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, 1987). 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 1988 tax year, please complete the enclosed order form and mail to the address noted above by September 1, 1988.
1988 MISSOURI PACKAGE MoX
PUBLICATION ORDER FORM

Due to increasing costs associated with publishing and printing the Missouri Package MoX, the Department of Revenue is charging a publication fee (the first copy per firm is free and each additional copy is $5.00 plus sales tax).

Please complete the order form below. If only one copy is ordered, fill in only the name and address portion. If additional copies are desired, complete lines 1 through 3 and make payment of the total due.

NOTE: If you are a Missouri resident and claim exemption from Missouri Sales Tax, please attach a copy of your exemption letter.

Name 

Company 

Address 

City/State/Zip  

1. Additional copies ordered _______ @ $5.00 each .................................................. = $ __________

2. Sales tax (5.725%, if applicable) ................................................................. = __________

3. Total Due ................................................................. $ __________

Return form and payment to:

Missouri Department of Revenue
Personnel Services Office
P.O. Box 629
Jefferson City, MO 65105

PRICE IS SUBJECT TO CHANGE.
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 6.225% equals sales tax due | $.93 |
| Line 8. | Line 6 ($15.00) plus Line 7 ($93) equals | $15.93 |

SEE CHART BELOW FOR ASSISTANCE IN COST WORK UP

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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 3022, 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
### General Information (Continued)

16. **Address Where Reporting Forms Are to Be Mailed:**

<table>
<thead>
<tr>
<th>1. Business Address</th>
<th>2. Owners Address</th>
<th>3. Other (Give Full Address Below)</th>
</tr>
</thead>
<tbody>
<tr>
<td>STREET ADDRESS</td>
<td>CITY</td>
<td>STATE ZIP CODE COUNTY CODE</td>
</tr>
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</table>

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

<table>
<thead>
<tr>
<th>1. Business Address</th>
<th>2. Owners Address</th>
<th>3. Mailing Address</th>
<th>4. Other (Give Full Address Below)</th>
</tr>
</thead>
<tbody>
<tr>
<td>STREET ADDRESS</td>
<td>CITY</td>
<td>STATE ZIP CODE COUNTY CODE</td>
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</tbody>
</table>

18. **Previous Trade Name of Business**

**Name of Previous Owner of Business**

**Previous Owner Business Address**

**Previous Owner Tax ID Number**

19. **Identification of Full Partners or Corporation Officers and Registered Agent**

*(Attach List if Necessary)*

<table>
<thead>
<tr>
<th>Name (Last, First, Middle Initial)</th>
<th>Title</th>
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<tbody>
<tr>
<td>SOCIAL SECURITY NUMBER</td>
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<td>STATE ZIP CODE COUNTY EFFECTIVE DATE OF TITLE CODE</td>
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MISSOURI TAX REGISTRATION APPLICATION

PART II

SALES/USE TAX

APPLICATION MUST BE COMPLETED IN FULL AND ACCOMPANIED BY SUFFICIENT BOND BEFORE LICENSE WILL BE ISSUED

2. ESTIMATE STATE SALES TAX COLLECTIONS (CHECK ONE):
   □ 1. OVER $250 PER MONTH       □ 2. $240 OR LESS PER MONTH       □ 3. LESS THAN $45 PER QUARTER

3. CHECK ANY OF THE FOLLOWING THAT YOU HAVE PURCHASED:
   □ 1. INVENTORY
   □ 2. FIXTURES
   □ 3. REAL ESTATE
   □ 4. OTHER

PURCHASE PRICE OF BUSINESS AND SELLER'S NAME

4. COMPUTE AMOUNT OF BOND REQUIRED (BOND MUST ACCOMPANY APPLICATION)

MONTHLY GROSS X 4.225% = MONTHLY TAX (ROUND TO THE NEXT HIGHEST $10) X 3 = AMOUNT OF BOND

Section 144.098 requires all applicants for retail sales tax license to file a cash bond, surety bond, or 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 Cash bond must be either a cashier's check, certified check, or money order. Personal or company checks will not be accepted.

5. TYPE OF BOND
   □ 1. SURETY
   □ 2. CASH
   □ 3. IRREVOCABLE LETTER OF CREDIT
   □ 4. NONE REQUIRED

NAME OF SURETY BOND COMPANY

6. IF YOU ARE OPERATING A BUSINESS IN MISSOURI, WILL SUPPLIES BE PURCHASED FROM AN OUT-OF-STATE VENDOR?  □ YES □ NO

7. IF YOU ARE APPLYING FOR A LICENSE FOR ANY ADDITIONAL LOCATIONS, PLEASE COMPLETE THE FOLLOWING: (ATTACH LIST IF NECESSARY)

BUSINESS TRADE NAME

PHYSICAL BUSINESS LOCATION (DO NOT USE BOX NUMBER OR RURAL ROUTE)

CITY

STATE ZIP CODE COUNTY CODE

ARE YOU IN THE CITY LIMITS?  □ YES □ NO  IF YES, WHAT CITY?

8. 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

   PHYSICAL BUSINESS LOCATION (DO NOT USE BOX NUMBER OR RURAL ROUTE)

CITY

STATE ZIP CODE COUNTY CODE

ARE YOU IN THE CITY LIMITS?  □ YES □ NO  IF YES, WHAT CITY?

   B. DO YOU LEASE TANGIBLE PERSONAL PROPERTY TO ANYONE IN MISSOURI?  □ YES □ NO

   LIST MISSOURI CITIES AND COUNTIES WHERE YOU ARE LEASING

   C. ARE THE ORDERS TAKEN FROM YOUR MISSOURI CUSTOMERS BY TELEPHONE, NON-RESIDENT SALESMAN, ETC.?  □ YES □ NO

   IF RESIDENT SALESMEN, LIST THE CITIES IN WHICH THEY LIVE

   D. DO YOUR REPRESENTATIVES:
      a. APPROVE CUSTOMER ORDERS?  □ YES □ NO
      b. MAKE ON THE SPOT SALES?  □ YES □ NO
      c. MAINTAIN AN INVENTORY?  □ YES □ NO
      d. CALL ON WHOLESALE, RETAILER, INDUSTRY, ETC.?  □ YES □ NO

      PURPOSE OF INVENTORY

      IF HE CONTACTS ANY OF THESE, LIST WHAT TYPE OF
      WHOLESALE, RETAILER, INDUSTRY, ETC.

      □ DELIVER MERCHANDISE TO THE CUSTOMER?  □ YES □ NO

I DECLARE THAT THE ABOVE INFORMATION AND ANY ATTACHED SUPPLEMENTS IS TRUE, COMPLETE AND CORRECT. 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

MO 565-1663 (2-87)

DOR 284Q (2-87)
**MISSOURI TAX REGISTRATION APPLICATION**

**PART III**

**CORPORATE INCOME TAX**

1. **BUSINESS NAME**
   - **MISSOURI TAX ID NUMBER**

2. **CORPORATE REGISTERED NAME**

3. **TAXABLE YEAR ENDING**
   - **M M D D**

4. **TYPE OF CORPORATION**
   - [ ] REGULAR CORPORATION
   - [ ] SUBCHAPTER S CORPORATION

5. **WILL THE CORPORATION BE REQUIRED TO MAKE QUARTERLY ESTIMATED MISSOURI INCOME TAX PAYMENTS?**
   - [ ] YES
   - [ ] NO

6. **ADDRESS WHERE CORPORATION REPORTING FORMS ARE TO BE MAILED**
   - [ ] BUSINESS LOCATION
   - [ ] CORPORATE HEADQUARTERS
   - [ ] OTHER (PRINT BELOW)
   - **STREET ADDRESS**
   - **CITY**
   - **STATE**
   - **ZIP CODE**
   - **COUNTY**
   - **CODE**

7. **ADDRESS WHERE CORPORATE RECORDS ARE KEPT**
   - [ ] BUSINESS LOCATION
   - [ ] CORPORATE HEADQUARTERS
   - [ ] MAILING ADDRESS
   - [ ] OTHER (PRINT FULL ADDRESS BELOW)
   - **STREET ADDRESS**
   - **CITY**
   - **STATE**
   - **ZIP CODE**
   - **COUNTY**
   - **CODE**

8. **TAX PREPARER'S NAME**
   - **PHONE NUMBER**
   - **FEDERAL EMPLOYER'S ID NUMBER**
   - **STREET ADDRESS**
   - **CITY**
   - **STATE**
   - **ZIP CODE**

**PART IV**

**EMPLOYER WITHHOLDING TAX**

1. **BUSINESS NAME**
   - **MISSOURI TAX ID NUMBER**

2. **HOW MANY PEOPLE WILL YOU EMPLOY?**
3. **DATE BUSINESS OPENED**
   - **M M D D Y Y**
4. **DATE BUSINESS BEGINS WITHHOLDING**
   - **M M D D Y Y**

5. **ESTIMATED WITHHOLDING (CHECK ONE)**
   - [ ] A. ANNUALLY (LESS THAN $20 PER QUARTER)
   - [ ] B. QUARTERLY ($20.01 PER QUARTER TO $50.00 PER QUARTER)
   - [ ] C. MONTHLY ($50.01 TO $800.00 PER MONTH)
   - [ ] D. WEEKLY ($800.00 OR MORE PER MONTH)

6. **ADDRESS WHERE WITHHOLDING FORMS ARE TO BE MAILED**
   - [ ] BUSINESS LOCATION
   - [ ] CORPORATE HEADQUARTERS
   - [ ] OTHER (PRINT FULL ADDRESS BELOW)
   - **STREET ADDRESS**
   - **CITY**
   - **STATE**
   - **ZIP CODE**

7. **ADDRESS WHERE WITHHOLDING RECORDS ARE KEPT**
   - [ ] BUSINESS LOCATION
   - [ ] CORPORATE HEADQUARTERS
   - [ ] MAILING ADDRESS
   - [ ] OTHER (PRINT FULL ADDRESS BELOW)
   - **STREET ADDRESS**
   - **CITY**
   - **STATE**
   - **ZIP CODE**

8. **DOES HOME OFFICE FILE A CONSOLIDATED WITHHOLDING TAX REPORT FOR ALL DIVISIONS?**
   - [ ] YES
   - [ ] NO

9. **COMPENSATION**
   - [ ] F
   - [ ] P
   - [ ] N

10. **IF ANSWER TO (9) IS NO, GIVE NAME OF MISSOURI DIVISION DESIGNATED TO TAKE FULL COMPENSATION**
    - **BUSINESS NAME**
    - **FEDERAL EMPLOYER'S ID NUMBER**
    - **MISSOURI EMPLOYER WITHHOLDING ID NUMBER**

   **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**

**MO 860-1553 (2-57)**

**DOR-2543 (7-87)**
KNOW ALL MEN BY THESE PRESENTS:

OWNER'S NAME

BUSINESS NAME

COUNTY

STATE

We, as principal, hereby file with the Missouri Department of Revenue this Sales/Use Tax Cash Bond and the attached Cashier's Check or Money Order in the amount of $__________.

We understand that we are required to comply with all the provisions of the Missouri Sales Tax Law, Compensating Use Tax Law, Conservation Sales Tax Law, Soil and Water Conservation Sales/Use Tax Law, City Sales Tax Law, Transportation Sales Tax Law, County Sales Tax Law and all amendments thereto.

If we establish a satisfactory payment record for a period of not less than 5 years from the initial date of bonding or should we discontinue doing business prior to the 5 year bonding period, we can be released from the bonding requirement.

If we become delinquent and owe the Missouri Department of Revenue any Sales and Use Tax, penalties or interest, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies. Should this occur, we understand that we may be required to file any additional bond as set forth by Missouri Sales Tax Statute 144.087, RSMo and supplement thereto.

WITNESS OUR HANDS AT __________________________, MISSOURI

ON THIS ___________ DAY OF ___________ , 19

SIGNATURE OF OWNER, PARTNER OR CORPORATE OFFICER

STATE OF MISSOURI

SUBSCRIBED AND SWORN BEFORE ME, THIS ___________ DAY OF ___________ , 19

NOTARY PUBLIC SIGNATURE

MY COMMISSION EXPIRES

USE RUBBER STAMP IN CLEAR AREA BELOW.

COUNTY (OR CITY OF ST. LOUIS)

NOTARY PUBLIC NAME (TYPERED OR PRINTED)

MO 890-1156 (11-06)
WE HEREBY ISSUE OUR IRREVOCABLE LETTER OF CREDIT, IN FAVOR OF THE MISSOURI DEPARTMENT OF REVENUE IN THE SUM OF $______________ DOLLARS ($______________ ) AVAILABLE BY YOUR DRAFT AT SIGHT.

DRAFTS UNDER THIS IRREVOCABLE LETTER OF CREDIT MUST BE ACCOMPANIED BY A STATEMENT OF DELINQUENT TAXES, PENALTIES AND INTEREST DUE THE MISSOURI DEPARTMENT OF REVENUE AND MARKED "DRAWN AGAINST IRREVOCABLE LETTER OF CREDIT NUMBER ____________".

THIS OBLIGATION SHALL BE DEEMED AUTOMATICALLY RENEWED ON AN ANNUAL BASIS FOR A PERIOD OF NOT LESS THAN FIVE (5) YEARS FROM THE DATE OF THIS LETTER. THIS CREDIT WILL EXPIRE IN FULL AND FINALLY 5 YEARS FROM THE DATE OF ISSUANCE. THE ISSUING BANKING INSTITUTION MAY CANCEL THE LETTER OF CREDIT AND BE RELEASED OF FUTURE LIABILITY HEREUNDER BY DELIVERING SIXTY (60) DAYS PRIOR WRITTEN NOTICE TO THE DEPARTMENT OF REVENUE AT THE ADDRESS SHOWN ABOVE. CANCELLATION SHALL NOT EFFECT ANY LIABILITY INCURRED AND ACCRUED HEREUNDER PRIOR TO THE TERMINATION OF THE SIXTY (60) DAY PERIOD.

UPON RECEIPT OF SAID NOTIFICATION YOU MAY DRAW YOUR ONE SIGHT DRAFT ON US, FOR THE UNUSED BALANCE OF THIS IRREVOCABLE LETTER OF CREDIT, MENTIONING THEREON OUR LETTER OF CREDIT NUMBER ____________ ACCOMPANIED BY YOUR SIGNED STATEMENT THAT THE AGREEMENT IS STILL OUTSTANDING AND THAT THE PROCEEDS OF THE DRAFT WILL BE RETAINED AND USED IN LIEU OF THE LETTER OF CREDIT WITH ANY UNUSED PORTION TO BE RETURNED TO THE ACCOUNTEE.

WE HEREBY ENGAGE WITH YOU THAT DRAFTS DRAWN IN CONFORMITY WITH THE TERMS OF THIS CREDIT WILL BE DULY HONORED ON PRESENTATION.

THIS CREDIT IS ISSUED SUBJECT TO ARTICLE 5 OF THE UNIFORM COMMERCIAL CODE.

IN WITNESS WHEREOF, WE HAVE DULY EXECUTED THE FOREGOING THIS ________________ DAY OF ________________, 19___.

ISSUING BANK INSTITUTION

BY: SIGNATURE AND TITLE

BANK STREET ADDRESS

CITY, STATE, ZIP CODE

BANK ROUTING TRANSIT NUMBER

MO 860-1663 (2-87)
MISSOURI DEPARTMENT OF REVENUE
CENTRAL PROCESSING BUREAU
P.O. BOX 890R
JEFFERSON CITY, MISSOURI 65105

SALES AND USE TAX SURETY BOND

KNOW ALL MEN BY THESE PRESENTS:

That I/We

OWNERS NAME

of __________________ County, State of __________________

as principal, and ______

a corporation duly licensed for the purpose of making, guaranteeing or becoming sole surety upon bonds required or authorized by the laws of the State of Missouri, as surety, are held and firmly bound unto the STATE OF MISSOURI in the penal sum of __________________

DOLLARS ( $ __________________ ), lawful money of the United States, to be paid to the State of Missouri, or to the Director of Revenue of the State of Missouri, for which sums of money, well and truly to be paid, we bind ourselves, our heirs, successors, assigns, executors, and administrators, jointly and severally, firmly by these presents.

THE CONDITIONS OF THE FOREGOING OBLIGATION IS SUCH THAT,

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

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto, and in particular pay all taxes, interest and penalties promptly when due, then this obligation shall be null and void; otherwise to remain in full force and effect.

If said principal is delinquent the Missouri Department of Revenue will notify said surety. Surety then has thirty (30) days in which to make payment or contact Missouri Department of Revenue stating reasons payment has not been made.

The said principal authorizes the release of the confidential tax information to said surety as long as this obligation remains in force and effect; releasing the Director of Revenue and Department personnel from any and all liability pursuant to any disclosures to said surety of confidential tax information resulting from release of subject information under Section 32.057, 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 hereunder by delivering thirty (30) days written notice to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the thirty (30) day period.

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

SURRETY

NAME AND TITLE

SURETY'S STREET ADDRESS OR P.O. BOX

CITY, STATE, ZIP CODE

SIGNATURE OF OWNER, PARTNER OR CORPORATE OFFICER OF BUSINESS

ATTEST:

(SEAL)

MO 890-1155 (11-86)

DOR-331 (11-86)
## Acknowledgement by Principal

### Individual

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<th>SEAL</th>
<th>STATE OF</th>
<th>COUNTY OF</th>
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</table>

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.

SWORN TO AND SUBSCRIBED BEFORE ME THIS ____________, 19

<table>
<thead>
<tr>
<th>MY COMMISSION EXPIRES</th>
<th>NOTARY PUBLIC</th>
</tr>
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### Partnership

<table>
<thead>
<tr>
<th>SEAL</th>
<th>STATE OF</th>
<th>COUNTY OF</th>
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<table>
<thead>
<tr>
<th>APPLICANT NAME</th>
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</table>

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.

SWORN TO AND SUBSCRIBED BEFORE ME THIS ____________, 19

<table>
<thead>
<tr>
<th>MY COMMISSION EXPIRES</th>
<th>NOTARY PUBLIC</th>
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### Corporation

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<th>STATE OF</th>
<th>COUNTY OF</th>
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<tr>
<th>APPLICANT NAME</th>
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</table>

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.

SWORN TO AND SUBSCRIBED BEFORE ME THIS ____________, 19

<table>
<thead>
<tr>
<th>MY COMMISSION EXPIRES</th>
<th>NOTARY PUBLIC</th>
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</table>
INCOME TAX GENERAL FORMS

Form 60 — Application for Extension of Time to File ........................................... 21
**MISSOURI DEPARTMENT OF REVENUE**  
**APPLICATION FOR EXTENSION OF TIME TO FILE**  
**FORM 60**

### NAME/ESTATE

<table>
<thead>
<tr>
<th>NAME/ESTATE</th>
<th>ESTATE TAX/DATE OF DEATH</th>
</tr>
</thead>
<tbody>
<tr>
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<table>
<thead>
<tr>
<th>NUMBER AND STREET</th>
<th>TELEPHONE NUMBER</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>CITY, STATE, ZIP CODE</th>
<th></th>
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</thead>
<tbody>
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</tr>
</tbody>
</table>

### 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 20S
- 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

### TYPE OF EXTENSION

- IF BASED ON FEDERAL EXTENSION
- ATTACH COPY OF U.S. FORM
- MISSOURI REQUEST ONLY (STATE REASON)

### 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

### TAX PAYMENT SCHEDULE - THIS SCHEDULE MUST BE COMPLETED

- SEEN LINE-BY-LINE INSTRUCTIONS ON BACK (NOTE: FOR FRANCHISE TAX AND ESTATE TAX; USE ONLY LINES 1 AND 3 BELOW)

<table>
<thead>
<tr>
<th>TAXABLE YEAR ENDING</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

1. Tentative amount of the tax for the taxable year
2. Less
   - (a) Missouri estimated income tax payments
   - (b) Missouri income tax withheld
   - (c) Credit for income tax paid by Missouri resident to other states (does not apply to corporations). See instructions relating to your income tax return
   - (d) Total of Lines 2a through 2c

3. Balance due (Line 1 minus Line 2d). Make remittance payable to the DEPARTMENT OF REVENUE

BEFORE MAILING - Write your social security number(s), FEIN, 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**

**PREPARE'S SIGNATURE**

### MAIL TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3400, JEFFERSON CITY, MISSOURI 65106.
INSTRUCTIONS FOR COMPLETING FORM 60

1. FILING FORM 60
   This application must be filed by taxpayers requesting an extension of time to file. Do not file an application combining extensions for more than one tax type. A separate application must be filed for each tax.

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

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

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

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

2. PAYMENT OF TAX — INCOME TAX
   An extension of time to file an income tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, an addition to tax of 5% is charged with respect to that part of the total tax for the year which is not paid by the original due date of the return. Remittance should be made payable to “Department of Revenue” and submitted with this application.

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

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

3. AUTOMATIC EXTENSION OF TIME
   If this application is based on an automatic federal extension (U.S. Form 4768, 4686 or 7004), a copy of Form 4768, 4686 or 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 PRESUMED TO HAVE BEEN APPROVED UNLESS THE TAXPAYER IS NOTIFIED OTHERWISE BY THE MISSOURI DEPARTMENT OF REVENUE; or
   (b) If an “other” extension (as discussed in item 4) is requested, file both the original and duplicate of the Form 60 with the Missouri Department of Revenue.

   After considering the application the Missouri Department of Revenue will return to the taxpayer or his agent, one copy of the application indicating either approval or disapproval of the extension request. Such copy must be attached to the Missouri return when filed.

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

   LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE
   (Note: For franchise tax and estate tax, 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 "Department of Revenue" and be sure to print your social security number(s), Federal Employer Identification Number (FEIN), Missouri Identification Tax System Number (MITS), or Missouri Corporation No. on your check or money order.
INDIVIDUAL INCOME TAX

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MISSOURI 1987
INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

IMPORTANT ITEMS FOR 1987

1. CHILDREN'S TRUST FUND:
   32,755 MISSOURI CHILDREN WERE KNOWN VICTIMS OF ABUSE AND NEGLECT IN 1986. The Children's Trust Fund, established by statute in 1983, is a way for Missouri citizens to help prevent child abuse and neglect. The Fund is administered by a citizens board. Contributions are used to underwrite local community prevention projects throughout Missouri. The Fund is administered by a citizens board.

   Contributions can be made to this prevention effort via your 1987 tax form in either of two ways: (1) if receiving a refund, you can contribute $2.00 or more by completing line 39 of the tax return. The amount you designate for the Trust Fund must be deducted from the amount of overpayment on line 37 and the remainder refunded to you or credited to your estimated tax account. (2) If you are not receiving a refund, you can contribute by filling in the amount of your contribution on line 39 and enclosing a separate check or money order in that amount. All contributions are tax deductible on your 1988 Federal income tax return if you itemize Federal deductions.

2. The Department of Revenue will continue the policy of charging for bulk form orders this year. Ten forms may be obtained free of charge. Orders for more than ten forms must be accompanied by a check or money order. The charge will be $1.50 per 100 forms plus sales tax of 6.225%. The minimum charge is $3.00. Order forms with instructions can be obtained by calling (314) 751-4695 or writing to the Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 3022, Jefferson City, MO 65105.

3. Game prizes from the Missouri lottery are exempt from Missouri income tax until July 1, 1988. Missouri game prizes are taxable by the Federal government and must be included in your Federal adjusted gross income. If Missouri lottery winnings are included in your Federal adjusted gross income, list them on Schedule 1, line 6, of the Form 40 to arrive at your Missouri adjusted gross income.

   THIS BOOKLET CONTAINS:
   Instructions
   Form 40
   Missouri Individual Income Tax Return
   School District Numbers
WHOM MUST FILE A RETURN
File a Missouri income tax return if you were required to file a Federal return and you are:
- resident of Missouri, or
- nonresident of Missouri and had income of $600 or more from Missouri sources.
If you are not required to file a Federal return but had over $1200 of income, you may need to file a Missouri return.
If a taxpayer died in 1987, write "deceased" and the date of death after the decedent's first name in the name and address area of the return. If a refund is due, attach a copy of Federal Form 1310 or Missouri Form 1310.

WHO IS A RESIDENT
A resident is an individual who either (1) maintained a domicile in Missouri, or (2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 185 days of the taxable year in Missouri. EXCEPTION: An individual, domiciled in Missouri, who did not maintain permanent living quarters in Missouri, and did maintain them elsewhere, and spent 30 days or less of the taxable year in Missouri, does not qualify as a resident.
DOMICILE: Is the place which an individual intends to be his permanent home, a place to which he intends to return whenever he may be absent. A domicile, once established, continues until the individual moves to a new location with the bona fide intention of making his fixed and permanent home there. An individual can have only one domicile.

WHO IS A NONRESIDENT
A nonresident is an individual who is not a resident. See definition of resident above.

PART-YEAR RESIDENT
A part-year resident shall be treated as a nonresident. HOWEVER, the part-year resident may determine his tax as if he were a resident for the entire year.

WHEN TO FILE
File as soon as possible after January 1, but not later than April 15, 1988. Late filing will subject you to addition tax and interest charges. Fiscal year filers should file no later than the 15th day of the 4th month following the close of their taxable year.

TAX FORMS AND SCHEDULES
Forms and schedules are mailed directly to you based upon what forms you filed last year. If you need additional forms or schedules, you may obtain limited quantities from banks, post offices, courthouses, libraries, and Department of Revenue Branch or Fee Offices. In the event you do not have the forms, contact the Department of Revenue at P.O. Box 3022, Jefferson City, MO 65105. (314) 751-4685. The Department of Revenue charges for requests of 10 or more forms. See Form 33 for further instructions when placing an order for more than 10 forms.

CORRESPONDENCE
Mail all correspondence to Income Taxes Bureau, P.O. Box 2200, Jefferson City, MO 65105. Be sure and include your SOCIAL SECURITY NUMBER on the correspondence.

MILITARY PERSONNEL
Under the provisions of the Soldiers and Sailors Civil Relief Act, military pay of members of the armed forces is subject to income tax only by the state of domicile (legal residence), regardless of where stationed. If you enter the armed forces from Missouri, your legal residence is presumed to be Missouri, and your military pay will be subject to Missouri income tax on the same basis as any other resident individual. However, see DOR-558 (Memorandum on the Treatment of Military Personnel) for possible exclusion. The military pay of NONRESIDENT military personnel stationed in Missouri due to military orders is not subject to Missouri income tax. However, OTHER COMPENSATION, including the income of a nonresident military person or his spouse which is earned in Missouri, is subject to Missouri tax.

EXTENSION OF TIME TO FILE
(Does not extend time to pay)
If you have received an automatic extension to file your Federal return, you will have the same automatic extension 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. If you have NOT applied for a Federal extension, but need an extension for your Missouri return, file Form 60 no later than April 15, 1989, or the 15th day of the fourth month following the close of your taxable year.

