1986 MISSOURI TAX FORMS
PACKAGE MoX

MISSOURI DEPARTMENT OF REVENUE

DECEMBER 1986
FOREWORD

The Package MoX, containing 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, 1986). 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 Personnel Services Office, P.O. Box 629, Jefferson City, MO 65105. If you want to order this publication for the 1987 tax year, please complete the enclosed order form and mail to the address noted above by September 1, 1987.
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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
1435 Mount Auburn Road
Cape Girardeau, MO 63701
(314) 335-0395

Kansas City
8230 East Bannister Road
Kansas City, MO 64134
(816) 966-2100

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

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

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

1. Individual Income Tax:
   Income Taxes Bureau
   P.O. Box 2200
   Jefferson City, MO 65105
   (314) 751-3505

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) 751-4768

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 65105
   (314) 751-3683

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

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) 751-7163

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
MISSOURI DEPARTMENT OF REVENUE
REQUEST FOR MISSOURI INCOME TAX FORMS

FORMS WILL BE READY APPROXIMATELY JANUARY FIRST.
INSTRUCTIONS AND CHART ON BACK OF FORM.

NAME

ATTENTION LINE

STREET ADDRESS

CITY

STATE

ZIP CODE

TELEPHONE NUMBER

COSTS FOR TOTAL NUMBER OF FORMS

<table>
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<tr>
<th>10 OR FEWER</th>
<th>NO CHARGE</th>
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<tbody>
<tr>
<td>MINIMUM CHARGE</td>
<td>$5.00</td>
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<tr>
<td>100'S OR FRACTIONS OF 100</td>
<td>$1.50 PER 100</td>
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</table>

<table>
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<tr>
<th>NAME OF FORM</th>
<th>FORM NUMBER</th>
<th>AMOUNT REQUESTED</th>
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<tr>
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<td>DOR-249</td>
<td></td>
</tr>
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</table>

1. TOTAL AMOUNT REQUESTED.
2. DIVIDE LINE 1 BY 100. (IF FRACTION OF A WHOLE NUMBER, ENTER NEXT WHOLE NUMBER.)
3. LINE 2 TIMES $1.50. (IF LESS THAN $3.00, ENTER $3.00) $3.00 MINIMUM.
4. MISSOURI INCOME TAX LAW BOOKLET(S) (DOR-1909).
   THIS BOOKLET WILL CONTAIN ALL LAWS THAT THE INCOME TAX BUREAU ADMINISTERS.
5. LINE 4 TIMES $3.00.
6. FORM AND LAW BOOKLET(S) COST, LINE 3 PLUS LINE 5. $3.00 MINIMUM.
   SEE CHART ON REVERSE SIDE OF THIS FORM.
7. MISSOURI STATE SALES TAX (IF APPLICABLE), LINE 6 TIMES 5.725%.
8. TOTAL COST OF FORMS AND LAW BOOKLET(S), LINE 6 PLUS LINE 7.

FULL PAYMENT MUST BE RECEIVED WITH THIS ORDER.

MAKE CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 2200 "A", JEFFERSON CITY, MO 65105
ORDERS MAY BE SUBMITTED AT ANY TIME, HOWEVER, WE ASK THAT YOU ORDER YOUR TOTAL ANNUAL FORMS SUPPLY AT ONE TIME. IF YOU LATER FIND THAT ADDITIONAL SUPPLIES ARE NEEDED, YOU MAY REQUEST THEM ON THE ADDITIONAL FORM 33 WHICH WILL BE ENCLOSED WITH YOUR ORDER.

SHIPPING AND HANDLING CHARGES

A TOTAL OF TEN FORMS, WITH THE EXCEPTION OF THE MISSOURI INCOME TAX LAW BOOKLET, MAY BE REQUESTED WITHOUT CHARGE. TO OFFSET SHIPPING, HANDLING, AND FORMS COST, ORDERS EXCEEDING A TOTAL OF TEN MUST BE ACCOMPANIED BY A PAYMENT OF $1.50 PER 100, OR FRACTION OF 100 (THE DEPARTMENT OF REVENUE HAS ESTABLISHED A MINIMUM CHARGE OF $3.00, PLUS TAX). THE CHARGE FOR THE MISSOURI INCOME TAX LAW BOOKLET IS $3.00 EACH, PLUS TAX. ANY ORDER RECEIVED WITHOUT CORRECT PAYMENT WILL BE RETURNED. AN EXAMPLE OF HOW TO FIGURE YOUR COST IS SHOWN BELOW:

Line 1. Add the total amount of forms requested and enter here .......................................................... 305
Line 2. Divide Line 1 by 100 and round up to the next whole number ..................................................... 4
Line 3. 4 sets of 100 forms times $1.50 equals ...................................................................................... $ 6.00
Line 4. Number of Law Booklet(s) requested ......................................................................................... 3
Line 5. 3 Law Booklets times $3.00 equals ................................................................................................. $ 9.00
Line 6. Line 3 ($6.00) plus Line 5 ($9.00) equals .................................................................................... $15.00
Line 7. Line 6 ($15.00) times 5.725% equals sales tax due ........................................................................ $ .86
Line 8. Line 6 ($15.00) plus Line 7 ($ .86) equals ...................................................................................... $15.86

SEE CHART BELOW FOR ASSISTANCE IN COST WORK UP

If Line 6 is: | Line 7 would be: | And Line 5 would be: |
-------------|-----------------|---------------------|
$ 3.00       | $ .17           | $ 3.17              |
$ 4.50       | $ .26           | $ 4.76              |
$ 6.00       | $ .34           | $ 6.34              |
$ 7.50       | $ .43           | $ 7.93              |
$ 9.00       | $ .52           | $ 9.52              |
$10.50       | $ .60           | $11.10              |
$12.00       | $ .69           | $12.69              |
$13.50       | $ .77           | $14.27              |
$15.00       | $ .86           | $15.86              |
$16.50       | $ .94           | $17.44              |
$18.00       | $1.03           | $19.03              |
$19.50       | $1.12           | $20.62              |
$21.00       | $1.20           | $22.20              |
$22.50       | $1.29           | $23.79              |
$24.00       | $1.37           | $25.37              |
$25.50       | $1.46           | $26.96              |
$27.00       | $1.55           | $28.55              |
$28.50       | $1.63           | $30.13              |
$30.00       | $1.72           | $31.72              |

If Line 6 is: | Line 7 would be: | And Line 5 would be: |
-------------|-----------------|---------------------|
$31.50       | $1.80           | $33.30              |
$33.00       | $1.89           | $34.89              |
$34.50       | $1.98           | $36.48              |
$36.00       | $2.06           | $38.06              |
$37.50       | $2.15           | $39.65              |
$39.00       | $2.23           | $41.23              |
$40.50       | $2.32           | $42.82              |
$42.00       | $2.40           | $44.40              |
$43.50       | $2.49           | $45.99              |
$45.00       | $2.58           | $47.58              |
$46.50       | $2.66           | $49.16              |
$48.00       | $2.75           | $50.75              |
$49.50       | $2.83           | $52.33              |
$51.00       | $2.92           | $53.92              |
$52.50       | $3.01           | $55.51              |
$54.00       | $3.09           | $57.09              |
$55.50       | $3.16           | $58.68              |
$57.00       | $3.26           | $60.26              |
$58.50       | $3.35           | $61.85              |

GENERAL INFORMATION

ORDERS WILL BE FILLED AS SOON AS ALL FORMS REQUESTED ARE IN OUR WAREHOUSE. PARTIAL SHIPMENTS WILL NOT BE MADE. FORMS NOT LISTED ON THIS FORM MAY BE ORDERED WITHOUT COST BY ATTACHING A LISTING TO THIS ORDER OR BY WRITING TO THE MISSOURI DEPARTMENT OF REVENUE, P. O. BOX 2200 "A", JEFFERSON CITY, MO 65105.

NOTICE TO PREPARERS

WHEN YOU PREPARE A TAX RETURN FOR A TAXPAYER, PLEASE USE THE PEEL-OFF LABEL FROM THE TAXPAYER'S ORIGINAL TAX PACKAGE. USE OF THIS LABEL HELPS US PROCESS THE RETURN FASTER AND PROVIDES BETTER SERVICE TO THE TAXPAYER.
TAX REGISTRATION APPLICATION
MISSOURI TAX REGISTRATION APPLICATION
FOR
SALES/USE TAX
CORPORATE INCOME TAX
EMPLOYER WITHHOLDING TAX
Dear Applicant:

This is your Missouri Tax Registration Application. You may detach the Surety Bond, however, please do not remove any other pages from this booklet.

This application is to be used to register for Missouri Sales/Use Tax; Missouri Corporate Income Tax; and Missouri Employer Withholding Tax. All applicants must complete the general Information section of this application. You should then complete the section applicable to the tax for which you are registering (example: if you are registering for Corporate Income Tax, you would complete the general information section of the application and Part 3, the corporate income tax section. If you are registering for sales tax, you would complete Part 1 of the general information section and Part 2, the Sales/Use Tax application, along with the necessary bond form. If you are a corporation registering for Sales/Use Tax, you would complete the general information section, Part 1, the Sales/Use Tax application, Part 2, and the Corporate Income Tax application, Part 3.) You should then submit the entire booklet.

In order to expedite the processing of your application we ask that you list any current or prior tax identification numbers on Part 1, Line 2, of the General Information portion of this application.

Missouri Statutes require all applicants for a retail sales tax license and use tax license to file either a surety bond, cash bond, or an irrevocable letter of credit before a license can be issued. The amount of the bond must be three (3) times the average monthly tax liability, estimated in the case of a new business, otherwise based on the previous twelve (12) month's experience of the business.

To file a surety bond, the bond must be issued in behalf of the applicant by an insurance company licensed for bonding within this state. The bond must be issued on the enclosed Sales and Use Tax Surety Bond Form. The surety bond form must bear the seal of the insurance company and the effective date of the bond. The surety bond form must be signed by the attorney-in-fact and the applicant, and be accompanied by a power of attorney letter. The original Sales and Use Tax Surety Bond form must be submitted to the Department of Revenue.

To file a cash bond, the enclosed Sales and Use Tax Cash Bond Form must be completed, signed, notarized and accompanied by a cashier's check or money order. No personal or company checks are acceptable.

To file an irrevocable letter of credit, the letter of credit must be issued by a banking institution. It must state the name of the business, the owner's name, the amount of the credit, an effective date and expiration date to cover a five (5) year period.

The bonding requirement will remain in effect for a period of five (5) years. If a satisfactory sales and use tax payment record has been established during the five (5) year period, you will be released from the bonding requirement. If a surety bond was filed, you must contact your insurance company for cancellation of the bond. If a cash bond was filed, it will be refunded upon request.

Please forward the completed application and the required bond to:

Missouri Department of Revenue  
Division of Taxation and Collection  
Office of Registration/Records  
P.O. Box 840R  
Jefferson City, Missouri 65105
SALES AND USE TAX
SURETY BOND

KNOW ALL MEN BY THESE PRESENTS:

That we ________________________

of ________________________, County, State of ________________________

as principal, and ________________________

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 our-
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 320.057, RSMo. and supplement thereto.

This obligation shall remain in force and effective for a period of not less than five (5) years from the initial date
of bonding or until the Director of Revenue releases said principal from the bonding requirement as set forth by Section
144.087, RSMo. and supplement thereto. The surety may cancel the bond and be released of further liability here-
der under 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 ________________________

By ________________________

Name and Title ________________________

City ________________________

State ________________________

Zip Code ________________________

Name and Title ________________________

MO 660-1155 (1-66)

THIS PAGE MAY BE DETACHED FOR FORWARDING TO YOUR INSURER

DOR-321 (1-66)
ACKNOWLEDGEMENT BY PRINCIPAL

Individual

State of ______________________ )
County of ______________________ ) ss.

On this ______________________ day of ______________________, 19____ before me personally

came ______________________, to me known, and known
to me to be the person described in, and who executed the foregoing instrument, and acknowledged to me that he
executed the same.

Notary Public ______________________ County ______________________
My commission expires ______________________ State of ______________________

(Seal)

Partnership

State of ______________________ )
County of ______________________ ) ss.

On this ______________________ day of ______________________, 19____ before me personally

came ______________________, to me known, and known
to be one of the partners of the partnership that executed the foregoing instrument, and acknowledged to me that he
executed the same as and for the act and deed of said partnership.

Notary Public ______________________ County ______________________
My commission expires ______________________ State of ______________________

(Seal)

Corporation

State of ______________________ )
County of ______________________ ) ss.

On this ______________________ day of ______________________, 19____ before me personally

came ______________________, to me known, who being
by me duly sworn, did depose and say: that he resides in ______________________ County,
State of ______________________; that he is the ______________________ of
__________________________, the corporation described in and which executed the
foregoing instrument; that he knows the seal of the said corporation; that the seal affixed to said instrument is such
corporate seal; that it was so affixed by order of the Board of Directors of said corporation and that he signed his
name thereto by like order.

Notary Public ______________________ County ______________________
My commission expires ______________________ State of ______________________

(Seal)
Missouri Department of Revenue
BUSINESS TAXES BUREAU — REGISTRATION SECTION
P.O. Box 840R — Jefferson City, Missouri 65105

SALES AND USE TAX
CASH BOND

KNOW ALL MEN BY THESE PRESENTS:

That I

[Name]

doing business as

[Business Name]

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.

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

[Seal]

MD 860-1155 (1-86) DO NOT DETACH

DOR-332 (1-86)
INSTRUCTIONS
PART I
GENERAL INFORMATION APPLICATION

Line 1. Do not enter anything in this space.

Line 2. Enter current or prior Missouri Tax Identification Numbers.

Line 3. Check (√) the box(es) next to the license(s) or tax(es) for which the business is registering.

Line 4. Check (√) the box next to the reason the business is applying. If you checked box 4, "Other", enter an explanation in the space provided.

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

Line 6. Enter the business's Federal Employers 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 the address and phone number of business location. If you cannot give a number and street, describe location of business. For example: One mile south on gravel road off Highway 60, 3 miles east of Monett. Do not write in the spaces labeled "Code". Utilities are all sales of metered water services; electricity, electrical current; natural, artificial or propane gas; wood, coal or home heating oil. Domestic use means that the utility is used for nonbusiness, noncommercial or nonindustrial purposes. Individual purchases should be classified as domestic use or nondomestic use based on principal use by the purchaser.

Line 8. Check (√) the box next to the term which best describes your primary business activity. If you marked box 10, "Other", enter an explanation in the space provided.

Line 9. Check (√) the box next to the type of sales you will be making. If both boxes are checked, enter the percentage of sales.

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

Line 11. If the business is seasonal, enter the months the business will be open, e.g. "June through September". Do not write in the shaded area.

Line 12. Enter the name of sole proprietor if business is owned by one person; enter the legal name of partnership if business is a partnership; enter the corporation legal name if business is a corporation; enter the official name of agency or department if business is a government agency.

Line 13. Enter the address associated with "Legal Name of Owner".

Line 14. Enter the Social Security Account number if owner is a sole proprietor; enter the Federal Employer Identification Number (FEIN) otherwise.

Line 15. Enter the birthdate if legal owner is a sole proprietor; otherwise leave blank.
**MISSOURI TAX REGISTRATION APPLICATION**

*Please Read Instructions  *Print Only
*Do Not Write in Shaded Areas
*DO NOT DETACH

**GENERAL INFORMATION**

**PART I**

2. CURRENT OR PRIOR TAX NUMBERS
SALES TAX
MISSOURI EMPLOYER WITHHOLDING TAX
FEDERAL EMPLOYER ID NUMBER

3. REGISTERING FOR: (Check applicable tax or taxes)
- A. Withholding Tax
- B. Use Tax (Bond required for Vendor's Use Tax)
- C. Itinerant Vendor - $25 fee - $500 cash bond
- D. Temporary Retail Sales
- E. Retail Sales - bond required
- F. Itinerant Vendor - Fireworks - $25 fee - $500 deposit

(If you are applying for an Itinerant Vendor's License, please remit separate cashier's checks or money orders for cash deposit and fee.)

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

5. BUSINESS TRADE NAME/DOING BUSINESS AS NAME

6. FEDERAL EMPLOYER ID NUMBER

7. BUSINESS LOCATION (Street Address, Highway or Road Name. Do Not Use P.O. Box or R.R. No.)

8. BUSINESS PHONE (Area Code & Number)

9. CITY

10. STATE

11. ZIP CODE

12. COUNTY

13. CODE

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

Do you sell utilities for domestic use at this location? (See instructions for definitions of utility.)

- YES
- NO

8. 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/Communications/Electric-Gas/Sanitary Services
- 8. Service
- 9. Government
- 10. Other:

9. NATURE OF SALES. (If both are checked, enter percentage of sales.)
- Retail ______%  Wholesale ______%

10. GIVE BRIEF DESCRIPTION OF YOUR PRIMARY ACTIVITY (e.g. Manufacture Toys, Ice Cream Store, etc.)

11. IS YOUR BUSINESS OPERATED YEAR ROUND?
- YES
- NO

(SIC)

12. LEGAL NAME OF OWNER

13. HOME LOCATION (Owner's Street Address)

14. OWNER'S SOCIAL SECURITY NO. or FEDERAL EMPLOYER ID NUMBER

15. BIRTHDATE

(M M D D YY)

continued
INSTRUCTIONS
PART I (Continued)
GENERAL INFORMATION APPLICATION

Line 16. Check (✓) the box next to the type of ownership of the business; if business is a corporation, enter the additional information requested. Do not check the box for "Partnership" unless the organization has fulfilled the legal requirements and filed formal partnership papers.

Line 17. Please enter the information registered with the Missouri Secretary of State under the Missouri Fictitious Name Statute.

Line 18. Enter, if known, the information requested about the previous owner of the business. If the business has not had a previous owner, disregard this section.

Line 19. If the business is a corporation, enter the name and address of the major officers of the corporation. If partnership, enter the names and addresses of full partners. If there is not sufficient space to list all officers or partners, attach a list to the application. The "Registered Agent" field is meant for foreign (non-Missouri based) corporations, but if the business has a registered agent or an attorney-in-fact, enter name and address whether business is Missouri based or not.
## MISSOURI TAX REGISTRATION APPLICATION (continued)

**Print Only**  
**Do Not Write in Shaded Areas**

**Do NOT DETACH**

### 16. TYPE OF OWNERSHIP

- [ ] 1. Sole Owner
- [ ] 2. Partnership
- [ ] 3. Government
- [ ] 4. Other: 
- [ ] 5. MO Corporation
- [ ] 6. Out-of-State Corporation

**State of Incorporation**

**Missouri Charter Number/Certificate of Authority Number**

**Date Incorporated/Registered in MO**

### 17. Fictitious Business Name —

**Fictitious Number**

**Date Registered with Secretary of State**

### 18. NAME OF PREVIOUS OWNER OF BUSINESS

**NAME OF PREVIOUS OWNER'S BUSINESS, AS REGISTERED**

**PREVIOUS OWNER'S ADDRESS (Street)**

**CITY**

**STATE**

**ZIP CODE**

**PREVIOUS OWNER'S ID NUMBERS —**

**MISSOURI TAX ID NUMBER**

**FEDERAL EMPLOYER ID NUMBER**

**MISSOURI EMPLOYER WITHHOLDING TAX ID NUMBER**

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

<table>
<thead>
<tr>
<th>SOCIAL SECURITY NUMBER</th>
<th>BIRTH-DATE</th>
<th>NAME (Last, First, Middle Initial)</th>
<th>TITLE</th>
<th>EFFECTIVE DATE OF TITLE</th>
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</table>

### REGISTERED AGENT

**NAME (Last, First, Middle Initial)**

**TITLE**

**SOCIAL SECURITY NUMBER**

**BIRTHDATE**

**STREET ADDRESS**

**CITY**

**STATE**

**ZIP CODE**
INSTRUCTIONS
PART II
SALES/USE TAX APPLICATION

Please enter the Business Name and Missouri Tax Identification Number which you entered on Part 1, item 2, of the General Information application.

Line 1. Enter the date taxable sales will begin. An example of a correct date would be 08/05/85 for August 5, 1985. If you are applying for a temporary license, enter the date the activities begin and end. For example, activity runs from September 5, 1985 to September 12, 1985 – start date is 09/05/85 and end is 09/12/85.

Line 2. If the business has or will be required to have any of the special licenses listed, check (✓) Yes next to the appropriate license; if not, check (✗) No.

Line 3. Check (✓) the box next to the figures you estimate will be the business's state sales tax collections. Effective July 1, 1985, the state sales tax is 4.225%.

Line 4. Check (✓) the box next to the address where the business's sales/use tax reporting forms are to be mailed. Do not write in an address unless you check box 3, “Other”.

Line 5. Check (✓) the box next to the address where the business's sales/use tax books and records will be kept. Box 3, “Mailing Address”, correlates with box 3, question number 4. Do not write in an address unless you check box 4, “Other”.

Line 6. If you are located out-of-state and doing business in Missouri, answer all questions in this Section. This will enable the Department of Revenue to determine if you will be subject to Missouri Sales Tax or Missouri Use Tax.

Line 7. If you purchased an existing business, enter the purchase price.

Line 8. Check (✓) the box(es) next to items that you purchased from the existing business.

Line 9. Compute the amount of bond to be filed and check (✓) the box next to type of bond you file. If surety bond, enter issue date, name of surety bond company, bond identification number and amount of bond.

Missouri statutes require all applicants for a retail sales tax license/use tax license to file a surety bond, a cash bond, or an irrevocable letter of credit. The Director of Revenue may require a taxpayer to adjust the amount of bond to a level satisfactory to cover tax liabilities.

A bond is not required to be filed if you are making non-taxable sales or subject only to consumer's use tax. Consumer's use tax is a tax on tangible personal property use or consumed on which no tax was paid when purchased from an out-of-state vendor.

Line 10. 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).
MISSOURI TAX REGISTRATION APPLICATION

SALES/USE TAX
PART II
*DO NOT DETACH
BOND MUST ACCOMPANY APPLICATION

BUSINESS NAME

MISSOURI TAX ID NUMBER

1. TAXABLE SALES BEGIN

MM DD YY

TEMPORARY LICENSE FROM

TO

MM DD YY

BOND OPENEST

2. WILL ANY OF THE FOLLOWING SPECIAL LICENSES BE REQUIRED?

Missouri State Liquor License  □ YES □ NO

Missouri Controlled Substance License  □ YES □ NO

Missouri Motor Vehicle Leasing Company Permit?  □ YES □ NO

3. ESTIMATE STATE SALES TAX COLLECTIONS (Check one)

□ 1. Over $250 per month

□ 2. $250 or less per month

□ 3. Less than $45 per quarter

4. ADDRESS WHERE SALES/USE TAX REPORTING FORMS ARE TO BE MAILED:

□ 1. Business Address

□ 2. Owner's Address

□ 3. Other mailing address (Print full address below.)

