Enter 90% of tax  
   Enter 90% of tax  

---

**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, 1985, whichever is earlier (See instruction G)  
15a. Number of days from due date of installment to date shown on line 14, or December 31, 1984, whichever is earlier.  
15b. Number of days from January 1, 1985 or 1985 installment due date to date of payment or appropriate due date of return (April 15, 1985 for individuals), whichever is earlier.  
16a. Multiply the 12% annual interest rate times the amount on line 13 for the number of days shown on 15a.  
16b. Multiply the 13% 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.

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

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

B. Filing an Estimate and Paying the Tax, Calendar Year Taxpayers.—If you file returns on a calendar year basis and are required to file form 40ES, you are generally required to file a declaration by April 15, and to pay the tax in four installments. (If you are not required to file a declaration until later in the year because of a change in your income or exemptions, you may be required to pay in fewer installments.) The chart below shows the due date for declarations and the maximum number of installments required for each.

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

C. Fiscal Year Taxpayers.—Fiscal year taxpayers should substitute for the due dates above the 15th day of the first and last month of the second quarter of your fiscal year; the 15th day of the last month of the third quarter; and the 15th day of the first month of your next fiscal year (corporations use the 16th 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 1984 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 1984 tax payments equal or exceed the tax shown on your 1983 tax return. The 1983 return must cover a period of 12 months and show a tax liability.

Exception 2, Tax on Prior Year’s Income using 1984 Rates and Exemptions.—This exception applies if your 1984 withheld tax and estimated tax payments equal or exceed what would have been due on your 1983 income if you had computed it at 1984 rates. To determine this exception use the personal exemptions allowed for 1984, but use the other facts and law applicable to your 1983 return.

Example 3, Tax on Annualized 1984 Income.—This exception applies if your 1984 tax payments equal or exceed 80 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding that in which an installment is due. To annualize your taxable income, follow these four steps:

(a) Figure your adjusted gross income less itemized deductions from the first of your tax year up to 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

1. Wages received during Jan., Feb., and Mar. .................................................. $1,000
2. Self-employment income during Jan., Feb., and Mar. ............................................. 3,000
3. Adjusted gross income ........................................ $4,000
4. Annualized income ($4,000 x 12 = $48,000 + 3) ........................................... $16,000
5. Less:
   (a) Standard deduction ................................... $3,400
   (b) Exemptions ........................................ (2 x 1200) + (3 x 400) = 3,600
   (c) Federal tax (joint return) ............................ 963 7983
6. Annualized taxable income .................................. $8,037
7. Income Tax ........................................... $263

If your withheld tax and estimated tax payment for the first installment period of 1984 were at least $52.60 (20 percent of $263), you do not owe an addition to tax for that period.

Exception 4, Tax on 1984 Income Over Periods of 3 5/8 and 11 months.—This exception applies if your 1984 tax payments equal or exceed 90 percent of the tax on your taxable income for periods starting from the first of the year to the end of the month preceding that in which an installment is due. To see if this exception applies, figure your taxable income from January 1, 1984 to the end of the month preceding that in which an installment is due. Then compute your tax on that amount as though it represented your taxable income for 1984.

Example II

(Combined return with two dependents, using standard deduction)

<table>
<thead>
<tr>
<th>Period</th>
<th>Income</th>
<th>Tax</th>
<th>With-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1 to Mar. 31</td>
<td>$4,500</td>
<td>0</td>
<td>$86</td>
</tr>
<tr>
<td>Jan. 1 to May 31</td>
<td>7,500</td>
<td>13.00</td>
<td>117.00</td>
</tr>
<tr>
<td>Jan. 1 to Aug 31</td>
<td>12,000</td>
<td>120.00</td>
<td>106.00</td>
</tr>
<tr>
<td>Jan. 1 to Dec. 31</td>
<td>21,400</td>
<td>543.12</td>
<td></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, 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. Overpayment.—Apply as a credit against the next installment any installment overpayment shown on line 7 that is greater than all prior underpayments.

G. Installation.—If you made more than one payment for any installment, attach a separate computation page for each payment. If you filed your return and paid the balance of tax due by January 31, 1985 consider the balance paid as of January 15, 1985.

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, 1985 you may be exempt from charges for underpayment of estimated tax. If so, write on line 7, “Exempt, farmer.”

If you meet this gross income test but did not file a return or pay the tax when due, complete this form to determine whether you owe an addition to tax.
GENERAL INFORMATION FOR FILING SC CLAIMS

WHO MAY CLAIM CREDIT
To qualify for this income tax credit or refund:

a. You or your spouse must be 65 years of age or
   over as of December 31, 1984. (If you are a
   surviving spouse not age 65, this requirement is
   also met if your spouse died during calendar year
   1984 and was age 65 or over at time of death.)

b. You or your spouse must be Missouri residents
   for the entire 1984 calendar year.

c. Your total household income cannot exceed
   $11,000.00. However, if your filing status is “mar-
   ried-filing combined”, the total combined house-
   hold income cannot exceed $11,500.00.

d. You must pay property tax on, or rent the home-
   stead occupied during 1984.

If you meet all of the above qualifications, complete Form
SC, Senior Citizens Income Tax Credit Claim, to deter-
mine 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 1984
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
testimonial may file a claim on behalf of a deceased if
the deceased fulfilled all of the above qualifications prior
to date of death. NOTE: The deceased claimant must
have survived the entire calendar year to qualify as a
full-year resident.

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

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

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

WHEN AND WHERE TO FILE
Your claim should be filed on or before April 15, 1985.
Mail your completed Form SC whether filed as a return
itself, or attached to your 1984 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 1984.
Gross rent must be reduced by the amount charged for
health and personal care services and food.

Property taxes paid is the total county and city tax paid
on your homestead exclusive of special assessments,
penalties, and charges for service. To qualify, property
taxes must be paid prior to the time a claim is timely filed.
Property taxes paid for calendar year 1984 may be
allowed only on a claim filed for the year 1984. Delinquent
taxes paid in 1984 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 1984, 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 1984 property taxes shall be computed on
the basis of occupancy for the year.

If a homestead is a part of a larger unit such as a farm, or
multipurpose or multifamily building covered by a single
tax statement, property taxes allowable will be that per-
centage 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 signa-
tures are acceptable: (1) claimant’s signature, (2) claim-
ant’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 appoint-
ment attached.
INSTRUCTIONS FOR FORM SC — SENIOR CITIZEN INCOME TAX CREDIT CLAIM

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

Step 1. If you are required to file a Missouri Income Tax return, Form 40, it must be completed before Form SC.

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

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

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

PHONE NUMBER—Enter your home phone number.

FILING STATUS—Lines 1 through 3.

Check single if you were: (1) single the entire 1984 calendar year, or (2) legally separated or divorced as of December 31, 1984.

Check married—filing combined if you were married and occupied the same homesteads for any part of the 1984 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 1984 calendar year.

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

BIRTHDATE(S)—Lines 4 and 5. Enter your date of birth. If married, or if your spouse died during calendar year 1984 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 1984 as you did in 1982, check the yes box in 6c. If you sold your home during 1984 or if you rent your homestead, check no on box 6c. NOTE: If your spouse died in 1984 and you are not age 65, check "yes" on line 6a if your deceased spouse was age 65 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.

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

Line 9a—Enter total Social Security payments and benefits before deductions for medical premiums of any kind. You may use the following format to determine annual social security benefits for yourself and spouse: Monthly amount of Social Security check from January to December $ X12 = $ plus

If you elected medicare premiums, add $175.20 $ equals

Total Social Security Benefits - Enter on Line 9a $ Use same format for determining your spouse's benefits.
Line 9b—Enter total railroad retirement benefits before deductions for medical premiums or withholdings of any kind. The format given for line 9a can also be used to determine your total annual railroad retirement benefits.

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

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

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

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

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

Line 13—Total Household Income—Add Lines 7 - 12.

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

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

If the total on line 15 is over $11,000.00, 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 1984. Attach 1984 property tax receipts stamped paid to verify homestead tax claimed.

Line 16a—Enter the homestead school tax from line 5a, Part V, on this line. Do not add or subtract this amount from the total homestead tax.

Line 17—Homestead Rented—Complete and attach one Certification of Rent Paid (Statement CRP) for each rented homestead you occupied during 1984. Enter amount from Line(s) 9 (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. Office hours are 7:45 A.M. to 4:45 P.M.

St. Louis (314) 968-4740
Kansas City (816) 274-6471
Springfield (417) 868-3474
St. Joseph (816) 279-8230
Joplin (417) 623-3990
Jefferson City (314) 751-3505 information
(314) 751-4695 forms
Cape Girardeau (314) 334-0048
Kirkville (816) 627-1486
### 1984 Table for Determining Amount of Senior Citizen Income Tax Credit or Refund

#### Table

<table>
<thead>
<tr>
<th>Household Income</th>
<th>But Not More Than</th>
<th>But Not More Than</th>
<th>But Not More Than</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,000 to $11,000</td>
<td>$52</td>
<td>$45</td>
<td>$42</td>
</tr>
<tr>
<td>$10,000 to $10,800</td>
<td>80</td>
<td>35</td>
<td>10</td>
</tr>
<tr>
<td>$10,000 to $10,600</td>
<td>68</td>
<td>43</td>
<td>18</td>
</tr>
<tr>
<td>$10,000 to $10,400</td>
<td>76</td>
<td>51</td>
<td>26</td>
</tr>
<tr>
<td>$10,000 to $10,200</td>
<td>84</td>
<td>59</td>
<td>34</td>
</tr>
<tr>
<td>$9,800 to $10,000</td>
<td>92</td>
<td>67</td>
<td>42</td>
</tr>
<tr>
<td>$9,600 to $9,800</td>
<td>100</td>
<td>75</td>
<td>50</td>
</tr>
<tr>
<td>$9,400 to $9,600</td>
<td>108</td>
<td>83</td>
<td>58</td>
</tr>
<tr>
<td>$9,200 to $9,400</td>
<td>116</td>
<td>91</td>
<td>66</td>
</tr>
<tr>
<td>$9,000 to $9,200</td>
<td>124</td>
<td>99</td>
<td>74</td>
</tr>
<tr>
<td>$8,800 to $9,000</td>
<td>132</td>
<td>107</td>
<td>84</td>
</tr>
<tr>
<td>$8,600 to $8,800</td>
<td>140</td>
<td>115</td>
<td>99</td>
</tr>
<tr>
<td>$8,400 to $8,600</td>
<td>148</td>
<td>123</td>
<td>117</td>
</tr>
<tr>
<td>$8,200 to $8,400</td>
<td>156</td>
<td>131</td>
<td>106</td>
</tr>
<tr>
<td>$8,000 to $8,200</td>
<td>164</td>
<td>139</td>
<td>105</td>
</tr>
<tr>
<td>$7,800 to $8,000</td>
<td>172</td>
<td>143</td>
<td>103</td>
</tr>
<tr>
<td>$7,600 to $7,800</td>
<td>180</td>
<td>152</td>
<td>102</td>
</tr>
<tr>
<td>$7,400 to $7,600</td>
<td>188</td>
<td>160</td>
<td>100</td>
</tr>
<tr>
<td>$7,200 to $7,400</td>
<td>196</td>
<td>168</td>
<td>98</td>
</tr>
<tr>
<td>$7,000 to $7,200</td>
<td>204</td>
<td>176</td>
<td>96</td>
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<tr>
<td>$6,800 to $7,000</td>
<td>212</td>
<td>184</td>
<td>94</td>
</tr>
<tr>
<td>$6,600 to $6,800</td>
<td>220</td>
<td>192</td>
<td>92</td>
</tr>
<tr>
<td>$6,400 to $6,600</td>
<td>228</td>
<td>200</td>
<td>90</td>
</tr>
<tr>
<td>$6,200 to $6,400</td>
<td>236</td>
<td>208</td>
<td>88</td>
</tr>
<tr>
<td>$6,000 to $6,200</td>
<td>244</td>
<td>216</td>
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</tr>
<tr>
<td>$5,800 to $6,000</td>
<td>252</td>
<td>224</td>
<td>84</td>
</tr>
<tr>
<td>$5,600 to $5,800</td>
<td>260</td>
<td>232</td>
<td>82</td>
</tr>
<tr>
<td>$5,400 to $5,600</td>
<td>268</td>
<td>240</td>
<td>80</td>
</tr>
<tr>
<td>$5,200 to $5,400</td>
<td>276</td>
<td>248</td>
<td>78</td>
</tr>
<tr>
<td>$5,000 to $5,200</td>
<td>284</td>
<td>256</td>
<td>76</td>
</tr>
<tr>
<td>$4,800 to $5,000</td>
<td>292</td>
<td>264</td>
<td>74</td>
</tr>
<tr>
<td>$4,600 to $4,800</td>
<td>300</td>
<td>272</td>
<td>72</td>
</tr>
<tr>
<td>$4,400 to $4,600</td>
<td>308</td>
<td>280</td>
<td>70</td>
</tr>
<tr>
<td>$4,200 to $4,400</td>
<td>316</td>
<td>288</td>
<td>68</td>
</tr>
<tr>
<td>$4,000 to $4,200</td>
<td>324</td>
<td>296</td>
<td>66</td>
</tr>
<tr>
<td>$3,800 to $4,000</td>
<td>332</td>
<td>304</td>
<td>64</td>
</tr>
<tr>
<td>$3,600 to $3,800</td>
<td>340</td>
<td>312</td>
<td>62</td>
</tr>
<tr>
<td>$3,400 to $3,600</td>
<td>348</td>
<td>320</td>
<td>60</td>
</tr>
</tbody>
</table>

#### Example:

If line 18 of Form SC is $250.00 and line 15 is $7,200, then the tax credit or refund would be $42.00.

#### The Following Applies to Income of $3,400 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 $3,400 or less, then the tax credit or refund would be $176.35.
**1984 MISSOURI Senior Citizen Income Tax Credit Claim**

**Name of combined claim use first name and middle initial of both:**

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

City, town or post office State and ZIP code:

**FILING STATUS**

Check only one:

1. Single

2. Married — Filing Combined (See instructions)

3. Married — Living separate for entire year

**DEPT. OF REVENUE USE ONLY**

Telephone Number

**QUALIFICATIONS**

6a. Were you or your spouse age 65 or older as of December 31, 1984? (If your spouse died during 1984 and you are not age 65, see instructions).

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If “No” you are not qualified to file this claim. Do not send in a return.

b. Were you or your spouse residents of Missouri the entire 1984 calendar year? (See instructions).

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If “No” you are not qualified to file this claim. Do not send in a return.

c. Do you occupy and pay real estate tax on the same homestead in 1984 as you did in 1982? (See instructions).

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**BIRTH-DATE(S)**

4. Enter your date of birth

5. Enter spouse’s date of birth

**PART I HOUSEHOLD INCOME**

(See Instructions)

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

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

8. If you do not file a Missouri income tax return, enter income on lines 8a, 8b, 8c and 8d:

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

   Total — add lines 8a, b, c and d  

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 6 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 (Add lines 7 through 12)

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 is over $11,000.00 NO CREDIT IS ALLOWED

**PART II PROPERTY TAX OR RENT PAID**

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

   a. Homestead School Tax (Enter amount from page 2, Part V, line 5a)

17. Homestead Rented — enter line 9 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 16 to table furnished with instructions)

**IMPORTANT**

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

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

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge. As provided in chapter 143 RSMo, a penalty of $500.00 shall be imposed on any individual who files a frivolous return.

**CLAIM MUST BE SIGNED**

Your signature  Date  

Preparer’s signature other than taxpayer  Date  

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

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

**Due Date For Filing is**

April 15, 1985.
### PART IV OTHER INCOME

<table>
<thead>
<tr>
<th>1 Rents and royalties</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Address or type of rental property</td>
</tr>
<tr>
<td>-----------------------</td>
</tr>
<tr>
<td>Total of column f</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 excludible this year |                        |
| c. Amount reportable (subtract line b from line a) |                |
|                                                            | 2                   |

<table>
<thead>
<tr>
<th>3 Sale of real estate, stocks, bonds, etc. (include gains only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Kind of Property</td>
</tr>
<tr>
<td>Date Acquired Mo./Day/Year</td>
</tr>
<tr>
<td>Date Sold Mo./Day/Year</td>
</tr>
<tr>
<td>c. Gross Sales Price</td>
</tr>
<tr>
<td>d. Cost or Other Basis and Expense of Sale</td>
</tr>
<tr>
<td>e. Gain</td>
</tr>
<tr>
<td>Total of column e</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>5 Total—(add lines 1 through 4 and enter on page 1, line 8d)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

### 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 you occupy a mobile home, 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 1984 county real estate tax paid \textit{by you} on the homestead occupied.
2. Enter the total 1984 city real estate tax paid \textit{by you} on the homestead occupied.
3. Enter the total 1984 county and city taxes paid (Add lines 1 and 2).
4. Enter the total 1984 school taxes paid \textit{by you} on the homestead occupied.
5. Enter the total 1984 homestead school tax paid (multiply line 3a by percent on line 4). Enter allowable homestead school tax on page 1, line 16a.

#### Homestead Tax Computation

- **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

- **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

- **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

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

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

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

#### ATTACH A COPY OF YOUR 1984 REAL PROPERTY TAX RECEIPTS

Mortgage statements and cancelled checks are not acceptable substitutes for your tax receipt. If you occupied a mobile home, attach your 1984 personal property tax receipts. If tax receipt(s) do not indicate your name, state your relationship to person(s) named.
### CERTIFICATION OF RENT PAID FOR 1984

#### READ INSTRUCTIONS ON REVERSE SIDE

<table>
<thead>
<tr>
<th>1</th>
<th>Check the type of rental unit which you rented.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>☐ Skilled or Intermediate care nursing home</td>
</tr>
<tr>
<td></td>
<td>☐ Apartment</td>
</tr>
<tr>
<td></td>
<td>☐ Residential Care</td>
</tr>
<tr>
<td></td>
<td>☐ Low Income Housing</td>
</tr>
<tr>
<td></td>
<td>☐ House</td>
</tr>
<tr>
<td></td>
<td>☐ Hotel</td>
</tr>
<tr>
<td></td>
<td>☐ Boarding Home</td>
</tr>
<tr>
<td></td>
<td>☐ Duplex</td>
</tr>
<tr>
<td></td>
<td>☐ Mobile Home</td>
</tr>
<tr>
<td></td>
<td>☐ Mobile Home Lot</td>
</tr>
</tbody>
</table>

#### 6. ENTER GROSS RENT PAID

| 6 | $ |

If your rental agreement provides that any of the items listed on lines 7 and 8 below are furnished, enter those charges.

See instructions for lines 7 and 8 on reverse side.

#### 7. Food and Health or Personal Care Service

| 7 | % |

#### 8. Multiply line 6 by percentage on line 7

| 8 | $ |

#### 9. Rent Paid for Occupancy. Subtract line 8 from line 6

| 9 | $ |

ENTER HERE AND ON LINE 17, FORM SC

---

### CERTIFICATION OF RENT PAID FOR 1984

#### READ INSTRUCTIONS ON REVERSE SIDE

<table>
<thead>
<tr>
<th>1</th>
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</tr>
<tr>
<td></td>
<td>☐ Low Income Housing</td>
</tr>
<tr>
<td></td>
<td>☐ House</td>
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<tr>
<td></td>
<td>☐ Hotel</td>
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<tr>
<td></td>
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</tr>
<tr>
<td></td>
<td>☐ Duplex</td>
</tr>
<tr>
<td></td>
<td>☐ Mobile Home</td>
</tr>
<tr>
<td></td>
<td>☐ Mobile Home Lot</td>
</tr>
</tbody>
</table>

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>4</th>
<th>Social Security Number of Claimant</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Social Security Number of Spouse</td>
</tr>
<tr>
<td></td>
<td>Relationship to Landlord</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5</th>
<th>RENTAL PERIOD DURING YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>From MO. DAY. YEAR</td>
</tr>
<tr>
<td></td>
<td>To MO. DAY. YEAR</td>
</tr>
</tbody>
</table>

### Statement

#### READ INSTRUCTIONS ON REVERSE SIDE

<table>
<thead>
<tr>
<th>6</th>
<th>ENTER GROSS RENT PAID</th>
</tr>
</thead>
</table>

If your rental agreement provides that any of the items listed on lines 7 and 8 below are furnished, enter those charges.

See instructions for lines 7 and 8 on reverse side.

#### 7. Food and Health or Personal Care Service

| 7 | % |

#### 8. Multiply line 6 by percentage on line 7

| 8 | $ |

#### 9. Rent Paid for Occupancy. Subtract line 8 from line 6

| 9 | $ |

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 1984. (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 Citizens Credit for renters is based on the amount of rent paid for the right of occupancy of the homestead only. Enter on line 7 the appropriate percentage paid for food and health or personal care services regardless of whether this amount is stated or agreed to as part of the rental agreement.

If you were a nursing home or boarding home resident during 1984, you must list the percentage you paid for food and health or personal care services on line 7. This information can be determined by contacting the nursing home, boarding home, or your local Department of Revenue for allocation information.

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

Step 5: Subtract the total on line 8 from the amount on line 6 and enter the result on line 9, Rent Paid For Occupancy. Also enter the figure from line 9 on line 17 of Form SC.

INSTRUCTIONS FOR COMPLETING STATEMENT CRP — CERTIFICATION OF RENT PAID

Complete one Statement CRP for each rented homestead you occupied during 1984. (Additional forms are available upon request).

Attach Statement CRP to Form SC to verify rent claimed.

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

Step 5: Subtract the total on line 8 from the amount on line 6 and enter the result on line 9, Rent Paid For Occupancy. Also enter the figure from line 9 on 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 1985.
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 all 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 not subject to withholding exceeds $500, and
   c. Estimated Missouri income tax is $40.00 or more.
2. Farmers.- In the case of an individual whose gross estimated income from farming is at least two-thirds of the total estimated income from all sources for the taxable year, a declaration of estimated tax is required to be filed.

However, the individual may file a declaration and make payment by January 15 of the succeeding year, or file a return for the taxable year by the last day of February.
3. Payment of estimated tax.- Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1985, June 15, 1985, September 15, 1985, and January 15, 1986. 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 your income tax return on a fiscal year basis, your dates for filing the declaration and paying the estimated tax will be the 15th day of the first and last months of the second quarter of your fiscal year; the 15th day of the last month of the third quarter; and the 15th day of the first month of your next fiscal year.
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 $400 on all of his income. With 90% of his adjusted gross income from Missouri, his tax is $360 (90% of $400). The rate is 90%.
6. Changes in Income.- Even though your situation on April 15, 1985 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, 1986 if the change occurs after September 15 (see exception Instruction 4). NOTE: The January 15, 1986 filing of a declaration, or the payment of the last installment, will not relieve you of the addition to the tax charge if you failed to pay an estimated tax which was due earlier in your taxable year.
7. Amended declaration.- If after you have filed a declaration, you find that your estimated tax substantially increased or decreased as a result of a change in your income, you should file an amended declaration on or before the next filing date. Use the Amended Computation schedule and show the amended estimated tax in block A of the next voucher filed and correct the appropriate block.
8. Addition to tax for failure to pay estimated tax.- The law provides an addition to the tax determined at the present applicable rate of interest for underpayment of estimated tax from the date of the first installment so unpaid. The charges for failure to pay each installment is paid on time and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:
   (a) The tax shown on the preceding years return for 12 months with a tax liability of $1000, or;
   (b) at least 80% (or 90% in the case of a farmer) of the amount due for the current year;
   (c) at least 90% of the amount due computed on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid as if such months constituted the taxable year.

(See Section 143,761 for other exceptions provided by law.)

4085 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>Line 4b</th>
<th>Line 4c</th>
<th>Line 4d</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least</td>
<td>But less than</td>
<td>At least</td>
<td>But less than</td>
</tr>
<tr>
<td>$100</td>
<td>$100</td>
<td>$100</td>
<td>$100</td>
</tr>
<tr>
<td>0</td>
<td>100</td>
<td>200</td>
<td>300</td>
</tr>
<tr>
<td>500</td>
<td>600</td>
<td>700</td>
<td>800</td>
</tr>
<tr>
<td>900</td>
<td>1,000</td>
<td>1,100</td>
<td>1,200</td>
</tr>
<tr>
<td>1,300</td>
<td>1,400</td>
<td>1,500</td>
<td>1,600</td>
</tr>
</tbody>
</table>

Example: If line 4a is $12,000, the tax would be computed as follows: $315 + $160 (6% of $3,000) = $475
1985 MISSOURI ESTIMATED TAX WORKSHEET FOR INDIVIDUALS

See instructions before completing.

1. Enter your adjusted gross income expected in 1985
   1a. Enter percentage of column H and W to total in column C
   1b. Enter your Federal income tax for 1985
   1c. Enter your exemptions and dependents amount (Line 9, Form 40)
   1d. Enter your itemized deductions or standard deduction amount (Line 12, Form 40)
   1e. Total of Lines 1a, 1b, 1c, and 1d
   1f. Deduct Line 1e from Line 1. This is your combined taxable income

5. Prorate Line 1f 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, 1985, enter 1/6 of Line 9
    June 15, 1985, enter 2/6 of Line 9
    September 15, 1985, enter 3/6 of Line 9
    January 15, 1986, 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>VOUCHER NUMBER</td>
<td>Date</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 1985 estimated tax and applied to date:</td>
<td>1</td>
</tr>
<tr>
<td>(b) Payments made on 1985 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>Total</td>
</tr>
</tbody>
</table>

NOTICE—You will not be billed Remit when due

FORM 40ES MISSOURI ESTIMATED TAX DECLARATION FOR INDIVIDUALS—1985 VOUCHER 4

If fiscal year taxpayer, see instructions Calendar year-Due January 15, 1986
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

Please type or print

Address (Number and street)
City, State, and ZIP code

Return this voucher with money order payable to: MISSOURI DEPARTMENT OF REVENUE, Box 555, Jefferson City, Missouri 65105

A. Estimated tax for the year ending (month and year) $ $
B. Overpayment from last year credited to estimated tax for this year $ $

1. Amount of this installment $ $
2. Amount of unused overpayment credit, if any, applied to this installment (see instructions) $ $
3. Amount of this installment payment (line $ 1 less line 2) $ $

* Sign here YOUR SIGNATURE

SPOUSE’S SIGNATURE (If combined declaration)
INSTRUCTIONS ON COMPLETING WORKSHEET

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

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

2. Line 1b. Compute each spouse's percentage of their combined adjusted gross income. Example: if Line 1a 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) - 75% ($14,000.00 $20,000.00) and Wife (column W) - 30% ($6,000.00 $20,000.00).

3. Enter on Line 2a your Estimated 1985 Federal income tax. You may also include any additional Federal income tax paid in 1984 for any year prior to 1974.

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

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

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

5. Enter on Line 3 the sum of Lines 2a, 2b, and 2c and subtract from Line 1. Enter difference on Line 4.

6. 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).

7. 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.

8. Resident: Enter on Line 7 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.

9. Nonresident: Enter only Missouri income tax to be withheld.

Subtract from Line 6.

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

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

12. On Line 10 enter the amount due on the installment dates.

WHEN TO PAY ESTIMATED TAX

April 15, 1985
June 15, 1985
September 15, 1985
January 15, 1986
<table>
<thead>
<tr>
<th>Form 99 Misc.</th>
<th>MISSOURI Information Return for Recipients of Miscellaneous Income</th>
<th>1984</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1. Rents</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Royalties</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Commissions and fees to nonemployees (No Form W-2 items)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Prizes and awards to nonemployees (No Form W-2 items)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5. Other fixed or determinable income (specify)</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.

<table>
<thead>
<tr>
<th>Form 99 Misc.</th>
<th>MISSOURI Information Return for Recipients of Miscellaneous Income</th>
<th>1984</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>1. Rents</td>
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<tr>
<td></td>
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PAID BY Name, address, ZIP code, and identifying number.
Form 96  
MO DEPARTMENT OF REVENUE  

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. 

<table>
<thead>
<tr>
<th>Enter number of documents</th>
<th>All documents are: Place an 'X' in the proper boxes.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PAYER'S identifying number →

Mail to: Missouri Department of Revenue  
P.O. Box 999  
Jefferson City, Missouri 65108  

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

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

For calendar year ________________, 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>

Date of death | Social security number |
Number and street (Permanent residence or domicile on the date of death) |
City or town, State, and ZIP code |

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 ___________ 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.

Your signature __________________ Date ___________

Preparer’s signature (other than taxpayer) __________________ Date ___________

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

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

DOR-1756 (19-78)
MISSOURI PARTNERSHIP INCOME TAX

Form 65 — Missouri Partnership Return of Income ............................................. 53
Schedule NRP — Missouri Partnership Return Nonresident Schedule .................. 55
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 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>Neighborhood Assistance Program (NAP)</th>
<th>Economic Development Credit (EDC)</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 or an approved Neighborhood Assistance Project in Missouri, you are eligible for this credit. A shareholder of an S corporation or a partner in a partnership that has contributed to an approved Neighborhood Assistance Project is also eligible for a share of this credit. For more information, contact the Missouri Division of Community &amp; Economic Development, P.O. Box 118, Jefferson City, MO 65102.</td>
<td>Any taxpayer shall be entitled to a tax credit against any tax otherwise due under the provision of Chapter 143, RSMo in the amount of fifty percent of any amount contributed by the taxpayer to the Economic Development Reserve during the taxpayer's fiscal year. The credit does not apply to reserve participation fees paid by borrowers. Additional information may be obtained by contacting the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, Missouri, 65102.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Enterprise Zone Credit (EZC)</th>
</tr>
</thead>
<tbody>
<tr>
<td>You may be eligible for this tax credit if you have started a new business or expanded an existing business in an area designated by the state of Missouri as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, MO 65102.</td>
</tr>
</tbody>
</table>
MISSOURI Partnership Return Nonresident Schedule

1984

Complete this schedule only if the partnership has one or more nonresident partners and Missouri source income.