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

AMENDED RETURN
Missouri does NOT have a special form for amending the individual income tax return. Use the Missouri Form 40 for the year being amended and check the box to the left of the word "AMENDED" located in the upper left hand corner of the Form 40. Complete the entire return using the corrected figures. On line 36, add the amount of your original return payment, (OR), subtract the amount of your original return overpayment. Attach a copy of the Federal change or Federal amended return. Mail amended returns to MISSOURI DEPARTMENT OF REVENUE, INCOME TAXES BUREAU, P.O. BOX 2200, JEFFERSON CITY, MO 65105.

PRIOR YEAR RETURNS AND FORMS
If you are filing a return for a year other than the current tax year, please mail it to MISSOURI DEPARTMENT OF REVENUE, INCOME TAXES BUREAU, P.O. BOX 2200, JEFFERSON CITY, MO 65105. If you need forms for prior years, they may be obtained by writing to the same address.

DECLARATION OF ESTIMATED TAX
Residents and nonresidents are required to make a declaration of estimated taxes if:
(1) their Missouri adjusted gross income other than wages can reasonably be expected to exceed $500;
(2) their Missouri adjusted gross income can be expected to exceed $5,000; and
(3) their Missouri estimated tax can be expected to be at least $40.
Failure to file a Declaration of Estimated Tax and make timely payments will result in interest being charged on the underpayment amount. If you need forms, contact the MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3022, JEFFERSON CITY, MO 65105, or by calling (314) 751-4685.

DEPARTMENT OF REVENUE FIELD OFFICES
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. Office 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
615 East 13th Street
(816) 472-2920
CAPE GIRARDEAU
1435 Mount Auburn Rd.
(314) 334-0040

ST. LOUIS
8764 Manchester Rd., Suite 202
(314) 598-4740
JEFFERSON CITY
Truman State Office Building
(314) 751-4895 (For forms)
(314) 751-3505 (For information)

JOPLIN
501 Pennsylvania
(417) 293-3930
SPRINGFIELD
169 Park Central Square, Room 313
(417) 869-3474

ST. JOSEPH
Federal Building, 3rd Floor
8th & Edmond
(816) 279-4462
KIRKSVILLE
Adair County Courthouse, 2nd Floor
(660) 627-1486
1987 MISSOURI INDIVIDUAL INCOME TAX FORM 40 INSTRUCTIONS

STEP 1 - Complete your Federal return first.
STEP 2 - If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the Form 40.
STEP 3 - Indicate if this return is an AMENDED RETURN and/or if this return is being filed as a result of a FEDERAL AUDIT, by checking the applicable box(es) above your name on Form 40.
STEP 4 - 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 the label is incorrect, print or type your name (husband first and then wife if filing a combined return), your address, and your social security number(s).
STEP 5 - Enter your occupation(s) and the correct number of the public school district in which you reside. See the school district list in the back of the instruction booklet.

LINE-BY-LINE INSTRUCTIONS
NOTE: ALL AMOUNTS MAY BE ROUNDED TO WHOLE DOLLARS

LINES 1 - 6 FILING STATUS AND EXEMPTION AMOUNT
Check the box applicable to your filing status. Box 3B may be checked 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 an exemption on your return and was not the dependent of someone else. CAUTION: Box 6 must be checked if you are being claimed as a dependent or another person's Federal tax return and were not allowed to check box 6A on your Federal Form 1040, box 5a on Federal Form 1040A, or checked the "yes" box on line 4 of Federal Form 1040EZ. ONLY ONE BOX MAY BE CHECKED ON LINES 1 THROUGH 6.

LINES 7 - 10 AGE 65 OR OVER AND/OR BLIND
If either you or your spouse were at least 65 years of age or blind as of December 31, 1987, check the applicable box(es). These boxes are checked in addition to one of the boxes checked on lines 1 - 5.

LINE 11 FEDERAL ADJUSTED GROSS INCOME
If you are NOT filing a combined return, enter in column 11C your Federal adjusted gross income from Federal Form 1040, line 30; (OR) from Federal Form 1040A, line 12; (OR) Federal Form 1040EZ, line 3.
IF A COMBINED RETURN IS FILED and both spouses have income, use the adjusted gross income worksheet below to determine the separate income of each spouse. Enter the results of the worksheet on line 11H, 11W and 11C of the Form 40.

INSTRUCTIONS FOR COMPLETING ADJUSTED GROSS INCOME WORKSHEET

Enter the part of the total income which is the husband's in Column H and the wife's portion in Column W. Income received from jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains (losses), must be allocated to each spouse in proportion to their percentage of ownership. Social security income which is taxable must be allocated between each spouse based on their proportionate share of gross social security benefits received for the tax year times line 20b of Federal 1040. State income tax refunds must be allocated based on percent of earnings of each spouse for the tax year of which the refund was issued. The worksheet below indicates the Federal 1040 and 1040A line numbers where the total of the husband and wife column can be taken. When you have completed the worksheet, transfer the amounts from line 17 to Form 40, lines 11H and 11W. The total of line 17H and 17W must be entered on Form 40, line 11C and this amount must be equal to line 30 of the Federal Form 1040, or to line 12 of the Federal Form 1040A.

<table>
<thead>
<tr>
<th>ADJUSTED GROSS INCOME WORKSHEET FOR COMBINED RETURN</th>
<th>Federal Form 1040A Line Number</th>
<th>Federal Form 1040A Line Number</th>
<th>H - HUSBAND</th>
<th>W - WIFE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, salaries, tips, etc.</td>
<td>5</td>
<td>7</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2. Taxable interest income</td>
<td>7a</td>
<td>8</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3. Dividend income</td>
<td>9</td>
<td>10</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4. State and local income tax refunds</td>
<td>none</td>
<td>11</td>
<td>4</td>
<td></td>
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<tr>
<td>5. Alimony received</td>
<td>none</td>
<td>12</td>
<td>5</td>
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<tr>
<td>6. Business income or (loss)</td>
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<td>13</td>
<td>6</td>
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</tr>
<tr>
<td>7. Capital gain or (loss)</td>
<td>none</td>
<td>14</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>8. Other gains or (losses)</td>
<td>none</td>
<td>15</td>
<td>8</td>
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</tr>
<tr>
<td>9. Taxable pensions, IRA distributions, annuities and rollovers</td>
<td>none</td>
<td>16b</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>10. Rents, royalties, partnerships, estates, trusts, etc</td>
<td>none</td>
<td>17</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>11. Farm income or (loss)</td>
<td>none</td>
<td>18</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12. Unemployment compensation</td>
<td>9</td>
<td>19</td>
<td>12</td>
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</tr>
<tr>
<td>13. Taxable social security benefits</td>
<td>none</td>
<td>20b</td>
<td>13</td>
<td></td>
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<tr>
<td>14. Other income</td>
<td>none</td>
<td>21</td>
<td>14</td>
<td></td>
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<tr>
<td>15. Total (add lines 1 through 14)</td>
<td>10</td>
<td>22</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>16. Less: Federal adjustments to income</td>
<td>11c</td>
<td>29</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>17. FEDERAL ADJUSTED GROSS INCOME (Line 15 less line 16) Enter amounts here and on line 11H and 11W, Form 40</td>
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<td>18. COMBINED FEDERAL ADJUSTED GROSS INCOME (Add line 17, Column H and W) Enter amount here and on line 11C, Form 40</td>
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<td>30</td>
<td>18</td>
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</tbody>
</table>

MO 880-1803 (9-87)
LINE 12 TOTAL ADDITIONS
Missouri law provides for certain modifications to Federal adjusted gross income for Missouri tax purposes. Complete Schedule 1 on page 2 of the Form 40 if you have modifications. After completing Schedule 1, enter on line 12 the total additions amount which you entered on line 3, Schedule 1.

LINE 13 TOTAL INCOME
Add lines 11 and 12 and enter the total on line 13.

LINE 14 TOTAL SUBTRACTIONS
If you have negative modifications to Federal adjusted gross income, complete Schedule 1 of Form 40 and enter the amount from line 7, Schedule 1, on line 14.

LINE 15 MISSOURI ADJUSTED GROSS INCOME
Subtract line 14 from line 13. This is your Missouri adjusted gross income.

IF YOU ARE NOT FILING A COMBINED RETURN, SKIP LINE 16 AND GO DIRECTLY TO LINE 17.

LINE 16 INCOME PERCENTAGES
Complete this line when both husband and wife have income. On line 16H, enter the percentage obtained by dividing the amount on line 15H by the amount on line 15C. On line 16W, enter the percentage obtained by dividing the amount on line 15W by the amount on line 15C. Round to the nearest percentage (example: 84.3% would be shown as 84% and 97.7% would be shown as 98%) and be sure that line 16H and 16W equals 100%. NOTE: If one spouse has a loss on line 15, the percentage for that spouse would be 0% and the percentage of the spouse with the income would be 100%.

LINE 17 MISSOURI STANDARD DEDUCTION (OR) MISSOURI ITEMIZED DEDUCTIONS
If you did not itemize your deductions on your Federal return, then you must take the standard deduction on your Missouri return that you took on your Federal return. If you itemized your deductions on your Federal return, you may itemize your deductions for Missouri, or take the standard deduction, unless you were required to itemize deductions on your Federal return, whichever is to your advantage. See your Federal return and instructions for the standard deduction amounts. Generally, it will be to your advantage to itemize deductions on your Missouri return if you did so on your Federal return.

Enter on line 17 your standard or itemized deductions, whichever is applicable. If you take the STANDARD DEDUCTION, enter on line 17 the same amount that you entered as your standard deduction on your Federal return. Enter on line 17 the amount from Federal Form 1040, line 33b; (OR) Federal Form 1040A, line 14d; (OR) Federal Form 1040EZ, line 4.

If you ITEMIZE YOUR DEDUCTIONS, they are computed by completing Schedule 2 on page 2 of the Form 40. See the instructions for completing Schedule 2 on page 6 of these instructions. If you do itemize deductions, enter on line 17 the amount from line 12, Schedule 2.

LINE 18 FEDERAL TAX DEDUCTION
Enter on line 18 the Federal income tax from your 1987 Federal Form 1040, line 47 less line 56 (OR) 1040A, line 20 less line 21B (OR) 1040EZ, line 5. DO NOT ENTER THE AMOUNT SHOWN ON YOUR W-2 FORM(S). If a negative amount is calculated, enter zero on line 18. If you made an entry on Federal Form 1040, line 38, ATTACH a copy of the Form(s) checked on your Federal return.

LINE 19 OTHER FEDERAL TAXES DEDUCTION
Enter the total amount of lines 44, 49, 50, and 52 from Federal Form 1040. DO NOT include F.I.C.A. Tax, Railroad Retirement Tax, or Self-Employment Tax on this line.

LINE 20 EXEMPTION AMOUNT
Enter on line 20 the amount of exemption checked for your filing status on lines 1-6. The amounts are listed on the Form 40. CAUTION: If you checked box 6 (claimed as a dependent on another person's Federal tax return) enter zero ($0.00) on line 20.

LINE 21 TOTAL NUMBER OF DEPENDENTS
Enter the number of dependents (DO NOT INCLUDE YOURSELF OR SPOUSE) claimed on your Federal Form 1040, line 6c; (OR) Federal Form 1040A, line 5c. In the box on line 21. Multiply this number by $400 and enter the total on line 21.

LINE 22 TOTAL DEDUCTIONS
Add lines 17 through 21 and enter the total on line 22.

LINE 23 TAXABLE INCOME
Subtract line 22 from line 15C. If line 23 is less than zero, enter zero. DO NOT ENTER A NEGATIVE AMOUNT.

LINE 24 ALLOCATION OF TAXABLE INCOME
If you are filing a combined return, multiply the Missouri taxable income on line 23 by the percentage on line 16H and 16W. Enter the results on line 24H and 24W. If you are not filing a combined return, enter on line 24C the amount entered on line 23.

IF YOU HAVE NOT BEEN APPROVED BY THE DEPARTMENT OF ECONOMIC DEVELOPMENT TO CLAIM AN ENTERPRISE ZONE INCOME MODIFICATION, SKIP LINE 25 AND ENTER ON LINE 26 THE AMOUNT ON LINE 24.

LINE 25 ENTERPRISE ZONE INCOME MODIFICATION
If you or your spouse have exempt income from a business facility that has been approved by the DEPARTMENT OF ECONOMIC DEVELOPMENT, enter that amount of income on line 25. Section 135.200, RSMo, defines the criteria for a business facility to qualify for Enterprise Zone Income Modification. You may NOT claim the modification without notification of approval from the DEPARTMENT OF ECONOMIC DEVELOPMENT. For additional information, contact the DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102.

LINE 26 BALANCE
Subtract line 25 from line 24 and enter the total on line 26.

LINE 27 MISSOURI TAX
If both husband and wife have income, determine each of their taxes from the tax table provided on page 2, Form 40. Enter the results on line 27H and 27W. If filing other than a combined return, enter the tax amount on line 27C.

LINE 28 RESIDENT CREDIT FOR INCOME TAXES PAID TO OTHER STATES (RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS)
If you are required to pay income tax to another state, you may be entitled to claim a tax credit against your Missouri income tax liability. To determine your allowable tax credit, complete Missouri Schedule CR. If filing a combined return, a separate Missouri Schedule CR must be completed for both husband and wife if both are entitled to a credit for income taxes paid to another state.

NOTE: YOU MUST ATTACH SCHEDULE CR AND A COPY OF THAT STATE'S INCOME TAX RETURN TO YOUR MISSOURI RETURN.

("NONRESIDENTS AND PART-YEAR RESIDENTS FILING AS NON- RESIDENTS) - If you were a nonresident of Missouri or a part-year resident of Missouri filing as a nonresident, see the instructions for line 29.

LINE 29 NONRESIDENT MISSOURI PERCENTAGE
If you were a nonresident of Missouri, or a part-year resident filing as a nonresident, you may be entitled to reduce your Missouri income tax liability. Missouri Schedule NRI must be completed to determine the
percentage(s) which can be applied against your tax on line 27 to reduce your Missouri tax liability. Proceed to the Missouri Schedule NRI. After determining the percentage(s), enter the percentage(s) on lines 29H and 29W if filing a combined return (OR) on line 29C if not filing a combined return.

NOTE: YOU MUST ATTACH SCHEDULE NRI AND A COPY OF YOUR FEDERAL RETURN TO YOUR MISSOURI RETURN.

LINE 30 - BALANCE
If you are not entitled to either a credit for taxes paid to another state or a nonresident percentage, enter the amounts from lines 27H, 27W, and 27C respectively on line 30. If you are entitled to a resident credit on line 28 for income taxes paid to another state, subtract line 28 from line 27. If you are entitled to use a nonresident Missouri percentage on line 29, multiply line 27 by the percentage on line 29. NOTE: You cannot be entitled to BOTH a resident credit on line 28 and a nonresident Missouri percentage on line 29.

BEFORE COMPLETING LINE 31, READ THE INSTRUCTIONS FOR SCHEDULE 3 ON PAGE 7.

LINE 31 MISCELLANEOUS TAX CREDITS
You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Schedule 3 on page 2 of the Form 40. Schedule 3 must be completed to claim any of the following credits: Neighborhood Assistance Credit, New and Expanded Business Facility Credit, Economic Development Credit, Agricultural Unemployed Persons Credit, Wood Energy Credit, Economic Development Seed Capital Tax Credit, and Enterprise Zone Credit. See instructions for completing Schedule 3. After completing Schedule 3, enter the amount from line 8 of Schedule 3 on line 31 of Form 40.

LINE 32 MISSOURI INCOME TAX WITHHELD
Enter on line 32 the total amount of MISSOURI income tax withheld as shown on your Wage and Tax Statement (W-2). The W-2 form(s) must be attached to your return. These forms are furnished to you by your employer(s).

LINE 33 ESTIMATED TAX PAYMENTS
Enter on line 33 the amount of payments you have made to your 1987 estimated tax account. This includes the amount of any 1986 overpayment which was credited to your 1987 estimated tax account, plus all estimated tax payments made for the year 1987.

LINE 34 SENIOR CITIZENS TAX CREDIT
If you or your spouse were age 65 or over in 1987, you may be eligible for this tax credit. For more information, see the Missouri Form SC and the Form SC instructions. If you or your spouse are eligible, enter the amount of tax credit on line 34 and attach the Missouri Form SC to your return.

LINE 35 EXTENSION OF TIME TO FILE
If you filed an Application For An Extension Of Time To File, Form 60, enter on line 35 the amount you paid to the Department of Revenue with the Form 60.

LINE 36 TOTAL PAYMENTS AND CREDITS
Add lines 31 through 35 and enter the total on line 36.

LINE 37 OVERPAYMENT
If line 36 is larger than line 30C, enter on line 37 the result of line 36 less line 30C. All or a portion of an overpayment, $1.00 or more, can be refunded to you. You can request that all or a portion of your overpayment be applied against your next year’s estimated taxes, (see instructions for line 38), or you can request that all or a portion of your overpayment, $2.00 or more ($4.00 or more if filing a combined return), be contributed to the CHILDREN’S TRUST FUND FOR THE PREVENTION OF CHILD ABUSE (see instructions for line 39).

LINE 38 ESTIMATED TAX CARRYFORWARD
If you wish to have all or a portion of your overpayment on line 37, $1.00 or more, credited to your next year’s estimated tax account, enter the amount on line 38.

LINE 39 CHILDREN’S TRUST FUND CONTRIBUTION
Enter on line 39 the amount of your overpayment, or the amount remitted in addition to your BALANCE DUE paid by SEPARATE CHECK, that you wish to contribute to the CHILDREN’S TRUST FUND FOR THE PREVENTION OF CHILD ABUSE. The amount contributed must be $2.00 or more ($4.00 or more if filing a combined return).

For more information about the CHILDREN’S TRUST FUND, see IMPORTANT ITEMS FOR 1987 on the cover of this booklet or write to: CHILDREN’S TRUST FUND, P.O. BOX 1641, JEFFERSON CITY, MO 65102.

LINE 40 REFUND AMOUNT
Subtract line 38 and line 39 from line 37. This is the amount of your expected refund. Errors on your return and incomplete returns (e.g., missing W-2(s) or missing schedules, etc.) will cause delays in processing refunds.

NOTE: If there is any other liability owed the state of Missouri, the income tax refund may be applied to that liability.

LINE 41 BALANCE DUE
If line 30C is larger than line 30, subtract line 36 from line 30C and enter the BALANCE DUE amount on line 41. If the amount is $1.00 or more, enclose a check or money order for the total amount payable to the “DEPARTMENT OF REVENUE”. Show your social security number on your remittance. DO NOT SEND CASH OR STAMPS. If line 41 is less than $1.00, mail your return to DEPARTMENT OF REVENUE, P.O. Box 3040, Jefferson City, Missouri 65105.

LINE 42 UNDERPAYMENT OF ESTIMATED TAX PENALTY
If the total payments and credits amount on line 38 less line 35 is less than 80% (65-2/3% for farmers) of the amount on line 30C, or if your estimated tax payments were not paid in full and timely, you may owe a penalty for failure to pay enough estimated taxes. However, you may be able to meet one of the exceptions explained on Missouri Form 30. If line 36 less line 35 is less than 80% (65-2/3% for farmers) of line 30C, obtain and attach a completed Missouri Form 30 to indicate any exceptions met and to indicate your computation of underpayment of estimated tax penalty. If you owe a penalty, enter the penalty amount on line 42. If you have a BALANCE DUE on line 41, enclose your check or money order for payment in the amount equal to the total of line 41 and the penalty amount. If you have an OVERPAYMENT on line 37, the Department of Revenue will reduce your overpayment by the amount of the penalty.

SIGNATURE
You MUST sign your Missouri income tax return. Both spouses must sign a combined return. If you pay someone to prepare your return, that person should also sign the return.

SCHEDULE 1 INSTRUCTIONS
MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME
Schedule 1 is used to compute your Missouri modifications to Federal adjusted gross income. Modifications on lines 1 and 2 are used to INCLUDE income that is exempt from Federal tax, but taxable for state tax purposes. Modifications on lines 4, 5, and 6 are used to EXCLUDE income that is exempt from state tax, but taxable for Federal tax purposes. If, after reviewing the instructions for Schedule 1, you have no modifications, proceed directly to line 15 of the Form 40 and enter on line 15 the same amount(s) entered on line 11 of the Form 40.

LINE 1, SCHEDULE 1
If you received income from an obligation of a state or political subdivision other than Missouri, enter the amount reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are over $500.
(5) RAILROAD RETIREMENT PENSIIONS ADMINISTERED BY THE RAILROAD RETIREMENT BOARD such as Railroad Retirement Benefits, Railroad Retirement Disability, and Railroad Retirement Unemployment Benefits, included in Federal adjusted gross income (Form 40, line 11) are exempt from state taxation. Benefits received from all other retirement systems, except as listed in instructions for line 6, Schedule 1, are taxable.

LINE 5, SCHEDULE 1
Enter the amount of any state income tax refund included in line 11, Form 40. If the refund was issued to a husband and wife, it must be allocated between husband and wife based on the percentage of income earned (lines 18H and 16W) during the tax year for which the refund was issued.

LINE 6, SCHEDULE 1
Enter negative adjustments reported from Partnerships, Fiduciaries, S Corporations, or other sources. (The Partnership, Fiduciary, and S Corporation must notify you of the amount of any such adjustment to which you are entitled.) If you received a Federal income tax refund for a year PRIOR to 1973 previously deducted on a Missouri return, enter that amount as "Other". Check the boxes applicable on line 2 and include an explanation.

LINE 7, SCHEDULE 1
Total - add lines 4, 5, and 6 and enter the total on line 7 and also enter the total on line 14, Form 40.

SCHEDULE 2 INSTRUCTIONS
MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize deductions on your Missouri return unless you itemize deductions on your Federal return. You MUST itemize deductions on your Missouri return if you were "required" to itemize deductions on your Federal return (see Federal instructions).

LINE 1, SCHEDULE 2 - FEDERAL ITEMIZED DEDUCTIONS
Enter the amount from Federal Form 1040, line 35a, on line 1.

LINE 2 AND LINE 3, SCHEDULE 2 - SOCIAL SECURITY TAX (F.I.C.A.)
Enter on line 2 the social security tax YOU paid in 1987, not to exceed $3,131.70. Enter on line 3 the social security tax your SPOUSE paid in 1987, not to exceed $3,131.70. This is the total amount of social security taxes withheld by all employers you worked for during the year.

NOTICE FEDERAL EMPLOYERS: Federal employees who are required to pay F.I.C.A. should use line 2 and line 3 to claim this deduction.

LINE 4 AND LINE 5, SCHEDULE 2 - RAILROAD RETIREMENT TAX
Enter on line 4 the railroad retirement tax which was withheld from your wages during the year. Enter on line 5 the railroad retirement tax which was withheld from your SPOUSE's wages during the year. This amount includes all Tier I and Tier II railroad retirement contributions.

NOTE: If a person has both F.I.C.A. and railroad retirement tax, the maximum deduction allowable is the amount withheld as shown on W-2 forms less either the amount entered on Federal Form 1040, line 58, OR, if only one employer, the amount refunded by the employer.

LINE 6, SCHEDULE 2 - SELF-EMPLOYMENT TAX
Enter on line 6 the amount of self-employment tax paid. This amount should be the same amount as on line 48, Federal Form 1040.

LINE 7, SCHEDULE 2 - CULTURAL CONTRIBUTIONS
Enter on line 7 your APPROVED Cultural Contributions (literary, musical, scholarly, or artistic) to a tax exempt agency or institution which is operated on a not-for-profit basis. This deduction must meet all guidelines established by the Missouri Department of Revenue. For more information write to the MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 2200, JEFFERSON CITY, MO 65105.

LINE 8, SCHEDULE 2 - TOTAL
Add lines 1 through 7 and enter total on line 8.

LINE 9, SCHEDULE 2 - STATE AND LOCAL INCOME TAXES
Enter on line 9 the amount from Federal Schedule A, line 5. This amount includes all state income tax and also any local tax, such as city earnings tax.

LINE 10, SCHEDULE 2 - KANSAS CITY AND ST. LOUIS EARNINGS TAXES
Enter on line 10 the amount of any Kansas City and St. Louis Earnings Taxes which is included in line 9.

LINE 11, SCHEDULE 2 - NET SUBTRACTION
Subtract line 10 from line 9 and enter the result on line 11.
LINE 12, SCHEDULE 2 - MISSOURI ITEMIZED DEDUCTIONS
Subtract line 11 from line 8 and enter the result on line 12, Schedule 2, and on line 17, Form 40. If this amount is less than the Federal STANDARD DEDUCTION (see Federal income tax form instructions for amount), then you should enter the STANDARD DEDUCTION amount on line 17 UNLESS you were "required" to itemize your deductions on your Federal return. If you were "required" to itemize deductions on your Federal return, you must enter the amount from line 12, Schedule 2 on line 17, Form 40.

SCHEDULE 3 INSTRUCTIONS
MISCELLANEOUS TAX CREDITS
If you or your spouse are entitled to one or more of the tax credits listed on Schedule 3, enter the amount of credit on the applicable Schedule 3 lines.

LINE 1, SCHEDULE 3 - NEIGHBORHOOD ASSISTANCE CREDIT
If you made a contribution to an approved Neighborhood Assistance Project, you may be eligible to claim this tax credit. The tax credit must be approved, prior to being claimed, by the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT. For more information, contact the DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFITS PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102.

LINE 2, SCHEDULE 3 - NEW AND EXPANDED BUSINESS FACILITY CREDIT
If you have started a new or expanded an existing business facility, you may be eligible to claim this tax credit. The tax credit must be approved, prior to being claimed, by the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT. For more information, contact the DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFITS PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102.

LINE 3, SCHEDULE 3 - ECONOMIC DEVELOPMENT CREDIT
If you have contributed to the "reserve", you may be entitled to this tax credit. The tax credit must be approved, prior to being claimed, by the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT. For more information, contact the DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFITS PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102.

LINE 4, SCHEDULE 3 - ENTERPRISE ZONE CREDIT
If you started a new business or expanded an existing business in an area designated as an Enterprise Zone, you may be eligible for this tax credit. You may also be eligible for the income modification on line 25, Form 40. For more information, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFITS PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102.

LINE 5, SCHEDULE 3 - WOOD ENERGY CREDIT
A Missouri wood energy producer may be eligible for a tax credit for producing processed wood products using Missouri forest product 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.

LINE 5, SCHEDULE 3 - AGRICULTURAL UNEMPLOYED PERSONS CREDIT
If you have hired an agricultural unemployed person(s), as certified by the MISSOURI DIVISION OF EMPLOYMENT SECURITY, you may be eligible to claim this tax credit. You must complete and attach Form AUP to your Missouri return. This form may be obtained from the Department of Revenue. For more information, contact your local EMPLOYMENT SECURITY OFFICE (JOB SERVICE OFFICE), or the DIVISION OF EMPLOYMENT SECURITY, P.O. BOX 59, JEFFERSON CITY, MO 65104, or call (314) 751-2169.