STREET ADDRESS

CITY

STATE

ZIP CODE

COUNTY

CODE

5. ADDRESS WHERE SALES/USE TAX BOOKS AND RECORDS ARE KEPT (Do not use P.O. Box or Rural Route):

□ 1. Business Address

□ 2. Owner's Address

□ 3. Other mailing address (Print full address below.)

STREET ADDRESS

CITY

STATE

ZIP CODE

COUNTY

CODE

6. 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

If yes, where:

BUSINESS ADDRESS

CITY

COUNTY

ZIP CODE

Within what city limits, if any, is this address:

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 salesmen, etc.?  □ YES □ NO

If resident salesmen, list the cities in which they live:

D. Do your representatives:

□ 1. Approve customer orders?

□ 2. Make "On the Spot" sales?

□ 3. Maintain an inventory?

□ 4. Deliver merchandise to the customer?

□ 5. Call on □ Wholesalers □ Retailers □ Industries □ Other

If he contacts any of these, list what type of wholesaler, retailer, industry, etc.

7. IF YOU PURCHASED BUSINESS, ENTER PURCHASE PRICE HERE:

$

8. CHECK EACH OF THE FOLLOWING THAT YOU PURCHASED:

□ 1. Inventory □ 2. Fixtures □ 3. Equipment □ 4. Real Estate □ 5. Other

(Obtain a "Certificate of No Tax Due" from seller, or you will be liable for unpaid tax.)

9. COMPUTE AMOUNT OF BOND REQUIRED (Bond must be sent in with application):

MONTHLY (Tax estimate)

AMOUNT OF BOND

$ ROUND TO NEXT HIGHEST $10.00

10. TYPE OF BOND

□ 1. SURETY

□ 2. CASH

□ 3. IRREVOCABLE LETTER OF CREDIT

□ 4. NONE REQUIRED

11. 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).

I swear or affirm that the above information and any attached supplements are true, complete and correct. This application must be 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
INSTRUCTIONS
PART III
CORPORATE INCOME TAX APPLICATION

Business Name: Enter the corporation's business name as shown on the General Information Application.

Missouri Tax Identification Number: Enter the Corporation's Missouri tax identification number as shown on the General Information Application. If you do not have a number, leave blank.

Line 1. Enter the corporation’s name as it will be filed on the Missouri Corporate Income Tax Return.

Line 2. Enter the month and day of your taxable year end.

Line 3. Check (✓) the box next to the type of corporation that describes the corporation's organization.

Line 4. Check (✓) the "yes" box if the corporation can reasonably expect its tax liability to be $100.00 or more. The corporation will receive a personalized coupon booklet for payments of estimated tax.

Check (✓) the "no" box if taxable income is never anticipated.

Line 5. Check (✓) the box next to the address where the business's corporate income tax reporting forms are to be mailed. Do not enter in an address unless box 3, "Other" is checked.

Line 6. Check (✓) the box next to the address where the business's corporate income tax books and records will be kept. Check box 3 "Mailing Address" if the address will be the same. Do not enter in an address unless box 4 "Other" is checked.

Line 7. Enter the full name, address, and phone number of the tax preparer for the corporation. If the corporation prepares its own returns, enter the name of the corporations tax administrator.

Line 8. Enter the physical location of the corporate headquarters. Do not use a P.O. Box or Rural Route when completing the address.

Line 9. Check (✓) the "yes" box if the corporation is a member of a controlled group.

If the "yes" box is checked, enter the corporations within the consolidated (controlled group) organization which are required to file a Missouri Corporate Income Tax Return. Please attach an additional page if necessary.
MISSOURI TAX REGISTRATION APPLICATION

CORPORATE INCOME TAX

PART III

**Please Read Instructions  *Print Only
*Do Not Write in Shaded Areas
*DO NOT DETACH**

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
<th>MISSOURI TAX IDENTIFICATION NUMBER</th>
</tr>
</thead>
</table>

1. CORPORATE REGISTERED NAME

2. TAXABLE YEAR ENDING

3. TYPE OF CORPORATION (Check Only One)
   - Regular Corporation
   - Subchapter S Corporation

4. WILL THE CORPORATION BE REQUIRED TO MAKE QUARTERLY ESTIMATED MISSOURI INCOME TAX PAYMENTS? (Y) YES (N) NO

5. ADDRESS WHERE CORPORATION REPORTING FORMS ARE TO BE MAILED
   - 1. Business Location
   - 2. Corporate Headquarters
   - 3. Other (Print Full Address Below)

<table>
<thead>
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6. ADDRESS WHERE CORPORATE RECORDS ARE KEPT
   - 1. Business Location
   - 2. Corporate Headquarters
   - 3. Mailing Address
   - 4. Other (Print Full Address Below)

<table>
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7. TAX PREPARE'S NAME

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8. ADDRESS AND PHONE NUMBER OF THE CORPORATE HEADQUARTERS

<table>
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<tr>
<th>PHONE NUMBER</th>
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</table>

9. IS THE CORPORATION A MEMBER OF A CONTROLLED GROUP? (Y) YES (N) NO
   (If yes, list each member of the group that files in Missouri its FEIN and MITS number. Attach additional page, if necessary.)

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
<th>FEDERAL EMPLOYER ID NUMBER</th>
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I swear or affirm that the information reported on this form is true and correct as to every material matter.

<table>
<thead>
<tr>
<th>SIGNATURE OF OFFICER</th>
<th>TITLE</th>
<th>DATE</th>
</tr>
</thead>
</table>
INSTRUCTIONS
PART IV
EMPLOYER WITHolding TAX APPLICATION

Please Print or Type:

Business Name: Enter the business's name in this blank as shown on the general information form.

Missouri Tax Identification Number: Enter your Missouri tax identification number as shown on the General Information Form, if you do not have a number please leave this blank.

Line 1. Enter the number of total employees the business will currently remit Missouri employer withholding tax on.

Line 2. Enter the month, day, and year the business commenced operations or opened for business.

Line 3. Enter the month, day, and year the business began withholding Missouri income taxes from its employees.

Line 4. Check (☑) the box that best describes the amount the business anticipates withholding from its Missouri employees.

Line 5. Check (☑) the box next to the address where the business's employer withholding reporting forms are to be mailed. Do not enter in an address unless box 3 "Other" is checked.

Line 6. Check (☑) the box next to the address where the business's employer withholding books and records will be kept. Check box 3 "Mailing Address" if the above address will be the same. Do not enter in an address unless box 4 "Other" is checked.

Complete Lines 7 thru 10 if the business is a member of a Consolidated Corporation.

Line 7. Enter the corporation's parent company's name, address, and FEIN. If the business does not have a parent company skip this line.

Line 8. Check (☑) the "Yes" box only if the parent company will file the employer withholding tax for this business. If the "Yes" box is checked skip Line 9.

If the "No" box is checked complete Line 9.

Line 9. If the "No" box is checked in Line 8 give the complete name and address of the division within Missouri that will be designated to take the full amount of compensation.

Line 10. Enter the business's names and addresses within Missouri that are members of the corporation. Please include the FEIN and the Missouri Employer Withholding Tax Number on all businesses.
### MISSOURI TAX REGISTRATION APPLICATION

**Business Name**

**Missouri Tax Identification Number (PART IV)**

1. **How Many People Do You Currently Employ?**
2. **Date the Business Opened?** M M D D Y Y
3. **Date the Business Begins Withholding?** M M D D Y Y

4. **Estimated Withholding (Check One)**
   - [ ] 1. Annual (Less than $20.00 per quarter)
   - [ ] 2. Quarter (Less than $20.01 per quarter to $50.00 per month)
   - [ ] 3. Monthly ($50.01 to $6,000.00 per month)
   - [ ] 4. Quarter - Monthly ($6,000.00 or more per month)
   - [ ] W. Exception

5. **Address Where Withholding Reports Are to Be Mailed:**
   - [ ] 1. Business Location
   - [ ] 2. Corporate Headquarters
   - [ ] 3. Other (Print Full Address Below)
   
   **Street Address**
   **City**
   **State**
   **Zip Code**
   **County**
   **Code**

6. **Address Where Withholding Records Are Kept:**
   - [ ] 1. Business Location
   - [ ] 2. Corporate Headquarters
   - [ ] 3. Mailing Address
   - [ ] 4. Other (Print Full Address Below)
   
   **Street Address**
   **City**
   **State**
   **Zip Code**
   **County**
   **Code**

---

### COMPLEX EMPLOYER

7. **If Applicant is a Division of a Corporation, Give Name and Address of Home Office.**
   
   **Business Name**
   **Federal Employer ID Number**
   **Missouri Employer Withholding ID Number**
   
   **Street Address**
   **City**
   **State**
   **Zip Code**
   **County**
   **Code**

8. **Does Home Office File a Consolidated Withholding Tax Report for All Divisions?**
   - [ ] Y Yes
   - [ ] N No

9. **If Answer to (8) is "No", Give Name and Address of Missouri Division Designated to Take Full Compensation:**
   
   **Business Name**
   **Federal Employer ID Number**
   **Missouri Employer Withholding ID Number**
   
   **Street Address**
   **City**
   **State**
   **Zip Code**
   **County**
   **Code**

10. **Give Names and Addresses of Other Missouri Divisions of the Corporation.**
    (Attach list if needed):
    
    **Business Name**
    **Federal Employer ID Number**
    **Missouri Employer Withholding ID Number**
    
    **Street Address**
    **City**
    **State**
    **Zip Code**
    **County**
    **Code**

---

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

**Signature**

**Title**

**Date**
INCOME TAX GENERAL FORMS

Form 60 — Application for Extension of Time to File ....................................................... 29
MISSOURI DEPARTMENT OF REVENUE
APPLICATION FOR EXTENSION
OF TIME TO FILE
FORM 60

NAME/ESTATE

NUMBER AND STREET

CITY, STATE, ZIP CODE

DEPARTMENT OF REVENUE
USE ONLY

ESTATE TAX/DATE OF DEATH

TELEPHONE NUMBER

( )

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

- CORPORATION INCOME TAX RETURN, FORM 20
- S CORPORATION INCOME TAX RETURN, FORM 205
- PARTNERSHIP INCOME TAX RETURN, FORM 65
- FIDUCIARY INCOME TAX RETURN, FORM 41
- INDIVIDUAL INCOME TAX RETURN, FORM 40
- FRANCHISE TAX REPORT, DOR-249
- ESTATE TAX RETURN, FORM 76
- OTHER ________________________________

PLEASE PRINT LIKE THIS PRESSING FIRMLY: 1234567890

MISSOURI IDENTIFICATION NUMBER (MITS)
MISSOURI CORPORATION NUMBER
FEDERAL EMPLOYER I.D. NUMBER
YOUR SOCIAL SECURITY NUMBER
SPouse'S SOCIAL SECURITY NUMBER
AN EXTENSION OF TIME UNTIL:
TAXABLE YEAR ENDING ________________________________

L

TYPE OF EXTENSION

IF BASED ON FEDERAL EXTENSION
- 7004 CORPORATION
- 4706 INDIVIDUAL
- 2706 PARTNERSHIP
- MISSOURI REQUEST ONLY (STATE REASON) ________________________________

MISSOURI REQUEST ONLY (STATE REASON) ________________________________

TAX PAYMENT SCHEDULE - THIS SCHEDULE MUST BE COMPLETED - SEE LINE-BY-LINE INSTRUCTIONS ON BACK (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 residents to other states (does not apply to corporations). See instructions relating to your income tax return ________________________________

(d) Total of Lines 2a through 2c ________________________________

3. Balance due (Line 1 minus Line 2d). Make remittance payable to the DEPARTMENT OF REVENUE
BEFORE MAILING - Write your social security number(s), FBIN, MITS, or Missouri Corporation Number on your check or money order.

DEPT. OF REVENUE
USE ONLY

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

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.

SIGNATURE ________________________________

PREPARER’S SIGNATURE ________________________________

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

MO 860-1104 (10-86)
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 additional 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 additional 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 return, or estate tax return.

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

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

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

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

(a) If an automatic extension (as discussed in 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 PRE-SUMED TO HAVE BEEN APPROVED UNLESS THE TAXPAYER IS NOTIFIED OTHERWISE BY THE MISSOURI DEPARTMENT OF REVENUE; or

(b) If an "other" extension (as discussed in item 3) is requested, file both the original and duplicate of the Form 60 with the Missouri Department of Revenue. After considering the application the Missouri Department of Revenue will return to the taxpayer or his agent, one copy of the application indicating either approval or disapproval of the extension request. Such copy must be attached to the Missouri return when filed.

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

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

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

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

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

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

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

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

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<th>Page</th>
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</thead>
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<td>61</td>
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<tr>
<td>Claim for Missouri Income Tax Refund</td>
<td>63</td>
</tr>
</tbody>
</table>
1986 MISSOURI Individual Income Tax General Instructions

WHO MUST FILE A RETURN?
File a Missouri income tax return if you are a resident of Missouri or your income is from Missouri sources.

WHO IS A RESIDENT, A NONRESIDENT, OR A PART-YEAR RESIDENT?
A resident is an individual who lived in Missouri longer than 183 days in the tax year. Nonresidents are individuals who lived outside Missouri. Part-year residents live in Missouri for less than 183 days.

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

FEDERAL PRIVACY ACT INFORMATION
Social security numbers must be reported on all returns. Only information about a taxpayer is shared with the Internal Revenue Service and the Missouri Division of Revenue. In addition, information is shared with the Department of Revenue for the income tax return.

Schedule ETC—Enterprise Zone Credit
Form 20—Underpayment of Estimated Tax
Form 130—Statement of Claimant to Refund Due—Deceased Taxpayer

Fares and schedules are mailed directly to you based upon what forms you filed last year. Many people will need only Form 40. If you need additional forms or schedules, you may obtain unlimited quantities from banks, post offices, courthouses, libraries, and the Department of Revenue. In the event they do not have the forms, contact your local office of the Department of Revenue at P.O. Box 22004, Jefferson City, MO 65105. Failure to properly notify the Department within 30 business days extends the statute of limitations to one year after the return is filed.

AMENDED RETURN
Missouri has a special form for amending the individual income tax return. To amend the Missouri return, use the Missouri Form 40 for the current year and check box 8. If you need both forms, you may ask for them in the mail. For more information, check the box 8 and the box 4.

PRIORITY YEAR RETURNS AND FORMS
If you are filing a return for a year other than the current year, you must include all forms for the current year. 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. They owe an estimated tax of $500 or more, and
2. Their Missouri adjusted gross income is $500 or more, and
3. Their Missouri income tax can be expected to be at least $50.

EXTENSION OF TIME TO FILE
If you receive an extension for your Missouri 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 File) provides further details.

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME
When your Federal taxable income or Federal tax liability changes as a result of an audit by the Internal Revenue Service or you file an amended Federal return, you must report such change on an amended Missouri income tax return with the Department of Revenue within 60 days of the change.

Quantities of less than 10 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, although hours are from 8:00 A.M. to 4:30 P.M. daily in Jefferson City and 9:00 A.M. to 4:30 P.M. for all others.

Kansas City
2222 E. Washington Rd
(816) 946-1105
St. Joseph
800 E. Northland Blvd
(816) 474-1105

St. Louis
799 Park Center Drive
(314) 694-6470
Jefferson City
300 E. Broadway St
(314) 694-6470

Olathe
2323 E. Harrison St
(816) 273-4692
Springfield
605 S. Main St
(417) 523-5900

Cape Girardeau
1432 N. Main St
(573) 334-6994

Kirkwood
1487 N. Forest Park Blvd
(314) 531-9590

Atchison
120 N. Main St
(913) 592-3474

Columbia
105 N. 7th St
(573) 882-3120

Jefferson City
744 S. Lucas St
(573) 522-7000

Missouri State Capitol
105 Capitol Ave
Jefferson City
(573) 522-5000

Information for Out-of-State Taxpayers
For more information, call the Department of Revenue at 1-800-222-2222.

1986 MISSOURI Individual Income Tax Form 40 Instructions

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

**STEP 2—Filing Period**
If you are filing a fiscal year 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 label on the cover of the tax forms package mailed to you if all information is correct. If you did not receive forms with a label or if the label is incorrect, print or type your name (husband and wife if filing a combined return), address, and social security number(s) on your return.

**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.

**LINE-BY-LINE INSTRUCTIONS**

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

**LINES 1-5—Filing Status**
You must check the same filing status on your Missouri return that you checked on your Federal return. Line 3b may be checked on the Missouri return ONLY IF each of the following apply:

1. You checked box 3 (married filing separate return) on your Federal return.
2. Your spouse had no income and is not required to file a Federal return.
3. Your spouse qualifies as a dependent on your return and was not the dependent of someone else.

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

**LINES 6-7—Dependents**

6A—Enter the total of lines 5c and 5d of Federal Form 1040A, or Federal Form 1040, lines 6c and 6d. Also enter the children's first names.
6B—Enter the number from your Federal Form 1040A, line 5c or Form 1040, line 5a. Also enter the name and relationship.
6C—Enter the total of line 6A and 6B.
7—Multiply $500 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. Amounts are listed on the Form 40.

**LINES 9**
Add the amounts on line 7 and 8. Missouri Form 40 and enter the total on both line 9 and line 15.

**ADJUSTED GROSS INCOME WORKSHEET FOR COMBINED RETURN**

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

**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 10b**
If you are not filing a combined return enter your Federal adjusted gross income from Federal Form 1040, line 22; or Federal Form 1040A, line 14, or Federal Form 1040EZ, line 5. The amount on one of these Federal line(s) 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 from the above worksheet 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 in connection with the income source. Expenses are over $500.
STATE AND LOCAL INCOME TAXES

Enter on line 12b the amount from Federal Schedule A, line 6. The amount includes any state income tax and any local tax, such as a city earnings tax, paid in 1986.
Enter on line 12c the amount of any Kansas City and St. Louis Earnings Tax which is included on line 12b.

MISCELLANEOUS DEDUCTIONS

If the amount on line 12c is less than the standard deduction amount shown on Missouri Form 1040, line 120, do not enter the amount on line 12c and enter the amount from line 12b to line 12b, page 1 of the Form 40. You do not have the option of using the lesser amount.

STANDARD DEDUCTION

You may NOT take the standard deduction if you were required to itemize deductions on your Federal return, enter the applicable standard deduction on line 12b.

If the filing status checked in Box 1 is:
Single (Box 1) or
Head of Household (Box 4) Enter $2,300.
Married filing combined (Box 5) Enter $3,000.
Married filing separate (Box 3A) or (Box 3B) Enter $1,600.

FEDERAL INCOME TAX DEDUCTION

Enter the Federal income tax from line 10b of your Federal return—Federal Form 1040, line 49 less line 50a; or 1040A, line 23 less line 24b; or 1040EZ, line 9. Do not enter the amount shown on your tax forms. Note: If a negative amount is calculated, enter zero on line 13. If you made an entry on Federal Form 1040, line 39, ATTACH a copy of the form checked here for Federal return.

OTHER FEDERAL TAX

Enter the total amount of lines 49, 51, 52, and 54 from Form 1040. Do NOT include I.G.A. tax, Railroad retirement, or Self-employment tax on this line.

15

Enter the amount from line 9, Missouri Form 40.

Add lines 12c, 13, 14, and 15 and enter the total here.

17—Missouri Taxable Income

Subtract line 15 from line 10c. If line 17 is less than zero, enter zero.

17A-17F

When husband and wife have incomes, multiply the Missouri taxable income (line 17b) by the percentage on line 11h and 11w respectively. Enter the result in line 17h and 17w respectively. If husband's income is not exempted in the Enterprise Zone Income modification, complete Schedule 2 on the reverse side of the Missouri Form 40 before continuing.

19—Missouri Tax

If husband and wife have incomes, determine each of their taxes from the tax table on page 2 of the Form 40 and enter the result in lines 18h and 18w. Enter the total on line 16c. If you are not filing a combined return enter the tax on 16c only.

20—Resident Credit for Tax Paid to Other States

A copy of the other state's return MUST be attached to be received credit.

NOTE: You may not use both line 16 and 20.

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

If you were a resident of Missouri for the entire taxable year or if you were a part-year resident of Missouri during the year, you were required to pay an income tax to another state you must complete Schedule CR. Both husband and wife, if filing a separate state tax return, are entitled to a credit. A separate Schedule CR must be completed for each state tax return.

Completion of Schedule CR allows you to deduct a deduction from your Missouri income tax due, not exceeding that portion of your Missouri income tax on the income taxed by the other state.
LINE 20—Nonresident Percentage
Full-year residents and part-year residents determining their tax as if they were a resident for the entire period should leave line 20 BLANK. Do NOT enter zero.

If a husband and wife file a combined return and have all or a part of each of their income from Missouri sources, each must make a separate computation on Schedule NRI. This schedule will determine your Missouri tax based on the ratio that your Missouri adjusted gross income bears to your total adjusted gross income from all sources. Do NOT enter the percentage (s) calculated on line 11. Enter the percentage(s) calculated on the Schedule NRI which must be attached to the Form 4B.

LINE 21—Balance of Tax
Add line 21H and 21W and enter on line 21C.

LINE 22A, 22B, 22C, and 22D—Credits and Prepayments
Line 22A—This entry must equal the total MISSOURI tax withheld above on your W-2 forms. A legible copy of each of the W-2 forms must be attached to the return.

Line 22B—Enter your total Missouri estimated tax payments for 1986. Include overpayments for 1985 that you decided to have applied to 1986. If you and your spouse filed separate Missouri estimated tax declarations for 1985 but file a combined return, enter the total amount of the payments. If you and your spouse filed a combined Missouri estimated tax declaration for 1985 but file separate Federal and State income tax returns, either of you can claim any or all of the portion of the total estimated tax paid.

Line 22C—Senior Citizen Tax Credit and Miscellaneous Credits Missouri residents claiming Senior Citizen Tax Credit (SC), Business Facility Credit (BFC), Neighborhood Assistance Credit (NAC), Enterprise Zone Credit (EZC), Economic Development Credit (EDC), Wood Energy Credit (WEC), Agricultural Unemployed Person (AUP), or Seed Capital Tax Credit (STC) should enter the total amounts of all credits on line 22c.

Tax credits will be applied against individual income tax liability in the following order: (1) Neighborhood Assistance Credit, (2) New Business Facility, (3) Economic Development Credit, (4) Enterprise Zone Credit, (5) Senior Citizen Property Tax Credit. Enter the total amount of all credits on line 22c.

Senior Citizens Tax Credit (SC)
If you or your spouse were ages 65 in 1968 or before 1968 you may qualify for the credit. See Form SC and Instructions for more information.

Neighborhood Assistance Credit (NAC)
If you made a contribution to an approved Neighborhood Assistance Project, you may be eligible to claim this credit. If a partnership or corporation made an eligible contribution, the credit must be allocated to all partners or shareholders according to their percent of ownership. Credit must first be approved by the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

Business Facility Credit (BFC)
You may be eligible for this tax credit if you have started a new or expanded an existing business facility. For more information on the credit, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

Economic Development Credit (EDC)
A taxpayer may be entitled to a tax credit in the amount of fifty percent of any amount contributed by the taxpayer to the reserves during the taxable year. The credit will not apply to reserve participation fees paid by borrowers. Also, you may be entitled to a tax credit in the amount of 100 percent of outstanding principal and interest due and vested by a bond default if the issuing authority was the Missouri Industrial Development Board. Additional information may be obtained by contacting the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102 or call (314) 561-2560.