PART I - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS

1. Ordinary income (loss) $ Combine Lines 1 and 2
2. Guaranteed payments $ Combine Lines 1 and 2
3. Interest from all savings certificates
4. Qualifying dividends
5. Net short-term gain (loss) Schedule D, Line 4
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)

Missouri Source

<table>
<thead>
<tr>
<th>Nonresident Partner's Name</th>
<th>Nonresident Partner's Name</th>
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</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
</tr>
<tr>
<td>Federal Schedule K</td>
<td>Amount</td>
</tr>
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</table>

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

The lines below and Column (a) are the same as Part I, Form 85.

ADDITIONS:
1. c. Net State and local income taxes deducted on Form 1065
2. Net State and local bond interest (except Missouri)
3. Partnership: Fiduciary: Other
4. 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.

1a. Gross receipts or sales $ 
1b. Minus returns and allowances $ 
Balance $ 
2. Less: Cost of goods sold and/or operations (Schedule A, line 7) 
3. Gross profit (subtract line 2 from line 1c) 
4. Ordinary income (loss) from other partnerships and fiduciaries 
5. Nonqualifying interest and nonqualifying dividends 
6. Net income (loss) from Royalties 
7. Net Farm profit (loss) 
8. Net gain (loss) (Form 4797, line 14) 
10. Other income (loss) 
11. TOTAL income (loss) (Combine lines 3 through 10) 
12. Enter amount on line 23, page 1, Federal Form 1065 
13. Enter amount on line 13, page 1, Federal Form 1065 
14. TOTAL expenses (line 12 less line 13) 
15. 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) 
16. Missouri Sources (Line 11 less line 14) 

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

5. Column (a). Enter in Column (a) 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 another 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 use 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 (c) if the items are integral parts of the business.

NONRESIDENT SHARE OF MISSOURI SOURCE ITEMS

The instructions for Parts I and II are based upon the nonresidents ratable sharing Missouri source income, deductions and modifications. Attach a detailed explanation (including extracts from partnership agreement) if a nonresident partner has not been allocated a disproportionate share. The explanation must include the non-tax purposes and effects of the allocation methods.
FIDUCIARY INCOME TAX

Form 41 — Fiduciary Income Tax Return ................................................................. 59
Schedule NRF — Fiduciary Return Nonresident Schedule ..................................... 61
Fiduciary 1984 Tax Table ......................................................................................... 63
**1984 MISSOURI Fiduciary Income Tax Return**

Or Other Taxable Year Beginning □□□□, Ending □□□□

| File this Return by the 15th Day of the 4th Month after close of Taxable Year  
| Name of Estate or Trust  
| Federal Employer I.D. No.  
| DEPT. OF REVENUE USE ONLY  
| J.D.  
| Ext.  
| DEPARTMENT OF REVENUE  
| P.O. Box 3815  
| JEFFERSON CITY, MO. 65107  
| Address of Fiduciary (Number and Street)  
| Code  
| Cash  
| City, State, and Zip Code  

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

A. Check whether:  
☐ Estate  ☐ Simple trust  
☐ Complex trust  ☐ Trust (Testamentary or Inter vivos)

B. If trust, check whether:  
☐ Testamentary  ☐ Complex trust  
☐ Inter vivos  ☐ Trust (Testamentary or Inter vivos)

C. Also check if:  
☐ Resident estate or trust  ☐ Nonresident estate or trust

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

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

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

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

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

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

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

If a NONRESIDENT estate or trust with income from both Missouri and Non-Missouri sources — omit lines 1 to 7, complete and attach Schedule NFE, check ☐, and skip to line 8.

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

2. Less: FEDERAL INCOME TAX from line 30, federal form 1041  

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

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

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

6. NET — Combine lines 1 to 5  

7. Excess Federal Exemption. If line 1 is NONE (federal deductions exceed federal income) and line 6 is positive, enter amount by which federal personal exemption deduction exceeds federal taxable income (without the exemption deduction)  

8. MISSOURI TAXABLE INCOME (Line 6 less line 7)  

9. MISSOURI INCOME TAX — apply Missouri individual rates to line 8  

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

11. Less: Payments and other credits (attach explanation)  

12. BALANCE DUE — line 9 less lines 10 and 11 — 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 partner or member, his declaration is based on all information of which he has any knowledge. As provided in Chapter 143 RSMo, a penalty of $500 shall be imposed on any individual who files a frivolous return.

Sign here  
Signature of fiduciary or officer representing fiduciary  
Date  
Address  
Emp. Id. or Soc. Sec. No.
SCHEDULE 1 – OTHER FEDERAL INCOME TAXES

1. Other federal income taxes on lines 27a, 31, and 32, form 1041 for 1984 (include tax from recomputing WIN credit) .... 1
2. Enter amount from line 1 above on line 3 page 1

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 Tax. ......................................................... 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 9 over line 11 ........................................................................................................ 12
13. MISSOURI FIDUCIARY ADJUSTMENT – Net subtraction – Excess line 11 over line 8 ........................................................................................................ 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.

   Social Security Number | Shares of Federal Distributable Net Income | 4. Shares of Missouri Fiduciary Adjustment
   | | Addition ☐ or Subtraction ☐

   a) | % | %
   b) | % | %
   c) | % | %
   d) | % | %

   Charitable beneficiaries | % | %

   Fiduciary | % | %

   Totals | 100% | %

COLUMNS 2—Total federal distributable net income must be the same as line 9, Schedule B, form 1041.
COLUMNS 3—Indicate percentages with two numbers, such as 32%, 32% and 32%.
COLUMNS 4—Enter Missouri Fiduciary Adjustment from line 12 or 13, Schedule 2, as the total of Column 4. Multiply each percentage in Column 3 times the total in Column 4. Indicate at top of Column 4, whether the adjustments are additions or subtractions.
COLUMNS 2, 3, and 4—Attach a detailed explanation of the allocation method used if there is no federal distributable net income. Likewise, if the percentages do not agree with the relative shares indicated on form 1041, Schedules B and K-1.

COLUMN 4—The amount after each name is reported as a modification, either an addition to or subtraction from federal adjusted gross (or taxable) income. Each beneficiary should add the explanation: "Fiduciary adjustment—(name of estate or trust)." A copy of this schedule (or its information) must be provided to each beneficiary. The fiduciary's share of the adjustment is entered on line 5 of page 1.

NOTE: You and your beneficiary(s) 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.

| Neighborhood Assistance Program (NAP) | Economic Development Credit (EDC) | Enterprise Zone Credit (EZC) |
| 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 program in Missouri, you are eligible for this credit. A shareholder of an S corporation or a partner in a partnership that has contributed to an approved Neighborhood Assistance Project is also eligible for a share of the credit. For more information, contact the Missouri Division of Community & Economic Development, P.O. Box 118, Jefferson City, MO 65102. | 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 sixty percent of any amount contributed by the taxpayer to the Economic Development Revenue District during the taxpayer's local year. This credit does not apply to revenue participation fees paid by taxpayers. Additional information may be obtained by contacting the Missouri Division of Community & Economic Development, P.O. Box 118, Jefferson City, Missouri, 65102. | You may be eligible for this tax credit if you have started a new business or expanded an existing business in an area designated by the state of Missouri as an Enterprise Zone. For more information, contact the Missouri Division of Community and Economic Development, P.O. Box 118, Jefferson City, MO 65102. |
Missouri Fiduciary Return Nonresident Schedule

1984

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
   1

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

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

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

5. Combine lines 1 to 4
   5

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

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

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

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

10. MISSOURI TAXABLE INCOME—line 5 less lines 6 to 9—enter on line 8 form 41
    10

PART II — SHARES OF MISSOURI SOURCE FIDUCIARY ADJUSTMENT — NONRESIDENT ESTATE, TRUST, OR BENEFICIARY
1. Beneficiaries' Names (check box if nonresident) Social Security Number Z. Percent

   a) ☐
   %

   b) ☐
   %

   c) ☐
   %

   d) ☐
   %

Charitable Beneficiaries

□

Fiduciary

□

% TOTALS

100%

- Columns 1 and 2 must agree with columns 1 and 3, schedule 3, form 41.
- Enter amount from line 3, Part V as total of column 3.
- Indicate whether column 3 is: [ ] Addition or [ ] Subtraction
- The shares in column 3 are determined by multiplying the percentages in column 2 times the column 3 total
- 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 4 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>
</table>
| a) Schedule K-1
   MO. |               |                           |                          |                        |                |                |
| b) Schedule K-1
   MO. |               |                           |                          |                        |                |                |
| c) Schedule K-1
   MO. |               |                           |                          |                        |                |                |
| d) Schedule K-1
   MO. |               |                           |                          |                        |                |                |

- The letters refer to the beneficiaries designated in column 1, Part II. Omit data for RESIDENT individuals.
- Enter on Schedule K-1 lines in columns 1 to 5, the amounts indicated on the nonresident beneficiary's Schedule K-1
- The MO. lines indicate the amount of each Schedule K-1 item that is from Missouri sources.
- Each beneficiary's share of Missouri Distributable Net Income (column 4, Part II) is allocated among the MO. lines of columns 1 to 4. The MO. lines of columns 1, 2, and 3 are determined by multiplying the beneficiary's percentage (column 2, Part 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 column the portion of each item in Federal column that is derived from Missouri sources.
- Omit from Missouri Source column amounts derived from Missouri that are exempt from Missouri income taxation, such as federal and Missouri bond interest (attach explanation).

#### INCOME
1. Dividends (enter full amount before exclusion)
2. Interest
3. Partnership income or (loss)
4. Income from another estate or trust
5. Net rents and royalties
6. Net profit (loss) from trade or business
7. Net gain (loss) from capital assets—7L. Short term
   7L. Long term
   Total
8. Ordinary gains and (losses)
9. Other income (state nature of income)
10. Total income (lines 1 to 9, inclusive)

<table>
<thead>
<tr>
<th>Federal</th>
<th>Missouri Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>2</td>
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#### DEDUCTIONS
11. Interest
12. Taxes
13. Fiduciary Fees
14. Charitable Deduction
15. Attorneys, accountants, and return preparers fees
16. Other deductions
17. Total (lines 11 to 16)
18. Line 10 minus line 17

<table>
<thead>
<tr>
<th>Federal</th>
<th>Missouri Source</th>
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Lines 19 to 26 (federal column) correspond to lines 2 to 9, schedule B, Federal form 1041
19. Tax exempt interest (as adjusted)
20. Net gain shown on line 17, column a, schedule D (form 1041). If net loss, enter zero
22. Short-term capital gain included on Schedule A, line 1
23. If amount on Form 1041, page 1, line 7, is a loss, enter amount here as a positive figure
24. Total (add lines 18 through line 23)
25. If amount on Form 1041, page 1, line 7, is a gain, enter amount here
26. Federal Distributable net income (line 24 less line 25, Federal Column)
27. Missouri source distributable net income (line 24 less line 25, Missouri Column)

<table>
<thead>
<tr>
<th>Federal</th>
<th>Missouri Source</th>
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<tbody>
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</table>

### PART V - MODIFICATIONS TO MISSOURI SOURCE ITEMS (attach explanation of each item)
- Specify and explain Missouri modifications that are related to items in Missouri Source column of Part IV.

1. ADDITIONS (specify)
2. SUBTRACTIONS (specify)
3. Missouri Source Fiduciary Adjustment (combine lines 1 and 2) Net Addition
   Enter as total of column 3, Part II
   Net Subtraction

### PART VI - MISSOURI SOURCE FEDERAL INCOME TAX
1. Federal income tax from line 30, 1984 federal form 1041
2. Other federal income tax from Schedule 1, form 41
3. Total — add lines 1 and 2
4. Missouri income Percentage — Divide line 27 by line 26, Part IV — Round to whole percent
5. Missouri Source Federal Income Tax — Multiply line 3 by line 4 — enter on line 6, Part I

### PART VII - MISSOURI SOURCE FIDUCIARY LONG TERM CAPITAL GAIN DEDUCTION
1. Federal fiduciary long term capital gain deduction — from line 22, form 1041
2. Federal long term capital gain balance — from line 22, Schedule D, form 1041
3. Portion of line 2 from Missouri sources (attach explanation)
4. Missouri Percentage — Divide line 3 by line 2 — Round to whole percent
5. Missouri source fiduciary long term capital gain deduction — Multiply line 1 by line 4 — enter on line 7, Part I
## FIDUCIARY
### 1984 TAX TABLE

<table>
<thead>
<tr>
<th>If line B is At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>If line B is At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>If line B is At least</th>
<th>But less than</th>
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<td>1,900-2,000</td>
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<td>2,400</td>
<td>2,500-2,600</td>
<td>74</td>
<td>4,900</td>
<td>5,000-5,100</td>
<td>123</td>
<td>6,400</td>
<td>6,500-6,600</td>
<td>185</td>
<td>7,900</td>
<td>8,000-8,100</td>
<td>258</td>
<td></td>
<td></td>
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<tr>
<td>500</td>
<td>600</td>
<td>2,000-2,100</td>
<td>36</td>
<td>2,500</td>
<td>2,600-2,700</td>
<td>77</td>
<td>5,000</td>
<td>5,100-5,200</td>
<td>127</td>
<td>6,500</td>
<td>6,600-6,700</td>
<td>190</td>
<td>8,000</td>
<td>8,100-8,200</td>
<td>263</td>
<td></td>
<td></td>
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<tr>
<td>600</td>
<td>700</td>
<td>2,100-2,200</td>
<td>39</td>
<td>2,600</td>
<td>2,700-2,800</td>
<td>80</td>
<td>5,100</td>
<td>5,200-5,300</td>
<td>131</td>
<td>6,600</td>
<td>6,700-6,800</td>
<td>194</td>
<td>8,100</td>
<td>8,200-8,300</td>
<td>266</td>
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<td>700</td>
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<td>2,200-2,300</td>
<td>41</td>
<td>2,700</td>
<td>2,800-2,900</td>
<td>83</td>
<td>5,200</td>
<td>5,300-5,400</td>
<td>135</td>
<td>6,700</td>
<td>6,800-6,900</td>
<td>197</td>
<td>8,200</td>
<td>8,300-8,400</td>
<td>274</td>
<td></td>
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<tr>
<td>800</td>
<td>900</td>
<td>2,300-2,400</td>
<td>44</td>
<td>2,800</td>
<td>2,900-3,000</td>
<td>86</td>
<td>5,300</td>
<td>5,400-5,500</td>
<td>139</td>
<td>6,800</td>
<td>6,900-7,000</td>
<td>203</td>
<td>8,300</td>
<td>8,400-8,500</td>
<td>279</td>
<td></td>
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</tr>
<tr>
<td>900</td>
<td>1,000</td>
<td>2,400-2,500</td>
<td>46</td>
<td>2,900</td>
<td>3,000-3,100</td>
<td>89</td>
<td>5,400</td>
<td>5,500-5,600</td>
<td>143</td>
<td>6,900</td>
<td>7,000-7,100</td>
<td>208</td>
<td>8,400</td>
<td>8,500-8,600</td>
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<tr>
<td>1,000</td>
<td>1,100</td>
<td>2,500-2,600</td>
<td>49</td>
<td>3,000</td>
<td>3,100-3,200</td>
<td>92</td>
<td>5,500</td>
<td>5,600-5,700</td>
<td>147</td>
<td>7,000</td>
<td>7,100-7,200</td>
<td>213</td>
<td>8,500</td>
<td>8,600-8,700</td>
<td>290</td>
<td></td>
<td></td>
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<tr>
<td>1,100</td>
<td>1,200</td>
<td>2,600-2,700</td>
<td>51</td>
<td>3,100</td>
<td>3,200-3,300</td>
<td>95</td>
<td>5,600</td>
<td>5,700-5,800</td>
<td>151</td>
<td>7,100</td>
<td>7,200-7,300</td>
<td>218</td>
<td>8,600</td>
<td>8,700-8,800</td>
<td>296</td>
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</tr>
<tr>
<td>1,200</td>
<td>1,300</td>
<td>2,700-2,800</td>
<td>54</td>
<td>3,200</td>
<td>3,300-3,400</td>
<td>99</td>
<td>5,700</td>
<td>5,800-5,900</td>
<td>155</td>
<td>7,200</td>
<td>7,300-7,400</td>
<td>223</td>
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<td>8,800-8,900</td>
<td>301</td>
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<tr>
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<td>1,400</td>
<td>2,800-2,900</td>
<td>56</td>
<td>3,300</td>
<td>3,400-3,500</td>
<td>102</td>
<td>5,800</td>
<td>5,900-6,000</td>
<td>159</td>
<td>7,300</td>
<td>7,400-7,500</td>
<td>228</td>
<td>8,800</td>
<td>8,900-9,000</td>
<td>307</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,400</td>
<td>1,500</td>
<td>2,900-3,000</td>
<td>59</td>
<td>3,400</td>
<td>3,500-3,600</td>
<td>106</td>
<td>5,900</td>
<td>6,000-6,100</td>
<td>163</td>
<td>7,400</td>
<td>7,500-7,600</td>
<td>233</td>
<td>8,900</td>
<td>9,000-9,100</td>
<td>312</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Form 76 — Estate Tax Return ................................................................. 67
Schedule NRE — Nonresident Decedent - Missouri Property ................. 69
Schedule RE — Resident Decedent - Non-Missouri Property .................. 70
**MISSOURI Estate Tax Return**
(for decedents dying after 1980)

Check one:  
- [ ] ORIGINAL RETURN  
- [ ] 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 DECEDENT 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

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

2. Missouri Estate Tax Previously Paid
   3

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

4. Interest on Payment after Due Date ............................................................ 5

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 ........................................ 6

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 ........................................ 7

7. TOTAL DUE (Total of Lines 3 thru 6) .......................................................... 8

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 an 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 if a federal extension is received.

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

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

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

7. Additions to Tax and Penalties (lines 5 and 6). Substantial additional amounts are due for both delinquent returns (up to 25%) and delinquent tax payments (up to 50%) unless due to reasonable cause. See Sections 145.865, 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 145.601 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.

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

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

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

2. Lines 1, 2, and 3 (RE and NRE). The denominator of the apportionment percentage is Total Gross Estate. Nonrecourse debts are listed as negative factors in determining gross estate on federal Schedules A thru I; but ordinary recourse debts are listed on federal Schedule X 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 or Missouri statute requires a different value. When all property is listed at line 4 (and lines 1 and 3) 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 Section C, Schedule NRE, requires the executor of a nonresident decedent to state whether all Missouri situs property has been listed at item 4 - doubtful items may require an explanation.

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

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

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

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

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

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

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

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

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

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

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

Schedule G — Transfers During Decedent’s Life, and Schedule H — General Powers of Appointment. These schedules treat various interests in the same manner as if decedent owned the property at death.

If decedent transferred various assets to a trustee, the Missouri status of the Schedule G property is dependent upon the nature of the property at death. Thus, the trust’s real property depends upon its actual situs (similar to Schedule A); but the trust’s securities depend upon domicile (similar to Schedule B). The location of the trustee is not controlling.

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

(attach to form 76)

Decedent's Name

Decedent's Social Security Number

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

ATTACH COPIES OF SCHEDULES A THRU K OF FEDERAL FORM 706

NONRESIDENCE

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

Of what state (or country, if not U.S.) was the decedent 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?

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

5. Have a Missouri drivers license?

6. File a Missouri income tax return, form 40?

GROSS ESTATE

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

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

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

MISSOURI PROPERTY

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

• Check ☐ if alternate value elected at item 10, page 2, attached Federal form 706.

• If elected, enter alternate (not date of death) value below: ☐ Do not reduce listed values for any debts.

<table>
<thead>
<tr>
<th>Schedule Item</th>
<th>*Summary Description (Including situs of Missouri property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
</table>

4a. Total Date of Death Value

4b. Total Alternate Value — only if federal election

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

6. MISSOURI PROPERTY PERCENTAGE (line 5 divided by line 3) (round to 3 decimal places — 98.765 or 98.877) %

MISSOURI ESTATE TAX

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

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

<table>
<thead>
<tr>
<th>Schedule Item</th>
<th>Summary Description</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
<tbody>
<tr>
<td>G 3</td>
<td>Building — St. Louis, MO</td>
<td></td>
<td>$72,000</td>
</tr>
<tr>
<td>G 4</td>
<td>(Or if Federal alternate valuation elected) Building — St. Louis, MO</td>
<td>$75,000</td>
<td></td>
</tr>
</tbody>
</table>
**MISSOURI Resident Decedent - Non-Missouri Property**

<table>
<thead>
<tr>
<th>Decedent's Name</th>
<th>Decedent's Social Security Number</th>
</tr>
</thead>
</table>

Use this schedule ONLY IF — Decedent was a Missouri resident — legally domiciled in Missouri at death, AND

- Federal gross estate includes real estate or tangible personal property with a tax situs NOT within Missouri.

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

**GROSS ESTATE**

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

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

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

**NON-MISSOURI PROPERTY**

4. List each item of real estate and tangible personal property having a tax situs NOT within Missouri.
   - Check ☐ if alternate value elected at item 10, page 2, attached Federal form 706.
   - If elected, enter alternate (not date of death) value below:

<table>
<thead>
<tr>
<th>form 706</th>
<th>*Summary Description (Including situs of Non-Missouri property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
</table>

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

4a. Total Date of Death Value

4b. Total Alternate Value - only if federal election

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

<table>
<thead>
<tr>
<th>MISSOURI PROPERTY</th>
</tr>
</thead>
</table>

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 98.767) %

<table>
<thead>
<tr>
<th>MISSOURI ESTATE TAX</th>
</tr>
</thead>
</table>

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 76

<table>
<thead>
<tr>
<th>*Two examples of Item 4, Schedule RE listed data are:</th>
<th>form 706</th>
<th>Summary Description (Including situs of Non-Missouri property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
<tbody>
<tr>
<td>A 1</td>
<td>House - Washington, D.C.</td>
<td>$35,000</td>
<td>$35,000</td>
<td></td>
</tr>
<tr>
<td>A 1</td>
<td>House - Washington, D.C.</td>
<td>$30,000</td>
<td>$30,000</td>
<td></td>
</tr>
</tbody>
</table>
CORPORATION INCOME TAX

General Instructions for Preparing Corporation Income Tax Returns ........................................... 73
Form 20 — Corporation Income Tax Return ................................................................................. 75
Instructions for Schedule MS .................................................................................................. 77
Schedule MS — Allocation and Apportionment of Income ......................................................... 79
Form 20ES — Corporation Declaration of Estimated Tax ......................................................... 81
Form 30C — Underpayment of Corporation Estimated Tax ....................................................... 83
Form 20S — Income Tax Return for S Corporation .................................................................. 85
Schedule NRS — S Corporation Return Nonresident Income Schedule .................................. 87
Corporation Franchise Tax Report ............................................................................................ 89
Application for Tax Refund/Credit .......................................................................................... 91
These instructions are for guidance only and should not be construed as the complete law.

CORPORATIONS REQUIRED TO MAKE RETURNS: Every corporation, as defined in Chapter 206, MO. Rev. Stat. 1945, 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 purposes and activities is exempt from Federal income tax.
(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.
(4) Any corporation that is exempt from Missouri income tax under the laws of Missouri or the laws of the United States.

S Corporation - An S Corporation, as defined by Section 336(a)(1) of the Internal Revenue Code of 1954, shall not be subject to the tax imposed by Section 143.071 and is not required to file a return. S Corporations must file a Form 20S 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.

TIME AND PLACE FOR FILING AND PAYMENT: All returns shall be filed and all tax due shall be paid by the Missouri Department of Revenue. Returns must be mailed to the Department of Revenue, P.O. Box 700, Jefferson City, Missouri 65105.

BUSINESS FACILITY CREDIT: You may be eligible for a credit for a new or expanded business facility. The Department of Economic Development will compute the amount of any credit. Instructions are contained on the back of the schedule.

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

NEIGHBORHOOD ASSISTANCE CREDIT: If your corporation made a contribution to a not-for-profit organization that administers an approved Neighborhood Assistance project 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 the tax due and payable to the receiver during the taxpayer's fiscal year. 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: A taxpayer who has 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 7004 shall be attached to the Missouri Form 20 when filed.

If a taxpayer has been granted an extension of time to pay federal income tax, the time for paying its Missouri income tax shall be automatically 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, on or before the original due date, the amount properly estimated as its tax for the taxable year. This amount must be submitted on Missouri Form 60.

If a taxpayer files a Missouri Form 60 it should attach thereto a copy of the federal extension. A copy of the extension must be attached to the Missouri Form 20 when filed.

REPORT OF CHANGE IN FEDERAL TAXABLE INCOME: If the amount of a taxpayer's federal taxable income for any taxable year is changed or corrected, the taxpayer shall report such change or correction within ninety days after the final determination of such change. Any taxpayer filing an amended federal income tax return shall file an amended income tax return with the Missouri Department of Revenue within ninety days.

REQUEST FOR REFUND: The filing of a return or an amended return properly signed is recognized as a request for refund. A taxpayer having a loss carryback in 1984 and having paid Missouri income tax for 1981, 1982, or 1983 should file amended returns to the extent such carryback is applied to those years.

CONSOLIDATED FEDERAL RETURN—SEPARATE MISSOURI RETURN: A corporation which participates in 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. Missouri and the corporation shall attach to its Missouri Form 20 a copy of a federal Form 1120, together with all pertinent schedules, wherein its separate federal taxable income is computed. One complete copy of the actual consolidated federal income tax return for the year, together with all pertinent schedules, shall be submitted by the parent corporation and all subsidiary members filing a separate Missouri return shall attach a statement thereto wherein the consolidated return of the group is incorporated by reference.

DECLARATION OF ESTIMATED TAX: Every corporation doing business in this state shall make a declaration of its estimated tax for the taxable year, on or before June 15, 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 income tax return for the taxable year, its Missouri estimated tax payments may be combined in the Missouri return.

A corporation may amend its declaration on Form 20ES.

SIGN YOUR RETURN: A corporation income tax return is not considered valid unless it is signed. All required information must be supplied where applicable, and a check in the full amount must accompany the return 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% of the tax due and payable (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 which the payment is not paid by the original due date of the return.

The addition to tax will be waived if (a) the amount of tax paid on or before the original due date of the return is at least 90% of the amount of tax shown on Form 20 and (b) the balance of the tax due as shown on Form 20 is paid on or before the due date of the return, including extensions of time.

ADDITION TO TAX FOR UNDERPAYMENT OF ESTIMATED TAX DURING THE YEAR: Missouri law (Section 143.761 RSMo as amended, First Extraordinary Session, 22nd General Assembly, 1984) provides for additions to tax calculated at the applicable rate of interest for underpayment of estimated tax from the date of the first underpayment installment. This addition to tax does not apply if the first installment is paid on or before the due date of the tax return. If the total amount of payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:

a) 90% of the tax shown on the return (Missouri Form 20) for the taxable year,
b) the tax shown on the preceding year's Form 20, if the return showed a tax liability and was a taxable year of twelve months, or
c) 90% of the tax for the taxable year computed by placing on an annual basis the taxable income for the months in the taxable year ending before the month in which the installment is due.

d) 90% of the tax computed on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid as if such months constituted the taxable year.

NOTE: Option (b) does not apply to large corporations (defined in 143.761 (6) RSMo as one that in any three consecutive taxable years had a federal taxable income of at least one million dollars and had a Missouri taxable income of at least one hundred dollars.) Please consult Section 143.761 RSMo as amended in 1983 and Rule 12 CSR 10-2.087 for other exceptions provided by law and further clarification.

If the total of your credits and pre-payments (on Line 11E plus 12C) is less than 90% of Line 10, you may owe additions to tax unless you meet one of the exceptions explained on Form 30C. Attach Form 30C to your return to show you figured the additions to tax or which exception you have applied.

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

INTEREST ON DELINQUENT TAXES: Interest is charged on delinquent taxes at the following rates during the period of delinquency:

Prior to January 1, 1983: 6%
January 1, 1983 to December 31, 1983: 14%
January 1, 1984 to December 31, 1984: 12%
January 1, 1985 to December 31, 1985: 13%

This interest rate is determined annually by October 22. It is based on 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. The interest rate computed until January 1, 1983 shall be at 6% per annum. Interest from Jan. 1, 1983 through Dec. 31, 1983 shall be at 14%.
# MISSOURI Corporation Income Tax Return 1984

**Form 20** or other Taxable Year Beginning __________, Ending __________, 1984

<table>
<thead>
<tr>
<th>Name</th>
<th>Federal Employer I.D. No.</th>
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<th>Missouri Incorporation Number</th>
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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.

Check here ☐ if this is a consolidated Missouri return. Attach Federal Form 851 and Missouri Form 22.

**NOTE — ATTACH COPY OF FEDERAL FORM 1120 AND ALL SCHEDULES**

1. **FEDERAL TAXABLE INCOME** (from line 30, Federal Form 1120 or from line 26, Federal Form 1120a but not less than 0)

2. **ADDITIONS**
   a. Missouri corporation income tax deducted in determining Federal taxable income
   b. Corporation income tax of other states, their subdivisions and District of Columbia deducted in determining Federal taxable income (attach schedule)
   c. Missouri modifications—Additions (from line 6, Schedule 1)
   d. Total Additions—add lines 2a, 2b, and 2c

3. **SUBTRACTIONS**
   a. Missouri Modifications—Subtractions (from line 6, Schedule 2)
   b. Not Corporate Dividends (from line 3, Schedule 3)
   c. Total Subtractions—add lines 3a and 3b
   d. Balance—line 1 plus line 2d less line 3c

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

5. **MISSOURI TAXABLE INCOME—ALL SOURCES**—line 4 less line 5

6. **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 MS, the % and the amount from line 6, Schedule MS)

7. **ENTERPRISE ZONE INCOME MODIFICATION** (from line 6, Schedule 5)

8. **MISSOURI TAXABLE INCOME—line 7 less line 8**

9. **MISSOURI TAX—5% of line 9**

10. **CREDITS**
    a. Neighborhood Assistance Credit
    b. New or Expanded Business Facility Credit (Attach Form BFC)
    c. Economic Development Commission Credit
    d. Enterprise Zone Credit (Attach Form E2C)
    e. Total Credits

11. **ESTIMATED PAYMENTS AND PAYMENTS ON FORM 66**
    a. 1984 estimated tax payments (include overpayment from 1983 allowed as a credit)
    b. Payments on Form 66
    c. Total payments

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

13. **INTEREST AND ADDITIONS TO TAX**
    a. Underpayment of Estimated Tax (from Form 30C)
    b. Interest
    c. Additional to Tax (for late filing or payment)
    d. Total—add lines 16a, 16b, and 16c

14. **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. As provided in Chapter 145 RSMo, a penalty of $500 shall be imposed on any corporation who files a false return.