LINE 7, SCHEDULE 3 - ECONOMIC DEVELOPMENT SEED CAPITAL TAX CREDIT
If you contributed to a "qualified seed capital fund" established by the Missouri Corporation for Science and Technology or an innovation center, you may be eligible for this tax credit. For more information, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFITS PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102.

LINE 8, SCHEDULE 3 - TOTAL TAX CREDITS
Add lines 1C through 7C and enter the total on line 8. Also, enter on Form 40, line 31.

NOTE: These tax credits will be applied against individual income tax liability in the following order: (1) Neighborhood Assistance Credit, (2) New Business Facility Credit, (3) Economic Development Credit, (4) Enterprise Zone Credit. If you are eligible for more than one of these tax credits, the credits must be taken in the above order utilizing the full amount of the higher priority credit before utilizing lesser priority credit.

ADDITIONAL INFORMATION

ADDITIONAL CHARGES FOR NOT PAYING TAX BY DUE DATE
Effective January 1, 1988, simple interest will be charged on all delinquent taxes at the rate of 12% per annum. There is an addition to tax charge of 5% which is added to the balance due if not paid by the due date of the return.

DELINQUENT RETURNS
Failure to file a return by the due date will result in an addition to tax of 5% per month not to exceed 25%.

ADDRESS CHANGE
If you move after filing your return and you are expecting a refund, notify both the post office serving your old address and the Missouri Department of Revenue of your address change. This will help in forwarding your check to your new address as promptly as possible.

SOCIAL SECURITY NUMBER
Be sure and include your social security number on any correspondence with the Missouri Department of Revenue. The address is: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 2200, JEFFERSON CITY, MO 65105.
FEDERAL PRIVACY ACT INFORMATION
Social security numbers must be included. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax, Tax Relief for the Elderly laws, exchange tax information with the U.S. Internal Revenue Service, other states and Multistate Tax Commission (Chapter 32 and 143, RSMo). In addition, statutorily provided nontax uses are: (1) to provide information to the Department of Higher Education with respect to applicants of financial assistance under Chapter 173, RSMo; and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143). Information furnished to other agencies, or persons shall be used solely for the purpose of administering tax laws, or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue’s authority to prescribe forms and to require furnishing of social security numbers, see Chapters 185, 143 and 144 RSMo).

FINAL CHECKLIST BEFORE MAILING YOUR RETURN
1. Peel off the label on the cover of your tax booklet and place it on your return, only if all information is correct. If the label is not correct, discard it and type or print the correct information in the space provided.
2. In the space provided, enter the number of the school district in which you reside.
3. Check and verify all mathematics on the return. An error may cause a delay in your refund if one is due.
4. Attach state copies of Form W-2(s) from all employers withholding Missouri tax. Verify that the amount entered on line 32 equals the total shown on W-2 Form(s).
5. If you are claiming Senior Citizens Tax Credit, attach completed Form SC with copies of tax receipts or Statement CRP.
6. SIGN THE RETURN (both spouses must sign if combined return).
7. Attach a check or money order in the correct place, if the balance due on line 41 is $1.00 or more. SIGN YOUR CHECK AND WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
8. Did you wish to make a contribution to the CHILDREN’S TRUST FUND? Review line 33.
9. Mail your return to the proper address listed below:

BALANCE DUE
Department of Revenue
P.O. Box 329
Jefferson City, MO 65107

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

EVEN (no refund-no balance due)
Department of Revenue
P.O. Box 3040
Jefferson City, MO 65105
### MISSOURI SCHOOL DISTRICT NUMBER

1987

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

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<td>123</td>
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<td>Arkansas City R-III</td>
<td>122</td>
<td>Arkansas R-III</td>
<td>123</td>
<td>Centralia R-III</td>
<td>124</td>
</tr>
</tbody>
</table>

2. All public schools located in the City of Springfield are in "Springfield R-XII" School District and No. "475" should be entered in the space provided.

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

1. Determine your public school district at the time of completing your return.
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent resident, enter the district number of your permanent residence.
4. If you are a "NONRESIDENT" of Missouri, 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 district.
### SCHEDULE 1 - MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)

<table>
<thead>
<tr>
<th>Type of Deduction</th>
<th>H - HUSBAND</th>
<th>W - WIFE</th>
<th>C - COMBINED OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Interest on state and local obligations other than Missouri sources (reduced by related expenses if expenses were over $500)</td>
<td>1H</td>
<td>1W</td>
<td>1C</td>
</tr>
<tr>
<td>2. □ Partnership; □ Fiduciary; □ S Corporation; □ Other (description)</td>
<td>2H</td>
<td>2W</td>
<td>2C</td>
</tr>
<tr>
<td>3. Total additions - add lines 1 and 2 (enter here and on line 12, Form 40)</td>
<td>3H</td>
<td>3W</td>
<td>3C</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type of Deduction</th>
<th>H - HUSBAND</th>
<th>W - WIFE</th>
<th>C - COMBINED OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtractions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Interest from exempt Federal obligations included in Federal adjusted gross income (reduced by related expenses if expenses were over $500)</td>
<td>4H</td>
<td>4W</td>
<td>4C</td>
</tr>
<tr>
<td>5. Any state income tax refund included in Federal adjusted gross income</td>
<td>5H</td>
<td>5W</td>
<td>5C</td>
</tr>
<tr>
<td>6. □ Partnership; □ Fiduciary; □ S Corporation; □ Other (description)</td>
<td>6H</td>
<td>6W</td>
<td>6C</td>
</tr>
<tr>
<td>7. Total subtractions - add lines 4, 5, and 6 (enter here and on line 14, Form 40)</td>
<td>7H</td>
<td>7W</td>
<td>7C</td>
</tr>
</tbody>
</table>

### SCHEDULE 2 - MISSOURI ITEMIZED DEDUCTIONS

Complete only if you itemized deductions on Federal Form 1040, Schedule A. If you were “required” to itemize deductions on your Federal Return, check here □. (See instructions).

1. Total Federal itemized deductions from Federal Form 1040, line 33a | 1 |
2. 1987 Social Security (F.I.C.A.) - yourself (not to exceed $3131.70) | 2 |
3. 1987 Social Security (F.I.C.A.) - spouse (not to exceed $3131.70) | 3 |
4. 1987 Railroad Retirement Tax - yourself (not to exceed $4521.45) | 4 |
5. 1987 Railroad Retirement Tax - spouse (not to exceed $4521.45) | 5 |
6. 1987 Self-Employment Tax (Federal Form 1040, line 48) | 6 |
7. Cultural Contributions (DO NOT INCLUDE CASH CONTRIBUTIONS) - see instructions | 7 |
8. Total - add lines 1 through 7 | 8 |
9. State and local income taxes deducted on Federal Form 1040, Schedule A, line 5 | 9 |
10. Less: Kansas City and St. Louis Earnings Taxes included in line 9 | 10 |
11. Net Subtraction - subtract line 10 from line 9 | 11 |
12. Missouri Itemized Deductions - subtract line 11 from line 9 (enter here and on line 17, Form 40) | 12 |

**NOTE:** IF LINE 12 IS LESS THAN LINE 1, SEE INSTRUCTIONS.

### SCHEDULE 3 - MISCELLANEOUS TAX CREDITS (see instructions)

<table>
<thead>
<tr>
<th>Type of Credit</th>
<th>H - HUSBAND</th>
<th>W - WIFE</th>
<th>C - COMBINED OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Neighborhood Assistance Credit</td>
<td>1H</td>
<td>1W</td>
<td>1C</td>
</tr>
<tr>
<td>2. New and Expanded Business Facility Credit</td>
<td>2H</td>
<td>2W</td>
<td>2C</td>
</tr>
<tr>
<td>3. Economic Development Credit</td>
<td>3H</td>
<td>3W</td>
<td>3C</td>
</tr>
<tr>
<td>4. Enterprise Zone Credit</td>
<td>4H</td>
<td>4W</td>
<td>4C</td>
</tr>
<tr>
<td>5. Wood Energy Credit</td>
<td>5H</td>
<td>5W</td>
<td>5C</td>
</tr>
<tr>
<td>6. Agricultural Unemployed Persons Credit (attach Form AUP)</td>
<td>6H</td>
<td>6W</td>
<td>6C</td>
</tr>
<tr>
<td>7. Economic Development Seed Capital Tax Credit</td>
<td>7H</td>
<td>7W</td>
<td>7C</td>
</tr>
<tr>
<td>8. Total Tax Credits - add lines 1 through 7 (enter here and on line 31, Form 40)</td>
<td>8</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 1987 TAX TABLE (See instructions for line 27)

<table>
<thead>
<tr>
<th>If line 26 is</th>
<th>H - HUSBAND</th>
<th>W - WIFE</th>
<th>C - COMBINED OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least</td>
<td>But less than</td>
<td>Your tax is</td>
<td>At least</td>
</tr>
<tr>
<td>0</td>
<td>100</td>
<td>$0</td>
<td>1,500</td>
</tr>
<tr>
<td>100</td>
<td>200</td>
<td>30</td>
<td>2,000</td>
</tr>
<tr>
<td>300</td>
<td>400</td>
<td>60</td>
<td>2,500</td>
</tr>
<tr>
<td>400</td>
<td>500</td>
<td>90</td>
<td>3,000</td>
</tr>
<tr>
<td>500</td>
<td>600</td>
<td>120</td>
<td>3,500</td>
</tr>
<tr>
<td>600</td>
<td>700</td>
<td>150</td>
<td>4,000</td>
</tr>
<tr>
<td>700</td>
<td>800</td>
<td>180</td>
<td>4,500</td>
</tr>
<tr>
<td>800</td>
<td>900</td>
<td>210</td>
<td>5,000</td>
</tr>
<tr>
<td>900</td>
<td>1,000</td>
<td>240</td>
<td>5,500</td>
</tr>
</tbody>
</table>

Example — If line 26 is $12,000, the tax would be computed as follows: $315 + $180 (6% of $3,000) = $495.
MISSOURI DEPARTMENT OF REVENUE
NONRESIDENT INCOME PERCENTAGE SCHEDULE

INSTRUCTIONS

• Complete this schedule ONLY after lines 1-28 on Missouri Form 40 are completed.

• Use this schedule ONLY if you were a nonresident or part-year resident during 1987 (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 29 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 29H, 29W, or 29C, 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.

<table>
<thead>
<tr>
<th>NAME OF HUSBAND</th>
<th>NAME OF WIFE OR SINGLE PERSON</th>
</tr>
</thead>
<tbody>
<tr>
<td>SOCIAL SECURITY NUMBER</td>
<td>SOCIAL SECURITY NUMBER</td>
</tr>
</tbody>
</table>

☐ 1. NONRESIDENT OF MISSOURI
   a. STATE OF RESIDENCE DURING 1987
   b. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE FOR 1987?  □ YES □ NO
   c. IF NO, WHY NOT?

☐ 2. PART-YEAR MISSOURI RESIDENT
   a. MISSOURI RESIDENT DATE FROM DATE TO
   b. OTHER STATE OF RESIDENCE DATE FROM DATE TO
   c. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE FOR 1987?  □ YES □ NO
   d. IF NO, WHY NOT?

PART B - SHORT FORM - MISSOURI INCOME PERCENTAGE

• If you were a nonresident of Missouri during 1987 and your income consisted of wages, salaries, etc. and you had no adjustments to income on lines 23 through 28 of Federal Form 1040 or lines 11a and 11b of the Form 1040A, you may use Part B.

• If you were a part-year resident of Missouri during 1987 (filing as a nonresident), or a nonresident of Missouri during 1987 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 15)
3. MISSOURI INCOME PERCENTAGE (divide line 1 by line 2). If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Missouri Form 40, page 1, line 29 in applicable column.

<table>
<thead>
<tr>
<th>HUSBAND</th>
<th>WIFE OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>% 3</td>
<td>%</td>
</tr>
</tbody>
</table>
PART C - MISSOURI INCOME PERCENTAGE

- Column A, lines 1-17 must be the same as the indicated lines on Federal Form 1040. If a joint Federal return was filed, both spouses must complete a separate Column A showing their share of the joint amounts shown on Federal Form 1040.

- Column B is for those items in Column A which are Missouri related. Each item of Federal income (lines 1-15 below), Federal adjustments (line 16 below), and Missouri Modifications (lines 18 and 19 below) must be analyzed to determine if wholly or partly Missouri related. Missouri source income (Column B) is that derived from or connected with Missouri source, including: (1) wages for Missouri work, (2) income from business, trade, profession, or occupation carried on in Missouri, and (3) income from the ownership or disposition of any interest in real or tangible personal property in this state. Line 16, Federal adjustments to income, must be allocated only partly to Missouri. This allocation is done by dividing the Missouri source income by total source income and multiplying this percentage times the specific adjustment.

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

<table>
<thead>
<tr>
<th>ADJUSTED GROSS INCOME COMPUTATIONS</th>
<th>FEDERAL FORM 1040A LINE NUMBER</th>
<th>FEDERAL FORM 1040 LINE NUMBER</th>
<th>HUSBAND</th>
<th>WIFE OR SINGLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, salaries, tips, etc.</td>
<td>6</td>
<td>7</td>
<td>A - ALL SOURCES</td>
<td>B - MISSOURI SOURCES</td>
</tr>
<tr>
<td>2. Taxable interest income</td>
<td>7a</td>
<td>8</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>3. Dividend income</td>
<td>8</td>
<td>10</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>4. State and local income tax refunds</td>
<td>none</td>
<td>11</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>5. Alimony received</td>
<td>none</td>
<td>12</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>6. Business income or (loss)</td>
<td>none</td>
<td>13</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>7. Capital gain or (loss)</td>
<td>none</td>
<td>14</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>8. Other gains or (losses)</td>
<td>none</td>
<td>15</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>9. Taxable pensions, IRA distributions, annuities, and rollovers</td>
<td>none</td>
<td>16b</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td>10. Rents, royalties, partnerships, estates, trusts, etc.</td>
<td>none</td>
<td>17</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>11. Farm income or (loss)</td>
<td>none</td>
<td>18</td>
<td>11</td>
<td>11</td>
</tr>
<tr>
<td>12. Unemployment compensation</td>
<td>none</td>
<td>19</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>13. Taxable social security benefits</td>
<td>none</td>
<td>20b</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>14. Other income</td>
<td>none</td>
<td>21</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>15. Total (add lines 1 through 14)</td>
<td>none</td>
<td></td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>16. Less: Federal adjustments to income</td>
<td>11c</td>
<td>20</td>
<td>16</td>
<td>16</td>
</tr>
<tr>
<td>17. FEDERAL ADJUSTED GROSS INCOME (line 15 less line 16)</td>
<td>none</td>
<td>12</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>18. Missouri Modifications - additions to Federal adjusted gross income (from Missouri Form 40, line 12)</td>
<td>none</td>
<td>18</td>
<td>18</td>
<td>18</td>
</tr>
<tr>
<td>19. Missouri Modifications - subtractions from Federal adjusted gross income (from Missouri Form 40, line 14)</td>
<td>none</td>
<td>19</td>
<td>19</td>
<td>19</td>
</tr>
<tr>
<td>20. TOTAL ADJUSTED GROSS INCOME (All Sources) (Column A, line 17 plus line 18 less line 19)</td>
<td>none</td>
<td>20</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>21. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME (Missouri Sources) (Column B, line 17 plus line 18, less line 19)</td>
<td>none</td>
<td>21</td>
<td>21</td>
<td>21</td>
</tr>
</tbody>
</table>

22. MISSOURI INCOME PERCENTAGE (divide line 21 by line 20).
If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.)
Enter percentage here and on Missouri Form 40, page 1, line 29 in applicable column. % 22
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 Commissioner Officer or Notary Public

COR-374 (12/74)
**MISSOURI DEPARTMENT OF REVENUE**

**CREDIT FOR INCOME TAXES PAID TO OTHER STATES**

**1987 SCHEDULE CR**

**INSTRUCTIONS**
- ONLY RESIDENTS OF MISSOURI MAY USE THIS SCHEDULE. SEE INSTRUCTIONS ON REVERSE SIDE.
- HUSBAND AND WIFE MUST EACH USE A SEPARATE SCHEDULE CR ON COMBINED RETURN.
- ATTACH COPY OF RETURN FOR EACH STATE (Credit will not be allowed unless other state's return is attached.)
- ATTACH SCHEDULE CR TO FORM 40

<table>
<thead>
<tr>
<th>CLAIMANT'S NAME</th>
<th>SOCIAL SECURITY NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Resident claimant's total adjusted gross income (from Form 40, line 15H, 15W, or 15C if single)</td>
<td>1</td>
</tr>
<tr>
<td>2. Resident claimant's Missouri income tax (from Form 40, line 27H, 27W, or 27C if single)</td>
<td>2</td>
</tr>
</tbody>
</table>

**COMPLETE FOR EACH STATE (OTHER THAN MISSOURI) TO WHICH YOU PAID AN INCOME TAX.**

| Wages and commissions | 3 |
| Other (describe nature) | 4 |
| Other (describe nature) | 5 |
| Total - add lines 3, 4, and 5 | 6 |
| Less: Related adjustments (from Federal form 1040, line 29 OR Form 1040A, line 11c) | 7 |
| Net Amounts - subtract line 7 from line 6 | 8 |
| Percentage of your income taxed by other state - divide line 8 by line 1 | % 9 | % |
| Maximum credit - multiply line 2 by percentage on line 9 | 10 |
| Income tax you paid to other state on line 8 (see instructions) (This is not tax withheld). The income tax is reduced by all credits, except withholding and estimated tax | 11 |
| Credit - enter the smaller amount of line 10 or line 11 | 12 |

| Total credit (total of amounts for each state on line 12) | 13 |

Enter here and on Form 40, page 1, line 28.
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 may be completed.

1. You must complete Form 40, lines 1 through 27, before you begin Schedule CR.

2. Enter the amount from line 15H, 15W, or 15C of the Form 40 on line 1 and enter the amount from line 27H, 27W, or 27C 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 29 of your Federal 1040 or line 11c of your Federal 1040A which were related to the income reported on lines 3, 4 or 5, enter the total of these amounts on line 7. Do not complete a column for Missouri income.

4. Enter on line 11 the income tax that you actually paid (not the amount withheld) 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 8 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 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 12 the smaller amount of line 10 or line 11.

6. Enter total credit from all states on line 13 and on Form 40, line 28, 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 may be completed.

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2. Enter the amount from line 15H, 15W, or 15C of the Form 40 on line 1 and enter the amount from line 27H, 27W, or 27C 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 29 of your Federal 1040 or line 11c of your Federal 1040A which were related to the income reported on lines 3, 4 or 5, enter the total of these amounts on line 7. Do not complete a column for Missouri income.

4. Enter on line 11 the income tax that you actually paid (not the amount withheld) 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 8 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 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 12 the smaller amount of line 10 or line 11.

6. Enter total credit from all states on line 13 and on Form 40, line 28, and complete your return.
ATTACH THIS FORM TO FORM 40
NAME AND ADDRESS AS SHOWN ON YOUR TAX RETURN

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. 1987 tax (Enter line 30c, Form 40 amount) $  
2. Enter 80% of the amount shown on line 1 (68 2/3% for qualified farmers) $  
3. Divide amount on line 2 by the number of installments required for the year (See Instruction B). Enter the result in appropriate columns.  
4. Amounts paid on estimate for each period and tax withheld (See Instruction E).  
5. Overpayment of previous installment (See Instruction F).  
6. Total (Add line 4 and line 5).  
7. Underpayment (line 3 less line 6), or Overpayment (line 6 less line 3)  

DUE DATES OF INSTALLMENTS
|---------------|---------------|---------------|--------------|

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

8. Total amount paid and withheld from January 1 through the installment date indicated.  
9. Exception No. 1, prior year's tax 1986 tax $  
10. Exception No. 2, tax on prior year's income using 1987 rates and exemptions ENTER 25% OF TAX ENTER 50% OF TAX ENTER 75% OF TAX ENTER 100% OF TAX  
11. Exception No. 3, tax on annualized 1987 income ENTER 20% OF TAX ENTER 40% OF TAX ENTER 60% OF TAX ENTER 100% OF TAX  
12. Exception No. 4, tax on 1987 income over 3, 5, 8, and 11-month periods ENTER 90% OF TAX ENTER 90% OF TAX ENTER 0% OF TAX ENTER 0% 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, 1988 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 on line 42 of Form 40 as "Underpayment of Estimated Tax Penalty". If you have a Balance Due on line 41 of Form 40, enclose your check or money order for payment in the amount equal to the total of line 41 and the penalty amount. If you have an overpayment on line 37, the Department of Revenue will reduce your overpayment by the amount of the penalty.

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
INSTRUCTIONS

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

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

<table>
<thead>
<tr>
<th>Period Requirements First Mef</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 addition to tax if your 1987 tax payments (amounts shown on line 8) equal or exceed any amount determined for the same period under the following exception provisions. You may apply a different exception to each underpayment, but please attach a separate computation page. If none of the exceptions apply, complete lines 3 through 17.

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

Exception 1, Prior Year's Tax.—This exception applies if your 1987 tax payments equal or exceed the tax shown on your 1986 tax return. The 1986 return must cover a period of 12 months and show a tax liability.

Exception 2, Tax on Prior Year's Income using 1987 Rates and Exemptions.—This exception applies if your 1987 withheld tax and estimated tax payments equal or exceed what would have been due on your 1986 income if you had computed it at 1987 rates. To determine this exception use the personal exemptions allowed for 1987 but use the other facts and law applicable to your 1986 return.

Exception 3, Tax on Annualized 1987 Income.—This exception applies if your 1987 tax payments equal or exceed 80 percent of the tax on your annualized taxable income for periods from the first of the year to the end of the month preceding that in which an installment is due. To annualize your taxable income, follow these four steps.

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

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

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

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

Example I
1. Wages received during Jan., Feb., and March ....................... $1,000
2. Self-employment income during Jan., Feb., and March .......... 3,000
3. Adjusted gross income .............................................. $4,000
4. Annualized income ($4,000 x 12) = $48,000
5. Less:
(a) Standard deduction .............................................. $3,760
(b) Exemptions (2 x 1200) + (3 x 400) = 3,600
(c) Federal tax (joint return) ...................................... 7661
6. Annualized taxable income ........................................ $8,339
7. Income Tax .......................................................... $279

If your withheld tax and estimated tax payment for the first installment period of 1987 were at least $55.80 (20 percent of $279.00), you do not owe an addition to tax for that period.

Exception 4, Tax on 1987 Income Over Periods of 3, 5, 8, and 11 months.—This exception applies if your 1987 tax payments equal or exceed 90 percent of the tax on your taxable income for periods starting from the first of the year to the end of the month preceding that in which an installment is due. To see if this exception applies, figure your taxable income from January 1, 1987 to the end of the month preceding that in which an installment is due. Then compute your tax on that amount as though it represented your taxable income for 1987.

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

<table>
<thead>
<tr>
<th>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>$86</td>
</tr>
<tr>
<td>Jan. 1 to May 31</td>
<td>7,500</td>
<td>$8.00</td>
<td>$7.20</td>
<td>144</td>
</tr>
<tr>
<td>Jan. 1 to Aug. 31</td>
<td>12,000</td>
<td>123.00</td>
<td>110.70</td>
<td>230</td>
</tr>
<tr>
<td>Jan. 1 to Dec. 31</td>
<td>21,400</td>
<td>568.36</td>
<td>345</td>
<td></td>
</tr>
</tbody>
</table>

Since the amounts in column (2) are greater than those in column (4) for each of the first three computation periods, there is no addition to tax for first three installment periods. However, although the law does not permit the use of exception 4 for the fourth installment period, no addition to tax is owed for that period because there is no underpayment. The $115 tax withheld for that period ($345 minus $230 shown in column (5), above) is more than 80 percent of the tax that would have been due for the fourth installment if the total tax for the year had been spread equally over the four installment periods.

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

F. 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, 1988 consider the balance paid as of January 15, 1988.

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 29, 1998 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.
Peel off the label and place in the address area of your return. Do not use the label if it is incorrect.

MISSOURI 1987

SENIOR CITIZENS INCOME TAX CREDIT FORMS AND INSTRUCTIONS

IMPORTANT ITEMS FOR 1987

1. If you are required to file a Missouri Individual Income Tax Return (Form 40), please attach the Senior Citizen's credit claim, (Form SC), to that form. This will ensure efficient processing of your claim.

2. Law changes have affected the due date of the Senior Citizen income tax credit claim. Your Senior Citizen claim should be filed by April 15, 1988.

3. Allocations of furnishings and utilities are no longer required on the CRP Statement.

4. Maximum household income allowable for “married-filing combined” has been increased to $13,000.00. The maximum household income for all other claimants has been increased to $12,500.00.

5. The maximum credit is $750.00.

6. Send claims to: Senior Citizens Unit, P.O. Box 2800, Jefferson City, MO 65105.

THIS BOOKLET CONTAINS

Instructions
Form SC - Senior Citizen Income Tax Credit Claim
CRP Statement - Certification of Rent Paid Computation Table
School District Numbers
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, 1987. (If your spouse was 65 or over and died during the calendar year 1987, 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 1987 calendar year.

c. Your total household income cannot exceed $12,500.00. However, if your filing status is "married-filing combined," the total combined household income cannot exceed $13,000.00.

d. You must pay property tax on, or rent the homestead occupied during 1987.

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 1987 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 34, 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 and 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, 1988. Mail your completed Form SC, whether filed as a return itself, or attached to your 1987 Missouri Individual Income Tax Return, to:

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

DEFINITIONS
Homestead is the dwelling, in Missouri, in which you reside, whether owned or rented, and the surrounding land, not to exceed five (5) acres, 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.

Claimant is a person or persons (husband and wife) claiming the 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, 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 1987. 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 1987 may be allowed only on a claim filed for the year 1987. Delinquent taxes paid in 1987 for a prior year do not qualify to be claimed on your 1987 claim.

If a claimant owned a homestead as a joint tenant or tenant in common with another person or persons, the property taxes allowable shall be that which was paid by the claimant.

If a claimant owned or rented different homesteads during the calendar year 1987, the allowable property tax credit is the allocated property tax and rent paid based upon occupancy for the year.

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

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

IF YOU OR YOUR SPOUSE FILE A MISSOURI INDIVIDUAL INCOME TAX RETURN, (FORM 40), YOU MUST ATTACH YOUR CLAIM TO THAT RETURN.

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

Step 2.
QUALIFICATIONS - Check applicable blocks to indicate your age and residency qualifications.