Enterprise Zone Credit (EZC)
You may be eligible for this tax credit if you have started a new business or expanded an existing business in an area designated as an Enterprise Zone. For more information contact, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

Wood Energy Credit (WEC)
A Missouri wood energy producer may be eligible for a tax credit for producing processed wood products using Missouri forest product residues. For more information contact, contact the Missouri Division of Energy, P.O. Box 175, Jefferson City, MO 65102 or call (314) 751-4000.

Agricultural Unemployed Person (AUP)
If you have hired an agricultural unemployed persons, as certified by the Missouri Division of Employment Security you may be eligible for a tax credit. For more information, contact your local Employment Security Office (Job Service Office), or the Division of Employment Security, P.O. Box 55, Jefferson City, MO 65164, or call (314) 751-2169.

Seed Capital Tax Credit (STC)
You may be entitled to a tax credit against income tax in the amount of thirty percent of any amount contributed by the taxpayer to a "qualified seed capital fund" established by the Missouri Corporation for Science and Technology or an Innovation Center. For more information contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

Line 22D—Enter the amount paid with Form 60, Extension of Time to File.

Line 23
Add lines 22A, 22B, and C.

Line 24—Balance Due
If line 21C is larger than line 23 enter the balance due and if it is $1.00 or more enclose a check or money order for the amount payable to the "Department of Revenue". Show your social security number on your remittance. Do not send cash or stamps. If line 24 is less than $1.00, mail your return to P.O. Box 2040, Jefferson City, MO 65105.

Line 25—Overpayment
If line 23 is larger than line 21C enter the amount of the overpayment on this line. NOTE: If line 25 is less than $1.00, mail your return to P.O. Box 2040, Jefferson City, MO 65105.

Line 26A, 26B, or 26C—Disposition of Overpayment
If you want your total overpayment on line 25 to be refunded to you, enter the amount from line 25 to line 26A. If only a part of the amount is refunded to you, your balance must be entered on line 26B or 26C. No refund will be issued if your overpayment is less than $1.00.
MISSOURI SCHOOL DISTRICT NUMBER

1986

"Columbia" School District No. "098" should be entered in the spaces provided.
2. All public schools located in the City of Springfield are in "Springfield R-III" School District No. "475" should be entered in the spaces provided.
The following should be considered in determining your school district number:
1. Determine your public school district at the time of completing your return.
2. If you live in one school district, or work, or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service, or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you are a "NONRESIDENT," your school district number is 347.
If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

Your Missouri school district number must be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located in.
The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.
Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:
1. All public schools located in the City of Columbia are in...
**1986 MISSOURI Individual Income Tax Return**

**Name of combined return list first name and middle initial of husband first, then wife**

<table>
<thead>
<tr>
<th>J.D.</th>
<th>Ext.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**City, town, or post office, State, and Zip Code**

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

---

### FILING STATUS - From Federal Return - Check One

<table>
<thead>
<tr>
<th>Exemption Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,200</td>
</tr>
</tbody>
</table>

#### 1. Single

#### 2. Married filing jointly Federal and combined Missouri

#### 3A. Married filing separate

#### 3B. Married filing separately (Spouse NOT filing)

#### 4. Head of Household

#### 5. Qualifying widow(er) with dependent child

- **6A. Number of DEPENDENT CHILDREN (Federal Form 1040A, line 4c plus 5c, or line 1040, 6c plus 6d)**

- **6B. Number of OTHER DEPENDENTS (Federal Form 1040A, line 5a, or line 1040, line 6e)**

- **6C. Total of lines 6A and 6B**

<table>
<thead>
<tr>
<th>7. Dependent amount (multiply $400 by total on 6C above)</th>
<th>8. Exemption amount checked on boxes 1 through 5</th>
<th>9. Total of lines 7 and 8. Enter here and on line 15</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

---

### Missouri Itemized Deductions from Federal Form 1040, Schedule 2, line 12m, or Missouri Standard Deductions based on the filing status box checked above.

<table>
<thead>
<tr>
<th>Income and Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter Federal Form 1040EZ, line 9, or 1040A, line 23 less line 24b; or 1040, line 49 less line 56.</td>
</tr>
</tbody>
</table>

### Total deductions (add lines 12, 13, 14 and 15)

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

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

| $      |

---

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

<table>
<thead>
<tr>
<th>W-2 Form</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

### Balance DUE

- **Mail to:**
  - DEPARTMENT OF REVENUE
  - P.O. BOX 260
  - JEFFERSON CITY, MO 65102
  - (573) 751-5800

### OVERPAID

- **Mail to:**
  - DEPARTMENT OF REVENUE
  - P.O. BOX 260
  - JEFFERSON CITY, MO 65102
  - (573) 751-5800

---

### CREDIT

- **Social Security number and address:**
  - **Name:**
  - **Address:**
  - **City and State:**
  - **ZIP Code:**

---

### Form 40 - Underpayment of Estimated Tax

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 upon all information which he has any knowledge. As provided for in Chapter 149 RSMo, a penalty of up to $500 shall be imposed on any individual who files a false return.
### SCHEDULE 1 - Missouri Modifications to Federal Adjusted Gross Income

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>H - Husband</th>
<th>W - Wife</th>
<th>C (Combined or Single)</th>
</tr>
</thead>
<tbody>
<tr>
<td>10a</td>
<td>Federal adjusted gross income.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10b</td>
<td>Additions to adjusted gross income (Attach explanation of each item)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10c</td>
<td>Interest on state and local obligations other than Missouri sources</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10d</td>
<td>Total lines 10a, 10b, 10c, and 10d</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10e</td>
<td>Subtractions from adjusted gross income (Attach explanation of 10e and 10f)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10f</td>
<td>Any state income tax refund for a prior year included in line 10a above</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10g</td>
<td>Total of lines 10a, 10b, 10c, and 10d</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10h</td>
<td>Total adjusted gross income (Subtract line 10h from 10g)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SCHEDULE 2 - Missouri Itemized Deductions

**Note:** If you itemized deductions on your Federal Return check here and see page 3 of instructions for Schedule 2.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>H - Husband</th>
<th>W - Wife</th>
<th>C (Combined or Single)</th>
</tr>
</thead>
<tbody>
<tr>
<td>12a</td>
<td>TOTAL Federal itemized deductions (Federal Schedule A, line 24)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12b</td>
<td>1986 Social Security (F.I.C.A.) - yourself (Not to exceed $2000)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12c</td>
<td>1986 Social Security (F.I.C.A.) - spouse (Not to exceed $2000)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12d</td>
<td>1986 Railroad Retirement Tax - yourself (Not to exceed $2000)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12e</td>
<td>1986 Railroad Retirement Tax - spouse (Not to exceed $2000)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12f</td>
<td>1986 Self-employment Tax (Federal Form 1040, line 50)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12g</td>
<td>Cultural Contribution</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12h</td>
<td>Add lines 12b, 12c, 12d, 12e, 12f, 12g, and 12h</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12i</td>
<td>Total of lines 12a and 12h</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12j</td>
<td>State and local income taxes deducted on Federal Form 1040, Schedule A, line 6</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12k</td>
<td>Less: Kansas City and St. Louis Earnings Taxes included in line 12j above</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12m</td>
<td>Total Subtraction (Subtract line 12k from 12j)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** If line 12m is less than line 12a, see page 3, Schedule 2 Instructions for line 12m.

### Schedule 3 - Enterprise Zone Income Modification

<table>
<thead>
<tr>
<th>Line 17/l</th>
<th>Description</th>
<th>Formula</th>
<th>H - Husband</th>
<th>W - Wife</th>
<th>C (Combined or Single)</th>
</tr>
</thead>
<tbody>
<tr>
<td>17/h/17w a</td>
<td>Enter line 17/h/17w amount from Page 1 of Form 40</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17/h/17w b</td>
<td>Enter the Enterprise Zone income modification approved by the Department of Economic Development</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17/h/17w c</td>
<td>Subtract, 17/h/17w b. from 17/h/17w a. and substitute this total on lines 17h and 17w on Page 1 of Form 40</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 1986 TAX TABLE

<table>
<thead>
<tr>
<th>Line 17</th>
<th>Description</th>
<th>Formula</th>
<th>H - Husband</th>
<th>W - Wife</th>
<th>C (Combined or Single)</th>
</tr>
</thead>
</table>

**Example:** If line 17 is $12,000, the tax would be computed as follows: $315 + $180 (6% of $3,000) = $495 plus 6% of excess over $3,000.
MISSOURI NONRESIDENT INCOME PERCENTAGE SCHEDULE 1986

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 1986 (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 a combined return is filed and both husband and wife have Missouri source income, each must complete their applicable columns. DO NOT combine the Missouri source income of husband and wife.

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

Military pay of a nonresident stationed in Missouri should not be included in Missouri source income.

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

1. Nonresident of Missouri □
   a. Resident of what state during 1986?
   b. Are you filing an income tax return with that state for 1986?
      YES □     NO □
   c. If NO, why not?

2. Part-year Missouri resident □
   a. Missouri resident from _______ 1986 to _______ 1986
   b. Resident of other state from _______ 1986 to _______ 1986
   c. Are you filing an income tax return with that state for 1986?
      YES □     NO □
   d. If NO, why not?

PART B—SHORT FORM—MISSOURI INCOME PERCENTAGE
If you were a nonresident of Missouri during 1986 and your income consisted of wages, salaries, etc. reported on Federal Form W-2 and not more than $200 of dividends and you 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 1986 (filing as a nonresident), or a nonresident of Missouri during 1986 who fails to qualify for the use of Part B, then you MUST complete Part C on the reverse side.

1. Missouri income—enter wages, salaries, etc. from Missouri
2. Taxpayers’ total adjusted gross income (from Missouri Form 40, Line 18)
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)

HUSBAND     WIFE OR SINGLE

1

2

3

Percent

Percent

MO #90 1895
AFFIDAVIT OF NONRESIDENCY

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

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

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

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

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

........................................................................... Name
........................................................................... Social Security Number

........................................................................... Current Address

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

Authorized Commissioned Officer or Notary Public

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

1986

SCHEDULE CR

Only residents of Missouri may use this schedule. See instructions on reverse side.

If both husband and wife on a combined return qualify for the credit, each must use a separate Schedule CR.

<table>
<thead>
<tr>
<th>CLAIMANTS NAME</th>
<th>CLAIMANT'S SOCIAL SECURITY NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

ATTACH COPY OF RETURN OF EACH STATE

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

<table>
<thead>
<tr>
<th>State of</th>
<th>3A</th>
<th>3B</th>
<th>3C</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
</tr>
</thead>
<tbody>
<tr>
<td>State of</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3A. Wages and commissions
3B. Other—describe nature
3C. Other—describe nature
4. Total (add lines 3A, 3B, and 3C)
5. Less: Related Federal adjustments (line 31, Federal Form 1040 or line 13, Form 1040A)
6. Net amounts (line 4 less line 5)
7. Percentage of your income taxed by other state (divide line 6 by the state by line 1)
8. Maximum credit (multiply line 2 by percentage on line 7)
9. Income tax you paid to other state on income on line 6. (See instructions)
   The income tax is reduced by all credits, except withholding and estimated tax
10. Credit (smaller of line 8 or 9)
11. Total credit (total of amounts for each state on line 10).

Enter total on Form 40, page 1, line 19.

MISSOURI CREDIT FOR INCOME TAXES PAID TO OTHER STATES

1986

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If both husband and wife on a combined return qualify for the credit, each must use a separate Schedule CR.

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

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ATTACH COPY OF RETURN OF EACH STATE

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<table>
<thead>
<tr>
<th>State of</th>
<th>3A</th>
<th>3B</th>
<th>3C</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
</tr>
</thead>
<tbody>
<tr>
<td>State of</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3A. Wages and commissions
3B. Other—describe nature
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4. Total (add lines 3A, 3B, and 3C)
5. Less: Related Federal adjustments (line 31, Federal Form 1040 or line 13, Form 1040A)
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11. Total credit (total of amounts for each state on line 10).

Enter total on Form 40, page 1, line 19.
INSTRUCTIONS FOR SCHEDULE CR

This schedule may be used by a resident individual, resident estate, or resident trust. A resident individual also includes a part-year resident electing to determine his tax as if he were a resident for the entire taxable period. If a part-year resident does not use Schedule CR, Schedule NRI must be completed.

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

2. Enter the amount on line 10H, 10W, or 10C of the Form 40 on line 1 and enter the amount on line 18H, 18W, or 18C of the Form 40 on line 2.

3. Enter on lines 3 to 5 the income on which you were required to pay a state income tax to another state, and which is also subject to Missouri income tax. If you received any adjustments to income on line 31 of your Federal 1040 or line 13 of your Federal 1040A which were related to the

income reported on line 3A, 3B, or 3C, 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 reduced based upon the ratio of the 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. Your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income. Enter on line 10 the smaller amount of line 8 or 9.

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

INSTRUCTIONS FOR SCHEDULE CR

This schedule may be used by a resident individual, resident estate, or resident trust. A resident individual also includes a part-year resident electing to determine his tax as if he were a resident for the entire taxable period. If a part-year resident does not use Schedule CR, Schedule NRI must be completed.

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6. Enter total credit from all states on line 11 and on Form 40, page 1, line 19 and complete your return.
MISSOURI DEPARTMENT OF REVENUE
MISSOURI — UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS
FORM 30

ATTACH THIS FORM TO FORM 40
NAME AND ADDRESS AS SHOWN ON YOUR TAX RETURN

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. 1985 tax (Enter line 21, Form 40 amount) $  

2. Enter 80% of the amount shown on line 1 (66 2/3% for qualified farmers) $  

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

4. Amounts paid on estimate for each period and tax withheld (See Instruction E).  

5. Overpayment of previous installment (See Instruction F).  

6. Total (Add line 4 and line 5).  

7. Underpayment (line 3 less line 6), or Overpayment (line 6 less line 3)  

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

EXCEPTIONS WHICH AVOID THE ADDITION TO TAX (See Instruction D)
(For special exceptions see: Instruction H for service in a "combat zone", and Instruction I for farmers.)

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

9. Exception No. 1, prior year's tax 1985 tax $  

10. Exception No. 2, tax on prior year's income using 1985 rates and exemptions ENTER 75% OF TAX ENTER 75% OF TAX ENTER 75% OF TAX ENTER 100% OF TAX  

11. Exception No. 3, tax on annualized 1986 income ENTER 75% OF TAX ENTER 75% OF TAX ENTER 75% OF TAX ENTER 100% OF TAX  

12. Exception No. 4, tax on 1986 income over 3, 5, and 8-month periods ENTER 75% OF TAX ENTER 75% OF TAX ENTER 75% OF TAX ENTER 100% 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, 1987 whichever is earlier (See Instruction G)  

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

16. Addition to tax (12 percent a year on the amount on line 13 for the number of days shown on line 15)  

17. Total amounts on line 16. Individuals show this amount 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 ATTACHED TO FORM 40, ATTACH CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE" AND MAIL TO P.O. BOX 329, JEFFERSON CITY, MO 65105

MO 800-1101 (10-85)
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 additional tax on the underpaid amount. This form will help you determine whether you are subject to such an additional tax and 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 4065, you are generally required to file a declaration by April 15, and to pay the tax in four installments: (i) 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 Requirements</th>
<th>Due Date of Declarations</th>
<th>Maximum Number of Installments Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between January 1 and Apr. 1</td>
<td>Apr. 15</td>
<td>4</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 months of the second quarter of your fiscal year; the 15th day of the last month of the third quarter; and the 15th day of the first month of your next fiscal year.

D. Exceptions from the Addition To Tax.—You will not be liable for an additional tax if your 1986 tax payments equal or exceed your 1985 tax return. The 1985 return must cover a period of 12 months and show a tax liability.

Exception 1. Prior Year's Tax.—This exception applies if your 1986 tax payments equal or exceed the tax shown on your 1985 tax return. The 1985 return must cover a period of 12 months and show a tax liability.

Exception 2. Tax on Prior Year's Income using 1986 Rates and Exemptions.—This exception applies if your 1986 withheld and estimated tax payments equal or exceed what would have been due on your 1985 income if you had computed it at 1986 rates. To determine this exception use the personal exemptions allowed for 1986 use the other facts and law applicable to your 1985 return.

Exception 3. Tax on Annualized 1986 Income.—This exception applies if your 1986 tax payments equal or exceed 80 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding in which an installment is due. To annualize your taxable income, follow these four steps:

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

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

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

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

Example I

1. Wages, received during Jan., Feb., and Mar. ............................................ $1,000
2. Self-employment income during Jan., Feb., and Mar. .................................. 3,000
3. Adjusted gross income ................................................................. $4,000
4. Annualized income ($4,000 x 12 = $48,000 + 3) ........................................ $16,000
5. Less: (a) Standard deduction .............................................................. $3,670
   (b) Exemptions (2 x 1200) + (1 x 400) .............................................. 3,600
   (c) Federal tax (joint return) ......................................................... 860
   (d) Federal tax (estimated) .................................................................. 8130
6. Annualized taxable income ................................................................. $7,670
7. Income Tax ......................................................................................... $253

Example II

(combined return with two dependents, using standard deduction)

<table>
<thead>
<tr>
<th>Computation Period</th>
<th>Income</th>
<th>Tax</th>
<th>90% of Tax</th>
<th>Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1 to Mar. 31</td>
<td>$4,500</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Jan. 1 to May 31</td>
<td>$7,500</td>
<td>$10.00</td>
<td>$9.00</td>
<td>$144</td>
</tr>
<tr>
<td>Jan. 1 to Aug. 31</td>
<td>$12,000</td>
<td>113.00</td>
<td>101.70</td>
<td>$200</td>
</tr>
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<td>$21,400</td>
<td>353.92</td>
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Since the amounts in column (5) are greater than those in column (4) for each of the first three computation periods, there is no addition to tax for the first three installment periods. However, although the tax 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 $15 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. Installment Payments.—If you made more than one payment for any installment, attach a separate computation for each payment. If you filed your return and paid the balance of tax due by January 31, 1987 consider the balance paid as of January 15, 1987.

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

I. Farmers.—If 1) your Missouri Adjusted gross income from farming is at least two-thirds of your total Missouri adjusted gross income and 2) you filed Form 40 and paid the tax on or before February 28, 1987 you may be exempt from charges for underpayment of estimated tax. If so, write on line 1, "Exempt, farmer."

If you meet this adjusted gross income test but did not file a return or pay the tax when due, complete this form to determine whether you owe an addition to tax.
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, 1986. (If your spouse was age 65 or over and died during the calendar year 1986, you still qualify for the credit even if you are not age 65).

b. You or your spouse must be Missouri residents for the entire 1986 calendar year.

c. Your total household income cannot exceed $12,000.00. However, if your filing status is "married-filing combined," the total combined household income cannot exceed $12,500.00.

d. You must pay property tax on, or rent the homestead occupied during 1986.

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

A married couple generally must file a combined claim, reporting income and property taxes and/or rent of both. Separate claims may be filed by a married couple only if each occupied separate homesteads for the entire 1986 calendar year. Each must then report their individual incomes and property taxes and/or rent paid.

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

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

HOW TO FILE

If you are required to file a Missouri 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, 1987. Mail your completed Form SC whether filed as a return itself, or attached to your 1986 Missouri Individual Income Tax Return, to:

Senior Citizens Unit
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 in the calendar year 1986. 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 1986 may be allowed only on a claim filed for the year 1986. Delinquent taxes paid in 1986 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 1986, 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 1986 property taxes shall be computed on the basis of occupancy for the year.

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

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

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

Step 1.
If you are required to file a Missouri Income Tax Return, Form 40, it must be completed before Form SC. Use these lines only if you do not file a Missouri Income Tax Return. Refer to the following for specific entry instructions.

Step 2.
NAME AND ADDRESS – Use the label on the cover of the Senior Citizens Tax Credit booklet mailed to you. If you did not receive a booklet with a label or if the label is incorrect, print your name 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 1986 calendar year, or (2) legally separated or divorced as of December 31, 1986.

Check married – filing combined if you were married and occupied the same homesteads for any part of the 1986 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 1986 calendar year.

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

BIRTHDATE(S) – Lines 4 and 5. Enter your date of birth. If married, or if your spouse died during calendar year 1986 enter both birthdates.

QUALIFICATIONS – Lines 6a, 6b, and 6c. Check applicable blocks to indicate your age and residency qualifications. NOTE: If your spouse died in 1986 and you are not age 65, check “yes” on line 6a. If your deceased spouse was age 65 on or before date of death.

If you occupied and paid real estate taxes on the same home in 1986 as you did in 1982, check the “yes” box on 6c. If you sold your home during 1986 or if you rent your homestead, check “no” on box 6c.

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.

Line 8 – 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 – Complete Part IV, page 2, of Form SC and enter the total from line 5 on line 8d. Examples of income which must be reported in Part IV, page 2 are rental income, royalties, taxable pension and annuity income (such as civil service and employer related pensions), gains from sales of real estate, stocks, bonds, etc.; farm, business, partnership, fiduciary and miscellaneous income. Attach schedules where requested.

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

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

Monthly amount of Social Security check from January to December

\[
\text{Monthly amount} \times 12 = \text{Annual amount}
\]

If you elected medicare premiums, add $156.00

\[
\text{Equals}
\]

Total Social Security Benefits – Enter on Line 9a

\[
\text{Use same format for determining your spouse's benefits.}
\]

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 retirement 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 $12,000.00, NO CREDIT IS ALLOWED.

Step 5.
Part II: Property Tax or Rent Paid


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 1986. Enter amount from line(s) 8 (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. Do not enter more than $750.00 (the maximum allowed).

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

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 8:00 A.M. to 4:30 P.M. for Jefferson City and 9:00 A.M. to 4:00 P.M. for all others.

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<td>(314) 866-4740</td>
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<tr>
<td>Kansas City</td>
<td>(816) 966-2120</td>
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<tr>
<td>Springfield</td>
<td>(417) 866-3474</td>
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<td>(314) 751-4695</td>
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<tr>
<td>Cape Girardeau</td>
<td>(314) 334-0048</td>
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<tr>
<td>Kirksville</td>
<td>(816) 627-1486</td>
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</tbody>
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### 1986 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

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**THE EXAMPLE APPLIES TO INCOME OF $3,900 OR LESS**

Refund or credit is the actual total amount of allowable property tax paid or rent credit equivalent to not exceed $750.00 (Line 18, Part II, Form SC).