<table>
<thead>
<tr>
<th>Signature of officer</th>
<th>Date</th>
<th>Preparer's signature (other than taxpayer)</th>
<th>Date</th>
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<th>Preparer's Emp. Ident or Sec. Ser. No.</th>
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**SCHEDULE 1 — Missouri Modifications — Additions (Attach Explanation of Each Item)**

1. State and local bond interest (except Missouri): 
2. Less: Related expenses (omit if less than $500): 
3. Net: Subtract line 2 from line 1:  
4. Refund of Federal income tax previously deducted for tax years prior to 1973: 
5. Partnership or fiduciary adjustment (from Missouri Form 41 or Form 65): 
6. Total: Add lines 3 to 5 and enter on line 2c, page 1: 

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

1. Interest from exempt Federal obligations (attach schedule): 
2. Less: Related expenses (omit if less than $500): 
3. Net: Subtract line 2 from line 1: 
4. Reduction in gain due to basis difference: 
5. Previously taxed income: 
6. Amount of any Missouri income tax refund for a prior year included in your Federal taxable income: 
7. Partnership or fiduciary adjustment (from Missouri Form 41 or Form 65): 
8. Total: Add lines 3 to 7 and enter on line 3a, page 1: 

**SCHEDULE 3 — Net Corporate Dividends**

1. Dividends (from lines 1A thru 5A, 7A, and 8A, Schedule C, Federal Form 1120): 
2. Less: Special dividends received deduction (from lines 6c and 7c, Schedule C, Federal Form 1120): 
3. Net corporate dividends — line 1 less line 2 and enter on line 3b, page 1: 

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

1. Federal tax (from line 6, Schedule J, Federal Form 1120 or 1120A, Part 1 Line 3): 
2. Foreign tax credit (from line 4a, Schedule J, Federal Form 1120): 
3. Recomputed investment credit (from line 8, Schedule J, Federal Form 1120 or 1120A, Part 1 Line 4): 
4. Minimum tax on tax preference items (from line 9, Schedule J, Federal Form 1120 or 1120A, Part 1 Line 5): 
5. Federal income tax — add lines 1 to 4 and enter on line 5, page 1: 

**SCHEDULE 5 — Enterprise Zone Income Modification**

1. Missouri apportioned income from line 7, page 1, Form 20: 
2. Total wages paid to employees within the enterprise zone: 
3. Total wages paid to employees within Missouri: 
4. Line 2 divided by line 3: 
5. Enterprise zone income: Line 1 multiplied by percentage on line 4: 
6. Enterprise zone income modification: 50% of line 5. Enter on line 6b, page 1: 

Presentation of Percentages: Round percentages on this form and on MS to three digits to the right of the decimal point such as 12.345% or 1.234%. 

INSTRUCTIONS FOR MS
Missouri Single Factor and Multi State Three Factor Apportionment

A. MISSOURI SINGLE FACTOR: Begin with Part 3, Line 1 and work Parts 3, 2 and 1 in that order, but first read the following.

1. DETERMINATION OF SINGLE FACTOR APPORTIONMENT FRACTION. §143.451 RSMo. provides that the numerator of the single factor apportionment fraction shall be one half the gross receipts from sales transacted partly within the State, plus the gross receipts from sales transacted wholly within this State.

The denominator shall be the gross receipts from all sales. Where sales do not accurately reflect the volume of business, substitute “gross receipts from business” for “gross receipts from sales” in determining both the numerator and denominator. This fraction shall be determined by use of Part 2, lines 1 through 7 of Schedule MS.

2. DETERMINATION OF MISSOURI SOURCE INCOME. Taxpayers electing to use the single factor apportionment method contained in §143.451 may claim as allocable items of income capital gains, rents, royalties and interest where the underlying activity producing the income was performed outside Missouri. This is achieved by use of Part 3, lines 1 through 3. The amount on Part 3, line 3 must then be transferred to Part 2, line 9 to determine apportional income.

B. MULTISTATE THREE FACTOR: Begin with Part 3, line 1 and work Parts 3, 4, and 1 in that order, but first read the following.

1. APPLICATION OF MULTISTATE TAX COMPACT: A taxpayer must have income from business activity taxable by this state and at least one other state, to allocate and apportion income. Income from business activity includes business and nonbusiness income. 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) determining the apportionment factor by dividing by the number of factors used. The sum of the items of nonbusiness income directly allocated to this state, plus the amount of business income attributable to this state by the apportionment formula constitutes the amount of the taxpayer’s partial Missouri Taxable Income-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 state tax; or (b) if another state has jurisdiction to subject the taxpayer to a net income tax, regardless of whether or not that state imposes such a tax on the taxpayer. The first test is applicable only if a taxpayer carries on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee for qualification, organization or for the privilege of doing business in that state, but (c) does not actually engage in business activities in that state, or (d) does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation’s activities with such state, the taxpayer is “not taxable” in another state. The second test applies if the taxpayer’s business activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 86-272, 15 U.S.C.A. §381-395.

4. PROPERTY FACTOR: The numerator of the property factor shall include the average value of the taxpayer’s real and tangible personal property owned or rented and used in this state during the income year for the production of business income and the denominator is the average value of all the taxpayer’s real and tangible personal property owned or rented and used during the income year for the production of business income.

Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks or leased electronic equipment which is located within and without this state, shall be based upon the ratio which the time the property was physically present or was used in this state bears to the total time or use of the property everywhere during the income year. An automobile assigned to a traveling employee shall be included in the numerator of the factor of the state to which the employee’s compensation is assigned under the payroll factor or in the numerator of the state in which the automobile is licensed.

Property owned by the taxpayer shall be valued at its original cost. As a general rule, “original cost” is deemed to be the basis of the property for federal income tax purposes (prior to any federal adjustments) at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by “season 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 subrental. 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 performed without this state is incidental to the employee's service within this state (the word "incidental" means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction), (c) If the employee's services are performed both within and without this state, the employee's compensation will be attributed to this state: (i) if the employee's base of operations is in this state, or (ii) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in this state; or (ii) 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 of the 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 include the entire reimbursed cost, plus the fee. "Sales" includes the gross receipts from the rental, lease, or licensing of 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 方法 point or other conditions of sale; or if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state of the purchaser.

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

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

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

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

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

(b) Net rents and royalties from tangible personal property are allocable to this state, (1) if and to the extent that the property is utilized in this state, or (2) if in their entirety 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 uncertain by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

(c) Capital gains and losses from sales of real property located in this state are allocable to this state.

(d) Capital gains and losses from sales of tangible personal property are allocable to this state, if (1) the property had a situs in this state at the time of the sale, or (2) the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs.

(e) Capital gains and losses from sales of intangible personal property are allocable to this state, if the taxpayer's commercial domicile is in this state.

(f) Interest is allocable to this state, if the taxpayer's commercial domicile is in this state.

(g) Patent and copyright royalties are allocable to this state, (1) if and to the extent that the patent or copyright is utilized by the 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.
ALLOCATION AND APPORTIONMENT OF INCOME

FOR CALENDAR YEAR

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

Do NOT use this Schedule if ALL income is from Missouri sources.

- 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 32.220. Complete Part 3, Part 4 and Part 1 lines A to G.

- Method Two—BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT—Section 143.451-2(2). Complete Part 2, Part 3 and Part 1 lines A to G.

Special Methods Number 3 to 7—Attach Detailed Explanation—Complete lines A to G

- Three—Passenger Transportation—Section 143.451-3
- Four—Railroad—Section 143.451-4
- Five—Interstate Bridge—Section 143.451-5

- Six—Telephone and Telegraph—Section 143.451-6
- Seven—Other Approved Method—Section 143.461-2

Attach Letter of Approval and Detailed Explanation.

PART 1

A. Missouri Taxable Income—All Sources (from line 6, page 1 Form 20) .................................................................................................................. A
B-1. Federal Income Tax—Current Year (from line 5, page 1 Form 20) ............................................................................................................. B1
B-2. Federal Net Operating Loss Deduction (from line 29a, Federal Form 1120 or line 25a, Federal Form 1120A) ........................................ B2
C. Total Special Deductions—add lines B-1 and B-2 ...................................................................................................................... C
D. Partial Missouri Taxable Income—All Sources—add lines A and C ........................................ D
E. Partial Missouri Taxable Income—Missouri Sources (from line 11, Part 2 or line 10, Part 4) or Explanation Attached ...................................................... E
F. Missouri Income Percentage—divide line E by line D .............................................................................................................. F
G. MISSOURI TAXABLE INCOME—MISSOURI SOURCES—line A times line F and enter on line 7, page 1, Form 20 ............................ G

PART 2  SINGLE FACTOR APPORTIONMENT FRACTION

- Enter on line 1 the amount of sales which are transactions wholly in Missouri.
- Enter on line 2 the amount of sales which are transactions partly within Missouri and partly without Missouri.
- Enter on line 3 the amount of sales wholly without Missouri.
- In determining income from Missouri Sources in cases where sales do not express the volume of business—enter on line 1 the amount of business transacted wholly in Missouri and enter on line 2 the amount of business transacted partly in Missouri and partly outside Missouri.
- Attach an explanation reconciling line 4 with specific data on Federal Form 1126.

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<td>10</td>
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<tr>
<td>11</td>
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</tbody>
</table>

- Missouri Single Factor Apportionment Fraction (Divide Line 6 by Line 4) ................................. 7 %
- Partial Missouri taxable income - all sources (from line D, Part 1) ............................................. 8
- Non-Missouri Source income (from line 3, Part 3) .............................................................................. 9
- Apportionable income (line 8 less line 9) ......................................................................................... 10
- Apportioned income (line 10 times line 7 - Enter on line E, Part 1) .............................................. 11
### PART 3  MULTISTATE OR SINGLE FACTOR ALLOCATION

<table>
<thead>
<tr>
<th>Directly allocable nontaxable income or non-Missouri source income.</th>
<th>Direct Allocation of Nontaxable Income or Non-Missouri Source Income</th>
<th>( ) Gross Income</th>
<th>( ) Directly Related Expenses</th>
<th>( ) Indirectly Related Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Interest Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Royalties</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Rents</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d Net Capital Gains</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Total each column</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Nontaxable income—All sources (3 factors) or non-Missouri source income (single factor) Column 1 less column 3 and 5 enter on Line 6 of Part 4 or Line 9 of Part 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Nontaxable income—Missouri Sources—Column 2 less columns 4 and 6 and enter on line 9 of Part 4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Income from sources wholly in Missouri is not allocated under single factor.

### PART 4  Three Factor Apportionment Fraction

<table>
<thead>
<tr>
<th>TOTAL MISSOURI</th>
<th>TOTAL EVERYWHERE</th>
<th>PERCENT WITHIN MISSOURI</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL PROPERTY VALUES</td>
<td>(a)</td>
<td>(b)</td>
</tr>
<tr>
<td>Wages, salaries, commissions and other compensation of employees related to business income</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>TOTAL WAGES AND SALARIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Sales (gross receipts, less returns and allowances):</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>(a) Sales delivered or shipped to Missouri purchasers:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Shipped from outside Missouri</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Shipped from within Missouri</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Sales shipped from Missouri to:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) The United States Government</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Other gross receipts (rents, royalties, interest, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL SALES</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4 APPORTIONMENT FACTOR—add percentages on lines 1, 2 and 3 and divide by factors present (see instruction B, 1)

Summary of Income Allocated and Apportioned to Missouri

5 Partial Missouri Taxable Income—All Sources (from line D, Part 1)

6 Nontaxable income—All Sources (from line 3 of Part 3)

7 Apportionable income—line 5 less line 6

8 Apportioned Missouri income—line 7 times percentage on line 4

9 Nontaxable income—Missouri Sources (from line 4 of Part 3)

10 Partial Missouri Taxable Income—Missouri Sources—add lines 8 and 9 and enter on line E Part 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 20ES CORPORATION DECLARATION OF ESTIMATED TAX

Each corporation required to make estimated tax payments for the previous tax year has been mailed a coupon booklet containing four 20ES vouchers, the estimated tax worksheet and instructions. The requirements for paying estimated tax were changed by the Missouri General Assembly in December, 1983, and the booklet reflects the new requirements. Estimated tax payments are directed to a lockbox facility and it is imperative that the appropriate coupons and mailing labels be utilized in order to ensure proper processing.

Please contact your corporate accounts to obtain the booklets they have received. If you have new accounts or require replacement of a booklet, please contact the Corporate Tax Unit, P.O. Box 700, Jefferson City, Missouri 65105 or (314) 751-5761. If you will provide your account's name, address, zip code, FEIN and taxable year ending, a booklet will be produced for that account.

The Department has initiated this coupon approach to facilitate lockbox processing and to utilize high speed OCR (Optical Character Recognition) document processing equipment. This new development represents a change from prior procedure on forms supply, and is an effort to eliminate waste and unnecessary expenditure. Your patience, understanding and cooperation is appreciated, and will be necessary to ensure continued success.
**FORM 30C**  
**MISSOURI-UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS**  
(Missouri Department of Revenue)  
(attach to Form 20)

**PART I - How to Figure Your Underpayment**  
(Complete lines 1 through 5)  
If you meet any of the exceptions which avoid the additions to tax for ALL quarters, omit lines 1 through 5 and go directly to line 6.

1. 1984 tax (from Form 20)  

2. Enter 90% of the amount shown on line 1

<table>
<thead>
<tr>
<th>Amount shown on line 1</th>
<th>DUE DATES OF INSTALLMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a)</td>
</tr>
</tbody>
</table>

3. Enter 25% of line 3 in columns (a) through (d)
4. a. Amount paid or credited for each period (see inst.)
b. Overpayment of previous installment (see inst.)
c. Add lines 4a and 4b
5. Underpayment (line 3 less line 4c) or overpayment
   (line 4c less line 3)

**PART II - Exceptions to the Additions to Tax**  
(Road instructions for lines 7 through 11 before entering an amount)

6. Total amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your tax year

<table>
<thead>
<tr>
<th></th>
<th>25% of tax</th>
<th>50% of tax</th>
<th>75% of tax</th>
<th>100% of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exception No. 1</td>
<td>22.5% of tax</td>
<td>45% of tax</td>
<td>97.5% of tax</td>
<td>90% of tax</td>
</tr>
<tr>
<td>Exception No. 2</td>
<td>90% of tax</td>
<td>90% of tax</td>
<td>90% of tax</td>
<td>90% of tax</td>
</tr>
<tr>
<td>Exception No. 3</td>
<td>25% of tax</td>
<td>50% of tax</td>
<td>75% of tax</td>
<td>100% of tax</td>
</tr>
<tr>
<td>Exception No. 4</td>
<td>22.5% of tax</td>
<td>45% of tax</td>
<td>67.5% of tax</td>
<td>90% of tax</td>
</tr>
</tbody>
</table>

**PART III - How to Figure the Additions to Tax**

12. Amount of underpayment from line 5
13. Enter the date of payment or the 15th day of the fourth month after the close of the tax year, whichever is earlier
14. Number of days from due date of installment to the date shown on line 13
15. Number of days on line 14 after 4/15/84 and before 1/1/85
16. Number of days on line 14 after 1/1/85 and before 1/1/86
17. Number days on line 14 after 1/1/86 and before 3/16/86
18. Number of days on line 15 - x 12% x amount on line 12
19. Number of days in the tax year - x 13% x amount on line 12
20. Number of days in the tax year - x % x amount on line 12
21. Additions to Tax (total of lines 18 through 20)
22. Add columns (a) through (d), line 21. Enter here and on line 16a, Form 20

*A corporation whose tax year ends after August 31, 1985, see the instructions for line 20.*
INSTRUCTIONS

Purpose of Form
Form 30C is used by corporations to determine whether they paid enough estimated tax, whether they are subject to the additions to tax for underpayment of estimated tax, and if so, the amount of additions to tax. Estimated tax is a corporation's expected income tax liability. A corporation must make estimated tax payments if it can reasonably expect its estimate tax to be $100 or more.

Tax Law Changes
For installment payments due after January 1, 1984, large corporations use Exceptions 2, 3, and 5 (lines 8, 9, and 11). Beginning in 1984, exceptions 1 and 4 (lines 7 and 10) no longer apply to large corporations. All other corporations use exceptions 1, 2, 3, and 4 (lines 7, 8, 9, and 10). Exception 5 (line 11) applies only to large corporations. "Large Corporation" means that the corporation (or any predecessor corporation) in any of the three preceding taxable years had a federal taxable income of at least one million dollars and had a Missouri taxable income of at least one hundred thousand dollars.

How to Use This Form
Complete Part I of Form 30C to find out if you have an underpayment for any of the four payment periods. If you have an underpayment on line 5 (column a, b, c, or d), go to Part II, Exceptions to the Additions to Tax. If you cannot meet any of the exceptions for a payment period, go to Part III, How to Figure the Additions to Tax. If you are using Form 30C either to figure the estimated tax, additions to tax, or to show that you qualify for any exceptions, attach Form 30C to your corporate income tax return.

Part I - How to Figure Your Underpayment
Complete lines 1 through 5 in Part I. The instructions for most of these lines are on the form itself. Follow the instructions below for lines 4b and 5.

Line 4b. - Apply as a credit against the next installment any installment overpayment shown on line 5 that is greater than all prior underpayments.

Line 5. - If line 5 shows an underpayment, complete Part II to see if any of the exceptions apply.

Part II - Exceptions to the Additions to Tax
You will not be liable for an addition to tax if your tax payments (amounts shown on line 6) 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 a separate computation page must be attached. If none of the exceptions apply, complete line 3 through 22.

Line 7, Exception 1, Prior Year's Tax. - This exception applies if the current year tax payments equal or exceed the tax shown on the prior year tax return. The prior year tax return must cover a period of 12 months and show a tax liability.

Line 8, Exception 2, Tax on Annualized Income. - This exception applies if the estimated payment equals or exceeds 90 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding that in which an installment is due. To annualize your taxable income, follow these steps:

1. Figure your Missouri taxable income from the first of your tax year up to and including the month prior to that in which an installment is due.
2. Multiply the result of step (1) by 12.
3. Divide the result of step (2) by the number of months in your computation period.

Line 9, Exception 3, Tax on Income Over Periods of 3, 5, 8, and 11 months. - This exception applies if the estimated tax payments equal or exceed 90 percent of the tax computed at the rate applicable to the taxable year, on the basis of the actual taxable income for the calendar months in the taxable year preceding the date prescribed for payment.

Line 10, Exception 4, Tax on Prior Year's Income Using Current Year's Rates - This exception applies if the amount the corporation paid is equal to or more than the tax figured by using the current year's rates but based on the facts shown on the prior year's return and the law that applies to the prior year.

Line 11, Exception 5, Tax on Annualized Income - This exception applies if the estimated tax paid was equal to or more than 90 percent of the amount the corporation would owe if its estimated tax were a tax figured on annualized taxable income for the months preceding an installment date.

A corporation may annualize its income as follows:
(a) For the first 3 months, if the installment was required to be paid in the 4th month.
(b) For the first 3 months or the first 5 months if the installment was required to be paid in the 6th month.
(c) For the first 6 months or for the first 8 months if the installment was required to be paid in the 9th month.
(d) For the first 9 months or for the first 11 months if the installment was required to be paid in the 12th month.

To annualize, multiply taxable income for the period by 12 and divide the result by the number of months in the period (3, 5, 8, 9, or 11 as the case may be). Please attach your computation.

Part III - How to Figure the Additions to Tax - If no exception applies, complete lines 14 through 28 to determine the amount of the additions to tax. The additions to tax are figured for the period of underpayment at a rate determined on an annual basis under section 32.065. This is: 12% a year on underpayments paid after December 31, 1983, and before January 1, 1985, and 13% a year on underpayments paid after December 31, 1984 and before January 1, 1986.

Line 20 - For underpayments paid after January 1, 1986, a corporation must use an interest rate that the Department of Revenue will announce by October 22, 1985.
MISSOURI Income Tax Return for an S Corporation 1984

Please type or print plainly

This return is due on or before the 15th day of the 4th month following the close of the taxable year.

Name

Federal Employer I.D. No.

Number and street

Mo. Employer Withholding No.

City or town, State, and ZIP code

Missouri Sales Tax No.

Place label within block

During this taxable year, has the corporation been notified of a change in its federal net income for any prior period? YES ☐ NO ☐ If YES, submit schedule of changes

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

A. Does S Corporation have any Missouri modifications or nonresident shareholders? YES ☐ NO ☐ If no, see instructions.

B. Does S Corporation have income derived from sources other than Missouri? YES ☐ NO ☐ If yes, enter MS% and attach completed MS schedule.

<table>
<thead>
<tr>
<th>PART 1 – S CORPORATION’S DISTRIBUTIVE SHARE ITEMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Ordinary income (loss)</td>
</tr>
<tr>
<td>2. Interest from all savers certificates</td>
</tr>
<tr>
<td>3. Qualifying dividends – for exclusion</td>
</tr>
<tr>
<td>5. Net long-term gain capital (loss) Schedule D, Line 9</td>
</tr>
<tr>
<td>6. Net gain (loss) from involuntary conversion-casualty and theft</td>
</tr>
<tr>
<td>7. Other net gain (loss) under section 1231</td>
</tr>
<tr>
<td>8. Other income (specify)</td>
</tr>
<tr>
<td>9. Less charitable contributions (from 1120S)</td>
</tr>
<tr>
<td>10. Less expense deduction for recovery of property</td>
</tr>
<tr>
<td>11. Less other deductions (attach explanations)</td>
</tr>
<tr>
<td>12. Net Distributive Share Items</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PART 2 – MISSOURI’S CORPORATION ADJUSTMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDITIONS (Attach explanation of each item)</td>
</tr>
<tr>
<td>1. a. State and local income taxes deducted on form 1120S</td>
</tr>
<tr>
<td>b. Less: Kansas City and St. Louis Earnings Taxes</td>
</tr>
<tr>
<td>c. Net Addition (subtract line 1b from line 1a)</td>
</tr>
<tr>
<td>2. a. State and local bond interest (except Missouri)</td>
</tr>
<tr>
<td>b. Less: Related expenses (omit if less than $500)</td>
</tr>
<tr>
<td>c. Net (subtract line 2b from line 2a)</td>
</tr>
<tr>
<td>3. Partnership ☐; Fiduciary ☐; Other ☐ (specify)</td>
</tr>
<tr>
<td>4. Total of lines 1c, 2c, and 3</td>
</tr>
</tbody>
</table>

SUBTRACTIONS (attach explanation of each item)

| 5. a. Interest from exempt Federal obligations | 5a. |
| b. Less: Related expenses (omit if less than $500) | 5b. |
| c. Net (subtract line 5b from line 5a) | 5c. |
| 6. Partnership ☐; Fiduciary ☐; Other ☐ (specify) | 6. |
| 7. Total of lines 5c and 6 | 7. |

| 8. MISSOURI’S CORPORATION ADJUSTMENT – Net addition – Excess line 4 over line 7 | 8. |
| 10. 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 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. 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 and SSN of each shareholder. Check box if shareholder is nonresident. All shareholders must be listed. Use attachment if more than six.</th>
<th>2. Percentage of Ownership</th>
<th>3. Share of S-Corporation Adj. (Addition</th>
<th>Subtraction)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
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<td>b)</td>
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<td>f)</td>
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<tr>
<td>Totals</td>
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</tbody>
</table>

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

**Column 3** – Multiply the percentage of ownership times the amount on Line 6 or Line 9 of Part 2 to determine the shareholders share of the S Corporation adjustment (+ or –).

### 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 having 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. 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 Tax P.O. Box 700, Jefferson City, Missouri 65103.

2. In all other cases, complete all applicable parts of this return, attach necessary schedules, sign and mail to the indicated address.

### 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 shareholders may be entitled to special tax credits, if the S-Corporation 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>Tax Credit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAP Tax Credit</td>
<td>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.</td>
</tr>
<tr>
<td>Economic Development Credit</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>
</tr>
<tr>
<td>Enterprise Zone Credit</td>
<td>You may be eligible for this tax credit if your new or expanded business is located in an area designated by Missouri as an Enterprise Zone (135, 200 RSMo). 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 S Corporation Return Nonresident Income Schedule

**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 Nonresident 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>
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</table>

**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 shareholder’s 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).
**1985 MISSOURI Corporation Franchise Tax Report**

**CHECK ONE AND INDICATE TAXABLE PERIOD**
- [ ] Calendar Year 1985 (Beginning January 1, 1985 ending December 31, 1985.)
- [ ] Short Period Beginning Mo._Yr._ Ending Mo._Yr._
- [ ] Fiscal Year Beginning Mo._Yr._ Ending Mo._Yr._

Dept. of Revenue Use Only

J.D. 

FEIN

Are you a foreign corporation doing business in Missouri? 
[ ] Yes  [ ] No

**DUE DATE OF THIS REPORT**
Fourth month, fifth day of the corporation's beginning taxable period.

(See Instructions)

Corporation Name

Name of Registered Agent in Missouri

Place label within block

Number and Street of Registered Agent

State of Incorporation

City, State, and Zip Code of Registered Agent

Date of Incorporation

Date of Certificate of Authority

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 2c times line 4) .................. 5

6. TAX BASIS

   6a. Corporations having all assets within Missouri (line 2c or line 1, whichever is greater) ...... 6a

   6b. Corporations having assets both within and without Missouri (line 5, or the product of line 1 times line 4, whichever is greater) ...... 6b

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 — 13% 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

   12

*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 65105.

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

**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.**
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 - Missouri franchise tax must be a short period of time after the one year period in which the foreign corporation was engaged in business in Missouri. The tax on franchise tax is paid semi-annually, with the final due date of the tax due on July 1st and December 1st of the year following the year of filing. For franchise tax for prior years, see Missouri Department of Revenue.) Corporations not organized for profit, express companies which pay an annual tax on gross receipts in Missouri, Industrial Development Authorities organized under Chapter 349, RSMo., and insurance companies which pay an annual tax on premium receipts are exempt from franchise tax.

NEW CORPORATIONS: All new corporations will have a report due on or before the fifteenth day of the month following the month of incorporation. (Certificate of Authority, if a foreign corporation) whether it be a short period or for a full twelve months, depending on the date of filing. Corporations incorporated on or before December 31st of the year in which the corporation was formed will have a report due on the fifteenth day of the month following the month of incorporation. (Certificate of Authority, if a foreign corporation) whether it be a short period or for a full twelve months, depending on the date of filing. Corporations incorporated on or before December 31st of the year in which the corporation was formed will have a report due on the fifteenth day of the month following the month of incorporation.

FOREIGN CORPORATIONS: A foreign corporation which is not engaged in business in Missouri is subject to the Missouri franchise tax in accordance with the provisions of Section 147.010. A foreign corporation which does not, in fact, engage in any business in Missouri during the period of time does not have any legal obligation to file a corporation franchise tax return under Section 147.070. It should be noted, however, that the decision as to whether a corporation was engaged in business in Missouri is a decision which is made in the final analysis, by the Missouri Department of Revenue and that the department operates under the assumption that a corporation which is organized for profit has a certificate of authority to transact business in Missouri during the period of time in which the corporation was formed. If a corporation is not engaged in business in Missouri during the period of time in which the corporation was formed, it must file a Missouri corporation franchise tax return 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 $25.00 minimum tax.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: Calendar year, having a tax period beginning January 1, 1985, ending December 31, 1985, with regard to extensions of time. Fiscal year, a tax period beginning in 1985 and ending in 1986, is due on or before the fifteenth day of the month following the month of the taxable period, with regard to extensions of time. Short period is due on or before the fifteenth day of the month following the month of the short period.

EXTENSIONS OF TIME: SEPARATE EXTENSIONS MUST BE FILED FOR CORPORATION INCOME TAX AND CORPORATION FRANCHISE TAX ACCOUNTS. For each taxable period beginning on 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 its taxable year immediately succeeding the taxable year for which the income tax extension is granted. If the time for filing the franchise tax return is extended, the corporation must file a Missouri Form 60, attaching a copy of any approved federal extension or Missouri income tax extension. An extension of time to file, for purposes of this section, shall be granted by the Missouri Department of Revenue, provided that the time of extension is filed in the manner prescribed in Section 147.070. If the corporation does not obtain an extension of time to file, the corporation shall pay the tax due on or before the fifteenth day of the month following the month of the taxable period, except for an additional thirty days for the month of the short period.

RATES OF TAX: Rates of tax are determined by the Missouri Department of Revenue and are subject to change. The rates for 1985 are $25.00 minimum tax and 1% on the first $100,000 of the corporation's income. The rate is 2% on income over $100,000. The rate for foreign corporations is 3% on income over $100,000.

For capital stock with no par value, the value is $15.00 per share or actual value, whichever is higher.

BALANCE SHEET: Submit a balance sheet (Schedule I of Form 1240 or Part 2 of Form 1240A, U.S. Corporation Income Tax Return) and supporting schedules for the calendar year, 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 should 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 reported 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 name and percentage of voting stock owned in each. Ownership of subsidiary must be over 50% to qualify.

ALLOCATIONS AND APPOINTMENTS: 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 file a balance sheet or schedule of Missouri assets in accordance with the balance sheet reported in the most recent call year. Attach a copy of the latest call report to the Missouri Corporation Franchise Tax Report.