Step 3.
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 4.
SOCIAL SECURITY NUMBER - Enter your social security number. If married filing a combined claim, enter the husband’s social security number first and then the spouse’s. 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 in the back of this booklet 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 1987 calendar year, or (2) legally separated or divorced as of December 31, 1987.

Check "Married - Filing Combined" if you were married as of December 31, 1987, and occupied the same homesteads for any part of the 1987 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 1987 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, enter both birthdates even if your spouse died during the calendar year 1987.

If you occupied and paid real estate taxes on the same home in 1987 as you did in 1982, check "yes" on line 6. If you sold your home during 1987 or if you rent your homestead, check "no" on line 6.

Step 5.
PART I: HOUSEHOLD INCOME

Line 7 - Use this line only if you file a Missouri Income Tax Return. Enter income from line 15c, Form 40, Missouri Income Tax Return, and skip to line 9.

Line 8 - Use these lines only if you do not file a Missouri Income Tax Return. Refer to the following for specific entry instructions.

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

Line 8b - Enter total dividends received.

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-9d.

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, or enter benefits received as shown on your 1099SSA Form(s).

Monthly amount of social security check multiplied by the number of months received.

\[
\text{\$ } \times \text{# of months} = \text{\$ }
\]

plus

\[
\text{if you elected medicare premiums, multiply $17.90 by the number of months received (cannot be greater than $214.80).} = \text{\$ }
\]

equals

Total Social Security Benefits $ 

Use same format for determining your spouse’s benefits.

Line 9b - Enter total Railroad Retirement benefits before deductions for medical premiums or withholdings of any kind. The format given for line 9a can also be used to determine your total annual Railroad Retirement benefits.
Line 9c - Enter total annual veteran’s payments and benefits.

Line 9d - Enter total annual amount of pension and annuity income received which is not taxable by Missouri. Do not include taxable pensions which are already included on line 7 or line 8d. Examples of pensions to be entered on line 9d are: certain Fire and Police Departments, Missouri Highway Employees and Highway Patrol, Missouri Local Government Employees, Missouri State Employees, Judicial Retirement, and Missouri Public School Pensions authorized by Chapter 169, RSMo.

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 not included in line 7. Do not include value of commodity foods, food stamps, or heating and cooling assistance.

Line 12 - Enter nonbusiness losses which were claimed on your Missouri Income Tax Return. If you did not file a Missouri Income Tax Return, enter nonbusiness 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 $12,500.00, NO CREDIT IS ALLOWED.

Step 5.
PART II: PROPERTY TAX OR RENT PAID

Line 16 - Homestead Owned - If you owned and occupied your homestead and paid the real estate property taxes (personal property tax only if you owned and occupied a mobile home), YOU MUST COMPLETE PART V, PAGE 2, FORM SC, to determine your allowable homestead tax paid and to determine your allowable homestead school taxes paid for 1987. Attach 1987 property tax receipts stamped PAID to verify homestead tax claimed.

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

Line 17 - Homestead Rented - Complete and attach one Certification of Rent Paid (CRP Statement) for each rented homestead you occupied during 1987. Enter amount from line 8, CRP Statement(s) on line 17. 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.

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

FORMS AND INFORMATION

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

St. Louis .................. (314) 966-4740
Kansas City ................ (816) 472-2920
Springfield ................ (417) 866-3474
St. Joseph ................ (816) 279-4462
Joplin .................... (417) 623-3990
Jefferson City .......... (information) ........... (314) 751-2649
Jefferson City (forms) ... (314) 751-4695
Cape Girardeau .......... (314) 334-0048
Kirkville ................ (816) 627-1486
1987 TABLE FOR DETERMINING AMOUNT OF SENIOR CITIZEN INCOME TAX CREDIT OR REFUND

<table>
<thead>
<tr>
<th>Line 15 - Total HOUSEHOLD INCOME</th>
<th>OVER BUT NOT OVER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td>725</td>
<td>720</td>
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<td>720</td>
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<tr>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 18 - Total PROPERTY TAX OR 20% Rent Paid</th>
<th>OVER</th>
<th>BUT NOT OVER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>720</td>
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<td>1</td>
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</tbody>
</table>

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

**EXAMPLE:**

If line 18 of Form SC is $250.00 and line 15 is $7,400.00, then the tax credit or refund would be $71.00.

---

4.100

**THE FOLLOWING APPLIES TO INCOME OF $4,100.00 OR LESS**

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

**Example:**

If line 18 of Form SC is $176.35 and line 15 is $4,100.00 or less, the tax credit or refund would be $176.35.
MISSOURI DEPARTMENT OF REVENUE
SENIOR CITIZEN INCOME
TAX CREDIT CLAIM

QUALIFICATIONS
- Were you or your spouse age 65 or older as of December 31, 1987? (If your spouse died during 1987 and you are not age 65, but your deceased spouse was 65 on or before date of death, check "yes"). [ ] Yes [ ] No. If "No" you are not qualified to file this claim. Do not send in a claim.
- Were you or your spouse residents of Missouri the entire 1987 calendar year? [ ] Yes [ ] No. If "No" you are not qualified to file this claim. Do not send in a claim.

FIRST NAME (IF COMBINED CLAIM, USE FIRST NAME AND MIDDLE INITIAL OF BOTH) LAST NAME YOUR SOCIAL SECURITY NUMBER
PRESENT HOME ADDRESS

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE
SCHOOL DISTRICT NUMBER (SEE INSTRUCTIONS)

DOR USE CODE

TELEPHONE NUMBER

BIRTHDATES MONTH DAY YEAR
1. YOURS
2. SPOUSE'S

FILING STATUS (CHECK ONLY ONE)
- 1 - SINGLE
- 2 - MARRIED - FILING COMBINED (SEE INSTRUCTIONS)
- 3 - MARRIED - LIVING SEPARATE FOR ENTIRE YEAR.

6. Did you occupy and pay real estate tax on the same homestead in 1987 as you did in 1982? (If you rent, check no).

[ ] Yes [ ] No.

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 15C, Form 40 and skip to line 8. .......................... 7

8. If you do not file a Missouri Income Tax Return, enter income on lines 8a, 8b, 8c and 8d

8a. Wages, salaries, tips, etc. ............................................................. 8a
8b. Dividends ................................................................................. 8b
8c. Interest ....................................................................................... 8c
8d. Other income from line 5, Part IV, page 2 ................................. 8d
Total - add lines 8a, 8b, 8c and 8d ............................................. 8
9. Enter total amounts before any deductions on lines 9a, 9b, 9c and 9d

9a. Social security benefits ............................................................... 9a
9b. Railroad retirement benefits .................................................... 9b
9c. Veteran's payments and benefits ............................................. 9c
9d. Pensions and annuities not included on line 7 or 8 ................... 9d
Total - add lines 9a, 9b, 9c and 9d ............................................. 9
10. Enter Federal, state and local bond interest received (not included on line 7 or 8c) ............................................. 10
11. Enter total public relief, public assistance, and unemployment benefits not included on lines 7 or 8 ................................. 11
12. Enter nonbusiness loss(es) ......................................................... 12
13. TOTAL household income - add lines 7 through 12 ................. 13
14. If Filing Status, Box 2 (Married - Filing Combined), is checked, enter $500.00 .................. 14
15. Net Household Income - subtract line 14 from line 13 .............. 15

PART II - PROPERTY TAX OR RENT PAID
16. Homestead Owned (Enter amount from Part V, line 5) .................. 16
16a. Homestead School Tax (Enter amount from Part V, line 5a) ....... 16a
17. Homestead Rented - enter amount from line 8 of CRP Statement .... 17
18. Total Amount from line 16 and 17 (do not add 16a or $750.00, whichever is less) .................. 18

PART III - COMPUTATION OF CREDIT
19. Senior Citizen Income Tax Credit or Refund (apply lines 15 and 18 to table furnished with instructions) .................. 19

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. A penalty of up to $500.00 shall be imposed on any individual who files a frivolous return.

YOUR SIGNATURE DATE
PREPARE'S SIGNATURE (OTHER THAN TAXPAYER) DATE

[ ] SPONSOR'S SIGNATURE (IF FILING COMBINED, BOTH MUST SIGN EVEN IF ONLY ONE MADE INCOME)

YOUR SIGNATURE DATE
PREPARE'S SIGNATURE (OTHER THAN TAXPAYER) DATE

IMPORTANT - ATTACH PROPERTY TAX RECEIPT(S) AND/OR CRP STATEMENT. If you file a Missouri Income Tax Return, Form 40, this claim should be attached to that form. Enter amount from line 19 above on Form 40, line 34, OR if you do not file a Missouri Income Tax Return, complete, sign and mail this claim to: Senior Citizens Unit, P.O. Box 2800, Jefferson City, MO 65105.

DUE DATE FOR FILING IS APRIL 15, 1988.
## PART IV - OTHER INCOME

1. Rents and royalties

<table>
<thead>
<tr>
<th>A. ADDRESS/TYPE OF RENTAL PROPERTY</th>
<th>B. INCOME</th>
<th>C. DEPRECIATION (OR DEPLETION)</th>
<th>D. REPAIRS</th>
<th>E. OTHER EXPENSES</th>
<th>F. (COL B LESS COLS C, D, AND E)</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

Total of Column F

2. Pension and annuity income: (DO NOT enter pensions listed on Page 1, line 9d)
   2a. Amount received this year
   2b. Amount of your cost excludable this year
   2c. Amount reportable (subtract line 2b from line 2a)

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

<table>
<thead>
<tr>
<th>A. KIND OF PROPERTY</th>
<th>B. DATE ACQUIRED</th>
<th>C. DATE SOLD</th>
<th>D. GROSS SALES PRICE</th>
<th>E. COST OR OTHER BASIS AND EXPENSE OF SALE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>MD/DAY/YEAR</td>
<td>MD/DAY/YEAR</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total of Column F

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

5. Total - (add lines 1 through 4 and enter on Page 1, line 8d)

## PART V - HOMESTEAD TAX COMPUTATION

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

1. Enter the total 1987 real estate tax paid to the county by you on the homestead occupied
   
2. Enter the total 1987 city real estate tax paid to the city by you on the homestead occupied

3. Total 1987 real estate taxes paid to the county and city - add lines 1 and 2

3a. Enter the total 1987 school taxes paid by you on the homestead occupied

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

   Number of acres

   Enter percentage on 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 946) 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 on 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 on line 4. 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% on line 4.

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

5a. 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 1987 REAL PROPERTY TAX RECEIPT(S)

Mortgage statements and cancelled checks are not acceptable substitutes for your tax receipt. If you occupied a mobile home, attach your 1987 personal property tax receipts. If tax receipt(s) does not indicate your name, state your relationship to person(s) named.

MO 880-1089 (9-87)
1. **Check the type of rental unit which you rented.**
   - Skilled or Intermediate Care Nursing Home
   - House
   - Residential Care
   - Mobile Home
   - Boarding Home
   - Apartment
   - Duplex
   - Hotel
   - Low Income Housing
   - Mobile Home Lot

2. **Landlord’s Name, Home Address and City, State and Zip Code**

3. **Claimant's Name, Address of Rental Unit, and City, State and Zip Code**

4. **Social Security Number of Claimant**

5. **Social Security Number of Spouse**

6. **Relationship to Landlord**

7. **Rental Period**
   - From (Month, Day, Year)
   - To (Month, Day, Year)

8. **Enter gross rent paid**

9. **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%
   - All Others: 100%

10. **Enter applicable percent on line 7**

11. **Net rent paid. Multiply line 6 by percent on line 7.**

   **Enter here and on line 17, Form SC**

---

**MO 860-1090 (9-87)**
INSTRUCTIONS FOR COMPLETING CRP STATEMENT - CERTIFICATION OF RENT PAID

Complete one CRP Statement for each rented homestead you occupied during 1987. (Additional forms are available upon request).

Attach CRP Statement 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 organization.

Step 3: If you were a nursing home or boarding home resident during 1987, use the applicable percentage stated on the front of the CRP Statement (Certification of Rent Paid).

Step 4: Multiply line 6 by the percentage on line 7 and enter this amount on line 8 of the CRP Statement and on line 17 of Form SC.
FEDERAL PRIVACY ACT INFORMATION

Social Security numbers must be included. Such numbers are used primarily to administer and enforce the Income Tax, Sales Tax, Use Tax and Tax Relief for the Elderly laws. Such numbers are used to exchange tax information with the U.S. Internal Revenue Service, other states and the Multistate Tax Commission (Chapter 32 and 143 RSMo.). In addition, statutorily provided nontax uses are (1) To provide information to the Department of Higher Education with respect to applicants of financial assistance under Chapter 173 RSMo., and (2) To offset refund against amounts due to a state agency by a person or entity (Chapter 143). Information furnished to other agencies, or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Director of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapter 135, 143 and 144 RSMo).

FORMS MAY BE OBTAINED AND QUESTIONS ANSWERED AT THE FOLLOWING OFFICES. IF A LOCATION IS ADDED IN YOUR AREA YOU WILL BE NOTIFIED BY YOUR LOCAL NEWSPAPER. OFFICE HOURS ARE FROM 8:00 A.M. TO 4:30 P.M. DAILY IN JEFFERSON CITY AND 9:00 A.M. TO 4:00 P.M. FOR ALL OTHERS.

**Kansas City**
615 E. 13th Street ........................ (816) 472-2920

**St. Joseph**
Federal Building, 3rd Floor
8th and Edmond .......................... (816) 279-4462

**St. Louis**
8764 Manchester Rd.
Suite 202 ............................... (314) 968-4740

**Joplin**
501 Pennsylvania ........................ (417) 623-3990

**Jefferson City**
Truman State information (314) 751-2649
Office Building ................. forms (314) 751-4695

**Springfield**
149 Park Central Square, Room 313 ........................ (417) 866-3474

**Cape Girardeau**
1435 Mount Auburn Rd. ................ (314) 334-0048

**Kirkville**
Adair County Court House
2nd Floor ............................... (816) 627-1486

---

**FINAL CHECKLIST BEFORE MAILING YOUR CLAIM**
FAILURE TO COMPLETE OR ATTACH BELOW ITEMS WILL DELAY PROCESSING YOUR CLAIM

1. Peel off the label on the cover of your tax booklet, and place it on the completed claim if all information is correct. If all information is not correct, discard the label and print or type the correct information in the spaces provided.

2. Check and verify all mathematics on the claim. This is most important to avoid delay of your refund.

3. Be sure that your birthdate has been entered on Form SC.


5. Sign Form SC (both spouses must sign if combined claim).

6. Retain a copy of your claim for your records.

7. **IMPORTANT**
   - If you file a Missouri Income Tax Return Form 40, this claim must be attached to that form.
   - If you do not file a Missouri Income Tax Return, sign and mail this claim to:
     Senior Citizens Unit
     P.O. Box 2803
     Jefferson City, MO 65105
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>
<tbody>
<tr>
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</tbody>
</table>

Recipients tax identifying number

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

MO 860-1105 (10-85)

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

Form 99 Misc.

MISSOURI Information Return for Recipients of Miscellaneous Income

<table>
<thead>
<tr>
<th>1. Rents</th>
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MO 860-1105 (10-85)

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

Form 99 Misc.

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Recipients tax identifying number

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MO 860-1105 (10-85)

PAID BY Name, address, ZIP code, and identifying number.
Annual Summary and Transmittal of Mo. Forms 99 MISC.

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

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

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

Mail to: Missouri Department of Revenue
P.O. Box 998
Jefferson City, Missouri 65109

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

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

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

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

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

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Did the deceased leave a will?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2(a) Has an administrator or executor been appointed for the estate of the decedent?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) If &quot;No,&quot; will one be appointed?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If 2(a) or 2(b) is checked "Yes," do not file this form. The administrator or executor should file for the refund.

3 Will you, as the claimant for the estate of the decedent, disburse the refund according to the law of the State in which the decedent was domiciled or maintained a permanent residence? 

If "No," payment of this claim will be withheld pending submission of proof of your appointment as administrator or executor or other evidence showing that you are authorized under state law to receive payment.

4 Name of widow or widower | Address |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Names of surviving children</td>
<td>Address</td>
</tr>
<tr>
<td>Name of person supporting the children</td>
<td>Address</td>
</tr>
<tr>
<td>Names of decedent's living father and mother</td>
<td>Address</td>
</tr>
<tr>
<td>Names of decedent's living brothers and sisters</td>
<td>Address</td>
</tr>
<tr>
<td>Names of the living children of the decedent's deceased children</td>
<td>Address</td>
</tr>
</tbody>
</table>

Signature and Verification

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

Signature of claimant ___________________________ Date ___________________________

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

To be filed with:
MISSOURI DEPARTMENT OF REVENUE
Individual Tax Bureau, P.O. Box 329
Jefferson City, Missouri 65107

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. __________________________
MISSOURI PARTNERSHIP INCOME TAX

Form 65 — Missouri Partnership Return of Income ........................................ 69
Schedule NRP — Missouri Partnership Return Nonresident Schedule ........ 71
MISSOURI
1987
PARTNERSHIP
INCOME TAX FORMS

IMPORTANT: Parts 1 and 2 must be completed if the Partnership has Missouri Partnership Adjustment(s).

** ATTENTION **
LIMITED PARTNERSHIPS

On January 1, 1987, the new Uniform Limited Partnership Act became law. This new law requires 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 that office.

The Fictitious Name Registration Act no longer requires existing limited partnerships to register their name with the Secretary of State.

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 DEPARTMENT OF REVENUE
PARTNERSHIP RETURN OF INCOME

FOR THE YEAR JANUARY 1 - DECEMBER 31, 1987, OR OTHER TAX YEAR BEGINNING
1987, AND ENDING.

NAME

NUMBER AND STREET

PLACE LABEL IN BLOCK

CITY OR TOWN, STATE, ZIP CODE

1. Does partnership have ANY Missouri modifications? □ YES □ NO If YES, complete Parts 1 and 2 below.
2. Does partnership have ANY nonresident partners? □ YES □ 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 Schedules K-1, sign below, and mail.

PART 1 — MISSOURI PARTNERSHIP ADJUSTMENT

Additions (attach explanation of each item)
1. State and local income taxes deducted on Form 1065
2. Less: Kansas City and St. Louis Earnings Taxes
3. Net (subtract line 2 from line 1)
4. State and local bond interest (except Missouri)
5. Less: related expenses (omit if less than $500)
6. Net (subtract line 5 from line 4)
7. □ Partnership; □ Fiduciary; □ Other (List)
8. Total of lines 3, 6, and 7

Subtractions (attach explanation of each item)
9. Interest from exempt Federal obligations
10. Less: related expenses (omit if less than $500)
11. Net (subtract line 10 from line 9)
12. □ Partnership; □ Fiduciary; □ Other (List)
13. Total of lines 11 and 12
14. Missouri Partnership Adjustment - NET ADDITION - Excess line 8 over line 13
15. Missouri Partnership Adjustment - NET SUBTRACTION - Excess line 13 over line 8

PART 2 - ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS

COMPLETE ONLY IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT

<table>
<thead>
<tr>
<th>1. NAME OF EACH PARTNER ALL PARTNERS MUST BE LISTED USE ATTACHMENT IF MORE THAN SIX</th>
<th>2. PARTNER'S SHARE %</th>
<th>3. PARTNER'S PARTNERSHIP ADJUSTMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>□</td>
<td>□</td>
<td>□</td>
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<tr>
<td>□</td>
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<td>□</td>
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<tr>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>

COLUMNS 2 — Enter percentages from Federal Schedules K-1. Round percentages to whole numbers.
COLUMNS 3 — Enter Missouri Partnership Adjustment from line 14 or 15, Part 1, as total of Column 3. Multiply each percentage in Column 2, times the total in Column 3. Indicate at top of Column 3, whether the adjustments are additions or subtractions.

The amount after each partner's name in Column 3 must be reported as a modification by the partner on his 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.

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

SIGNATURE OF PARTNER OR MEMBER

DATE

PREPARES SIGNATURE (OTHER THAN TAXPAYER)

DATE

ATTACH COPY OF FEDERAL FORM 1065 AND ALL ITS SCHEDULES, INCLUDING K-1 AND SEND WITH COMPLETED RETURN TO: MISSOURI DEPARTMENT OF REVENUE, INCOME TAX BUREAU, P.O. BOX 2200,JEFFERSON CITY, MO 65105.

MO 560-1097 (9-87)
WHO MUST FILE FORM 65

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

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

SHORT FORM - FORM 65

If you checked "No" on both questions 1 and 2, attach a copy of Federal Form 1065 and all its schedules, including Schedules K-1, sign the Form 65 and mail your return.

If you checked "Yes" on question 1, Parts 1 and 2 must be completed. If you checked "Yes" on question 2, complete Schedule NRP. When completed, attach a copy of Federal Form 1065 and all its schedules, including Schedules K-1, sign the Form 65, and mail your return.

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 the joint venture or other enterprise. Any member, regardless of position, may sign the return.

PART 1: MISSOURI PARTNERSHIP ADJUSTMENT

The addition and subtraction items, listed on Part 1, are necessary Missouri modifications. Completion of Part 1 will result in the net Missouri partnership adjustment which will be allocated to the partners in Part 2.

The partner’s adjustment can only be made from information available from the partnership. Thus, it is necessary for each partnership having modifications to complete Form 65, Parts 1 and 2, and notify each partner of the adjustment to which he is entitled.

PART 2: 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 nontax 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 to be completed 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, on his Missouri Individual Income Tax Return (Form 40), Schedule NRI.

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 Individual Income Tax Return, (Form 40), 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 Persons Credit (AUP), Seed Capital Tax Credit (STC). These credits must be allocated to the partners based on the partner's percent of ownership and reported on the Missouri Individual Income Tax Return, Form 40. See the Form 40 instructions for more information.
**PART A - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS**

<table>
<thead>
<tr>
<th>Missouri Source</th>
<th>Nonresident Partner's Name</th>
<th>Nonresident Partner's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL SCHEDULE K</td>
<td>AMOUNT</td>
<td>MO %</td>
</tr>
<tr>
<td>1. Ordinary income (loss)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Net income (loss) from rental real estate activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3c. Net income (loss) from other rental activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Total Portfolio income (loss) - total of lines 4a-4f</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Guaranteed payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Net gain (loss) under section 1231</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Other (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Charitable contributions (attach list)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Expense deduction for recovery property (section 179)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Deductions related to portfolio income (do not include investment interest expense)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Other (attach schedule)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PART B - SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT - NONRESIDENT PARTNERS**

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

**ADDITIONS**

3. Net state and local income taxes deducted on Form 1065
6. Net state and local bond interest (except Missouri)
7. □ Partnership, □ Fiduciary, □ Other
8. Total of lines 3, 6 and 7

**SUBTRACTIONS**

11. Net interest from exempt Federal obligations
12. □ Partnership, □ Fiduciary, □ Other
13. Total of lines 11 and 12
14. Missouri Partnership Adjustment - NET ADDITION
15. Missouri Partnership Adjustment - NET SUBTRACTION

**PART C - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM**

Lines 1 to 8 (Column A) corresponds to lines 1 to 8 Federal 1065.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Federal Return</th>
<th>Missouri Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a.</td>
<td>Gross receipts or sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b.</td>
<td>Minus returns and allowances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Less: Cost of goods sold and/or operations (Form 1065, Schedule A, line 7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Gross profit (subtract line 2 from line 1c)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Ordinary income (loss) from other partnerships and fiduciaries (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Net farm profit (loss) (attach Schedule F (Form 1040))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Net Gain (loss) (Form 4797, line 18)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Other income (loss)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Total income (loss) (combine lines 3 through 7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Enter amount from Federal Form 1065, line 20, page 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Enter amount from Federal Form 1065, line 10, page 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Total expenses - subtract line 10 from line 9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Guaranteed payments and ordinary income (loss) - subtract line 11 from line 8 (line 12 equals total of lines 1 and 5 of both Schedule K, Federal 1065 and Missouri Schedule NRP, Part A, column (a))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Missouri Sources - subtract line 11 from line 8</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Line 12 may not equal other lines in initial years of partnership due to organizational costs.*
STEPS IN COMPLETION OF SCHEDULE NRP - PART A

1. NONRESIDENT PARTNERS NAME. Copy name from attached Federal K-1 for each nonresident. Omit Schedule NRP 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 60% 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 NRP - PART B

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

2. Column (b). Indicate the portion of each amount in Column (a) that is related to items in Column (b) of Part A, Missouri Source Amounts. Total the 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’s Federal adjusted gross income must be analyzed to determine if part or all is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income, which is attributable to Missouri sources. Whether nonbusiness 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 C, Allocation of Income, is provided for use if accompanying records clearly reflect income from Missouri sources. Line 13, Part C, indicates the Missouri source amount which is equal to the total of Part A. Column (b), lines 1 and 5. The Missouri percentage is then computed and entered in Column (c) of Part A.

Where Part C is not applicable, all business income should be apportioned by using the Multistate Tax Compact three factor percentage. The three factors are: (1) Property, (2) Payroll and (3) Sales. Complete lines 1 through 4, Part 4 of Schedule MS and attach to Form 65. 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 A of Schedule NRP at line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) by 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 A and B are based upon the nonresidents ratably sharing Missouri source income, deductions and modifications. Attach a detailed explanation (including extracts from partnership agreement) if a nonresident partner is allocated a disproportionate share. The explanation must include the nontax purposes and effects of the allocation methods.
FIDUCIARY INCOME TAX

Form 41 — Fiduciary Income Tax Return ................................................................. 77
Schedule NRF — Fiduciary Return Nonresident Schedule ....................................... 79
Fiduciary 1987 Tax Table ......................................................................................... 81
MISSOURI 1987
FIDUCIARY INCOME TAX FORMS

IMPORTANT: Remember to also complete Schedules 1 and 2 of the Form 41 if Fiduciary has Missouri Fiduciary Adjustments.
MISSOURI DEPARTMENT OF REVENUE
FIDUCIARY INCOME TAX RETURN

FOR THE YEAR JANUARY 1 - DECEMBER 31, 1987 OR OTHER TAX YEAR BEGINNING ____________ 1987, ENDING ____________

THIS RETURN IS DUE ON OR BEFORE THE FIFTEENTH DAY OF THE FOURTH MONTH AFTER CLOSE OF TAXABLE YEAR. ATTACH COPY OF FEDERAL FORM 1041 AND ALL ITS SCHEDULES, INCLUDING SCHEDULES K-1. ☐ DO NOT PRINT IN SHADeD AREAS.

