1995 MISSOURI TAX FORMS PACKAGE MoX

Missouri Department of Revenue
December 1995
FOREWORD

The Missouri Department of Revenue (Department) has prepared the 1996 Package MoX as a primary reference for Missouri tax practitioners. This edition also offers highlights of this year’s tax changes and outlines the most common errors on returns.

The Department has instituted several new services for this tax year, which are described in detail in the Highlights Section (page 3). We invite you to take advantage of these new services.

* The Forms by Fax service is in its second year of successful operation. This service permits you to obtain many of the state and some federal tax forms you and your clients may need throughout the year. The number is (573) 751-4800.

* The MODOR BBS is a new computer bulletin board that has been operating since September 1995. On it, you will find downloadable tax forms, recent letter rulings, informational bulletins and other relevant information from the Department. The number for the BBS is (573) 751-7846.

* A new interactive voice response system will allow you and your clients to receive information about refund dates by entering a Social Security number and selected information from the tax return on your telephone keypad. This system will be operational in January. Access this system by calling (800) 411-8524.

In order to reduce printing costs, the Department has again mailed postcards (with 1996 tax return labels) to individuals whose 1995 income tax returns were completed by a paid tax preparer. Please use the labels from the postcards (if the names and addresses are correct) to assist the Department in processing refunds and reducing processing errors.

These and many other changes recommended by tax practitioners have been incorporated to improve the Department’s efficiency and cost-effectiveness. We appreciate receiving comments and suggestions from Missouri tax practitioners. We also appreciate your advice and support. Many thanks!

[Signature]

Janette M. Lohman
Director of Revenue
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>SECTION I — GENERAL INFORMATION</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Practitioner Highlights</td>
<td>3</td>
</tr>
<tr>
<td>Common Mistakes on Missouri Individual Income Tax Returns</td>
<td>5</td>
</tr>
<tr>
<td>1995 Federal/Missouri Individual Income Tax Treatment</td>
<td>7</td>
</tr>
<tr>
<td>Children's Trust Fund Flyer</td>
<td>9</td>
</tr>
<tr>
<td>Veterans Trust Fund Flyer</td>
<td>11</td>
</tr>
<tr>
<td>Elderly Home Delivered Meals Trust Fund Flyer</td>
<td>13</td>
</tr>
<tr>
<td>Department of Revenue Offices:</td>
<td></td>
</tr>
<tr>
<td>Office of Taxpayer Services</td>
<td>15</td>
</tr>
<tr>
<td>Area Compliance Offices</td>
<td>16</td>
</tr>
<tr>
<td>Where to Write or Call About a Specific Tax</td>
<td>17</td>
</tr>
<tr>
<td>MO-33 — Missouri Tax Form and Publication Order</td>
<td>19</td>
</tr>
<tr>
<td>DOR-2827 — Power of Attorney</td>
<td>21</td>
</tr>
<tr>
<td>1996 Tax Calendar</td>
<td>23</td>
</tr>
<tr>
<td>Missouri Taxpayer Bill of Rights</td>
<td>31</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION II — INCOME TAX GENERAL FORMS (Forms used for more than one tax type)</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>MO-60 — Application for Extension of Time to File</td>
<td>37</td>
</tr>
<tr>
<td>MO-TC — Miscellaneous Income Tax Credits</td>
<td>39</td>
</tr>
<tr>
<td>General Information Regarding Tax Credits</td>
<td>41</td>
</tr>
<tr>
<td>Form 4354 — Worksheet for Calculating Business Facility Credit,</td>
<td></td>
</tr>
<tr>
<td>Enterprise Zone Modification and Enterprise Zone Credit for Individuals</td>
<td>43</td>
</tr>
<tr>
<td>Form 8821 — Authorization for Release of Confidential Information</td>
<td>45</td>
</tr>
<tr>
<td>Form 943 — Request for Tax Clearance of an Administratively Dissolved Corporation</td>
<td>47</td>
</tr>
<tr>
<td>Form 943B — Request for No Tax Due Clearance</td>
<td>49</td>
</tr>
<tr>
<td>MO-PPA — Protest Payment Affidavit</td>
<td>51</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION III — INDIVIDUAL INCOME TAX</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Income Tax General Instructions</td>
<td>55</td>
</tr>
<tr>
<td>School District Numbers (listed alphabetically)</td>
<td>67</td>
</tr>
<tr>
<td>School District Numbers (listed by county)</td>
<td>69</td>
</tr>
<tr>
<td>MO-1040A — Individual Income Tax Return/Short Form</td>
<td>75</td>
</tr>
<tr>
<td>MO-NRI — Nonresident Income Percentage</td>
<td>77</td>
</tr>
<tr>
<td>Form 374 — Statement of Nonresidency</td>
<td>79</td>
</tr>
<tr>
<td>MO-CR — Credit for Income Taxes Paid to Other States</td>
<td>81</td>
</tr>
<tr>
<td>MO-2210 — Underpayment of Estimated Tax by Individuals</td>
<td>83</td>
</tr>
<tr>
<td>MO-1040ES — General Instructions</td>
<td>87</td>
</tr>
<tr>
<td>MO-1040ES — Estimated Tax Declaration for Individuals</td>
<td>89</td>
</tr>
<tr>
<td>Property Tax Credit Claim Instructions</td>
<td>91</td>
</tr>
<tr>
<td>MO-PTC — Property Tax Credit Claim</td>
<td>99</td>
</tr>
<tr>
<td>MO-CRP — Certification of Rent Paid</td>
<td>101</td>
</tr>
<tr>
<td>Form 948 — Assessor Certification</td>
<td>103</td>
</tr>
<tr>
<td>Form MO-99 MISC — Information Return for Receipts of Miscellaneous Income</td>
<td>105</td>
</tr>
<tr>
<td>Form MO-96 — Annual Summary and Transmittal of Missouri Forms MO-99 MISC.</td>
<td>106</td>
</tr>
<tr>
<td>DOR-558 — Military Information</td>
<td>107</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION IV — PARTNERSHIP INCOME TAX</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partnership Income Tax General Instructions</td>
<td>111</td>
</tr>
<tr>
<td>MO-1065 — Partnership Return of Income</td>
<td>113</td>
</tr>
<tr>
<td>MO-NRP — Nonresident Partnership Form</td>
<td>115</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION V — FIDUCIARY INCOME TAX</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary Income Tax General Instructions</td>
<td>119</td>
</tr>
<tr>
<td>MO-1041 — Fiduciary Income Tax Return</td>
<td>123</td>
</tr>
<tr>
<td>MO-NRF — Nonresident Fiduciary Form</td>
<td>125</td>
</tr>
</tbody>
</table>
# TABLE OF CONTENTS (Continued)

<table>
<thead>
<tr>
<th>SECTION VI — ESTATE TAX</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>MO-706 — Missouri Estate/Generation-Skipping Credit Tax Return</td>
<td>129</td>
</tr>
<tr>
<td>MO-NRE — Nonresident Decedent - Missouri Property</td>
<td>131</td>
</tr>
<tr>
<td>MO-RE — Resident Decedent - Non-Missouri Property</td>
<td>132</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION VII — CORPORATION INCOME TAX</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporation Income Tax General Instructions</td>
<td>135</td>
</tr>
<tr>
<td>Instructions for Form MO-MS</td>
<td>141</td>
</tr>
<tr>
<td>MO-1120 — Corporation Income Tax Return</td>
<td>145</td>
</tr>
<tr>
<td>MO-MS — Corporation Allocation and Apportionment of Income</td>
<td>147</td>
</tr>
<tr>
<td>MO-2220 — Corporation Underpayment of Estimated Tax</td>
<td>149</td>
</tr>
<tr>
<td>MO-C — Missouri Dividends Deduction</td>
<td>151</td>
</tr>
<tr>
<td>MO-1120X — Amended Missouri Corporation Return - For Tax Years 1992 &amp; Prior</td>
<td>153</td>
</tr>
<tr>
<td>Instructions for Form MO-1120X</td>
<td>155</td>
</tr>
<tr>
<td>MO-22 — Authorization and Consent of Subsidiary Corporation</td>
<td>157</td>
</tr>
<tr>
<td>MO-1120ES — General Instructions</td>
<td>159</td>
</tr>
<tr>
<td>MO-1120ES — Declaration of Estimated Tax for Corporations</td>
<td>161</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION VIII — S CORPORATION INCOME TAX</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>S Corporation General Instructions</td>
<td>165</td>
</tr>
<tr>
<td>Instructions for Form MO-NRS</td>
<td>167</td>
</tr>
<tr>
<td>Instructions for Form MO-MSS</td>
<td>168</td>
</tr>
<tr>
<td>MO-1120S — S Corporation Income Tax Return</td>
<td>171</td>
</tr>
<tr>
<td>MO-NRS — S Corporation Nonresident Form</td>
<td>172</td>
</tr>
<tr>
<td>MO-MSS — S Corporation Allocation and Apportionment Form</td>
<td>173</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION IX — WITHHOLDING TAX</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>MO-941 — Employer’s Return of Income Taxes Withheld</td>
<td>177</td>
</tr>
<tr>
<td>MO-941P — Employer’s Quarter-Monthly Payment of Income Taxes Withheld</td>
<td>177</td>
</tr>
<tr>
<td>MO-941X — Employer’s Withholding Tax Overpayment Amended Return</td>
<td>179</td>
</tr>
<tr>
<td>MO-941XX — Employer’s Quarter-Monthly Amended Withholding Tax Return</td>
<td>181</td>
</tr>
<tr>
<td>MO-941R — Annual Reconciliation Report of Income Taxes Withheld</td>
<td>183</td>
</tr>
<tr>
<td>MO-941F — Employers Withholding Final Report</td>
<td>184</td>
</tr>
<tr>
<td>MO-941U — Employers Withholding Tax Underpayment Amended Report</td>
<td>185</td>
</tr>
<tr>
<td>MO W-4 — Employee’s Withholding Allowance Certificate</td>
<td>187</td>
</tr>
<tr>
<td>MO W-4P — Withholding Certificate for Pension or Annuity Statements</td>
<td>189</td>
</tr>
<tr>
<td>MO W-4CS — Request to Withhold State Income Tax from Civil Service Annuity</td>
<td>190</td>
</tr>
<tr>
<td>MO W-4A — Certificate of Non-Residence/Allocation of Withholding Tax</td>
<td>191</td>
</tr>
<tr>
<td>MO W-4B — Affidavit to Support Exclusion from Missouri Withholding Tax for Non-Residents</td>
<td>192</td>
</tr>
<tr>
<td>MO W-4C — Withholding Affidavit for Missouri Residents</td>
<td>193</td>
</tr>
<tr>
<td>Form 2034 — Application for Withholding Tax Refund/Credit</td>
<td>194</td>
</tr>
<tr>
<td>Form MO-1NR — Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders</td>
<td>195</td>
</tr>
<tr>
<td>Form MO-2NR — Statement of Income Tax Payments for Nonresident Partners or S Corporation Shareholders</td>
<td>197</td>
</tr>
<tr>
<td>MO-JTC — New Jobs Training Project Credit</td>
<td>199</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION X — SALES/USE TAX</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Use Tax Return and Instructions</td>
<td>203</td>
</tr>
<tr>
<td>Sales Tax Return and Instructions</td>
<td>207</td>
</tr>
<tr>
<td>Form 4340 — Individual Consumer’s Use Tax Return</td>
<td>211</td>
</tr>
<tr>
<td>Form 472B — Application for Tax Refund/Credit</td>
<td>213</td>
</tr>
<tr>
<td>Form 1746 — Missouri Sales/Use Tax Exemption Application</td>
<td>215</td>
</tr>
<tr>
<td>Instructions for Missouri Sales/Use Tax Exemption Application</td>
<td>217</td>
</tr>
<tr>
<td>Form 1749 — Application for Electrical Energy Direct Pay Authorization</td>
<td>219</td>
</tr>
<tr>
<td>Form 149 — Multi-Jurisdiction Sales Tax Exemption Certificate</td>
<td>223</td>
</tr>
</tbody>
</table>
# TABLE OF CONTENTS (Continued)

| Form 831 — Farmer’s Exemption Certificate                                      | Page No. 225 |
| Form 890 — Common Carrier Exemption Certificate                               | Page No. 227 |
| Form 1772 — Plant Expansion Exemption Certificate                            | Page No. 229 |
| Form 2478 — Exemption Certificate for Sales of Handicraft Items               | Page No. 231 |
| Form 4438 — Residential Utility Exemption Certificate                        | Page No. 233 |

## SECTION XI — TAX REGISTRATION APPLICATION

| Form 2643 — Tax Registration Application                                      | Page No. 237 |
| Registration Instructions                                                     | Page No. 239 |
| Sales/Use Tax Bond Information                                                 | Page No. 241 |
| Sales and Use Tax Cash Bond                                                    | Page No. 243 |
| Sales and Use Tax Surety Bond                                                  | Page No. 245 |
| Sales and Use Tax Irrevocable Letter of Credit                                | Page No. 247 |
| Assignment of Certificate of Deposit                                          | Page No. 249 |
| Power of Attorney                                                             | Page No. 251 |
| Form 472 — Request for Sales/Use Tax Cash Bond Refund                         | Page No. 253 |
| Form 126 — Registration Change Request                                         | Page No. 255 |
| Form 4102 — Application for Release of Certificate of Deposit                 | Page No. 257 |
| Tax Registration Information                                                   | Page No. 259 |
| Bond Information                                                              | Page No. 261 |
| Form 2980 — Transient Employer Irrevocable Letter of Credit                   | Page No. 263 |
| Form 2982 — Transient Employer Cash Bond                                      | Page No. 265 |
| Form 2981 — Transient Employer Surety Bond                                    | Page No. 267 |
| Missouri Business Assistance Office and First-Stop Shop                        | Page No. 269 |

## SECTION XII — FINANCIAL INSTITUTION TAX

| INT-2 — Bank Franchise Tax Return                                              | Page No. 273 |
| INT-2-1 — Bank Franchise Tax Schedule BF                                      | Page No. 275 |
| INT-2-2 — General Instructions — Bank Franchise Tax Return                    | Page No. 277 |
| Form 4347 — Apportionment Schedule - Bank Franchise Tax                       | Page No. 279 |
| INT-3 — Savings & Loan Association — Building & Loan Association Tax Return   | Page No. 281 |
| DOR-4278 — General Instructions — Savings and Loan Tax Return                | Page No. 283 |
| INT-4 — Credit Union Tax Return                                                | Page No. 285 |
| DOR-4279 — General Instructions — Credit Union Tax Return                    | Page No. 287 |
| INT-5 — Farmer’s Cooperative Credit Associations Intangible Property Tax Return | Page No. 289 |
| Form 2823 — Credit Institution Tax Return                                     | Page No. 291 |
| DOR-2824 — General Instructions — Credit Institution Tax Return              | Page No. 293 |
| Form 2331 — Financial Institution Tax Schedule B                              | Page No. 295 |
| Form 2330 — Apportionment Schedule C — Financial Institutions                | Page No. 297 |

## SECTION XIII — SECRETARY OF STATE

| Franchise Tax Report                                                          | Page No. 301 |
| Franchise Tax Report Instructions                                              | Page No. 302 |
| Application for Extension of Time to File                                     | Page No. 303 |
| Articles of Incorporation                                                      | Page No. 305 |
| General Instructions — Articles of Incorporation                               | Page No. 309 |
| Schedule of Corporation Fees and Charges                                      | Page No. 311 |
| Statement of Change of Registered Agent or Registered Office                  | Page No. 313 |
| Registration of Fictitious Name                                               | Page No. 315 |
| General Instructions — Registration of Fictitious Name                        | Page No. 317 |
| Chapter 417, RSMo — Trademarks, Names and Private Emblems                    | Page No. 319 |

## SECTION XIV — DIVISION OF EMPLOYMENT SECURITY

| MODES-4 — Missouri Quarterly Contributions and Wage Report and Instructions   | Page No. 323 |
| MODES-2699-5 — Report to Determine Liability Status.                          | Page No. 325 |
| MODES-2699-9 — Instructions for Completing Report to Determine Liability Status | Page No. 327 |
| Employers’ Rights and Responsibilities                                       | Page No. 329 |
SECTION I
GENERAL INFORMATION

Tax Practitioner Highlights .................................. 3
Common Mistakes on Missouri Individual Income Tax Returns .... 5
1995 Federal/Missouri Individual Income Tax Treatment ......... 7
Children's Trust Fund Flyer .................................... 9
Veterans Trust Fund Flyer ....................................... 11
Elderly Home Delivered Meals Trust Fund Flyer .................. 13
Department of Revenue Offices:
  Office of Taxpayer Services ................................ 15
  Area Compliance Offices .................................... 16
Where to Write or Call About a Specific Tax ...................... 17
MO-33 — Missouri Tax Form and Publication Order .......... 19
DOR-2827 — Power of Attorney ................................ 21
1996 Tax Calendar ............................................ 23
Missouri Taxpayer Bill of Rights ............................... 31
TAX PRACTITIONER HIGHLIGHTS

The Department of Revenue has made a number of changes in 1995 with regard to tax forms and available services. Below is a brief explanation of the most significant areas of change.