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

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

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 OVERTAKES: Overdrafts as shown in 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 as permitting 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

Pirm 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>
<th>Check Number</th>
<th>Warrant Number</th>
<th>Credit Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>3</td>
<td></td>
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</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></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 – 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 ......................................................... 95
Registration Change Request ................................................................. 97
Withholding Tax Report ................................................................. 99
Amended Withholding Tax Report ...................................................... 101
Final or Annual Reconciliation Report ............................................... 103
Form MoW-4 — Employee’s Withholding Allowance Certificate ........ 105
Form MoW-4A — Certificate of Non-residence ....................................... 107
Form MoW-4B — Affidavit of Exclusion from Missouri Withholding .... 109
Application for Withholding Tax Refund/Credit ...................................... 111
Missouri Department of Revenue  
BUSINESS TAX BUREAU  
P.O. Box 999  
Jefferson City, MO 65108  

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 Operated  

6. Withholding Started  

7. Federal Identification Number  

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

9. Type of Employer you are:  

10. Previous Owner Information  

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

12. Business Phone Number:  

NOTE: A NEW APPLICATION is required and a new withholding tax I.D. number will be assigned when any change in ownership or an incorporation occurs.  

13. Type of Application:  

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:  

Signature  
Title  
Date  

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

USE THIS FORM TO INITIATE CHANGES IN YOUR WITHHOLDING TAX REGISTRATION RECORDS.

Missouri Withholding Tax I.D. Number

Business Name Currently on File

THE FOLLOWING CHANGE(S) IS (ARE) REQUESTED: (CHECK APPROPRIATE BOX BELOW)

☐ Change business name to:

☐ Change business location to:

☐ Change mailing address to:

☐ Change filing frequency to:

☐ QUARTER-MONTHLY ($6,000.00 or more tax withheld per month)
☐ MONTHLY ($50.00 or more tax withheld per month)
☐ QUARTERLY ($20.00 or more tax withheld per quarter)
☐ ANNUAL (Less than $20.00 tax withheld per quarter)

New Firm Name

Date of Change

Address of New Location

City

State

Zip Code

County

Phone Number

New Mailing Address

City

State

Zip Code

County

Phone Number

NOTE: A new application is required and a new withholding tax I.D. number will be assigned when any change in ownership or an incorporation occurs.

☐ Change type of ownership:

☐ Proprietorship
☐ Partnership
☐ Government
☐ Corporation
☐ Other (Specify)

☐ Change of partners or officers in a corporation (List all current partners or officers)

Name

Address

Social Security Number

Birthdate

If you have sold or discontinued your business, please check appropriate box and enter date here

☐ Sold
☐ Discontinued

This registration change request must be signed by the owner, if the taxpayer is a proprietorship; by a partner, if the taxpayer is a partnership; or by an authorized officer, if the taxpayer is a corporation.

I swear or affirm that the information reported on this form is true and correct as to every material matter.

By

Title

Date

Send to Income Taxes Bureau, Withholding Tax Section, P.O. Box 999, Jefferson City, MO 65108

DOR:125A (6-83)
MISSOURI DEPARTMENT OF REVENUE
EMPLOYER'S REPORT OF INCOME TAXES WITHHELD

<table>
<thead>
<tr>
<th>Missouri Withholding I.D. Number</th>
<th>For Tax Period</th>
<th>Due on or Before</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal I.D. Number</td>
<td></td>
<td>Filing Status</td>
</tr>
</tbody>
</table>

MAKE CHECK PAYABLE TO: MISSOURI WITHHOLDING TAX

NAME

MAILING ADDRESS

CITY, STATE

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

<table>
<thead>
<tr>
<th>TAX COMPUTATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Withholding this period . . . . . $</td>
</tr>
<tr>
<td>2. Compensation deduction . . . . . $</td>
</tr>
<tr>
<td>3. Withholding due . . . . . . . . . . $</td>
</tr>
<tr>
<td>4. Additions to Tax (see Instructions) $</td>
</tr>
<tr>
<td>5. Interest (see Instructions) . . . . . $</td>
</tr>
<tr>
<td>6. Total Amount Due . . . . . . . . . . $</td>
</tr>
<tr>
<td>7. Approved Credit . . . . . . . . . . $</td>
</tr>
<tr>
<td>8. Amount of Remittance . . . . . . . . . $</td>
</tr>
</tbody>
</table>

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

Mo 941
AMENDED MISSOURI WITHHOLDING TAX REPORT

Missouri Withholding Tax Number

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>Previous Mo941</td>
<td>Correct Amount</td>
<td>Difference Between Column 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 witholding 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  

<table>
<thead>
<tr>
<th>Missouri Withholding Tax I.D. No.</th>
<th>Year</th>
<th>Due Date</th>
</tr>
</thead>
</table>

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

NAME ____________________________

ADDRESS ____________________________

CITY ___________________ STATE _______ ZIP ________

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

INCOME TAX WITHHELD

<table>
<thead>
<tr>
<th>Month</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Jan.</td>
<td>7. July</td>
</tr>
<tr>
<td>3. Mar, 1st Qtr.</td>
<td>9. Sept, 3rd Qtr.</td>
</tr>
</tbody>
</table>

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

13. Total Withheld (Lines 1 thru 12)

14. Total Tax Withheld on W-2s

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

SIGNATURE _________________________ DATE __________ PHONE ____________________  

Missouri Department of Revenue  
Income Taxes Bureau  
Withholding Tax Section  
P.O. Box 999  
Jefferson City, Missouri 65108  

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 true, correct and complete return.
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

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

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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.)

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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
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 8) for information on how allocation may be determined.
AFFIDAVIT TO SUPPORT EXCLUSION FROM MISSOURI WITHHOLDING TAX

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>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td>$</td>
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<tr>
<td>3.</td>
<td>$</td>
</tr>
<tr>
<td>4.</td>
<td>$</td>
</tr>
</tbody>
</table>

Refund/Credit Total $ ___________

Analysis of approval or denial:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

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

Initiated by: ___________________________ Date: ___________________________

--- 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/Special Fuel Tax
Financial Institution Tax
Bingo Tax
GENERAL BUSINESS TAX FORMS

Missouri Tax Registration Application (Note: This form is to accompany all Motor Fuel/Special Fuel and Cigarette License Applications) ........................................... 117
MISSOURI TAX REGISTRATION APPLICATION

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

Mail All Pages of Completed Application to:
Missouri Department of Revenue
Office of Miscellaneous Taxes
P.O. Box 300
Jefferson City, Missouri 65105

3. CURRENT OR PRIOR BUSINESS TAX NUMBERS

Gasoline Tax | Special Fuels Tax | Cigarette Tax

4. REGISTERING FOR: (CHECK APPLICABLE TAX)

EXCISE TAX

A. Cigarette Tax ($100 Fee)
B. Motor Fuels Distributor (Bond Required)
C. Motor Fuels Transporter (Bond Required)
D. Special Fuels Dealer ($5 Fee & Bond Required)
E. Special Fuels User-Bulk Storage ($5 Fee & Bond Required)
F. Special Fuels User— Interstate ($5 Fee & Bond Required)
G. Terminal Operator (Bond Required)

5. TYPE OF OWNERSHIP:

1. Sole Owner
2. Partnership
3. Government
4. Other
5. Missouri Corporation
6. Out-of-State Corporation

Missouri Certificate of Authority Number

6. REASON FOR APPLYING

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

7. Name of Applicant

Doing Business As

8. Business Location (Street Address or Road Name)

City
State
Zip Code
County

9. Mailing Address

City
State
Zip Code

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

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

11. Address Where Books and Records are Kept (Do Not Use P.O. Box or Rural Route)

1. Business Address
2. Mailing Address

Street Address
City
State
Zip Code
County

12. Name of Previous Owner of Business

Previous Trade Name of Business

Previous Owner’s Street Address

13. IDENTIFICATION OF FULL PARTNERS OR CORPORATE OFFICERS AND REGISTERED AGENT (ATTACH LIST, IF NEEDED)

Name | Title | Name | Title

Address

Name | Title | Registered Agent

Address

DOR-1935 (4-84) (OVER)
GENERAL INSTRUCTIONS

Line 1. Do not enter anything in this space.

Line 2. Enter Missouri Tax Identification Number, if you have one, in space provided.

Line 3. If you currently have or had, in the past, a number assigned to your business for any of these 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 for which your business is registering.

Line 5. Enter ‘X’ in box next to the type of ownership of your business; if business is an out of state corporation, please give certificate of authority number in space provided. Please do not mark the box for “Partnership” unless your organization has fulfilled the legal requirements and filed formal partnership papers.

Line 6. 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 7. Enter name of applicant. Enter business trade under “Doing Business As”.

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. Utilities are all sales of metered water services; electricity, electrical current; natural, artificial or propane gas; wood, coal or home heating oil. Domestic use means that the utility is used for nonbusiness, noncommercial or nonindustrial purposes. Individual purchases should be classified as domestic use or nondomestic use based on principal use by the purchaser.

Line 9. Enter address to which you wish reports and returns sent. Do not write an address in this space unless you want reports sent to another address from address listed on line 8 above.

Line 10. 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 11. Enter address where the business keeps its books and records. Do not enter an address unless you checked box marked “Other”.

Line 12. Please enter, if known, information about the previous owner of business. If the business has not had a previous owner, disregard this section.

Line 13. 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. If the business has a registered agent or an attorney-in-fact, enter name and address in the space provided.
## SALES/USE TAX

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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 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
   [□] Use Tax
   [☐] Itinerant Vendor – $25 Fee – $500 Cash Deposit
   [☐] Temporary Retail Sales – Bond Required
   [□] Retail Sales – Bond Required
   [☐] 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
   [□] New Business
   [☐] Purchase of Existing Business
   [□] Reinstating Old Business
   [☐] 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
   Code

   Within what city’s limits, if any, is above address?
   [ ]
   Do you sell utilities for domestic use at this location? (Please see instructions for definition of utility)
   [□] Yes [☐] No

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)
   [□] Retail
   [☐] Wholesaler
   [☐] Manufacturing
   [☐] 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 ________% SIC ______

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

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:

14. LEGAL NAME OF OWNER

15. STREET ADDRESS
   CITY
   STATE
   ZIP CODE
   COUNTY
   Code

17. OWNER’S SOCIAL SECURITY NUMBER

18. BIRTHDATE
   MM
   DD
   YYYY
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
   - [ ] Out-of-State Corporation:

   Missouri Corporation Number
   Missouri Certificate of Authority Number
   Missouri Fictitious Name Number

   Date Incorporated
   Date Registered in Mo
   State of Incorporation
   Date Registered With Secretary of State

20. Fictitious Name Businesses:

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

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

23. NAME OF PREVIOUS OWNER OF BUSINESS

   PREVIOUS TRADE NAME OF BUSINESS
   City
   State
   Zip Code

   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

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
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   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

   NAME
   STREET ADDRESS

---

DOR-10391 (10-93) PAGE 2
MISSOURI TAX REGISTRATION APPLICATION

*Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

BOND MUST ACCOMPANY APPLICATION

SALES/USE TAX

2. TAXABLE SALES BEGIN:  ___________ TO ___________

M O D D Y M O D D Y

TEMPORARY LICENSE FROM  ___________ FROM ___________

M O D D Y M O D D Y

BUSINESS OPENS:  ___________

M O D D Y

3. ESTIMATE STATE SALES TAX COLLECTIONS (CHECK ONE):

☐ OVER $250 PER MONTH  ☐ $250 OR LESS PER MONTH  ☐ LESS THAN $45 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 ☐ WHOESALERS, ☐ RETAILERS, ☐ INDUSTRIES, ☐ OTHER? IF HE CONTACTS ANY OF THESE, LIST WHAT TYPE OF WHOESALER, RETAILER, 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

(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  ISSUE DATE  NAME OF SURETY BOND COMPANY

☐ SURETY  ___________

☐ CASH  ___________

☐ PERSONAL  BOND ID NUMBER  AMOUNT OF BOND  CODE

☐ NONE REQUIRED

I swear and 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; city, county and state of business location. Do not write 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 nonresidential use based on principal use by the purchaser. If you cannot give a number and street, describe your business location. Example: One block 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 B "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 your 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 corporation, enter first name of owner, if business is a corporation. Enter legal 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 Employer Identification Number (EIN) 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 you 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 to receive and return this address to which you wish to receive and return this information. 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 nonresidential use based on principal use by the purchaser. If you cannot give a number and street, describe your business location. Example: One block south on gravel road off Highway 60, 3 miles east of Monett.)

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 mailing address, please attach a list of mailing addresses, identified by tax.

Line 23. 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 mailing address, please attach a list of mailing addresses, identified by tax.

Line 24. 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 mailing address, please attach a list of mailing addresses, identified by tax.

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 that the activities begin and end. E.G. activity runs from September 5, 1980 to September 12, 1980 — start 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 subject to the Missouri sales tax unless the business the certificate has no sales tax delinquencies.
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 business name 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 business name to:

2. Change type of ownership to:
   - [ ] 1. Sole Owner
   - [ ] 2. Partnership
   - [ ] 3. Government
   - [ ] 4. Other:
   - [ ] 5. Missouri Corporation
   - [ ] 6. Out-of-State Corporation

   Missouri Charter Number
   Date Incorporated
   Missouri Certificate of Authority No.
   Date Registered in Mo.
   State of Incorporation
   Missouri Fictitious Name No.
   Date Registered with Secretary of State

   Fictitious Name Businesses:

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

   New Legal Name of Owner

   Name
   Street Address
   City
   State
   Zip
   Owner Social Security Number
   Birthdate

   If Sole Proprietor, give Social Security Number and Birthdate:

4. 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

   Add:

   Name (Last, First, Middle Initial)
   Title
   Social Security Number
   Birthdate
   Street Address
   City
   State
   Zip

5. Will be adding the following special licenses to current business location.
   - [ ] Missouri State Liquor License
   - [ ] Missouri Motor Vehicle Leasing Company Permit
   - [ ] Missouri Controlled Substance License

6. Change the type of tax to be reported to:
   - [ ] Sales Tax
   - [ ] Use Tax
   - [ ] Both

7. Change filing frequency to:
   - [ ] Monthly (State tax over $250/mo.)
   - [ ] Quarterly (State tax $15-$250/mo.)
   - [ ] Annual (State tax less than $45/qtr.)

DOR-126 (6-94)
8. Change address where reporting forms are to be mailed:
   Street Address
   City
   State
   Zip Code
   County

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

10. Add the following new business location for: (Attach supplemental list if necessary)
    Business Trade Name
    Opening date: ____________
    City
    Street Address - Do Not Use P.O. Box or Rural Route
    City
    State
    Zip Code
    County
    County
    City
    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

11. 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
    County
    City
    Date of Closing

    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

Comments:

Signature
Title
Date
Missouri Department of Revenue
BUSINESS TAXES BUREAU REGISTRATION SECTION
P.O. Box 840 - Jefferson City, Missouri 65105

SALES AND USE TAX
CASH BOND

KNOW ALL MEN BY THESE PRESENTS:

That I ________

doing business as ________

of ________ County, State of ________
as principal, am held and firmly bound unto the Department of Revenue of the State of Missouri,
hereinafter known as the obligee, in the penal sum of ________

DOLLARS ($ ________), lawful money of the United States as evidenced by the attached CASHIER'S CHECK or MONEY ORDER, which shall be in the safe keeping of the obligee.

THE CONDITIONS OF THE FOREGOING OBLIGATION IS SUCH THAT,

WHEREAS, the said principal has applied for, or has obtained a certificate of registration to engage in business and will be subject to the Missouri Sales Tax Law; the Compensating Use Tax Law; the City Sales Tax Law; the Transportation Sales Tax Law; the Conservation Sales/Use Tax Law; or the County Sales Tax Law; and all amendments lawfully adopted thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto, and in particular pay all taxes, interest and penalties promptly when due, then the Director of Revenue, after a reasonable period of time, not less than five (5) years from the initial date of bonding, release said taxpayer from the bonding requirement as set forth by Section 144.087, RSMo., and supplement thereto; otherwise to remain in full force and effect, unless sales tax owed by the principal is in default for a period of sixty (60) days which will result in the forfeiture of this bond and its immediate deposit into the general revenue fund of the State of Missouri.

WITNESS OUR HANDS at ________, Missouri, this ________ day of ________, A.D. 19

ATTEST: ________ (Seal)

Signature of Principal

By ________ (Name and Title)

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal at my office in ________ this ________ day of ________, 19 ________

My commission expires ________

Notary Public

DOR-332 (9-04)
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, and supplement thereto.

This obligation shall remain in force and effective for a period of not less than five (5) years from the initial date of bonding or until the Director of Revenue releases said principal from the bonding requirement as set forth by Section 144.087, RSMo, and supplement thereto. The surety may cancel the bond and be released of further liability hereunder by delivering thirty (30) days written notice to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the thirty (30) day period.

IN WITNESS WHEREOF, we have duly executed the foregoing obligation this _____________________________ day of _____________________________ A.D. 19__________ To be effective on the _____________________________ day of _____________________________ A.D. 19__________ ATTEST: _____________________________ (Seal)

Surety

By _____________________________ Name and Title _____________________________

Principal

By _____________________________ Name and Title _____________________________

Surety’s Street Address or P.O. Box _____________________________

Cty _____________________________ State _____________________________ Zip Code _____________________________

By _____________________________ Name and Title _____________________________

DOE-321 [19-44]
ACKNOWLEDGEMENT BY PRINCIPAL

Individual

State of

) ss.

County of

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 ) ss.

County of

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 ) ss.

County of

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>
<thead>
<tr>
<th>BOND</th>
<th>AMOUNT</th>
<th>CHECK NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. INTEREST</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total Amount Returned</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

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/or ______________________________

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 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: __________________________

(State)

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 __________________________

DOR: 571 (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 ___________________________________________ City ___________________________________________

State ___________________________________________ zip code ___________________________________________ Missouri Itinerant Vendor's License Number ___________________________________________

posted Cash Deposit with the Missouri Department of Revenue in the sum of ___________________________________________ dollars ($_________) on ___________________________________________ , and further certify that such amount has been determined to be returnable by reason of ___________________________________________.

NOTE: THE LICENSE, IF STILL VALID, MUST BE ATTACHED TO THIS APPLICATION, OR THE APPLICATION WILL BE RETURNED.

I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter.

Signature of Taxpayer or Agent ___________________________________________ Title ___________________________________________ Date ___________________________________________

FOR BUREAU USE ONLY

I have analyzed the pertinent records of the Business Tax Bureau and have verified the amount of cash deposited and hereby certify that a return is due as follows:

<table>
<thead>
<tr>
<th>Cash Deposit</th>
<th>Amount</th>
<th>Claim Number</th>
<th>Check Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>$</td>
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<td></td>
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<tr>
<td>2.</td>
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</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

DOR-1051 (5-88)
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
CENTRAL 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: ____________________________ City ____________________________

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 ____________________________ City ____________________________

County ____________________________ State ____________________________

this ____________________________ day of ____________________________ A.D. 19 ____________________________.

ATTEST: ____________________________ (Seal) ____________________________

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 ____________________________

DOR 971 (6-81)
**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.*

---

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.)

4. Effective date  
   - [ ] MM/DD/YY  
   - [ ] MM/DD/YY

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  
   - [ ] Religious  
   - [ ] Political Subdivision  
   - [ ] State or Federal Agency  
   - [ ] Other: ____________________________

6. IRS Exemption Code:  
   - [ ] 501C(3)  
   - [ ] 501C(4)  
   - [ ] Other: ____________________________

7. Organization or Agency name and location:  
   
   Name: ____________________________

   Location (street address or location description) – Please do not use P.O. Box or Rural Route  
   - [ ] City: ____________________________
   - [ ] State: ____________________________
   - [ ] Zip Code: ____________________________
   - [ ] Phone (area code & number): ____________________________

8. Legal name of responsible person:  
   
   (Last, First, Middle Initial)  
   - [ ] Street address: ____________________________
   - [ ] City: ____________________________
   - [ ] State: ____________________________
   - [ ] Zip Code: ____________________________
   - [ ] Phone (area code & number): ____________________________

9. Type of organizational structure:  
   - [ ] Foundation  
   - [ ] Association  
   - [ ] Government  
   - [ ] Other: ____________________________

   - [ ] Missouri Corporation  
   - [ ] Out-of-State Corporation

   Missouri Charter Number: ____________________________
   Date Incorporated: ____________________________

   Missouri Certificate of Authority Number: ____________________________
   Date Registered in Mo.: ____________________________
   State of incorporation: ____________________________

10. Fictitious Name Organization:  

   Missouri Fictitious Name Number: ____________________________
   Date Registered with Secretary of State: ____________________________

11. Mailing address:  
   - [ ] Organization or agency address: ____________________________
   - [ ] Responsible person’s address: ____________________________
   - [ ] Other (give full address below): ____________________________

   Street address: ____________________________
   City: ____________________________
   State: ____________________________
   Zip Code: ____________________________

12. Address or location description of where books and records are kept (Please do not use P.O. Box or Rural Route)  
   - [ ] Organization or agency address: ____________________________
   - [ ] Responsible person’s address: ____________________________
   - [ ] Mailing address: ____________________________
   - [ ] 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 or agency officers:

<table>
<thead>
<tr>
<th>Name (Last, First, Middle Initial)</th>
<th>Title</th>
<th>Social Security Number</th>
<th>Birthdate</th>
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14. Brief statement of organizational purpose:

15. Describe activities of organization or agency 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(6), 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 or Articles of Incorporation.

19. ATTACH a complete financial history for the last three (3) years (or number of years in existence if less than three) indicating sources and amounts of income and a breakdown of disbursements. If just starting the organization, attach an estimated budget for one (1) year.

20. ATTACH a copy of your internal revenue service exemption letter.

21. ATTACH completed Missouri Sales/Use Tax Exemption Application Affidavit (Form DOR-1922).

22. I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter. This application is to be signed by one of the officers of the organization.

<table>
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<th>Signature</th>
<th>Title</th>
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FOR BUREAU USE ONLY

APPLICATION IS:  □ APPROVED  □ DENIED

COMMENTS:

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
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</tbody>
</table>
MISSOURI SALES/USE TAX EXEMPTION
APPLICATION AFFIDAVIT

STATE OF MISSOURI
COUNTY OF ____________________________ } ss.

I, ________________________________________,
(Responsible Person)

the ____________________________________,
>Title)

(Name of Organization or Agency), whose address is
________________________________________,

being duly sworn, deposite and state:

That the information contained in the attached Missouri Sales/Use Tax Exemption Application
and attached document is true and complete to the best of my knowledge.

That the present nature, purpose and activities of the above-named organization or agency are
the same as they were when the attached documents were issued and will continue to remain the
same.

That I will remain knowledgeable of the statutes and regulations governing sales/use tax exemp-
tions and that I will immediately notify the Business Taxes Bureau, Missouri Department of
Revenue, of any change in circumstances which could reasonably lead me to believe that the above-
named organization or agency would no longer qualify as exempt, either because of a change in
the law or because of a material change in the organization’s or agency’s nature, purpose or activities.

That it is understood that any misrepresentation contained herein or failure on my part to
fulfill the promises entered into here will result in the immediate revocation of any exemption letter
issued to ____________________________________________
(Name of Organization or Agency)

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 ____________________________, 19

DOR-1922 (7-84)
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU

APPLICATION FOR TEMPORARY SALES TAX EXEMPTION

PLEASE TYPE OR PRINT.

*Do Not Write in Shaded Area.

Mail completed application to:
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105

1. Organization name, location and telephone number:

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

<table>
<thead>
<tr>
<th>Organization location (street address – do not use P.O. box)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>------</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Phone (area code &amp; number)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

2. Mailing Address (if different from location):

<table>
<thead>
<tr>
<th>Street address/P.O. box</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

3. Person responsible for activity:

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

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

<table>
<thead>
<tr>
<th>Birthdate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>Street address</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

4. Duration of activity: From [ ] M D Y to [ ] M D Y

5. Will Missouri State Liquor License be required? □ Yes □ No

6. Description of primary goods sold at activity:

__________________________________________________________

7. Indicate where all anticipated proceeds of the activity will go. List the name of each organization or institution and the percent of proceeds to each. (If more space is required, please attach supplemental listing.)

<table>
<thead>
<tr>
<th>Name of Organization</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To meet the requirements of Section 144.035.2, 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

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

□ Responsible person's address

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

□ Other (give full address below)

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.

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

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

FOR BUREAU USE ONLY:

□ APPLICATION APPROVED
□ APPLICATION DENIED
(COMMENTS ON REVERSE SIDE)

Date Issued: ___________________________ Duration: From ___________ to ___________

Signature ___________________________ Date ___________
MISSOURI SALES/USE TAX EXEMPTION
APPLICATION AFFIDAVIT

STATE OF MISSOURI
COUNTY OF ____________________________

I, ___________________________________________, (Responsible Person)

the ___________________________________________, (Title)

___________________________________________, (Name of Organization or Agency)

being duly sworn, depose and state:

That the information contained in the attached Missouri Sales/Use Tax Exemption Application and attached document is true and complete to the best of my knowledge.

That the present nature, purpose and activities of the above-named organization or agency are the same as they were when the attached documents were issued and will continue to remain the same.

That I will remain knowledgeable of the statutes and regulations governing sales/use tax exemptions and that I will immediately notify the Business Taxes Bureau, Missouri Department of Revenue, of any change in circumstances which could reasonably lead me to believe that the above-named organization or agency would no longer qualify as exempt, either because of a change in the law or because of a material change in the organization’s or agency’s nature, purpose or activities.

That it is understood that any misrepresentation contained herein or failure on my part to fulfill the promises entered into here will result in the immediate revocation of any exemption letter issued to ___________________________________________, (Name of Organization or Agency)

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 ___________________________________________, 19 __________.

DOR-1922 (7-84)
MISSOURI DEPARTMENT OF NATURAL RESOURCES
APPLICATION FOR SALES TAX EXEMPTION
POLLUTION CONTROL

This application is to be used for applying for sales tax exemption on the purchase of machinery, equipment, appliances, devices, and material and supplies certified as being solely for the purpose of preventing, abating or monitoring pollution, as provided for under Section 144.030, RSMo.

*PLEASE PRINT OR TYPE ANSWERING ALL QUESTIONS.
*Do not write in shaded areas.

Mail original and two (2) copies of completed application to:
MISSOURI DEPARTMENT OF NATURAL RESOURCES
P.O. BOX 1368
JEFFERSON CITY, MISSOURI 65102

2. Your Missouri Tax Identification: ______________________ 3. ______________________

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) ______________________
   City ______________________ State ______________________ Zip Code ______________________
   County ______________________ Code ______________________

8. Name of person responsible for this application: ______________________
   Title ______________________ Phone (area code & number) ______________________
   Street address ______________________
   City ______________________ State ______________________ Zip Code ______________________
   County ______________________ Code ______________________

9. Mailing Address: __________ Business Address
   Street address ______________________
   City ______________________ State ______________________ Zip Code ______________________
   County ______________________ Code ______________________

    __________ Responsible person’s address
   Street address ______________________
   City ______________________ State ______________________ Zip Code ______________________
   County ______________________ Code ______________________

    __________ Other (give full address below)
   Street address ______________________
   City ______________________ State ______________________ Zip Code ______________________
   County ______________________ 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: __________________________________________
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>
</tr>
</thead>
</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

□ APPROVED □ DENIED □ PARTIAL APPROVAL

Signature Date

DOR-318
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
APPLICATION FOR DIPLOMATIC EXEMPTION
MISSOURI SALES TAX

This application is to be used by those persons qualifying for sales tax exemption under the provision of a treaty or agreement existing between the United States or Missouri and their respective country (Section 144.030 RSMo).

*PLEASE TYPE OR PRINT AND COMPLETE ALL LINES.
* Do not write in shaded areas.

Mail completed application and attachments to:
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAX BUREAU
P.O. Box 840
JEFFERSON CITY, MISSOURI 65105

2. If you have been issued a Missouri Tax Identification number, enter below:

3. Effective date

4. Type of application: [ ] New [ ] Renewal

Expiry date

5. Name:

Phone area code and number

6. Diplomatic position held (title):

7. Country represented:

8. This position is (check one): [ ] Permanent [ ] Term, give duration of term: from M M D D Y Y to M M D D Y Y

[ ] 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

1408 [208]
MISSOURI DEPARTMENT OF REVENUE
SALES/USE TAX BUREAU
APPLICATION FOR ELECTRICAL ENERGY DIRECT PAY
AUTHORIZATION (MISSOURI SALES TAX)
This application is to be used for applying for or renewing electrical energy direct pay
authorization pursuant to Section 144.030.2(12), RSMo. 1978. The authorization, if
issued, is valid for one (1) year only.

*PLEASE TYPE OR PRINT AND COMPLETE ALL LINES.
*Do not write in shaded areas.

Mail completed application to:
MISSOURI DEPARTMENT OF REVENUE
SALES/USE TAX BUREAU
P.O. BOX 849
JEFFERSON CITY, MISSOURI 65105

2. Your Missouri Tax Identification Number: ____________________________

3. Effective Date Expiration Date
   M M D Y M M D Y

4. Type of application: ☐ New ☐ Renewal

5. Primary business location:

   Business trade name

   Business location (street address - do not use P.O. Box or Rural Route)

   Business phone (area code & number)

   City Code State Zip Code County Code

6. Mailing address: ☐ 1 Business address ☐ 2 Other (give full address below)

   Street address/P.O. Box

   City State Zip Code County Code

7. Nature of business:

   ______________________________________________________________

8. U.S. Standard Industrial Classification Code Number SIC

   ____________________________

9. Address where books and records are kept: ☐ 1 Business address ☐ 2 Mailing address ☐ 3 Other (give full address below)

   Street address - do not use P.O. Box or Rural Route

   City State Zip Code County Code

10. Description of product:

    ______________________________________________________________

11. Electrical energy use and process type:

    Primary: ☐ Compounding ☐ Manufacturing ☐ Mining ☐ Processing

    Secondary: ☐ Fabricating ☐ Processing

12. Location of electrical energy use: ☐ 1 Business address ☐ 2 Other (give full address below)

    Street address - do not use P.O. Box or Rural Route

    City State Zip Code County Code

13. Name and address of electrical energy supplier:

    Supplier's name

    ______________________________________________________________

    Street address

    City State Zip Code

DOR 1749 [9-82]
14. Applicable account numbers assigned by supplier (attach supplemental list if necessary):

15. Total cost of electrical energy used in operation of business for calendar year: $ ___

16. Total cost of producing product described in line 10 for calendar year: $ ___

17. Total cost of electrical energy directly used in producing product described in line 10 for calendar year: $ ___

18. Adjusted total cost of production for calendar year (line 16 less line 17): $ ___

19. Additional space for continuation of any previous lines (indicate line number) or for providing additional information you feel is relevant to this application:

20. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct and complete.