NAME OF ESTATE OR TRUST

FEDERAL I.D. NUMBER

NAME AND TITLE OF FIDUCIARY

DEPT. OF REVENUE USE ONLY

ADDRESS OF FIDUCIARY (NUMBER OF STREET) PLACE LABEL IN BLOCK

P M EX

CITY, STATE, ZIP CODE

CODE

A. CHECK WHETHER
☐ STATE ☐ SIMPLE TRUST ☐ COMPLEX TRUST
☐ TRUST, CHECK WHETHER: ☐ TESTAMENTARY ☐ INTER VIVOS

B. ALSO CHECK IF:
☐ RESIDENT ESTATE OR TRUST ☐ NONRESIDENT ESTATE OR TRUST

D. HAS FINAL DISTRIBUTION OF ASSETS BEEN MADE DURING THE YEAR?
☐ YES ☐ NO

E. During this taxable year, was this estate or trust notified of any Federal change for any prior years? ☐ YES ☐ NO

If YES, attach copy of changes made or changes proposed.

F. Is a Federal Schedule K-1 attached for each beneficiary? ☐ YES ☐ NO. IF YES, how many? ____________ ☐ YES ☐ NO

If NO, attach explanation.

☐ YES ☐ NO. IF YES, how many? ____________ ☐ YES ☐ NO

☐ YES ☐ NO. IF NO, attach explanation.

• Does the estate or trust have any Missouri modifications?

• If the estate or trust has any nonresident beneficiaries, is any income from other than Missouri sources? ☐ YES ☐ NO (or not applicable)

• 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 9, complete and attach NRF Schedule, check ☐, and skip to line 10.

1. Federal taxable income (from line 21, Federal Form 1041 but not less than 0) .

2. Federal income tax (from line 26, Federal Form 1041) .

3. Other Federal income tax (from lines 23a, 27, and 28, Federal Form 1041) .

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 - SUBTRACTION (from Column 4, Schedule 2) .

6. Total subtractions - add lines 2, 3, 4, and 5

7. Fiduciary’s share of Missouri fiduciary adjustment - ADDITION (from Column 4, Schedule 2)

8. Balance - line 1 less line 6, plus line 7

9. Excess Federal exemption (if line 1 is zero and line 8 is positive, Federal deductions exceed or equal Federal income, enter amount by which Federal personal exemption deduction exceeds Federal taxable income (without the exemption deduction)

10. Missouri taxable income (line 8 less line 9 for Missouri residents or from NRF Schedule, Part 1 line 9 for nonresidents)

11. MISSOURI INCOME TAX (See Missouri individual tax rate table)

CREDITS AND PAYMENTS

12. Credit for income tax paid to another state by resident estate or trust (attach Form 40, Schedule CR)

13. Payments and other credits (attach explanation)

14. Total credits and payments - add lines 12 and 13

15. BALANCE DUE - line 11 less line 14 - Pay in full to “Department of Revenue”

DOR USE ONLY

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 fiduciary or officer representing fiduciary, 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

SIGNATURE OF PREPARER OTHER THAN FIDUCIARY

DATE

ADDRESS

FEIN OR SSN

SEND COMPLETED RETURN AND REQUIRED ATTACHMENTS TO:
MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3815, JEFFERSON CITY, MO 65107.

MO 880-1010 (5-87)
### SCHEDULE 1 - 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. State and local income taxes deducted on Form 1041, line 14 ............... 1
2. Less: Kansas City and St. Louis Earnings Taxes .......................... 2
3. Net (subtract line 2 from line 1) ........................................... 3
4. State and local bond interest (except Missouri) ................................ 4
5. Less: related expenses (omit if less than $1500) ............................ 5
6. Net (subtract line 5 from line 4) ........................................... 6
7. ☐ Partnership; ☐ Fiduciary; ☐ Other (List ______________________________________) 7
8. Total of lines 3, 6, and 7 .................................................................. 8

**SUBTRACTIONS (attach explanation of each item)**
9. Interest from exempt Federal obligations ........................................ 9
10. Less: related expenses (omit if less than $1500) ............................. 10
11. Net (subtract line 10 from line 9) ............................................. 11
12. ☐ Partnership; ☐ Fiduciary; ☐ Other (List ______________________________________) 12
13. Total of lines 8 and 12 ................................................................ 13
14. Missouri Fiduciary Adjustment - NET ADDITION - excess line 8 over line 13 .................. 14
15. Missouri Fiduciary Adjustment - NET SUBTRACTION - excess line 13 over line 8 .............. 15

### SCHEDULE 2 - ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

Complete ONLY if Schedule 1 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.

**COMPLETE LIST OF BENEFICIARIES (RESIDENT AND NONRESIDENT)**

<table>
<thead>
<tr>
<th>1. NAME OF EACH BENEFICIARY: ALL BENEFICIARIES MUST BE LISTED USE ATTACHMENT IF MORE THAN FOUR.</th>
<th>CHECK BOX IF BENEFICIARY IS NONRESIDENT</th>
<th>SOCIAL SECURITY NUMBER</th>
<th>SHARES OF FEDERAL DISTRIBUTABLE NET INCOME</th>
<th>4 SHARES OF MISSOURI FIDUCIARY ADJUSTMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td>☐</td>
<td></td>
<td>%</td>
<td>☐ ADDITION or ☐ SUBTRACTION</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>
<tr>
<td>Fiduciary</td>
<td>☐</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>TOTALS</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**COLUMN 2** — Total Federal Distributable Net Income must be the same as line 9, Schedule B, Form 1041.

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

**COLUMN 4** — Enter Missouri Fiduciary Adjustment from line 14 or 15, Schedule 1, as the total of Column 4. Multiply each percentage in Column 3 times the total in Column 4. Indicate at top of Column 4, whether the adjustments are additions or subtractions.

**COLUMNS 2, 3, and 4** — Attach a detailed explanation of the allocation method used if there is no Federal Distributable Net Income or if the percentages do not agree with the relative shares indicated on Form 1041. Schedules B and K-1.

**COLUMN 4** — The amount after each name is reported as a modification, either an addition or subtraction from Federal gross or taxable income. Each beneficiary should add the explanation: "FIDUCIARY ADJUSTMENT - (NAME OF ESTATE OR TRUST)". A copy of this schedule (or its information) must be provided to each beneficiary. The fiduciary's share of the adjustment is entered on line 5 or line 7 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 Credit (AUP), Seed Capital Tax Credit (STC). These credits must be allocated to the beneficiaries based on their percent of ownership and reported on the Missouri Individual Income Tax Return, Form 40. See Form 40 instructions for more information.
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 and VI.

☐ 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 is from Missouri, do NOT complete this schedule. Complete Form 41.

If NO income is 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) by line 25, 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 - reported on line 3 (attach explanation)

5. Combine lines 1 to 4

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

7. Less: Other Missouri source deductions and exclusions (attach explanation) Line 19, Form 1041 by percentage on line 4, Part VI

8. Missouri TAXABLE INCOME - line 5 less lines 6 through 8 - enter here and on line 10, Form 41

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

A) Beneficiaries' name

<table>
<thead>
<tr>
<th>A) Beneficiaries' NAME</th>
<th>STATUS</th>
<th>SOCIAL SECURITY NUMBER</th>
<th>2. PERCENT</th>
<th>3. SHARES MO SOURCE FIDUCIARY ADJUSTMENT</th>
<th>4. SHARES MO SOURCE DISTRIBUTABLE NET INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Charitable Beneficiaries

Noncharitable Beneficiaries

Fiduciary

TOTALS

100%

- 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 by 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 25, Part IV, as total of Column 4. The shares in Column 4 are determined by multiplying the percentages in Column 2 by the Column 4 total.

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

A) Schedule K-1

 MO.

B) Schedule K-1

 MO.

C) Schedule K-1

 MO.

D) Schedule K-1

 MO.

- The letters refer to the beneficiaries designated in Column 1, Part II. Omit data for RESIDENT individuals.

- Enter amounts from Federal Schedules K-1.

- Each beneficiary's share of Missouri Distributable Net Income (Column 4, Part II) is allocated on 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) by the income amounts on lines 1, 6S, and 6L 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 that individual if it is Missouri source income. Exempt Federal obligations and Missouri municipal bonds do not constitute Missouri source income. A nonresident individual receiving $600 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 NRI Schedule, Form 40.
PART IV - FEDERAL DISTRIBUTABLE NET INCOME AND MISSOURI SOURCE DISTRIBUTABLE NET INCOME

- Lines 1 through 16 (Federal Column) correspond to lines 1 to 16 of Federal Form 1041.
- Enter in Missouri Source Column the portion of each item in Federal Column that is derived from Missouri sources.
Nonresident individuals receiving a distribution of taxable Missouri source income, of $600 or more, must file a Missouri Individual Income Tax return, (Form 40).

<table>
<thead>
<tr>
<th>INCOME</th>
<th>FEDERAL</th>
<th>MISSOURI SOURCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Dividends</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Interest income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Income (or losses) from partnerships, other estates or other trusts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Net rent and royalty income (or loss)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Net business and farm income (or loss)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Capital gain (or loss)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6A. Short term</td>
<td>6A</td>
<td></td>
</tr>
<tr>
<td>6L. Long term</td>
<td>6L</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7. Ordinary gain (or loss)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Other income (state nature of income)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Total income (lines 1 through 8)</td>
<td>9</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DEDUCTIONS</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Interest</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>11. Fiduciary fees</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12. Charitable deduction</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>13. Attorney, accountant, and return preparer fees</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>14. Other deductions (including taxes) (attach schedule)</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>15. Total (add lines 10 through 14)</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>16. Adjusted total income (or loss) - subtract line 15 from line 9</td>
<td>16</td>
<td></td>
</tr>
</tbody>
</table>

LINES 17 TO 24 (FEDERAL COLUMN) CORRESPOND TO LINES 2 TO 9, SCHEDULE B, FEDERAL FORM 1041

<table>
<thead>
<tr>
<th></th>
<th>17</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Adjusted tax exempt interest</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>18. Net gain on Schedule D (Form 1041), line 17, Column (a). (If net loss, enter zero)</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>19. Enter amount from Schedule A, line 4, Federal Form 1041</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>20. Long-term capital gain included on Schedule A, line 1, (Form 1041)</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>21. Short term capital gain included on Schedule A, line 1, (Form 1041)</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>22. If the amount on Form 1041, Page 1, line 6 is a capital loss, enter here as a positive figure</td>
<td>22</td>
<td></td>
</tr>
<tr>
<td>23. If amount on Form 1041, Page 1, line 6 is a capital gain, enter here as a negative figure</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>24. Federal distributable net income (combine lines 16 through 23, Federal Column)</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>25. Missouri source distributable net income (combine lines 16 through 23, Missouri column)</td>
<td>25</td>
<td></td>
</tr>
</tbody>
</table>

ENTER AS TOTAL OF COLUMN 4, PART II

<table>
<thead>
<tr>
<th>PART V - MODIFICATIONS TO MISSOURI SOURCE ITEMS (ATTACH EXPLANATION OF EACH ITEM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Specify and explain Missouri modifications that are related to items in Missouri source column of Part IV</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDITIONS (specify)</td>
<td>1</td>
</tr>
<tr>
<td>SUBTRACTIONS (specify)</td>
<td>2</td>
</tr>
<tr>
<td>Missouri source fiduciary adjustment (combine lines 1 and 2)</td>
<td>3</td>
</tr>
</tbody>
</table>

Enter as total of Column 3, Part II

<table>
<thead>
<tr>
<th>PART VI - MISSOURI SOURCE FEDERAL INCOME TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal income tax (from line 26, Federal Form 1041)</td>
</tr>
<tr>
<td>2. Other Federal income taxes (from line 23a, 27, and 28, Federal Form 1041)</td>
</tr>
<tr>
<td>3. Total - add lines 1 and 2</td>
</tr>
<tr>
<td>4. Missouri Income Percentage - divide line 25 by line 24, Part IV - round to whole percent</td>
</tr>
<tr>
<td>5. Missouri Source Federal Income Tax - multiply line 3 by line 4 - enter here and on line 6, Part I</td>
</tr>
</tbody>
</table>
## 1987 Tax Table

<table>
<thead>
<tr>
<th>If line 10 is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
<th>At least</th>
<th>But less than</th>
<th>Your tax is</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 199</td>
<td>1,600</td>
<td>1,600</td>
<td>120</td>
<td>3,000</td>
<td>3,100</td>
<td>62</td>
<td>4,500</td>
<td>4,600</td>
<td>109</td>
<td>8,000</td>
<td>8,100</td>
<td>187</td>
<td>7,500</td>
<td>7,600</td>
<td>238</td>
<td>7,600</td>
<td>7,700</td>
<td>243</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>200 - 399</td>
<td>1,600</td>
<td>1,700</td>
<td>29</td>
<td>3,100</td>
<td>3,200</td>
<td>95</td>
<td>4,600</td>
<td>4,700</td>
<td>113</td>
<td>8,100</td>
<td>8,200</td>
<td>172</td>
<td>7,600</td>
<td>7,700</td>
<td>238</td>
<td>7,700</td>
<td>7,800</td>
<td>248</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>400 - 599</td>
<td>1,600</td>
<td>1,800</td>
<td>33</td>
<td>3,200</td>
<td>3,300</td>
<td>68</td>
<td>4,700</td>
<td>4,800</td>
<td>116</td>
<td>8,200</td>
<td>8,300</td>
<td>176</td>
<td>7,700</td>
<td>7,800</td>
<td>248</td>
<td>7,800</td>
<td>7,900</td>
<td>253</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>600 - 799</td>
<td>1,600</td>
<td>2,000</td>
<td>38</td>
<td>3,300</td>
<td>3,400</td>
<td>71</td>
<td>4,800</td>
<td>4,900</td>
<td>120</td>
<td>8,300</td>
<td>8,400</td>
<td>181</td>
<td>7,800</td>
<td>7,900</td>
<td>253</td>
<td>7,900</td>
<td>8,000</td>
<td>259</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>800 - 999</td>
<td>1,600</td>
<td>2,100</td>
<td>38</td>
<td>3,400</td>
<td>3,500</td>
<td>74</td>
<td>4,900</td>
<td>5,000</td>
<td>123</td>
<td>8,400</td>
<td>8,500</td>
<td>185</td>
<td>8,000</td>
<td>8,100</td>
<td>263</td>
<td>8,100</td>
<td>8,200</td>
<td>268</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,000 - 1,100</td>
<td>2,000</td>
<td>2,100</td>
<td>38</td>
<td>3,500</td>
<td>3,600</td>
<td>77</td>
<td>5,000</td>
<td>5,100</td>
<td>127</td>
<td>8,600</td>
<td>8,700</td>
<td>194</td>
<td>8,400</td>
<td>8,500</td>
<td>268</td>
<td>8,600</td>
<td>8,700</td>
<td>274</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,100 - 1,200</td>
<td>2,100</td>
<td>2,200</td>
<td>39</td>
<td>3,600</td>
<td>3,700</td>
<td>80</td>
<td>5,100</td>
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<td>131</td>
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<td>194</td>
<td>8,400</td>
<td>8,500</td>
<td>274</td>
<td>8,500</td>
<td>8,600</td>
<td>279</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,200 - 1,300</td>
<td>2,200</td>
<td>2,300</td>
<td>41</td>
<td>3,700</td>
<td>3,800</td>
<td>83</td>
<td>5,200</td>
<td>5,300</td>
<td>135</td>
<td>8,800</td>
<td>8,900</td>
<td>203</td>
<td>8,600</td>
<td>8,700</td>
<td>279</td>
<td>8,700</td>
<td>8,700</td>
<td>285</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,300 - 1,400</td>
<td>2,300</td>
<td>2,400</td>
<td>44</td>
<td>3,800</td>
<td>3,900</td>
<td>86</td>
<td>5,300</td>
<td>5,400</td>
<td>139</td>
<td>8,800</td>
<td>8,900</td>
<td>203</td>
<td>8,700</td>
<td>8,800</td>
<td>279</td>
<td>8,800</td>
<td>8,800</td>
<td>285</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,400 - 1,500</td>
<td>2,400</td>
<td>2,500</td>
<td>46</td>
<td>3,900</td>
<td>4,000</td>
<td>89</td>
<td>5,400</td>
<td>5,500</td>
<td>143</td>
<td>8,900</td>
<td>9,000</td>
<td>208</td>
<td>8,800</td>
<td>8,800</td>
<td>285</td>
<td>8,900</td>
<td>8,900</td>
<td>285</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Example: If line 10 is $12,000, the tax would be computed as follows:

\[
\text{Tax} = \text{Your tax} + \frac{6}{100} \times (\text{Excess} - 3,000)
\]

\[
\text{Excess} = 12,000 - 9,000 = 3,000
\]

\[
\text{Tax} = 9,000 + \frac{6}{100} \times 3,000 = 9,000 + 180 = 9,180
\]

\[
\text{Example: If line 10 is $12,000, the tax would be computed as follows:}
\]

\[
\text{Your tax} + \frac{6}{100} \times (\text{Excess} - 3,000) = 9,180
\]

\[
\text{Excess} = 12,000 - 9,000 = 3,000
\]

\[
\text{Tax} = 9,000 + \frac{6}{100} \times 3,000 = 9,180
\]

\[
\text{PLUS 6% of excess over $9,000}
\]

\[
\text{9,000} + 315 = 9,315
\]

MO 050-1785 (9-87)
ESTATE TAX

Form 76 — Estate Tax Return ......................................................... 85
Schedule NRE — Nonresident Decedent - Missouri Property .............. 87
Schedule RE — Resident Decedent - Non-Missouri Property ................ 88
MISSOURI DEPARTMENT OF REVENUE
MISSOURI ESTATE TAX RETURN
FORM 76
(FOR DECEASED DURING 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

AUTHORIZATION TO RECEIVE CONFIDENTIAL MISSOURI ESTATE TAX INFORMATION UNDER CHAPTER 146 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 DECEASED WITH ALL MISSOURI PROPERTY
     Enter credit for State Death Taxes from line 13, Federal Estate Tax Return Form 706
     RE □ MISSOURI RESIDENT DECEASED WITH NON-MISSOURI PROPERTY
     Attach Schedule RE and enter amount from line 9, Schedule RE
     NRE □ NONRESIDENT DECEASED WITH MISSOURI PROPERTY
     Attach Schedule NRE and enter amount from line 8, Schedule NRE

   DATE OF PAYMENT          AMOUNT

   2

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

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

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 4768 ................................................................. 5

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 4768 ................................................................. 6

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

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

SIGNATURE OF PREPARE OTHER THAN PERSONAL REPRESENTATIVE          ADDRESS (AND ZIP CODE)

DATE

DATE

MO 860-1506 (10-86)
INSTRUCTIONS FOR MISSOURI FORM 76

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

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

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

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

5. Payment of Tax. Section 145.511 requires payment of the tax within 9 months after death. Section 145.551 provides an automatic Missouri extension of time to pay if a federal extension is received 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 145.985 and 143.731. If interest is calculated at a rate other than the rate established by Section 32.065, RSMo, attach explanation including copy of actual computations.

7. Addition 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 145.985, 143.741, and 143.751.

8. Supplemental Documents. A copy of approved federal form 4768 is required to verify an automatic extension. A copy of federal form 706, pages 1, 2, and 3, must be attached. If either Schedule RE or NRE is used copies of federal Schedules A thru K must also be attached even though they may not be required for form 706.

9. Amended Return and Federal Changes. Section 145.601 requires an amended return if there is a federal amended return or change. Amended returns including claims for refund require explanatory data (e.g., federal audit changes). Special periods of limitations for deficiencies (Section 145.711) and refunds (Section 145.601) may be applicable.

10. Generation-Skipping Credit. Section 145.993 provides for a Missouri tax if there is a federal generation-skipping tax credit.

11. Receipts and Proof of Payment. Duplicate receipts will be mailed for each payment to the executor or personal representative of the estate.

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

1. Introduction. The Missouri Estate Tax is all of the federal credit only if all of a decedent’s federal gross estate had a Missouri situs. Real estate and tangible personal property have a Missouri situs only if they have an actual situs in Missouri. Section 145.102(1). Intangible personal property has a Missouri situs only if the decedent was a Missouri resident, domiciled in Missouri at death. Sections 145.101(3) and 145.102(2). It is important to determine (A) the decedent’s domicile (Missouri vs. Non-Missouri), (B) the nature of the decedent’s gross estate (real estate and tangible personal property vs. intangible personal property), and (C) the actual situs of the real estate and tangible personal property (Missouri vs. Non-Missouri).

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

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

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

On Schedule NRE, the Missouri property is listed and used as the numerator of the apportionment percentage. All property is listed on line 4 (and lines 1 and 3) at date of death value unless the federal election to use the alternate value is made. Then all property at line 4 (and lines 1 and 3) is at alternate value.

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

4. Resident, Nonresident, Domicile. A “nonresident” decedent is one who is not a “resident.” A “resident” is one domiciled in Missouri at death (Section 145.101 and 2 and 3). Two definitions may be helpful: (a) Missouri Probate Code — Section 472.101(10) states that “Domicile means the place in which a person has voluntarily fixed his abode, not for a mere special or temporary purpose, but with a present intention of remaining there permanently or for an indefinite time.” (b) Federal Estate Tax Regulations (26 CFR) Section 20.1-1(b)(1) states that “A person acquires a domicile in a place by living there, for even a brief period of time, with no definite present intention of later removing therefrom Residence without the requisite intention to remain indefinitely will not suffice to constitute domicile, nor will intention to change domicile effect such a change unless accompanied by actual removal.

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

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

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

Another state may join Missouri in claiming a decedent as a domiciliary. See Section 145.701 permits the Director of Revenue to join the other state and the executor in a compromise of the domicile issue.

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

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

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

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


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

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

If decedent was given a power of appointment, the Missouri tax status of the Schedule G property is similarly dependent upon the at death nature of the property subject to the power.
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 Yes 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?
   4. Spend in Missouri a total of over 183 days in any 12 month period?
   5. Have a Missouri driver’s license?
   6. Have a Missouri income tax return, form 497?

GROSS ESTATE

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

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

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

MISSOURI PROPERTY

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

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Item</th>
<th>*Summary Description (Including situs of Missouri property)</th>
<th>Alternate value</th>
<th>Value at date of death</th>
</tr>
</thead>
<tbody>
<tr>
<td>G</td>
<td>3</td>
<td>Building — St. Louis, MO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>3</td>
<td>(Or if Federal alternate valuation elected) Building — St. Louis, MO</td>
<td>$75,000</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 98.77%).

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>
</tr>
</thead>
<tbody>
<tr>
<td>G</td>
<td>3</td>
<td>Building — St. Louis, MO</td>
<td>$72,000</td>
<td></td>
</tr>
</tbody>
</table>

[17]
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 L 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>form 706</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Alternate value</td>
</tr>
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<td>form 706</td>
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</tr>
</tbody>
</table>

4a. Total Date of Death Value

4b. Total Alternate Value - only if federal election

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

MISSOURI PROPERTY

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

7. MISSOURI PROPERTY PERCENTAGE (line 6 divided by line 3) (round to 3 decimal places - 98.765 or 98.877)

MISSOURI ESTATE TAX

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>
<th>form 706</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>1</td>
<td>House — Washington, D.C. (Or if Federal alternate valuation elected)</td>
<td>Alternate value</td>
</tr>
<tr>
<td>A</td>
<td>1</td>
<td>House — Washington, D.C.</td>
<td>$30,000</td>
</tr>
</tbody>
</table>

[Signature]
CORPORATION INCOME TAX

General Instructions for Preparing Corporation Income Tax Returns ........................................... 91
Form 20 — Corporation Income Tax Return .................................................................................. 93
Instructions for Schedule MS ................................................................................................... 95
Schedule MS — Allocation and Apportionment of Income ......................................................... 97
Instructions for Schedule MS-20S ............................................................................................. 99
Schedule MS-20S ..................................................................................................................... 101
Form 30C — Underpayment of Corporation Estimated Tax ..................................................... 103
Form 20S — Income Tax Return for S Corporation ................................................................. 107
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Application for Tax Refund/Credit ........................................................................................... 111

NOTE: See Section II for additional forms for registration.
MISSOURI 1987
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 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
32,756 MISSOURI CHILDREN WERE KNOWN VICTIMS OF ABUSE AND NEGLECT IN 1986. The Children's Trust Fund, established by statute 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 underwrite local community prevention projects throughout Missouri. The Fund is administered by a citizens board. Contributions can be made to this prevention effort via your 1987 tax form in either of two ways: (1) If receiving a refund, you can contribute $2.00 or more by completing line 28 of the tax return. The amount you designate for the Trust Fund must be deducted from the amount of overpayment on line 27. (2) If you are not receiving a refund, you can contribute by filling in the amount of your contribution on line 28 and enclosing a separate check or money order in that amount. All contributions are tax deductible on your 1988 Federal income tax return.

CORPORATIONS REQUIRED TO MAKE RETURNS: Every corporation, as defined in Chapter 143, RSMo., is required to file a return of income in Missouri for each year in which it is required to file a Federal income tax return and has gross income within Missouri of $100,000 or more. The tax on corporations will not apply to:

(1) A corporation which by reason of its purposes and activities is exempt from Federal income tax. The preceding sentence shall not apply to unrelated business taxable income and other income on which Chapter 1 of the Internal Revenue Code imposes the Federal tax measured by income;

(2) An express company which pays an annual tax on its gross receipts in this state;

(3) An insurance company which pays an annual tax on its gross premium receipts in this state; and

(4) Any other corporation that is exempt from Missouri income taxation under the laws of Missouri or the laws of the United States.

S Corporation - An S Corporation, as defined by Section 1361(a)(1) of the Internal Revenue Code, is not subject to the income tax and is not required to file Form 20. S Corporations must file a Form 1120S if Federal Form 1120S is required to be filed and the S Corporation has (1) a shareholding 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 must register with the Missouri Department of Revenue to receive a Missouri identification number (MITS). If you have not already registered, write the Office of Registration and Records, P.O. Box 3300, Jefferson City, MO 65105.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: A corporation must file its income tax return on or before the fifteenth day of the fourth month following the close of the taxpayer'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 700, Jefferson City, MO 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.
Such 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 10-2.090.

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 20.

A corporation may amend its declaration on Form 20ES. Declaration of estimated tax payments must be mailed to the Department of Revenue, P.O. Box 3020, Jefferson City, MO 65105.

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, Tax Benefits Programs, P.O. Box 118, Jefferson City, MO 65102.

BUSINESS FACILITY CREDIT: You may be eligible for this tax credit if you have started a new or expanded an existing business facility. For more information or forms, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102.

ECONOMIC DEVELOPMENT CREDIT: If you have contributed to the "reserve," you may be entitled to this credit. The credit must be approved by the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102.

ENTERPRISE ZONE CREDIT: You may be eligible for this tax credit if you have started a new business or expanded an existing business in an area designated as an Enterprise Zone. For more information or forms, contact the Missouri Department of Economic Development, Tax Benefit Program, 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. For more information, 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 more information, please contact your local Employment Security Office or Job Service Office or the Division of Employment Security, P.O. Box 55, Jefferson City, MO 65104, or call (314) 751-2169.

ECONOMIC DEVELOPMENT SEED CAPITAL TAX CREDIT: You may be entitled to a tax credit against any tax due under the provisions of Chapters 143 and 147, RSMo, 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, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102.