HIGHER EDUCATION SCHOLARSHIP FUND CREDIT
The Higher Education Scholarship Fund Credit has been added to Form MO-TC. For more information, forms and approval to claim the credit, contact the Missouri Department of Higher Education, P.O. Box 6730, Jefferson City, MO 65102 or call (573) 751-3940 or (800) 473-6757.

ABANDONED PROPERTY TAX CREDIT
The Abandoned Property Tax Credit has been added to Form MO-TC. For more information, forms and approval to claim the credit, contact the Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-6835.

CORPORATION INCOME TAX FORMS AND INSTRUCTIONS
The Corporation Income Tax Return, Form MO-1120, for 1995 includes two new changes. At the top of the return a new field has been added to identify if you are filing a Federal Form 990C or 990T. In addition, Part 3 of Form MO-1120 was revised to include three new lines (4, 5 and 6), which will be used to compute the federal income tax deduction if filing a consolidated federal and separate Missouri return.

FORMS BY FAX
The Missouri Department of Revenue is expanding the Fax-on-Demand system for the 1995 tax year to include several more forms for a variety of tax types (i.e. Sales, Use, Withholding, etc.). This system is available 24 hours a day, 7 days a week by calling (573) 751-7846 from your fax machine handset. Only current year forms are available on this system. The 1995 forms will be placed on the Fax-on-Demand System December 18, 1995.

MISSOURI DEPARTMENT OF REVENUE BULLETIN BOARD (MO DOR BBS)
The Missouri Department of Revenue established its own on-line Bulletin Board System on September 5, 1995. To access the Bulletin Board, dial (573) 751-7846 from your personal computer equipped with a modem and communications software. The Department plans to have most tax forms, tax publications, law changes, the Tax Bulletin and many other informational articles available on the Bulletin Board. The service is free of charge; only normal telephone line charges apply.

NOTE: All files that are available for downloading are in either ASCII format or PDF format. To view the PDF files you must download the Adobe Acrobat Reader and install the reader on your computer system. The reader applications are found in the “File Viewer” library.

ELECTRONIC FILING
Over 47,000 1994 Missouri tax returns were filed electronically. Electronic Filing of your 1995 income tax return (Form MO-1040 and MO-1040A) will be provided again this year. Electronic filing insures that tax returns are received by the Department of Revenue and that refunds are promptly issued. Please consider this option when filing your 1995 return and contact a participating preparer for more details.

REFUND INQUIRY LINE
The Missouri Department of Revenue has available for 1995 an automated individual income tax refund and property tax credit inquiry line (Forms MO-1040, MO-1040A and MO-PTC). This system is available 24 hours a day to check on the status of your current year refund and can be accessed by dialing toll free, 1-800-411-8524. The following information is required to obtain the status of your refund/credit; 1) the first social security number on the return, 2) your filing status, and 3) the exact amount of the refund/credit in whole dollars. If you call to find out about the status of your refund/credit and do not receive a mailing date, please wait 7 days before calling back.
APPROVED SUBSTITUTE AND REPRODUCED INCOME TAX FORMS
Practitioners who use substitute or reproduced income tax forms, must ensure that the packages they purchase have been approved by the Department of Revenue. The Department has issued a written set of guidelines that all software companies must follow if they plan to distribute substitute income tax forms. Please note that if the prepared income tax forms that are sent to the Department have not been previously approved, the income tax forms may be rejected by the Department.

COMPOSITE INCOME TAX RETURNS FOR S CORPORATIONS AND PARTNERSHIPS
S corporations and partnerships filing a composite tax return on behalf of shareholders/partners who are nonresidents of Missouri, are reminded that the correct rate of income tax is 6%. In accordance with the change in Chapter 143, RSMo, the Department, amended Regulation 12 CSR 10-2.190, and changed the rate from 3% to 6% effective January 1, 1994.
COMMON MISTAKES ON MISSOURI INDIVIDUAL INCOME TAX RETURNS

The following are the most common mistakes made on Missouri Individual Income Tax returns.

1. The tax return is not signed.


3. The amount of Missouri Tax Withheld claimed is not correct. City earnings tax and withholding from other states are erroneously claimed.

4. Mathematical errors are made on the returns.

5. The amount of Federal tax withheld is claimed as a deduction instead of actual Federal tax liability.

6. Federal Earned Income credit is incorrectly claimed as a Federal tax deduction on Missouri returns.

7. The wrong filing status box is checked.

8. Total number of dependents claimed is incorrect. The filer incorrectly claims self or spouse as dependent. The number of dependents is not indicated in the box provided on the tax return.

9. Missouri tax on taxable incomes over $9,000, is incorrectly calculated.

10. Estimated tax payments are not claimed on the return.

11. The husband and wife incomes do not equal total Missouri adjusted gross income. Income percentages are incorrectly calculated.

12. The amount of standard deduction claimed does not correspond to filing status. Many Federal Form 1040 EZ filers incorrectly include their Federal personal exemption in the Missouri Standard Deduction on Form MO-1040A.
1995 FEDERAL/MISSOURI INDIVIDUAL INCOME TAX TREATMENT

The chart below was prepared as a quick reference guide to Federal/Missouri Income Tax treatment of specific transactions. It is not intended to be all inclusive, items not listed may be referenced in the Revised Statutes of Missouri to determine Missouri tax treatment.

<table>
<thead>
<tr>
<th>PROVISION</th>
<th>FEDERAL TAX TREATMENT</th>
<th>MISSOURI TAX TREATMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Interest from an obligation of a state or political subdivision other than Missouri</td>
<td>Exempt</td>
<td>Taxable</td>
</tr>
<tr>
<td>2. Interest from exempt direct U.S. Government Obligations (Example: U.S. Treasury Bonds &amp; Notes)</td>
<td>Taxable</td>
<td>Exempt</td>
</tr>
<tr>
<td>3. Interest on obligations guaranteed by the U.S. Government (Example: GNMA &amp; FNMA)</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>4. State income tax refund</td>
<td>Taxable (if the taxpayer itemized deductions)</td>
<td>Exempt (100% Taxable (deductible), may be different due to basis &amp; carryover amounts)</td>
</tr>
<tr>
<td>5. Net capital gains (losses)</td>
<td>Taxed separately</td>
<td>Exempt</td>
</tr>
<tr>
<td>6. Accumulated Distributions filed on Federal Form 4970</td>
<td>May be taxable (E)</td>
<td>Exempt</td>
</tr>
<tr>
<td>7. Benefits from Railroad Retirement Board</td>
<td>Taxable</td>
<td>75% of capital gain reported on Federal Form 1040 is taxable (25% exempt)</td>
</tr>
<tr>
<td>8. Sale of Federally Subsidized (HUD) low-income housing project to nonprofit or governmental organization</td>
<td>Non deductible</td>
<td>Deductible (Social Security - maximum $3,794 per spouse &amp; Medicare - no maximum)</td>
</tr>
<tr>
<td>9. Social Security Tax (F.I.C.A.)</td>
<td>Non deductible</td>
<td>Deductible (includes Tier I &amp; Tier II - maximum $6,014 per spouse &amp; Medicare - no maximum)</td>
</tr>
<tr>
<td>10. Railroad Retirement Tax</td>
<td>Non deductible</td>
<td>50% Deductible</td>
</tr>
<tr>
<td>11. Self Employment Tax paid</td>
<td>50% Deductible</td>
<td>Non deductible (except Kansas City &amp; St. Louis Earnings Tax)</td>
</tr>
<tr>
<td>12. State &amp; Local Income Taxes</td>
<td>Deductible</td>
<td>Up to 50% Exempt (Must obtain prior approval from Department of Economic Development)</td>
</tr>
<tr>
<td>13. Income from business facility located in an enterprise enterprise zone</td>
<td>Taxable</td>
<td>Deductible</td>
</tr>
<tr>
<td>14. Other Federal tax deductions such as: Foreign Tax Credit Recapture Taxes Tax on an IRA Alternative Minimum Tax</td>
<td>Non deductible</td>
<td>Deductible</td>
</tr>
<tr>
<td>PROVISION</td>
<td>FEDERAL TAX TREATMENT</td>
<td>MISSOURI TAX TREATMENT</td>
</tr>
<tr>
<td>---------------------------------------------------------</td>
<td>-----------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>15. Federal Income Tax</td>
<td>Nondeductible</td>
<td>Deductible not to exceed $5,000 ($10,000 for taxpayer filing a combined return)</td>
</tr>
<tr>
<td>16. Pension Income</td>
<td>Taxable</td>
<td>Exempt up to $6,000 of government pensions only (Depending on MO AGI)</td>
</tr>
<tr>
<td>17. Social Security Benefits</td>
<td>May be taxable</td>
<td>Taxable to extent federally taxable</td>
</tr>
<tr>
<td>18. Lump Sum Distributions</td>
<td>Taxable</td>
<td>Taxable - 10% of the Federal tax on the distribution</td>
</tr>
<tr>
<td>19. Recapture of Low Income Housing Credit</td>
<td>Taxable</td>
<td>Taxable - In proportion to Federal recapture amount</td>
</tr>
<tr>
<td>20. Child Care Credit</td>
<td>Credit allowed</td>
<td>No credit allowed</td>
</tr>
<tr>
<td>21. New or Expanded Business Facility Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>22. Development Reserve Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>23. Infrastructure Development Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>24. Export Finance Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>25. Missouri Low Income Housing Credit</td>
<td>Credit allowed</td>
<td>20% of Federal credit earned 40% for projects located in disaster areas (B)</td>
</tr>
<tr>
<td>26. Processed Wood Energy Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (C)</td>
</tr>
<tr>
<td>27. Business Modernization and Technology (Seed Capital) Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>28. Neighborhood Assistance Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>29. Homeless Assistance Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>30. Affordable Housing Assistance Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (B)</td>
</tr>
<tr>
<td>31. Special Needs Adoption Tax Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (D)</td>
</tr>
<tr>
<td>32. Enterprise Zone Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>33. Small Business Incubator Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>34. Small Business Investment Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>35. Community Bank Investment Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>36. Qualified Research Expense Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
<tr>
<td>37. Higher Education Scholarship Fund Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (F)</td>
</tr>
<tr>
<td>38. Abandoned Property Tax Credit</td>
<td>No credit allowed</td>
<td>Credit allowed (A)</td>
</tr>
</tbody>
</table>

(A) - With approval from Department of Economic Development
(B) - With approval from Missouri Housing Development Commission
(C) - With approval from Department of Natural Resources
(D) - With approval from Department of Social Services
(E) - Sick Pay and Unemployment Benefits are federally taxable. Up to 1/2 of Tier I may be taxable depending on income. Tier II is 100% federally taxable.
(F) - With approval from the Missouri Department of Higher Education
Please help... You can help stop America's greatest tragedy.
- Provide information about the Children's Trust Fund to your clients in pre-season mailings.
- Display information in your office reminding taxpayers of their opportunity to prevent child abuse and neglect in Missouri.
- Ask your clients if they would like to contribute. It just takes a second of your time!
- Mail the coupon below to receive information about the Children's Trust Fund at no cost.

Child Abuse is the problem... and it is expensive.
- 54 children died as the result of child abuse or neglect in Missouri in 1994.
- There were 52,774 reports of child abuse and neglect involving 86,007 victims in Missouri in 1994.
- In 1994 nationwide an estimated 3,140,000 child abuse cases were reported.
- Abuse and neglect leaves 18,000 children permanently disabled each year.
- Almost 12 of every 100,000 children age 4 and under are killed by abuse and neglect.
- It costs approximately $2 million to provide lifelong care for one severely maltreated child.
- Nationally, estimated lost productivity of severely abused children is $658 million to $1.3 billion.

Prevention is a solution that works.
The Children's Trust Fund...
- Is a non-profit, statewide organization dedicated to the prevention of child abuse and neglect.
- Provides funding for community-based programs that support families and reduce the risks of child abuse.
- Creates public awareness about opportunities to prevent child abuse and neglect.
- Receives no state general revenue. Operates on 3% administrative costs.
- Relies heavily on contributions generated by income tax check-off.

Every corporate and individual taxpayer has the opportunity to invest in strengthening families and reducing the risk of child abuse and neglect by:
- Donating all or part of their income tax return to the Children's Trust Fund.
- Making a donation by enclosing a check with their tax return.

Missouri's children need your help. Please don't let them down.

Yes! I want to help prevent child abuse in Missouri. Please send me the following materials for this tax season: (Please indicate number of each)

Envelope Stuffing (bookmarks) ______ Annual Reports ______ Facts About Children's Trust Fund ______

Name __________________________ Phone __________________________

Business __________________________

Address __________________________

City/State/Zip __________________________

Please call me to schedule an educational presentation for my civic group: __________________________

Return to: Children's Trust Fund, P. O. Box 1641, Jefferson City, MO 65102-1641
Phone 314*751-5147 Fax 314*751-6254 Hearing Impaired 1-800-735-2966 TDD
*After January 1, 1996 the area code will be 573

(0993)
VETERANS TRUST FUND INCOME TAX CHECK-OFF

The Missouri Veterans Trust Fund was created to help the Missouri Veterans Commission meet the growing needs of Missouri’s 902,000 veterans, their dependents and survivors. Even though the total number of veterans in Missouri has decreased slightly during the past year, the number of veterans over the age of 65 is increasing drastically. According to Department of Veterans Affairs statistics, there are an estimated 186,900 veterans over the age of 65 living in the state today. By the year 2000, that number is expected to reach 211,500. Persons over the age of 65 are in greatest need of the services provided by the Missouri Veterans Commission. Since 5% of the persons in that age group will require some type of nursing home care, there is an obvious need for increased state veterans home beds in Missouri. The need for assistance from state service officers, who help file for benefits for veterans, will dramatically increase.

Trust Fund monies this year are expanding the veterans homes’ capability to provide special types of care needed by the veteran clientele. Trust Fund monies are requested to enhance the Service to Veterans Program, and make benefits assistance more readily available to veterans and their dependents throughout the state. Other programs to benefit veterans and their dependents may be approved by the Veterans Commission as monies become available through the Trust Fund. Contributions may be made at any time directly to the Veterans Trust Fund, c/o Missouri Veterans Commission, P. O. Drawer 147, Jefferson City, MO 65102.

Contributions may also be made by:

1) Completing Form MO 1040, line 48B or Form MO 1040A, line 24B to contribute $2.00 or more ($4.00 or more on a combined return) of any tax refund to the Veterans Trust Fund.

2) If you are not receiving a refund, you may still contribute $2.00 or more ($4.00 or more on a combined return) on Form MO 1040, line 48B or Form MO 1040A, line 24B, and enclose a check or money order in that amount, made payable to the Veterans Trust Fund.

All contributions are deductible on your Federal Income Tax return next year, if you itemize.

You’re making the difference for Missouri’s veterans.
The **HOME-DELIVERED MEALS Trust Fund**

Lend a Hand in Serving Missouri's Elderly

Individuals and businesses across the state have the opportunity to help improve services for homebound older adults. Thanks to a convenient "check off" box, Missouri taxpayers can designate a few dollars directly to the Home-Delivered Meals Trust Fund on their income tax return. The contributions help the Area Agencies on Aging provide well-balanced meals to homebound elderly.

**What is the home-delivered meals program?**
The home-delivered meals program provides a nutritious meal to elderly who are homebound. In most cases, the meal is prepared at a local senior center and delivered by community volunteers. For some, this volunteer may be the only person they see all day.