**Example:**

If Line 18 of Form SC is $176.35 and Line 15 is $3,900 or less, then the tax credit or refund would be $176.35.
### 1986 MISSOURI Senior Citizen Income Tax Credit Claim

**Name:** [Insert Name]

**Last Name:** [Insert Last Name]

**Your social security number:** [Insert SSN]

**DEPT. OF REVENUE USE ONLY**

**J.D.**

**Ext.**

**Code**

### FILING STATUS

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

Check only one

**Indicate Deceased spouse’s name**

**and date of death**

### BIRTH-DATE(S)

4. Enter your date of birth
5. Enter spouse’s date of birth

**MONTH**

**DAY**

**YEAR**

### 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. **Telephone Number**

**QUALIFICATIONS**

- a. Were you or your spouse age 65 or older as of December 31, 1986? (If your spouse died during 1986 and you are not age 65, see instructions).
  - Yes
  - No

- b. Were you or your spouse residents of Missouri the entire 1986 calendar year? (If No, you are not qualified to file this claim. Do not send a claim).
  - Yes
  - No

- c. Did you occupy and pay real estate tax on the same Homestead in 1985 as you did in 1986? (If No, you are not qualified to file this claim. Do not send a claim).
  - Yes
  - No (If you rent, check No).

### PART II PROPERTY TAX OR RENT PAID

16. Homestead Owned (Enter amount from Page 2, Part V, line 5)

16a. Homestead School Tax (Enter amount from Page 2, Part V, line 5a)

17. Homestead Rented—enter line 8 Statement CRP

18. Total amount from line 16 and 17 or $750.00, whichever is less

### PART III COMPUTATION OF CREDIT

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

### IMPORTANT

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

If you do not file a Missouri Income Tax Return, complete, sign, and mail this claim to:

- Senior Citizens Unit
- P.O. Box 2890
- Jefferson City, MO 65105

**Due Date For Filing is April 15, 1987**

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

### CLAIM MUST BE SIGNED

**Your signature**

**Date**

**Preparer’s signature (other than taxpayer)**

**Date**

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

**Preparer’s Address and ZIP Code**

**Emp. Ident. or Soc. Sec. No.**

**FORM SC**
### PART IV  OTHER INCOME

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

**Total of column f**: 1

<table>
<thead>
<tr>
<th>Pension and annuity income: (DO NOT enter pensions listed on page 1 line 9)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Amount received this year</td>
</tr>
<tr>
<td>b. Amount of your cost excludable this year</td>
</tr>
<tr>
<td>c. Amount of reportable (subtract line 2b from line 2a)</td>
</tr>
</tbody>
</table>

**Total of column e**: 2

<table>
<thead>
<tr>
<th>Sale of real estate, stocks, bonds, etc. (Include gains only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Kind of Property</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

**Total of column e**: 3

<table>
<thead>
<tr>
<th>Farm, business, partnership, fiduciary and miscellaneous income (specify and attach schedule)</th>
</tr>
</thead>
</table>

**Total**—(add lines 1 through 4 and enter on page 1, line 8d): 5

### PART V  HOMESTEAD TAX COMPUTATION

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

1—Enter the total 1986 county real estate tax paid by you on the homestead occupied.

2—Enter the total 1986 city real estate tax paid by you on the homestead occupied.

3—Total 1986 county and city taxes paid (Add lines 1 and 2).

4. a. If your homestead is part of a farm: Enter number of acres on single assessment where your dwelling is located.
   
   **Number of acres**: __________
   
   Enter percentage of Line 4 which is applicable to your dwelling and surrounding land, as is reasonably necessary for use of the dwelling as a home, not to exceed five acres. Attach Assessor's Certification (DOR 948) to verify percentage claimed. This form is available at local Department of Revenue offices.
   
   or

   b. If part of your homestead is used for rental or business purposes: Indicate the following:
   
   Total number of rooms in home __________
   
   Total number of rooms used for rental or business purposes __________
   
   Enter percentage of Line 4 which is applicable to the portion of home used as homestead. Exclude portion used for rental or business purposes.
   
   or

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

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

5—Allowable homestead property taxes paid (multiply line 3 by percent entered on line 4).

   Enter allowable homestead tax on page 1, line 16.

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

### ATTACH A COPY OF YOUR 1986 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 1986 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 1986

**Statement CRP**

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

**Social Security Number of Claimant**

4. 

**Social Security Number of Spouse**

5. **RENTAL PERIOD DURING YEAR**

<table>
<thead>
<tr>
<th>From MO. DAY YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>To MO. DAY YEAR</td>
</tr>
</tbody>
</table>

**Use the correct percent for the following type of residences and enter the percent on line 7.**

- Boarding Home .......... 50%
- Residential Care .......... 50%
- Skilled or Intermediate Care Nursing Home .......... 45%

6. **ENTER GROSS RENT PAID**

6 $ 

7. **ENTER HERE AND ON LINE 17, FORM SC**

7 %

8. **Net Rent Paid**

Multiply line 6 by percent on line 7

8 $
INSTRUCTIONS FOR COMPLETING STATEMENT CRP — CERTIFICATION OF RENT PAID

Complete one Statement CRP for each rented homestead you occupied during 1986. (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: If you were a nursing home or boarding home resident during 1986 use the applicable percentage stated on the front of statement CRP (Certification of Rent Paid).

Step 4: Multiply line 6 by the percentage on line 7 and enter this amount on line 8.
### MO. DEPARTMENT OF REVENUE

#### MISSOURI Information Return for Recipients of Miscellaneous Income

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

**Recipient's tax identifying number**

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

MO 850-1105 (10-85)

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

---

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

**Recipient's tax identifying number**

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

MO 850-1105 (10-85)

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

---

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

**Recipient's tax identifying number**

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

MO 850-1105 (10-85)

**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.

Enter number of documents

PAYER'S identifying number

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

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

Mail to: Missouri Department of Revenue
P.O. Box 999
Jefferson City, Missouri 65109

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

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

Signature __________________________ Title __________________________ Date __________________________

MO 96-1106 (10-85)
Missouri Department of Revenue
Statement of Claimant to Refund Due—Deceased Taxpayer
For calendar year ____________, or other taxable year beginning ________, and ending ________ 19____

<table>
<thead>
<tr>
<th>Please type or print</th>
<th>Name of decedent</th>
<th>Name of claimant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of death</td>
<td>Social security number</td>
<td></td>
</tr>
<tr>
<td>Number and street (Permanent residence or domicile on the date of death)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City or town, State, and ZIP code</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

1. Did the deceased leave a will? ☐ Yes ☐ No

2(a) Has an administrator or executor been appointed for the estate of the decedent? ☐ Yes ☐ No
(b) If “No,” will one be appointed? ☐ Yes ☐ No

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? ☐ Yes ☐ No

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 No. __________________________

Filed __________________________

CLAIM FOR MISSOURI INCOME TAX REFUND

Name ____________________________________________________________

Home Address _____________________________________________________________________________________________________

City or Town ___________________________ State ___________________________

Return filed for period from ______________________ 19 ______ to ______________ 19 ______

Tax paid $ __________ Date paid ______________ 19 ______ Amount overpaid $ __________

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

BASIS OF CLAIM

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

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

Sign Here

Your signature __________________ Date __________________

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

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

Address (and ZIP Code) __________________ Preparer's EMP. IDENT. or Soc. Sec. No. __________________
**ATTENTION**
LIMITED PARTNERSHIPS

On January 1, 1987 the new Uniform Limited Partnership Act will become law. This new law will require all new limited partnerships to file with the Secretary of State's Office, and all existing limited partnerships will have two years from January 1, 1987 to comply by re-filing their certificates in this office.

The Fictitious Name Registration Act currently requires all existing limited partnerships to register their name with the Secretary of State. By registering as a fictitious name, the limited partnership will help to insure the continued use of the partnership name under the new law.

For more detailed information please contact the Secretary of State’s Office at P.O. Box 778, Jefferson City, MO 65102, or call (314) 751-2127 or 1310.
MISSOURI Partnership Return of Income 1986

FOR CALENDAR YEAR 1986 or other taxable year beginning ____________ , 1986 and ending ____________, 1986

<table>
<thead>
<tr>
<th>Name</th>
<th>(Place Mailing Label Here)</th>
<th>A. Federal Employer I.D. No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number and Street</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City or town, State and ZIP code</th>
<th>B. Mo. Employer Withholding No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>C. Missouri Sales Tax No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

2. Does partnership have ANY nonresident partners? YES ☐ or NO ☐. If YES, complete Schedule NRP.

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

### PART 1 — MISSOURI PARTNERSHIP ADJUSTMENT

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

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

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

**Complete ONLY if Part 1 indicates a Missouri Partnership Adjustment**

<table>
<thead>
<tr>
<th>Name of each partner. Check box if partner is nonresident. All partners must be listed.</th>
<th>Social Security Number</th>
<th>2. Partner's Share%</th>
<th>3. Partner's Partnership Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td></td>
<td>percent</td>
<td>Addition ☐ or Subtraction ☐</td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td>percent</td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td>percent</td>
<td></td>
</tr>
<tr>
<td>d)</td>
<td></td>
<td>percent</td>
<td></td>
</tr>
<tr>
<td>e)</td>
<td></td>
<td>percent</td>
<td></td>
</tr>
<tr>
<td>f)</td>
<td></td>
<td>percent</td>
<td></td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td>100 percent</td>
<td></td>
</tr>
</tbody>
</table>

**COLUMN 2** — Enter percentages from Federal Schedule K-1. Round percentages to whole numbers.

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

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

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

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 if 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 up to $500 shall be imposed on any individual who files a frivolous return.

<table>
<thead>
<tr>
<th>Signature of partner or member</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preparer's signature (other than taxpayer)</td>
<td></td>
</tr>
<tr>
<td>Preparer's address (and ZIP code)</td>
<td></td>
</tr>
</tbody>
</table>
WHO MUST FILE FOR 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 or 2 of 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.

WHERE TO FILE

Mail your return to: Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105.

PERIOD TO BE COVERED BY THE RETURN

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

SIGNATURE AND VERIFICATION

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

PARTNERSHIP ADJUSTMENTS

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

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

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

SCHEDULE NRP — NONRESIDENT PARTNERS

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

An individual partner who is a nonresident of Missouri must report his share of the Missouri income indicated on Schedule NRP plus or minus his Missouri source modifications on Schedule NRP of his Missouri Individual Income Tax Return (Form 40), Schedule NRI.

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: Partners may be entitled to any one of the following tax credits; Neighborhood Assistance Credit (NAC), Business Facility Credit (BFC), Economic Development Credit (EDC), Enterprise Zone Credit (EZC), Wood Energy Credit, (WEC), Agricultural Unemployed Person (AUP), Seed Capital Tax Credit (STC). These credits must be allocated back to partners based on the partners percent of ownership and reported on the Missouri Form 40, Individual Income Tax Return. See the Form 40 instructions for more information.
**MISSOURI Partnership Return Nonresident Schedule 1986**

**Schedule NRP**

(Form 65)

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

<table>
<thead>
<tr>
<th>PART I — PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Ordinary income (loss) $</td>
</tr>
<tr>
<td>2. Guaranteed payments $</td>
</tr>
<tr>
<td>3. Dividends qualifying for exclusion</td>
</tr>
<tr>
<td>5. Net long-term gain (loss) Schedule D, Line 9, Form 1065</td>
</tr>
<tr>
<td>6. Net gain (loss) under section 1231 (other than due to casualty or theft)</td>
</tr>
<tr>
<td>7. Other (attach schedule)</td>
</tr>
<tr>
<td>9. Expense deduction for recovery property (section 179 from Form 4562)</td>
</tr>
<tr>
<td>10. Other (attach schedule)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Missouri Source</th>
<th>Federal Schedule K</th>
<th>Amount</th>
<th>%</th>
<th>Federal Schedule K-1</th>
<th>Missouri Source</th>
<th>Federal Schedule K-1</th>
<th>Missouri Source</th>
</tr>
</thead>
</table>

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

**PART II — SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT — NONRESIDENT PARTNERS**

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

<table>
<thead>
<tr>
<th>Missouri Partnership Adjustment</th>
<th>Missouri Source</th>
<th>Mo. %</th>
<th>Partner's Partnership Adjustment</th>
<th>Missouri Source</th>
<th>Partner's Partnership Adjustment</th>
<th>Missouri Source</th>
</tr>
</thead>
</table>

ADDITIONS

1. 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
### PART III — ALLOCATION OF INCOME AND DEDUCTIONS — FEDERAL FORM

<table>
<thead>
<tr>
<th>Lines 1 to 11 (Federal column A) correspond to lines 1 to 11 Federal 1065.</th>
<th>A. Total Federal Return</th>
<th>B. Amount in Column A from Missouri Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a. Gross receipts or sales</td>
<td>1c</td>
<td></td>
</tr>
<tr>
<td>1b. Minus returns and allowances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Less: Cost of goods sold and/or operations (Schedule A, line 7)</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3. Gross profit (subtract line 2 from line 1c)</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4. Ordinary income (loss) from other partnerships and fiduciaries</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5. Taxable interest and nonqualifying dividends</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6c. $</td>
<td>6c</td>
<td>Net rental income</td>
</tr>
<tr>
<td>7. Net income (loss) from Royalties</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>8. Net Farm profit (loss)</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>9. Net gain (loss) (Form 4797, line 17)</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>10. Other income (loss)</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>11. TOTAL income (loss) (Combine lines 3 through 10)</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12. Enter amount on line 23, page 1, Federal Form 1065</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>13. Enter amount on line 13, page 1, Federal Form 1065</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>14. TOTAL expenses (line 12 less line 13)</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>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 NR (lines 1 and 2))</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>16. Missouri Sources (Line 11 less line 14)</td>
<td>16</td>
<td></td>
</tr>
</tbody>
</table>

*Line 15 may not equal other lines in initial years of partnership due to organizational costs.

### STEPS IN COMPLETION OF SCHEDULE NR — PART I

1. **NONRESIDENT PARTNERS NAME.** Copy name from attached Federal K-1 for each nonresident. Omit Schedule NR if all partners are residents. Use additional page if more than two nonresident partners.


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

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

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

6. Column (e). Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner’s Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

### STEPS IN COMPLETION OF SCHEDULE NR — PART II

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

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

3. Column (c). Divide total of Column (b) by total of Column (a). Enter percentage in Column (c).

4. Column (d). Copy amount of each nonresident partner’s partnership adjustment from Part 2, Column 3, Form 65.

5. Column (e). Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner’s Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

### MISSOURI SOURCE INCOME AND DIVISION OF INTERSTATE INCOME

Items of partnership income, gain, loss and deduction that enter into a nonresident partner's Federal adjusted gross income must be analyzed to determine if part or all of it 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 accompanying records clearly reflect income from Missouri sources.

Line 10 of the schedule indicates the Missouri sources amount to be entered in Part I at line 1, Column (b). The Missouri percentage is then computed and entered in Column (c) of Part I.

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 1 through 3, Part 4 of Schedule MS and attach to Schedule NR. The percentage is the average of three factors only, if all three factors are applicable. The apportionment factor percentage from Line 4, Part 4, Schedule MS is entered in Part I of Schedule NR 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 ratably sharing Missouri source income, deductions and modifications. A complete explanation (including extracts from partnership agreement) if a nonresident partner is allocated a disproportionate share. The explanation must include the non-tax purposes and effects of the allocation methods.
FIDUCIARY INCOME TAX

Form 41 — Fiduciary Income Tax Return ................................................................. 73
Schedule NRF — Fiduciary Return Nonresident Schedule ...................................... 75
Fiduciary 1986 Tax Table ......................................................................................... 77
1986 MISSOURI Fiduciary Income Tax Return

Or Other Taxable Year Beginning _______ 1986, Ending _______

File this Return by the 15th Day of the 4th Month after close of Taxable Year.

Mail your return to:
DEPARTMENT OF REVENUE
P.O. Box 3815
JEFFERSON CITY, MO 65107

A. Check whether:
   ☐ Estate  ☐ Simple trust  ☐ Complex trust

B. If trust, check whether:
   ☐ Testamentary  ☐ Inter vivos  ☐ Residuary  ☐ Nonresiduary

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

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

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

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

   • 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 24, 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 NRF 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 NRF, check ☐, and skip to line 8.

1. FEDERAL TAXABLE INCOME (from line 24, federal form 1041 but not less than 0) ____________________________________________

2. Less: FEDERAL INCOME TAX from line 23, 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 6, Schedule 3) ☐ Addition ☐ Subtraction ______________

6. NET — Combine lines 1 to 5 ________________________________________________________________________________

7. Excess Federal Exemption. If line 1 is NONE (federal deductions exceed or equal 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 for residents or NRF, Part 1, Line 10 for nonresidents) ______________

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 Form 41, Schedule CR) _____________

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

12. BALANCE DUE — line 9 less lines 10 and 11 — Pay in full to "DEPARTMENT OF REVENUE" ____________________________

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

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 up to $500 shall be imposed on any individual who files a frivolous return.

Signature of fiduciary or officer representing fiduciary ____________________________ Date ____________________________

Signature of preparer other than fiduciary ____________________________ Date ____________________________

Form 41
SCHEDULE 1 – OTHER FEDERAL INCOME TAXES

1. Other federal income taxes on lines 26a, 30, and 31, Form 1041 for 1986 .......................................................... 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, line 11 .......................................................... 1a
   b. Less: Kansas City and St. Louis Earnings Taxes ................................................................................... 1b
   c. Net Addition (subtract line 1b from line 1a) ....................................................................................... 1c
2. State and local bond interest (except Missouri) ....................................................................................... 2
3. Less: Related expenses (omit if less than $500) ....................................................................................... 3
4. Net (subtract line 3 from line 2) ............................................................................................................. 4
5. Partnership ☐: Fiduciary ☐: Other ☐ ........................................................................................................ 5
6. Total of lines 1c, 4, and 5 ......................................................................................................................... 6

SUBTRACTIONS (attach explanation of each item)
7. Interest from exempt Federal obligations ............................................................................................... 7
8. Less: Related expenses (omit if less than $500) ....................................................................................... 8
9. Net (subtract line 8 from line 7) ............................................................................................................. 9
10. Partnership ☐: Fiduciary ☐: Other ☐ ....................................................................................................... 10
11. Total of lines 9 and 10 ............................................................................................................................. 11
12. MISSOURI Fiduciary ADJUSTMENT = Net addition = Excess line 6 over line 11 ................................................. 12
13. MISSOURI Fiduciary ADJUSTMENT = Net subtraction = Excess line 11 over line 6 ................................................. 13

SCHEDULE 3 – ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

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

1. Name of each beneficiary. Check box if beneficiary is nonresident. All beneficiaries must be listed. Use attachment if more than four.
   Social Security Number
   Shares of Federal Distributable Net Income
   2. Amount 3. Percent
   a) ☐ %
   b) ☐%
   c) ☐%
   d) ☐%
   Charitable beneficiaries
   Fiduciary
   TOTALS

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 30%, 32% and 32%.
COLUMNS 4 – Enter Missouri Fiduciary Adjustment from line 12 or 13, Schedule 2, at 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 or if the percentages do not agree with the relative shares indicated on form 1041, Schedules B and K-1.
COLUMNS 4 – The amount after each name is reported as a modification, either an addition 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 3 of page 1.

NOTE: Fiduciaries and beneficiaries may be entitled to any one of the following credits: Neighborhood Assistance Credit (NAC), Business Facility Credit (BFC), Economic Development Credit (EDC), Enterprise Zone Credit (EZC), Wood Energy Credit (WEC), Agricultural Unemployed Person (AUP), Seed Capital Tax Credit (STC). These credits must be allocated back to beneficiaries based on the beneficiaries percent of ownership and reported on the Missouri Form 40, Individual Income Tax Return. See Form 40 instructions for more information.
### 1986 Missouri Fiduciary Return Nonresident Schedule

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

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

- **RESIDENT ESTATE or TRUST with NONRESIDENT BENEFICIARIES:** Complete Parts II, III, IV, and V. Omit Parts I, VI, and VII.
- **NONRESIDENT ESTATE or TRUST with income from both Missouri and Non-Missouri sources:** A NONRESIDENT ESTATE or TRUST is:
  1. An estate whose decedent at his death was NOT domiciled in Missouri.
  2. A testamentary trust whose decedent at his death was NOT domiciled in Missouri.
  3. An inter vivos trust whose grantor at irrevocability was NOT domiciled in Missouri.

If ALL income from Missouri, do NOT complete this schedule. Complete Form 41.

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

#### 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 26, Part IV.

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

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

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

5. **Combine lines 1 to 4**

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

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

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

9. **Less: Federal personal exemption deduction** - line 22, from 1041 times percentage on line 4, Part VI.

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

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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable Beneficiaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Fiduciary**

**TOTALES:**

- Columns 1 and 2 must agree with columns 1 and 3, schedule 2, 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 26, 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>
<tbody>
<tr>
<td>a) Schedule K-1</td>
<td>MO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Schedule K-1</td>
<td>MO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Schedule K-1</td>
<td>MO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Schedule K-1</td>
<td>MO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- The letters refer to the beneficiaries designated in column 1, Part II. Omit data for RESIDENT individuals.
- Enter on Schedule K-1 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 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, 65, and 68 of the Missouri column of Part IV.
- A distribution, from the Missouri resident estate or trust, made to an individual who is a nonresident beneficiary is taxable to this individual as Missouri source income. Exempt federal obligations and Missouri municipal bonds do not constitute Missouri source income. A nonresident individual receiving $800.00 or more taxable Missouri source income is required to file a Missouri individual income tax return (Form 40) and Schedule NRI. A copy of Part III (or its information) must be provided to each nonresident beneficiary to assist in preparing his Schedule NRI, Form 40.

MO 660 1106
### PART IV - FEDERAL DISTRIBUTABLE NET INCOME and MISSOURI SOURCE DISTRIBUTABLE NET INCOME

- Lines 1 through 17 (federal column) correspond to lines 1 to 17 of Federal Form 1041.
- Enter in Missouri Source column the portion of each item in Federal column that is derived from Missouri sources.

All income of a Missouri resident estate or a Missouri resident trust constitutes Missouri source income. The only exceptions to this would be income received from exempt federal obligations or Missouri municipal bond interest. Individuals receiving distribution of Missouri source income must file a Missouri individual income tax return (Form 40).