Signature ____________________________  Title ____________________________  Date __________

FOR DEPARTMENT USE ONLY – Do not write below this line.

COMPLIANCE BUREAU

☐ RECOMMEND APPROVAL  ☐ RECOMMEND DENIAL

COMMENTS:

Signature ____________________________  Date __________

SALES/USE TAX BUREAU

☐ APPROVED  ☐ DENIED

COMMENTS:

Signature ____________________________  Date __________
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 and the discount for timely filing will be disallowed.

The following schedule provides the due dates for filing Sales and Use Tax Returns and provides a guide for determining proper filing frequency. (Note the different filing dates for Sales and Use Tax Returns.)

<table>
<thead>
<tr>
<th>MONTHLY REPORTING</th>
<th>QUARTERLY REPORTING</th>
<th>ANNUAL REPORTING</th>
<th>FILING</th>
</tr>
</thead>
<tbody>
<tr>
<td>(State tax over $250,000)</td>
<td>(State tax $150,000 to $250,000)</td>
<td>(State tax less than $150,000)</td>
<td></td>
</tr>
<tr>
<td>JANUARY</td>
<td>Feb. 20</td>
<td>Feb. 20</td>
<td></td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>Mar. 20</td>
<td>Mar. 20</td>
<td></td>
</tr>
<tr>
<td>MARCH</td>
<td>April 20</td>
<td>April 20</td>
<td></td>
</tr>
<tr>
<td>APRIL</td>
<td>May 20</td>
<td>May 20</td>
<td></td>
</tr>
<tr>
<td>MAY</td>
<td>June 20</td>
<td>June 20</td>
<td></td>
</tr>
<tr>
<td>JUNE</td>
<td>July 21</td>
<td>July 31</td>
<td></td>
</tr>
<tr>
<td>JULY</td>
<td>Aug. 20</td>
<td>Aug. 30</td>
<td></td>
</tr>
<tr>
<td>AUGUST</td>
<td>Sept. 20</td>
<td>Sept. 20</td>
<td></td>
</tr>
<tr>
<td>SEPTEMBER</td>
<td>Oct. 31</td>
<td>Oct. 31</td>
<td></td>
</tr>
<tr>
<td>OCTOBER</td>
<td>Nov. 20</td>
<td>Nov. 20</td>
<td></td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>Dec. 20</td>
<td>Dec. 20</td>
<td></td>
</tr>
<tr>
<td>DECEMBER</td>
<td>January 31</td>
<td>January 31</td>
<td></td>
</tr>
</tbody>
</table>

To compute the state tax, multiply your taxable sales by 4.16% (0.04125).

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 Tax Bureau's records indicate a responsibility for reporting sales tax is preprinted in this column. If a nonpreprinted return is used, the business location address must be entered for each business location from which sales are made. Please make any necessary deletions or additions, as follows:

New or additional locations: If a business location which should be reported is not shown on the sales tax return, enter the business location on the return, along with the required reporting data, and complete the Registration Change Request form you received in your registration packet. Attach the Registration Change Request form to the return. If you have misplaced your form, contact the Business 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 county and city 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 “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 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:

\[ \text{Gross Sales} \times \text{Rate} = \text{Taxable Sales} \]

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.

Amount of tax: Multiply the taxable sales of each business location by the rate tax 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 sales 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 and repair or replacement parts thereon to farmers who issued valid exemption certificates for specified farm production equipment necessary to farming activities. 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 jurisdictions may by local ordinance 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 equipment necessary to farming activities. 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 bills.

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, 1984 the annual percentage rate is 12%, subject to change each year. The daily rate is .0003287.

EXAMPLE: If line 3 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 x 12% x 30 = $360.00 x .0003287 x 30 days = $0.98.

Line 5. Additions to tax: For failure to pay sales tax on or before the due date, multiply line 3 by 5% of line 5. For failure to file a sales tax return on or before the date, multiply line 3 by 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, apply, do not pay additions to tax for failure to pay.

Line 6. Approved credit: Enter on line 5 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 nonpreprinted return is used, the business location address must be entered for each business location from which sales are made. Please make any necessary deletions or additions, as follows:

New or additional locations: If a business location which should be reported is not shown on the use tax return, enter the business location on the return, along with the required reporting data; and complete the Registration Change Request form you received in your registration packet. Attach the Registration Change Request form to the return. If you have misplaced your form, contact the Business 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 1/2% for each location.

Amount of tax: Multiply your taxable sales for each business location by 4 1/2% 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 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. 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 make 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 1/2% 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, 1984 the annual percentage rate is 12%, subject to change each year. The daily rate is .0003287.
Example: If line 5 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 x 12% x 30 = $36.00 x .0003287 x 30 days = $0.98.

Line 7. 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 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 or for 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 nonsalable 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

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS OR SALES (Circle one)</th>
<th>ADJUSTMENTS (Indicate + or −)</th>
<th>TAXABLE SALES</th>
<th>RATE</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
</table>

### TOTALS

**ADJUSTMENTSCLAIMED, 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:** 3% TIMELY PAYING ALLOWANCE (If Applicable)
- **TOTAL SALES TAX DUE**
- **ADD: INTEREST FOR LATE PAYMENT** (See Line 4 if 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: ____________________________
Tax Period: ___________ thru ___________
Date: ___________

DOE-331 (10-03)
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.

<table>
<thead>
<tr>
<th>New Owner's Name</th>
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<table>
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<th>Address</th>
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<table>
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<tr>
<th>Name of Business (if changed)</th>
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</table>

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 ____________________ (DO NOT WRITE IN SHADeD AREAS)

VENDOR’S USE TAX __________________

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS OR SALES (Circle one)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>RATE</th>
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</table>

VENDOR’S TOTALS

SUBTRACT: 2% TIMELY PAYING ALLOWANCE (If Applicable)

VENDOR’S USE TAX DUE

CONSUMER’S USE TAX

Enter Total Cost of Tangible Personal Property Used or Consumed on Which No Tax Was Paid When Purchased From Out-of-State Vendor

<table>
<thead>
<tr>
<th>TAXABLE PURCHASES</th>
<th>RATE</th>
<th>AMOUNT OF TAX</th>
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<tbody>
<tr>
<td></td>
<td>4.125%</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 (explain on separate sheet) _________________

TOTAL ADJUSTMENTS

SIGNATURE:

Taxpayer or Agent ____________________________ Title __________________

Do Not Write in this Space

*SEE INSTRUCTIONS*  

TOTAL USE TAX DUE
ADD: INTEREST FOR LATE PAYMENT (See Line 6 of Instructions)
ADD: LATE PENALTY (If Applicable)
SUBTRACT: APPROVED CREDIT
PAY THIS AMOUNT

□ CHECK BOX, IF FINAL RETURN (See instructions on reverse side)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. RETURN MUST BE SIGNED AND DATED.

Signature of Taxpayer or Agent ____________________________ Date ____________

DOB: __________ (7-84)
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.
MISSOURI DEPARTMENT OF REVENUE

SALES TAX PROTEST PAYMENT AFFIDAVIT

Do Not Write in this Space

* 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 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

<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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<td>State Sales</td>
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<td>1 1/2%</td>
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</tbody>
</table>

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

ENTER TOTAL AMOUNT OF TAX

ADJUSTMENTS CLAIMED, IF ANY:

A. Sales for resale
B. Add cost of goods purchased for resale but used by you
C. Goods shipped out of Missouri (export)
D. Motor fuel, special fuel, other fuel
E. Government, religious, educational, charitable institutions
F. Drugs, insulin, prosthetic or orthopedic devices
G. Farm machinery
H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)
I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed
J. Value of trade-in
K. Labor or service charges when separately billed
L. Other adjustments (attach separate schedule)

TOTAL ADJUSTMENTS

Subtract: 7% of Line 1, only if paid by due date

1. ____________________________

TOTAL AMOUNT OF TAX DUE: (Line 1 minus Line 2)
2. ____________________________

ADD: Interest for late payment (See Instructions)
3. ____________________________

ADD: Additions to tax (5% per month late of Line 3, maximum 25%)
4. ____________________________

TOTAL AMOUNT DUE: (Add Lines 3, 4, 5)
5. ____________________________

Subtract: Approved credit (Attach credit memorandum)
6. ____________________________

REMITS SINGLE CHECK FOR THIS AMOUNT: (Line 6 minus Line 7)
7. ____________________________

DO NOT USE
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.

<table>
<thead>
<tr>
<th>Signature of Taxpayer or Agent</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Disposition</th>
<th>Reason</th>
<th>Date</th>
</tr>
</thead>
</table>

BUREAU USE ONLY

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 .014 X 30 = $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.

DON-163 (PAGE 2)
MISSOURI DEPARTMENT OF REVENUE

SCHEDULE A
SALES TAX PROTEST PAYMENT AFFIDAVIT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
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</thead>
<tbody>
<tr>
<td>State Sales</td>
<td>4%</td>
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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  

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>
<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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</table>

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

ENTER TOTAL AMOUNT OF TAX

ADJUSTMENTS CLAIMED, IF ANY:  

- **Sales for resale**  
- **Add cost of goods purchased for resale but used by you**  
- **Goods shipped out of Missouri (export)**  
- **Motor fuel, special fuel, other fuel**  
- **Government, religious, educational, charitable institutions**  
- **Drugs, insulin, prosthetic or orthopedic devices**  
- **Farm machinery**  
- **Water, electricity, gas, wood, coal or home heating oil (Domestic use)**  
- **Seed, fertilizer, grain, economic poisons, livestock/poultry feed**  
- **Value of trade-in**  
- **Labor or service charges when separately billed**  
- **Other adjustments (attach separate schedule)**

**TOTAL ADJUSTMENTS**  

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. REPORT MUST BE SIGNED AND DATED.

Signature of  

Taxpayer or Agent  

Date

DOR 2015 (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:

\[
\text{GROSS RECEIPTS/SALES} \ (\pm) \ \text{ADJUSTMENTS} = \text{TAXABLE SALES}
\]

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 B: 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 .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
NONPROTESTED SALES TAX PROTEST PAYMENT REPORT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of this report is insufficient to report all nonprotested payments. To complete Schedule A, refer to instructions on page 2.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
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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.

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

<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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</table>

VENDOR'S TOTALS

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

Enter Total Amount of Tax

CONSUMER'S USE TAX

TAXABLE PURCHASES | RATE | AMOUNT DUE | CONSUMER'S TOTALS | LINE A PLUS LINE b

Enter Total Cost of Tangible Personal Property Used or Consumed on Which No Tax Was Paid When Purchased From Out-of-State Vendor.

ADJUSTMENTS CLAIMED, IF ANY:

A. Sale for resale ..........................
B. Motor fuel, special fuel, other fuel ....
C. Government, religious, educational, charitable institutions ................................
D. Drugs, insulin, prosthetic or orthopedic devices ...........................................
E. Farm machinery ................................
F. Water, electricity, gas, wood, coal or home heating oil (Domestic use) .............
G. Seed, fertilizer, grain, economic poisons, livestock/poultry feed ...................
H. Value of trade-in ..........................
I. Labor or service charges when separately billed ...................................
J. Other adjustments (attach separate schedule) ...........................................

TOTAL ADJUSTMENTS ..................................

TOTAL USE TAX DUE: (Add Lines 3 and 4) ...........................
ADD: Interest for late payment (See Instructions) ..................
ADD: 10% of Line 5 if you received an estimated billing for this tax period. ........
TOTAL AMOUNT DUE: (Line 9 minus Line 10) .......................
Protected 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.

<table>
<thead>
<tr>
<th>Signature of Taxpayer or Agent</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

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

MY TERM EXPIRES

BUREAU USE ONLY

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<tr>
<th>Disposition</th>
<th>Reason</th>
<th>Date</th>
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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.

\[
\text{GROSS RECEIPTS/SALES (t) or (–) ADJUSTMENTS} = \text{TAXABLE SALES} \\
\text{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.} \\
\text{AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.} \\
\text{TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.} \\
\text{LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.} \\
\text{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.} \\
\text{LINE 3 – VENDOR'S USE TAX DUE: Subtract Line 2 from Line 1 and enter remainder.} \\
\text{LINE a. – If you are protesting payment of the state portion of consumer’s use tax, multiply taxable purchases by 3%.} \\
\text{LINE b. – If you are protesting payment of the conservation portion of consumer’s use tax, multiply taxable purchases by 1/8%.} \\
\text{LINES 4 and 5: Follow instructions shown on front of form.} \\
\text{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 0.0003835. Example: If Line 5 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 \times 0.014 \times 30 \div 365 \approx$1.15 or $100.00 \times 0.0003835 \times 30 \text{ days} \approx \$1.15.} \\
\text{LINES 7 - 10: Follow instructions shown on front of form.} \\
\text{ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments in the ADJUSTMENTS column. NOTE: Detailed instructions on the sales/use tax adjustments can be found on the back of your Use Tax Return.}
MISSOURI DEPARTMENT OF REVENUE
SCHEDULE A
USE TAX PROTEST PAYMENT AFFIDAVIT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
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ENTER TOTAL AMOUNT OF TAX

Enter total on page 1 – Total from Schedule A
# Missouri Department of Revenue
Missouri Department of Revenue
Business Taxes Bureau
P.O. Box 840
Jefferson City, MO 65105

**NONPROTESTED USE TAX PAYMENT REPORT**

- **Do not write in shaded areas.**
- **Instructions on Page 2**

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>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS: SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate 1 or 2)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (% or )</th>
<th>AMOUNT OF TAX</th>
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**VENDOR'S TOTALS**

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

1.

ENTER TOTAL AMOUNT OF TAX

2.

**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.

**ADJUSTMENTS CLAIMED, IF ANY:**

A. Sale for resale
B. Motor fuel, special fuel, other fuel
C. Government, religious, educational, charitable institutions
D. Drugs, insulin, prosthetic or orthopedic devices
E. Farm machinery
F. Water, electricity, gas, wood, coal or home heating oil (Domestic use)
G. Seed, fertilizer, grain, economic poisons, livestock/poultry feed
H. Value of trade-in
I. Labor or service charges when separately billed
J. Other adjustments (attach separate schedule)

**TOTAL ADJUSTMENTS**

**REPORT MUST BE SIGNED ON PAGE 2.**
INSTRUCTIONS

IMPORTANT: This report must be filed in lieu of the Missouri 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.

$\text{GROSS RECEIPTS/SALES (} \pm \text{) ADJUSTMENTS = TAXABLE SALES}$

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 0.0003835. Example: If Line 5 (Tax Due) is $100.00 and return is 30 days late, compute $100.00 \times 14\% \times 30 \div 365 = $1.15 or $100.00 \times 0.0003835 \times 30 \text{ 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.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
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<td>State Use</td>
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<td>Conservation</td>
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<td>1/8%</td>
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</tbody>
</table>

ENTER TOTAL AMOUNT OF TAX

Enter total on page 1 — Total from Schedule A
APPLICATION FOR SALES/USE TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Sales/Use Tax.

I hereby certify that ____________________________________________________________________________

Firm Name

Mailing Address ____________________________________________ City ____________________________

State: ___________ Zip Code: ___________ Missouri I.D. Number: ___________

overpaid the Missouri Department of Revenue, the sum of _______________________________ dollars ($ ________ )

for the period(s) ____________________________________________, and further certify that such amount has been

determined to be an overpayment by reason of ____________________________________________________________________________

__________________________________________________________________________________________

I, __________________________________________, DO HEREBY UPON MY OATH STATE THE MATTERS SET FORTH

ABOVE ARE TRUE AND CORRECT.

SUBSCRIBED AND SWORN TO BEFORE ME ON ________________, 19 ______.

MY COMMISSION EXPIRES: ________________________________, 19 ______ Notary Public

FOR BUREAU USE ONLY

I have analyzed the records of the Business Taxes 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:

1. ____________________________________________________________________________ Amount $ ______

2. ____________________________________________________________________________ Amount $ ______

3. ____________________________________________________________________________ Amount $ ______

4. ____________________________________________________________________________ Amount $ ______

Refund/Credit Total $ ______________

Analysis of approval or denial:

__________________________________________________________________________________________

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

Initiated by: ____________________________ Date: ____________________________

General Approval/Denial

__________________________________________________________________________________________

INSTRUCTIONS TO APPLICANT –

1. Complete Application — a complete breakdown should be attached.

2. Keep Pink Copy.

3. Return White and Yellow Copies to: Business Taxes Bureau, Technical Support Section, P.O. Box 840, Jefferson City, Missouri 65105.
# Cigarette Tax

<table>
<thead>
<tr>
<th>Document</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application for Annual Wholesaler's Cigarette License</td>
<td>177</td>
</tr>
<tr>
<td>Renewal Application for Annual Wholesaler's Cigarette License</td>
<td>179</td>
</tr>
<tr>
<td>Cigarette Wholesaler's Fidelity Bond</td>
<td>181</td>
</tr>
<tr>
<td>Cigarette Wholesaler Meter Machine Bond</td>
<td>183</td>
</tr>
<tr>
<td>Schedule D-1 — Daily Cigarette Tax Meter Record</td>
<td>185</td>
</tr>
<tr>
<td>Consolidated Monthly Cigarette Tax Report (20)</td>
<td>187</td>
</tr>
<tr>
<td>Consolidated Monthly Cigarette Tax Report (25)</td>
<td>189</td>
</tr>
<tr>
<td>Schedule A (20) — Cigarette Purchases</td>
<td>191</td>
</tr>
<tr>
<td>Schedule A (25) — Cigarette Purchases</td>
<td>193</td>
</tr>
<tr>
<td>Schedule C (20) — Cigarette Tax Stamp Record</td>
<td>195</td>
</tr>
<tr>
<td>Schedule C (25) — Cigarette Tax Stamp Record</td>
<td>197</td>
</tr>
<tr>
<td>Schedule D — Cigarette Tax Meter Record</td>
<td>199</td>
</tr>
<tr>
<td>Schedule E — Report of Export of Stamped Cigarettes</td>
<td>201</td>
</tr>
<tr>
<td>Order for Cigarette Tax Decals</td>
<td>203</td>
</tr>
<tr>
<td>Certification of Unsalable Stamped Cigarettes Returned to Manufacturer</td>
<td>205</td>
</tr>
</tbody>
</table>
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 5 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.

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?
    __________ / ______ / ______

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, ________________________________, Applicant's Name
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

DD-1391 (4-90) (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.
RENEWAL APPLICATION FOR ANNUAL WHOLESALER’S CIGARETTE LICENSE
(Please submit $100 fee with application)

1. Name of applicant ____________________________________________________________
   (a) Address where cigarettes are to be stamped _____________________________
   (b) Address where books and records are kept in Missouri if different than (a)
   (c) Federal identification number _____________________________
   (d) Telephone number and area code _____________________________

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: □ Yes □ No
   Address (Number and Street) _____________________________ City _____________________________
   State _____________________________ Zip Code _____________________________ County

6. If you are presently using decals only, do you desire to use a meter machine? □ Yes □ No

7. If you are presently purchasing on cash basis only, do you desire to purchase stamps and meter units on credit? □ Yes □ No

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 7 is “Yes”, You must post bond for the amount of credit you wish to have available. Proper forms will be mailed to you.

8. Out-of-state applicants: Are you a Registered cigarette wholesaler in your home state? □ Yes □ No

9. What is your home state? __________________________________________________________

I declare under penalties of the law that the answers to the above questions are correct to the best of my knowledge and belief.

__________________________________________
Trade Name of Applicant

__________________________________________
Date of application ____________________________ By ____________________________

Authorized Signature

PLEASE READ CAREFULLY

SUBMIT ORIGINAL APPLICATION TO THIS OFFICE, RETAIN COPY FOR YOUR FILES.

The Cigarette Tax Law provides that the fee for a distributor’s license shall be $100 annually please make your check payable to the “DEPARTMENT OF REVENUE” and forward to the Miscellaneous Business Taxes Bureau, Cigarette Tax Section, P.O. Box 811, Jefferson City, MO 65106. Renewal applications with $100 fee must be returned on or before February fifteenth of each year.

CIGARETTE WHOLESALE’S LICENSES ARE ISSUED PURSUANT TO AUTHORITY VESTED IN THE DEPARTMENT OF REVENUE BY LAW AND ALL APPLICATIONS ARE SUBJECT TO APPROVAL OF THE DEPARTMENT.

Note: All cigarette tax purchases will be discontinued immediately on any wholesaler whose completed application and license fee has not been received in this office on or before February fifteenth.
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 ___________________________, (Principal)

_______________________________ , as Principal, and the ___________________________, (Surety) 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 $ ___________________________, to 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:

_______________________________ , (Street Address) ___________________________, (City) ___________________________, (State) 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) (Principal)

Attest (Secretary, if Corporation) ___________________________

By (Indicate Officer: President, Vice President, Partner, Owner) ___________________________

(Surety) ___________________________

By ___________________________

Its (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)

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 ___________________________ , MISSOURI

day of ______________________, 19__________

(SEAL)

Attest: ____________________________ (Principal)

(Secretary of Corporation) By ____________________________ (President)

(Seal) By ____________________________ (Corporate Surety)

Countersigned: ____________________________ By ____________________________ (Missouri Resident Agent)

(If signed by Attorney-in-Fact attach copy of written authority.)
**DAILY CIGARETTE TAX METER RECORD**

<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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</thead>
<tbody>
<tr>
<td>Last date of previous month</td>
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*ENTER TOTALS IN APPROPRIATE COLUMNS ON SCHEDULE D.*

## CONSOLIDATED MONTHLY CIGARETTE TAX REPORT

**20 Cigarettes per Package**

### INVENTORIES

<table>
<thead>
<tr>
<th>UNSTAMPED</th>
<th>STAMPED CIGARETTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A) WITHOUT ANY STAMPS</td>
<td>(B) STATE ONLY</td>
</tr>
</tbody>
</table>

#### I. PACKAGES 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**
   - (A)
   - (B)
   - (C)
   - (D)
   - (E)
   - (F)
   - (G)
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

#### III. METER UNITS (Schedule D)

14. On hand 1st of month (times 10)
15. Purchased during month (times 10)
16. Refunds received in meter units (times 10)
17. Total lines 14, 15, and 16
18. Less: Affixed during month (times 10)
19. On hand last day of month (times 10)

#### IV. CALCULATION OF TAX DUE

20. Stamps purchased during month (line 9, add columns B, C, D and E)
21. Meter units (times 10): purchased during month (line 15, add columns B, C, D and E)
22. Total lines 20 and 21
23. Tax Due – Line 22 times thirteen cents ($.13)
24. Less: 3% of line 22
25. Subtotal (line 23 less line 24)
26. Less payments previously made
27. AMOUNT DUE (line 25 less line 26)
28. Amount from line 25 Consolidated Monthly Cigarette Tax Report for 25 Cigarettes per package
29. Total Amount Due (add lines 27 and 28)

---

**Notes**:
- Add lines 12 and 18 and enter in Column 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.**
NOTICE: In lieu of the payment of the full amount due, the person responsible for the payment is required to make the payment in a timely manner.

WHOLESALE ON A CASH BASIS MUST FILE REPORT ON OR BEFORE THE TWENTIETH (20th) DAY OF THE MONTH. ON OR BEFORE THE FORTEUND (15th) DAY OF EACH CALENDAR MONTH, COVERING ALL CIGARETTES, TAX STAMPS AND METERS RECEIVED DURING THE PREVIOUS MONTH.

WHOLESALE ON A DEPOSITED PAYMENT BASIS MUST FILE THIS REPORT WITH THE MISCELLANEOUS BUSINESS TAX BUREAU, CHICAGO, ILLINOIS, ON THE TWENTIETH (20th) DAY OF THE MONTH.

Signature
Date

I, the undersigned, do hereby authorize the person responsible for the payment to make the payment in a timely manner.

Schedule B - Report of Lost and Unsuitable Cigarettes:

<table>
<thead>
<tr>
<th>TOTALS</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Return date to manufacturer
Number of packages
Name of manufacturer
Invoice number (s)
Name of common carrier

OF CIGARETTE LOSS
**CONSOLIDATED MONTHLY CIGARETTE TAX REPORT**
25 Cigarettes per Package

**WHOLESALE**

Federal Identification Number

**ADDRESS**

Missouri Cigarette Number

Missouri Withholding Number

Missouri Sales Tax Number

<table>
<thead>
<tr>
<th>INVENTORIES</th>
<th>UNSTAMPED (A)</th>
<th>WITHOUT ANY STAMPS</th>
<th>STAMPED CIGARETTES</th>
<th>MISSOURI</th>
<th><strong>OTHER STATES</strong></th>
<th>(F)</th>
<th><strong>TOTAL</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>I. PACKAGE OF CIGARETTES</td>
<td>(B) STATE ONLY</td>
<td>(C) STATE &amp; CITY</td>
<td>(D) STATE &amp; COUNTY</td>
<td>(E) STATE &amp; COUNTY</td>
<td>(F) <strong>OTHER STATES</strong></td>
<td>(G) TOTAL</td>
<td></td>
</tr>
<tr>
<td>1. On hand 1st of month</td>
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<td></td>
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<tr>
<td>2. Purchased during month (Schedule A)</td>
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<td>3. Total lines 1 and 2</td>
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<tr>
<td>4. <em>Stamped during month and transferred to Stamped Column</em></td>
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<td>5. Balance in Column (A) but Totals in all other Columns</td>
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<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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<td>II. STAMPS (Schedule C)</td>
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<td>8. On hand 1st of month</td>
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<td>9. Purchased during month</td>
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<td>10. Refunds received in stamps</td>
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<td>11. Total lines 8, 9, and 10</td>
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<td>12. Less: Affixed during month</td>
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<td>13. On hand last day of month</td>
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<tr>
<td>IV. CALCULATION OF TAX DUE</td>
<td></td>
<td></td>
<td></td>
<td>Cash Purchases</td>
<td>Credit Purchases</td>
<td></td>
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<tr>
<td>14. Stamps purchased during month (line 9, add columns B, C, D and E)</td>
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<td>15. Tax Due – Line 14 times sixteen and one quarter cents ($.16%)</td>
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<td>16. Less: 3% of line 15</td>
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<td>17. Subtotal (line 14 less line 15)</td>
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<td>18. Less payments previously made</td>
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<tr>
<td>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</td>
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</table>

**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.
Wholesalers on a cash basis must file report on or before the twentieth (20th) day of the month covering all cigarettes, tax stamps and meter units received during the previous month.

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 twentieth (20th) day of each calendar month covering all cigarettes, tax stamps and meter units received during the previous month.

<table>
<thead>
<tr>
<th>No.</th>
<th>STAMPED</th>
<th>STAMPED</th>
<th>STAMPED</th>
<th>NUMBER OF PACKAGES</th>
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<tbody>
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<td>1.</td>
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</tbody>
</table>

Total

Schedule B - Report of Lost and Unsoldable Cigarettes:
<table>
<thead>
<tr>
<th>DATE RECEIVED</th>
<th>INVOICE NUMBER</th>
<th>NUMBER OF PACKAGES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>AMERICAN TOBACCO</td>
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<tr>
<td></td>
<td></td>
<td>BROWN AND WILLIAMSON</td>
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<td></td>
<td>LIGGETT AND MYERS</td>
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<td></td>
<td>P. LORILLARD</td>
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<tr>
<td></td>
<td></td>
<td>PHILIP MORRIS</td>
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<tr>
<td></td>
<td></td>
<td>R.J. REYNOLDS</td>
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<td>OTHER</td>
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<td>TOTAL</td>
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<td>ALL MANUFACTURERS</td>
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</tbody>
</table>

**TOTSALS** (This Page)

**TOTSALS** (All Pages)

*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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</table>

**TOTALES (This Page)**

**TOTALES (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>WHOLESALER</th>
<th>STAMPS PURCHASED</th>
<th>STAMPS RECEIVED IN REFUNDS</th>
<th>STAMPS USED (AFFIXED)</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
<td>TAX TAPE CODE</td>
<td>NUMBER</td>
<td>TAX TAPE CODE</td>
</tr>
<tr>
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</tbody>
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|            |                  |                             |                       |        |
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|            |                  |                             |                       |        |

<table>
<thead>
<tr>
<th>SUMMARY</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAX TYPE</td>
</tr>
<tr>
<td>----------</td>
</tr>
<tr>
<td>MISSOURI ONLY (13c)</td>
</tr>
<tr>
<td>MISSOURI &amp; COUNTY (18c)</td>
</tr>
<tr>
<td>OTHER STATES</td>
</tr>
<tr>
<td>TOTALS</td>
</tr>
</tbody>
</table>

* Coded by Column used on Consolidated Monthly Report
### SCHEDULE C (25)

**MISSOURI DEPARTMENT OF REVENUE**  
**CIGARETTE TAX STAMP RECORD**  
*(25 per package)*

<table>
<thead>
<tr>
<th>WHOLESALE</th>
<th>MONTH</th>
<th>19</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
<td>STAMPS PURCHASED</td>
<td>STAMPS RECEIVED IN REFUNDS</td>
</tr>
<tr>
<td></td>
<td>TAX TAPE CODE</td>
<td>NUMBER</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SUMMARY</th>
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</thead>
</table>

<table>
<thead>
<tr>
<th>TAX TYPE</th>
<th>CODE</th>
</tr>
</thead>
<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>
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</tbody>
</table>

*DOR-364 (25) [11-83]*  
*+ Coded by Column used on Consolidated Monthly Report*
MISSOURI DEPARTMENT OF REVENUE
CIGARETTE TAX METER RECORD

<table>
<thead>
<tr>
<th>METER NUMBER</th>
<th>ASCENDING REGISTERS</th>
<th>DESCENDING REGISTERS</th>
<th>METER UNITS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>LAST DAY OF PREV. MO</td>
<td>LAST DAY OF Curr. MO</td>
<td>PURCHASED</td>
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<td>RECEIVED IN</td>
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<td>AFFIXED</td>
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SUMMARY

<table>
<thead>
<tr>
<th>TAX TYPE</th>
<th>CODE</th>
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<tbody>
<tr>
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<td>MISSOURI &amp; COUNTY</td>
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<tr>
<td>MISSOURI, COUNTY &amp; CITY</td>
<td>E</td>
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<tr>
<td>OTHER STATES</td>
<td>F</td>
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<tr>
<td>TOTALS</td>
<td>G</td>
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</table>

DOR-305 (10-80)

* Coded by Column used on Consolidated Monthly Report
REPORT OF EXPORT OF STAMPED CIGARETTES
SCHEDULE E

Missouri Department of Revenue
Miscellaneous Business Taxes – Cigarette Tax Section
P.O. Box 811 – Jefferson City, Missouri 65105

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 10-16.180(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</th>
<th>TO WHOM SOLD OR TRANSFERRED</th>
<th>ADDRESS</th>
<th>NO. OF PACKAGES OF CIGARETTES</th>
</tr>
</thead>
<tbody>
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TOTAL

DOR-783 (6-83)
INSTRUCTIONS: Separate checks must be submitted for state and county decals. No orders accepted in odd amounts. Decals are printed in sheets on one hundred. Orders in multiples of 1,000 only. Make 2 copies of order. Keep yellow copy and forward white copy to this office.