Meals are delivered to approximately 28,000 older Missourians each year. It is estimated that 4,000 more older persons currently need these meals but are not receiving them due to budget limitations.

**Why is there a need for home-delivered meals?**
Alarming numbers of Missouri's elderly are suffering from hunger and malnutrition. Early hospital discharge, functional impairment and the absence of a consistent caregiver will continue to increase the demand for home-delivered meals. Proper nutrition is a key to good health and its accompanying benefits -- lower medical expenses, a high quality of life and greater independence.

**Who is eligible to receive home-delivered meals?**
Home-delivered meals are available to people age 60 or older, along with their spouse or caregiver, if the recipient is homebound because of physical or mental impairment or lack of transportation.

**Who pays for home-delivered meals?**
Each recipient is asked to voluntarily contribute toward the cost of their meal according to their economic means. Partial funding is provided by the State of Missouri and the federal government. However, this is not enough to meet the increasing need for meals.

**How many senior centers are providing these meals?**
Approximately 305 senior centers currently provide home-delivered meals with the assistance of over 4,000 volunteers preparing or making meal deliveries.

**You Too Can Help!**
- Include information in your pre-season mailings to clients.
- Display information reminding taxpayers of their opportunity to help.
- Ask your clients if they would like to contribute to the fund.

For further information, contact your local Area Agency on Aging Senior Centers or the Home-Delivered Meals Trust Fund, P.O. Box 105135, Jefferson City, MO 65110, or call the Missouri Department of Social Services, Division of Aging at (314)751-3082.
DEPARTMENT OF REVENUE OFFICE OF TAXPAYER SERVICES
AREA OFFICES

Form Order Questions (573) 751-5337
Refund Inquiry Line 1-800-411-8524
Toll Free Number for Forms 1-800-877-6881
Forms by Fax (573) 751-4800
Bulletin Board (573) 751-7846

St. Louis
2510 S. Brentwood
Suite 300
St. Louis, MO 63144
(314) 968-4740

St. Joseph
525 Jules
Room 314
St. Joseph, MO 64501
(816) 387-2230

Kirkville
300 E Northtown Rd., Suite B
Northtown Shopping Center
P.O. Box 964
Kirkville, MO 63501
(816) 785-2411

Joplin
1110 E. 7th St.
Suite 400
Joplin, MO 64801
(417) 629-3070

Jefferson City
1617 Southridge Drive
Jefferson City, MO 65105
(573) 751-7191

Kansas City
615 E. 13th Street
Room B2
Kansas City, MO 64106
(816) 889-2920 (Income Tax only)
(816) 889-2944

Cape Girardeau
3102 Blattner Dr.
Suite 102
Cape Girardeau, MO 63702
(573) 290-5852

Springfield
149 Park Central Square
Room 313
Springfield, MO 65806
(417) 895-6474

Individuals with speech or hearing impairments use TDD 1-800-735-2966.
DEPARTMENT OF REVENUE AREA COMPLIANCE OFFICES

FIELD AUDIT BUREAU

Central Office
Truman State Office Bldg.
301 West High St., Room 220
P.O. Box 400
Jefferson City, MO 65105-0400
(573) 751-3736

St. Louis
439 S. Kirkwood Road, Suite 200
St. Louis, MO 63122-6100
(314) 965-0414

Southeast Missouri
3102 Blattner Dr., Suite 102
P.O. Box 909
Cape Girardeau, MO 63702-0909
(573) 290-5840

Dallas
3330 Earhart, Suite 210
Carrollton, TX 75006
(214) 934-8183

Kansas City
615 E. 13th Street, Room 508
Kansas City, MO 64106-2870
(816) 889-2901

North Missouri
525 Jules Street, Room 312
St. Joseph, MO 64501
(816) 387-2240

Chicago
3158 Des Plaines Ave., Suite 130
Des Plaines, IL 60018
(708) 699-7619

New York
366 N. Broadway, Suite 309
Jericho, NY 11753
(516) 933-2880

Southwest Missouri
149 Park Central Square
Box 461, Room 328
Springfield, MO 65806-1368
(417) 895-6477

1110 E. 7th Street, Suite 400
Joplin, MO 64801-2076
(417) 629-3027

San Francisco
2171 Junipero Serra Blvd.
Suite 520
Daly City, CA 94014-1907
(415) 985-2345

CRIMINAL INVESTIGATION BUREAU

Kansas City
State Office Bldg.
615 East 13th St., Room 507
Kansas City, MO 64106-2870
(816) 889-2930

St. Louis
Wainwright Office Bldg.
111 North Seventh St., Room 234
St. Louis, MO 63101
(314) 340-6905

Southeast Missouri
1021 North Kingsway, Suite 7
P.O. Box 1866
Cape Girardeau, MO 63702-1866
(573) 290-5845

Jefferson City
Truman State Office Bldg.
301 West High St., Room 220
P.O. Box 400
Jefferson City, MO 65105-0400
(573) 751-4689

Southwest Missouri
State Office Bldg.
146 Park Central, Room 536
Springfield, MO 65806-1368
(417) 895-6426

Individuals with speech or hearing impairments use TDD 1-800-735-2966.
WHERE TO WRITE OR CALL ABOUT A SPECIFIC MISSOURI TAX OR TO ORDER FORMS

All written Form Requests for income tax should be addressed to:
Missouri Department of Revenue
Request for MO Income Tax Forms
P.O. Box 3022
Jefferson City, MO 65105-3022

All telephone Form Requests for income tax should be made to: (573) 751-4695
(Recorder service available around the clock.)

1. Individual Income Tax
   P.O. Box 2200
   Jefferson City, MO 65105-2200
   (573) 751-7191

2. Property Tax Credit Claim
   P.O. Box 2800
   Jefferson City, MO 65105-2800
   (573) 751-3505

3. Estate Tax
   P.O. Box 27
   Jefferson City, MO 65105-0027
   (573) 751-4768

4. Sales/Use Tax
   P.O. Box 840
   Jefferson City, MO 65105-0840
   (573) 751-2836

5. Employer Withholding Tax
   P.O. Box 3333
   Jefferson City, MO 65105-3333
   (573) 751-7552

6. Corporation Income Tax
   P.O. Box 700
   Jefferson City, MO 65105-0700
   (573) 751-2836

7. Tax Clearance
   P.O. Box 3666
   Jefferson City, MO 65105-3666
   (573) 751-9268

8. Motor Fuel/Special Fuel Tax
   P.O. Box 300
   Jefferson City, MO 65105-0300
   (573) 751-2611

9. Cigarette Tax
   P.O. Box 811
   Jefferson City, MO 65105-0811
   (573) 751-7163

10. Tobacco Products Tax (Other than cigarettes)
    P.O. Box 3320
    Jefferson City, MO 65105-3320
    (573) 751-5772

11. County Tax
    P.O. Box 475
    Jefferson City, MO 65105-0475
    (573) 751-5900

12. Financial Institution Tax
    P.O. Box 898
    Jefferson City, MO 65105-0898
    (573) 751-2326

13. Insurance Premium Tax
    P.O. Box 898
    Jefferson City, MO 65105-0898
    (573) 751-2326

14. Franchise Tax Reports
    Secretary of State's Office
    P.O. Box 1366
    Jefferson City, MO 65102-1366
    (573) 751-2265

15. Division of Employment Security
    P.O. Box 59
    Jefferson City, MO 65104-0059
    (573) 751-3215

Individuals with speech/hearing impairments call TDD 1-800-735-2966.
MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
MISSOURI TAX FORM AND
PUBLICATION ORDER

The Missouri Department of Revenue's Form MO-33 is designed to assist you in ordering Missouri state tax forms.

Any combination of ten (10) forms, with the exception of listed tax publications, may be ordered without charge. To offset shipping, handling and printing costs, orders exceeding a total of ten (10) forms must be accompanied by payment of $10.00 per hundred forms (or fraction thereof) requested. Please use the price chart at the bottom of this page when figuring the amount due. Tax publications, which are sold at a set cost per unit, may also be ordered on the bottom of this page.

Orders will be filled and shipped in the order received, as soon as all requested forms and publications are available for distribution. Partial shipments, with the exception of the Missouri Package Mo-X, will not be made. Orders may be submitted at any time. We do, however, ask that you order your entire anticipated annual supply at one time. In order for our office to provide you with your forms and publications in a timely manner, please place your order prior to December 1, 1995. Forms will be shipped approximately January 1, 1996. If you place an order for 1995 tax forms, a 1996 order form will automatically be sent to you in September, 1996.

NOTE: ANY ORDER RECEIVED WITHOUT CORRECT PAYMENT, INCLUDING SALES TAX, WILL BE RETURNED TO YOU UNPROCESSED.

FORMS AVAILABLE BY FAX

The major 1995 Missouri tax forms will be available by fax December 1, 1995. To access our "Fax on Demand" system call (314) 751-4800 from your fax machine handset. The "Fax on Demand" system will take you through the steps necessary to fax you a copy of the forms you need, if available. Only current year tax forms are maintained on the "Fax on Demand" system.

MISSOURI DEPARTMENT OF REVENUE BULLETIN BOARD (MO COR BB)

The Missouri Department of Revenue established its own on line Bulletin Board beginning September 5, 1995. To access the Bulletin Board the number is (314) 751-7846. The Department plans to have most tax forms, tax publications, law changes, the Tax Bulletin, and many other informational articles available on the Bulletin Board.

ADDRESS INFORMATION (PLEASE PRINT OR TYPE)

COMPANY NAME

ATTENTION (IF NEEDED)

PHONE NUMBER

STREET ADDRESS (PLEASE DO NOT USE POST OFFICE BOXED)

CITY

STATE

ZIP CODE

COMPLETE THE REVERSE SIDE OF THIS FORM FIRST, THEN PROCEED BELOW.

TAX PUBLICATIONS

<table>
<thead>
<tr>
<th>PUBLICATION NAME</th>
<th>COST PER PUBLICATION</th>
<th>REVISION DATE</th>
<th>AMOUNT REQUESTED</th>
<th>TOTAL</th>
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<tbody>
<tr>
<td>A Package Mo-X/DOR Tax Bulletin Subscription (Combination of B and C below)</td>
<td>$14.00</td>
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<tr>
<td>B Package Mo-X - Contains 1995 Missouri Tax Forms</td>
<td>$8.50</td>
<td>1995</td>
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<tr>
<td>C Tax Bulletin Subscription - Published 3 times yearly</td>
<td>$6.00</td>
<td>1996</td>
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<tr>
<td>D Income Tax Law Booklet</td>
<td>$7.00</td>
<td>1995</td>
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<td>F Financial Institution Tax Law Booklet</td>
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<td>G Motor/Special Fuel Tax Law Booklet</td>
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<td>H Cigarette &amp; Tobacco Products Tax Laws &amp; Rules Booklet</td>
<td>$7.00</td>
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<td>I Estate Tax Law Booklet</td>
<td>$7.00</td>
<td>1995</td>
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<tr>
<td>J Camera Ready Copies of Missouri Income Tax Forms and Instructions - Books 1-7</td>
<td>$18.00</td>
<td>1995</td>
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<tr>
<td>K Form 2649 – Missouri Tax Registration Application (1-3 Free)</td>
<td>$3.50</td>
<td>1995</td>
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<tr>
<td>L 1995 Missouri Tax Forms and Instructions on Diskette ☐ Windows ☐ Mac</td>
<td>$12.00</td>
<td>1995</td>
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TOTAL PUBLICATIONS ORDERED AND TOTAL COST OF PUBLICATIONS

| PRICE CALCULATIONS | | |
|---------------------|------------------|
| 1. Total number of forms ordered (from back of form) | |
| 2. Cost of forms ordered (see price chart on the right) | |
| 3. Cost of publications ordered (from above) | |
| 4. Sub Total (add Lines 2 and 3) | |
| 5. Tax (multiply Line 4 by 6.225%) | |
| 6. TOTAL DUE (add Lines 4 and 5) | |

After completion, send this form with a check or money order made payable to "Director of Revenue" to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3022, JEFFERSON CITY, MO 65105-3022.

This publication is available upon request in alternative accessible format(s).
<table>
<thead>
<tr>
<th>INDIVIDUAL INCOME TAX FORMS</th>
<th>CORPORATION INCOME TAX FORMS</th>
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<tr>
<td><strong>AMOUNT</strong></td>
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<td><strong>TOTAL INDIVIDUAL INCOME TAX FORMS ORDERED</strong></td>
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<table>
<thead>
<tr>
<th>SALES/USE TAX FORMS</th>
<th>EMPLOYER'S WITHHOLDING TAX FORMS</th>
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<tbody>
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<tr>
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<td>B</td>
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<td>G</td>
<td>149</td>
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<tr>
<td><strong>TOTAL SALES/USE TAX FORMS ORDERED</strong></td>
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</tbody>
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| **AMOUNT** | **REQUESTED** | **FORM NUMBER** | **FORM DESCRIPTION** |
| A | 941 | Employer's Report of Income Taxes Withheld |
| B | 941K | Withholding Tax Overpayment Amended Report |
| C | 941U | Withholding Tax Underpayment Amended Report |
| D | 941XX | Quarter-Monthly Amended Withholding Tax Return |
| E | 941P | Quarter-Monthly Payment of Income Taxes Withheld |
| F | 941R | Annual Reconciliation Report of Income Taxes Withheld |
| G | 941F | Employer's Withholding Final Report |
| H | 941W | Monthly Report of Quarter-Monthly Payments |
| I | 2034 | Application for Withholding Tax Refund |
| J | W4 | Employer's Withholding Allowance Certificate |
| K | 96 | Annual Summary and Transmittal of Form MO-99 |
| L | 99 MISC | Information Return for Recipients of Miscellaneous Income |
| **TOTAL EMPLOYERS WITHHOLDING TAX FORMS ORDERED** |

Questions concerning the completion of this form, or form and publication orders in general, may be addressed by calling (314) 751-5337, Monday through Friday, 7:45 a.m. to 4:45 p.m. Orders for a total of ten (10) or less forms may also be made by calling (800) 877-8881. These publications are available upon request in alternative accessible formats, TDD 1-800-789-2868.
MISSOURI DEPARTMENT OF REVENUE
POWER OF ATTORNEY

TAXPAYER(S) NAME/BUSINESS NAME

SOCIAL SECURITY NO./MITS I.D. NO.

NUMBER AND STREET

FEDERAL I.D. NUMBER

CITY OR TOWN, STATE, ZIP CODE

EMPLOYER WITHHOLDING NO.

HEREBY APPOINTS

NAME OF APPOINTEE

ADDRESS

NAME OF APPOINTEE

ADDRESS

NAME OF APPOINTEE

ADDRESS

NAME OF APPOINTEE

ADDRESS

as attorney(s)-in-fact to represent taxpayer(s) before any office of the Department of Revenue, State of Missouri, with respect to the following tax matter(s) (you must list the tax type, form(s), and year(s) to which this form applies):

<table>
<thead>
<tr>
<th>TYPE OF TAX (INDIVIDUAL, SALES CORPORATE, WITHHOLDING, ETC.)</th>
<th>MISSOURI TAX FORM NUMBER (MO-1040, MO-1120, ETC.)</th>
<th>YEAR(S) OR PERIOD(S) (DATE OF DEATH IF ESTATE TAX)</th>
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The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matters but not the power to endorse or receive checks in payment of any refunds, nor to sign return(s).

Send copies of notices and other written communications addressed to taxpayer(s) in proceedings involving the above tax matters to:

☐ 1. the appointee first named above, or

☐ 2. names of not more than two of the above named appointees ____________________________________________________________

This power of attorney revokes all earlier powers of attorney on file with the Department of Revenue, State of Missouri, for the same tax matter and years or periods covered by this power of attorney, except the following:

Specify to whom power of attorney was granted, date and address, or refer to attached copies of earlier powers of attorney and authorizations.

MO 050-1729 (8-95)

DOR-08027 (6-95)
SIGNATURE OF OR FOR TAXPAYER(S)

(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this on behalf of the taxpayer.)