#### INCOME

<table>
<thead>
<tr>
<th>Item</th>
<th>Federal</th>
<th>Missouri Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Dividends (enter full amount before exclusion)</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2. Interest income</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3. Partnership income or (loss) or income from another estate or trust</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4. Net rent or royalty income or (loss)</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5. Net business or farm income or (loss)</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6. Capital gain or (loss) - 65. Short term</td>
<td>65</td>
<td></td>
</tr>
<tr>
<td>66. Long term</td>
<td>66</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7. Ordinary gains and (losses)</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>8. Other income (state nature of income)</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>9. Total income (lines 1 through 8)</td>
<td>9</td>
<td></td>
</tr>
</tbody>
</table>

#### DEDUCTIONS

<table>
<thead>
<tr>
<th>Item</th>
<th>Federal</th>
<th>Missouri Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Interest</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>11. Taxes</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12. Fiduciary Fees</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>13. Charitable Deduction</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>14. Attorneys, accountants, and return preparers fees</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>15. Other deductions</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>16. Total (lines 10 to 15)</td>
<td>16</td>
<td></td>
</tr>
</tbody>
</table>
| 17. Line 9 minus line 16 | 17 | Lines 18 to 25 (federal column) correspond to lines 2 to 9, schedule B, Federal Form 1041.
| 18. Tax exempt interest (as adjusted) | 18 | |
| 19. Net gain on Schedule D (Form 1041), line 17, column (a). If net loss enter zero | 19 | |
| 20. Enter amount from Schedule A, line 9, Federal Form 1041 | 20 | |
| 21. Enter 40% of the amount on Form 1041, Schedule A, line 3, 4, or 5 whichever is smallest | 21 | |
| 22. Short term capital gain included on Form 1041, Schedule A, line 1 | 22 | |
| 23. If amount on Form 1041, page 1, line 6 is a capital loss enter here as a positive figure | 23 | |
| 24. If amount on Form 1041, page 1, line 6 is a capital gain enter here as a negative figure | 24 | |
| 25. Federal distributable net income (combine lines 17 through 24, Federal column) | 25 | |
| 26. Missouri source distributable net income (Combine lines 17 through 24, Missouri column) | 26 | |

**ENTER AS TOTAL OF COLUMN A. PART II**

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

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

### PART VI - MISSOURI SOURCE FEDERAL INCOME TAX

1. Federal income tax from line 29, 1985 Federal Form 1041
2. Other federal income tax from Schedule 1, Form 1041
3. Total – add lines 1 and 2
4. Missouri Income Percentage – Divide line 26 by line 25, 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 21, 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

### Remarks

- All lines refer to a specific column and should be understood in that context.
- The values entered should reflect the correct federal and Missouri state provisions for the tax year in question.
# 1986 TAX TABLE

<table>
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</table>

Example: If line 8 is $12,000, the tax would be computed as follows:

\[ \text{Tax} = 315 + 5\% \text{ of excess over } 9,000 \]

$315 + 180 \times 5\% \times 3,000 = 495$
# ESTATE TAX

<table>
<thead>
<tr>
<th>Form</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 76</td>
<td>Estate Tax Return</td>
<td>81</td>
</tr>
<tr>
<td>Schedule NRE</td>
<td>Nonresident Decedent - Missouri Property</td>
<td>83</td>
</tr>
<tr>
<td>Schedule RE</td>
<td>Resident Decedent - Non-Missouri Property</td>
<td>84</td>
</tr>
</tbody>
</table>
MISSOURI DEPARTMENT OF REVENUE
MISSOURI ESTATE TAX RETURN
FORM 76
( FOR DECEDENTS DYING AFTER 1980)

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

DECEDENT'S FIRST NAME AND MIDDLE INITIAL  DECEDENT'S LAST NAME  DATE OF DEATH

DOMICILE AT TIME OF DEATH  YEAR DOMICILE ESTABLISHED  DECEDENT'S SOCIAL SECURITY NO.

NAME OF PERSONAL REPRESENTATIVE  ADDRESS NUMBER AND STREET INCLUDING APARTMENT NUMBER, OR RURAL ROUTE, CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

NAME AND LOCATION OF COURT WHERE WILL WAS PROBATED OR ESTATE ADMINISTERED  CASE NUMBER

AUTHORIZED TO RECEIVE CONFIDENTIAL MISSOURI ESTATE TAX INFORMATION UNDER CHAPTER 145 AND CORRESPONDENCE FROM DEPARTMENT OF REVENUE IF RETURN PREPARED BY AN ATTORNEY OR ACCOUNTANT FOR THE PERSONAL REPRESENTATIVE.

NAME OF ATTORNEY OR ACCOUNTANT  STATE  ADDRESS (NUMBER AND STREET, CITY, STATE AND ZIP CODE)

I declare that I am the attorney or accountant (strike out the words that do not apply) for the personal representative 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 above —

SIGNATURE  DATE  TELEPHONE NUMBER

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

2. Missouri Estate Tax Previously Paid

   DATE OF PAYMENT  AMOUNT

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

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

5. Delinquent Return — Addition to Tax
   ☐ Check here if you received a Federal extension of time to file form 706.
   Attach copy of Federal extension form 4788  ..........................................................  

6. Delinquent Payment — Addition to Tax
   ☐ Check here if you received a Federal extension of time to pay the Federal estate tax.
   Attach copy of Federal extension form 4788.  ..........................................................  

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

Make check payable to — MISSOURI DEPARTMENT 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

MO 869-1599 (10-86)
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 subject to the applicable limitations specified in Administrative Rule 12 CSR 10-8.160, as amended.

6. Interest (line 4). Interest must be added to all tax payments made more than 9 months after death. See Sections 145.585 and 143.731. If interest is calculated at a rate other than the rate established by Section 32.085, RSMo, attach explanation including copy of actual computations.

7. Additional to Tax and Penalties (lines 5 and 6). Substantial additional amounts are due for both delinquent returns (up to 50%) unless due to reasonable cause. See Sections 145.585, 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 145.501 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 145.501) may be applicable.

10. Generation-Skipping Credit. Section 145.585 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.
SCHEDULE NRE
MISSOURI Nonresident Decedent - Missouri Property

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

ATTACH COPIES OF SCHEDULES A THRU K OF FEDERAL FORM 706

NONRESIDENCE

A. Residence — Domicile is defined in the instructions on the back of form 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:
   (if you to any part, attach explanation)
   1. Vote in a Missouri election?
   2. Indicate Missouri as home or residence on any government, employment, or similar form?
   3. File a federal income tax return Form 1040 with a Missouri address?

GROSS ESTATE

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

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

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

MISSOURI PROPERTY

4. List each item of real estate and tangible personal property having a tax situs WITHIN Missouri.
   * Check ☐ 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>Item</th>
<th>Summary Description (including situs of Missouri property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
<tbody>
<tr>
<td></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 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 98.777)

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

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

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

**GROSS ESTATE**

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

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

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

**NON-MISSOURI PROPERTY**

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

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

4a. Total Date of Death Value

4b. Total Alternate Value - only if federal election

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

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

7. **MISSOURI PROPERTY PERCENTAGE** (line 6 divided by line 3) rounded to 3 decimal places — 98.765 or 98.767

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>Schedule</th>
<th>Item</th>
<th>Summary Description (including situs of Non-Missouri property)</th>
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<td>House - Washington, D.C. (Or if Federal alternate valuation elected)</td>
<td>$50,000</td>
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CORPORATION INCOME TAX AND FRANCHISE TAX

General Instructions for Preparing Corporation Income Tax Returns .................................................. 87
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Instructions for Schedule MS .............................................................................................................. 91
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Corporation Franchise Tax Report .................................................................................................... 101
Application for Tax Refund/Credit .................................................................................................... 103

NOTE: See Section II for additional forms for registration.
Peel off the label and place it in the address area of your return. If incorrect, please make the necessary changes on the label.

MISSOURI 1986
CORPORATION INCOME TAX FORMS
AND INSTRUCTIONS

General Instructions and Forms for Preparing Corporation Income Tax Returns
A copy of the corporation's federal income tax form, pages 1 through 4, must be attached to the Missouri Corporation Income Tax Return.

These instructions are for guidance only and should not be construed to be the complete law.

CHILDREN'S TRUST FUND
Children's Trust Fund, established in 1983, is a way for Missouri corporations to help prevent child abuse and neglect. The Fund is made up primarily of contributions. Donations are used to undertake local community prevention projects throughout Missouri. The Fund is administered by a citizens board. Contributions can be made to this prevention effort via your 1986 tax form in either of two ways: (1) if receiving a refund, you can contribute $2.00 or more by completing line 141 of the tax return. The amount you designate for the Trust Fund must be deducted from the amount of your contribution on line 141 and endorsed a check or money order in that amount.

All contributions are tax deductible on your 1987 federal income tax.

CORPORATION REQUIRED TO MAKE RETURNS: Every corporation, as defined in Chapter 143, R.S.Mo., is required to file a return of income in Missouri for each year in which it is required to file a federal income tax return and has gross income within Missouri of $100.00 or more.

The tax on corporations will not apply to:
1. A corporation which by reason of its purpose is exempt from federal income tax. The preceding sentence shall not apply to unrelated business taxable income and other income on which Chapter 11 of the Internal Revenue Code imposes the federal income tax or any other tax measured by income.
2. An express company which pays an annual tax on its gross receipts in this state.
3. An insurance company which pays an annual tax on its gross premium receipts in this state.
4. Any other corporation that is exempt from Missouri income taxation under the laws of Missouri or the laws of the United States.

S Corporation - An S Corporation, as defined by Section 1361(a)(1) of the Internal Revenue Code of 1986, is not subject to the income tax and is not required to file Form 20. S Corporations must file a Form 20 if Federal Form 1120S is required to be filed and the Corporation has (1) a shareholder that is a Missouri resident or (2) any income derived from Missouri sources.

MISSOURI REGISTRATION: Every corporation and S Corporation required to file a Missouri return of income should register with the Missouri Department of Revenue to receive a Missouri identification number (MID). If you have not already registered, write the Office of Registration and Records, P.O. Box 840R, Jefferson City, MO 65105.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: Corporation income tax returns shall be filed on or before the fifteenth day of the fourth month following the closing of the corporation's taxable year and pay any tax due thereon to the Department of Revenue. Installment payments may not be made.

Returns must be mailed to the Department of Revenue, P.O. Box 300, Jefferson City, Missouri 65105.

CONSOLIDATED FEDERAL RETURN - SEPARATE MISSOURI RETURN: A corporation which participates in the filing of a consolidated federal income tax return will, if no Missouri consolidated return is filed, determine its federal taxable income as if it had filed a separate federal income tax return for the year. The corporation will attach to its Missouri Form 20 a pro forma Federal Form 1120, together with all pertinent schedules, wherein its separate federal taxable income is computed. The first four pages of the actual consolidated federal income tax return for the year must be attached. The completed consolidated federal return may be required upon an audit of the Missouri return. Computation of the federal income tax deduction for consolidated groups will be determined pursuant to Department of Revenue regulation 12 CSR 10-2.000.

DECLARATION OF ESTIMATED TAX: Every corporation doing business in this state must make a declaration of its estimated tax for the taxable year, on Form 20ES, if its Missouri estimated tax can reasonably be expected to be at least $100.00.

If an affiliated group of corporations files a Missouri consolidated income tax return for the taxable year, its Missouri estimated tax payments may be combined on Form 20ES.

A corporation may amend its declaration on Form 20ES.

SIGN THE 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.

NEIGHBORHOOD ASSISTANCE CREDIT: If you made a contribution to a not-for-profit organization that administers an approved neighborhood assistance project in Missouri, you may be eligible to claim this credit. For more information or forms, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

BUSINESS FACILITY CREDIT: You may be eligible for this tax credit if you have started or expanded an existing business facility. For more information or forms, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.
ECONOMIC DEVELOPMENT CREDIT: You may be entitled to a tax credit in the amount of fifty percent of the amount contributed by the taxpayer to the reserve during your taxable year. This credit does not apply to reserve participation fees paid by borrowers. A taxpayer may be entitled to a tax credit in the amount of 100 percent of outstanding principal and interest lost by a bond default if the issuing authority was the Missouri Industrial Development Board. Additional information may be obtained by contacting the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102 or call (314) 751-2686.

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

WOOD ENERGY CREDIT: A Missouri wood energy producer may be eligible for a tax credit for producing processed wood products using Missouri forest products residue. For more information or forms, contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102 or call (314) 751-4000.

AGRICULTURAL UNEMPLOYED PERSON: If you have hired any agricultural unemployed persons as certified by the Missouri Division of Employment Security, you may be eligible for a tax credit. For information, please contact your local Employment Security Office or Job Service Office or the Division of Employment Security, P.O. Box 59, Jefferson City, MO 65104, or call (314) 751-2149.

ECONOMIC DEVELOPMENT SEED CAPITAL TAX CREDIT: You may be entitled to a tax credit against any tax due under the provisions of Chapter 143 and 147 RSMo in the amount of thirty percent of any amount contributed by the taxpayer in a "qualified seed capital fund" established by the Missouri Corporation for Science and Technology or an Innovation Center. For more information, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

CREDITS AGAINST CORPORATE INCOME TAX: The tax credits will be applied against Corporation Income Tax liability in the following order: (1) Neighborhood Assistance Credit, (2) New Business Facility Credit, (3) Economic Development Credit, (4) Enterprise Zone Credit.

EXTENSION OF TIME TO FILE AND PAY: If a taxpayer has been granted an extension of time to file its federal income tax return, the time for filing its Missouri income tax return is automatically extended for a similar period of time. A copy of the federal extension 7004 must be attached to the Missouri Form 20 when filed.

If a taxpayer has been granted an extension of time to pay its federal income tax, the time for paying its Missouri income tax is automatically extended for a similar period of time. A copy of the extension must 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 payments of the tax. The taxpayer must pay, on or before the original due date, the amount properly estimated as its tax for the taxable year. This amount must be submitted on 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, the taxpayer will report such change on or before the determination of such change. Any taxpayer filing an amended federal income tax return will 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 (Form 20X) properly signed is recognized as a request for a refund. A taxpayer seeking a loss carryback in 1986 and having paid Missouri income tax for 1983, 1984, or 1985 should file amended returns to the extent such carryback is applicable to those years. Attach Federal Form 1120 and 1120X when applicable.

INTEREST ON DELINQUENT TAXES: Effective January 1, 1987, simple interest will be charged on delinquent taxes at the rate of 12% per annum.

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 additional tax of 5% per month (not to exceed 25% in the aggregate) during the period of such failure.

ADDITION TO TAX FOR FAILURE TO PAY: Unless an extension of time to pay has been granted, an additional 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. This 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 provides for an addition to tax calculated as 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 each installment is paid timely, and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:

(a) 90% of the tax shown on the return (Missouri Form 20) for the taxable year; or
(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 the taxpayer is required to pay for each month that in the year in which the installment is required to be paid as if such months constituted the taxable year; or
(d) 90% of the tax computed on the basis of the actual income for the months in the taxable year, including the months in which the installment is required to be paid as if such months constituted the taxable year; or
(f) 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; or
(i) 90% of the tax for the taxable year computed by placing on an annualized basis the taxable income for the months in the taxable year ending before the month in which the installment is required to be paid.

NOTE: Options (b) and (e) do not apply to large corporations. Please consult Section 143.761 RSMo as amended in 1993 and Rule 12 CSR 10-2.077 for exceptions provided by law and further clarification.

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

If you owe an addition to tax, please show the amount on line 17a of the Form 20.
**Missouri Corporation Income Tax Return 1986**

**Check if**  
A. Consolidated MC Return  
B. Consolidated/Family  
C. Separate Return  
D. Final Return  

**NAME**  
FEDERAL EMPLOYER ID NO.  
MISSOURI INCORPORATED NO.  
MISSOURI I.D. NO. (MISSO)  
FEDERAL Employer I.D. NO.  
MISSOURI INCORPORATED NO.  
MISSOURI I.D. NO. (MISSO)  

**NOTE**  
ATTACH COPY OF PAGES 1 THROUGH 4 OF FEDERAL FORM 1120 AND ALL MISSOURI SCHEDULES.

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%.

### 1 FEDERAL TAXABLE INCOME (but not less than 0) from line 50, Federal Form 1120 or from line 28, Federal Form 1120A (see instructions for other forms)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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### 2 ADDITIONS

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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<td>2b</td>
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### 3 SUBTRATION

<table>
<thead>
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<th>Description</th>
<th>Amount</th>
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<td>3b</td>
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### 4 BALANCE – line 1 plus line 2 less line 3c

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<th>Amount</th>
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### 5 FEDERAL INCOME TAX – CURRENT YEAR (complete Schedule 3 on back)

<table>
<thead>
<tr>
<th>Amount</th>
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### 6 MISSOURI TAXABLE INCOME – ALL SOURCES – line 4 less line 5

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<th>Amount</th>
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### 7 MISSOURI TAXABLE INCOME – Missouri sources (if all Missouri income, repeat line 6) (if not all Missouri income, enter number of apportionment method used from Schedule MS)

<table>
<thead>
<tr>
<th>Amount</th>
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### 8 ENTERPRISE ZONE INCOME MODIFICATION

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### 9 MISSOURI TAXABLE INCOME – line 7 less line 8

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### 10 MISSOURI TAX – 5% of line 9

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<tr>
<th>Amount</th>
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### 11 CREDITS

<table>
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<tbody>
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<td>11a</td>
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</table>

### 12 ESTIMATED PAYMENTS AND PAYMENTS ON FORM 60

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>12a</td>
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<td>12b</td>
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<tr>
<td>12c</td>
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</table>

### 13 OVERPAYMENT – line 11 plus 12c less line 10. No refund of less than $1.00 will be made

<table>
<thead>
<tr>
<th>Amount</th>
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### 14 Amount remitted or amount of overpayment to be contributed to Children's Trust Fund for prevention of Child Abuse

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<thead>
<tr>
<th>Amount</th>
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</table>

### 15 Overpayment to be:  
A. Credited to 1987 Estimated Tax  
B. Refunded (line 13 less 14 and 15a)

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<thead>
<tr>
<th>Amount</th>
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### 16 TAX DUE – line 10 less the total of lines 11h and 12c

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<thead>
<tr>
<th>Amount</th>
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### 17 INTEREST AND ADDITION TO TAX

<table>
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<th>Description</th>
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<tbody>
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<td>17a</td>
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<td>17b</td>
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### 18 TOTAL DUE – add lines 16 plus 17a, 17b, and 17c

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<tr>
<th>Amount</th>
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FORM 20  

MISSOURI IDENTIFICATION NUMBER (MITS):   FEDERAL ID NUMBER:  

SCHEDULE 1 – Missouri Modifications – Additions  

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 65 or Form 41)  
6. Total – Add lines 3 to 5 and enter on line 6c, page 1  

SCHEDULE 2 – Missouri Modifications – Subtraction  

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 State income tax refund for a prior year included in your Federal taxable income  
7. Partnership or fiduciary adjustment (from Missouri Form 66 or Form 41)  
8. Total – Add lines 3 to 7 and enter on line 8, page 1  

SCHEDULE 3 – Federal Income Tax – Current Year (if utilizing other than Federal Forms 1120 or 1120A; see instructions)  
Corporations which file a consolidated federal return and separate Missouri return – see instructions.  

1. Federal tax (from Line 8, Schedule J, Federal Form 1120 or 1120A, Part 1, Line 3)  
2. Foreign tax credit (from Line 4 (a), 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 4 – Complete this schedule using the Missouri MS Schedule (Refer to the apportionment method used)  

1. Federal net operating loss deduction (from Line 9-2, Part 1, MS Schedule)  
2. Total Missouri property values (from Line 1a, Part 2, MS Schedule) or,  
3. Total everywhere property values (from Line 1b, Part 2, MS Schedule) or,  
   Amount partly within and partly without Missouri (from Line 2, Part 2, Missouri MS Schedule)  
4. Total Missouri wages/salaries (from Line 2a, Part 4, MS Schedule) or,  
   Amount wholly without Missouri (from Line 3, Part 2, MS Schedule)  
5. Total everywhere wages/salaries (from Line 2b, Part 4, MS Schedule) or,  
   Non-Missouri Source Income (from Line 9, Part 2, MS Schedule)  
6. Total Missouri Sales (from Line 3a, Part 4, MS Schedule)  
7. Total everywhere Sales (from Line 3b, Part 4, MS Schedule)  
8. Non-Business Income – All Sources (from Line 6, Part 4, MS Schedule)  
9. Non-Business income – Missouri Sources (from Line 9, Part 4, MS Schedule)  

SCHEDULE 5 – List those subsidiaries represented by this Missouri return if this is a consolidated Missouri return  

<table>
<thead>
<tr>
<th>(a) Name of Subsidiary</th>
<th>(b) Federal ID Number</th>
<th>(c) Missouri ID Number (MITS)</th>
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Please attach additional sheet for additional subsidiaries  

MAKE CHECK OR MONEY ORDER PAYABLE TO “DEPARTMENT 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 for in Chapter 143 RSMo, a penalty up to $500 shall be imposed on any corporation who files a frivolous return.  

SIGN HERE  

Signature:  

Preparer’s Signature (other than taxpayer):  

Title:  

Preparer’s Address (and Zip Code):  

Emp. Sect. or Sec. Sec. No.:  

Date:  

Page 2
INSTRUCTIONS FOR MS
Missouri Single Factor and Multi State Three Factor Apportionment
Complete Schedule 4 on Missouri Form 20, Page 2 after completing MS Schedule

1. DETERMINATION OF SINGLE FACTOR APPORTIONMENT FRACTION. § 143.451 RSMo, provides that the numerator of the single factor apportionment fraction is one half the gross receipts from sales transacted wholly within this state. The denominator is the gross receipts from sales transacted wholly within this state. Where sales do not accurately reflect the volume of business, substitute “gross receipts from business” for “gross receipts from sales” in determining the numerator and denominator. This fraction is determined by use of Part 2, lines 1 through 7 of Schedule 3.

2. DETERMINATION OF MISSOURI SOURCE INCOME. Taxpayers eligible 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 allocable income.

3. TAXABLE IN ANOTHER STATE: A taxpayer is “taxable in another state” if it meets either one of two tests: (a) if by reason of business activity in another state the taxpayer is subject to one of the types of taxes specified, namely: A net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has jurisdiction to subject the taxpayer to a net income tax, regardless of whether or not that state imposes such a tax on the taxpayer. The first test is applicable only if a carrying 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 business activities in that state, regardless of whether or not the state imposes such a tax on the taxpayer. The first step is to determine which portion of the taxpayer’s entire net income constitutes “business income” and which portion constitutes “nontaxable income.” The first three factors are directly allocable to specific states. The business income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll and sales apportionment factors. If one or more of the three factors does not exist (that is, there is no denominator) determine the apportionment factor by dividing the number of factors used. The sum of the items of nonbusiness income directly allocable 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.

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

Property owned by the taxpayer will be valued at its original cost. As a general rule “original cost” is deemed to be the basis of the property for federal income tax purposes (prior to any federal adjustments) at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. The net annual rental rate is the total annual rental rate paid by the taxpayer, less total annual rental rate received by the taxpayer from subrentals. As a general rule the average value of property owned by the taxpayer will be determined by averaging the values at the beginning and ending of the income year. However, the Director of Revenue may require averaging by monthly values if such method of averaging is reasonably required to properly reflect the average value of the taxpayer’s property for the income year.

5. PAYROLL FACTOR: The payroll factor includes only compensation which is attributable to the business income subject to apportionment. The compensation of any employee whose activities are
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 the 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 the sale, purchase or transfer of such goods or products. Federal and state excise taxes (including sales taxes) will be included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price of the product. The term "sales" also includes gross receipts derived by a taxpayer from business transactions or activities which are incidental to its principal business activity and which are includible in business income. As applied to a taxpayer engaged in a business activity other than the manufacturing and selling, or purchasing and reselling of property, "sales" includes the gross receipts from the taxpayer's business activity. In the case of cost plus fixed fee arrangements, such as the operation of a government owned plant for a fee, gross receipts includes the entire reimbursed cost, plus the fee. "Sales" includes the gross receipts from the rental, lease, or licensing of the use of the property. "Sales" includes the licensing of intangible property such as patents and copyrights.