CREDITS AGAINST CORPORATE INCOME TAX: Those 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 the filing of 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 payment of the tax. The taxpayer must pay, or on 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 charged or corrected, the taxpayer must report such change or correction within ninety days after the final determination of such change. Any taxpayer filing amended Federal income tax return must file an amended income tax return (Form 20X) 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 having a 1987 loss carryback and having paid Missouri income tax for 1984, 1985, or 1986 should file amended returns to the extent such carryback is applied to those years. Attach Federal Form 1139 or 1120X when applicable.

INTEREST ON DELINQUENT TAXES: Effective January 1, 1988, simple interest will be charged on all 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 addition to tax of 5% per month (not to exceed 25% in the aggregate) during the period of such failure.

ADDITION TO TAX FOR FAILURE TO PAY: Unless an extension of time of pay has been granted, an addition to tax of 5% is charged with respect to that part of the total tax for the year which is not paid by the original due date of the return. The addition to tax will be waived if (a) the amount of tax paid on or before the original due date of the return is at least 90% of the amount of tax shown on Form 20 and (b) the balance of the tax due as shown on Form 20 is paid on or before the due date of the return, including extensions of time.

ADDITION TO TAX FOR UNDERPAYMENT OF ESTIMATED TAX DURING THE YEAR: Missouri law provides for an addition to tax calculated at the applicable rate of interest for underpayment of estimated tax from the date of the first underpayment installment. This addition to tax does not apply if 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 each 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 on the 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; or
(d) 90% of the tax computed on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid as if such months constituted the taxable year; or
(e) the tax figured by using the current year's rates based on the facts shown on the prior year's return and the law that applies to the prior year; or
(f) 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 1983 and Rule 12 CSR 10-2.057 for exceptions provided by law and further clarification.

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 additional tax, show the amount on line 32 of the Form 20.
**Missouri Department of Revenue**

**Corporation Income Tax Return**

**1987 Form 20**

**For the Year January 1 - December 31, 1987, or Other Tax Year Beginning**

**1987 Ending**

**A. Consolidated No. Return**

**B. Consolidated Fed/Separate Mo Return**

**C. Final Return**

**D. Name, Address, FEIN Change**

**Note: Attach Copy of Federal 1120, Pages 1-4, or Federal 1120A. Attach All Missouri Schedules.**

Round percentages on this form and on Schedule MS to three digits to the right of the decimal point such as 12.345%.

**1. Federal Taxable Income (but not less than 0) from line 30, Federal Form 1120**

or from line 26, Federal Form 1120A

**2. Missouri corporation income tax deducted in determining Federal taxable income**

**3. Corporation income tax of other states, their subdivisions and District of Columbia deducted in determining Federal taxable income**

**4. Missouri Modifications - Additions (complete Schedule 1)**

**5. Total Additions - add lines 2, 3, and 4**

**6. Missouri Modifications - Subtractions (complete Schedule 2)**

**7. Net Corporation Dividends (total of lines 1a thru 5a plus 7a and 8a less lines 6c and 7c, Schedule C, Federal Form 1120)**

**8. Total Subtractions - add lines 6 and 7**

**9. Balance - line 1, plus line 5, less line 8**

**10. Federal Income Tax - Current Year (complete Schedule 3)**

**11. Missouri Taxable Income - All Sources - line 9 less line 10**

**12. Missouri Taxable Income - if all Missouri income, repeat line 11, if not all Missouri income, enter number of apportionment method used from Schedule MS [ ] the % [ ] and the amount from Schedule MS, line 6 [ ]**

**13. Enterprise Zone Income Modification**

**14. Missouri Taxable Income - line 12 less line 13**

**15. Missouri Tax - 5% of line 14**

**CREDITS**

16. Neighborhood Assistance Credit

17. New or Expanded Business Facility Credit

18. Economic Development Credit

19. Enterprise Zone Credit

20. Wood Energy Credit

21. Economic Development Seed Capital Tax Credit

22. Agricultural Unemployed Persons Credit

23. Total Credits - add lines 16 thru 22

**Estimated Payments and Payments on Form 60**

24. 1987 estimated tax payments (include overpayments from 1986 allowed as a credit)

25. Payments on Form 60

26. Total Payments - add lines 24 and 25

27. Overpayment - line 23 plus 26 less line 15. No refund of less than $1.00 will be made

28. Amount remitted or amount of overpayment to be contributed to Children's Trust Fund for prevention of child abuse

29. Overpayment to be credited to 1988 Estimated Tax

30. Overpayment to be refunded to the corporation (line 27 less lines 28 and 29)

31. Tax Due - line 15 less the total of lines 23 and 26

32. Underpayment of Estimated Tax (attach Form 30C)

33. Interest

34. Addition to Tax (for late filing or late payment)

35. Total Due - add lines 31 thru 34

Please be sure to sign the back of this form.
**SCHEDULE 1 - MISSOURI MODIFICATIONS - ADDITIONS**

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

**SCHEDULE 2 - MISSOURI MODIFICATIONS - SUBTRACTIONS**

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

**SCHEDULE 3 - FEDERAL INCOME TAX - CURRENT YEAR**
Corporations which file a consolidated Federal return and separate Missouri return - see instructions.

1. Federal tax (from Federal Form 1120, Schedule J, line 6 or 1120A, Part 1, line 3) .......... 1
2. Foreign tax credit (from Federal Form 1120, Schedule J, line 4 (a)) ....................... 2
3. Personal holding company tax (from Federal Form 1120, Schedule J, line 7) .......... 3
4. Recomputed investment credit (from Federal Form 1120, Schedule J, line 8 or 1120A, Part 1, line 4) ................................................................. 4
5. Minimum tax on tax preferences (from Federal Form 1120, Schedule J, line 9a or 1120A, Part 1, line 5) ................................................................. 5
6. Environmental tax (from Federal Form 1120, Schedule J, line 9b) ................. 6
7. Federal income tax - add lines 1 to 6. Enter here and on line 10, page 1 .......... 7

**SCHEDULE 4 - COMPLETE THIS SCHEDULE USING THE MISSOURI SCHEDULE MS** (Refer to the apportionment method used)

1. Federal net operating loss deduction (from line B-2, Part 1) .................................. 1
2. Total Missouri property values (from line 1a, Part 4) or
   Amount wholly in Missouri (from line 1, Part 2) .................................................. 2
3. Total everywhere property values (from line 1b, Part 4) or,
   Amount partly within and partly without Missouri (from line 2, Part 2) ............. 3
4. Total Missouri wages/salaries (from line 2a, Part 4) or,
   Amount wholly without Missouri (from line 3, Part 2) ........................................ 4
5. Total everywhere wages/salaries (from line 2b, Part 4) or,
   Non-Missouri source income (from line 9, Part 2) ................................................. 5
6. Total Missouri sales (from line 3a, Part 4) ............................................................... 6
7. Total everywhere sales (from line 3b, Part 4) ......................................................... 7
8. Nonbusiness income - All Sources (from line 6, Part 4) ....................................... 8
9. Nonbusiness income - Missouri Sources (from line 9, Part 4) ............................. 9

**SCHEDULE 5 - List those subsidiaries included in this Missouri return if this is a consolidated Missouri return. Please attach separate sheet for additional subsidiaries.**

<table>
<thead>
<tr>
<th>(a) NAME OF SUBSIDIARY</th>
<th>(b) FEDERAL ID NUMBER</th>
<th>(c) MISSOURI ID NUMBER (MITS)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<tr>
<td></td>
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</tr>
</tbody>
</table>

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

**SIGNATURE**

<table>
<thead>
<tr>
<th>DATE</th>
<th>PREPARE'S SIGNATURE (OTHER THAN TAXPAYER)</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TITLE**

<table>
<thead>
<tr>
<th>PREPARE'S ADDRESS (AND ZIP CODE)</th>
<th>FEIN OR SSN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
INSTRUCTIONS FOR SCHEDULE MS
Missouri Single Factor and Multi State Three Factor Apportionment

SCHEDULE 4 ON MISSOURI FORM 20, PAGE 2 MUST BE COMPLETED AFTER COMPLETING SCHEDULE MS

A. MISSOURI SINGLE FACTOR: Complete Part 3, lines 1 through 3 and complete Parts 2 and 1, in that order.

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 and partly without the state, plus the gross receipts from sales transacted wholly within this state.

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

2. DETERMINATION OF MISSOURI SOURCE INCOME. Taxpayers electing to use the single factor apportionment method contained in §143.451, where the underlying activity producing the income was performed entirely outside Missouri, may claim the following as allocable items of income: capital gains, rents, royalties and interest. 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 apportionable income.

B. MULTISTATE THREE FACTOR: Complete Parts 3, 4, and 1 in that order, but first read the following:

1. APPLICATION OF MULTISTATE TAX COMPACT: A taxpayer must have income from business activity taxable by this state and at least one other state, to allocate and apportion income. Income from business activity includes business and nonbusiness income. The taxpayer’s income will be allocated and apportioned in accordance with the Multistate Tax Compact. The first step is to determine which portion of the taxpayer’s entire net income constitutes “business income” and which portion constitutes “nonbusiness income”. The various items of nonbusiness income are directly allocated to specific states. The business income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll and sales apportionment factors. If one or more of the three factors does not exist (that is, there is no denominator) determine the apportionment factor by dividing the number of factors used. The sum of the items of nonbusiness income directly allocated to this state, plus the amount of business income attributable to this state by the apportionment formula constitutes the amount of the taxpayer’s partial Missouri taxable income.

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

3. TAXABLE IN ANOTHER STATE: A taxpayer is “taxable in another state” if it meets either one of two tests: (a) if by reason of business activity in another state the taxpayer is subject to one of the types of taxes specified, namely: a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has jurisdiction to subject the taxpayer to a net income tax, regardless of whether or not that state imposes such a tax on the taxpayer. The first test is applicable only if a taxpayer carries on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee for qualification, organization or for the privilege of doing business in that state, but (a) does not actually engage in business activities in that state, or (b) does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation’s activities within such state, the taxpayer is not "taxable" in another state. The second test applies if the taxpayer's business activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and Statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 88-272, 15 U.S.C.A. §§ 381 - 383.

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 connected primarily with nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year. Accordingly, compensation paid to employees whose services are performed entirely in a state where the taxpayer is exempt from taxation, for example, by Public Law 88-272, are included in the denominator of the payroll factor. The numerator of the payroll factor is the total amount paid in the state during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, are met: (a) the employee’s service is performed
entirely within this state; (b) the employee's service is performed both within and without this state, but the service performed without this state is incidental to the employee's service within this state (the word "incidental" means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) if the employee's services are performed both within and without this state, the employee's compensation will be attributed to this state: (i) if the employee's base of operations is in this state; or (ii) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in this state; or (iii) if the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed but the employee's residence is in this state. The term "base of operation" is the place of more or less permanent nature from which the employee starts his work and to which he customarily returns in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

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

In the case of a taxpayer whose business activity consists of manufacturing and selling, or purchasing and reselling goods or products, "sales" includes all gross receipts from the sales of such goods or products. Gross receipts for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) 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 defined. 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. The numerator of the sales factor will include the gross receipts from sales which are attributable to this state, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales, regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness. Gross receipts from the sales of tangible personal property (except sales to the United States Government) are in this state if the property is delivered or shipped to a purchaser within this state, regardless of the f.o.b. point or other conditions of sale; or if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state of the purchaser.

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

Sales other than sales of tangible personal property are in this state if: (a) the income-producing activity is performed in this state; or (b) the income-producing activity is performed both within and without this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.

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

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

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

(b) Net rents and royalties from tangible personal property are allocable to this state; (1) if and to the extent that the property is utilized in this state, or (2) in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of, or taxable in, the state in which the property is utilized. The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days the property was physically located in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all royalty or rental periods during the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

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

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

(e) 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 not taxable and the taxpayer's commercial domicile is in this state. A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state or to the extent that a patented product is produced in the state. A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from patent royalties or copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent or copyright is utilized in the state in which the taxpayer's commercial domicile is located.
**MISSOURI DEPARTMENT OF REVENUE**

**ALLOCATION AND APPORTIONMENT OF INCOME**

**SCHEDULE MS**

**FOR THE CALENDAR YEAR OR OTHER TAX YEAR BEGINNING** 19   **ENDING** 19

**DO NOT USE THIS SCHEDULE IF ALL INCOME IS FROM MISSOURI SOURCES.**

**BUSINESS NAME**

<table>
<thead>
<tr>
<th>MO I.D. NUMBER (MITS)</th>
<th>FEDERAL I.D. NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

- 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 12, Page 1, Form 20.


  - **Method Two** - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451-2(2). Complete Parts 3, 2, and 1.

**Special Methods Number 3 to 7 - Attach Detailed Explanation**

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

*Round percentages on this form to three digits to the right of the decimal point such as 12.345%.*

---

### PART 1 - MISSOURI TAXABLE INCOME - MISSOURI SOURCES

<table>
<thead>
<tr>
<th>A. Missouri Taxable Income - All Sources (from line 11, Form 20)</th>
<th>B. Missouri Net Operating Loss Deductions (from line 17, Form 20)</th>
</tr>
</thead>
<tbody>
<tr>
<td>B-1. Federal Income Tax - Current Year (from line 10, Form 20)</td>
<td></td>
</tr>
<tr>
<td>B-2. Federal Net Operating Loss Deductions (from line 12, Form 11)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>C. Total Special Deductions - add lines B-1 and B-2.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>D. Partial Missouri Taxable Income - All Sources - add lines A and C</th>
</tr>
</thead>
</table>

**E. Partial Missouri Taxable Income - Missouri Sources**

- From line 11, Part 2 or line 10, Part 4 □ or Explanation attached □

**F. Missouri Income Percentage - divide line E by line D.**

**G. MISSOURI TAXABLE INCOME - MISSOURI SOURCES - multiply line A by line F.**

**PART 2 - SINGLE FACTOR APPORTIONMENT FRACTION**

*Enter on line 1 the amount of sales which are transacted wholly in Missouri.*

*Enter on line 2 the amount of sales which are transacted partly within Missouri and partly without Missouri.*

*Enter on line 3 the amount of sales which are transacted wholly without Missouri.*

*In determining income from Missouri sources in cases where sales do not express the volume of business - enter on line 1 the amount of business transacted wholly in Missouri and enter on line 2 the amount of business transacted partly in Missouri and partly outside Missouri.*

Attach an explanation reconciling line 4 with specific data on Federal Form 1120.

<table>
<thead>
<tr>
<th>TOTAL</th>
<th>MISSOURI</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td></td>
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<tr>
<td>3</td>
<td></td>
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<td>10</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td></td>
</tr>
</tbody>
</table>

**MISSOURI SINGLE FACTOR APPORTIONMENT FRACTION (divided line 6 by line 4)**

**MISSOURI SINGLE FACTOR APPORTIONMENT FRACTION:**

**MISSOURI SOURCES:**

- 7
- 8
- 9
- 10
- 11
### PART 3 - MULTISTATE OR SINGLE FACTOR ALLOCATION

<table>
<thead>
<tr>
<th>Directly allocable nonbusiness income or non-Missouri source income</th>
<th>DIRECT ALLOCATION OF NONBUSINESS INCOME OR NON-MISSOURI SOURCE INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GROSS INCOME</td>
</tr>
<tr>
<td></td>
<td>(1) EVERYWHERE</td>
</tr>
<tr>
<td>1a. Interest income</td>
<td></td>
</tr>
<tr>
<td>1b. Royalties</td>
<td></td>
</tr>
<tr>
<td>1c. Rents</td>
<td></td>
</tr>
<tr>
<td>1d. Net capital gains</td>
<td></td>
</tr>
<tr>
<td>2. Total each column</td>
<td></td>
</tr>
<tr>
<td>3. Nonbusiness income - all sources (3 factor)</td>
<td></td>
</tr>
<tr>
<td>or non-Missouri source income (single factor)</td>
<td></td>
</tr>
<tr>
<td>Column 1 less Column 3 and 5 (enter on line 6 of Part 4 or line 8 of Part 2)</td>
<td>3</td>
</tr>
<tr>
<td>4. Nonbusiness income - Missouri sources</td>
<td></td>
</tr>
<tr>
<td>Column 2 less Columns 4 and 6, (enter here and on line 9 of Part 4)</td>
<td>4</td>
</tr>
</tbody>
</table>

* All income is presumed to be business income unless you can clearly show the income to be nonbusiness income (See 12 CSR 10-2.075).

### PART 4 - THREE FACTOR APPORTIONMENT FRACTION

<table>
<thead>
<tr>
<th>TOTAL MISSOURI (a)</th>
<th>TOTAL EVERYWHERE (b)</th>
<th>PERCENT WITHIN MISSOURI (a) / (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Average yearly value of real and tangible personal property used in the business, whether owned or rented.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Owned property (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciable assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory and supplies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net annual rental of property, times eight (B):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL PROPERTY VALUES (Enter here and on lines 2 and 3, Schedule 4, Form 20)</td>
<td>1a</td>
<td>1b</td>
</tr>
<tr>
<td>2. Wages, salaries, commissions and other compensation of employees related to business income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL WAGES AND SALARIES (Enter here and on lines 4 and 5, Schedule 4, Form 20)</td>
<td>2a</td>
<td>2b</td>
</tr>
<tr>
<td>3. Sales (gross receipts, less returns and allowances):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Sales delivered or shipped to Missouri purchasers:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Shipped from outside Missouri</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Shipped from within Missouri</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Sales shipped from Missouri to:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) The United States Government</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Other gross receipts (rents, royalties, interest, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL SALES (Enter here and on lines 6 and 7, Schedule 4, Form 20)</td>
<td>3a</td>
<td>3b</td>
</tr>
<tr>
<td>4. APPORTIONMENT FACTOR - add percentages on lines 1, 2 and 3, and divide by factors present (see instruction for B. 1).</td>
<td>4</td>
<td>%</td>
</tr>
</tbody>
</table>

### SUMMARY OF INCOME ALLOCATED AND APPORTIONED TO MISSOURI

5. Partial Missouri taxable income - all sources (from line D, Part 1)
6. Nonbusiness income - all sources (from line 3 of Part 3) (enter here and on line 8, Schedule 4, Form 20)
7. Apportionable income - line 5 less line 6
8. Apportioned Missouri income - multiply line 7 by percentage on line 4
9. Nonbusiness income - Missouri sources (from line 4 of Part 3) (enter here and on line 9, Schedule 4, Form 20)
10. Partial Missouri taxable income - Missouri sources - add lines 8 and 9 (enter here and 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.

MO 860-1082 (9-87)
INSTRUCTIONS FOR SCHEDULE MS-20S: THREE FACTOR APPORTIONMENT

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

The first step is to determine which portion of the taxpayer’s entire net income constitutes “business income” and which portion constitutes “nonbusiness income.” The various items of nonbusiness income are directly allocated to specific states. The business income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll and sales apportionment factors. If one or more of the three factors does not exist (that is, there is no denominator) the apportionment factor by dividing by the number of factors used.

The sum of the items of nonbusiness income directly allocated to this state, plus the amount of business income attributable to this state by the apportionment formula constitutes the amount of the taxpayer’s partial Missouri Taxable Income - Missouri Sources.

2. TAXABLE IN ANOTHER STATE: A taxpayer is “taxable in another state” if it meets either one of two tests: (a) if by reason of business activity in another state the taxpayer is subject to one of the types of taxes specified, namely: a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or (b) if another state has jurisdiction to subject the taxpayer to a net income tax, regardless of whether or not that state imposes such a tax on the taxpayer. The first test is applicable only if a taxpayer carries on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee for qualification, organization or for the privilege of doing business in that state, but (a) does not actually engage in business activities in that state, or (b) does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation’s activities within such state, the taxpayer is not “taxable” in another state. The second test applies if the taxpayer’s business activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and Statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 86-272, 15 U.S.C.A. §§ 381-385.

3. 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 anywhere 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.

4. PAYROLL FACTOR: The payroll factor includes only compensation which is attributable to the business income subject to apportionment. The compensation of any employee whose activities are connected primarily with nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year. Accordingly, compensation paid to employees whose services are performed entirely in a state where the taxpayer is exempt from taxation, for example, by Public Law 86-272, are included in the denominator of the payroll factor.

The numerator of the payroll factor is the total amount paid in this state during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, are met: (a) The employee’s service is performed entirely within this state; (b) The employee’s service is performed both within and without this state, but the service performed without this state is incidental to the employee’s service within this state (the word “incidental” means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) if the employee’s services are performed both within and without this state, the employee’s compensation will be attributed to this state: (i) if the employee’s base of operations is in this state, or (ii) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in this state; or (iii) if the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed but the employee’s residence is in this state. The term “base of operation” is the place of more or less permanent nature from which the employee starts his work and to which he customarily returns in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

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

In the case of a taxpayer whose business activity consists of manufacturing and selling, or purchasing and reselling goods or products, "sales" includes all gross receipts from the sales of such goods or products. Gross receipts for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) 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.

MO 860-1811 (3-97)
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 contracts, such as the operation of a government owned plant for a fee, gross receipts includes the entire reimbursed cost, plus the fee. “Sales” includes the gross receipts from the rental, lease, or licensing the use of the property. “Sales” includes the licensing of intangible property such as patents and copyrights.

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

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

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

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

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

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

(b) Net rents and royalties from tangible personal property are allocable to this state: (1) if and to the extent that the property is utilized in this state, or (2) in their entirety if the taxpayer’s commercial domicile is in this state and the taxpayer is not organized under the laws of or taxable in the state in which the property is utilized. The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all royalty or rental period during the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

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

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

(e) 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 payer in this state; or (2) if and to the extent that the patent or copyright is utilized by the payer in a state in which the taxpayer is not taxable and the taxpayer’s commercial domicile is in this state. A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state or to the extent that a patented product is produced in the state. A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from patent royalties or copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent or copyright is utilized in the state in which the taxpayer’s commercial domicile is located.
PART 1 - SINGLE FACTOR APPORTIONMENT FRACTION

Enter on line 1 the amount of sales which are transacted wholly in Missouri.
Enter on line 2 the amount of sales which are transacted partly within Missouri and partly without Missouri.
Enter on line 3 the amount of sales which are transacted 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 1120S.

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

1. Amount wholly in Missouri ........................................... 1
2. Amount partly within and partly without Missouri ................. 2
3. Amount wholly without Missouri ...................................... 3
4. Total amount (All Sources) add lines 1, 2, and 3 .................. 4
5. One-half of line 2 ...................................................... 5
6. Total amount - (Missouri) - add lines 1 and 5 ...................... 6
7. Missouri Single Factor Appportionment Fraction (Divide line 5 by line 4) Enter on Schedule NRS, Parts A and B, Column (c) ............ 7 %

DETERMINATION OF SINGLE FACTOR APPORTIONMENT FRACTION. § 143.451 RSMo. provides that the numerator of the single factor appportionment fraction is one-half the gross receipts from sales transacted wholly within and partly without Missouri, plus the gross receipts from sales transacted wholly within Missouri. The denominator is the gross receipts from all sales. Where sales do not accurately reflect the volume of business, substitute "gross receipts from business" for "gross receipts from sales" in determining both the numerator and denominator.

PART 2 - THREE FACTOR APPORTIONMENT FRACTION

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 (b):................... 1a

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

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.) ....

4. APPORTIONMENT FACTOR - add percentages on lines 1, 2, and 3, and divide by factors present (see instructions)

Enter on Schedule NRS, Parts A and B, Column (c).
### PART 3 - MULTISTATE OR SINGLE FACTOR ALLOCATION

<table>
<thead>
<tr>
<th>Directly allocable nonbusiness income or Missouri sourced income.*</th>
<th>DIRECT ALLOCATION OF NONBUSINESS INCOME OR MISSOURI SOURCED INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GROSS INCOME</td>
</tr>
<tr>
<td></td>
<td>(1) EVERYWHERE</td>
</tr>
<tr>
<td>1a. Interest Income</td>
<td></td>
</tr>
<tr>
<td>1b. Royalties</td>
<td></td>
</tr>
<tr>
<td>1c. Rents</td>
<td></td>
</tr>
<tr>
<td>1d. Net Capital Gains</td>
<td></td>
</tr>
<tr>
<td>2. Total each column</td>
<td></td>
</tr>
</tbody>
</table>

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

### ALLOCATION/APPORTIONMENT OF DISTRIBUTIVE SHARE ITEMS

The following steps must be followed for each distributive share item that is being allocated as nonbusiness or Missouri sourced income. Attach an explanation and computations detailing the nature of the nonbusiness or Missouri sourced income.

**EXAMPLE:** Assume $10,000 in total rents in which $9,000 is business income and $1,000 is nonbusiness or Missouri sourced income. Assume an apportionment factor of 33.333% (from Part 1, line 7 or Part 2, line 4):

#### Step 1
- Total rents: $10,000

#### Step 2
- Allocated to Missouri as nonbusiness or Missouri sourced income: $1,000

#### Step 3
- $9,000 (business income) x 33.333% = 3,000

#### Step 4
- Missouri sourced income: $1,000

#### Step 5
- $3,000

#### Step 6
- Missouri sourced income is entered on Schedule NRS, Part A, line 3c, Column (b).

#### Step 7
- 4,000/10,000 = 40% This percentage is entered on Schedule NRS, Part A, line 3c, Column (c).

### WORKSHEET AREA
PART I - HOW TO FIGURE YOUR UNDERPAYMENT

1. 1987 tax (from line 15, Form 20) $  

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

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) . 

DUE DATES OF INSTALLMENTS

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
</tr>
<tr>
<td>(b)</td>
</tr>
<tr>
<td>(c)</td>
</tr>
<tr>
<td>(d)</td>
</tr>
</tbody>
</table>

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. 5 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 your tax year . 

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

9. Exception No. 2, tax on annualized income (see instructions) . 

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

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

12. Exception No. 5, tax on annualized income (see instructions) . 

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>25% OF TAX</td>
</tr>
<tr>
<td>50% OF TAX</td>
</tr>
<tr>
<td>75% OF TAX</td>
</tr>
<tr>
<td>100% OF TAX</td>
</tr>
</tbody>
</table>

PART III - HOW TO FIGURE THE ADDITION TO TAX 

13. Enter the same installment dates used above on line 3, Part 1 . 


15. Enter the date of payment or the 15th day of the fourth month after the close of your 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 4/15/87 and before 1/1/88 . 