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DECLARATION OF REPRESENTATIVE

I declare that I am aware of Regulation 12 CSR 10-41.030 and that I am one of the following:

1. a member in good standing of the bar of the highest court of the jurisdiction indicated below;
2. duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
3. officer of the taxpayer organization;
4. a full-time employee of the taxpayer;
5. a fiduciary for the taxpayer;
6. enrolled agent;
7. other ______________________

and that I am authorized to represent the taxpayer identified above for the tax matters there specified.

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This publication is available upon request in alternative accessible format(s).
1996 Missouri Tax Calendar Codes

A - Monthly Sales/Use Tax Returns (Forms 53-1/53U-1) Due.
B - Quarterly Sales/Use Tax Returns (Forms 53-1/53U-1) Due.
C - Annual Sales/Use Tax Returns (Forms 53-1/53U-1) Due.
D - Estimated Tax Declaration (Form MO-1040ES) for Individuals Due.
E - Declaration of Estimated Tax (MO-1120ES) Due for Calendar Year Corporations.
F - Last Day for Filing MO-1040A or MO-1040 with an Automatic Extension.
G - Quarterly Withholding Reconciliation (MO-941W) Due.
H - Last Day for Calendar Year Foreign Corporations to file a 1995 Form MO-1120.
I - Last Day for Filing MO-1120 or MO-1120S with an Automatic Extension.
K - Quarterly Withholding Returns (MO-941) Due.
L - Monthly Withholding Returns (MO-941) Due.
M - Annual Withholding Returns (MO-941) and Annual Withholding Reconciliation (MO-941R) Due.
N - Property Tax Credit Claim (Form MO-PTC) Due.
O - Extension Request (MO-60) Due for Calendar Year Corporations, Individuals, Partnerships and Fiduciaries.
P - MO-1040 Due for Farmers to Achieve Underpayment Exempt Status.
Q - Motor Fuel/Special Fuel (DOR 572/591) Reports Due.
R - Title Fee Due.
S - Cigarette Tax Credit Account and Return Due.
T - Quarterly Insurance Tax Payments Due.
U - Financial Institutions Tax Return Due.
X - Quarterly Monthly Sales Tax Due.
Y - Cigarette Tax - Cash Accounts Return Due.
Z - Quarterly Monthly Withholding Payment (MO-941P) Due.
(a) - Last Day for Filing MO-1066 or MO-1041 with an Approved Extension.
(c) - Other Tobacco Products - Monthly Reports (Form 4342 and 4387) Due.
(c) - Other Tobacco Products - Annual License Renewals Due.
(e) - Last day for calendar year trusts (Federal Form 990T) to file 1995 MO-1120 or extension request MO-60.
(f) - Last day for calendar year cooperatives (Federal Form 990C) to file 1995 MO-1120 or extension request MO-60.
(g) - Last day for calendar year trusts (Federal Form 990T) with an automatic extension to file 1995 MO-1120.

Taxpayer Assistance Numbers and Addresses

Jefferson City
Department of Revenue
Harry S Truman State Office Building,
Room 330
301 W. High St.
P.O. Box 629
Jefferson City, MO 65105-0629

Collections Bureau:
Taxpayer Assistance  (573) 751-7200

Tax Administration Bureau:
- Individual Income Tax:  (573) 751-3505
- Sales/Use Tax:  (573) 751-2836
- Miscellaneous Taxes:  (573) 751-2351
- Corporate Tax:  (573) 751-2836
- Motor Fuel/Special Fuel:  (573) 751-2611
- Witholding Tax:  (573) 751-5752

Department of Revenue - Field Offices

Cape Girardeau
3102 Blattner, Suite 102
Cape Girardeau, MO 63702-0909
(573) 290-5852

Jefferson City
1617 Southridge
Jefferson City, MO 65105
(573) 751-7191

Joplin
1110 E. Seventh, Suite 400
Joplin, MO 64801-2398
(417) 629-3070

Kansas City
State Office Building, Room B2
615 East 13th St.
Kansas City, MO 64106
(816) 889-2944

Kirkville
300 E. Northtown Road, Suite B
Northtown Shopping Center
P.O. Box 964
Kirkville, MO 63501
(816) 785-2410

St. Joseph
State Office Building, Room 314
525 Jules
St. Joseph, MO 64501
(816) 387-2230

St. Louis
2510 South Brentwood, Suite 300
Brentwood, MO 63144
(314) 968-6470

Springfield
State Office Building, Room 313
149 Park Central Square
Springfield, MO 65806
(417) 895-6474

Individuals with speech or hearing impairments call TDD 1-800-735-2966
### JANUARY

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- New Year's Day (State Holiday)
- *Q* (State Holiday)
- *XZ* (State Holiday)
- *DS(c)* (State Holiday)
- *ABC* (State Holiday)

*January 2nd, 4th, 16th, 30th and 31st payments that are in bold type, are for last period of December 1995.*

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- Lincoln's Birthday (State Holiday)
- *XZ* (State Holiday)
- *GLS(c)d* (State Holiday)
- *AY* (State Holiday)
- *XZ* (State Holiday)
- *Q* (State Holiday)
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*The liquor license renewal deadline is May 1. Resolve any tax delinquencies prior to the renewal date.*
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**Independence Day**
(State Holiday)

### AUGUST

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<td>Thanksgiving Day</td>
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## December

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The purpose of this Bill of Rights is to inform you, the Missouri taxpayer, of your rights under Missouri laws. Missouri statutes include strong incentives for voluntary tax compliance, but at the same time, provide taxpayers protection against inappropriate tax collection efforts. The General Assembly constructed these laws to promote fairness, confidentiality, and consistency in application.

The Department of Revenue’s goals go beyond honoring your statutory rights. Our primary goal is to treat each and every taxpayer fairly, professionally, and courteously. To this end, good public relations is one of the job components on every employee’s performance appraisal. We expect our employees to deal with taxpayers in a polite, respectful manner, and, at the same time, try to answer questions or resolve any problems expeditiously.

General Rights

Payment of Only the Least Tax Due
You have the right to plan and arrange your finances in such a manner that you will pay the least amount of tax due under the law.

Courtesy and Consideration
You have the right to be treated fairly, with courtesy and consideration at all times by employees of the Department of Revenue. You have the right to know the name or identifying number of the employee who is assisting you. If you feel you are not receiving courteous service from a Department employee, you have the right to speak with the employee’s supervisor.

Privacy and Confidentiality
You have the right to have your personal and financial information kept confidential. You can feel secure in knowing the Department of Revenue will only disclose tax information to other state and federal agencies as provided by law.

Information and Assistance
You have the right to information and assistance in complying with the tax laws. We provide telephone and walk-in help in our offices located throughout the state. To make sure that the Department of Revenue representatives give accurate and courteous answers, a second representative sometimes listens in on telephone calls. If you need additional information, you may obtain copies of the state’s tax laws, or the Department’s regulations which interpret the tax laws and provide information on administrative procedures. Tax law booklets and regulations are available for a small fee to offset the cost of printing.

Ombudsman
You have the right to a taxpayer rights advocate, or ombudsman, within the Department of Revenue. The ombudsman is responsible for the resolution of taxpayer complaints and problems. All other routine channels must have been exhausted before the ombudsman will take an active and immediate interest in resolving your problem.

Informal Letters
If you have a question concerning your rights or obligations, or the Department of Revenue’s opinion as to how the law applies to a specific situation, you have the right to request a non-binding tax assistance letter from the Department by writing the Department of Revenue at P.O. Box 629, Jefferson City, MO 65105-0629.

Binding Letter Rulings
If you have a question concerning your rights or obligations as they pertain to a specific set of facts and you would like a legally binding ruling on your question, you have the right to request that the Department of Revenue provide you with a binding letter ruling, which is a written interpretation of the law as it pertains to your specific set of facts. However, you will need to follow the Department’s regulation that specifies the requirements for requesting binding letter rulings (see CSR 10-1.020).

Tax Clearances
If, for any reason, you need a tax clearance or a certificate of no tax due for your account, you have the right to request a clearance from the Department of Revenue and expect the Department to act on the request in a timely and efficient manner. If the requested clearance cannot be issued, you have the right to know what tax reports and payments are required for your account in order for the clearance to be issued. Tax Clearance Requests should be sent to the Department of Revenue at P.O. Box 3666, Jefferson City, MO 65105-3666.

Compelled to Testify
If you are called by the Department of Revenue to testify for any reason, you have the right to know that information obtained from your testimony cannot be used to prosecute you criminally for a violation of Missouri law for the reason you were called to testify.

Legal Representation
Individuals are not required to have legal representation in proceedings before the Administrative Hearing Commission. The Administrative Hearing Commission (Missouri’s “tax court”) hears appeals of the Department of Revenue’s final decisions and other actions. However, if you desire, you do have the right to have your accountant or attorney represent you during audit procedures, or legal representation at any hearing or proceeding involving the Department of Revenue. You must issue a written Power of Attorney form if you will not be present.

Fax Communications
Whenever a notice is required to be sent by you to the Director of Revenue by United States mail, you have the right to substitute the written notice with an electronic transmission known as a fax. The fax shall be construed as adequate notice
if otherwise timely sent. A notice being served by fax on the Director must be transmitted to the Director's receiving electronic equipment using telephone number (573) 751-7150.

Audits
Department of Revenue audits will be conducted at a reasonable place and time, and you will be given reasonable notice of an upcoming examination. Before or during the initial interview, the auditor will explain the audit process. You have the right to know the Department's tax auditors are not evaluated or appraised based solely upon the dollar amount of their audit assessments or collections.

Recovery of Legal Expenses
If a court or the Administrative Hearing Commission sides with you in a proceeding opposing the Department of Revenue, you have the right to apply to the court or commission for recovery from the state for reasonable legal fees you incurred. However, you are entitled to this recovery of fees only if the court or commission determines the position of the Department was vexatious or not substantially justified.

Erroneously Filed Liens
If the Department of Revenue erroneously or improvidently files a lien against your property, you have the right to request that the Department release the lien, request expungement of the lien from the county recorder's records, and notify any creditors who were affected by the Department's actions.

Income Tax

Abatement of Erroneous Tax
You have the right to petition the Department of Revenue to abate any tax due that was erroneously or illegally assessed.

Extension of Time
If, for a good cause, you need additional time to file your Missouri income tax return, you have the right to request a filing extension of up to six months. Additionally, if you have been granted an extension of time to file your federal income tax return by the IRS, you are also entitled to an equal extension of time to file your Missouri return. In all cases, however, the extension of time to file does not extend the time to pay. You will be responsible for paying any interest accrued during the period.

Deficiencies
Reason for Underpayment
If you are sent a billing (Notice of Adjustment) by the Department of Revenue requesting either an initial payment or an additional payment for income taxes, you have a right to know why the Department has determined you owe the amount billed.

Protest of Deficiency
If you do not respond to the Notice of Adjustment, you will be issued a Notice of Deficiency by certified mail. You have a right to dispute the amount assessed you in a Notice of Deficiency by filing an official protest with the Department of Revenue within 60 days (150 days if outside the U.S.) of the date you were sent the notice. At that time, the Department will reconsider the proposed deficiency, and render a Final Determination notifying you of the findings of fact and the basis of the Final Determination.

Appeal of the Department's Decision
If you are still not satisfied with the Department of Revenue's decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal with the Administrative Hearing Commission within 30 days of the date you were sent the Final Determination by the Department.

Appeal of Administrative Hearing Commission's Findings
Finally, once you have exhausted your appeals through the administrative channels explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal with the appropriate state court within 30 days of the Final Determination by the Administrative Hearing Commission.
must file your appeal within 30 days of the Final Determination by the Administrative Hearing Commission.

Interest on Overpayments
You have the right to receive an interest payment from the Department of Revenue for any overpayment of the income tax due for a filing period if the Department does not refund to you the amount overpaid within four months of the date you file your return, the original due date, or the extended due date, whichever is later.

Sales & Use Tax

Prompt Issuance of Sales Tax License
If you are required by law to have a sales tax license, you have the right to be issued that license within 10 working days of the time you submit a correctly completed application and bond and pay any past due tax, penalty or interest you may owe.

Operating Without a Sales Tax License
If you are a seller making retail sales without a sales tax license, you should know you are committing a misdemeanor and you could be subject to a penalty of $500 for the first day and $100 per day thereafter up to a maximum of $10,000.

Release of Bonds
You have the right to have your original sales tax bond released or refunded to you, if you have shown satisfactory tax compliance for at least two years.

Extension of Time
If, for a good cause, you need additional time to pay sales tax owed, you have the right to request an extension of up to 60 days to make payment. However, you will be responsible for paying any interest accrued during the period.

Correction of Returns
You have the right to correct any accidental errors or omissions discovered in a sales tax return. Many errors may be corrected on an amended return. You will, however, be subject to interest and additions to tax if the error resulted in an underpayment.

Refund Claims
If you believe the Department of Revenue owes you a refund for overpayment of sales/use tax, you have the right to file a claim for refund. However, you must file the claim within three years of the date the tax was paid. Upon receipt, the Department will consider the claim and notify you of its action.

Statute of Limitations on Additional Assessments
In general, you have the right to know you will not be sent a notice of additional assessment of sales/use tax more than three years after the date you filed the return or the due date, whichever is later. If, however, you did not file a return at all, or you filed a fraudulent return, you may be sent a notice of additional assessment at any time.

Petition for Reassessment
You have the right to dispute any additional amount of sales/use tax assessed you by petitioning the Department of Revenue for a reassessment. However, be advised, you have a 60 day time limit to appeal the assessment to the Administrative Hearing Commission (see below), and your petition to the Department of Revenue for reassessment does not extend this time limit. Upon receipt of the petition, the Department will reconsider the additional assessment, make a determination, and notify you of its actions.

Appeal of the Department’s Decision
If you are still not satisfied with the Department of Revenue’s assessment, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your request with the Administrative Hearing Commission within 60 days of the date you were sent the notice of additional assessment by the Department.

Informal Review
You may request the Director of Revenue to conduct an informal review of the assessment. You must request this informal review within 60 days from the date you were sent the assessment. A request for an informal review does not extend or affect the 60 days you are allowed to file an appeal with the Administrative Hearing Commission.

Appeal of Administrative Hearing Commission’s Findings
Finally, once you have exhausted your appeals through the administrative process explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal within 60 days of the decision by the Administrative Hearing Commission.

Interest on Protest Payments
If a court or the Administrative Hearing Commission sides with you in a proceeding opposing the Department of Revenue, you have the right to recover from the Department all sales/use tax payments made under protest. You are also entitled to recover any interest earned on the protest payments while your case was pending.

Compromise of Delinquent Sales Tax
If you do not have sufficient funds available to pay certified delinquent sales/use tax, you have the right to petition the Attorney General to offer a compromise to pay at least 75 percent of the tax due. The amount agreed upon must be paid within three years of reaching an agreement. Payment may be made in installments.

Collection Procedure

Administrative Dissolution of Corporate Charter
If a corporation fails to file its annual registration report; fails to file and pay its annual franchise tax; fails to pay any final assessment of employer withholding or sales and use taxes; acquires its franchise through fraud or has continued to exceed or abuse the authority granted to it by law or continued to violate any section(s) of criminal code of the State of Missouri after written demand to discontinue, shall have its corporate rights and privileges forfeited.

Liability of Responsible Parties for Corporate Debts
Liability for sales, use and employer withholding tax delinquencies may be assessed against responsible employees and corporate officers of good standing or a dissolved corporation. This assessment of the responsible parties is imposed if the sales, use or employer withholding tax assessment against the corporation is final.
Income Tax Collection
Listed below are the civil collection procedures for individual income tax, corporate income tax and employer withholding tax deficiencies. The Notice of Adjustment is the first notification of a deficiency. You have 60 days from the date of the second notice, called the Notice of Deficiency, to request a redetermination by the Department of Revenue. If you do not request a redetermination within the 60 day period, the assessment becomes final. However, you have an additional 30 days at that point to appeal to the Administrative Hearing Commission. You may, however, arrange to pay the deficiency at any stage of the collection process.