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

Sales to the United States Government: Gross receipts from the sales of tangible personal property to the United States government are in this state if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Only sales for which the United States government has paid the contract or payment for the seller pursuant to the 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 normal place from which the trade or business of the taxpayer is directed or managed.

Rent and royalties from real or tangible personal property, capital gains, interest, or patents or copyright royalties do not reflect states of utilization, the extent to which the taxpayer's domicile is in the state in which the taxpayer's commercial domicile is located.

(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 to the extent that the property is utilized in this state, or (2) if in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of or taxable in the state in which the property is utilized. The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all royalty or rental periods during the taxable year, if the physical location of the property during the rental or royalty period is uncertain or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payment is obtained.

(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) if the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which property had a situs.

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

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

(g) Patent and copyright royalties are allocable to this state, (1) if, and to the extent that the patent or copyright is utilized by the taxpayer in this state; or (2) if and to the extent that the patent or copyright is utilized by the taxpayer in a state in which the taxpayer is 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 the copyright or copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the extent to which the copyright or copyright royalties is utilized in the state in which the taxpayer's commercial domicile is located.
**ALLOCATION AND APPORTIONMENT OF INCOME**

**FOR CALENDAR YEAR**

or other taxable year beginning ___________ ending ___________

**MISSOURI IDENTIFICATION NO. (MITS)**

**FEDERAL I.D. NO.**

---

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 and enter the method number on Line 7, Page 1, Form 20.

- **Method One** – MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT – Multistate Tax Compact – Section 32.200.
  - 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 3, Part 2, 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 143.451-2

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 Deductions (from line 29a, Federal Form 1120; line 25a, Federal Form 1120A; Enter on line 1, Schedule 4, page 2, Form 20) ...................................................... 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 1120.

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Missouri</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
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<td></td>
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<td>7</td>
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<td>8</td>
<td></td>
<td></td>
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<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**MO 850-1092**
## PART 3  MULTISTATE OR SINGLE FACTOR ALLOCATION

<table>
<thead>
<tr>
<th>Direct Allocation of Nonbusiness 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>(1) Everywhere</td>
<td>(2) Missouri</td>
<td>(3) Everywhere</td>
<td>(4) Missouri</td>
</tr>
</tbody>
</table>

### 1a. Interest Income
### b. Royalties
### c. Rents
### d. Net Capital Gains
### 2. Total each column

- **3. Nonbusiness income — All Sources (3 factor) 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
- **4. Nonbusiness income — Missouri Sources.** Column 2 less columns 4 and 6, and enter on line 9 of Part 4

*Income from sources wholly in Missouri is not allocated under Single Factor.

*All income is presumed to be business income unless you can clearly show the income to be nonbusiness income.

### 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>(a)</td>
<td>(b)</td>
<td>(a) ÷ (b)</td>
</tr>
</tbody>
</table>

### 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)
  - Land
  - Depreciable assets
  - Inventory and supplies
  - Other (attach schedule)
  - Net annual rental of property, times eight (8)

  **TOTAL PROPERTY VALUES (Enter on lines 2 and 3, Schedule 4, page 2, Form 20)**

### 2. Wages, salaries, commissions and other compensation of employees related to business income.

  **TOTAL WAGES AND SALARIES (Enter on lines 4 and 5, Schedule 4, page 2, Form 20)**

### 3. Sales (gross receipts, less returns and allowances):
- **(a) Sales delivered or shipped to Missouri purchasers:**
  - (1) Shipped from outside Missouri
  - (2) Shipped from within Missouri
- **(b) Sales shipped from Missouri to:**
  - (1) The United States Government
  - (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272)
  - (c) Other gross receipts (rents, royalties, interest, etc.)

  **TOTAL SALES (Enter on lines 6 and 7, Schedule 4, page 2, Form 20)**

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

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

### 6. Nonbusiness income — All Sources (from line 3 of Part 3) (Enter on line 8, Schedule 4, page 2, Form 20)

### 7. Apportionable income — line 5 less line 6

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

### 9. Nonbusiness income — Missouri Sources (from line 4 of Part 3) (Enter on line 9, Schedule 4, page 2, Form 20)

### 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 in column (b) the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? If not, please explain.
# FORM 30C

## MISSOURI-UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

### 1986

**Name**

<table>
<thead>
<tr>
<th>Missouri Identification No. (MITS)</th>
<th>Federal ID Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PART I - How to Figure Your Underpayment (Complete lines 1 through 8)**

*If you meet any of the exceptions which avoid the addition to tax for all installments, omit lines 1 through 6 and go directly to line 7.*

1. **1986 tax (from line 10, Form 20)**

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

<table>
<thead>
<tr>
<th>DUE DATES OF INSTALLMENTS</th>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Enter in columns (a) through (d) the installment due dates (the 15th day of the 4th, 6th, 9th, and 12th months of your tax year).

4. Enter 25% of line 2 in columns (a) through (d).

5. a. Amount paid or credited for each period
   b. Overpayment of previous installment (see instructions)
   c. Add lines 5a and 5b

6. Underpayment (line 4 less line 5c) or overpayment (line 5c less line 4).

### PART II – Exceptions to the Addition to Tax (Read instructions for line 7 through 12 before entering an amount)

**NOTICE:** If claiming exception No. 2, No. 3, or No. 4 provide the Missouri Taxable Income for the months needed to make the exceptions calculations by completing Schedule A on the back of this form.

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

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

8. Exception No. 1, prior year's tax (see instructions)

<table>
<thead>
<tr>
<th>22.5% of tax</th>
<th>45% of tax</th>
<th>67.5% of tax</th>
<th>90% of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. Exception No. 2, tax on annualized income

<table>
<thead>
<tr>
<th>90% of tax</th>
<th>90% of tax</th>
<th>90% of tax</th>
<th>90% of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10. Exception No. 3, tax on income over 3, 5, 8, and 11 month periods

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

11. Exception No. 4, tax on prior year's income using current year rates (see instructions)

<table>
<thead>
<tr>
<th>22.5% of tax</th>
<th>45% of tax</th>
<th>67.5% of tax</th>
<th>90% of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

12. Exception No. 5, tax on annualized income

<table>
<thead>
<tr>
<th>22.5% of tax</th>
<th>45% of tax</th>
<th>67.5% of tax</th>
<th>90% of tax</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

### PART III - How to Figure the Addition to Tax

13. Enter the same installment dates used above on line 3, Part I


15. Enter the date of payment or the 15th day of the fourth month after the close of the tax year, whichever is earlier.

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

17. Number of days on line 16 after 4/15/86 and before 1/1/87.

18. Number of days on line 16 after 1/1/87 and before 1/1/88.

19. Number of days on line 15 after 1/1/88 and before 3/16/88.

20. Number of days on line 17 - x 12% x amount on line 14

21. Number of days on line 18 - x 12% x amount on line 14

22. Number of days on line 19 - x *% x amount on line 14

23. Addition to Tax (total lines 20 through 22).

24. Add columns (a) through (c), line 23, enter here and on line 17a, Form 20

---

*A corporation whose tax year ends after August 31, 1987, see the instructions for line 22.

MO 580-1093*
SCHEDULE A: Monthly Missouri Taxable Income — if claiming penalty exception number 2, 3, or 5, on the Missouri Form 30C, provide the Missouri Taxable Income for the appropriate months used to make the exception calculations.

<table>
<thead>
<tr>
<th>(a) Month of Taxable Year</th>
<th>(b) Missouri Taxable Income</th>
<th>(a) Month of Taxable Year</th>
<th>(b) Missouri Taxable Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>First</td>
<td>$</td>
<td>7</td>
</tr>
<tr>
<td>2</td>
<td>Second</td>
<td>$</td>
<td>8</td>
</tr>
<tr>
<td>3</td>
<td>Third</td>
<td>$</td>
<td>9</td>
</tr>
<tr>
<td>4</td>
<td>Fourth</td>
<td>$</td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>Fifth</td>
<td>$</td>
<td>11</td>
</tr>
<tr>
<td>6</td>
<td>Sixth</td>
<td>$</td>
<td>12</td>
</tr>
</tbody>
</table>

**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 estimated tax to be $100 or more.

**Tax Law Changes**
For installment payments due on large corporations use Exceptions 2, 3, and 5 (lines 9, 10, and 12). Beginning in 1984, exceptions 1 and 4 (lines 8 and 11) no longer apply to large corporations. All other corporations use exception 1, 2, 3, and 4 (lines 8, 9, 10, and 11). Exception 5 (line 12) 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 to show that you qualify for Exception 2, Exception 3, or Exception 5, complete Schedule A above.

**Part I—How to Figure Your Underpayment.** Complete lines 1 through 6 in Part I. The instructions for most of these lines are on the form itself. Follow the instructions below for lines 5b and 6.

**Line 5b—Apply as a credit against the next installment any installment overpayment shown on line 6 that is greater than all prior underpayments.**

**Line 6—If line 6 shows an underpayment, complete Part II to see if any of the exceptions apply.**

**Part II—Exception to the Addition to Tax.** You will not be liable for an addition to tax if your tax payments (amounts shown on line 7) 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 lines 13 through 24.

**Line 8, 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 return. The prior year tax return must cover a period of 12 months and show a tax liability.

**Line 9, 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 three 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 10, 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% 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 11, 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 tax return and the law that applies to the prior year.

**Line 12, Exception 5, Tax on Annualized Income.** This exception applies if the estimated tax paid was equal to or more than 90% 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:
1. For the first 3 months if the installment was required to be paid in the 4th month.
2. For the first 3 months or the first 5 months if the installment was required to be paid in the 6th month.
3. For the first 5 months or for the first 8 months if the installment was required to be paid in the 9th month.
4. For the first 8 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 Addition to Tax.** If no exception applies, complete lines 13 through 24 to determine the amount of addition to tax. The addition to tax is 12% a year on underpayments paid between December 31, 1985 and January 1, 1986.

**Line 22—For underpayments paid after January 1, 1986, a corporation must use an interest rate that the Department of Revenue will announce by October 22, 1987.**

Revised 12/86
MISSOURI DEPARTMENT OF REVENUE
MISSOURI INCOME TAX RETURN FOR AN S CORPORATION
FORM 20S

or other taxable year beginning ________ ending ________ 1986

THIS RETURN IS DUE ON OR BEFORE THE 15TH DAY OF THE 4TH MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR

NAME

NUMBER AND STREET

PLACE LABEL WITHIN BLOCK

CITY OR TOWN, STATE AND ZIP CODE

FEDERAL EMPLOYER I.D. NO.

MO TAX IDENTIFICATION NO.

MO CHAPTER NO.

DURING THIS TAXABLE YEAR, HAS THE CORPORATION BEEN NOTIFIED OF A CHANGE IN ITS FEDERAL NET INCOME FOR ANY PRIOR PERIOD? □ YES □ NO

IF YES, SUBMIT ATTACH COPY OF FEDERAL FORM 1120S AND ALL ITS SCHEDULES, FORM 1099-DIV AND SCHEDULE K-1.

SCHEDULE OF CHANGES

1. Does S Corporation have ANY Missouri modifications? □ YES or □ NO. If YES, complete Parts 1 and 2 below.

2. Does S Corporation have ANY nonresident shareholders? □ YES or □ NO. If YES, complete Part 2 below and Missouri Schedule NRS.

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

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

PART 1 — MISSOURI S CORPORATION ADJUSTMENT

ADDITIONS (attach explanation of each item)

1. a. State and local income taxes deducted on form 1120S
   b. Less: Kansas City and St. Louis local income taxes
   c. Net Addition (subtract line 1b from line 1a)

2. a. State and local bond interest (except Missouri)
   b. Less: Related expenses (omit if less than 4500)
   c. Net (subtract line 2b from line 2a)

3. Partnership : Fiduciary : Other

4. Total of lines 1, 2, and 3

SUBTRactions (attach explanation of each item)

5. Interest from exempt Federal obligations

6. Less: Related expenses (omit if less than 4500)

7. Net (subtract line 6 from line 7)

8. Amount of any State income tax refund for a prior year included in your Federal taxable income

9. Partnership : Fiduciary : Other

10. Total of lines 8, 9, and 10

11. MISSOURI S CORPORATION ADJUSTMENT — Net addition — Excess line 12 over line 6

12. MISSOURI S CORPORATION ADJUSTMENT — Net subtraction — Excess line 6 over line 6

PART 2 — ALLOCATION OF MISSOURI S CORPORATION ADJUSTMENT TO SHAREHOLDERS

COMPLETE LIST OF SHAREHOLDERS (RESIDENT AND NONRESIDENT)

1. NAME of each shareholder. All shareholders must be listed. Use attachment if more than six.

   SOCIAL SECURITY NUMBER

   PERCENT

   PERCENT

   PERCENT

   PERCENT

   PERCENT

   PERCENT

   TOTALS 100 PERCENT

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

COLUMN 3 — Enter Missouri S Corporation Adjustment from line 13 or 14, Part 3, as total of Column 3. Multiply each percentage in Column 2, times the total in Column 3. Indicate at top of Column 3, whether the adjustments are additions or subtractions.

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

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

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

SIGNATURE OF AUTHORIZED SHAREHOLDER

DATE

PREPARE'S SIGNATURE (OTHER THAN SHAREHOLDER)

DATE

PREPARED'S ADDRESS (S ZIP CODE)

EMP. IDENT. OR SOC. SEC. NO.

MO 650-1102 (10-86)
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.

MISSOURI REGISTRATION

Every corporation and S Corporation required to file a Missouri return of income should register with the Missouri Department of Revenue to receive a Missouri Identification Number (MITS). To register, contact the Office of Registration and Records, P.O. Box 840R, Jefferson City, MO 65105.

WHAT TO FILE

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

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

**PART I — S CORPORATION'S DISTRIBUTIVE SHARE ITEMS**

<table>
<thead>
<tr>
<th>Nonresident Shareholder's Name</th>
<th>Nonresident Shareholder's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social Security Number</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Schedule K-1</td>
<td>Missouri Source</td>
</tr>
<tr>
<td>Federal Schedule K-1</td>
<td>Missouri Source</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Ordinary income (loss)</td>
</tr>
<tr>
<td>2. Qualifying dividends — for exclusion</td>
</tr>
<tr>
<td>5. Net gain (loss) from involuntary conversion-casualty and theft</td>
</tr>
<tr>
<td>6. Other income (loss) (attach schedule)</td>
</tr>
<tr>
<td>7. Less charitable contributions (from 1120S)</td>
</tr>
<tr>
<td>8. Less expense deduction for recovery of property</td>
</tr>
<tr>
<td>9. Less other deductions (attach explanations)</td>
</tr>
</tbody>
</table>

**PART II — SHARES OF MISSOURI SOURCE S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS**

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>The lines below and Column (a) are the same as Part I Form 20S.</td>
</tr>
</tbody>
</table>

**ADDITIONS**

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1c. Net State and local income taxes deducted on Form 1120S</td>
</tr>
<tr>
<td>4. Net State and local bond interest (except Missouri)</td>
</tr>
<tr>
<td>5. Partnership ☐; Fiduciary ☐; Other ☐</td>
</tr>
<tr>
<td>6. Total of lines 1c, 4, and 5</td>
</tr>
</tbody>
</table>

**SUBTRACTIONS**

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Net interest from exempt Federal obligations</td>
</tr>
<tr>
<td>10. Partnership ☐; Fiduciary ☐; Other ☐</td>
</tr>
<tr>
<td>11. Total of lines 9 and 10</td>
</tr>
<tr>
<td>12. Missouri S Corporation Adjustment — Net Addition</td>
</tr>
<tr>
<td>13. Missouri S Corporation Adjustment — Net Subtraction</td>
</tr>
</tbody>
</table>

**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 shareholder.

MO 860-1115 (10-85)
### PART III — ALLOCATION OF INCOME AND DEDUCTIONS — FEDERAL FORM

**Lines 1 to 9 (Federal column A) correspond to lines 1 to 9 Federal 1120S.**

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1a. Gross receipts or sales $</td>
<td>1b. Minus returns and allowances $</td>
<td></td>
<td></td>
<td>Balance 1c</td>
</tr>
<tr>
<td>2. Less: Cost of goods sold and/or operations (Schedule A, Line 7)</td>
<td></td>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>3. Gross profit (subtract line 2 from line 1c)</td>
<td></td>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>4. Nonqualifying interest and nonqualifying dividends</td>
<td></td>
<td></td>
<td></td>
<td>4</td>
</tr>
<tr>
<td>5. Gross rents</td>
<td></td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>6. Gross royalties</td>
<td></td>
<td></td>
<td></td>
<td>6</td>
</tr>
<tr>
<td>7. Net gain (loss) (Form 4789, Line 17, Part II)</td>
<td></td>
<td></td>
<td></td>
<td>7</td>
</tr>
<tr>
<td>8. Other income (loss)</td>
<td></td>
<td></td>
<td></td>
<td>8</td>
</tr>
<tr>
<td>9. TOTAL income (loss) (Combine Lines 3 through 8)</td>
<td></td>
<td></td>
<td></td>
<td>9</td>
</tr>
<tr>
<td>10. Enter amount on line 23, page 1, Federal Form 1120S</td>
<td></td>
<td></td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>11. Ordinary income (loss) (Line 9 less Line 10) (Line 11 equals line 1 of both Schedule K, Federal 1120S and Part I column (A) Missouri Schedule NRS)</td>
<td></td>
<td></td>
<td></td>
<td>11</td>
</tr>
<tr>
<td>12. Missouri Sources (Line 9 less Line 10)</td>
<td></td>
<td></td>
<td></td>
<td>12</td>
</tr>
</tbody>
</table>

### STEPS IN COMPLETION OF SCHEDULE NRS — PART I

1. **NONRESIDENT SHAREHOLDERS NAME.** Copy name from attached Federal K-1 for each nonresident. Omit schedule NRS if all shareholders are residents. Use additional page if more than two nonresident shareholders.

2. Column (a). Copy amounts from Schedule K of attached Federal Form 1120S. Note the line numbers and items on Part I agree with those on attached Federal Schedule K and K-1.

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

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

5. Review. Assume $20,000 income from a business deriving $16,000 (80%) from Missouri and a single 60% nonresident shareholder. Columns will appear: (a) $20,000, (b) $16,000, (c) 0% and (d) $12,000.

6. Column (e). Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each shareholder’s Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

### MISSOURI SOURCE INCOME AND DIVISION OF INTERSTATE INCOME

Items of S corporation income, gain, loss and deduction that enter into a nonresident shareholder’s Federal adjusted gross income must be analyzed to determine if part or all of it 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 an S corporation 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 an approved direct or separate accounting basis (See RSMo 143.461-2). The schedule at line 12 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 the Schedule MS which contains the single factor apportionment method and the Multistate Tax Compact three factor percentage. The three factors are: (1) Property, (2) Payroll and (3) Sales. Complete Lines 1 to 10, Part 4 of Schedule MS and attach to Schedule NRS. The percentage is the average of three factors only, if all three factors are applicable. The apportionment factor percentage from Line 4, Part 4, Schedule MS is entered in Part I of Schedule NRS at Line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) times the amounts in Column (e). The percentage is also entered in other lines on Column (c) if the items are integral parts of the business.
### MISOURI DEPARTMENT OF REVENUE

#### 1987 MISSOURI CORPORATION FRANCHISE TAX REPORT

**CHECK ONE AND INDICATE TAXABLE PERIOD**

- [ ] Calendar Year 1987 (Beginning January 1, 1987 ending December 31, 1987.)
- [ ] Short Period  
  - Beginning Mo. _____ Day _____ Yr.  
  - Ending Mo. _____ Day _____ Yr.  
- [ ] Fiscal Year  
  - Beginning Mo. _____ Day _____ Yr.  
  - Ending Mo. _____ Day _____ Yr.  

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

---

#### DUE DATE OF THIS REPORT

Fourth month, fifteenth day of the corporation's beginning taxable period.  

(See Instructions)

---

#### DEPT. OF REVENUE USE ONLY

- J.D.
- Missouri Tax Identification No. (MTS)

---

#### CORPORATION NAME

---

#### DEPARTMENT OF REVENUE COPY

**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. **ASSES**

   2a. Total assets per ATTACHED BALANCE SHEET ....... 2a

   2b. Less: Investments in and advances to subsidiaries over 50% owned (Attach schedule showing name & percentage of ownership) .... 2b

   2c. Adjusted total (line 2a less line 2b) ............. 2c

3. **ALLOCATION PER ATTACHED 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 — $25.00 minimum; Foreign — See Instructions ......... 7a

   7b. Neighborhood Assistance Credit (Cannot exceed line 7a) .......... 7b

   7c. Economic Development Seed Capital Tax Credit (Cannot exceed line 7a less line 7b) 7c

   7d. Amount paid with Form 8D, Application for Extension of Time to File ......... 7d

   7e. OVERPAID (line 7b plus lines 7c, 7d, less line 7a) .......... 7e

   7f. BALANCE DUE (line 7a less the total of lines 7b, 7c and 7d) ......... 7f

   7g. Interest — 12% annually FROM DATE DUE TO DATE PAID .......... 7g

   7h. Penalty — 5% per month of fractional part thereof until paid, not exceeding 25% ......... 7h

   7i. TOTAL DUE (add lines 7f, 7g, and 7h) ............. 7i

   7j. SHORT PERIODS (for new corporations & change in accounting periods only) — Line 7f x * ___________________ PRORATED TAX DUE .......... 7j

* Insert number of months in short period.

---

**MAKE CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE (Individual Check or Money Order is Required for Each Report)**

**MAIL PAYMENT 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

**TELEPHONE NO.**  
**ADDRESS**

**PREPARER'S EMPLOYER IDENT OR SOCIAL SECURITY NO.**

---

**ATTACH BALANCE SHEET(S) TO THIS REPORT**

NO 860-1103 (10-88)
ADDITIONAL INFORMATION AND INSTRUCTIONS

Nature and kind of business

Counties and Location(s) of business in Missouri 

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 55 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 

CORPORATIONS SUBJECT TO TAX: All domestic corporations must file a report and pay any tax due. All foreign corporations engaged in business in Missouri must file a report and pay any tax due. Foreign - not engaged in business in Missouri on the first day of its taxable period or during the twelve months prior to that day, shall file a report and pay any tax due. Corporations not organized for profit, exempt from tax return under Section 147.030. Corporations doing business within and without Missouri, not subject to a tax return under Section 147.030, 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 date of incorporation. Corporation must file a report and pay any tax due. 

FOREIGN CORPORATIONS: A FOREIGN CORPORATION WHICH IS 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 taxable period does not have any legal obligation for filing a franchise tax return under Section 147.010. 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 Department of Revenue, and that the department operates under the assumption that a corporation which is organized for profit and has a Certificate of Authority to transact business in Missouri during the year does, in fact, transact business in Missouri during the year. As a consequence, a foreign corporation should file a franchise tax return for the year and file a report with the department at which it is registered with the Department of Revenue. 