18. Number of days on line 16 after 1/1/88 and before 1/1/89 . 

19. Number of days on line 16 after 1/1/89 and before 3/16/89 . 

20. Number of days on line 17 
   Number of days in the tax year 
   $ 12% \times amount on line 14 
   Number of days in the tax year 
   $ 12% \times amount on line 14 
   Number of days on line 19 
   $ \% \times amount on line 14 

21. Number of days in the tax year . 

22. Number of days in the tax year . 

23. Number of days in the tax year . 

24. Addition to tax (add lines 20 through 22) . 

**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>7</td>
<td>Seventh</td>
</tr>
<tr>
<td>2</td>
<td>Second</td>
<td>8</td>
<td>Eighth</td>
</tr>
<tr>
<td>3</td>
<td>Third</td>
<td>9</td>
<td>Ninth</td>
</tr>
<tr>
<td>4</td>
<td>Fourth</td>
<td>10</td>
<td>Tenth</td>
</tr>
<tr>
<td>5</td>
<td>Fifth</td>
<td>11</td>
<td>Eleventh</td>
</tr>
<tr>
<td>6</td>
<td>Sixth</td>
<td>12</td>
<td>Twelfth</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 addition to tax for underpayment of estimated tax, and if so, the amount of addition 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 6 (Column a, b, c, or d) go to Part II - Exceptions to the Addition 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 Exceptions 2, 3, or 4, 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: EXCEPTIONS 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 Missouri 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 Missouri 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. Please attach your computation.

**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 applicable rate, earned by the corporation, on the basis of the actual Missouri taxable income for the calendar months in the taxable year preceding the date prescribed for payment. Please attach your computations.

**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 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 was a tax figured on annualized Missouri taxable income for the months preceding an installment date. A corporation may annualize its income as follows:

(a) For the first 3 months if the installment was required to be paid in the 4th month.

(b) For the first 3 months or the first 5 months if the installment was required to be paid in the 6th month.

(c) For the first 6 months or the first 8 months if the installment was required to be paid in the 9th month.

(d) For the first 9 months or 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, 6, 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, 1986.
Peel off the label and place in the address area of your return. Do not use the label if it is incorrect.

MISSOURI
1987
S CORPORATION INCOME TAX FORMS

IMPORTANT: Parts 1 and 2 must be completed if the S CORPORATION has Missouri S Corporation Adjustment(s).
S CORPORATION ADJUSTMENTS

Missouri income tax law provides adjustments to a shareholder’s share of the S Corporation income included in their individual Federal income tax return in order to properly determine their individual Missouri adjusted gross income.

The shareholder’s adjustments can only be made from information available from the S Corporation. Thus, it is necessary that each S Corporation having modifications complete the Form 20S, Parts 1 and 2, and notify each shareholder of the adjustment to which they are 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 3300, Jefferson City, MO 65105.

WHAT TO FILE

1. If your S Corporation does not have Missouri modifications or nonresident shareholders, completion of Part 1 and Part 2 of Schedule NRS is not required. In this case, attach a copy of Federal Form 1120S and all schedules including Federal Schedules K-1, Schedule K-1, and Part 1 of Schedule NRS to the return and mail to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 700, Jefferson City, MO 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 Form 20S 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 income 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 report their share of the Missouri income indicated on Schedule NRS (plus or minus their Missouri source modifications) on their Missouri Individual Income Tax Return (Form 40), Schedule NRI.

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

STEPS IN COMPLETION OF SCHEDULE NRS - PART A

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 A agree with those on attached Federal Schedules K and K-1.

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

4. Columns (a) and (b). 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). Review.

5. Assume $20,000 income from a business deriving $16,000 (80%) from Missouri and a single 30% nonresident shareholder. Column 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 shareholder's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

NOTE: The items from Schedule NRS, Part A, Column (c) which are to be income or losses should be entered on the Schedule NRI. Column B. These amounts must be adjusted by any capital gain or passive loss limitation as required.

STEPS IN COMPLETION OF SCHEDULE NRS - PART B

1. Column (a). Copy amounts from Part 1 of Form 20S. Omit Part B of Schedule NRS if Parts 1 and 2 of Form 20S 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 A, "Missouri Source Amounts". Total the 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 shareholder’s S Corporation adjustment from Part 2, Column 3, Form 20S.

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 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 is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income, which is 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 only 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 C. Allocation of income, is provided for use if accompanying records clearly reflect income from Missouri sources on an approved direct or separate accounting basis (See RSMo 143.461-2). The amount on line 5, Part C, indicates the Missouri amount to be entered in Part A at line 1, Column (b). The Missouri percentage is then computed and entered in Column (c).

Where Part C is not applicable, all business income should be apportioned by using the Schedule MS-20S which contains the single factor apportionment method and the Multistate Tax Compact three factor percentage. The single factor relies solely on sales. The three factor contains: (1) property, (2) payroll and (3) sales. Complete Part 1, and Part 3 if applicable, if utilizing the single factor apportionment method. Complete Part 2, and Part 3 if applicable, if utilizing the multi factor apportionment method. Attach Schedule MS-20S to Form 20S. Enter percentage from either line 7, Part 1 or line 4, Part 2 on line 1, Column (c). Part A, of Schedule NRS. Line (1), Column (b) is computed by multiplying the percentage in Column (c) times the amounts in Column (a). The percentage is then entered in other lines on Column (c) if the items are integral parts of the business. As noted on the Schedule MS-20S, special methods three to seven may be used. Attach a detailed explanation to the Form 20S when utilizing these methods.
MISSOURI DEPARTMENT OF REVENUE
INCOME TAX RETURN
FOR AN S CORPORATION

FOR THE YEAR JANUARY 1 - DECEMBER 31, 1987, OR OTHER TAX YEAR BEGINNING
1987, ENDING

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 AMENDED RETURN.

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

2. Does S Corporation have ANY nonresident shareholders? □ YES □ NO
   If YES, complete Part 2 below and Missouri Schedule NRS.
   NOTE: If NO to both questions do not complete remainder of return. Attach copy of Federal Form 1120S and all its schedules, sign below and mail.

3. Does S Corporation have income derived from sources other than Missouri? □ YES □ NO
   If YES, enter MS-20S % % and attach Schedule MS-20S.

PART 1 - MISSOURI S CORPORATION ADJUSTMENT

Additions (attach explanation of each item)
1. State and local income taxes deducted on Form 1120S
2. Less: Kansas City and St. Louis Earning Taxes
3. Net (subtract line 2 from line 1)
4. State and local bond interest (except Missouri)
5. Less: related expenses (omit if less than $500)
6. Net (subtract line 5 from line 4)
7. □ Partnership; □ Fiduciary; □ Other (List)
8. Total of lines 3, 5, and 7

Subtractions (attach explanation of each item)
9. Interest from exempt Federal obligations
10. Less: related expenses (omit if less than $500)
11. Net (subtract line 10 from line 9)
12. Amount of any state income tax refund included in your Federal ordinary income
13. □ Partnership; □ Fiduciary; □ Other (List)
14. Total of lines 11, 12, and 13
15. Missouri S Corporation Adjustment - NET ADDITION: Excess line 8 over line 14
16. Missouri S Corporation Adjustment - NET SUBTRACTION: Excess line 14 over line 8

PART 2 - ALLOCATION OF MISSOURI S CORPORATION ADJUSTMENT TO SHAREHOLDERS

COMPLETE IF PART 1 INDICATES A MISSOURI S CORPORATION ADJUSTMENT

1. NAME OF EACH SHAREHOLDER
   ALL SHAREHOLDERS MUST BE LISTED
   USE ATTACHMENT IF MORE THAN SIX

2. SHAREHOLDER'S
   SOCIAL SECURITY NUMBER
   SHARE %
   □ ADDITION □ SUBTRACTION

a) □ □
b) □ □
c) □ □
d) □ □
e) □ □
f) □ □

TOTALS 103 PERCENT

COLUMN 2 - Enter percentages from Federal Schedules K-1. Round percentages to whole numbers.
COLUMN 3 - Enter Missouri S Corporation Adjustment from line 15 or 16, Part 1, as total of Column 3. Multiply each percentage in Column 2 times the total in Column 3. Indicate at top of Column 3 whether the adjustments are additions or subtractions.

The amount after each shareholder's name in Column 3 must be reported as a modification by the shareholder on his individual 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.

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

SIGNATURE OF AUTHORIZED SHAREHOLDER

Preparer's Signature (other than Shareholder) DATE: DOR
ONLY □ S □ E

Date: Preparer's Address (A Zip Code): FEIN OR SSN

Send completed returns and required attachments to: Missouri Department of Revenue, Income Taxes Bureau, P.O. Box 700, Jefferson City, MO 65102.
## PART A - S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

<table>
<thead>
<tr>
<th>Missouri Source</th>
<th>Nonresident Shareholder's Name</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) FEDERAL SCHEDULE K</td>
<td>(b) AMOUNT</td>
<td>(c) MO %</td>
</tr>
<tr>
<td>1. Ordinary income (loss)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2a. Net income (loss) from rental real estate activity(ies)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2b. Net income (loss) from other rental activity(ies)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total Portfolio income (loss) total of line 4a-4f, Schedules K &amp; K-1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Net gain (loss) under section 1231 (other than due to casualty or theft)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other income (loss)/attach schedule</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Charitable contributions (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Section 179 expense deduction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Expenses related to portfolio income (loss)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Other deductions (attach schedule)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## PART B - SHARE OF MISSOURI S CORPORATION ADJUSTMENT - NONRESIDENT SHAREHOLDERS

The lines below and Column (a) correspond to the lines in Part I, Form 20S.

### ADDITIONS
1. Net state and local income taxes deducted on Form 1120S
2. Net state and local bond interest (except Missouri)
3.架子; Fiduciary; Other
4. Total of lines 3, 6 and 7

### SUBTRCTIONS
5. Net interest from exempt Federal obligations
6. Amount of any state income tax refund included in your Federal ordinary income
7.架子; Fiduciary; Other
8. Total of lines 5, 6 and 13
9. Missouri S Corporation Adjustment - NET ADDITION
10. Missouri S Corporation Adjustment - NET SUBTRACTION

**NOTE:** Each item shown in Columns (d) and (e), Part A and B should be entered on the appropriate lines of Schedule NRS of each nonresident shareholder.

## PART C - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM

Lines 1 to 6 (Column A) correspond to lines 1 to 6 Federal Form 1120S.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>A. TOTAL FEDERAL RETURN</th>
<th>B. AMOUNT IN COLUMN A FROM MISSOURI SOURCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a.</td>
<td>Gross receipts or sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b.</td>
<td>Minus returns and allowances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c.</td>
<td>Balance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Less: Cost of goods sold and/or operations (Schedule A, line 7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Gross profit (subtract line 2 from line 1c)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Net Gain (or loss) from Form 4797, line 18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Other income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Total income (loss) (Combine lines 3 through 5 and enter here)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Enter total deductions amount from line 20, Federal Form 1120S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Ordinary income (loss) - subtract line 7 from line 6, line 8 equals both Federal Schedule K, line 1, and Part A, Column (a), Missouri Schedule NRS.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Missouri Sources - subtract line 7 from line 6</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

MO 855-1115 (3-47)
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 ____________________________

State ____________________________ Zip Code ____________________________ City ____________________________

Missouri I.D. Number ____________________________

I hereby certify that the Missouri Department of Revenue, the sum of ____________________________ dollars ($__________) for the period(s) ____________________________ 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: ____________________________ Date: ____________________________

Title: ____________________________

FOR BUREAU USE ONLY

I have analyzed the records of the Income Taxes Bureau on ____________________________ 19 ______ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section ____________________________ as claimed.

The amount of overpayment is for:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
<th>Claim Number</th>
<th>Check Number</th>
<th>Warrant Number</th>
<th>Credit Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Refund/Credit Total $ ____________________________

Analysis of approval or denial:

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

Initiated by: ____________________________

Date: ____________________________

General Approval/Denial

INSTRUCTIONS TO APPLICANT –

1. Complete Application – a complete breakdown of each specific tax should be attached.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Income Taxes Bureau, Corporate Tax Section

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

Application for Withholding Tax Number ........................................... See Section II
Registration Change Request ............................................................. 115
Withholding Tax Report ...................................................................... 117
Amended Withholding Tax Report ....................................................... 119
Final or Annual Reconciliation Report ............................................... 121
Form MoW-4 — Employee's Withholding Allowance Certificate .......... 123
Form MoW-4A — Certificate of Non-residence ................................. 125
Form MoW-4B — Affidavit of Exclusion from Missouri Withholding .... 127
Form MoW-4C — Request to Be Exempted from Withholding .......... 129
Application for Withholding Tax Refund/Credit ............................... 131
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: New Firm Name

☐ 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)

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

☐ Change type of ownership: ☐ Proprietorship ☐ Government ☐ Other (Specify)
☐ Partnership ☐ Corporation

☐ 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
**MISSOURI DEPARTMENT OF REVENUE**

**EMPLOYER'S REPORT OF INCOME TAXES WITHHELD**

<table>
<thead>
<tr>
<th>MISSOURI WITHHOLDING I.D. NUMBER</th>
<th>FOR TAX PERIOD</th>
<th>DUE ON OR BEFORE</th>
<th>TAX COMPUTATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL I.D. NUMBER</td>
<td></td>
<td></td>
<td>1. WITHHOLDING THIS PERIOD $</td>
</tr>
<tr>
<td>FILING STATUS</td>
<td></td>
<td></td>
<td>2. COMPENSATION DEDUCTION $</td>
</tr>
</tbody>
</table>

MAKE CHECK PAYABLE TO: MISSOURI WITHHOLDING TAX

| BUSINESS NAME                   |                  |                  | 3. WITHHOLDING DUE $ |
| OWNER'S NAME                    |                  |                  | 4. ADDITIONS TO TAX (SEE INSTRUCTIONS) $ |
| MAILING ADDRESS (STREET, CITY, STATE, ZIP) | | | 5. INTEREST (SEE INSTRUCTIONS) $ |

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS REPORT HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE REPORT.

AUTHORIZED SIGNATURE DATE 8. AMOUNT OF REMITTANCE $
AMENDED MISSOURI WITHHOLDING TAX REPORT

REPORTING PERIOD

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

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

Instructions for completing this report are on the reverse side.

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Difference Between Columns A and B (± or —)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Total Net Withholding

2. Compensation

3. Withholding Due

4. Additions to Tax

5. Interest

6. Total Amount Due

7. Less Approved Credit

8. Balance Due

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

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

Authorized Signature ____________________________ Date ____________________________

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

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

Enter your Missouri Withholding Tax Number and complete name and address.

Enter the reporting period for which the amended report is being filed. For example, October, 1983; 1st Quarter 1983; Annual 1983.

NOTE: To determine the amount to be entered in Column C, subtract Column A from Column B and enter difference in Column C. If Column A is larger than Column B, enter difference as a negative (-) figure in Column C.

<table>
<thead>
<tr>
<th>Line Number</th>
<th>Column A Previously Reported</th>
<th>Column B Correct Amount</th>
<th>Column C Difference Between Columns A and B (+ or —)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Enter withholding which was previously reported on original form Mo941 for the period you are amending.</td>
<td>For lines 1 through 8, enter the correct amount that should have been originally reported.</td>
<td>For lines 1 through 3, enter difference between columns A and B. Subtract column A from column B.</td>
</tr>
<tr>
<td>2.</td>
<td>Enter amount of compensation deducted on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Enter amount on line 1 less line 2 amount, if any. This figure must be the same as shown on line 3 of original form Mo941.</td>
<td></td>
<td>If applicable, enter additions to tax, computed as follows: 1. For failure to pay withholding by due date, 5% of line 1.</td>
</tr>
<tr>
<td>4.</td>
<td>Enter additions to tax as shown on original form Mo941.</td>
<td></td>
<td>If applicable, enter daily interest computed at 14% per annum for withholding not remitted by due date. Interest is calculated on the amount of net withholding for the number of days from the due date of remittance. This interest rate is subject to change annually effective January 1, 1983.</td>
</tr>
<tr>
<td>5.</td>
<td>Enter interest as shown on original form Mo941.</td>
<td></td>
<td>For lines 6 through 8, enter difference between columns A and B.</td>
</tr>
<tr>
<td>6.</td>
<td>Enter total withholding due for reporting period, line 3 amount plus line 4 and 5 amounts.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Enter approved credit as shown on original form Mo941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Enter line 6 amount less line 7 amount.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>See reverse side.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>See reverse side.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**MISSOURI DEPARTMENT OF REVENUE**

**FINAL OR ANNUAL RECONCILIATION REPORT OF INCOME TAXES WITHHELD**

<table>
<thead>
<tr>
<th>MISSOURI WITHHOLDING TAX I.D. NUMBER</th>
<th>YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FEDERAL I.D. NUMBER</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>OWNER OR CORPORATE OFFICER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**MAIL TO:**

Missouri Department of Revenue
Income Tax Bureau
Withholding Tax Section
P.O. Box 989
Jefferson City, Missouri 65102

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

<table>
<thead>
<tr>
<th>INCOME TAX WITHHELD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. JAN.</td>
</tr>
<tr>
<td>2. FEB.</td>
</tr>
<tr>
<td>3. MAR.</td>
</tr>
<tr>
<td>4. APR.</td>
</tr>
<tr>
<td>5. MAY</td>
</tr>
<tr>
<td>6. JUNE</td>
</tr>
<tr>
<td>7. JULY</td>
</tr>
<tr>
<td>8. AUG.</td>
</tr>
<tr>
<td>9. SEPT.</td>
</tr>
<tr>
<td>10. OCT.</td>
</tr>
<tr>
<td>11. NOV.</td>
</tr>
<tr>
<td>12. DEC.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>13. TOTAL WITHHELD</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Lines 1 thru 12)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>14. TOTAL TAX WITHHELD ON W-2S</th>
</tr>
</thead>
</table>

**NOTE: PLEASE DO NOT MAIL THIS FORM WITH REMITTANCE**

NOTE: If lines 13 and 14 do not agree, see general instructions for filing 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 to be true, correct, and complete return.

SIGNATURE __________________________

DATE __________ PHONE ____________

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

Mo 941R

MO 000-1267 (8-85)
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

<table>
<thead>
<tr>
<th>NAME</th>
<th>AREA CODE</th>
<th>PHONE NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# Missouri Department of Revenue
## Employee's Withholding Allowance Certificate

### MO W-4

(Rev. 9-87)

This certificate is for income tax withholding purposes only. Instructions are on reverse side. Please type or print.

<table>
<thead>
<tr>
<th>Full Name</th>
<th>Social Security Number</th>
<th>Marital Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Single</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Home Address (Number and Street or Rural Route)</th>
<th>City or Town, State, and Zip Code</th>
</tr>
</thead>
</table>

| Allowance for yourself — enter $1,200 | 1.  $ |
| Allowance for your wife (husband) — enter $1,200 | 2.  $ |
| Allowance for unmarried head of household or surviving spouse — if you are able to claim either status on your federal income tax return — enter $800 | 3.  $ |
| 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 | 4.  $ |
| Special Allowance — if married and you have only one job and your spouse does not work — enter $2,400 | 5.  $ |
| **Total** — add lines 1 through 5 above | 6.  $ |

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**

MO 860-1598 (9-87)
INSTRUCTIONS

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

MO 860-1588 (9-87)
Employee's Certificate of Non-Residence and Allocation of Withholding Tax – Missouri

Print Full Name ____________________________ Soc. Sec. Number ____________________________
and Home Address ____________________________ STREET ____________________________ CITY ____________________________ ZONE ____________________________ STATE ____________________________

EMPLOYEE: This Form To Be Filed With Employer: Do Not Send To Department of Revenue

I hereby certify that I am a non-resident of the State of Missouri, and reside at the address stated above and perform services partly within and partly without Missouri. I estimate the proportion of services performed within Missouri and subject to the withholding tax to be ________%. I will notify my employer within 10 days of any substantial change in proportion, or a change in status to resident of Missouri.

DATED ____________________________ SIGNATURE ____________________________

NOTE: An employer of a non-resident may withhold on the foregoing basis, but must nevertheless make necessary adjustments during the year, so that the proper amount is withheld from the Employee’s salary. Please refer to employers instruction booklet (Section 8) for information on how allocation may be determined.
AFFIDAVIT TO SUPPORT EXCLUSION FROM MISSOURI WITHHOLDING TAX

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 __________________________, and does not maintain a permanent place of abode within the State of Missouri and is employed and performing services within and without the State of Missouri on such a variable basis during payroll periods that the proportion of the services performed within Missouri is not readily determinable for withholding purposes.

Signature of employee __________________________

NOTE: The execution and filing of this affidavit does not relieve the employee from the requirement of filing a Missouri State Income Tax Return at the close of the taxable year during which the employee performed services within Missouri. A Form 40 (Individual Income Tax Return), must be filed on or before the 15th day of April of the following year with the Director of Revenue, Individual Tax Bureau, P.O. Box 329, Jefferson City, Missouri 65107.

EMPLOYER: Form must be executed by employee in duplicate. Mail original to Missouri Department of Revenue, Withholding Tax Section.
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 resident 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 the State of ____________________________.

My Social Security Number

Spouse’s Social Security Number

Affidavit must be executed in duplicate.

Mail original to: Department of Revenue Income Taxes Bureau P.O. Box 2200 Jefferson City, Missouri 65105
APPLICATION FOR WITHHOLDING TAX REFUND/CREDIT

This form is to be used when applying for a tax refund/credit for Employer Withholding from the Income Taxes Bureau. Attach amended returns.

I hereby certify that ____________________________________________________________

Firm Name

Mailing Address
City
State Zip Code Missouri I.D. Number

overpaid the Missouri Department of Revenue, the sum of ______________________ dollars ($ _______) for the period(s) ____________________________, and further certify that such amount has been determined to be an overpayment by reason of ____________________________________________

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

Signature of Taxpayer or Agent: __________________________ Title: __________________________ Date: __________________________

FOR BUREAU USE ONLY

I have analyzed the records of the Income Taxes Bureau on __________________________ 19 ______ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section __________________________ as claimed. The amount of overpayment is for:

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

Refund/Credit Total $______

Analysis of approval or denial:

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

Initiated by: __________________________ Date: __________________________

General Approval/Denial

- INSTRUCTIONS TO APPLICANT -

1. Complete Application.
2. Keep Pink Copy.
3. Return White and Yellow Copies to: Income Taxes Bureau, Withholding Tax Section, P.O. Box 999, Jefferson City, Missouri 65108.
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 ......................................................... 139
Missouri Sales/Use Tax Exemption Application ................................. 141
Missouri Sales/Use Tax Exemption Application Affidavit .................... 143
Application for Temporary Sales Tax Exemption .............................. 145
Application for Electrical Energy Direct Pay Authorization ................. 147
Instructions for Completing Missouri Sales and Use Tax Returns ......... 149
Sales Tax Return ............................................................................ 153
Use Tax Return .............................................................................. 157
Sales Tax Protest Payment Affidavit ................................................ 161
SALES/USE TAX FORMS

The following sales/use tax forms may be obtained upon written request to the Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, Missouri 65105, or by calling (314) 751-2836.

Request for Sales/Use Tax Cash Bond Refund
Application for Sales Tax Exemption Pollution Control
   Nonprotested Sales Tax Payment Report
   Use Tax Protest Payment Affidavit
   Nonprotested Use Tax Payment Report
   Protest Payment Affidavit
Application for Sales/Use Tax Refund/Credit
MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION, OFFICE OF REGISTRATION/RECORDS
REGISTRATION CHANGE REQUEST

PLEASE USE THIS FORM TO MAKE CHANGES TO YOUR SALES/USE TAX, WITHHOLDING TAX OR CORPORATE TAX REGISTRATION RECORDS. NOTE: A new application is required and a new Withholding Tax I.D. Number will be assigned when any change in ownership or an incorporation occurs. PLEASE TYPE OR PRINT.

BUSINESS NAME CURRENTLY ON FILE

SALES/USE CORPORATE TAX

WITHHOLDING TAX

FEDERAL EMPLOYER IDENTIFICATION NUMBER

BUSINESS PHONE

AREA CODE AND NUMBER

PLEASE MAKE THE FOLLOWING CHANGE(S) IN MY REGISTRATION RECORDS: (CHECK AND COMPLETE APPROPRIATE ITEMS)

☐ 1. CHANGE BUSINESS NAME TO:

☐ 2. CHANGE TYPE OF OWNERSHIP TO:

1. SOLE OWNER

2. PARTNERSHIP

3. GOVERNMENT

4. OTHER

MISSOURI QUARTER NUMBER

MISSOURI CERTIFICATE OF AUTHORITY NO.

DATE INCORPORATED

DATE REGISTERED IN MO.

STATE OF INCORPORATION

☐ 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

STREET ADDRESS

CITY

STATE

ZIP CODE

OWNER SOCIAL SECURITY NO. M D D Y

BIRTHDATE

☐ 4. CHANGE OF PARTNERS OR OFFICERS IN A CORPORATION: (Attach supplemental list of deletions and additions, if necessary) DELETE:

LAST NAME, FIRST, MIDDLE INITIAL

TITLE

SOCIAL SECURITY NUMBER

BIRTHDATE

STREET ADDRESS

CITY

STATE

ZIP CODE

ENDING DATE OF TITLE M D D Y

ADD:

LAST NAME, FIRST, MIDDLE INITIAL

TITLE

SOCIAL SECURITY NUMBER

BIRTHDATE

STREET ADDRESS

CITY

STATE

ZIP CODE

EFFECTIVE DATE OF TITLE M D D Y

☐ 5. ADD 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 SALES/USE TAX FILING FREQUENCY TO:

☐ MONTHLY (STATE TAX OVER $250/MONTH)

☐ QUARTERLY (STATE TAX $15-$250/MONTH)

☐ ANNUAL (STATE TAX LESS THAN $45 QUARTERLY)

☐ 8. CHANGE WITHHOLDING TAX FILING FREQUENCY TO:

☐ ANNUAL (LESS THAN $20.00 PER QUARTER)

☐ QUARTERLY ($20.01 PER QUARTER TO $50.00 PER MONTH)

☐ MONTHLY ($50.01 TO $600.00 PER MONTH)

☐ QUARTER-MONTHLY ($600.00 PER MONTH)

☐ 9. CHANGE THE TAXABLE YEAR ENDING ON CORPORATE REGISTRATION TO:

M D D
10. CHANGE MAILING ADDRESS TO: THIS CHANGE Applies TO: (Check all that are applicable)
   - [ ] SALES/USE TAX
   - [ ] WITHHOLDING TAX
   - [ ] CORPORATION INCOME TAX

   STREET ADDRESS
   City
   State ZIP Code

11. CHANGE LOCATION WHERE RECORDS ARE KEPT: THIS CHANGE Applies TO: (Check all that are applicable)
   - [ ] SALES/USE TAX
   - [ ] WITHHOLDING TAX
   - [ ] CORPORATION INCOME TAX

   STREET ADDRESS
   City
   State ZIP Code

12. ADD or CHANGE (PLEASE CHECK ONE) THE FOLLOWING BUSINESS LOCATION FOR SALES TAX: (Attach supplemental list if necessary)

   BUSINESS TRADE NAME
   OPENING DATE M M D D Y Y
   STREET ADDRESS
   CITY
   STATE ZIP Code

   WITHIN WHAT CITY LIMITS, IF ANY, IS ABOVE ADDRESS?