<table>
<thead>
<tr>
<th>Notice of Adjustment</th>
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<tbody>
<tr>
<td>Notice of Deficiency</td>
<td>60 days</td>
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<tr>
<td>Final Decision</td>
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<tr>
<td>10 Day Demand of Payment, Lien may be filed</td>
<td>10 days</td>
</tr>
<tr>
<td>Final Notice, Administrative Default Judgment may be obtained</td>
<td>30 days</td>
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<tr>
<td>Deficiency Sent to Prosecuting Attorney or Collection Agency</td>
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</table>

(Some delinquencies may be referred to a professional collection agency. Missouri statutes also provide for a 100% penalty for employers and criminal prosecution of willful attempts to evade or defeat the income tax.)

Sales and Use Tax Collection
Listed below are the civil collection procedures for sales and use tax assessments. The Underpay Notice is the first notification of a deficiency. You have 60 days from the date of the second notice, called the Notice of Assessment, to request a reassessment or appeal the assessment to the Administrative Hearing Commission. If you do not appeal or request a reassessment within the 60 day period, the assessment becomes final and you lose the right to appeal. You may, however, arrange to pay the assessment at any stage of the collection process.

<table>
<thead>
<tr>
<th>Underpay Notice</th>
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<td>Notice of Assessment</td>
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<td>Taxpayer In Default, Lien May be filed</td>
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<td>Revocation of Sales Tax License</td>
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<td>Bond Forfeited</td>
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<td>Final Notice, Administrative Default Judgment may be obtained</td>
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<tr>
<td>Case Referred to Prosecuting Attorney or Collection Agency</td>
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</table>

(Some delinquencies may be referred to a professional collection agency. Missouri statutes also provide for a 100% civil penalty and criminal prosecution of willful attempts to evade or defeat state sales or use tax.)

Taxpayer Assistance

Department of Revenue
Harry S Truman State Office Building, Room 330
301 W. High St.
P.O. Box 629
Jefferson City, MO 65105-0629
Collections Bureau: (573) 751-7200

Tax Administration Bureau:
- Individual Income Tax: (573) 751-3505
- Sales/Use Tax: (573) 751-2836
- Miscellaneous Business Taxes: (573) 751-2326
- Corporate Tax: (573) 751-4541
- Motor Fuel/Special Fuel: (573) 751-2611
- Registration: (573) 751-5860

Field Audit Bureau: (573) 751-3736

Ombudsman:
- Department of Revenue Office of the Ombudsman
- P.O. Box 311
- Jefferson City, MO 65105-0311
- (573) 526-4701
- 1-800-347-6681
- Fax - (573) 751-7150

Department of Revenue Field Offices

Cape Girardeau
- 3102 Blattner, Suite 102
- P.O. Box 909
- Cape Girardeau, MO 63702-0909
- (573) 290-5852

Jefferson City
- 1617 Southbridge Dr.
- P.O. Box 385
- Jefferson City, MO 65105-0385
- (573) 751-7191

Joplin
- 1110 E. Seventh St., Suite 400
- Joplin, MO 64801-2286
- (417) 629-3070

Kansas City
- State Office Building, Room B2
- 615 East 13th St.
- Kansas City, MO 64106-4039
- (816) 889-2944

Kirkville
- 300 E. Norhttown Road, Suite B
- Norhttown Shopping Center
- P.O. Box 964
- Kirkville, MO 63501-0964
- (816) 785-2411

St. Joseph
- State Office Building, Room 314
- 525 Jules
- St. Joseph, MO 64501-1900
- (816) 367-2230

St. Louis
- 2510 South Brentwood, Suite 300
- Brentwood, MO 63144-2391
- (314) 968-4740

Springfield
- State Office Building, Room 313
- 149 Park Central Square
- Springfield, MO 65806-1386
- (417) 885-6474

Individuals with speech/hearing impairments may reach a voice user through the Dual Party Relay Service. TDD 1-800-735-2966.
SECTION II

INCOME TAX GENERAL FORMS

MO-60 — Application for Extension of Time to File ........................................ 37
MO-TC — Miscellaneous Income Tax Credits ....................................................... 39
General Information Regarding Tax Credits ....................................................... 41
Form 4354 — Worksheet for Calculating Business Facility Credit, Enterprise Zone Modification and Enterprise Zone Credit for Individuals .................................................. 43
Form 8821 — Authorization for Release of Confidential Information .................. 45
Form 943 — Request for Tax Clearance of an Administratively Dissolved Corporation ............................................................... 47
Form 943B — Request for No Tax Due Clearance ............................................... 49
MO-PFA — Protest Payment Affidavit .................................................................. 51
**MISSOURI DEPARTMENT OF REVENUE**

**APPLICATION FOR EXTENSION OF TIME TO FILE**

**NOTE:** CORPORATE AND INDIVIDUAL INCOME TAX FILERS: IF YOU HAVE AN APPROVED FEDERAL EXTENSION, YOU MAY NOT BE REQUIRED TO FILE THIS FORM. ALSO, YOU MAY NOT BE REQUIRED TO FILE AN EXTENSION IF YOU DO NOT EXPECT TO OWE ADDITIONAL INCOME TAX OR IF YOU ANTICIPATE RECEIVING A REFUND. SEE THE INSTRUCTIONS FOR DETAILS.

<table>
<thead>
<tr>
<th>YOUR LAST NAME, FIRST NAME, INITIAL</th>
<th>DEPARTMENT OF REVENUE USE ONLY</th>
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<td>TELEPHONE NUMBER</td>
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<td>NUMBER AND STREET</td>
<td>CITY, STATE, ZIP CODE</td>
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**TYPE OF RETURN — NOTE: DO NOT USE THIS FORM FOR CORPORATION FRANCHISE TAX (SEPARATE REQUEST MUST BE MADE FOR EACH RETURN OR REPORT)**

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<td>□ S CORPORATION INCOME TAX RETURN, FORM MO-1120S</td>
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<td>□ PARTNERSHIP INCOME TAX RETURN, FORM MO-1065</td>
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<td>□ FIDUCIARY INCOME TAX RETURN, FORM MO-1041</td>
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<td>□ INDIVIDUAL INCOME TAX RETURN, FORM MO-1040</td>
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<td>□ ESTATE TAX RETURN, FORM MO-706</td>
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<td>□ BANK FRANCHISE TAX RETURN, FORM INT-2</td>
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<tr>
<td>□ SAVINGS AND LOAN TAX RETURN, FORM INT-3</td>
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<tr>
<td>□ CREDIT INSTITUTION TAX RETURN, FORM 2823</td>
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**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 BEGINNING**

**TAXABLE YEAR ENDING**

**TYPE OF EXTENSION**

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<tr>
<td>ATTACH COPY OF FEDERAL FORM:</td>
<td>2758 FIDUCIARY ESTATE</td>
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<tr>
<td>4668 INDIVIDUAL</td>
<td>2888 INDIVIDUAL</td>
</tr>
<tr>
<td>INTERNAL REVENUE SERVICE LETTER</td>
<td>8766 PARTNERSHIP/FIDUCIARY TRUST</td>
</tr>
<tr>
<td>APPROVING SECOND EXTENSION</td>
<td>OTHER</td>
</tr>
</tbody>
</table>

**TAX PAYMENT SCHEDULE — THIS SCHEDULE MUST BE COMPLETED**

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

<table>
<thead>
<tr>
<th>TAXABLE YEAR</th>
<th>TENTATIVE AMOUNT</th>
<th>LESS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<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 MISSOURI DIRECTOR OF REVENUE BEFORE MAILING - Write your social security number(s), FEIN, or MITS Number on your check or money order

**DEPT. OF REVENUE USE ONLY**

<table>
<thead>
<tr>
<th>Check this box if a copy of your approved extension is requested. If this extension is denied, you will receive a denial letter.</th>
</tr>
</thead>
</table>

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 information of which he/she has any knowledge.

**YOUR SIGNATURE**

**DATE**

**PREPARES SIGNATURE**

**DATE**

**SPOUSES SIGNATURE**

**DAYTIME TELEPHONE**

**PREPARES ADDRESS AND ZIP CODE**

**FEIN OR SSN**

MAIL TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3400, JEFFERSON CITY, MISSOURI 65105-3400.
INSTRUCTIONS FOR COMPLETING FORM MO-60 — INCOME TAX

Missouri grants an automatic extension of time to file to any individual, corporation, partnership, fiduciary or estate who has a Federal extension. You do not need to file a Form MO-60 (Application for Extension of Time to File) unless:

- You expect to owe a tax liability for the period. Form MO-60 and payment are due on or before the due date of the return.
- You want a Missouri extension but not a Federal extension. See "Note" below for exception on individual income tax returns only. Form MO-60 is due on or before the due date of the return. A copy of Form MO-60 must be attached to the Missouri return when filed. An approved Form MO-60 extends the due date up to 120 days for the individual, fiduciary and partnership income tax returns, and up to 180 days for the corporation due date.
- You seek a Missouri extension exceeding the Federal automatic extension period. Form MO-60 must be filed on or before the end of the Federal automatic extension period.

You must complete a separate Form MO-60 for each return or report.

NOTE: For individual income tax returns only, you are not required to file a Form MO-60 if:
1) You have an approved federal extension. (Attach a copy of your federal extension when you file your Missouri return.)
   OR
2) You do not expect to owe additional income tax.
   OR
3) You anticipate receiving a refund.

An automatic extension of time to file will be granted until August 15. If you do expect to owe additional individual income tax, you must file Form MO-60. This automatic extension applies to individual income tax returns only.

WHEN TO FILE — ESTATE TAX

An estate tax extension must be filed within nine months after the date of death.

WHERE TO FILE

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

PAYMENT OF TAX

An extension of time to file an income or estate 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% and interest at 9% per annum (.0002459 daily rate) is charged on that part of the total tax which is not paid by the original due date of the return. Remittance should be made payable to "Missouri Director of Revenue" and submitted with this application.

DO NOT USE THIS FORM FOR FRANCHISE TAX.

PERIOD OF EXTENSION PAST AUTOMATIC FEDERAL EXTENSION PERIOD.

The Missouri extension equals the extension granted for Federal tax purposes. Longer extensions will not be granted unless sufficient need for such extended period is clearly shown on the MO-60. Extensions past the automatic extension period must be requested on Form MO-60 and filed on or before the date the Federal extension expires. You will be notified by the Department of Revenue only if your request for extension is denied.

FILING FEDERAL FORM 990C OR FEDERAL FORM 990T

Enter C in this box if the corporation filed Federal Form 990C. Per Section 143.511, RSMO 1994, the effective due date for entities filing Federal Form 990C is the same as the federal due date. For calendar year filers, this is September 15, 1996. For fiscal year filers, the due date is the 15th day of the 9th month following the close of the taxable year.

Enter T in this box if the corporation filed Federal Form 990T. Per Section 143.511, RSMO 1994, the effective due date for entities filing Federal Form 990T is the same as the federal due date. For calendar year filers, this is May 15, 1996. For fiscal year filers, the due date is the 15th day of the 5th month following the close of the taxable year.

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 estate tax, only Line 1 and Line 3 apply.)

Line 1 — Enter the amount of estimated Missouri tax liability 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 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 Form MO-CR (Missouri Form MO-1040) 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 — Subtract Line 2(d) from Line 1 and enter the result on Line 3. This is the balance of tax due. Attach your check or money order in this amount made payable to "Missouri Director of Revenue". Be sure to print your social security number(s), Federal Employer Identification Number (FEIN) or Missouri Identification Tax System Number (MITS) on your check or money order.

This publication is available upon request in alternative accessible format(s).
**MISSOURI DEPARTMENT OF REVENUE**
**MISCELLANEOUS INCOME TAX CREDITS**

**1995 FORM MO-TC**

<table>
<thead>
<tr>
<th>Name</th>
<th>Your Social Security No.</th>
<th>MITS/MAJID NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120 OR MO-1041.**

**ATTACH TO FORM MO-1040, MO-1120 OR MO-1041.**

| 1. | New or expanded business facility credit (Attach Schedule K-1 or Schedule C) | Y | S | 00 | 00 |
| 2. | Development reserve credit | Y | S | 00 | 00 |
| 3. | Infrastructure development credit | Y | S | 00 | 00 |
| 4. | Export finance credit | Y | S | 00 | 00 |
| 5. | Missouri low income housing credit (Attach eligibility statement and federal return) | Y | S | 00 | 00 |
| 6. | Processed wood energy credit (expired June 30, 1995) | Y | S | 00 | 00 |
| 7. | Missouri business modernization and technology (seed capital) credit | Y | S | 00 | 00 |
| 8. | Neighborhood assistance credit (Including homeless assistance credit) | Y | S | 00 | 00 |
| 9. | Affordable housing assistance credit | Y | S | 00 | 00 |
| 10. | Special needs adoption tax credit (Attach Form ATC) | Y | S | 00 | 00 |
| 11. | Enterprise zone credit (Attach Schedule K-1 or Schedule C) | Y | S | 00 | 00 |
| 12. | Small business incubator credit | Y | S | 00 | 00 |
| 13. | Small business investment credit | Y | S | 00 | 00 |
| 14. | Community bank investment credit | Y | S | 00 | 00 |
| 15. | Qualified research expense credit | Y | S | 00 | 00 |
| 16. | Higher education scholarship fund credit | Y | S | 00 | 00 |
| 17. | Abandoned property tax credit | Y | S | 00 | 00 |
| 18. | SUBTOTALS - add Lines 1 through 17 | Y | S | 00 | 00 |

**DOR USE ONLY**

| 19. | Total Credits - add Lines 18Y and 18S (Enter here and on Form MO-1120, Line 16, or Form MO-1040, Line 37, or Form MO-1041, Line 19) | Y | S | 00 | 00 |

MO 109-2274 (11-93)

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**INSTRUCTIONS**

Corporation, fiduciary and one income filers must enter the amount of their applicable credit in Column B (Note: one income filers are individuals filing single, married filing separate, head of household, qualifying widow(er) with dependent child or claims as a dependent on another's return). For combined Missouri individual income tax returns, your portion of the tax credit must be entered in Column Y and your spouse's portion in Column S.

**Line 1 - NEW OR EXPANDED BUSINESS FACILITY CREDIT**

If you are a manufacturer, wholesale distributor, office tenant, truck, large, or railroad operator, interchange telecommunications company facility, or mining, warehouse, or research/development operator, agricultural farm implement dealer, or perform certain non-manufacturing activities you may be eligible to claim this credit if you established a new facility or expanded an existing facility and created new jobs and new investment. For more information, forms and approval to claim this credit, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102-0118, or call (573) 751-6835.

**Line 2 - DEVELOPMENT RESERVE CREDIT**

If you have made a contribution to the Development and Reserve Fund, you may be entitled to this credit. For more information, forms and approval to claim this credit, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102-0118, or call (573) 751-6835.
Taxpayers eligible for tax refunds, as authorized in Section 135.495, RSMo 1994, must be certified by the Department of Economic Development as having operated a "new business facility" during the taxpayer's third or fourth tax period. For further information concerning claims for refunds, contact the DEPARTMENT OF REVENUE at (573) 751-5868.

Line 12 - SMALL BUSINESS INCUBATOR CREDIT
You may be eligible for this credit if you have made a contribution to an approved Small Business Incubator Project. For more information, forms and approval to claim this credit, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102-0118, or call (573) 751-6835.

Line 13 - SMALL BUSINESS INVESTMENT CREDIT
If you have made a monetary contribution to an approved small business in Missouri, you may be entitled to this credit. For more information, forms and approval to claim this credit, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102-0118, or call (573) 751-6835.

Line 14 - COMMUNITY BANK INVESTMENT CREDIT
If you have made a monetary contribution to an approved community bank in Missouri you may be entitled to this credit. For more information, forms and approval to claim this credit, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102-0118 or call (573) 751-6835.

Line 15 - QUALIFIED RESEARCH EXPENSE CREDIT
If you incurred "qualified research expenses" as certified by the Department of Economic Development, you may be entitled to this credit. For more information, forms and approval to claim this credit, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102-0118 or call (573) 751-6835.

Line 16 - HIGHER EDUCATION SCHOLARSHIP FUND CREDIT
If you have made a contribution to the Missouri Higher Education Scholarship Fund, you may be entitled to claim up to fifty percent of the contribution as a state tax credit. For more information, forms and approval to claim this credit, contact the MISSOURI DEPARTMENT OF HIGHER EDUCATION, P.O. BOX 6736, JEFFERSON CITY, MO 65102 or call (573) 751-3840 or (800) 473-6757.