FOREIGN CORPORATIONS: A FOREIGN CORPORATION WHICH IS 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 taxable period does not have any legal obligation for filing a franchise tax return under Section 147.010. 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 Department of Revenue, and that the department operates under the assumption that a corporation which is organized for profit and has a Certificate of Authority to transact business in Missouri during the year does, in fact, transact business in Missouri during the year. As a consequence, a foreign corporation should file a franchise tax return for the year and file a report with the department at which it is registered with the Department of Revenue. 

FOREIGN CORPORATIONS: A FOREIGN CORPORATION WHICH IS 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 taxable period does not have any legal obligation for filing a franchise tax return under Section 147.010. 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 Department of Revenue, and that the department operates under the assumption that a corporation which is organized for profit and has a Certificate of Authority to transact business in Missouri during the year does, in fact, transact business in Missouri during the year. As a consequence, a foreign corporation should file a franchise tax return for the year and file a report with the department at which it is registered with the Department of Revenue. 

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: A calendar year report and payments, having a taxable period beginning 1-1-87 and ending 12-31-87, is due on or before April 15, 1988, with regard to extensions of time. A fiscal year report and payments, having a taxable period beginning 1-1-87 and ending 12-31-87, is due on or before the fifteenth day of the month following the beginning of the fiscal year, with regard to extensions of time. 

EXTENSIONS OF TIME: SEPARATE EXTENSION FORMS MUST BE FILED FOR CORPORATION INCOME TAX AND CORPORATION FRANCHISE TAX ACCOUNTS. If a corporation shall obtain an extension of time for filing its franchise tax report, such corporation shall also be granted a corresponding extension of time for filing the franchise tax report for its taxable year immediately succeeding the taxable year for which the income tax extension is granted. 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 DOES NOT EXTEND THE TIME TO PAY. If a corporation shall obtain an extension of time for paying its Missouri income tax, such corporation shall also be granted a corresponding extension of time for paying its franchise tax due for its taxable year immediately succeeding the taxable year for which the income tax extension is granted. 

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

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

LAND AND FIXED ASSETS: Include as Missouri assets all land and fixed assets located in Missouri which are necessary for the common use of the corporation and which are used in Missouri. The value of land and fixed assets should be the original cost less accumulated depreciation. 

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

DELINQUENT PAYMENTS: Franchise taxes not paid on or before the due date (determined with regard to any extension of time for payment) are subject to a penalty of ten percent (10%) per month or fraction thereof until paid, not exceeding twenty-five percent (25%) effective January 1, 1987. Interest shall be computed at a rate of 12% per annum on all delinquent taxes. This interest rate is determined annually by October 22. It is based upon the adjusted prime interest rate charged by banks for the preceding month, and becomes effective January 1 of the following year. The minimum interest rate shall be no less than 12% per annum. 

FAILURE TO 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 forfei its Missouri Charter or, if a foreign corporation, shall forfeit its Certificate of Authority to do business in this state under the provisions of Section 351.525. 

NEIGHBORHOOD ASSISTANCE CREDIT: If you made a contribution to a not-for-profit organization that administers an approved neighborhood assistance project in Missouri, you may be eligible to claim this credit. For more information on forms, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102. 

ECONOMIC DEVELOPMENT SEED CAPITAL TAX CREDIT: You may be entitled to a tax credit against any tax due under the provisions of Chapter 143 and 147 RSMo in the amount of thirty percent (30%) of any amount contributed by the taxpayer to a "qualified seed capital fund" established by the Missouri Corporation for Science and Technology or an Innovation Center. For more information, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.
APPLICATION FOR TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Corporation and Corporation Declaration Taxes, from the Income Taxes Bureau. Attach amended returns. Tax refund/credit requested for: ____________________________________________ (Indicate appropriate tax area.)

I hereby certify that ____________________________________________

Firm Name

Mailing Address

City

State Zip Code Missouri I.D. Number

I overpaid the Missouri Department of Revenue, the sum of ___________________________ dollars ($_______) for the period(s) ____________________________, and further certify that such amount has been determined to be an overpayment by reason of ____________________________________________

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

Signature of Taxpayer or Agent

Title

Date

FOR BUREAU USE ONLY

I have analyzed the records of the Income Taxes Bureau on ___________ 19______, and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section ____________________________ as claimed. The amount of overpayment is for:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
<th>Claim Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Refund/Credit Total $_______

Analysis of approval or denial:

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

Initiated by:

Date:

GENERAL APPROVAL/DENIAL

- INSTRUCTIONS TO APPLICANT -

1. Complete Application — 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 .......................................................... See Section II
Registration Change Request ................................................................. 107
Withholding Tax Report ................................................................. 109
Amended Withholding Tax Report ..................................................... 111
Final or Annual Reconciliation Report ............................................. 113
Form MoW-4 — Employee's Withholding Allowance Certificate .................. 115
Form MoW-4A — Certificate of Non-residence ........................................ 117
Form MoW-4B — Affidavit of Exclusion from Missouri Withholding ............... 119
Form MoW-4C — Request to Be Exempted from Withholding .................... 121
Application for Withholding Tax Refund/Credit ..................................... 123
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 ____________________________

☐ 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-124A (8-82)
<table>
<thead>
<tr>
<th>MISSOURI DEPARTMENT OF REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EMPLOYER'S REPORT OF INCOME TAXES WITHHELD</strong></td>
</tr>
<tr>
<td>MISSOURI WITHHOLDING I.D. NUMBER</td>
</tr>
<tr>
<td>FEDERAL I.D. NUMBER</td>
</tr>
</tbody>
</table>

**MAKE CHECK PAYABLE TO:** MISSOURI WITHHOLDING TAX

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>OWNER'S NAME</td>
</tr>
<tr>
<td>MAILING ADDRESS (STREET, CITY, STATE, ZIP)</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>AUTHORIZED SIGNATURE</th>
<th>DATE</th>
</tr>
</thead>
</table>

**TAX COMPUTATION**

1. WITHHOLDING THIS PERIOD $ 
2. COMPENSATION DEDUCTION $ 
3. WITHHOLDING DUE $ 
4. ADDITIONS TO TAX (SEE INSTRUCTIONS) $ 
5. INTEREST (SEE INSTRUCTIONS) $ 
6. TOTAL AMOUNT DUE $ 
7. APPROVED CREDIT $ 
8. AMOUNT OF REMITTANCE $
AMENDED MISSOURI WITHHOLDING TAX REPORT

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

1. Total Net Withholding

2. Compensation

3. Withholding Due

4. Additions to Tax

5. Interest

6. Total Amount Due

7. Less Approved Credit

8. Balance Due

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

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

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.

Authorized Signature

Date
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</th>
<th>Column B</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Enter withholding which was previously reported on original form Mo941 for the period you are amending.</td>
<td>For lines 1 through 8, enter the correct amount that should have been originally reported.</td>
<td>For lines 1 through 3, enter difference between columns A and B. Subtract column A from column B.</td>
</tr>
<tr>
<td>2.</td>
<td>Enter amount of compensation deducted on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Enter amount on line 1 less line 2 amount, if any. This figure must be the same as shown on line 3 of original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Enter additions to tax as shown on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Enter interest as shown on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Enter total withholding due for reporting period; line 3 amount plus line 4 and 5 amounts.</td>
<td></td>
<td></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>
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Mo941X
MISSOURI DEPARTMENT OF REVENUE
FINAL OR ANNUAL RECONCILIATION
REPORT OF INCOME TAXES WITHHELD

MAIL TO: Missouri Department of Revenue
Income Taxes Bureau
Withholding Tax Section
P.O. Box 999
Jefferson City, Missouri 65102

MISSOURI WITHHOLDING TAX I.D. NUMBER

YEAR

FEDERAL I.D. NUMBER

DUE DATE

BUSINESS NAME

OWNER OR CORPORATE OFFICER

STREET ADDRESS

CITY
STATE
ZIP CODE

NOTE: PLEASE DO NOT MAIL THIS FORM WITH REMITTANCE
NOTE: If lines 13 and 14 DO NOT AGREE, see general instructions for filling an amended report.
I declare that this form (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

SIGNATURE

DATE

PHONE

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

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

INCOME TAX WITHHELD

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15. ENTER THE TOTAL NUMBER OF W-2s (STATE COPY) SENT WITH THIS REPORT
13. TOTAL WITHHELD (Lines 1 thru 12)
14. TOTAL TAX WITHHELD ON W-2s

Mo 941R

MO 600-1207 (8-86)
FINAL REPORT

COMPLETE THE FOLLOWING IF BUSINESS IS SOLD, CLOSED OR DISCONTINUED:

MISSOURI WITHHOLDING I.D. NO.

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

If business was sold, state purchaser’s name, address and date sold:
Name _____________________________________________________________
Address ___________________________________________________________
Date Sold _________________________________________________________

PERSON TO CONTACT FOR FURTHER INFORMATION

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<th>AREA CODE</th>
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</table>
Name of employee

Home address (Number and Street or Rural Route)

City or Town, State and Zip code

Marital status:
- Single
- Married

1. Allowance for yourself — enter $1,200

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

3. Allowance for an unmarried head of household or surviving spouse — if you are able to claim either status on your federal income tax return — enter $600

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 $1,800

6. TOTAL — add lines 1 through 5 above

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

Signature

Date

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 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

Date ______________________ 19 __________

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

Signature of employee __________________________

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

EMPLOYER: Form must be executed by employee in duplicate. Mail original to Missouri Department of Revenue, Withholding Tax Section.
AFFIDAVIT

REQUEST BY MISSOURI RESIDENT EMPLOYED IN A FOREIGN STATE
AND PAYING INCOME TAX IN STATE OF EMPLOYMENT TO NOT
HAVE MISSOURI INCOME TAX WITHHELD FROM WAGES EARNED
IN FOREIGN STATE

I, the undersigned, hereby swear the following information is true and correct. I am a resi-
dent of the State of Missouri and a full time employee of

________________________________________
Name of employer

________________________________________
Address

________________________________________
City State

Services of 50% or more for my employer are performed in the State of ________________ ,
and I pay income tax to State of ________________ .

I am entitled to a deduction of the net income on which I pay tax to that State when filing
my Missouri return.

I realize that a Missouri resident is required to file a return with the Missouri Department of
Revenue by April 15 of each year and report his income from all sources.

I will attach to my income tax return a copy of the return I file in the foreign State.

On the basis of the above sworn information I hereby request that no Missouri income tax
be withheld from my wages earned in State of ________________ .

________________________________________
Date

Affidavit must be executed in duplicate.
Mail original to Department of Revenue
Withholding Tax Section
P. O. Box 999
Jefferson City, Missouri
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

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:

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Refund/Credit Total $__________________________

Analysis of approval or denial:

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

Initiated by: ____________________________ Date: __________

General Approval/Denial

— INSTRUCTIONS TO APPLICANT —

1. Complete Application.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Income Taxes Bureau, Withholding Tax Section,
P.O. Box 999, Jefferson City, Missouri 65106.
BUSINESS TAX FORMS

Sales/Use Tax
SALES/USE TAX

Missouri Tax Registration Application — Sales/Use Tax ........................................ See Section II
Sales and Use Tax Cash Bond ....................................................................................... See Section II
Sales and Use Tax Surety Bond .................................................................................... See Section II
Registration Change Request ....................................................................................... 131
Missouri Sales/Use Tax Exemption Application .............................................................. 133
Missouri Sales/Use Tax Exemption Application Affidavit ............................................... 135
Application for Temporary Sales Tax Exemption .......................................................... 137
Application for Electrical Energy Direct Pay Authorization ........................................ 139
Instructions for Completing Missouri Sales and Use Tax Returns ................................ 141
Sales Tax Return ........................................................................................................... 145
Use Tax Return ............................................................................................................. 149
Sales Tax Protest Payment Affidavit .............................................................................. 153
REGISTRATION CHANGE REQUEST

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:
   - [ ] Solo Owner
   - [ ] Partnership
   - [ ] Government
   - [ ] Other
   - [ ] Missouri Corporation
   - [ ] Out-of-State Corporation
   - [ ] Missouri Charter Number
   - [ ] Missouri Certificate of Authority No.
   - [ ] Missouri Fictitious Name No.

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

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

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.)

Over
8. Change address where reporting forms are to be mailed: (Check all that are applicable)
   This change applies to: [ ] Sales/Use Tax [ ] Withholding Tax [ ] Corporation Income Tax
   Street Address ___________________________ City ___________________________ State ______ Zip Code ______ County ______

9. Change address where books and records are kept: (Check all that are applicable)
   This change applies to: [ ] Sales/Use Tax [ ] Withholding Tax [ ] Corporation Income Tax
   Street Address ___________________________ 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 ___________________________
    State ______ Zip Code ______ County ______
    Within what city’s limits, if any, is above address? ___________________________

   Complete the following for Sales/Use Tax locations:
   Do you sell utilities for domestic use at this location? [ ] Yes [ ] No
   Taxable sales begin: MMM DD YYYY
   Will any of the following special licenses be required?
   Missouri State Liquor License? [ ] Yes [ ] No
   Missouri Motor Vehicle Leasing Company Permit? [ ] Yes [ ] No
   Missouri Controlled Substance License? [ ] Yes [ ] No

   If the above business location was previously owned, please enter the following required information:
   A. Name of Previous Owner of Business ___________________________
   B. Name of Previous Owner’s Missouri Tax ID Number ___________________________

11. Delete the following business location for: (Attach supplemental list, if necessary)
    [ ] Sales/Use Tax
    Business Trade Name ___________________________
    Street Address — Do Not Use P.O. Box or Rural Route ___________________________ City ______
    State ______ Zip Code ______ County ______
    Date of Closing: MMM DD YYYY

    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 SALES/USE TAX EXEMPTION APPLICATION**

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

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

2. If you have been issued a Missouri Tax ID number, enter below:

3. Type of application:  
   - [ ] New
   - [ ] Renewal (If renewal, please attach copy of previous exemption letter.)

4. Effective date:  
   - [ ] M  
   - [ ] D  
   - [ ] Y

5. Qualifying for exemption as (check one):
   - [1] Charitable
   - [2] Civic
   - [3] Elementary or Secondary Public Schools
   - [4] Higher education and private, not-for-profit elementary and secondary education
   - [5] Religious
   - [6] Political Subdivision
   - [7] State or Federal Agency
   - [8] Other

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

7. Organization or Agency name and location:

   Name: ____________

   Location (street address or location description) - Please do not use P.O. Box or Rural Route:

   City: ____________
   Code: ____________
   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:
   - [1] Foundation
   - [2] Association
   - [4] Other:

   - [ ] Missouri Corporation
     Missouri Charter Number: ____________
     Date Incorporated: ____________

   - [ ] Out-of-State Corporation
     Missouri Certificate of Authority Number: ____________
     Date Registered in Mo. State of Incorporation: ____________

10. Fictitious Name Organization:

11. Mailing address:  
    - [1] Organization or agency address: ____________
    - [2] Responsible person's address: ____________
    - [3] Other (give full address below):
        Street address - do not use P.O. Box or Rural Route:

        City: ____________
        State: ____________
        Zip Code: ____________
        County: ____________

12. Address or location description of where books and records are kept (Please do not use P.O. Box or Rural Route):
    - [1] Organization or agency address: ____________
    - [2] Responsible person's address: ____________
    - [3] Mailing address: ____________
    - [4] Other (give full address below):
        Street address - do not use P.O. Box or Rural Route:

        City: ____________
        State: ____________
        Zip Code: ____________
        County: ____________

(Over)
13. Identification of organization or agency officers:

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<th>Social Security Number</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(5), RSMo.

17. ATTACH copy of the Not-For-Profit Certificate, Registration or Charter issued by the Missouri Secretary of State, IF REGISTERED OR INCORPORATED.

18. ATTACH copy of your bylaws 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.

____________________  ____________________  _____________
Signature           Title                Date

FOR BUREAU USE ONLY

APPLICATION IS:  □ APPROVED  □ DENIED

____________________  _____________
Signature                Date
MISSOURI SALES/USE TAX EXEMPTION
APPLICATION AFFIDAVIT

STATE OF MISSOURI
COUNTY OF ____________________________

) ss.

I, ________________________________________ (Responsible Person)
the _____________________________________________________________________ (Title)
of the _____________________________________________________________________ (Name of Organization or Agency), whose address is ___________________________________________________________________

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 _______.

COR-1922 (7-84)
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:

   Organization name

   Organization location (street address – do not use P.O. box)

   City

   State

   Zip Code

   County

   Phone (area code & number)

2. Mailing Address (if different from location):

   Street address/P.O. box

   City

   State

   Zip Code

3. Person responsible for activity:

   Name

   Social Security Number

   Birthdate

   Street address

   City

   State

   Zip Code

4. Duration of activity: From  to  

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.)

   Name of Organization

   Percent

To meet the requirements of Section 144.030.2, RSMo. 1978, and supplement thereto, all proceeds of the activity must go to a charitable or civic organization or for a charitable or civic purpose.

8. Location of the activity:

   Organization address

   Responsible person’s address

   Other (give full address below)

   Street address

   City

   State

   Zip Code

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.

   Signature

   Title

   Date

FOR BUREAU USE ONLY:

   □ APPLICATION APPROVED

   □ APPLICATION DENIED

   (COMMENTS ON REVERSE SIDE)

   Date Issued:  Duration: From  to  

   Signature

   Date

ODR-747 [3-79]
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAXES 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.

| 2. Your Missouri Tax Identification Number: |
| 3. Effective Date | Expiration Date |
| 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)

**City**
**State**
**Zip Code**

**Business phone** (area code & number)

**City**
**State**
**Zip Code**

| 6. Mailing address: □ Business address □ Other (give full address below) |

**Street address/P.O. Box**

**City**
**State**
**Zip Code**

| 7. Nature of business: |

8. U.S. Standard Industrial Classification Code Number

**SIC**

9. Address where books and records are kept: □ Business address □ Mailing address □ Other (give full address below)

**Street address - do not use P.O. Box or Rural Route**

**City**
**State**
**Zip Code**

10. Description of product:

11. Electrical energy use and process type:

**Primary:** □ Compounding □ Manufacturing □ Mining □ Processing

**Secondary:** □ Fabricating

12. Location of electrical energy use:

**Business address**

**Other (give full address below)**

**Street address - do not use P.O. Box or Rural Route**

**City**
**State**
**Zip Code**

13. Name and address of electrical energy supplier:

**Supplier's name**

**Street address**
**City**
**State**
**Zip Code**
14. Applicable account numbers assigned by supplier (attach supplemental list if necessary):

<table>
<thead>
<tr>
<th>Account Number 1</th>
<th>Account Number 2</th>
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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.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

FOR DEPARTMENT USE ONLY — Do not write below this line.

FIELD AUDIT BUREAU
☐ RECOMMEND APPROVAL  ☐ RECOMMEND DENIAL
COMMENTS: ____________________________

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<thead>
<tr>
<th>Signature</th>
<th>Date</th>
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</table>

BUSINESS TAXES BUREAU
☐ APPROVED  ☐ DENIED
COMMENTS: ____________________________

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<tr>
<th>Signature</th>
<th>Date</th>
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</table>

DOR-1748
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.

<table>
<thead>
<tr>
<th>MONTHLY REPORTING</th>
<th>QUARTERLY REPORTING</th>
<th>ANNUAL REPORTING</th>
<th>FILING</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Sales tax $250,000 or less)</td>
<td>(Sales tax $5,000,000 or less)</td>
<td>(Sales tax $50,000,000 or less)</td>
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<tr>
<td>JANUARY</td>
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<td></td>
<td>Feb. 20</td>
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<td>FEBRUARY</td>
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<td>Mar. 20</td>
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<td>MARCH</td>
<td>FIRST QUARTER</td>
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<td>Apr. 30</td>
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<td>APRIL</td>
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<td>May 20</td>
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<td>MAY</td>
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<td>June 20</td>
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<tr>
<td>JUNE</td>
<td>SECOND QUARTER</td>
<td></td>
<td>July 31</td>
</tr>
<tr>
<td>JULY</td>
<td></td>
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<td>Aug. 20</td>
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<td>AUGUST</td>
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<td>Sept. 20</td>
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<tr>
<td>SEPTEMBER</td>
<td>THIRD QUARTER</td>
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<td>Oct. 31</td>
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<td>OCTOBER</td>
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<td>Nov. 20</td>
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<td>NOVEMBER</td>
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<td>Dec. 20</td>
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<td>DECEMBER</td>
<td>FOURTH QUARTER</td>
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<td>ANNUAL FILER</td>
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*To compute the state tax, multiply your taxable sales by 4.00%.

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 a 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 CROSS RECEIPTS column for that business location. Complete Registration Change Request form and attach to return. If a business location is being closed in the same reporting period for which gross receipts are reported for that business location, complete only the Registration Change Request form.

Reporting sales exempt from State Sales Tax, but subject to local sales tax: All sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for "domestic use" are exempt from state sales tax, but any city or county may by ordinance impose a local sales tax upon such sales. "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or
propane gas, wood, coal or home heating oil, which an individual purchaser uses for nonbusiness, noncommercial or nonindustrial purposes.

If you make sales of water, electricity, gas, etc., for "domestic use" in a city or county which imposes a local tax on the sales, the same location will be preprinted on separate pages of the return. The first time the location is listed, enter all sales subject to state, conservation, and any applicable local sales taxes. The second time the location is listed, enter only those sales of domestic utility services subject to local sales tax, and compute the tax thereon.

If the sales are made in a city and county both imposing a local sales tax, the rate indicated will be the combined local tax rates. DO NOT REPORT sales subject to only a local tax on the same page of the return for which you are reporting sales subject to both state and local taxes.

Code: Do not write in this column.

Gross receipts or sales (circle one): Enter gross receipts from all sales of tangible personal property and taxable services made during the reporting period for each business location. If none, enter "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:

Gross Receipts or Sales (+) OR (-) Adjustments = Taxable Sales

Rate: The rate indicated in this column represents the combined state, conservation, parks and soils 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 rate for each business location. If unknown, contact the Business Taxes Bureau.

*Whenever the same location is preprinted on separate pages of the return, the rate indicated for the second location represents the local tax rate on domestic utility sales. Refer back to "Reporting sales exempt from state sales tax, but subject to local sales tax".

Amount of tax: Multiply the taxable sales of each business location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location.

Totals: Compute total for each column.

Adjustments claimed: Itemize authorized adjustments. The total itemized adjustments (lines A through L) must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follows:

Line A. Sales for resale: Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

Line B. Goods purchased for resale but used by you: Enter the cost of goods purchased from Missouri sellers for resale (you should have given the seller an exemption certificate for these goods) but later consumed by you.

Line C. Goods shipped out of Missouri (export): Enter the amount of sales delivered to persons outside the State of Missouri where delivery was made by your delivery vehicle, common carrier, or U.S. Mail. If the out-of-state purchaser takes delivery within Missouri, the sale is subject to Missouri sales tax.