*Jackson County Tax - 5¢ less 2% discount (20 cigarettes) - 6¼¢ less 2% discount (25 cigarettes).
*St. Louis County Tax - 5¢ no discount (20 cigarettes) - 6¼¢ no discount (25 cigarettes).

Please ship as specified:

<table>
<thead>
<tr>
<th>Type of Decals</th>
<th>Number of Decals Ordered</th>
<th>Net County Tax @ 5¢</th>
<th>Gross State Tax @ 13¢</th>
<th>Less 3% Discount</th>
<th>Net Sale of Decals</th>
</tr>
</thead>
<tbody>
<tr>
<td>13¢ State Only</td>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>18¢ State/St. Louis Co.</td>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>18¢ State/Jackson Co.</td>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>16¼¢ State Only</td>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>22½¢ State/St. Louis Co.</td>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>22½¢ State/Jackson Co.</td>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Total Remitted All Decals</td>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

Authorized Signature

**DO NOT WRITE BELOW THIS LINE – FOR DEPARTMENT OF REVENUE ONLY**

<table>
<thead>
<tr>
<th>Cigarette Decals Ordered</th>
<th>Cigarette Decals Shipped</th>
<th>From Serial No.</th>
<th>To Serial No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of 13¢ Decals Ordered</td>
<td>Shipped 13¢ Decals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of 16¼¢ Decals Ordered</td>
<td>Shipped 16¼¢ Decals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of 18¢ Decals Ordered</td>
<td>Shipped 18¢ Decals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of 22½¢ Decals Ordered</td>
<td>Shipped 22½¢ Decals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Decals to be Shipped</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Clerk is hereby authorized to ship above decals for which payment has been received.

Date: ____________  
Cigarette Tax Section
CERTIFICATION OF UNSALABLE STAMPED CIGARETTES RETURNED TO MANUFACTURER

This is to certify that the following packages of cigarettes have been inspected by the herein named wholesaler or his representative, and are to be returned to manufacturer.

<table>
<thead>
<tr>
<th>TAX TYPE</th>
<th>NUMBER OF PACKAGES</th>
<th>METER NUMBERS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Decals</td>
<td>Meter Impressions</td>
</tr>
<tr>
<td>Missouri Tax Only</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Missouri and County Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Missouri and City Tax</td>
<td></td>
<td></td>
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<tr>
<td>Mo., County and City Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

__________________________  ________________________
Name of Wholesaler           License Number

__________________________
Street Address

__________________________
City – State – Zip Code

__________________________
Data

I, ________________________
Wholesaler’s Signature
do hereby certify that the above is 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.

Remarks:

__________________________
For Office Use Only:

__________________________
Distribution: Yellow Copy  Office of Miscellaneous Taxes, Cigarette Tax Section
Blue Copy  Office of Miscellaneous Taxes, Cigarette Tax Section
Pink Copy  Wholesaler

DOR 291 (2-84)
# MOTOR FUEL/SPECIAL FUEL

<table>
<thead>
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<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
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<td>Application for Motor Fuel Distributor's License</td>
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</tr>
<tr>
<td>Application for Terminal Operator's License</td>
<td>211</td>
</tr>
<tr>
<td>Application for Motor Fuel Transporter's License</td>
<td>213</td>
</tr>
<tr>
<td>Application for License as Retail Dealer of Special Fuel</td>
<td>215</td>
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<tr>
<td>Application for Special Fuel User's License</td>
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<td>Schedule Z</td>
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<td>Distributor Monthly Report of Aviation Gasoline Sales</td>
<td>235</td>
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<td>Gasoline Credit Affidavit</td>
<td>237</td>
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<td>Terminal Report</td>
<td>239</td>
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<td>Instructions for Completing Terminal Report</td>
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<td>Barge and Pipeline Unloading Report</td>
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<td>Transportation Report</td>
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</tr>
<tr>
<td>Dealer of Special Fuels Monthly Report</td>
<td>249</td>
</tr>
<tr>
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<td>251</td>
</tr>
<tr>
<td>Schedule B — Schedule of Tax Free Bulk Sales</td>
<td>253</td>
</tr>
<tr>
<td>Instructions Dealers Special Fuels Monthly Report</td>
<td>255</td>
</tr>
<tr>
<td>User of Special Fuels Monthly Report</td>
<td>259</td>
</tr>
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<td>261</td>
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<td>Motor Vehicle Use Fuel Tax Report</td>
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<td>267</td>
</tr>
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</tr>
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<td>Application for Refund of Motor Fuel Tax (Gasoline Only)</td>
<td>271</td>
</tr>
</tbody>
</table>
MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

MOTOR FUELS DISTRIBUTOR

SURETY BOND MUST ACCOMPANY APPLICATION

2. IDENTIFY TYPE(S) OF ACTIVITY:
   [ ] RECEIVE MOTOR FUEL IN MISSOURI AND USE, SELL, OR DISTRIBUTE SAME
   [ ] IMPORT MOTOR FUEL INTO MISSOURI AND USE, SELL, OR DISTRIBUTE SAME
   [ ] RECEIVE MOTOR FUEL FOR EXCLUSIVE USE OF BUSINESS
   [ ] BROKER MOTOR FUEL
   [ ] REFINE, BLEND, PRODUCE, OR COMPOUND MOTOR FUEL AND USE, SELL, OR DISTRIBUTE SAME

3. ESTIMATED GALLONS PURCHASED PER YEAR: ____________________________

4. BASIS FOR REPORTING RECEIPTS:
   [ ] GROSS (MEASURED) GALLONS   [ ] NET GALLONS (TEMPERATURE CORRECTED TO 60 DEGREES FAHRENHEIT)

5. LIST SUPPLIERS (ATTACH LIST IF NECESSARY):

<table>
<thead>
<tr>
<th>NAME</th>
<th>STREET</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITY</td>
<td>STATE</td>
</tr>
<tr>
<td>NAME</td>
<td>STREET</td>
</tr>
<tr>
<td>CITY</td>
<td>STATE</td>
</tr>
</tbody>
</table>

6. METHOD OF DELIVERY (CHECK APPROPRIATE BOXES):
   [ ] BOAT OR BARGE   [ ] TANK CARS   [ ] PIPELINE   [ ] TRANSPORT TRUCK

   ATTACH SCHEDULE Z, PARTS II AND III - [2] [3]

7. COMPUTE AMOUNT OF BOND (SURETY BOND ONLY):

   $5,000 MINIMUM BOND REQUIRED

   2 x Monthly Tax (Estimated) = Amount of Bond

   ISSUE DATE

   NAME OF SURETY BOND COMPANY

   BOND ID NUMBER

   AMOUNT OF BOND

   CODE

STATE OF MISSOURI

County of ______________

[Signature]

Business, Company or Corporation Name

After having been 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.

[Signature]  ______________

Applicant’s Name

Subscribed and sworn to before me, this ______________ day of ______________ 19

Notary Public

My Commission expires ______________ 19

(A License will not be issued unless this application is complete and properly executed).
MOTOR FUELS DISTRIBUTOR INSTRUCTIONS

Line 1. *Do not enter anything in this space.*

Line 2. Mark appropriate box(es).

Line 3. Enter estimate of number of gallons of gasoline you will purchase in a year.

Line 4. Check appropriate box.

Line 5. Enter names and complete addresses of your gasoline suppliers. Attach a list if necessary.

Line 6. Mark appropriate box(es). If you operate tank wagon transportation equipment, please fill out Part II of Schedule Z. If you operate bulk plants or unloading points to receive motor fuels, please fill out Part III of Schedule Z.

Line 7. You must submit a surety bond. The minimum acceptable bond is $5,000. The amount of bond is twice your estimated monthly motor fuels tax liability. Please enter the name of the surety in the appropriate space.

Line 8. Application must be notarized.
MISSOURI TAX REGISTRATION APPLICATION

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

TERMINAL OPERATOR

SURETY BOND MUST ACCOMPANY APPLICATION

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
   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

STATE OF MISSOURI

Signed: Business, Company or Corporation Name
By: Owner, Partner or Designated Officer

Applicant's Name

Applicant's Signature

Subscribed and sworn to before me, this day of

My Commission expires

(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:

[ ] FROM OUTSTATE TO POINTS INSTATE
[ ] FROM INSTATE TO POINTS OUTSTATE
[ ] 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
   CODE: ______

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</th>
<th>CAPACITY (GALLONS)</th>
<th>TOTAL CAPACITY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

STATE OF MISSOURI

County __________ 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  
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>COUNTY</th>
<th>CODE</th>
<th>STORAGE CAPACITY (GALLONS)</th>
<th>DIESEL</th>
<th>LP GAS</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDRESS</td>
<td>CITY</td>
<td>ZIP CODE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COUNTY</td>
<td>CODE</td>
<td>STORAGE CAPACITY (GALLONS)</td>
<td>DIESEL</td>
<td>LP GAS</td>
<td>OTHER</td>
</tr>
<tr>
<td>ADDRESS</td>
<td>CITY</td>
<td>ZIP CODE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COUNTY</td>
<td>CODE</td>
<td>STORAGE CAPACITY (GALLONS)</td>
<td>DIESEL</td>
<td>LP GAS</td>
<td>OTHER</td>
</tr>
</tbody>
</table>

(ATTACH SCHEDULE Z—PART I—[11])

3. HAVE YOU EVER BEEN REVOLED 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</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NAME</th>
<th>ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITY</td>
<td>STATE</td>
</tr>
</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></td>
<td></td>
</tr>
<tr>
<td>6 OTHER</td>
<td>BOND ID NUMBER</td>
<td>AMOUNT OF BOND</td>
</tr>
</tbody>
</table>

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.

OOR-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 __24,001 TO 42,000 LBS.
   __9,001 TO 12,000 LBS. __42,001 TO 66,000 LBS.
   __12,001 TO 24,000 LBS. __66,001 LBS. AND OVER
   (ENTER COMPLETE LIST OF MOTOR VEHICLES ON PART I OF SCHEDULE 2 AND ATTACH TO THIS APPLICATION)

10. COMPUTE AMOUNT OF BOND REQUIRED (BOND MUST ACCOMPANY APPLICATION)

    $500 MINIMUM

    TYPE OF BOND ISSUE DATE NAME OF SURETY BOND COMPANY
    [ ] SURETY [ ] CASH [ ] ILIC [ ] OTHER
    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-688 (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

* Do Not Write in Shaded Areas

MISSOURI TAX IDENTIFICATION NUMBER

SCHEDULE Z

**PART I (SPECIAL FUEL USERS OR DEALERS)**

<table>
<thead>
<tr>
<th>YEAR MODEL</th>
<th>VEHICLE MAKE</th>
<th>UNIT OR SERIAL NO.</th>
<th>TYPE FUEL USED</th>
<th>LIC. WGT.</th>
<th>VEHICLE RATING OWN/LEASE</th>
<th>NAME AND CITY OF LESSOR</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**PART II (MOTOR FUELS DISTRIBUTORS)**

<table>
<thead>
<tr>
<th>MAKE/YEAR</th>
<th>TYPE VEHICLE</th>
<th>TRUCK SERIAL NO.</th>
<th>MOTOR NO. / TRAILER SERIAL NO.</th>
<th>TRAILER</th>
<th>COMPARTMENT-CAPACITY (GALS.)</th>
<th>TOWN &amp; STATE FROM WHICH OPERATED</th>
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**PART III (MOTOR FUEL DISTRIBUTORS) ATTACH LIST IF NECESSARY**

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<th>NAME RAILROAD/TRANSPORTER</th>
<th>CITY/TOWN</th>
<th>COUNTY</th>
<th>CAPACITY TAXABLE FUELS NO. TRANS.</th>
<th>CAPACITY</th>
<th>CAPACITY OF OTHER FUELS NO. TRANS.</th>
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DOR-1934 (4-80)
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 ($ ______________), 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

________________________
By: Attorney in Fact

(SEAL OF SURETY)

*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, d/b/a Doe Oil Co., " as principal; if principal is corporation, the signature must be by 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.

DOM-S00 (1-83)
 Missouri Department of Revenue  
Office of Miscellaneous Taxes  
Motor Fuel/Special Fuel Tax Section  
P.O. Box 300 – Jefferson City, Missouri 65105

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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| Street Address | Report for Month of |  |
|----------------|---------------------|
|                | January             | 19 |

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<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
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<th>Telephone Number</th>
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**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 & I from attached Schedule 1A) ................................................................ ............................................................................................................. 2
3. Gallons received from others tax paid (Total Columns G & H & I from attached Schedule 2A) .......................................................................................................................................................... 3
4. Gallons received from licensed distributors tax unpaid (Total Columns G & H & I from attached Schedule 3A) .......................................................................................................................................................... 4
5. Gallons imported from another State into Missouri (Total Columns G & H & I from attached Schedule 4A) .......................................................................................................................................................... 5
6. Total gallons to be accounted for (Add Lines 1 thru 5) . .......................................................................................................................................................... 6
7. Less distribution during the month . .......................................................................................................................................................... 7
8. Ending inventory (Line 6 minus Line 7) . .......................................................................................................................................................... 8

**DEDUCTIONS**

9. Gallons received from licensed distributors tax paid (Line 3 above) .......................................................................................................................................................... 9
10. Tax unpaid deliveries to other licensed motor fuel distributors (Total Columns G & H & I from attached Schedule 5A) .......................................................................................................................................................... 10
11. Gallons exported from Missouri (Total Columns G & H & I from attached Schedule 6A) 2 Copies Required .......................................................................................................................................................... 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 16 above) .......................................................................................................................................................... 17
18. Balance (Line 16 less Line 17) .......................................................................................................................................................... 18
19. Allowance (Deduct 3% of Line 16) .......................................................................................................................................................... 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 .......................................................................................................................................................... 21
   b. Total taxable gallons of aviation fuel .......................................................................................................................................................... 21
21. Total amount of tax at $.07 per gallon (line 20 times $.07) .......................................................................................................................................................... 21
22. Penalty (12% per month, cumulative only to 10% of the total amount of tax) 142.180.2 RSMo .......................................................................................................................................................... 22
23. Attached is a check in payment of the tax for the month of .......................................................................................................................................................... 23

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. WN 4-75, AND SENT TO THE MISSOURI DEPARTMENT OF AGRICULTURE, DIVISION OF WEIGHTS AND MEASURES, P.O. BOX 630, JEFFERSON CITY, MISSOURI 65102.

I, 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.

<table>
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<th>Signature</th>
<th>Date</th>
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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

   January
   February
   March
   April
   May
   June
   July
   August
   September
   October
   November
   December

   DATE REPORT AND TAX IS DUE AND
   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. (142.130 RSMo.)

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 Taxes, Jefferson City, Missouri).

6. Make remittance payable to Missouri Department of Revenue. Address all correspondence to Missouri Department of Revenue, Office of Miscellaneous Taxes, 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>MANIFEST NUMBER</th>
<th>UNLOADED AT NAME &amp; ADDRESS (See Instruction VI)</th>
<th>POINT OF ORIGIN NAME &amp; ADDRESS</th>
<th>PURCHASED FROM NAME &amp; ADDRESS</th>
<th>NAME OF CARRIER</th>
<th>NUMBER OF GALLONS</th>
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**TOTALS FOR PAGE**

**ACCUMULATED TOTALS FOR PAGES**

**ACCUMULATED TOTAL FOR COLUMNS G, H & I**
List all gallons imported into Missouri from another state. Fill out all columns. Complete all columns in columns and in column E give their name, address, and motor fuel distributor license number.

SCHEDULE 3A

List all gallons received from others which was received Tax Paid. Complete all columns and in column E give their name, address, and motor fuel distributor license number.

SCHEDULE 2A

Column A: Give the name and address of the supplier (wholesale) from whom the gallons were purchased.
Column B: Enter the motor fuel number issued by supplier at the dock.
Column C: Enter the name and address of the entity of the person receiving the fuel.
Column D: Enter the number of the invoice paid, if paid directly to supplier.
Column E: Enter the number of gallons purchased.
Column F: Give the gallons of aromatic gasoline received.
Column G: Give the gallons of gaseous received.
Column H: Give the gallons of alcohol received.
Column J: Give the gallons of No. 1, No. 2, and No. 3 gaseous.

SCHEDULE 1A

Check the type of schedule that the listing supports.

FOR MULTIPLE USE OF TAX SCHEDULE

INSTRUCTIONS
## State of Missouri – Department of Revenue
### OFFICE OF MISCELLANEOUS TAXES
#### Motor Fuel/Special Fuel Tax Section
P.O. Box 300 – Jefferson City, Missouri 65105

**MOTOR FUEL USED FOR NONHIGHWAY PURPOSE**

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<th>STATE WHAT EQUIPMENT IS USED FOR</th>
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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 65106

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____

NOTARY PUBLIC ________________________________

APPROVED BY THE DEPARTMENT OF REVENUE ________________________________

SIGNATURE ________________________________

DOR-671 (7-79)
Missouri Department of Revenue
MISCELLANEOUS BUSINESS TAX BUREAU
Motor Fuel/Special Fuel Tax Section
P.O. Box 300 — Jefferson City, Missouri 65105

TAX EXEMPT SALES OF GASOLINE

For month of ___________________________ 19

<table>
<thead>
<tr>
<th>COMPANY NAME</th>
<th>LICENSE NUMBER</th>
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<th>TO WHOM SOLD (AGENCY)</th>
<th>INV. NO.</th>
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</table>

"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."

TOTAL GALLONS

Signature of Owner or Authorized Agent
DISTRIBUTOR MONTHLY REPORT OF MOTOR VEHICLE FUEL DELIVERED FOR MARINE USE
(This Report must be filed in addition to the Distributor's Monthly Tax Report covering gasoline, if marine use fuel is delivered in any of the qualifying counties)

DISTRIBUTOR NAME/ADDRESS

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Distributor's License No.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>I.</th>
<th>II.</th>
<th>III.</th>
<th>IV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter name of each qualifying county in which a delivery was made. (See reverse side.)</td>
<td>Enter total number of deliveries made in each qualifying county for marine use. (See reverse side.)</td>
<td>Enter total gallons of motor fuel delivered in qualifying county for marine use.</td>
<td>Enter total dollar amount of motor fuel tax collected on motor fuel shown in Column III.</td>
</tr>
</tbody>
</table>

1. 
2. 
3. 
4. 
5. 
6. 
7. 
8. 
9. 
10. 

If additional space is needed, use blank sheet and identify columns as above.

IMPORTANT NOTES

1. A copy of the invoice and delivery ticket for each delivery must accompany this Report. Group all invoices (including copies of authenticated delivery tickets) by county and secure as a group with fastener.

I, the undersigned, upon my oath, declare that the statements made hereon and the invoices attached including the copies of the delivery tickets are true and correct to the best of my knowledge.

Name
Title
Date

DISTRIBUTOR'S COPY
DEPARTMENT OF REVENUE COPY

DOR-1531 (4-78)
GENERAL INFORMATION

The definition of "marine use fuel" is motor vehicle fuel delivered by a distributor to a marina or other retailer who sells that fuel to the ultimate consumer for use in a boat or ship operating on the waterways of Missouri. The term does not include special fuel.

In order to qualify as marine use fuel, the distributor must deliver the motor vehicle fuel in a qualifying county. The following counties qualify by having any part of a lake containing one hundred or more miles of shoreline:

- Barry
- Benton
- Butler
- Camden
- Cedar
- Dade
- Hickory
- Miller
- Morgan
- Ozark
- Polk
- Reynolds
- Stone
- Taney
- Wayne

Every motor fuel distributor delivering motor vehicle fuel in qualifying counties for marine use is required to provide a copy of each invoice (including copy of authenticated delivery ticket) for each delivery to the Missouri Department of Revenue. Those invoices and delivery tickets must be submitted with this report no later than the last day of the month following the month of delivery.

Each delivery ticket must contain a stamped or imprinted declaration by the retailer of his intention and signed by him or his agent as follows:

"I, the undersigned, as agent for ____________________________, the retailer, hereby certify that the total amount of motor vehicle fuel delivered as shown on this delivery ticket ___________ gallons are at the time of delivery expressly declared to be purchased for the sole purpose of resale to an ultimate consumer for use in a boat or ship operating on the waterways of Missouri.

__________________________
Agent for Retailer"

Each invoice must include the name and address of the purchaser, the county in which delivery was made, the quantity of marine use fuel delivered, and the dollar amount of fuel tax collected. All invoices (including copies of authenticated delivery tickets) must be grouped together by county for transmittal to the Department of Revenue. Adding machine tapes of the total quantity and the total dollar amounts should be attached to the county group of invoices.

Forms will be mailed each month to distributors who reported for the previous month. Additional forms may be obtained by writing to the address on page 1.

INSTRUCTIONS FOR COMPLETING FORM

1. Enter name and address, if blank.
2. Enter month and year for which report is being filed.
3. Enter your distributor's license number.
4. Under Column I, enter the name of each qualifying county in which you made deliveries of marine use fuel during the previous month.
5. Assemble all invoices (including copies of delivery tickets) for your deliveries in the various qualifying counties. Sort the invoices by county, and prepare adding machine tapes for (1) total gallons of marine fuel delivered and (2) total dollar amount of motor fuel tax collected. Attach tapes to each county grouping.
6. Under Column II, enter total number of delivery tickets invoiced by county for deliveries made for marine use.
7. Under Column III, enter total number of gallons of marine use fuel delivered in qualifying county.
8. Under Column IV, enter total dollar amount of motor fuel tax collected in each qualifying county for marine use fuel.
   (NOTE: Do not send any payment with this report. Make remittances with Distributor's Monthly Report, DOR 572.)
9. Sign and date report.
10. Detach Distributor's copy and retain for your records.
11. Mail the Department of Revenue copy and invoices to the address noted in the upper left corner of page 1 of this form.

DOR 1331
DISTRIBUTOR MONTHLY REPORT OF AVIATION GASOLINE SALES

(This report must be filed in addition to the Distributor’s Monthly Tax Report (DOR-572) if Aviation Gasoline has been sold.)

Distributor Name/Address

Reporting Period __________________________

Distributor’s License No. ______________________

Section 142.230, RSMo., requires Motor Fuel Distributors to provide the Missouri Department of Revenue a copy of each invoice for each delivery of aviation gasoline made to any retailer for resale to the ultimate consumer for use in aircraft engines. Invoices shall include the name and address of the purchaser, quantity and type of fuel delivered and the amount of motor vehicle fuel tax collected thereon.

Every Distributor selling aviation gasoline is required to file this report and submit invoices no later than the last day of the month following the month of delivery. Aviation sales to other licensed Motor Fuel Distributors are not to be included in this report.

Reporting forms will be mailed each month to Distributors who reported for the previous month. Additional forms may be obtained by writing to the above address.

SUMMARY OF ATTACHED INVOICES

<table>
<thead>
<tr>
<th>TOTAL NO. OF INVOICES ATTACHED</th>
<th>TOTAL GALLONS OF AVIATION GASOLINE SOLD THIS MONTH</th>
<th>TOTAL DOLLAR AMOUNT OF MOTOR FUEL TAX COLLECTED ON ATTACHED INVOICES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

DO NOT SEND PAYMENT WITH THIS REPORT. MAKE REMITTANCE WITH DISTRIBUTOR MONTHLY TAX REPORT (DOR-572).

I, the undersigned, upon my oath, declare that the statements made hereon and the invoices attached are true and correct to the best of my knowledge.

Name __________________________  Title __________________________  Date __________________________

DEPARTMENT OF REVENUE COPY
STATE OF MISSOURI
DEPARTMENT OF REVENUE
EXCISE TAX BUREAU
P.O. Box 300 – Jefferson City 65101

GASOLINE CREDIT AFFIDAVIT –
MISSOURI DISTRIBUTORS OPERATION SCHEDULE

This schedule must be completed by licensed Missouri Distributors claiming credit upon motor fuel placed in supply tanks of vehicles from their storage in Missouri and consumed in other states. This schedule must be attached to Form DOR-15, Gasoline Credit Affidavit.

Applicant

Distributor License No.

Address

STREET OR P.O. BOX

CITY

STATE

ZIP CODE

Month Ending

<table>
<thead>
<tr>
<th>Names of States in Which Operations are Conducted</th>
<th>Miles Traveled</th>
<th>Gallons Motor Fuel Consumed</th>
<th>Gallons Motor Fuel Purchased And Tax Paid to This State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Missouri</td>
<td></td>
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</tr>
</tbody>
</table>

TOTAL ALL STATES

Date

Signed by

Title

DOR-15A (3/74)
**TERMINAL REPORT**

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.

**TRANSACTONS FOR MONTH**

1. **Beginning Inventory (Must agree with last month’s Ending Inventory)**

   **GALLONS OF INVENTORY RECEIVED:**

   2. Produced, manufactured, refined, or compounded.
   4. By Way of Boat or Barge.
   5. By Way of Transport Truck.
   7. Receipts by Blending.
   8. By Way of Other Methods (See instructions reverse side).

9. **TOTAL Gallons Received (Add lines 2, 3, 4, 5, 6, 7, and 8)**

10. **TOTAL Gallons Available (Add lines 1 and 9)**

   **GALLONS OF INVENTORY DISBURSED:**

   11. To Whom Disbursed (Total Cols. G & H from attached Schedule 1A)
   12. To Whom Disbursed (Total Cols. G & H from attached Schedule 1A)
   13. To Whom Disbursed (Total Cols. G & H from attached Schedule 1A)
   14. To Whom Disbursed (Total Cols. G & H from attached Schedule 1A)

15. **TOTAL Disbursements (Add lines 11, 12, 13, and 14)**

16. **Stock Loss or Gain (Due to Temperature Variation).**

17. **ENDING INVENTORY (Line 10 less line 15 adjusted by line 16)**

**Signature**

**Title**

**Date**

I, 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.

[DCR-575 (6-84)]
INSTRUCTIONS
FOR TERMINAL REPORT

Line No.

(1) Enter beginning inventory at beginning of business for the first day of the month.

(2, 3, 4, 5, 6, 7) Enter the total gallons of gasoline received for the month by way of:

(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, 13, 14) Enter the total gallons of gasoline disbursed by the terminal for the month and identify to whom disbursed.

(Example: 11. To Whom Disbursed KELI OIL (Total Columbus & H Iron 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.
INSTRUCTIONS FOR: DOR-575 (2-75)

TERMINAL REPORT

To be filed by licensed terminal operators operating refineries, boat, barge, or pipeline terminals, covering gasoline, motor fuels or blending products, refined, or delivered to, unloaded or placed in storage tanks, for withdrawal. A terminal report must be filed for each terminal location. If terminal storage or any part thereof is leased or assigned for the use of others or in the event of pooled or co-mingled storage the person who has charge of the physical operations thereof shall be the terminal operator responsible for filing monthly reports.

The terminal report must be completed in its entirety including all information such as address, telephone number, license number, total inventory, etc.

TRANSACTIONS FOR MONTH

Line 1. Beginning inventory (must agree with last month's ending inventory).

Beginning inventory must be a complete accounting of all motor fuel (gasoline, all products commonly or commercially known or sold as gasoline regardless of their classification or uses; and as defined in section 142.010.3) on hand at the terminal at the beginning of the covered month.

GALLONS OF INVENTORY RECEIVED

Line 2. Produced, manufactured, refined, or compounded.

Line two requires the total gallons of motor fuel received for the month that was refined, produced, manufactured, or compounded at a refinery within the State of Missouri.

Line 3. By way of railroad shipments.

Line three requires the total gallons of motor fuel received for the month into a terminal by way of railroad shipments.

Line 4. By way of boat or barge.

Line four requires the total gallons of motor fuel received for the month into a terminal by way of boat or barge. This total must be supported by a "Barge and Pipeline Unloading Report".

Line 5. By way of transport truck.

Line five requires the total gallons of motor fuel received for the month into a terminal by way of transport truck.


Line six requires the total gallons of motor fuel received for the month into a terminal by way of pipeline. This total must be supported by a "Barge and Pipeline Unloading Report".

DOR-737 A(6-75)
DOR-575 (2-75) Instructions

Line 7. Receipts by blending.