Line 17 - ABANDONED PROPERTY TAX CREDIT
Any person or business operating an eligible project of hazardous waste remediation on certain abandoned property, may be eligible to earn tax credits for new investment and newly related jobs for up to 10 tax periods. The eligible project must be in a blighted area. An additional special credit may be earned by eligible projects for the costs of the hazardous waste remediation. For more information, forms and approval to claim this credit, contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102-0118 or call (573) 751-6835.

Line 18 - SUBTOTAL
Add Lines 17 through 17Y and enter the total on Line 18Y. Add Lines 15 through 17Z and enter the total on Line 18Z.

Line 19 - TOTAL TAX CREDITS
Add Lines 18Y and 18Z and enter the total on Line 19. Also, add Form MO-1120, Line 16, or Form MO-1040, Line 37 or Form MO-1041, Line 19.

Credits will be applied against income tax liability in the following order:
(1) New business facility credit
(2) Development reserve credit
(3) Infrastructure development credit
(4) Export finance credit
(5) Miss. low income housing credit
(6) Processed wood energy credit
(7) Missouri business modernization and technology (seed capital) credit
(8) Neighborhood assistance credit
(9) Affordable housing assistance credit
(10) Special needs adoption tax credit
(11) Enterprise zone credit
(12) Small business incubator credit
(13) Small business investment credit
(14) Community bank investment credit
(15) Qualified research expense credit
(16) Higher education scholarship fund credit
(17) Abandoned property tax credit

If you are eligible for more than one of these tax credits, the credits must be taken in the above order.

Individuals with speech/hearing impairments call TDD 1-800-735-2966.
GENERAL INFORMATION REGARDING TAX CREDITS

1. Neighborhood Assistance Credit (NAC) – Section 32.115, RSMo
   A. Tax credits must be applied to specific taxes in the following order:
      1. Insurance - Chapter 148 RSMo
      2. Financial Institution Tax - Chapter 148 RSMo
      3. Franchise Tax - Chapter 147 RSMo
      4. Income Tax (Individual and Corporate) - Chapter 143 RSMo
      5. Express Company Tax - Chapter 153 RSMo
   B. 6 years - (1st year plus 5 year carry forward).
   C. Non-refundable

2. Business Facility Credit (BFC) – Section 135.100, RSMo
   A. 10 years - (12 years if the first 2 are deferred).
   B. Can be applied to Individual and Corporation.
   C. Must be used in year claimed.
   D. Non-refundable

3. Enterprise Zone Credit (EZC) – Section 135.200, RSMo
   A. 10 years - (EZC expires in 15 years)
   B. Must be used in year claimed.
   C. Can be applied to Individual, Corporation, and Bank Franchise.
   D. Refund in third year for any excess credit not used in first year. (50% of unused credit or $50,000 whichever is less.) Bank Franchise does not get a refund.
   E. Refund in fourth year for any excess credit not used in second year. (25% of unused credit or $25,000, whichever is less). Bank Franchise does not get a refund.
   F. As of August 28, 1991, expansions do not qualify for refunds.

4. Wood Energy Credit (WEC) – Section 135.300, RSMo
   A. 5 years - (1st year plus 4 year carry forward).
   B. Can be applied to Individual and Corporation.
   C. Can be transferred from one Corporation to another Corporation or from one Individual to another Individual.
   D. Non-refundable

5. Economic Development Seed Capital Tax Credit (SCC) – Section 348.300, RSMo
   A. 10 years - (1st year plus 9 year carry forward).
   B. Can be applied against Individual, Corporation, and Franchise.
   C. Certificates can be transferred between Corporations or Individuals.
   D. Credit cannot exceed 2 million dollars.
   E. Non-refundable.

6. Infrastructure Development Credit (IDC) – Section 100.250, RSMo
   A. 6 years - (1st year plus 5 years carry forward).
   B. Can be applied against Financial Institution, Franchise, Individual and Corporation returns.
   C. Credits are transferable.
   D. Non-refundable

7. Development Reserve Credit (DRC) – Section 100.250, RSMo
   A. 6 years - (1st year plus 5 years carry forward).
   B. Can be applied against Financial Institution, Franchise, Individual and Corporation returns.
   C. Credits are transferable.
   D. Non-refundable

8. Missouri Low Income Housing Credit – Section 135.350, RSMo
   A. Must be used in the year claimed.
   B. Must requalify each year.
   C. Can be applied against Individual, Corporation, Franchise, Financial Institution, Gross Premium Insurance Tax and Express Co. tax returns.
   D. Non-refundable
9. Small Business Incubator Credit (SBI) – Section 620.495, RSMo
   A. 6 years - (1st year plus 5 years carry forward).
   B. Can be applied against Financial Institution, Franchise, Individual and Corporation returns.
   C. Credits are transferable.
   D. Non-refundable

10. Export Finance Credit – Section 100.250, RSMo
    A. 6 years - (1st year, plus 5 years carry forward).
    B. Can be applied against Financial Institution, Franchise tax and Income tax.
    C. Credits are transferable.
    D. Non-refundable

11. Adoption Tax Credit – Section 135.325, RSMo
    A. 5 years - (1st year, plus 4 years carry forward).
    B. Can be applied against Individual Income tax only.
    C. Form ATC must be attached to first year filer.
    D. $ 5,000 limit.
    E. Non-refundable

12. Affordable Housing Credit – Section 32.111, RSMo
    A. 11 years - (1st year, plus 10 years carry forward).
    B. Can be applied against Financial Institutions, Gross Premium Insurance, Franchise Tax and Express Companies and Income Tax.
    C. Effective 10-1-90.
    D. Non-refundable

13. Small Business Investment Credit – Section 135.400, RSMo
    A. 11 years - (1st year plus 10 years carry forward). Certificate to be issued by Department of Economic Development.
    B. Can be applied against Income Tax, Franchise Tax and Express Company Tax.
    C. Non-refundable.
    D. Effective 1-1-93.

14. Community Bank Investment Credit – Section 135.400, RSMo
    A. 11 years - (1st year plus 10 years carry forward). Certificate to be issued by Department of Economic Development.
    B. Can be applied against Income Tax, Financial Institution Tax, Franchise Tax and Express Company Tax.
    C. Non-refundable.
    D. Effective 1-1-94.

15. Qualified Research Expense Credit – Section 620.1039, RSMo
    A. 6 years (1st year plus 5 years carry forward). Certificate to be issued by Department of Economic Development.
    B. Can be applied against Income Tax.
    C. Non-refundable
    D. Effective 1-1-94.

16. Higher Education Scholarship Fund Credit (HEC) — Section 173.196 to 173.199, RSMo
    A. 6 years (1st year plus 5 years carry forward) or can be refunded.
    B. May be applied to Income Tax, Franchise Tax, Financial Institution Tax or Express Company Tax
    C. Effective 1-1-95.

17. Abandoned Property Tax Credit (APC) — Section 447.700 to 447.718, RSMo
    A. 10 year credit if authorized under Section 135.150 or 135.200, RSMo. Special remediation can be taken in equal installments over 20 year period. Can be refunded in 3rd and 4th years if authorized.
    B. Effective 8-28-95.
### MISSOURI DEPARTMENT OF REVENUE
### DIVISION OF TAXATION AND COLLECTION
### WORKSHEET FOR CALCULATING BUSINESS FACILITY CREDIT, ENTERPRISE ZONE MODIFICATION AND ENTERPRISE ZONE CREDIT FOR INDIVIDUALS

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Missouri source income from business (from Schedule K-1, Schedule 150, Schedule 250 or Form MO-1040, Line 15, whichever is less)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Missouri adjusted gross income (from Form MO-1040, Line 15)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Percentage of business income to Missouri adjusted gross income (divide Line 1 by Line 2)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Deductions (itemized or standard, Federal tax deduction, personal and dependent exemptions)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Deductions attributed to business income (multiply Line 4 by Line 3)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Business income after deductions (Line 1 minus Line 5). Enter here and skip Lines 7 through 9. If you are claiming an Enterprise Zone Income Modification, complete Lines 7 through 9.</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Portion of income attributed to Enterprise Zone Facility on Schedule 250</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Missouri source business Income for calculation of exemption (multiply Line 6 by Line 7)</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>One-half of Enterprise Zone Income is exempt (multiply Line 8 by 50%)</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Taxable income from business (Line 6 minus Line 9)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>All Missouri taxable income (Form MO-1040, Line 30)</td>
<td></td>
</tr>
</tbody>
</table>

**OPTION 1**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Credit apportionment - Option 1 (Portion of business income that credit applies, taken from Schedule K-1 or Schedule 150)</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Income attributed to new facility that credit can offset tax (multiply Line 10 by Line 12)</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Percentage that taxable facility income is to Missouri taxable income (divide Line 13 by Line 11)</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Tax liability on all income (Form MO-1040, Line 31)</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>OPTION 1 TOTAL. Portion of tax liability attributed to facility income (multiply Line 15 by Line 14)</td>
<td></td>
</tr>
</tbody>
</table>

**OPTION 2**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Comments</th>
</tr>
</thead>
</table>
| 17   | Tax percentage - Option 2 (Portion of Missouri source business tax that credit can offset, Schedule 150 or Schedule 250) | 0.0000%
| 18   | Percentage that business income is to Missouri taxable income (divide Line 10 by Line 11) |  |
| 19   | Tax liability attributed to business source income (multiply Line 15 by Line 18) |  |
| 20   | OPTION 2 TOTAL. Tax that credit can offset, (multiply Line 19 by Line 17) |  |

TAXPAYER MAY USE OPTION 1 OR OPTION 2, WHICHEVER IS GREATER.

ATTACH COPY OF K-1 AND MO-MSS (IF APPLICABLE) OR SCHEDULE C.

This worksheet is to be used by individual taxpayers when calculating a New or Expanded Business Facility Credit or Enterprise Zone Income Modification or Enterprise Zone Credit. The amount calculated from this worksheet will be claimed on the Missouri individual income tax return, Form MO-1040. Taxpayers claiming credits against liabilities under section 143.071, RSMo for corporations and filing MO-1120, need not complete this worksheet.

Taxpayers authorized an Enterprise Zone tax credit on Schedule 250 should complete Lines 1 through 20. After completing the worksheet, compare Line 16 to Line 20 and use whichever option is greater.

If you have any questions concerning this worksheet, you can obtain assistance by writing the Missouri Department of Revenue, Central Processing Bureau, P O Box 371, Jefferson City, MO 65105-0371 or by calling (573) 751-5808. Individuals with speech/hearing impairments call TDD 1-800-735-2968.

**LINE BY LINE INSTRUCTIONS ON REVERSE SIDE**
LINE BY LINE INSTRUCTIONS

Line 1 - Enter the amount of Missouri source income from Missouri business on Line 1. This amount is the lesser of the amount on Department of Economic Development Schedule 150 or 250, the amount from Form MO-1040, Line 15 or of the proportionate amount attributed to the taxpayer from Schedule K-1 (for S Corporations, Schedule K-1, Line 1 (ordinary income) minus Line 8 (Section 179); for Partnerships, Schedule K-1, Line 1 (ordinary income) plus Line 5 (guaranteed payments) minus Line 9 (Section 179); or for Sole Proprietorships, Schedule C, net profit (Line 30)).

Line 2 - Enter the Missouri adjusted gross income from Form MO-1040, Line 15.

Line 3 - Divide Line 1 by Line 2 to calculate the percentage of Missouri adjusted gross income that is related to the business (carry decimal 4 places).

Line 4 - Add Form MO-1040, Line 18 (standard or itemized deductions), Line 22 (total federal tax deduction), Line 23 (exemption amount) and Line 24 (dependent amount). If you are filing a combined return, use the percentage of these deductions that apply to the individual owning the tax credit.

Line 5 - Multiply Line 4 by Line 3 to calculate the proportionate amount of deductions that will reduce the business income.

Line 6 - Subtract Line 5 from Line 1 to calculate business income after deductions. Enter here and on Line 10, if claiming a Business Facility Credit, and skip Lines 7 through 9. If you are claiming Enterprise Zone Income Modification, complete Lines 7 through 9.

Line 7 - Enter percentage of income from Schedule 250 attributed to the business.

Line 8 - Multiply Line 6 by Line 7 to calculate the amount of income to use for the exemption calculation.

Line 9 - Multiply Line 8 by 50% to determine the amount of Enterprise Zone exemption. Enter this amount on Form MO-1040, Line 28. This amount will be your income modification.

Line 10 - Subtract Line 9 from Line 6 to determine the taxable income from the business.

Line 11 - Enter the amount from Form MO-1040, Line 30.

Line 12 - Enter the percentage apportionment of income for tax credit calculation from Schedule 150 or Schedule 250, whichever is applicable.

Line 13 - Multiply Line 10 by Line 12 to calculate the income that qualifies for the tax credit. However, if a combined return with more than one income is filed and taxpayer has used Form MO-1040, Line 15, on Line 1 of the worksheet, then multiply Line 11 by Line 12 to calculate this income.

Line 14 - Divide Line 13 by Line 11 to calculate what percent the taxable facility income is in relation to all Missouri taxable income.

Line 15 - Enter amount from Form MO-1040, Line 31.

Line 16 - Multiply Line 15 by Line 14 to calculate the portion of the tax liability attributed to the business facility income. This is the maximum amount of credit allowed under Option 1.

Complete Lines 17 through 20 and compare to Line 16.

Line 17 - Enter the tax percentage from Schedule 150 or Schedule 250. This is the maximum percentage of tax the credit can offset using Option 2.

Line 18 - Divide Line 10 by Line 11 to find what percent the business income is in relation to all Missouri taxable income.

Line 19 - Multiply Line 15 by Line 18 to determine the portion of tax liability attributed to the business income.

Line 20 - Multiply Line 19 by Line 17. This is the maximum amount of credit allowed under Option 2.

Compare Line 16 to Line 20 and use the larger amount for the credit. The taxpayer can use Option 1 or Option 2, whichever is greater. If the taxpayer has more than one qualifying facility, Option 1 can be used more than one time. However, Option 2 can only be used one time.
MISSOURI DEPARTMENT OF REVENUE
AUTHORIZATION FOR RELEASE OF
CONFIDENTIAL INFORMATION

I,__________________________________________, authorize and request the Missouri Department of Revenue, to release confidential tax records pertaining to__________________________________________for the tax reporting period(s):

I request these records for:

☐ Employer Withholding _________________________

☐ Corporate Income _____________________________

☐ Individual Income _____________________________

☐ Sales/Use ___________________________________

☐ Special/Motor Fuel _____________________________

Tax ID Number

☐ Financial Institution __________________________

☐ Other ______________________________________

Tax ID Number

The record should be:

☐ Photocopied and copies forwarded to me at: Street:__________________________________________

City, State, Zip: ____________________________________________

☐ Photocopied and copies forwarded to the specified agent.

☐ Made available for use by me or the specified agent on the 3rd Floor, Truman Building, Jefferson City, Missouri.

I SPECIFICALLY AUTHORIZE THE FOLLOWING AGENT TO EXAMINE THE ABOVE IDENTIFIED CONFIDENTIAL TAX RECORDS.

NAME ________________________

TITLE ________________________

SSN ________________________

STREET ADDRESS ________________

PHONE ________________________

CITY, STATE, ZIP CODE ___________

(COMPLETE IF A BUSINESS, CORPORATION, S CORPORATION OR PARTNERSHIP)

I am authorized to sign this document as an officer, partner or owner of the corporation or business. This authorization shall be effective this date and shall expire on _____________ , or until terminated by the undersigned.

For sales tax records only - The Director of Revenue may charge not more than fifty dollars per day for use of facilities within the Division or charge not more than one dollar per page for photocopies of confidential records to defray costs incurred.

The Director of Revenue and Department personnel, are hereby released from any and all liability pursuant to unauthorized disclosures of confidential tax information resulting from release of information under section 32.057, RSMo or any other applicable confidentiality statute.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS AUTHORIZATION, AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN OWNER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH HE HAS ANY KNOWLEDGE.

OWNER/OFFICER SIGNATURE ________________________

DATE ________________________

PHONE NUMBER ________________________

TITLE ________________________

SSN ________________________

PLEASE SEND COMPLETED FORMS TO

☐ Tax Administration Bureau, P.O. Box 2200, Jefferson City, MO 65105-2200.