Line D. Motor fuel: Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to a special fuel tax, it is subject to sales tax. Other fuels are subject to sales tax when sold, unless specifically exempt 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. 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 exempt 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 needs to you. It is your responsibility to determine if such sales are exempt by the sales tax law.

Line H. Water, electricity, gas, wood, coal or home heating oil (domestic use): Enter the amount of all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use. It is your responsibility to classify purchases as domestic use or nondomestic use. Note: Local taxing jurisdiction may 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 needs to you. It is your responsibility to determine if such sales are exempt by the sales tax law.

Line J. Labor or service charges when separately billed: Enter amount of non-taxable labor or service which was not incidental to the sale and was stated separately on your billings.

Line K. Value of trade-in: A trade-in taken as part payment toward a sale may be deducted provided Missouri sales or use tax has been paid on the article traded-in.

Line L. Other adjustments: Enter the amount of all other adjustments authorized under the sales tax law and list the adjustments on a separate schedule if you have more than one such adjustment.

Line 2. Timely filing allowance: If you file your return and payment on time, enter two percent (2%) of the amount shown on
line 1. If not paid by due date or line 1 is not greater than "zero", leave blank.

Line 3. Total sales tax due: Enter total sales tax due (line 1 minus line 2).

Line 4. Interest for late payment: If tax is not paid by due date, multiply line 3 by the annual percentage rate, and then multiply the amount by the number of days late divided by 365. Beginning January 1, 1986 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 ÷ 365 = $ .98 or $100.00 x .0003287 x 30 days = $ .98.

Line 5. Additions to tax: For failure to pay sales tax on or before the due date, 5% of line 3. For failure to file a sales tax return on or before the date, 5% of line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

NOTE: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

Line 6. Approved credit: Enter on line 6 any approved sales tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 7. Pay this amount: Enter total amount due and payable (line 3 "plus" line 4 "plus" line 5 "minus" line 6). Send a check for the total amount. Make check, draft or money order payable to Missouri Sales Tax. Do not send cash or stamps.

Sign and date return: This return must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.

PREPARING THE USE TAX RETURN

Vendor's use tax: Out-of-state vendors who do not have sufficient contact with the State of Missouri to 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 and parks and soils use tax rates. If you are filing a blank return or have added a business location, the rate is 4.225% for each location.

Amount of tax: Multiply your taxable sales for each business location by 4.225% 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 made purchases of tangible personal property for storage, use or consumption in Missouri from an out-of-state vendor who did not impose the vendor's use tax, these purchases are subject to consumer's use tax.

Taxable purchases: Enter total cost of tangible personal property used or consumed by you upon which no tax was paid when purchased from out-of-state vendor. Multiply taxable purchases by 4.225% 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, 1986 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 ÷ 365 = $ .98 or $100.00 x .0003287 x 30 days = $ .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 only upon a lawful prescription of a practitioner licensed to administer those items and all sales of insulin and prosthetic or orthopedic devices which are specifically exempted under the sales tax law.

Line E. Farm machinery: Enter the amount of sales of farm tractors and other such farm machinery and equipment and repair or replacement parts thereon to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales/use tax law.

Line F. Water, electricity, gas, wood, coal or home heating oil (domestic use): Enter the amount of all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use. It is your responsibility to classify purchases as domestic use or nondomestic use.

Line G. Seed, fertilizer, economic poisons, livestock/poultry feed or feed additives: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales/use tax law.

Line H. Value of trade-in: A trade-in taken as part payment toward a sale may be deducted provided Missouri sales or use tax has been paid on the article traded-in.

Line I. Labor or service charges when separately billed: Enter amount of nontaxable labor or service which was not incidental to the sale and was stated separately on your billings.

Line J. Other adjustments: Enter the amount of all other adjustments authorized under the sales/use tax law and list the adjustments on a separate schedule if you have more than one such adjustment.

FINAL SALES AND USE TAX RETURNS

The Sales Tax Act provides that any person who sells or discontinues his business shall make a Final Return within fifteen (15) days of selling or quitting his business. Complete instructions are on the back of each return.
### State of Missouri - Department of Revenue

**Sales Tax Return**

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS OR SALES (Circle one)</th>
<th>ADJUSTMENTS (Indicate + or —)</th>
<th>TAXABLE SALES</th>
<th>RATE</th>
<th>AMOUNT OF TAX</th>
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**Adjustments Claimed, if Any:**

- A. Sales for resale
- B. Add cost of goods purchased for resale but used by you
- C. Goods shipped out of Missouri (export)
- D. Motor fuel, special fuel, other fuel
- E. Government, religious, educational, charitable institutions
- F. Drugs, insulin, prosthetic or orthopedic devices
- G. Farm machinery
- H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)
- I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed
- J. Labor or service charges when separately billed
- K. Value of trade-in
- L. Other adjustments (attach separate sheet)

**See Instructions**

- Subtract: 2% timely paying allowances (If applicable)
- Total sales tax due
- Add: interest for late payment (See Line 4 of Instructions)
- Add: additions to tax
- Subtract: approved credit
- Pay this amount

**Check Box, if final return (See instructions on reverse side)**

---

**Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. RETURN MUST BE SIGNED AND DATED.**

**Signature of Taxpayer or Agent**

**Title**

**Tax Period**

**Date**

**Month**

**Day**

**Year**
INSTRUCTIONS FOR FILING YOUR FINAL SALES TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Sales Tax law provides that any person who sells or discontinues his business shall make a final sales tax return within fifteen (15) days of this action. Reason for closing account (check one): □ Out of Business; □ Sold Business; □ Leased Business.

The following guidelines are provided so that you can comply with the Sales Tax Law:

a. You must report your gross sales for the period covered by this return.

b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).

c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled “PAY THIS AMOUNT” on the reverse side of this return.

d. You must send in this return, whether tax is due or not, before we can close your sales tax account.

e. If business is sold or leased, enter the new owner’s name, address, and new name of business (if changed) on the space provided below.

________________________________________________________________________
New Owner’s Name

________________________________________________________________________
Address

________________________________________________________________________
Name of Business (if changed)

f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your sales tax account.

g. PLEASE RETURN TO US YOUR MISSOURI RETAIL SALES LICENSE WITH YOUR FINAL SALES TAX RETURN.

SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer’s authorized agent. Mail to: Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.
STATE OF MISSOURI — DEPARTMENT OF REVENUE
SALES TAX RETURN

ACCOUNT NUMBER ________________________ PERIOD ________________________
OWNER'S NAME ________________________
BUSINESS NAME ________________________
MAILING ADDRESS ________________________
CITY ________________________ STATE _______ ZIP _______
PHONE NUMBER ________________________ (DO NOT WRITE IN SHADED AREAS)

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS OR SALES (Circle one)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>RATE</th>
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ADJUSTMENTS CLAIMED, IF ANY:

- SEE INSTRUCTIONS -

SUBTRACT: 2% TIMELY PAYING ALLOWANCES (If Applicable)

2.

TOTAL SALES TAX DUE
ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)

3. =

7.

ADD: ADDITIONS TO TAX
SUBTRACT: APPROVED CREDIT

4. +

PAY THIS AMOUNT

5. +

6. +

☐ CHECK BOX, IF FINAL RETURN (See instructions on reverse side)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. RETURN MUST BE SIGNED AND DATED.

Signature of Taxpayer or Agent ________________________
Title ________________________
Tax Period MO. DAY. YR. MO. DAY. YR.

MO 890-1153 (4-86)
INSTRUCTIONS FOR COMPLETING THE SALES TAX RETURN

(Detailed instructions for completing the Sales Tax Return are available from Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.)

IMPORTANT: This return must be filed for the reporting period indicated even though you have no tax to report.

BUSINESS IDENTIFICATION: Please use the return which has your Missouri INTTEGRATED TAX SYSTEM ACCOUNT NUMBER, ownership 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 address of box. If mailing address is checked, enter the correct information in the BUSINESS I.D. area. If address is checked, enter the correct address for the location(s) being corrected on the BUSINESS LOCATION line.

TAXABLE SALES BREAKDOWN: If you are reporting for the first or second month of a calendar quarter, ignore 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 this quarter on the first three lines. If you are filing an annual return, enter your taxable sales for each quarter of this year. Failure to complete this box, if required, may result in an audit.

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 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 location. If a business location should be reported is not shown on the return, enter the business location address on the return, along with the required reporting data. When opening or closing a location complete the Registration Change Request form and attach it to your return. If a non-preprinted return is used, the business location address must be entered for each business location. See detailed instructions for business locations making sales exempt from state sales tax, but subject to local sales tax.

CODE: Leave this column blank.

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 “zero” (0). If you are authorized to file on the basis of gross sales, enter gross sales in this column.

ADJUSTMENTS: Make any authorized adjustments for each location for which you are reporting. Indicate “plus” or “minus” for each adjustment. (See ADJUSTMENTS CLAIMED.)

TAXABLE SALES: Enter the amount of taxable sales for each business location. To determine this amount use the following formula:

GROSS RECEIPTS OR SALES (+) or (-) ADJUSTMENTS = TAXABLE SALES

RATE: The rate indicated in this column represents the combined state, conservation, parks and soils, and any applicable local or transportation sales tax rates. If you are filing a blank return or have added a location, enter the sales tax rate for each location.

AMOUNT OF TAX: Multiply your taxable sales for each location by the applicable tax rate for that location and enter AMOUNT OF TAX.

TOTALS FROM ADDITIONAL PAGES: If applicable, compute totals from additional pages indicated and enter in appropriate column.

TOTALS: Compute the total for each column.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total itemized adjustments must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follows:

Line A. SALES FOR RESALE: Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

Line B. GOODS PURCHASED FOR RESALE BUT USED BY YOU: Enter the cost of goods purchased from Missouri sellers for resale (you should have given the seller an exemption certificate for these goods) but later consumed by you.

Line C. GOODS SHIPPED OUT OF MISSOURI (EXPORT): Enter the amount of sales delivered to persons outside the State of Missouri where delivery was made by your delivery vehicle, common carrier, or U.S. Mail. If the out-of-state purchaser takes delivery within Missouri, the sale is subject to Missouri sales tax.

Line D. MOTOR FUEL: Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to 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 the 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 prescription drugs which may be legally dispensed by a licensed pharmacist and all sales of insulin, 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 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 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: These sales may be subject to a local sales tax. See the Detailed Instructions you received in your registration packet on how to report these sales.)

Line I. SEED, FERTILIZER, ECONOMIC POISONS, LIVESTOCK/Poultry FEED OR FEED ADDITIVES: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs to you. It is your responsibility to determine if such sales are exempted by the sales tax law.

Line J. LABOR OR SERVICE CHARGES WHEN SEPARATELY BILLED: Enter amount of non-taxable labor or service which was not incidental to the sale and was stated separately on your billings.

Line K. VALUE OF TRADE-IN: A trade-in, taken as part payment toward a sale, may be deducted provided Missouri sales or use tax has been paid on the article traded-in.

Line L. OTHER ADJUSTMENTS: Enter the amount of all other adjustments authorized under the sales tax law and list the adjustments on a separate sheet 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, 1996 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 = 365 = .0003287 x 30 = $1.98.

Line 5 — ADDITIONS TO TAX: For Failure to Pay sales tax on or before the due date, 5% of line 3. For Failure to File a sales tax return on or before the due date, 5% of line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

Line 6 — APPROVED CREDIT: Enter on line 6, any approved sales tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 7 — PAY THIS AMOUNT: Enter total amount due and payable. (Line 3 “plus” line 4 “plus” line 5 “minus” line 6.) Send a check for the total amount. Make check, draft, or money order payable to Missouri Sales Tax. Do not send cash or stamps.

SIGN AND DATE Return: This return must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.
**MISSOURI DEPARTMENT OF REVENUE**  
**BUSINESS TAXES BUREAU**  
**P.O. BOX 840**  
**JEFFERSON CITY, MO 65105**  

**USE TAX RETURN**

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<th>ACCOUNT NUMBER</th>
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**ADDRESS CORRECTION**  
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☐ BUSINESS ADDRESS

**VENDOR'S USE TAX**

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<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS OR SALES (CIRCLE ONE)</th>
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**CONSUMER'S USE TAX**

**ENTER TOTAL COST OF TANGIBLE PERSONAL PROPERTY USED OR CONSUMED ON WHICH NO TAX WAS PAID WHEN PURCHASED FROM OUT-OF-STATE VENDOR**

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**RETURN THIS COPY**

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**DO NOT WRITE IN SHAD ED AREAS**

**TOTAL USE TAX DUE**

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**CHECK BOX IF FINAL RETURN**  
(SEE INSTRUCTIONS ON REVERSE SIDE)

**SIGNATURE OF TAXPAYER OR AGENT**

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<tr>
<th>TITLE</th>
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**MISSOURI DEPARTMENT OF REVENUE**  
**P.O. BOX 840**  
**JEFFERSON CITY, MO 65105**  

**USE TAX RETURN**  
**ACCOUNT NUMBER**

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**DO NOT WRITE IN SHAD ED AREAS**

**TOTAL USE TAX DUE**

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**CHECK BOX IF FINAL RETURN**  
(SEE INSTRUCTIONS ON REVERSE SIDE)

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INSTRUCTIONS FOR FILING YOUR FINAL USE TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Use Tax law provides that any person who sells or discontinues his business shall make a final use tax return within fifteen (15) days of this action. Reason for closing account (check one):
☐ Out of Business; ☐ Sold business; ☐ Leased Business.

The following guidelines are provided so that you can comply with the Use Tax Law:

a. You must report your gross sales for the period covered by this return.

b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).

c. If you had no sales or taxable purchases for this period, enter “0” in the box labeled “PAY THIS AMOUNT” on the reverse side of this return.

d. You must send in this return, whether tax is due or not, before we can close your use tax account.

e. If business is sold or leased, enter the new owner’s name, address, and new name of business (if changed) on the space provided below.

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<th>NEW OWNER’S NAME</th>
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<th>NAME OF BUSINESS (IF CHANGED)</th>
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f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your use tax account.

g. PLEASE RETURN TO US YOUR MISSOURI USE TAX LICENSE WITH YOUR FINAL USE TAX RETURN.

h. If you have a cash bond on file and would like it refunded, please complete the following:

I would like my cash bond refunded and mailed to:

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MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAXES BUREAU
P.O. BOX 840
JEFFERSON CITY, MO 65105
USE TAX RETURN

ACCOUNT NUMBER

OWNER'S NAME

BUSINESS NAME

PHASES NUMBER

PHONE NUMBER

MO/OUR 1

MO/OUR 2

MO/OUR 3

OTR 4

RETAIL THIS COPY

DO NOT WRITE IN THIS SPACE

TAXABLE SALES FOR THIS PERIOD BY MONTH/QUARTER

TOTAL

ADDRESS CORRECTION MARLICLE ADDRESS BUSINESS ADDRESS

VENDOR'S USE TAX (DO NOT WRITE IN SHADEN AREAS)

BUSINESS LOCATION

GROSS RECEIPTS OR SALES (CIRCLE ONE)

ADJUSTMENTS (INDICATE + OR -)

TAXABLE SALES

RATE

AMOUNT OF TAX

1.

SUBTRACT 2% TIMELY PAYING ALLOWANCE (IF APPLICABLE)

2.

VENDOR'S USE TAX DUE

3.

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

TAXABLE PURCHASES

RATE

AMOUNT OF TAX

ADJUSTMENTS CLAIMED, IF ANY:

SEE INSTRUCTIONS

A. SALE FOR RESALE

B. MOTOR FUEL, SPECIAL FUEL, OTHER FUEL

C. GOVERNMENT, RELIGIOUS, EDUCATION, CHARITABLE INSTITUTIONS

D. DRUGS, INSULIN, PROSTHETIC OR ORTHOPEDIC DEVICES

E. FARM MACHINERY

F. ELECTRICITY, GAS, WOOD, COAL, OR HOME HEATING OIL (DOMESTIC USE)

G. SEED, FERTILIZER, GRAIN, ECONOMIC POISONS, LIVESTOCK/POULTRY FEED

H. VALUE OF TRADE-IN

I. LABOR OR SERVICE CHARGES WHEN SEPARATELY BILLED

J. OTHER ADJUSTMENTS (EXPLAIN ON SEPARATE SHEET)

TOTAL ADJUSTMENTS

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 THIS IS YOUR FINAL RETURN AND YOU WILL NO LONGER OWN THIS BUSINESS.

SIGNATURE OF TAXPAYER OR AGENT

TITLE

TAX PERIOD - M.O.Y.

THRU - M.O.Y.

DATE

NO 550-1067 (7-96)
INSTRUCTIONS FOR COMPLETING THE USE TAX RETURN

(Detailed instructions for completing the Use Tax Return are available from Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.)

IMPORTANT: This return must be filed for the reporting period indicated even though you have no tax to report.

BUSINESS IDENTIFICATION: Please use the return which has your MISSOURI INTEGRATED TAX SYSTEM ACCOUNT NUMBER, ownership 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. If mailing address is checked, enter the correct information in the BUSINESS I.D. area. If business address is checked, enter the correct address for the location(s) being corrected on the BUSINESS LOCATION line.

TAXABLE SALES BREAKDOWN: If you are reporting for the first or second month of a calendar quarter, ignore 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 this quarter on the first three lines. If you are filing an annual return, enter your taxable sales for each quarter of this year. Failure to complete this box, if required, may result in an audit.

VENDOR'S USE TAX: Out-of-state vendors who do not have sufficient contact with the State of Missouri to be subject to Missouri sales tax are subject to Missouri use tax when shipping tangible personal property into Missouri for storage, use or consumption.

BUSINESS LOCATION: Each business location owned by the taxpayer for which the Business Tax Bureau's records indicate a responsibility for reporting use tax is preprinted in this column. If 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 location. If a business location which should be reported is not shown on the return, enter the business location address on the return, along with the required reporting data. When opening or closing a business location complete the Registration Change Request form and attach to your return. If a non-preprinted return is used, the business location address must be entered for each business location.

CODE: Leave this column blank.

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 "zero" (0). If you are authorized to file on the basis of gross sales, enter gross sales in this column.

ADJUSTMENTS: Make any authorized adjustments for each location for which you are reporting. Indicate "plus" or "minus" for each adjustment. (See ADJUSTMENTS CLAIMED)

TAXABLE SALES: Enter the amount of taxable sales for each business location. To determine this amount use the following formula:

GROSS RECEIPTS OR SALES + (or −) ADJUSTMENTS = TAXABLE SALES.

RATE: The rate indicated in this column represents the combined state, conservation and park and soils sales tax rates.

AMOUNT OF TAX: Multiply your taxable sales for each location by 4.225% and enter AMOUNT OF TAX due.

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 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 4.225% and enter amount of tax due on line 4.

Line 5 — TOTAL USE TAX DUE: Enter total use tax due (Line 3 + 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, 1986 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 = 365 = .0098 or $100.00 x .0003287 x 30 days = $0.98.

Line 7 — ADDITIONS TO TAX: 1. For Failure to Pay use tax on or before the due date, 5% of line 5.

2. For Failure to File a timely return or on or before the due date, 5% of line 5 for each month late up to a maximum of 25% (5 months late in filing = 25%).

Line 8 — APPROVED CREDIT: Enter on line 8, any approved 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 + line 6 + 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 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 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 prescription drugs which may be legally dispensed by a licensed pharmacist and all sales of insulin, prosthetic or orthopedic devices which are specifically exempted under the sales/use 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.

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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 non-taxable 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 sheet if you have more than one such adjustment.
MISSOURI DEPARTMENT OF REVENUE
SALES TAX PROTEST PAYMENT AFFIDAVIT

Do not write in shaded areas.

MITS NUMBER
OWNER'S NAME
BUSINESS NAME
MAILING ADDRESS
CITY, STATE ZIP

This form is to be used for filing a sales tax protest payment in compliance with Sales Tax Regulation 12 CSR 10:3.552 or Section 144.700, RSMo. Return completed form to: Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.

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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<tbody>
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<td></td>
<td>State Sales</td>
<td></td>
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<td>3%</td>
<td>1%</td>
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<td>Education</td>
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<td>Conservation</td>
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<td>1/0%</td>
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<td>Parks/Soil</td>
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<td>County Misc, 2</td>
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</tbody>
</table>

State
Education
Conservation
Parks/Soil
City
County
City Transit
County Transit
City Misc.
County Misc.
County Misc, 1
County Misc, 2

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

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

DOR-163 (1-83)
Protested for the following reasons:

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

Signature of Taxpayer or Agent  Title  Date

NOTE: Sales Tax Regulation 12 CSR 10-3.552 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 ___________.

Notary Public

INSTRUCTIONS:

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner’s name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you are reporting a protest payment.

TAX TYPE: Each tax for which a protest payment may be reported is preprinted in this column.

GROSS RECEIPTS/SALES (Circle One): Enter protested amount of gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry,

GROSS RECEIPTS/SALES (+) or (-) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, education, conservation, and parks/solid 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 divide the amount by the number of days late divided by 365. Beginning January 1, 1985 the annual rate is 13%, subject to change each year. The daily rate is .0003561. Example: If Line 3 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 X 13% X 30 ÷ $365 = $1.06 or $100.00 X .0003561 X 30 days = $1.06.

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.
## MOSSOURI DEPARTMENT OF REVENUE

### SCHEDULE A

**SALES TAX PROTEST PAYMENT AFFIDAVIT**

**INSTRUCTIONS:** This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

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<td>3%</td>
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</tbody>
</table>

| State             |          |                                   |                              | 3%            |              |              |
| Education         |          |                                   |                              | 1%            |              |              |
| Conservation      |          |                                   |                              | 1/8%          |              |              |
| Parks/Soils       |          |                                   |                              | 1/10%         |              |              |
| City              |          |                                   |                              |               |              |              |
| County            |          |                                   |                              |               |              |              |
| City Transit      |          |                                   |                              |               |              |              |
| County Transit    |          |                                   |                              |               |              |              |
| City Misc.        |          |                                   |                              |               |              |              |
| County Misc.      |          |                                   |                              |               |              |              |
| County Misc. 1    |          |                                   |                              |               |              |              |
| County Misc. 2    |          |                                   |                              |               |              |              |

| State             |          |                                   |                              | 3%            |              |              |
| Education         |          |                                   |                              | 1%            |              |              |
| Conservation      |          |                                   |                              | 1/8%          |              |              |
| Parks/Soils       |          |                                   |                              | 1/10%         |              |              |
| City              |          |                                   |                              |               |              |              |
| County            |          |                                   |                              |               |              |              |
| City Transit      |          |                                   |                              |               |              |              |
| County Transit    |          |                                   |                              |               |              |              |
| City Misc.        |          |                                   |                              |               |              |              |
| County Misc.      |          |                                   |                              |               |              |              |
| County Misc. 1    |          |                                   |                              |               |              |              |
| County Misc. 2    |          |                                   |                              |               |              |              |

## ENTER TOTAL AMOUNT OF TAX

Enter total on page 1 – Total from Schedule A