Line seven requires the total gallons of motor fuel received for the month into a terminal by blending.

Line 8. By way of other methods.

Line eight requires the total gallons of motor fuel received for the month into a terminal by any methods not listed above. This total must be supported by an individual listing and explanation of the method.

Line 9. Total gallons received (add lines 2, 3, 4, 5, 6, 7 and 8).

This will include total gallons received by the terminal for the month reported; computed by adding lines two, three, four, five, six, seven and eight.

Line 10. Total gallons available (add lines 1 and 9).

This is the total gallons the terminal operator had available for the month to disburse; computed by adding lines one and nine.

GALLONS OF INVENTORY DISBURSED

Lines 11, 12, 13 and 14. TO WHOM DISBURSED

(Total columns G & H from attached schedule 1A)

The total gallons disbursed to any one person (natural persons, partnerships, firms, associations and corporations, fiduciary, municipal corporation, county or other political subdivision) for the month must be entered in lines eleven, twelve, thirteen and fourteen. If there are more than four persons in one month, then attach a supplement sheet with the same information. Each line must be supported by a separate multiple schedule 1A.

Multiple schedule 1A is "gallons received from company operated terminals and refineries" which is the required schedule for the distributor's monthly tax report for line 2. However, this same schedule 1A can be used for the terminal report lines 11, 12, 13 and 14.

Section 142.295.3 -- It in his distributor's motor fuel tax report for the reported month withdrawals from the terminals are detailed as required by the Director of Revenue, they need not be detailed in the terminal report.

Line 15. Total disbursements (add lines 11, 12, 13 and 14).

Line fifteen will include total gallons disbursed by the terminal for the month reported; computed by adding lines eleven, twelve, thirteen and fourteen.

Line 16. Stock (loss) or gain (due to temperature variations).

Line sixteen is the amount of stock loss (evaporation, shrinkage, losses and temperature variations) or gain (temperature variations) that occurred in the reporting month. This line is not to include shipments that are in transit or other such occurrence.
DOR-575 (2-75) Instructions

Line 17. Ending Inventory (line 10 less line 15 adjusted by line 16).

Ending inventory must be a complete accounting of all motor fuel (gase-
line) on hand at the terminal on the last day of the covered month. This
is to be computed by taking line ten and subtracting line fifteen then
adjusting this by the amount of gallons shown in line sixteen.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Total gallons available</th>
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<tbody>
<tr>
<td>Example - Line 10</td>
<td>743,033</td>
<td>Total disbursements</td>
</tr>
<tr>
<td>Less Line 15</td>
<td>94,897</td>
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</tr>
<tr>
<td>Sub-Total</td>
<td>648,136</td>
<td>Ending book inventory</td>
</tr>
<tr>
<td>Adjusted by Line 16</td>
<td>(3,710)</td>
<td>Stock (Loss)</td>
</tr>
<tr>
<td>Line 17</td>
<td>644,426</td>
<td>Ending physical inventory</td>
</tr>
</tbody>
</table>

Section 142.295.4 —— The monthly inventory control reports herein required shall
be for information purposes only, except that if any report fails to account for all
gallonage stored or handled during the covered month any deficiency beyond actual
and reasonable terminal shrinkage and handling loss shall be presumed to have been
received in this state by the terminal operator and he shall forward to the Director
of Revenue with the terminal report a remittance in the amount of the motor fuel tax
thereon.
# BARGE AND PIPE LINE UNLOADING REPORT

**Terminal Operator**

**Location**

**Shipper**

**Point of Origin**

**Name of Barge, Transport or Railroad and No.**

**Shipping Date**

**Date Unloading Began**

**Towboat**

**Date Unloading Finished**

**Time** A.M. __________ P.M.

<table>
<thead>
<tr>
<th>Storage or Marketing</th>
<th>Commodity</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tank No.</strong></td>
<td><strong>Ft.</strong></td>
<td>In.</td>
</tr>
<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>xxx</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>xxx</td>
<td></td>
</tr>
<tr>
<td>Amount Pumped</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Withdrawn while pumping</td>
<td>XX X</td>
<td></td>
</tr>
<tr>
<td>Total gals.</td>
<td>XX X</td>
<td></td>
</tr>
</tbody>
</table>

**Sample No.** __________ **Date Submitted** __________

<table>
<thead>
<tr>
<th>Storage or Marketing</th>
<th>Commodity</th>
<th>Group</th>
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</thead>
<tbody>
<tr>
<td><strong>Tank No.</strong></td>
<td><strong>Ft.</strong></td>
<td>In.</td>
</tr>
<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>xxx</td>
<td></td>
</tr>
<tr>
<td>Opening Contents</td>
<td>XXX</td>
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<tr>
<td>Water</td>
<td>XXX</td>
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<tr>
<td>Net opening contents</td>
<td>xxx</td>
<td></td>
</tr>
<tr>
<td>Amount Pumped</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Withdrawn while pumping</td>
<td>XX X</td>
<td></td>
</tr>
<tr>
<td>Total gals.</td>
<td>XX X</td>
<td></td>
</tr>
</tbody>
</table>

**Sample No.** __________ **Date Submitted** __________

**Total Gallons Received** __________

**Gallons Invoiced** __________

**Signature** __________

**Approved** __________

**DOR-1754 (10-78)**
Transported By

Street Address
City

Date

For the Month of

19

NOTE: PREFIX KEROSENE GALLONS WITH LETTER "K" AND AVIATION GASOLINE GALLONS WITH LETTER "A".

<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
DEALER OF SPECIAL FUELS MONTHLY REPORT

<table>
<thead>
<tr>
<th>Company Name</th>
<th>License Number</th>
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<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Street Address</th>
<th>Report for Month of</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>19</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Telephone Number</th>
<th>Area Code</th>
<th>Federal Identification Number</th>
<th>Missouri Sales Tax Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

INVENTORY INFORMATION:
1. Opening inventory at first of month (must agree with last month’s closing inventory) ........................................ 1
2. Total gallons purchased this month (itemize on reverse side) ................................................................. 2
3. Total of lines 1 and 2 .............................................................................................................................................. 3
4. Closing inventory at end of month .......................................................................................................................... 4
5. Gallons to account for (subtract line no. 4 from line no. 3) ................................................................................ 5

SALES AND USE INFORMATION:
6. Metered gallons sold or used, exempt from Special Fuel Tax for (11) off-highway use (111) 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) ........................................ 6
7. Bulk fuel sales delivered direct to consumer exempt from Special Fuel Tax such as Heating Fuel, etc. .................. 7
8. Bulk fuel sales to other licensed special fuel dealers or licensed special fuel users, tax free (list on Schedule B) .... 8
9. Gallons used as taxable motor fuel in own vehicles (list equipment and gallons on reverse side of form) .............. 9
10. Total gallons of taxable fuel sold for highway use .............................................................................................. 10
11. Add line 9 to line 10 and enter total (should agree with line 18) ................................................................. 11

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>End of month</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of month</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Metered Gallons</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less fuel tax exempt, metered gallons (from line 6 above)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Metered gallons taxable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxable gallons not dispensed through meters</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
</tbody>
</table>

COMPUTATION OF TAX

<table>
<thead>
<tr>
<th>Gallons taxable (add totals of diesel fuel and liquefied petroleum gas, lines 16 and 17)</th>
<th>18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax due (line 18 times .074)</td>
<td>19</td>
</tr>
<tr>
<td>Less authorized credit (attach supporting document)</td>
<td>20</td>
</tr>
<tr>
<td>Net tax due (line 19 less line 20)</td>
<td>21</td>
</tr>
<tr>
<td>Penalty (first 30 days delinquent — line 21 times 10%, or after 30 days — line 21 times 15%)</td>
<td>22</td>
</tr>
<tr>
<td>Late reporting fee $5.00 (due last day of next succeeding month)</td>
<td>23</td>
</tr>
<tr>
<td>Total tax and penalty (add lines 21, 22 and 23)</td>
<td>24</td>
</tr>
</tbody>
</table>

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

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>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</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>HEAD QUARTERS 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.

**DDR-591**
# Schedule A

**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>
<td></td>
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<td>19</td>
</tr>
</tbody>
</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>
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</thead>
<tbody>
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</table>

**TOTAL FOR PAGE**

(Includes L.P. Gas Sales – Decal Vehicles)

**TOTAL FOR SCHEDULE A**

(Enter on Line 6 of Dealer Report)
<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>
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<tbody>
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</tbody>
</table>

TOTAL FOR PAGE
TOTAL FOR SCHEDULE B
(Enter on Line 8 of Dealer Report)
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 dealers 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.
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 18 (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.
MISSOURI USER OF SPECIAL FUELS MONTHLY REPORT
FOR LICENSEES MAINTAINING (BULK STORAGE) IN MISSOURI

PLEASE PRINT OR TYPE
NAME AND ADDRESS
IF NOT ON FORM.

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></th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>MILES traveled in all states</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>GALLONS of fuel used in all states</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Average MILES PER GALLON (Line 1 divided by Line 2) (Extend to two decimal places (0.00))</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>MILES traveled in Missouri (If none enter &quot;0&quot;)</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>To Whom Leased</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GALLONS of Motor Vehicle fuel consumed in Missouri (Line 4 divided by Line 3)</td>
<td>5</td>
<td></td>
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</tbody>
</table>

WITHDRAWALS

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>GALLONS purchased tax paid from Missouri retail service stations (Line 24 reverse side)</td>
<td>6</td>
</tr>
<tr>
<td>Tax free GALLONS withdrawn from Missouri bulk storage (Line 34, columns E &amp; F)</td>
<td>7</td>
</tr>
<tr>
<td>Total GALLONS of fuel purchased in Missouri (Add Lines 6 and 7)</td>
<td>8</td>
</tr>
<tr>
<td>If Line 8 is greater than Line 9 then subtract Line 9 from Line 8</td>
<td>9</td>
</tr>
<tr>
<td>If Line 8 is greater than Line 9 then subtract Line 8 from Line 5</td>
<td>10</td>
</tr>
</tbody>
</table>

CREDIT OR REFUND CLAIM

<table>
<thead>
<tr>
<th></th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Credit (Line 9 times $.07)</td>
<td>11 $</td>
</tr>
<tr>
<td>Check one: ☐ Credit to next report (Retain copy) or ☐ Refund or ☐ Credit this report</td>
<td></td>
</tr>
<tr>
<td>Tax Credit claimed prior months (Attach copies of previous reports)</td>
<td>12 $</td>
</tr>
<tr>
<td>TOTAL (Add Lines 11 and 12)</td>
<td>13 $</td>
</tr>
</tbody>
</table>

*TAX COMPUTATION

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Tax Due (Line 10 times $.07) If Line 10 is not used enter &quot;NONE&quot;</td>
<td>14</td>
</tr>
<tr>
<td>Tax Due on gallons withdrawn from Missouri bulk storage (Line 7 times $.07) If Line 7 is not used enter &quot;NONE&quot;</td>
<td>15</td>
</tr>
<tr>
<td>TOTAL (Add Lines 14 and 15)</td>
<td>16</td>
</tr>
<tr>
<td>Tax Refund Credit from Line 13 – If none enter &quot;NONE&quot;</td>
<td>17</td>
</tr>
<tr>
<td>Remaining Tax Due (Line 16 less Line 17) If Line 17 is greater than Line 16 enter amount on Line 19</td>
<td>18</td>
</tr>
<tr>
<td>If Line 17 exceeds Line 16 – Enter Amount</td>
<td>19</td>
</tr>
<tr>
<td>Penalty (First 30 days delinquent Line 18 times 10% or after 30 days Line 18 times 15%)</td>
<td>20</td>
</tr>
<tr>
<td>Late Filing Fee $5.00 (Reports due last day of next succeeding month)</td>
<td>21</td>
</tr>
<tr>
<td>TOTAL TAX AND PENALTY (Add Lines 18, 20 &amp; 21)</td>
<td>22 $</td>
</tr>
</tbody>
</table>

MAKE CHECK PAYABLE TO MISSOURI DEPARTMENT OF REVENUE, SPECIAL FUEL TAX

TAX COMPUTATION

<p>| | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>TOTAL CREDIT (Line 19 adjusted by Line 21) Check One: ☐ CREDIT NEXT REPORT (Retain Copy) ☐ REFUND</td>
<td>23 $</td>
</tr>
</tbody>
</table>

I, Name of Person

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.

Signature

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</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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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>
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</thead>
<tbody>
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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>DIESEL E</th>
<th>LP GAS F</th>
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</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)**

33. **Less Bulk L.P. Gas placed in vehicles with Mo. L.P. Gas Decal from Line 25 above.**

34. **Net gallons withdrawn for highway use subject to Special Fuel Tax (Line 32 less Line 33)**

**enter on Line 7 front page.**

**DOR-588**
Missouri User of Special Fuels Monthly Report
Licensees Maintaining Bulk Storage in Missouri

GENERAL INSTRUCTIONS

If computer prepared label is not affixed on report please print or type licensee name, address, Special Fuel User license number and month for which the report relates. 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. It must be completed in detail and a copy of the report should be retained by the licensee. All records must be maintained by the licensee 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.

LINE BY LINE INSTRUCTIONS

Line 1. Enter total miles traveled in all states by vehicles which you own or operate.

Line 2. Enter total gallons of all special fuel used in all states.

Line 3. Divide Line 1 (total miles traveled) by Line 2 (total gallons of fuel consumed) and enter miles per gallon (M.P.G.) on this line. Extend to two decimal places (0.00).

Line 4. Enter the total miles traveled on Missouri public roads and highways. If no miles were traveled in Missouri enter "none".

Line 5. Divide Line 4 (Missouri miles) by Line 3 M.P.G. and enter on this line. This is the gallons of fuel consumed on Missouri public roads and highways.

Line 6. Enter total gallons of special fuel purchased from Missouri retail service stations tax paid. Do not include L.P. Gas purchased tax free and placed in supply receptacle of vehicles with Missouri L.P. Gas decal since mileage of such vehicle shall not be used in the mileage computations under "Fuel Consumption" section. These purchases must be listed in detail on reverse side of this report (see line 24) and copy of each invoice retained for period of not less than three (3) years.

Line 7. Enter amount from line 34, reverse side of this report.

Line 8. Add Line 7 to Line 6 in both columns A and B and enter total(s) on this line.
Line 9. If Line 8 is greater than Line 5, subtract Line 5 from Line 8 and enter amount(s) columns A and B.

Line 10. If Line 5 is greater than Line 8, subtract Line 8 from Line 5 and enter amount(s) columns A and B.

Line 11. Multiply the total number of gallons on Line 9 by .07¢ and enter here. If Line 9 is not used enter "none". Indicate how you wish this credit processed.

Line 12. If a tax credit was elected in a prior month(s), enter amount of such credit(s) on this line. You must attach a copy of report(s).


Line 14. Multiply the total number of gallons on Line 10 by .07¢ and enter here. If Line 10 is not used enter "none".

Line 15. Multiply the total gallons on Line 7 by .07¢ and enter here. If Line 7 is not used enter "none".


Line 17. Enter amount from Line 13. If none enter "none".

Line 18. Subtract Line 17 from Line 16 and enter here. If Line 17 (Total Credits) is greater than Line 16 enter amount on Line 19.

Line 19. If Line 17 is greater than amount on Line 16, enter amount.

Line 20. A penalty of 10% of Line 18 is automatically assessed if your report and payment of tax is not timely filed. If such delinquency exceeds thirty (30) days the penalty is increased to 15%, enter the correct penalty on this line.

Line 21. 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 20.

Line 22. Add the amounts on Lines 18, 20 and 21. This is the total amount due.

Line 23. The total credit from Line 19 must be reduced by the amount, if any on Line 21, and balance entered here. Indicate if this amount is to be credited to next report or refunded.

Line 24. List all tax paid purchases of special fuel acquired from Missouri retail service stations, attach additional sheets if necessary.

Line 25. List all gallons L.P Gas, from bulk storage, placed in the fuel supply receptacle of vehicles that has L.P. Gas decal affixed to the windshield.

Line 26. List all bulk purchases of diesel and L.P. Gas and enter total on this line.
Line 27. Enter opening (beginning) inventory. These figures must agree with last month's ending inventory.

Line 28. Add the beginning inventory Line 27 and all bulk purchases made during month and enter total on this line.

Line 29. Enter ending inventory for this month.

Line 30. Subtract Line 29 from Line 28, this is the total fuel withdrawn from bulk storage this month.

Line 31. Enter the total gallons of fuel used for non-highway purposes. If none enter "none".

Line 32. Subtract Line 31 (non-highway use) from Line 30 (total fuel withdrawn from bulk storage). This is the gallons of fuel withdrawn for highway use.

Line 33. Subtract Line 33, column F, from Line 32, column F. This is the gallons indicated on Line 25.

Line 34. Subtract Line 33 from Line 32 and enter on Line 7 front page columns A and B.
MISSOURI MOTOR VEHICLE USE FUEL TAX REPORT
FOR LICENSEES OPERATING INTERSTATE NOT HAVING
BULK STORAGE IN MISSOURI

DO NOT REMOVE COMPUTERIZED LABEL

PLEASE PRINT OR TYPE
NAME AND ADDRESS
IF NOT ON FORM.

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 .......................... .......................... 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 6 less Line 5) (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)
             ☐ 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 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>
<th>List Gallons Below</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>Diesel</td>
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<tr>
<td></td>
<td></td>
<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 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>
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</tbody>
</table>

Continue listing on blank sheet if necessary.
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.

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 .................................................. 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 2 divided by Line 3) ............ 6
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 2 less Line 5) (OR) 7
8. Excess Gallons Purchased in Missouri (Line 2 less Line 5) 8

TAX COMPUTATION

9. Tax due (Line 7 times 7%) ................................................................. 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 Lines 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 7 times 7%) ............................................................. 15

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. .................................................. 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

_________________________________________ Signature

_________________________________________ Date

_________________________________________ AC/Tel/Telephone Number

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.
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.
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>
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<td>Diesel</td>
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<td></td>
<td>LP Gas</td>
</tr>
</tbody>
</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>
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</thead>
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</tbody>
</table>

Continue listing on blank sheet if necessary.
To enable our department to close your account, this return must be filed for the quarter your license was cancelled.

Please read instructions on second page before preparing report:

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.

<table>
<thead>
<tr>
<th>THIS REPORT MUST BE COMPLETED FOR THE PERIOD EVEN IF NO MILES WERE TRAVELED IN MISSOURI:</th>
<th>DIESEL</th>
<th>LP GAS</th>
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<tbody>
<tr>
<td>1. Total MILES traveled in all states</td>
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<tr>
<td>3. MILES PER GALLON (Line 1 divided by Line 2, extend to 2 decimal places)</td>
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<tr>
<td>4. MILES traveled in Missouri (To whom leased)</td>
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<tr>
<td>5. GALLONS of fuel consumed in Missouri (Line 4 divided by Line 3)</td>
<td>5</td>
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</tr>
<tr>
<td>6. GALLONS of fuel purchased tax paid in Missouri (Total Schedule A, reverse side)</td>
<td>6</td>
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<tr>
<td>7. GALLONS on which tax is due to the state of Missouri (Line 5 less Line 6) (OR)</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>8. Excess GALLONS purchased in Missouri (Line 6 less Line 5)</td>
<td>8</td>
<td></td>
</tr>
</tbody>
</table>

**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 | 11 |
| 12. Total tax and penalty due (Add Line 9, 10, and 11) | 12 |
| 13. Credit claimed on previous report (Attach copy of previous report) | 13 |
| 14. NET TAX DUE (Line 12 less Line 13) | 14 $ |

Make check payable to "Motor Fuel Tax".

**Credit or Refund Claim**

| 15. Tax Credit (Line 8 times 7f) | 15 |
| Check one: □ Credit to next report (Retain copy) □ Refund |
| 16. If refund: Enter tax credit claimed from previous report if any (Attach copy of previous report) | 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

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

Department of Revenue Copy
SALES AND PURCHASES INVOICES REQUIREMENTS

1. Proof of the payment of tax to the State of Missouri is required. Such proof shall include acceptable invoices for the number of gallons of purchases on which the tax has been paid. List on Schedule A. DO NOT SEND INVOICES with this Report.

2. Minimum Information Required for each Invoice of Sales and Purchases. (Section 142.482, RSMo.)
   a. Date of sale.
   b. Name and station address of the vendor, either machine printed or printed with a credit card number.
   c. Name and address of the purchaser or licensee.
   d. Number of gallons.
   e. Name of the product.
   f. Rate of tax.
   g. Signature of the purchaser.
   h. Company unit number and motor vehicle license number and state of registry. Copies of each invoice covering the sale of special fuel shall be retained by both purchaser and seller for not less than a period of three years from date of sale.

3. The acceptance of the original invoices listed will constitute a receipt for such invoices for the licensee's record. All records shall be kept for a period of not less than three years and be available to the Department of Revenue upon request.

### SCHEDULE A – FUEL PURCHASED TAX-PAID IN MISSOURI

<table>
<thead>
<tr>
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<td>LP Gas</td>
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</tbody>
</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.

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<th>Unit or Serial No.</th>
<th>Type Fuel Used</th>
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Continue listing on blank sheet if necessary.
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 Street or R.F.D. 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>Mfr. Identification Number</th>
<th>Fuel</th>
</tr>
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* 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>
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*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) ..................

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 $0.07 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 ______

Title, If Applicable __________________________ Date __________________________

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. Sellers 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 herein 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 142.350, 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 142.350, 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, nor 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.
FINANCIAL INSTITUTION TAX

Bank or Credit Institution Tax Return .................................................. 275
Apportionment of Bank Deposits — Schedule B .................................. 277
Instructions for Bank or Credit Institution Tax Return ....................... 279
Building/Loan or Savings/Loan Association Tax Return ...................... 281
Instructions for Savings and Loan Tax Return .................................... 283
Apportionment of Accounts/Deposits — Schedule B — Savings/Loan and Credit Unions ......................................................... 285
Apportionment Schedule C — Savings/Loan and Credit Unions ............ 287
Credit Union Tax Return ..................................................................... 289
Instructions for Credit Union Tax Return ............................................ 291
Farmers Cooperative Credit Association Intangible Property Tax Return ................................................................. 293
# BANK OR CREDIT INSTITUTION TAX RETURN

**NAME**

**ADDRESS**

**CITY, STATE, ZIP**

**DUE DATE**

APRIL 15, 1985

**FOR CALENDAR YEAR 1985 – BASED ON THE YEAR 1984**

**Type of return:** ☐ Bank ☐ Credit Institution

**Federal Employer Identification 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

| 1. Federal taxable income (loss) from Federal Form 1120, Line 26 | $ |
| 2. ADDITIONS |
| - 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) | $ |
| - Income from Federal Government securities not included in Federal income |
| - Charitable contribution claimed on Federal return |
| - Bad Debt provision claimed on Federal return |
| - Net bad debt recoveries |
| - Missouri Bank or Credit Institution tax deducted on Federal return |
| - 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 |
| - Other additions (Attach schedule) |
| - TOTAL of Lines 1 through 9 | $ |

## PART II

| 11. Net bad debt chargeoffs | $ |
| 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 9 |
| 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, 13% per annum of Line 22 for payment after April 15, 1985 |
| 24. TOTAL AMOUNT DUE | $ |

MAKE CHECK PAYABLE TO “FINANCIAL INSTITUTION TAX”

**Date**

**By 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.**
### SCHEDULE A - TAXES CLAIMED AS CREDITS

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<tr>
<th>DESCRIPTION (Do not list tangible personal property tax on leased property)</th>
<th>AMOUNT</th>
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<td>TOTAL (Enter on Lines 8 and 19, Page 1)</td>
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### SCHEDULE B - POLITICAL SUBDIVISIONS TAXING THE REPORTING BANK OR CREDIT INSTITUTION

**SECTION 1**

<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.

### 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

| Total tax plus interest as shown on Line 24, Page 1 | $ |
| 2% retained by State | $ |
| Net to be distributed | $ |
THIS SCHEDULE IS TO BE COMPLETED BY BANKS

1. Year-end combined total amount of all accounts or deposits 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 BANKS

<table>
<thead>
<tr>
<th>COMPLETE THIS PART</th>
<th>DO NOT COMPLETE THIS PART</th>
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**Address** ___________________________ **Zip Code** ___________________________

**Year-end Total of Deposits $** ___________________________ **Percentage of Line 1 above** ___________________________ **%** ___________________________

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<th>SUBDIVISIONS</th>
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**Address** ___________________________ **Zip Code** ___________________________

**Year-end Total of Deposits $** ___________________________ **Percentage of Line 1 above** ___________________________ **%** ___________________________

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**Address** ___________________________ **Zip Code** ___________________________

**Year-end Total of Deposits $** ___________________________ **Percentage of Line 1 above** ___________________________ **%** ___________________________

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THIS SCHEDULE IS TO BE COMPLETED BY BANKS

SCHEDULE 8 (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 BANKS

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| Address            | Zip Code                  |
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Page 2
GENERAL INSTRUCTIONS — BANK OR CREDIT INSTITUTION TAX RETURN
RSMo. 148.010 - 148.110

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 556, 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. CREDIT INSTITUTION TAX RETURN — 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 such 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.

4. BANK TAX RETURN — If any bank operates more than one office or branch in the State of Missouri, the bank shall file one return giving the address of each such office or branch and setting forth the total dollar amounts of accounts or deposits of each such office. To complete the Bank Tax Return in this regard, complete the enclosed Schedule B (GOR-2448). For proper completion of Schedule B, refer to Regulation 12 CSR 10-10.020. If the banking institutions have no offices or branches, indicate same on Schedule B. SCHEDULE B MUST BE COMPLETED AND SUBMITTED WITH THE BANK TAX RETURN.

SPECIFIC INSTRUCTIONS FOR COMPLETION OF THIS RETURN

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 formas 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 the 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 eligible 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 lease 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 1.1592-33(d).

Banks are not entitled credit against the bank tax for sales and use taxes paid on purchases of tangible personal property, pursuant to Regulation 12 CSR 10-10.010.

8. Enter here the excess, if any, of bad debt writeoffs over current year recoveries.

9. 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 1.1592-33(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 1.1592-33(d).

10. 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 1985 — BASED ON THE CALENDAR YEAR 1984

DUE DATE
APRIL 15, 1985

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
1. Federal taxable income (loss) from Form 1120, Line 28 for calendar year 1984

$ 

ADDITIONS
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

6. Missouri S & L Association — B & L Association Tax deducted on Federal return

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
10. Net bad debt chargeoffs

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
16. Tax — Line 15 x 7% (If apportionment required see instructions)

$ 

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"

... 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.

Dated ____________________________ Signature ________________________________

Department of Revenue Copy
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<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 7 and 17, Page 1) $
SAVINGS AND LOAN TAX RETURN
RSMo. 148.610 - 148.710

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 had 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 and/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 & 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/or Political Subdivision obligations excluded on the Federal return. Explain if different from Federal Form 1120, Schedule M-1, Line 7.

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 & 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. Explain difference, if any, between the amount shown on Line 7 of this return and Federal Form 1120, Line 17, Page 1.
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(1)(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" one 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 12 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.
# Schedule B

**Political Subdivisions Taxing the Reporting Credit Union/Savings & Loan Association/Building & Loan Association**

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.

   **COMPLETE THIS PART**

<table>
<thead>
<tr>
<th>Address</th>
<th>Zip Code</th>
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   **Year-end Total of Deposits** | Percentage of Line 1 above | % |

   | County |
   | City |
   | Road District |
   | School District |
   | Library District |
   | Water District |
   | Sewer District |
   | Fire District |
   | Township/Other Tax Districts |

   **DO NOT COMPLETE THIS PART**

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   **Year-end Total of Deposits** | Percentage of Line 1 above | % |

   | County |
   | City |
   | Road District |
   | School District |
   | Library District |
   | Water District |
   | Sewer District |
   | Fire District |
   | Township/Other Tax Districts |

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   **Year-end Total of Deposits** | Percentage of Line 1 above | % |

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   | City |
   | Road District |
   | School District |
   | Library District |
   | Water District |
   | Sewer District |
   | Fire District |
   | Township/Other Tax Districts |

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   **Year-end Total of Deposits** | Percentage of Line 1 above | % |

   | County |
   | City |
   | Road District |
   | School District |
   | Library District |
   | Water District |
   | Sewer District |
   | Fire District |
   | Township/Other Tax Districts |
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 CREDIT UNION/SAVINGS & LOAN ASSOCIATION/BUILDING & LOAN ASSOCIATION**

**COMPLETE THIS PART**

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### 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>
<td>Land ........................................</td>
<td>........................................</td>
<td>%</td>
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<tr>
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<td>Depreciable assets .....................</td>
<td>........................................</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>Inventory and supplies ..............</td>
<td>........................................</td>
<td>%</td>
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<tr>
<td></td>
<td>Other (attach schedule) ............</td>
<td>........................................</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>Net annual rental of property, times eight (8)</td>
<td>........................................</td>
<td>%</td>
</tr>
<tr>
<td><strong>TOTAL PROPERTY VALUES</strong></td>
<td>........................................</td>
<td><strong>1</strong></td>
<td>%</td>
</tr>
<tr>
<td>2. Wages, salaries, commissions and other compensation of employees</td>
<td>TOTAL WAGES AND SALARIES</td>
<td>........................................</td>
<td>%</td>
</tr>
<tr>
<td>3. Average daily receivables —</td>
<td>TOTAL</td>
<td>........................................</td>
<td>%</td>
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<tr>
<td>4. Average daily deposits —</td>
<td>TOTAL</td>
<td>........................................</td>
<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>
<td>........................................</td>
<td><strong>5</strong></td>
<td>%</td>
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<tr>
<td>6. Taxable income from Savings and Loan Form line 15 or Credit Union Form, line 12</td>
<td>........................................</td>
<td><strong>6</strong></td>
<td>$</td>
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<tr>
<td>7. Multiply line 6 by line 5, enter result</td>
<td>........................................</td>
<td><strong>7</strong></td>
<td>$</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>........................................</td>
<td><strong>8</strong></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 four 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 a 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 rate paid 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 numerator of the payroll factor is the total compensation paid everywhere during the income year.