☐ Tax Administration Bureau, P.O. Box 300, Jefferson City, MO 65105-0300.

☐ Tax Administration Bureau, P.O. Box 3300, Jefferson City, MO 65105-3300.

☐ Tax Administration Bureau, P.O. Box 3033, Jefferson City, MO 65105-3333.

☐ Collections Bureau, P.O. Box 388, Jefferson City, MO 65105-0388.

MO 500-0026 [12-94]

This publication is available upon request in alternative accessible format(s).
MISSOURI DEPARTMENT OF REVENUE
REQUEST FOR TAX CLEARANCE OF AN ADMINISTRATIVELY DISSOLVED CORPORATION

CORPORATION CHARTER NUMBER  MO TAX IDENTIFICATION NUMBER  FEDERAL EMPLOYER I.D. NUMBER

CORPORATION NAME

BUSINESS STREET ADDRESS  CITY, STATE, ZIP CODE

STATE OF INCORPORATION  DATE OF INCORPORATION  DATE OF AUTHORITY IN MISSOURI

NATURE OF BUSINESS

A CORPORATION IS LIABLE FOR FRANCHISE TAX IF LINE 6A OR 6B ON THE FRANCHISE TAX REPORT IS MORE THAN $200,000 FOR YEARS BEGINNING ON OR AFTER JANUARY 1, 1988, IS YOUR CORPORATION LIABLE FOR FRANCHISE TAX?

☐ YES  ☐ NO  IF NO, STATE YEAR(S) WHICH ARE NOT REQUIRED TO BE FILED

DOES CORPORATION HAVE EMPLOYEES IN MISSOURI?

☐ YES  ☐ NO  MISSOURI UNEMPLOYMENT INSURANCE

COMPENSATION TAX NUMBER

MISSOURI WITHHOLDING TAX NUMBER

DID THE CORPORATION HAVE A PRIOR NAME?

☐ YES  ☐ NO  IF YES, PLEASE STATE THE PREVIOUS NAME

IS THE CORPORATION A MEMBER OF A CONTROLLED GROUP?

☐ YES  ☐ NO  IF YES, GIVE PARENT NAME/FEIN

MISSOURI BEER/ALCOHOL LICENSE NUMBER

MISSOURI CIGARETTE WHOLESALE LICENSER LICENSE NUMBER

MISSOURI MOTOR FUEL OR SPECIAL USE

FUELS LICENSE NUMBER

☐ DISTRIBUTOR  ☐ DEALER  ☐ INTERSTATE USER  ☐ BULK STORAGE USER

The Department of Revenue will process your tax clearance and notify you regarding the status of your account. Please note that if the taxpayer owes any taxes it will be shown on the denial of tax clearance letter issued by the department. This denial of tax clearance will be sent to the person authorized to receive the tax clearance letter. If your account is clear, a statement, "no state taxes due" will be issued by the Department of Revenue.

If the requestor is other than an officer of the corporation, the Authorization for Release of Confidential Information section below must be completed before any information can be disclosed. Release of this information to a third party at the request of the taxpayer does not give the third party authority to request further information from the department. To obtain additional information or represent the taxpayer before the department, it is necessary for the taxpayer to execute a Power of Attorney designating the third party as its representative.

Under penalties of perjury I declare that the above information is true, accurate and complete.

SIGNATURE OF OWNER/OFFICER  TELEPHONE NUMBER

AUTHORIZED FOR RELEASE OF CONFIDENTIAL INFORMATION

I/we authorize the Department of Revenue to forward the following tax clearance letter or denial of tax clearance letter to:

NAME  TITLE

REPRESENTING

ADDRESS  CITY, STATE, ZIP CODE

I (WE) HEREBY RELEASE THE DIRECTOR OF REVENUE AND DEPARTMENT PERSONNEL FROM ANY AND ALL LIABILITY PURSUANT TO MISSOURI REVISED STATUTES OR ANY OTHER APPLICABLE CONFIDENTIALITY STATUTE FOR DISCLOSURE PURSUANT TO THIS RELEASE OF INFORMATION.

NAME (PLEASE TYPE OF PRINT)  TITLE

OWNEE/OFFICER SIGNATURE  THE AFOREMENTIONED ACKNOWLEDGES THAT HE SIGNED THE FOREGOING AS HIS FREE ACT AND DEED.

NOTARY PUBLIC SEAL  STATE

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF  19

NOTARY PUBLIC SIGNATURE  MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

PLEASE SEND ORIGINAL TO: MISSOURI DEPARTMENT OF REVENUE, TAX CLEARANCE UNIT, P.O. BOX 3666, JEFFERSON CITY, MO 65105-3666

This publication is available upon request in alternative accessible format(s).
Form 943 - REQUEST FOR TAX CLEARANCE FOR AN ADMINISTRATIVELY DISSOLVED CORPORATION

Form 943 must be completed when a dissolved corporation reinstates its charter with the Secretary of State.

Form 943B - REQUEST FOR NO TAX DUE CLEARANCE

Form 943B should be completed when a Certificate of No Tax Due for sales/use and/or withholding taxes is required for:

- (a) selling of a business
- (b) renewing the business license
- (c) renewing the liquor license
- (d) general purposes
MISSOURI DEPARTMENT OF REVENUE
REQUEST FOR NO TAX DUE CLEARANCE

Please complete this form in its entirety and mail to the Missouri Department of Revenue, Collections Bureau, Tax Clearance Unit, P.O. Box 3666, Jefferson City, Missouri 65106-3666. This will ensure that your clearance is processed without unnecessary delay.

BUSINESS NAME

BUSINESS STREET ADDRESS

SIGNATURE OF OWNER/OFFICER

CITY, STATE, ZIP CODE

TITLE

TELEPHONE NUMBER

OTHER INFORMATION

TYPE OF OWNERSHIP (PLEASE CHECK ONE)

☑ CORPORATION ☑ SOLE PROPRIETORSHIP ☐ PARTNERSHIP

MO TAX I.D. (SALESAGE) NUMBER

FEDERAL EMPLOYER I.D. NUMBER

DOES BUSINESS HAVE EMPLOYEES IN MISSOURI

MO UNEMPLOYMENT INSURANCE COMPENSATION TAX NUMBER

MO WITHHOLDING TAX NUMBER

☐ YES ☐ NO

IF A CORPORATION

CORPORATION NUMBER

STATE OF INCORPORATION

DATE OF INCORPORATION

DATE OF AUTHORITY IN MO

IS THE CORPORATION A MEMBER OF A CONTROLLED GROUP?

☐ YES ☐ NO

IF "YES", GIVE PARENT NAME/FEIN

IF A SOLE PROPRIETORSHIP

HUSBAND'S SOCIAL SECURITY NUMBER

WIFE'S SOCIAL SECURITY NUMBER

HAVE YOU FILED INDIVIDUAL TAX RETURNS IN OTHER STATES?

☐ NO ☐ YES

IF "YES", WHAT YEARS?

HAVE YOU RESIDED IN STATE(S) WHERE NO INCOME TAX RETURN IS REQUIRED?

☐ NO ☐ YES

IF "YES", WHAT STATE(S)?

IF "NO", EXPLAIN:

HOW LONG HAVE YOU BEEN A MISSOURI RESIDENT?

IF A PARTNERSHIP

Please attach a listing showing partner's names, home addresses, and social security numbers/federal employer identification numbers.

The Department of Revenue will process your no tax due clearance and notify you regarding the status of your account. Please note that if the taxpayer owes any taxes, it will be shown on the denial of tax clearance letter issued by the department. This denial of tax clearance will be sent to the person authorized to receive the tax clearance letter. If your account is clear, a statement of "no state taxes due" will be issued by the Department of Revenue.

If the requestor is other than an officer of the corporation, the Authorization for Release of Confidential Information section below must be completed before release of any information can be disclosed. Release of information to a third party at the request of the taxpayer does not give the third party authority to request further information from the department. To obtain additional information or represent the taxpayer before the department, it is necessary for the taxpayer to execute a Power of Attorney designating the third party as its representative.

AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I/WE authorize the Department of Revenue to forward to the named third party the tax clearance letter or denial of tax clearance letter to:

NAME

TITLE

REPRESENTING

ADDRESS

CITY, STATE, ZIP CODE

I (WE) HEREBY RELEASE THE DIRECTOR OF REVENUE AND DEPARTMENT PERSONNEL FROM ANY AND ALL LIABILITY PURSUANT TO MISSOURI REVISED STATUTES OR ANY OTHER APPLICABLE CONFIDENTIALITY STATUTE FOR DISCLOSURE PURSUANT TO THIS RELEASE OF INFORMATION.

NAME (PLEASE TYPE OF PRINT)

TITLE

OWNER/OFFICER SIGNATURE

THE AFOREMENTIONED ACKNOWLEDGES THAT HE SIGNED THE FOREGOING AS HIS FREE ACT AND DEED.

NOTARY PUBLIC EMBOSSED SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF 19

NOTARY PUBLIC SIGNATURE

MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

USE RUBBER STAMP IN CLEAR AREA BELOW

PLEASE SEND ORIGINAL TO: MISSOURI DEPARTMENT OF REVENUE, TAX CLEARANCE UNIT, P.O. BOX 3666, JEFFERSON CITY, MO 65106-3666

This publication is available upon request in alternative accessible format(s). TO D 1-800-735-2986

49
This form is to be used for filing an Income Tax Protest Payment in accordance with Section 143.631, RSMo. This form must be completed for each protest payment made. Return a completed copy to Tax Administration Bureau, P.O. Box Jefferson City, Missouri 65105.

NOTE: Section 143.631, RSMo, must be compiled with or the protest payment will be deposited to General Revenue.

A PROTEST CLAIM IS BEING PRESENTED BY

NAME/BUSINESS NAME

ADDRESS

CITY, STATE, ZIP CODE

AMOUNT DUE

AMOUNT DUE

WITHHOLDING TAX ACCOUNT NUMBER

AMOUNT BEING PROTESTED

TAX TYPE

INDIVIDUAL

CORPORATION

WITHHOLDING

FIDUCIARY

WITHHOLDING

TAX ACCOUNT NUMBER

AMOUNT DUE

NOTICE OF DEFICIENCY

BALANCE DUE

1. TAX

2. INTEREST

3. ADDITION TO TAX

4. PENALTY

TOTAL AMOUNTS

I PROTEST FOR THE FOLLOWING REASON: (USE ATTACHMENT IF NECESSARY)

I SWEAR OR AFFIRM THAT THE INFORMATION REPORTED IN THIS FORM AND ANY ATTACHED SUPPLEMENTS IS TRUE AND CORRECT AS TO EVERY MATERIAL MATTER.

SIGNATURE OF TAXPAYER OR AGENT

PHONE NUMBER

TITLE

DATE

NOTARY

NOTARY PUBLIC EMBOSSED SEAL

STATE

COUNTRY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

19

USE RUBBER STAMP IN CLEAR AREA BELOW

NOTARY PUBLIC SIGNATURE

MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

BUREAU USE ONLY

DISPOSITION

REASON

DATE

DISTRIBUTION: WHITE AND YELLOW - DEPARTMENT OF REVENUE; PINK - TAXPAYER

This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2966
SECTION III

INDIVIDUAL INCOME TAX

Individual Income Tax General Instructions .................................................. 55
School District Numbers (listed alphabetically) ........................................... 67
School District Numbers (listed by county) ................................................. 69
MO-1040A — Individual Income Tax Return/Short Form ................................ 75
MO-NRI — Nonresident Income Percentage .................................................. 77
Form-374 — Statement of Nonresidency ....................................................... 79
MO-CR — Credit for Income Taxes Paid to Other States ................................ 81
MO-2210 — Underpayment of Estimated Tax by Individuals ...................... 83
MO-1040ES — General Instructions ............................................................ 87
MO-1040ES — Estimated Tax Declaration for Individuals ......................... 89
Property Tax Credit Claim Instructions ......................................................... 91
MO-PTC — Property Tax Credit Claim ......................................................... 93
MO-CRP — Certification of Rent Paid .......................................................... 101
Form 948 — Assessor Certification ............................................................... 103
Form MO-89 MISC — Information Return for Receipts of Miscellaneous Income .... 105
Form MO-96 — Annual Summary and Transmittal of Missouri Forms MO-89 MISC .... 106
DOR-558 — Military Information ................................................................. 107
1995 MISSOURI INDIVIDUAL INCOME TAX forms and instructions

(For Missouri residents)

NOTE: All files that are available for downloading are in either ASCII format or PDF format. To view the PDF files you must download the Adobe Acrobat reader and install the reader on your computer system. The reader applications are found in the "File Viewer" library.

REFUND INQUIRY LINE
The Missouri Department of Revenue has established an automated individual income tax refund inquiry line. The system is available 24 hours a day to check the status of your current year refund and can be accessed by dialing toll free 1-800-411-0534. The following information is required to obtain the status of your refund: 1) the first social security number on the return, 2) your filing status, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your refund and do not receive a mailing date, please wait 7 days before calling back.

CONSUMER'S USE TAX
If during the calendar year, you made out-of-state purchases of tangible personal property totaling more than $2,000 (through mail-order catalogs or otherwise) for use in Missouri on which sales or use tax was not charged, you must report and pay Missouri Consumer's Use Tax on those purchases. See the 1995 Individual Consumer's Use Tax Return included in this booklet for more information. The Individual Consumer's Use Tax Return is included in this booklet to inform all individuals of their obligation to pay use tax and give them the opportunity to file. The due date for this return is January 31, 1996.

Janelle M. Lohman
Director of Revenue
1995 GENERAL INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW.

SEE PAGE 8 FOR A LIST OF TELEPHONE NUMBERS AND DEPARTMENT OF REVENUE FIELD OFFICES.

WHO MUST FILE A RETURN
If you were required to file a federal return and you are a:
• Resident of Missouri or
• Nonresident of Missouri and had income of $600 or more from Missouri sources,
you must also file a Missouri income tax return.

If you are not required to file a federal return but had income exceeding $1,200, you may need to file a Missouri return.

If the taxpayer died in 1995, 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 to a deceased taxpayer, attach a copy of Federal 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 183 days of the taxable year in Missouri. EXCEPTION: An individual, domiciled in Missouri, who did not maintain permanent living quarters in Missouri, but did maintain one elsewhere, and spent 30 days or less of the taxable year in Missouri, does not qualify as a resident.

DOMICILE: This is the place an individual intends to be his/her permanent home; a place to which he/she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her fixed and permanent home there. An individual can have only one domicile.

WHO IS A NONRESIDENT
A nonresident is an individual who does not reside in Missouri. See definition of resident.

WHO IS A PART-YEAR RESIDENT
A part-year resident is treated as a nonresident. HOWEVER, a part-year resident may calculate his/her tax as if he/she were a resident for the entire year.

WHEN TO FILE
Calendar year taxpayers must file no later than April 15, 1996. Late filing will subject the taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the 4th month following the close of their taxable year. When the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed on the next business day.

WHERE TO FILE
If you are due a refund or have no amount due, mail all required materials to DEPARTMENT OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MO 65105-0500.

If you have a balance due, mail all required materials to DEPARTMENT OF REVENUE, P.O. BOX 328, JEFFERSON CITY, MO 65107-0328.

ELECTRONIC FILING
Individual income tax returns for 1995 (Forms MO-1040 and MO-1040A), including those with a refund, balance due or no balance due, may be filed electronically. You have the option to request that any refund be directly deposited to your bank account. Electronic filing of returns must be done by Internet Revenue Service approved providers.

TAX FORMS
Forms are mailed directly to you based upon the forms you filed last year. If you received a postcard instead of an income tax booklet, you may return the postcard to request a booklet. If you need additional forms, you may obtain them from banks, post offices, courthouses, libraries and Department of Revenue Branch or Field Offices. The Department of Revenue charges for bulk form orders. Up to ten forms may be obtained free of charge. Orders for more than ten forms must be accompanied by a check or money order payable to the Director of Revenue. The charge is $10.00 per 100 forms or any fraction thereof, plus sales tax of 6.25%. An order form (Form MO-33) can be obtained by calling (800) 877-6881 or writing to the MISSOURI DEPARTMENT OF REVENUE, OFFICE OF DIVISIONAL SUPPORT SERVICES, P.O. BOX 3022, JEFFERSON CITY, MO 65105-3022.