   COMPLETE THE FOLLOWING:
   DO YOU SELL UTILITIES FOR DOMESTIC USE AT THIS LOCATION?
   [ ] YES [ ] NO

   TAXABLE SALES BEGIN: M M D D Y Y

   SPECIAL LICENSES REQUIRED FOR THIS LOCATION?
   - [ ] 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:

   NAME OF PREVIOUS OWNER OF BUSINESS
   PREVIOUS OWNER'S MISSOURI TAX ID NUMBER

13. DELETE THE FOLLOWING BUSINESS LOCATION: (Attach supplemental list, if necessary)

   BUSINESS TRADE NAME
   STREET ADDRESS - DO NOT USE P.O. BOX OR RURAL ROUTE
   CITY
   STATE ZIP Code

   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

   NEW BUSINESS NAME, IF CHANGED

   COMMENTS:

   SIGNATURE
   TITLE

   RETURN TO: MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION, OFFICE OF REGISTRATION/RECORDS,
   P.O. BOX 840R, JEFFERSON CITY, MO 65105

   MO 860-1659 (3-87) DOR-12E (3-87)
MISSOURI DEPARTMENT OF REVENUE
BUSINESS TAXES BUREAU

MISSOURI SALES/USE TAX EXEMPTION APPLICATION

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

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

2. If you have been issued a Missouri Tax ID number, enter below:

3. Type of application: □ New □ Renewal (If renewal, please attach copy of previous exemption letter.)

4. Effective date M M D D Y Y Expiration date M M D D Y Y

Code:

5. Qualifying for exemption as (check one):
□ Charitable
□ Civic
□ Religious
□ Political Subdivision
□ Elementary or Secondary Public Schools
□ State or Federal Agency
□ Higher education and private, not-for-profit elementary and secondary education
□ 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 County Code

Phone (area code & number)

8. Legal name of responsible person:

(Last, First, Middle Initial)

Street address

City State Zip Code County

Phone (area code & number)

9. Type of organizational structure:
□ 1 Foundation □ 2 Association □ 3 Government □ 4 Other:

□ 5 Missouri Corporation

Missouri Charter Number M M D D Y Y

□ 6 Out-of-State Corporation

Missouri Certificate of Authority Number M M D D Y Y

Missouri Pictitious Name Number M M D D Y Y

Date Incorporated

Date Registered in Mo.

Date Registered with Secretary of State

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

City

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 Code

DOR-1746 (7-84)

(Over)
13. Identification of organization or agency officers:

<table>
<thead>
<tr>
<th>Name (Last, First, Middle Initial)</th>
<th>Title</th>
<th>Social Security Number</th>
<th>Birthdate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address</td>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
</tbody>
</table>

<table>
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<tbody>
<tr>
<td>Street address</td>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
</tbody>
</table>

14. Brief statement of organizational purpose:

15. Describe activities of organization 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

COMMENTS:

Signature  Date

DOR-1746
MISSOURI SALES/USE TAX EXEMPTION
APPLICATION AFFIDAVIT

STATE OF MISSOURI
COUNTY OF ____________________________

I, ____________________________________
(Responsible Person)
the ____________________________________
>Title
(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 ____________________________ day of
_________________, 19

DOR-1922 (7-84)
**MISSOURI DEPARTMENT OF REVENUE**
**BUSINESS TAXES BUREAU**
**APPLICATION FOR TEMPORARY SALES/USE TAX EXEMPTION**

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

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

1. **MISSOURI TAX ID NUMBER**
   
2. **EFFECTIVE DATE**
   **EXPIRATION DATE**
   **CODE**

3. **ORGANIZATION INFORMATION**
   **ORGANIZATION NAME**
   **STREET ADDRESS (DO NOT USE P.O. BOX)**
   **PHONE NUMBER**
   **CITY**
   **CODE**
   **STATE**
   **ZIP CODE**
   **COUNTY**
   **CODE**

4. **MAILING ADDRESS (IF DIFFERENT FROM LOCATION)**
   **STREET ADDRESS/P.O. BOX**
   **CITY**
   **STATE**
   **ZIP CODE**

5. **PERSON RESPONSIBLE FOR ACTIVITY**
   **NAME**
   **SOCIAL SECURITY NUMBER**
   **BIRTHDATE (MMDDYY)**
   **STREET ADDRESS**
   **CITY**
   **STATE**
   **ZIP CODE**

6. **DURATION OF ACTIVITY** (ACTIVITY MUST NOT EXCEED 120 DAYS)
   **FROM**
   **TO**

7. **WILL MISSOURI STATE LIQUOR LICENSE BE REQUIRED?**
   □ YES □ NO

8. **DESCRIPTION OF PRIMARY GOODS SOLD AT ACTIVITY**
   

9. **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**
   **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.

10. **LOCATION OF ACTIVITY**
    □ ORGANIZATION ADDRESS
    □ RESPONSIBLE PERSON'S ADDRESS
    □ OTHER (GIVE FULL ADDRESS BELOW)
    **STREET ADDRESS**
    **CITY**
    **STATE**
    **ZIP CODE**

11. **I SWORE 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**

---

**DEPARTMENT OF REVENUE USE ONLY**

□ APPLICATION APPROVED
□ APPLICATION DENIED

**DATE ISSUED**
**DURATION**
**DATE**

**SIGNATURE**
**DATE**

MO 690-1150 (6-97)
**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.**

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

<table>
<thead>
<tr>
<th>2. Your Missouri Tax Identification Number:</th>
</tr>
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<tbody>
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<tr>
<th>3. Effective Date</th>
<th>Expiration Date</th>
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<td>MM DD YYYY</td>
<td>MM DD YYYY</td>
</tr>
</tbody>
</table>

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<tr>
<th>4. Type of application:</th>
<th>☐ New</th>
<th>☐ Renewal</th>
</tr>
</thead>
</table>

<table>
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<tr>
<th>5. Primary business location:</th>
</tr>
</thead>
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</table>

**Business trade name**

**Business location (street address – do not use P.O. Box or Rural Route)**

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

**Business phone (area code & number)**

<table>
<thead>
<tr>
<th>Code</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>6. Mailing address:</th>
<th>☐ Business address</th>
<th>☐ Other (give full address below)</th>
</tr>
</thead>
</table>

**Street address/P.O. Box**

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

<table>
<thead>
<tr>
<th>7. Nature of business:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>8. U.S. Standard Industrial Classification Code Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SIC</th>
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</thead>
</table>

<table>
<thead>
<tr>
<th>9. Address where books and records are kept:</th>
<th>☐ Business address</th>
<th>☐ Mailing address</th>
<th>☐ Other (give full address below)</th>
</tr>
</thead>
</table>

**Street address – do not use P.O. Box or Rural Route**

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

<table>
<thead>
<tr>
<th>10. Description of product:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>11. Electrical energy use and process type:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary: ☐ Compounding</td>
</tr>
<tr>
<td>Secondary: ☐ Fabricating</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>12. Location of electrical energy use:</th>
<th>☐ Business address</th>
<th>☐ Other (give full address below)</th>
</tr>
</thead>
</table>

**Street address – do not use P.O. Box or Rural Route**

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

<table>
<thead>
<tr>
<th>13. Name and address of electrical energy supplier:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplier's name</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Street address</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>
14. Applicable account numbers assigned by supplier (attach supplemental list if necessary):


15. Total cost of electrical energy used in operation of business for calendar year: $________

16. Total cost of producing product described in line 10 for calendar year: $________

17. Total cost of electrical energy directly used in producing product described in line 10 for calendar year: $________

18. Adjusted total cost of production for calendar year (line 16 less line 17): $________

19. Additional space for continuation of any previous lines (indicate line number) or for providing additional information you feel is relevant to this application:


20. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct and complete.

_________________________  __________________________  ____________
Signature                  Title                          Date

FOR DEPARTMENT USE ONLY – Do not write below this line.

FIELD AUDIT BUREAU
☐ RECOMMEND APPROVAL  ☐ RECOMMEND DENIAL
COMMENTS:

_________________________  ____________
Signature                  Date

BUSINESS TAXES BUREAU
☐ APPROVED  ☐ DENIED
COMMENTS:

_________________________  __________________________  ____________
Signature                  Date  Signature  Date
INSTRUCTIONS FOR COMPLETING MISSOURI SALES AND USE TAX RETURNS

Taxpayers who have questions and problems which are not covered in these instructions may obtain assistance by writing to the Business Taxes Bureau, Office of Sales/Use Tax, P.O. Box 840, Jefferson City, Missouri 65105 or phoning (314) 751-2836.

GENERAL INFORMATION

Who must file: All holders of Missouri Retail Sales or Use Tax Licenses must file a sales or use tax return either monthly, quarterly or annually depending upon the volume of taxable sales. Returns are provided to license holders for this purpose. The Sales Tax Return, DOR-5S, 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 form will not be an excuse for failure to file the required returns. If the taxpayer fails to receive a return, he should immediately notify the Business Tax Bureau. If you do not file timely, you will be subject to interest, additions to tax 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>
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<td>(State tax over 10%)</td>
<td>(State tax over 20%)</td>
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<td>SEPTEMBER</td>
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<td>OCTOBER</td>
<td>Oct. 31</td>
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<tr>
<td>NOVEMBER</td>
<td>Nov. 30</td>
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<td>Nov. 30</td>
</tr>
<tr>
<td>DECEMBER</td>
<td>Dec. 31</td>
<td>Dec. 31</td>
<td>Dec. 31</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 the monthly, quarterly or annual frequency assigned to it by the Department of Revenue even though no sales were made during the period covered by the return. Example: Mr. Doe has returns mailed to him on a monthly frequency. Because of health problems, the business is closed during the month of March. Upon receipt of the return, Mr. Doe must indicate “no sales”, sign and mail the return to the Department of Revenue.

HEADING DATA ON THE RETURNS

Business identification: Please use the return which has the Missouri Integrated Tax System account number, owner’s name, business name, mailing address, reporting period and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, it should be entered in the spaces provided.

Address correction: Check the appropriate box for the address you are correcting. If mailing address is checked, enter the correct address in the preprinted business identification area. If business address is checked, enter the correct address for the location(s) being corrected in the BUSINESS LOCATION column. If mailing address and business address are the same, please make both corrections.

Taxable sales breakdown: If you are reporting for the first or second month of a calendar quarter, disregard this box. If you are filing a quarterly return or a monthly return for the third month of a quarter, enter your taxable sales for each month of the quarter on the first three lines. If you are filing an annual return, enter your taxable sales for each quarter of the year. Failure to complete this box, if required, may result in an audit.

PREPARING THE SALES TAX RETURN

Business location: Each business location owned by the taxpayer for which the Business Tax Bureau’s records indicate a responsibility for reporting sales tax is preprinted in this column. If a nonpreprinted return is used, the business location address must be entered for each business location from which sales are made. Please make any necessary deletions or additions, as follows:

New or additional locations: If a business location which should be reported is not shown on the sales tax return, enter the business location on the return, along with the required reporting data, and complete the Registration Change Request form you received in your registration packet. Attach the Registration Change Request form to the return. If you have misplaced your form, contact the Business Tax Bureau.

Closing a location: If operation of a business location printed on the return has been discontinued, enter “Closed” and the date closed in the GROSS RECEIPTS column for that business location. Complete Registration Change Request form and attach to return. If a business location is being closed in the same reporting period for which gross receipts are reported for that business location, complete only the Registration Change Request form.

Reporting sales exempt from State Sales Tax, but subject to local sales tax: All sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for "domestic use" are exempt from state sales tax, but any city or county may by ordinance impose a local sales tax upon such sales. "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or
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 tax rate for each business location. If unknown, contact the Business Taxes Bureau.

*Whenever the same location is preprinted on separate pages of the return, the rate indicated for the second location represents the local tax rate on domestic utility sales. Refer back to "Reporting sales exempt from state sales tax, but subject to local sales tax".*

**Amount of tax:** Multiply the taxable sales of each business location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location.

**Totals:** Compute total for each column.

**Adjustments claimed:** Itemize authorized adjustments. The total itemized adjustments (lines A through L) must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follows:

**Line A. Sales for resale:** Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

**Line B. Goods purchased for resale but used by you:** Enter the cost of goods purchased from Missouri sellers for resale (you should have given the seller an exemption certificate for these goods) but later consumed by you.

**Line C. Goods shipped out of Missouri (export):** Enter the amount of sales delivered to persons outside the State of Missouri where delivery was made by your delivery vehicle, common carrier, or U.S. Mail. If the out-of-state purchaser takes delivery within Missouri, the sale is subject to Missouri sales tax.

**Line D. Motor fuel:** Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to a special fuel tax, it is subject to sales tax. Other fuels are subject to sales tax when sold, unless specifically exempted under the sales tax law.

**Line E. Government, religious, educational, charitable institutions:** Enter amount of all sales made to these agencies. You should request a copy of each organization's exemption letter because you are responsible for proving that questionable sales are exempt.

**Line F. Drugs, insulin, prosthetic or orthopedic devices:** Enter the amount of sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items and all sales of insulin and prosthetic or orthopedic devices which are specifically exempted under the sales tax law.

**Line G. Farm machinery:** Enter the amount of sales of farm tractors and other such farm machinery and equipment 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: 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 exempted by the sales tax law.

**Line J. Labor or service charges when separately billed:** Enter amount of nontaxable labor or service which was not incidental to the sale and was stated separately on your billings.

**Line K. Value of trade-in:** A trade-in taken as part payment toward a sale may be deducted provided Missouri sales or use tax has been paid on the article traded-in.

**Line L. Other adjustments:** Enter the amount of all other adjustments authorized under the sales tax law and list the adjustments on a separate schedule if you have more than one such adjustment.

**Line 2. Timely filing allowance:** If you file your return and payment on time, enter two percent (2%) of the amount shown on
line 1. If not paid by due date or line 1 is not greater than “zero”, leave blank.

Line 3. Total sales tax due: Enter total sales tax due (line 1 minus line 2).

Line 4. Interest for late payment: If tax is not paid by due date, multiply line 3 by the annual percentage rate, and then multiply the amount by the number of days late divided by 365. Beginning January 1, 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 filling = 25%).

NOTE: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

Line 6. Approved credit: Enter on line 6 any approved sales tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 7. Pay this amount: Enter total amount due and payable (line 3 “plus” line 4 “plus” line 5 “minus” line 6). Send a check for the total amount. Make check, draft or money order payable to Missouri Sales Tax. Do not send cash or stamps.

Sign and date return: This return must be signed and dated by the taxpayer or by the taxpayer’s authorized agent. Mail to: Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.

PREPARING THE USE TAX RETURN

Vendor’s use tax: Out-of-state vendors who do not have sufficient contact with the State of Missouri to be subject to Missouri Sales Tax are subject to Missouri Use Tax when shipping tangible personal property into Missouri for storage, use or consumption.

Business location: Each business location owned by the taxpayer for which the Business Taxes Bureau’s records indicate a responsibility for reporting use tax is preprinted in this column. If a 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 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

ACCOUNT NUMBER ___________ PERIOD ___________
OWNER'S NAME ______________________
BUSINESS NAME ______________________
MAILING ADDRESS ______________________
CITY ____________________ STATE ______ ZIP ______
PHONE NUMBER ___________ (DO NOT WRITE IN SHADEd AREAS)

TOTAL $ ______________________

BUSINESS LOCATION CODE GROSS RECEIPTS OR SALES (Circle one) ADJUSTMENTS (Indicate + or —) TAXABLE SALES RATE AMOUNT OF TAX

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>CODE</th>
<th>GROSS RECEIPTS OR SALES (Circle one)</th>
<th>ADJUSTMENTS (Indicate + or —)</th>
<th>TAXABLE SALES</th>
<th>RATE</th>
<th>AMOUNT OF TAX</th>
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</table>

ADJUSTMENTS CLAIMED, IF ANY:

A. Sales for resale ____________________________
B. Add cost of goods purchased for resale but used by you ____________
C. Goods shipped out of Missouri (export) _________
D. Motor fuel, special fuel, other fuel ___________
E. Government, religious, educational, charitable institutions ______
F. Drugs, insulin, prosthetic or orthopedic devices ____________
G. Farm machinery _____________________________
H. Water, electricity, gas, wood, coal or home heating oil (Domestic use) ________
I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed __________
J. Labor or service charges when separately billed _________
K. Value of trade-in __________________________
L. Other adjustments (attach separate sheet) ________

TOTAL ADJUSTMENTS __________________________

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 ________ Thru ________

Date ____________ MO. _______ DAY _______ YR. ________

MO 800-1153 (4-66)
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:**

### BUSINESS LOCATION

<table>
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<tr>
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<th>CODE</th>
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</table>

**Adjustments Claimed, If Any:**

- A. Sales for resale
- B. Add cost of goods purchased for resale but used by you
- C. Goods shipped out of Missouri (export)
- D. Motor fuel, special fuel, other fuel
- E. Government, religious, educational, charitable institutions
- F. Drugs, insulin, prosthetic or orthopedic devices
- G. Farm machinery
- H. Water, electricity, gas, wood, coal or home heating oil (Domestic use)
- I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed
- J. Labor or service charges when separately billed
- K. Value of trade-in
- L. Other adjustments (attach separate sheet)

**Total Adjustments**

**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)**

**Signature of Taxpayer or Agent**

**Title**

**Tax Period**

**Date**

**Thru**

**Do Not Write in this Space**
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 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.

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 which should be reported is not shown on the return, enter the business location address on the return, along with the required reporting date. When opening or closing a 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. 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 formulas:

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 tax rates. If you are filing a blank return or have added a location, enter the sales tax rate for that 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 those agencies. You should request a copy of each organization's exemption letter because you are responsible for proving that the 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 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 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 if it is your responsibility to classify purchases as domestic use or nondomestic use. (Note: These sales may be subject to 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, 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 .012 x 30 / 365 = $0.99 or $100.00 x .0003287 x 30 = $.59.

Line 5 — ADDITIONS TO TAX: 1. For Failure to Pay sales tax on or before due date, 5% of line 3.
2. 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 full amount, make check, draft, or money order payable to Missouri Sales Tax. Do not send cash or stamps.

SIGN AND DATE RETURN: This return must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Tax Bureau, P.O. Box 840, Jefferson City, MO 65105.
## Missouri Department of Revenue
### Business Taxes Bureau
P.O. Box 840
Jefferson City, MO 65105

**Use Tax Return**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Period</th>
<th>Return this copy: see instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owner's Name</td>
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<tr>
<td>Business Name</td>
<td></td>
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<tr>
<td>Mailing Address</td>
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<td></td>
<td>MO/QTR 2 $</td>
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<td></td>
<td>QTR 4 $</td>
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<tr>
<td>City</td>
<td>State</td>
<td>Zip</td>
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<tr>
<td>Address Correction</td>
<td></td>
<td>(Do not write in shaded areas)</td>
</tr>
<tr>
<td>Mailing Address</td>
<td>Business Address</td>
<td>Total $</td>
</tr>
</tbody>
</table>

### Vendor's Use Tax

<table>
<thead>
<tr>
<th>Code</th>
<th>Gross Receipts or Sales (Circle One)</th>
<th>Adjustments (Indicate $ or -)</th>
<th>Taxable Sales</th>
<th>Rate</th>
<th>Amount of Tax</th>
</tr>
</thead>
</table>

### Vendor's Totals

### Consumer's Use Tax

Enter total cost of tangible personal property used or consumed on which no tax was paid when purchased from out-of-state vendor.

<table>
<thead>
<tr>
<th>Taxable Purchases</th>
<th>Rate</th>
<th>Amount of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4.225%</td>
<td>+</td>
</tr>
</tbody>
</table>

### Adjustments Claimed, If Any:

- **See Instructions**

A. Sale for Resale
B. Motor Fuel, Special Fuel, Other Fuel
C. Government, Religious, 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

CIRCLE ONE  

### Consumer's Use Tax Due

- **See Instructions**

Total Use Tax Due

- **Check box if final return** (see instructions on reverse side)

Signature of Taxpayer or Agent

- Title
- Tax Period: M.O.Y.
- Through M.O.Y.
- Date: D8/84417 (7/87)
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 reported 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 “plus” line 4)

MO 850-1087 (7-87)

EXAMPLE: If line 5 (Total Tax Due) is $100.00 and return is 30 days late, compute $100.00 x 12% x 30 - 365 = 40.98 or $100.00 x .0003287 x 30 days = 40.98.

Line 7 — ADDITIONS TO TAX: 1. For Failure to Pay Use tax on or before the due date, 5% of line 5.

2. Failure to File a use tax return 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 “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 must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follow:

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 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 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 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.

DON-SHU-1 (7-87)
# Missouri Department of Revenue Business Taxes Bureau

**Use Tax Return**

**Account Number** | **Period** | **Retain This Copy - See Instructions**
--- | --- | ---

**Owner's Name** | **Business Name** |  

**Mailing Address** | **Phone Number** |  

**City** | **State** | **Zip** |  

**Address Correction**  
☐ Mailing Address  
☐ Business Address  

**Vendor's Use Tax**

<table>
<thead>
<tr>
<th><strong>Business Location</strong></th>
<th><strong>Code</strong></th>
<th><strong>Gross Receipts or Sales (Circle One)</strong></th>
<th><strong>Adjustments (Indicate + or -)</strong></th>
<th><strong>Taxable Sales</strong></th>
<th><strong>Rate</strong></th>
<th><strong>Amount of Tax</strong></th>
</tr>
</thead>
</table>

**Vendor's Totals**

**Consumers Use Tax**

<table>
<thead>
<tr>
<th><strong>Enter total cost of tangible personal property used or consumed on which no tax was paid when purchased from out-of-state vendor</strong></th>
<th><strong>Taxable Purchases</strong></th>
<th><strong>Rate</strong></th>
<th><strong>Amount of Tax</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Adjustments Claimed, if Any:**

A. Sale for Resale  
B. Motor Fuel, Special Fuel, Other Fuel  
C. Government, Religious, 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**

---

**Taxable Sales Due**  
[ ] Check box if this is your final return and you will no longer own this business.

---

**Signature of Taxpayer or Agent**  
**Title**  
**Tax Period**  
**Month**  
**Start**  
**End**  
**Date**

---

**Instructions**

**Subtract on timely paying allowance (if applicable).**

**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**

---

**Note:**

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. This return must be signed and dated.

---

**MO 885-1062 (7/87)**

---

[155]
INSTRUCTIONS FOR FILING YOUR FINAL USE TAX RETURN

FINAL RETURN: If this is your final return, check the box on the lower right corner of the reverse side of this return. Also check the reason below for closing your account. The Use Tax law provides that any person who sells or discontinues his business shall make a final use tax return within fifteen (15) days of this action. Reason for closing account (check one):
☐ Out of Business; ☐ Sold business; ☐ Leased Business.

The following guidelines are provided so that you can comply with the Use Tax Law:

a. You must report your gross sales for the period covered by this return.

b. This amount must be figured on the final return and mailed with your remittance to this office. (Please return the original copy and keep the duplicate for your files).

c. If you had no sales or taxable purchases for this period, enter "0" in the box labeled "PAY THIS AMOUNT" on the reverse side of this return.

d. You must send in this return, whether tax is due or not, before we can close your use tax account.

e. If business is sold or leased, enter the new owner's name, address, and new name of business (if changed) on the space provided below.

NEW OWNER'S NAME

ADDRESS

NAME OF BUSINESS (IF CHANGED)

f. Upon receipt of your final return, we will examine it for proper preparation and remittance. If it is correct, we will record the information and close your use tax account.

g. PLEASE RETURN TO US YOUR MISSOURI USE TAX LICENSE WITH YOUR FINAL USE TAX RETURN.

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:

NAME

STREET

CITY

STATE

ZIP

All sales and use tax delinquencies must be paid prior to the issuance of the refund.

SIGN AND DATE RETURN: This Return Must be Signed and Dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, Business Taxes Bureau, P.O. Box 840, Jefferson City, MO 65105.
MISSOURI DEPARTMENT OF REVENUE

SALES TAX PROTEST PAYMENT AFFIDAVIT

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>
</table>

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)

ENTER TOTAL AMOUNT OF TAX

ADJUSTMENTS CLAIMED, IF ANY:

A. Sales for resale .................................................. -
B. Add cost of goods purchased for resale but used by you ................. +
C. Goods shipped out of Missouri (export) ................................ -
D. Motor fuel, special fuel, other fuel ................................ -
E. Government, religious, educational, charitable institutions ........ -
F. Drugs, insulin, prosthetic or orthopedic devices ...................... -
G. Farm machinery ...................................................... -
H. Water, electricity, gas, wood, coal or home heating oil (Domestic use) -
I. Seed, fertilizer, grain, economic poisons, livestock/poultry feed ........ -
J. Value of trade-in ................................................................ -
K. Labor or service charges when separately billed ..................... + Circle One
L. Other adjustments (attach separate schedule) ......................... + Circle One

TOTAL ADJUSTMENTS ......................................................... - 1 -

Do Not Write in This Space
Protested for the following reasons:

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

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

BUREAU USE ONLY

INSTRUCTIONS:

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this affidavit.

BUSINESS LOCATION: Enter the address of each business location for which you are reporting a protest payment.

TAX TYPE: Each tax for which a protest payment may be reported is preprinted in this column.

GROSS RECEIPTS/SALES (Circle One): Enter protested amount of gross receipts (gross sales if authorized) by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment. (SEE ADJUSTMENTS CLAIMED)

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS/SALES (+) or (-) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, education, conservation, and parks/soil sales tax rates are preprinted in this column. If you are protesting a city and/or county payment, enter the local sales tax rate for that city and/or county.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 – TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 – TIMELY FILING ALLOWANCE: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

LINE 3 – Follow instructions shown on front of form.

LINE 4 – INTEREST FOR LATE PAYMENT: If tax is not paid by due date, multiply Line 3 by the annual percentage rate, and then multiply the amount by the number days late divided by 365. Beginning January 1, 1985 the annual percentage 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.
MISSOURI DEPARTMENT OF REVENUE  
SCHEDULE A  
SALES TAX PROTEST PAYMENT AFFIDAVIT

INSTRUCTIONS: This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>TAX TYPE</th>
<th>GROSS RECEIPTS/SALES (Circle One)</th>
<th>ADJUSTMENTS (Indicate + or -)</th>
<th>TAXABLE SALES</th>
<th>TAX RATE (%)</th>
<th>AMOUNT OF TAX</th>
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<tbody>
<tr>
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<td>Conservation</td>
<td>1/8%</td>
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<td>Parks/Soils</td>
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ENTER TOTAL AMOUNT OF TAX
Enter total on page 1 – Total from Schedule A