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".

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 receivables factor is the total average daily contract obligations owing to the taxpayer everywhere during the income period.

The denominator of the deposits factor is the total average daily deposits everywhere during the income period.

DOR-2530
**MISSOURI DEPARTMENT OF REVENUE**

**CREDIT UNION TAX RETURN**

For Calendar Year 1985 Based Upon Calendar Year 1984

**DUE BY**
April 15, 1985

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 56 Statement of Financial Condition as of December 31, 1984 | $ |
| 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**

| 7. Total expenses on Line 73 Statement of Financial Condition as of December 31, 1984 | $ |
| Deductions |
| 8. Dividends paid on general shares (Line 75 Statement of Financial Condition) | |
| 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"

---

... 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
<table>
<thead>
<tr>
<th>DESCRIPTION (Do not list tangible personal property tax on leased property)</th>
<th>AMOUNT</th>
</tr>
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| | $
| | $
| | $
| | $
| | $
| | $
| | $
| | $

TOTAL (Enter on Lines 4 and 14, Page 1)

$ 

| SCHEDULE B – POLITICAL SUBDIVISIONS TAXING THE REPORTING CREDIT UNION |
|---|---|
| SECTION 1 | SECTION 2 |
| This must be filled out – Information available from your Real or Personal Property Tax Receipt. | Do not fill out – For State Use. |

<table>
<thead>
<tr>
<th>SUBDIVISIONS</th>
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<tbody>
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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.$
CREDIT UNION TAX RETURN
RSMo. 148.610-148.710

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 Statement of Financial Condition 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 and/or 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 56 Statement of Financial Condition as of December 31, 1984.

Line 2: Enter the excess, if any, of recoveries of bad debts previously charged off over current years chargeoffs.

Line 3: Enter the amount of Missouri Credit Union Tax (imposed by Chapter 148, RSMo.) deducted as an expense on your Statement of Financial Condition.

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 Statement of Financial Condition 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 appear on Line 73 of the Statement of Financial Condition.

Line 8: Enter the amount of dividends paid on general shares that appear on Line 79 of the Statement of Financial Condition.
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 73 of the Statement of Financial Condition.

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 1984
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 1984
5. Taxable portion of dividends (% Line 3 times Line 4)
6. Amount of tax for 1985 (2% of Line 6)
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, 1985)
8. Total Amount Due – MAKE CHECK PAYABLE TO “FINANCIAL INSTITUTION TAX”

**PART II**

**POLITICAL SUBDIVISIONS TAXING THE REPORTING ASSOCIATION**

<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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<td>Other Districts</td>
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</tbody>
</table>

*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 ____________________________________________

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 ____________________________________________________________ in 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 1984 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 ................................................. 297
Affidavit for Persons/Businesses/Corporations Renting/Leasing Bingo Equipment or Premises to Licensed Organizations ........................................ 299
Application for Approval of Full-time Employee to Assist ........................................ 301
Monthly Bingo Financial Report ........................................... 303
Quarterly Bingo Financial Report ........................................... 305
Annual Report ................................................................. 307
Bingo Occasion Summary ................................................... 309
Special Bingo License Financial Report .................................... 311
Missouri Manufacturers/Distributor License Application ........................................... 313
Bingo Equipment and/or Supply Purchases Reporting Form ........................................... 317
Monthly Pull Tab Sales Report .............................................. 319
Purchase Order Form Pull Tab Tax Stamps ........................................... 321
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)(10)  ☐ 501(c)(19)  ☐ 501(c)(D)

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)

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 premises owned by the applicant organization?  ☐ Yes  ☐ No. If no, a lease agreement and affidavit must accompany this application.

10. Will Bingo games be conducted with equipment owned by the applicant organization?  ☐ Yes  ☐ No. If no, a lease agreement and affidavit 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
   Street
   City
   Zip Code
   Phone Number

   "The undersigned attest that the above named organization is organized not-for-profit under the laws of the State of Missouri and has been continuously in existence in this state 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 of good moral character and have not been convicted of a felony; that we are fully aware of eligibility restrictions stated in Section 315.035 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 President/Officer
   Title
   Home Address
   Telephone

   Signature of Secretary
   Title
   Home Address
   Telephone

   Subscribed and Sworn to Before Me, This Day of
   My Commission Expires
   Notary Public

   APPLICATION ISSUED:  ☐ APPROVED  ☐ DENIED
   LICENSE NO.:  
   LICENSE FEE:  
   COMMENTS:

   Signature  
   Date
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. If response is NO, a copy of the lease agreement and affidavit must accompany application.

Line 10. Place an ‘X’ in the space to the left of the correct response. If response is NO, a copy of the lease agreement and affidavit must accompany application.

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
AFFIDAVIT FOR PERSONS/BUSINESSES/CORPORATIONS
RENTING/LEASING BINGO EQUIPMENT OR PREMISES TO LICENSED ORGANIZATIONS

STATE OF MISSOURI
COUNTY OF

I, _______ ___________________________ , responsible person
the ___________________________ of the
Organization, Business or Corporation
whose address is ___________________________,

and who is leasing, check one:
☐ equipment  ☐ premises
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 _______.

DOR-2131 (0-84)
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
Office of Miscellaneous Taxes
Bingo Tax Section
P.O. Box 3001
Jefferson City, Missouri 65105
APPLICATION FOR APPROVAL OF FULL-TIME EMPLOYEE OR FULL-TIME STAFF MEMBER TO ASSIST IN THE MANAGEMENT, CONDUCT OR OPERATION OF BINGO GAMES

INSTRUCTIONS: Complete all sections of this application. Please print or type. Mail completed application to the address provided above.

1. I, ___________________________________________ (Name), whose address is ________________________________________________________________ (Street Address and/or P.O. Box No.) __________________________ (City, State and Zip Code) ____________________________________________, am a full-time employee or full-time staff member of the organization stated below and hereby request permission to assist in the management, conduct or operation of bingo games conducted by ____________________________________________, whose address is ________________________________________________________________ (Street Address and/or P.O. Box No.) __________________________ (City, State and Zip Code) _____________________________________________.

2. ___________________________________________ Title of Position ___________________________________________ Date Employed in Position ___________________________________________ Birthdate of Applicant ___________________________________________ Social Security No. of Applicant ___________________________________________

3. Detailed Job Description (attach separate sheet, if necessary):

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________


5. Fringe benefits (be specific):

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

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________________________________________________________________________

Under penalties of perjury, I, the undersigned, attest that the above information is true and correct as hereinbefore stated. I am not an owner, partner, officer, director, stockholder, employee, or commissioned agent of a bingo equipment and/or supply manufacturer or distributor. I fully understand Section 313.040 (2), RSMo., in that I am eligible, upon approval of the director of revenue, to volunteer my time and assistance, without compensation, in the management, conduct or operation of bingo games conducted by the above stated organization. I further understand that I may volunteer my time and assistance in the management, conduct or operation of bingo only one time per week and only to the above stated organization.

_________________________________________ Signature of Applicant ___________________________ Title ___________________________ Date

_________________________________________ Signature of Presidenting Officer ___________________________ Title ___________________________ Date

Subscribed and Sworn to Me, this ___________________________ Day of ___________________________ , 19___.

My Commission Expires ___________________________ , 19___.

_________________________________________ Signature of Notary Public

NOTARY SEAL

For Office Use Only: ☐ Approved ☐ Denied ☐ Suspended
Comments

Signature: ___________________________ Date: ___________________________
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) Pull Tab Gross Receipts</th>
<th>(9) Miscellaneous Receipts</th>
<th>(10) Total Gross Receipts</th>
<th>(11) Bingo Tax 25% of Total Gross Receipts</th>
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<td>5a. TOTALS</td>
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<td>5b. Interest Penalty</td>
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5c. TAX DUE (Make check payable to Missouri Department of Revenue)  

PAY THIS AMOUNT  

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<tbody>
<tr>
<td>Beginning Balance Bingo Checking Account</td>
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<td>Beginning Balance Savings Account</td>
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</table>

NET PROFIT OR LOSS  

Total Gross Receipts From Line 7 of Each Occasion Summary $__________________________  
Total Other Income (Interest on Accounts) $__________________________  
Total Expenditures From Line 14 of Each Occasion Summary $__________________________  
Taxes Paid Line 8 of Each Occasion Summary $__________________________  
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  

__________________________  
Signature of Preparer of the Return  

__________________________  
Date  

Mailing Instructions: See Reverse Side  

DOR-2130 (7-84)
JEFFERSON CITY, MISSOURI 65105
P.O. BOX 3001
BINGO SECTION
OFFICE OF MISCELLANEOUS TAXES
MISSOURI DEPARTMENT OF REVENUE

Mail to:

1. A check for the total amount of tax due including interest, if applicable. Check to be made payable to the Missouri Department of Revenue.

2. A copy of each Bingo Occasion Summary (DOF-2183) for each Bingo Occasion conducted during the month.

MAILING INSTRUCTIONS
MISSOURI DEPARTMENT OF REVENUE
QUARTERLY BINGO FINANCIAL REPORT

A. GENERAL INFORMATION:

Name of Organization
Organization's Bingo License Number
Street Address
Telephone Number
City and State
Zip Code

B. FINANCIAL INFORMATION: QUARTERLY RECAP (INFORMATION FROM BINGO OCCASION SUMMARIES)

A Bingo Occasion Summary must be completed and attached for each bingo occasion conducted during each month of the quarterly report. Combine the required information for Columns 1 through 11 from each Bingo Occasion Summary of the respective month. Enter totals for the month only. Quarterly reporting periods are July 1-September 30, October 1-December 31, January 1-March 31, and April 1-June 30. Quarterly Bingo Financial Report is due the 15th day of the month following the end of the reporting quarter.

<table>
<thead>
<tr>
<th>MONTH OF OCCASION(S)</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>
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</tbody>
</table>

TOTALS

Interest Penalty

TAX DUE (Make check payable to Missouri Department of Revenue)

PAY THIS AMOUNT

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance Bingo Checking Account</td>
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<tr>
<td>Total Deposits This Quarter</td>
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<tr>
<td>Total Withdrawals This Quarter</td>
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<tr>
<td>Ending Balance Bingo Checking Account</td>
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NET PROFIT OR LOSS

<table>
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<tbody>
<tr>
<td>Total Gross Receipts From Line 7 of Each Occasion Summary</td>
<td></td>
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<tr>
<td>Total Other Income (Interest on Accounts)</td>
<td></td>
</tr>
<tr>
<td>Total Expenditures From Line 14 of Each Occasion Summary</td>
<td></td>
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<tr>
<td>Taxes Paid Line 8 of Each Occasion Summary</td>
<td></td>
</tr>
<tr>
<td>Total Net Profit or Loss for Quarter</td>
<td></td>
</tr>
</tbody>
</table>

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
Jefferson City, Missouri 65105
P.O. Box 3001
Bingo Section
Office of Miscellaneous Taxes
Missouri Department of Revenue

Mail to:

Mail the completed quarterly bingo financial report with the following statements:

1. A check for the total amount of tax due including interest, if applicable, check to be made payable to the Missouri Department of Revenue.

2. A copy of each bingo occasion summary (DOM 2153) for each bingo occasion conducted during each quarter of the reporting quarter.

Mail the completed quarterly bingo financial report with the following statements:
MISSOURI DEPARTMENT OF REVENUE
OFFICE OF MISCELLANEOUS TAXES, BINGO SECTION
P.O. BOX 3001 — JEFFERSON CITY, MISSOURI 65102
ANNUAL REPORT

Name: _____________________________ Bingo License Number: _____________________________
Address: ___________________________ Date Issued: _____________________________
City: _______________________________ State: _____________________________ Zip Code: _____________________________

Locations Where Bingo Games Were Conducted: ____________________________________________

<table>
<thead>
<tr>
<th>Month and Year</th>
<th>Number of Games Conducted</th>
<th>Gross Receipts</th>
<th>2½% Gross Receipts Tax Paid</th>
<th>2½% Gross Receipts Tax Due</th>
<th>Difference Paid — Due</th>
<th>Total: Actual Cost of Conducting Bingo Games</th>
<th>Total: Prizes Awarded and/or Value of Merchandise Awarded</th>
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<td>July</td>
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THIS REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Name: _____________________________ Title: _____________________________ Date: _____________________________

INSTRUCTIONS: This report is required by Section 313.045, RSMo, and must be filed by every regular licensee on or before July 15th of each year. Required information must be entered on each line. If no bingo occasions were held during any calendar month, enter "None" on that line. Information required on page 1 should be obtained from your monthly and special license reports combined. Report must be signed by a duly authorized officer of the licensed organization. Page 2 — every disbursement made from the bingo checking account must be listed in detail on this page. Disbursements made in payment of expenses in conducting the game of bingo are to be entered in Column D. Disbursements from the "Net" proceeds are to be entered in Column F with a brief explanation of the lawful religious, charitable, or philanthropic purpose in Column E.

DOR-2221 (4-84)
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>
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</thead>
<tbody>
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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) $__________

3. Total Gross Sales Pull Tab Cards .............................................. $__________

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>
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<tr>
<td>Number of Cards</td>
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<td>Gross Sales</td>
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</table>

4. TOTAL GROSS SALES SPECIAL GAMES ........................................ $__________

5. Sale of Supplies ............................................................. $__________

6. Other Receipts (Used to make adjustments of previous reports only – DO NOT LIST concessions) $__________

7. GROSS BINGO RECEIPTS (Add Items 1 through 6) ......................... $__________

TAX DUE

8. Tax due this occasion (Line 7 x 2.5%) .................................. $__________

EXPENDITURES
(List only actual money paid out since last bingo occasion. Do not prorate.)

9. Cost of all prizes purchased since last bingo occasion (Total Schedule A) $__________

10. Total amount of prizes awarded this bingo occasion (Total Schedule B) $__________

11. Rent paid for use of premises this occasion only (lease must be on file with Missouri Department of Revenue) $__________

12. Rent paid for use of bingo equipment this occasion only (lease must be on file with Missouri Department of Revenue) $__________

13. Bingo supplies purchased (pens, pencils, markers, cards, equipment) $__________

14. TOTAL BINGO EXPENDITURES THIS OCCASION (Add lines 9, 10, 11, 12, and 13) $__________
**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>
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**SCHEDULE B**

Prizes awarded this occasion. List cash prizes, purchased prizes and/or donated prizes. For purchased and/or donated prizes, state purchase price or suggested retail price. If prizes are donated, indicate DONATED with an asterisk (*) by suggested retail price in Total Cost Column.

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description of Prizes</th>
<th>Total Cost</th>
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(DOR-2153) (Attach additional pages if necessary)
## A. GENERAL INFORMATION:

Name of Organization ____________________________ Organization's Bingo License Number _______

Address ________________________________________ City ____________________________ State _______

Street Address ____________________________ Zip Code ____________ County ____________

Date(s) of Special License ____________________________ Location where bingo was conducted during period of Special License ____________________________

## B. FINANCIAL INFORMATION:

### DAILY RECAPITULATION

<table>
<thead>
<tr>
<th>DATE OF OCCASION</th>
<th>Number of Games Conducted</th>
<th>Amount of Prizes Awarded This Date</th>
<th>Amount of Prizes Awarded Year to Date</th>
<th>Number of Bingo Players</th>
<th>Admission Receipts</th>
<th>Regular Card Gross Receipts</th>
<th>Special Games Gross Receipts</th>
<th>Pull-Tab Card Gross Receipts</th>
<th>Miscellaneous Receipts</th>
<th>Total Gross Receipts Add Columns 5, 6, 7, 8 &amp; 9</th>
<th>Bingo Tax 21/2% of Total Gross Receipts*</th>
</tr>
</thead>
<tbody>
<tr>
<td>DAY 1</td>
<td>19</td>
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**ATTACH CHECK HERE**

Interest Penalty

**Remit tax in the amount of 2 1/2% 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 during period of Special License 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 Previding Officer ____________________________ Date _______

Signature of Preparer of the Return ____________________________ Date _______

Mailing Instructions: See Reverse Side
JEFFERSON CITY, MISSOURI 65106
P.O. BOX 3001
BINGO SECTION
BUSINESS TAX BUREAU
MISSOURI DEPARTMENT OF REVENUE

Mailing Instructions

Mail to:

Jefferson City, Missouri 65106

2. Copy of the Bingo Financial Summary for each Bingo occasion conducted during the period of the
Special License.

1. (If Applicable) Check for the amount of TOTAL TAX DUE. From this side of this report, payable to
the Director of Revenue.

Mail completed Bingo Financial Report with the following attachments:
MISSOURI DEPARTMENT OF REVENUE
OFFICE OF MISCELLANEOUS TAXES

MISSOURI MANUFACTURER/DISTRIBUTOR
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

1. If you have been issued a Missouri Integrated Tax (MITS) number, enter here: ____________

2. Type of Application:
   ☐ Manufacturer ☐ Distributor

3. Type of Ownership:
   ☐ Corporation (attach a certified copy of current Articles of Incorporation)
   ☐ Partnership (attach a certified copy of current partnership agreement)
   ☐ Sole Proprietorship
   ☐ Other; explain fully the organizational structure of applicant business

4. Name of Applicant Business ____________________________
   Address of Headquarters/Parent Company ____________________________
   Telephone Number ____________________________
   City and State ____________________________ Zip Code __________________
   Mailing Address ____________________________
   City and State ____________________________ Zip Code __________________

5. Date and Place of Establishment ____________________________

6. Number of years applicant has been in the business of providing bingo supplies and equipment ____________________________

7. Name and address of registered agent for service in the State of Missouri, if applicant is a foreign corporation ____________________________

8. List the name and home address of all owners of your business if the business is not a corporation, or, if it is a corporation, the name and home address of each officer, director and each person owning any percentage of stock in the corporation (attach an additional sheet, if necessary).

A. All officers, directors and owners of stock in corporate applicant.

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<tr>
<th>Name</th>
<th>Title</th>
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Stock Ownership _____ %

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Home Address ____________________________

Stock Ownership _____ %

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Home Address ____________________________

Stock Ownership _____ %

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Home Address ____________________________

Stock Ownership _____ %

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</table>

Home Address ____________________________

Stock Ownership _____ %
B. All partners.

Name ___________________________ Title ___________________________
Home Address _______________________
Percentage of Partnership ____ %
Name ___________________________ Title ___________________________
Home Address _______________________
Percentage of Partnership ____ %
Name ___________________________ Title ___________________________
Home Address _______________________
Percentage of Partnership ____ %

C. Other (full explanation must be indicated under Item 3, Type of Ownership).

Name ___________________________ Title ___________________________
Home Address _______________________
Type of Ownership ___________________ Percentage __________
Name ___________________________ Title ___________________________
Home Address _______________________
Type of Ownership ___________________ Percentage __________

9. If applying for a Distributor License, list name and address of each supplier who will be providing bingo supplies and/or bingo equipment to applicant business for sale in the State of Missouri (attach an additional sheet, if necessary).

Name ___________________________ Address _______________________
Missouri Manufacturer/Distributor License Number _______________________
Name ___________________________ Address _______________________
Missouri Manufacturer/Distributor License Number _______________________
Name ___________________________ Address _______________________
Missouri Manufacturer/Distributor License Number _______________________
Name ___________________________ Address _______________________
Missouri Manufacturer/Distributor License Number _______________________

10. If applying for a Manufacturer License, list name and address of each distributor who will be selling, leasing or otherwise distributing bingo equipment, bingo supplies and/or cards, including but not limited to pull tab cards, for your company in the State of Missouri (attach an additional sheet, if necessary).

Name ___________________________ Address _______________________
Missouri Distributor License Number _______________________
Name ___________________________ Address _______________________
Missouri Distributor License Number _______________________
Name ___________________________ Address _______________________
Missouri Distributor License Number _______________________

Name

Address

Missouri Distributor License Number

Name

Address

Missouri Distributor License Number

Name

Address

Missouri Distributor License Number

11. Attach to this application a complete description and certified price list of each type of bingo supply, equipment or device you intend to manufacture or market in the State of Missouri.

12. Has any officer, director, stockholder, partner or other person with an ownership interest in the applicant business:

A. Ever been convicted of a felony? □ Yes □ No

B. Ever been a professional gambler or gambling promoter? □ Yes □ No

C. Ever purchased a tax stamp for wagering or gambling activity? □ Yes □ No

D. Ever been convicted of or plead nolo contendere to any illegal gambling activity or forfeited bond for not appearing while charged with any illegal gambling activity? □ Yes □ No

E. Ever had a license revoked under the provisions of Sections 313.005 to 313.080, RSMo.? □ Yes □ No

If you have indicated YES to any of the above questions, submit a statement identifying the individual by name, address, the charge, and a full explanation of the individual's relationship to the operation of the applicant business.

Under penalties of perjury, I hereby declare that I have read the foregoing application and all attached information submitted to the Missouri Department of Revenue; that all information stated in the application and attachments are true, accurate and complete; that I am duly authorized to make this application; that I assume full responsibility for the lawful operation of all activities conducted under the license for which this application is made; that I will familiarize myself and authorized agents with and abide by the provisions of the Missouri Bingo Tax Statutes, Chapter 313, RSMo., and the rules and regulations promulgated thereunder.

Name (Print or Type)

Title (Chief Executive Officer or Principal)

Signature

Date

Name (Print or Type)

Title (Secretary)

Signature

Date

Subscribed and Sworn To Before Me, This Day of 19

My Commission Expires , 19 (Notary Public)

NOTARY SEAL

APPLICATION IS: □ APPROVED □ DENIED LICENSE NUMBER FEE $

COMMENTS:

SIGNATURE DATE

DOR-2515 PAGE 3
THE FOLLOWING MUST BE SUBMITTED WITH COMPLETED APPLICATION

1. Certified check, cashier's check or money order made payable to the Director of Revenue in the amount of $2,000 for Manufacturer License or $500 for Distributor License.

2. Copy of last Annual Registration Report as filed with the Missouri Secretary of State.

3. Complete description and certified price list of each type of bingo supply, equipment or device to be manufactured or marketed in the State of Missouri.

4. If applicant is a corporation, submit a certified copy of current Articles of Incorporation.

5. If applicant is a partnership, submit a certified copy of current partnership agreement.
MISSOURI DEPARTMENT OF REVENUE  
BINGO LICENSEE  
BINGO EQUIPMENT AND/OR SUPPLY  
PURCHASE REPORTING FORM  

NAME OF ORGANIZATION:  

STREET ADDRESS/P. O. BOX:  

CITY AND STATE:  

REPORTING PERIOD:  
FOR MONTH ENDING:  

LICENSE NUMBER:  

TELEPHONE NUMBER:  

ZIP CODE:  

THIS REPORT MUST BE COMPLETED AND SUBMITTED WITH THE MONTHLY/QUARTERLY BINGO FINANCIAL REPORT. LIST ALL PURCHASES OF BINGO EQUIPMENT AND/OR BINGO SUPPLIES MADE DURING THE ABOVE STATED MONTH. IF NO PURCHASES WERE MADE, INDICATE "N/A" (not applicable) ON FRONT OF REPORT. MAIL COMPLETED REPORT TO MISSOURI DEPARTMENT OF REVENUE, OFFICE OF MISCELLANEOUS TAXES, BINGO TAX SECTION, P. O. BOX 3001, JEFFERSON CITY, MO 65105.

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<tbody>
<tr>
<td>DATE OF PURCHASE</td>
<td>ITEM PURCHASED</td>
<td>QUANTITY PER UNIT</td>
<td>QUANTITY PURCHASED</td>
<td>UNIT PRICE</td>
<td>TOTAL PRICE</td>
<td>PAID WITH CHECK NUMBER</td>
<td>MANUFACTURER/DISTRIBUTOR</td>
</tr>
<tr>
<td>(if purchasing pull tab cards, also state name and serial number of pull tab deal/series)</td>
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DOR-2522 (7-84)
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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount Due</th>
<th>Amount Paid</th>
<th>Total Purchases</th>
</tr>
</thead>
<tbody>
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**Licence Number:**

<table>
<thead>
<tr>
<th>Name</th>
<th>Manufacturer/Distributor</th>
<th>Model/Type</th>
<th>Paid With</th>
<th>Total Price</th>
<th>Unit Price</th>
<th>Total Purchased</th>
<th>Per Unit</th>
<th>Quantity</th>
<th>Purchase Date or Serial No.</th>
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**Items Purchased:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Price</th>
<th>Quantity</th>
<th>Total Cost</th>
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**Billing Address:**

<table>
<thead>
<tr>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
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**Other Information:**

- Any other notes or information that need to be included.
- Any additional comments or explanations.

**Signature:**

[Signature]

[Date]
MISSOURI DEPARTMENT OF REVENUE
BINGO LICENSEE
MONTHLY PULL TAB SALES REPORT

NAME OF ORGANIZATION: ________________________________

STREET ADDRESS/P.O. BOX: ________________________________

CITY AND STATE: ________________________________

LICENSE NUMBER: ________________________________

REPORTING PERIOD:
FOR MONTH ENDING: ________________________________ 19

TELEPHONE NUMBER: ________________________________

ZIP CODE: ________________________________

THIS REPORT MUST BE COMPLETED AND SUBMITTED WITH THE MONTHLY/QUARTERLY BINGO FINANCIAL REPORT. IF NO PULL TAB CARDS WERE SOLD, INDICATE "N/A" (not applicable) ON FRONT OF REPORT. MAIL COMPLETED REPORT TO MISSOURI DEPARTMENT OF REVENUE, OFFICE OF MISCELLANEOUS TAXES, BINGO TAX SECTION, P.O. BOX 3001, JEFFERSON CITY, MO 65105.

<table>
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<tr>
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<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
<th>K</th>
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</thead>
<tbody>
<tr>
<td>MANUFACTURER/DISTRIBUTOR</td>
<td>LICENSE NUMBER</td>
<td>NAME OF DEAL/SERIES</td>
<td>SERIAL # DEAL/SERIES</td>
<td>QUANTITY IN DEAL/SERIES</td>
<td>TOTAL CASH PRIZES IN DEAL/SERIES</td>
<td>DATE OF SALE</td>
<td>QUANTITY SOLD THIS OCCASION</td>
<td>UNSOLD BALANCE FROM PREVIOUS OCCASION</td>
<td>UNSOLD BALANCE THIS OCCASION</td>
<td>PRICE CHARGED PER PULL TAB CARD SOLD</td>
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TOTAL GROSS RECEIPTS $ ________________________________

*A unit container or box (also referred to as "deal" or "series") of pull tab cards must be sold in its entirety before a new unit container or box may be opened for sale by a bingo licensee.

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 PREPARE OF THE RETURN

DATE ________________________________
INSTRUCTIONS FOR
MONTHLY PULL TAB SALES REPORT

COLUMN A - State the name and license number of the manufacturer or distributor from which pull tab cards were purchased.

COLUMN B - State name of pull tab deal or series. (EXAMPLE: Poker, Irish Sweepstakes, Fort Knox, etc.)

COLUMN C - State serial number of pull tab deal or series.

COLUMN D - State number of pull tab cards in unit container or box (also referred to as "deal" or "series").

COLUMN E - State total amount of cash payout or prizes in each deal or series.

COLUMN F - State date of bingo occasion on which pull tab cards were sold.

COLUMN G - State number of pull tab cards sold during bingo occasion.

COLUMN H - State the unsold balance of pull tab cards from a previous bingo occasion. NOTE: A UNIT CONTAINER OR BOX (ALSO REFERRED TO AS "DEAL" OR "SERIES") OF PULL TAB CARDS MUST BE SOLD IN ITS ENTIRETY BEFORE A NEW UNIT CONTAINER OR BOX MAY BE OPENED FOR SALE BY A BINGO LICENSEE.

COLUMN I - State the number of pull tab cards from this deal or series which were not sold on this bingo occasion.

COLUMN J - State price charged per pull tab card sold.

COLUMN K - State total gross receipts from the sale of pull tab cards on this bingo occasion.
MISSOURI DEPARTMENT OF REVENUE
PURCHASE ORDER REQUISITION
PULL TAB TAX STAMP

DATE: ________________________________  LICENSE NUMBER: ________

NAME: ___________________________________________

STREET ADDRESS/ P. O. BOX: _________________________________

CITY, STATE & ZIP CODE: _________________________________

MAILING ADDRESS: _______________________________________

CITY, STATE & ZIP CODE: _________________________________

<table>
<thead>
<tr>
<th>QUANTITY ORDERED</th>
<th>COST PER TAX STAMP</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$10.00</td>
<td>$</td>
</tr>
</tbody>
</table>

The Missouri Department of Revenue has restricted by regulation 12 CSR 10-12.440 the purchase of pull tab tax stamps to increments of 100 with a maximum order of 5,000 tax stamps per requisition.

PAYMENT MUST ACCOMPANY THIS PURCHASE ORDER REQUISITION. Payment must be made by certified check, cashier's check or money order and must be made payable to the Missouri Director of Revenue.

Forward WHITE and YELLOW copies and payment to the Missouri Department of Revenue, Office of Miscellaneous Taxes, Bingo Tax Section, P. O. Box 3001, Jefferson City, MO 65105.

__________________________________________________________ DATE

SIGNATURE OF AUTHORIZED AGENT OR DISTRIBUTOR

Forward WHITE and YELLOW copies to Missouri Department of Revenue.

WHITE COPY - To be retained by Missouri Department of Revenue.
YELLOW COPY - To be forwarded with shipment of tax stamps.
PINK COPY - To be retained by purchaser.

FOR OFFICE USE ONLY

DATE RECEIVED: ________________________________
DATE PROCESSED: ________________________________
CERTIFIED MAIL NUMBER: ________________________________
PAYMENT ENCLOSED: ☐ YES ☐ NO AMOUNT: $ ________________________________
SERIAL NUMBER: ________________________________
PROCESSOR: _______________________________________
COMMENTS: _______________________________________

DOR-2516 (11-84)