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 that is their home of record, regardless of where stationed. If you enter the armed forces in Missouri, your home of record is presumed to be Missouri (you are presumed to be domiciled in Missouri), and your military pay will be subject to Missouri income tax on the same basis as any other resident. However, if you file a statement that you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than thirty (30) days of the year in Missouri; you will be considered a "nonresident." As a "nonresident," you will not have to pay Missouri income tax on your military pay or on any interest and dividend income from personal investments.

All Missouri domiciled military personnel who wish to claim "nonresident" status should, nevertheless, file an income tax return each year, and attach to that return a "Statement of Nonresidency" (Form 374).

The military pay of NONRESIDENT military personnel stationed in Missouri due to military orders is not subject to Missouri income tax. You must file Form 374, "Statement of Nonresidency," to claim your nonresident status. OTHER COMPENSATION, including the income of a nonresident military person or his/her spouse that is earned in Missouri, is subject to Missouri tax.

EXTENSION OF TIME TO FILE
If you receive an extension of time to file your Federal Form 1040, you will automatically be granted an extension of time to file your Missouri return provided you do not expect to owe any additional income tax to Missouri. Attach a copy of the federal extension (Federal Form 4868 or 2686) to your Missouri return when filed.

If you need additional time to file your Missouri individual income tax return, you may do so by filing Form MO-6C (Application for Extension of Time to File). REMEMBER: AN EXTENSION OF TIME TO FILE DOES NOT EXTEND THE TIME TO PAY. You are not required to file a Form MO-60 if you do not expect to owe additional income tax or if you anticipate receiving a refund. An automatic extension of time to file will be granted until August 15, 1996.

However, if you do expect to owe additional income tax, you MUST file Form MO-60 with your payment to avoid any interest and additions to tax, no later than April 15, 1996, or the 15th day of the 4th month following the close of your taxable year. When the due date falls on a Saturday, Sunday or legal holiday, the extension request will be considered timely if filed on the next business day. See Form MO-60 for further details.

ADDITIONAL CHARGES FOR NOT PAYING TAX BY DUE DATE
Simple interest is charged on all delinquent taxes at the rate of 5% per annum. There is an addition to tax of 5% that 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 (with regard to an extension) will result in an addition to tax of 5% per month not to exceed 25% of the unpaid balance on the due date.
REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

When your federal taxable income or federal tax liability is changed as a result of an audit or federal notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department properly 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 will be subject to charges for interest and additions to tax if you owe additional taxes to Missouri.

AMENDED RETURN

Missouri does NOT have a special form for amending individual income tax returns. Use Form MO-1040 for the year being amended, even if you originally filed the Form MO-1040A. Check the box near the top left of the form to indicate that it is an amended return. Complete the entire return using the correct figures. Attach a copy of the federal change or federal amended return. Please mail the amended return to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MO 65105-0500.

PRIOR YEAR RETURNS AND FORMS

Forms for prior years may be obtained by writing to: MISSOURI DEPARTMENT OF REVENUE, DIVISIONAL SUPPORT SERVICES, P.O. BOX 3022, JEFFERSON CITY, MO 65105-3022, or by calling (600) 877-6881. If you are filing a return for years 1997 and prior, please mail it to: MISSOURI DEPARTMENT OF REVENUE, TAX ADMINISTRATION BUREAU, P.O. BOX 2200, JEFFERSON CITY, MO 65105-2200.

DECLARATION OF ESTIMATED TAX

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri estimated tax can be expected to be at least $100. If you are required to make estimated tax payments, you must do so by remitting your tax payment along with the Form MO-1040ES. Failure to file a Declaration of Estimated Tax (Form MO-1040ES) and make timely payments will result in interest being charged on the underpaid amount.

MO-1040A QUALIFICATIONS FOR FILING 1995 MO-1040A SHORT FORM MISSOURI INDIVIDUAL INCOME TAX RETURN

YOU MAY USE THIS FORM IF:

Your filing status is:
1. Single;
2. Head of household;
3. Married filing separately;
4. Qualifying widow(er) with dependent child; or
5. Married filing combined but only one spouse had income.

NOTE: Only one person's income may be reported on this form.

DO NOT USE THIS FORM IF:

1. Both you and your spouse had income in 1995.
2. You are a nonresident, part-year resident or resident with income from another state.
3. You are in the military and have military pay.
4. You have any of the following Missouri modifications:
   a. Interest on state and local obligations;
   b. Positive or negative adjustments from partnerships, fiduciaries, 
      S corporations or other sources;
   c. Interest on exempt federal obligations;
5. You claim:
   a. Missouri itemized deductions instead of the standard deduction;
   b. Miscellaneous tax credits (taken on Form MO-TC);
   c. A Property tax credit (Form MO-PTC);
   d. A credit for payment made with the filing of a Form MO-60,
      Application of Extension of Time to File;
   e. You owe a penalty for underpayment of estimated tax.
7. You are filing an amended return.
8. You owe tax on a lump sum distribution reported on Line 39 of 
   Federal Form 1040.
9. You owe recapture tax on low income housing credit.

NOTE: Failure to follow the above guidelines for determining which form is appropriate for you may result in a greater tax liability than owed or delay processing of your return.

FORM MO-1040A IS INCLUDED IN THIS BOOKLET AND INSTRUCTIONS FOR FILING FORM MO-1040A ARE LOCATED ON THE REVERSE SIDE OF THE FORM.
**MO-1040 1995 MISSOURI INDIVIDUAL INCOME TAX FORM MO-1040 LINE-BY-LINE INSTRUCTIONS**

**STEP 1 – NAME AND ADDRESS**

If you received a postcard from the Department of Revenue or an income tax instruction booklet, please verify that the information on the label is correct. If all information is correct, attach the label to the Form MO-1040. If you did not receive a postcard or a booklet with a label, or the label is incorrect, print or type your name, address and social security number(s) in the spaces provided.

Enter your county of residence and the correct number of the public school district in which you reside. See school district listings on Pages 13 and 14 of the instructions.

**Non-Obligated Spouse**

If you have any other liability due the State of Missouri, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. The Internal Revenue Service (IRS) is not a state agency and refunds may be intercepted by the IRS. If you are filing a combined return and the State of Missouri is seeking to use your spouse's state tax refund to offset higher state liability, you are entitled to receive your portion of the combined return refund as a non-obligated spouse. Check the appropriate box if you are a non-obligated spouse and wish to receive your portion of the refund.

**INSTRUCTIONS FOR COMPLETING THE ADJUSTED GROSS INCOME WORKSHEET**

Enter the part of the total income that is yours in Column Y and your spouse's portion in Column S. 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 his/her percentage of ownership in the property. (For example, you may own 50% of the business and your spouse may own the other 50%. Accordingly, business income would be split 50% 50% between the spouses.)

<table>
<thead>
<tr>
<th>ADJUSTED GROSS INCOME WORKSHEET FOR COMBINED RETURN</th>
<th>Federal Form 1040/Line Number</th>
<th>Federal Form 1040/Line Number</th>
<th>Federal Form 1040/Line Number</th>
<th>Y – YOURSELF</th>
<th>S – SPouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, salaries, tips, etc.</td>
<td>1 7 7</td>
<td></td>
<td></td>
<td>0 0 1</td>
<td>0 0</td>
</tr>
<tr>
<td>2. Taxable interest income</td>
<td>2 8a 8a</td>
<td></td>
<td></td>
<td>0 0 2</td>
<td>0 0</td>
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<tr>
<td>3. Dividend income</td>
<td>none 9 9</td>
<td></td>
<td></td>
<td>0 0 3</td>
<td>0 0</td>
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<tr>
<td>4. State and local income taxes</td>
<td>none none 10</td>
<td></td>
<td></td>
<td>0 0 4</td>
<td>0 0</td>
</tr>
<tr>
<td>5. Alimony received</td>
<td>none none 11</td>
<td></td>
<td></td>
<td>0 0 5</td>
<td>0 0</td>
</tr>
<tr>
<td>6. Business income or (loss)</td>
<td>none none 12</td>
<td></td>
<td></td>
<td>0 0 6</td>
<td>0 0</td>
</tr>
<tr>
<td>7. Capital gain or (loss)</td>
<td>none none 13</td>
<td></td>
<td></td>
<td>0 0 7</td>
<td>0 0</td>
</tr>
<tr>
<td>8. Other gains or (losses)</td>
<td>none none 14</td>
<td></td>
<td></td>
<td>0 0 8</td>
<td>0 0</td>
</tr>
<tr>
<td>9. Taxable IRA distributions</td>
<td>none none 15b</td>
<td></td>
<td></td>
<td>0 0 9</td>
<td>0 0</td>
</tr>
<tr>
<td>10. Taxable pensions and annuities</td>
<td>none none 16b</td>
<td></td>
<td></td>
<td>0 0 10</td>
<td>0 0</td>
</tr>
<tr>
<td>11. Prizes, royalties, partnerships, S corporations, trusts, etc</td>
<td>none none 17</td>
<td></td>
<td></td>
<td>0 0 11</td>
<td>0 0</td>
</tr>
<tr>
<td>12. Farm income or (loss)</td>
<td>none none 18</td>
<td></td>
<td></td>
<td>0 0 12</td>
<td>0 0</td>
</tr>
<tr>
<td>13. Unemployment compensation</td>
<td>3 12 19</td>
<td></td>
<td></td>
<td>0 0 13</td>
<td>0 0</td>
</tr>
<tr>
<td>14. Taxable social security benefits</td>
<td>none none 20b</td>
<td></td>
<td></td>
<td>0 0 14</td>
<td>0 0</td>
</tr>
<tr>
<td>15. Other income</td>
<td>none none 21</td>
<td></td>
<td></td>
<td>0 0 15</td>
<td>0 0</td>
</tr>
<tr>
<td>16. Total (add Lines 1 through 15)</td>
<td>4 14 22</td>
<td></td>
<td></td>
<td>0 0 16</td>
<td>0 0</td>
</tr>
<tr>
<td>17. Less: federal adjustments to income</td>
<td>none 15c 30</td>
<td></td>
<td></td>
<td>0 0 17</td>
<td>0 0</td>
</tr>
<tr>
<td>18. FEDERAL ADJUSTED GROSS INCOME (Line 16 less Line 17) Enter amounts here and on Lines 11Y and 11S, Form MO-1040</td>
<td>4 16 31</td>
<td></td>
<td></td>
<td>0 0 18</td>
<td>0 0</td>
</tr>
</tbody>
</table>

**STEP 2 – CHECK YOUR FILING STATUS**

Lines 1 - 6 Filing Status and Exemption Amount
Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

1. Box 3B may be checked only if all 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; and (3) your spouse qualifies as an exemption on your return and was not a dependent of someone else.

2. Box 6 must be checked if you are being claimed as a dependent on another person’s federal tax return and you were not allowed to check Box 6a on your Federal Form 1040 or 1040A, or you checked the “yes” box on Line 5 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 qualify for the 65 years of age or blind deduction on your federal return, the appropriate boxes must be checked in addition to one of the boxes checked on Lines 1 through 6.

**STEP 3 – FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME**

**NOTE:** All amounts must be rounded to whole dollars.

Line 11 Federal Adjusted Gross Income
Enter in Column 11Y your federal adjusted gross income from Federal Form 1040, Line 31; OR from Federal Form 1040A, Line 16; OR from Federal Form 1040EZ.

Taxable social security benefits must be allocated between each spouse based on the proportionate share of gross social security benefits received for the tax year times Line 20A of Federal Form 1040 or Line 11b of Federal Form 1040A. State income tax refunds must be allocated based on the percent of earnings of each spouse for the tax year for which the refund was issued. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Lines 11Y and 11S. The total of Lines 18Y and 18S must be equal to Line 31 of the Federal Form 1040, to Line 16 of the Federal Form 1040A or Line 4 of the Federal Form 1040EZ.
If both spouses are reporting income, complete the adjusted gross income worksheet on Page 4 to determine the separate incomes of each spouse. Enter the results from the worksheet on Lines 11Y and 11S of Form MO-1040 and compute the total on Line 11T.

NOTE: If your federal adjusted gross income is a negative number, complete Federal Form 1045, Schedule A, in order to determine the amount to enter on Line 11 of the Missouri return. Complete Schedule A of Federal Form 1045 to determine the net operating loss. Calculate the difference between the federal adjusted gross income and the net operating loss (the difference between Line 1 and Line 25 of Schedule A). If the net operating loss is greater than the federal adjusted gross income, enter the difference as a positive number on Line 11 of Form MO-1040. Attach copy of Schedule A of Federal Form 1045 to the Missouri return.

If you are including loss(es) of $1,000 or more on Line 11, you are required to attach a copy of Federal Form 1040 (Pages 1 and 2).

BEFORE COMPLETING LINES 12, 13 AND 14 READ THE INSTRUCTIONS FOR FORM MO-A, PART 1, ON PAGE 9 OF THE INSTRUCTIONS.

Line 12 Total Additions
If you have positive modifications to federal adjusted gross income, complete Form MO-A, Part 1. Enter the total additions amount from Line 3, Form MO-A, Part 1, on Line 12 of Form MO-1040. Instructions for Form MO-A, Part 1, are located on Page 9 of this booklet.

Line 13 Total Income
Add Lines 11 and 12. Enter the total on Line 13.

Line 14 Total Subtractions
If you have negative modifications to federal adjusted gross income, complete Form MO-A, Part 1. Enter the total subtractions amount from Line 7, Form MO-A, Part 1, on Line 14 of Form MO-1040.

Line 15 Missouri Adjusted Gross Income
Subtract Line 14 from Line 13. Enter the amount on Line 15. This is your Missouri adjusted gross income.

STEP 4 – FIGURE YOUR TAXABLE INCOME

COMPLETE LINE 16 ONLY IF BOTH SPOUSES ARE REPORTING INCOME.

Line 16 Income Percentages
Complete this line when both you and your spouse have income. On Line 16Y, enter the percentage obtained by dividing the amount on Line 15Y by the amount on Line 15T. On Line 16S, enter the percentage obtained by dividing the amount on Line 15S by the amount on Line 15T. Round to the nearest percentage (example: 84.3% would be shown as 84% and 97.5% would be shown as 98%). Line 16Y and 16S must equal 100%.

NOTE: If one spouse has a loss on Line 15, the percentage for that spouse would be 0% and the percentage for the spouse with the income would be 100%.

Line 17 Government Pension Exemption
Complete Form MO-A, Part 2, if you received a government pension in 1995 (Form MO-A, Part 2, instructions are located on Page 9 and 10). Enter on Line 17 of Form MO-1040 the amount from Line 6T of Form MO-A, Part 2. Attach a copy of your federal return (Pages 1 and 2) and Form 1099-R. Failure to attach these copies will result in the disallowance of your pension exemption.

Line 18 Missouri Standard Deduction or Missouri Itemized Deductions
If you itemized deductions on your federal return, you may itemize deductions for Missouri or take the standard deduction, whichever is to your advantage. However, if you were required to itemize deductions on your federal return, you must itemize deductions on your Missouri return. If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your state return. See your federal return and instructions for the standard deduction amounts.

If you take the STANDARD DEDUCTION, enter on Line 18 the same amount that you entered as your standard deduction on your Federal Form 1040, Line 34 OR Federal Form 1040A, Line 10.

NOTE: If you filed a Federal Form 1040EZ and checked "NO" on Line 5, enter $3,000 if single or $6,599 if married filing joint on Federal Form 1040EZ. If you checked "YES", enter the same amount that you entered on Line 5 of Federal Form 1040EZ.

If you ITEMIZE YOUR DEDUCTIONS, you must complete Form MO-A, Part 3. See the instructions for completing Form MO-A, Part 3, on Page 10. If you itemize deductions, enter on Line 18 of Form MO-1040 the amount from Line 18 of Form MO-A, Part 3.

NOTE: If you itemize deductions on your federal return, you must attach a copy of Pages 1 and 2, and Schedule A of your federal return to your Missouri return.

Line 19 Federal Income Tax
Enter on Line 19 the federal income tax from your 1995 Federal Form 1040, subtract Line 57 from Line 46 OR Federal Form 1040A, subtract Line 25c from Line 25 OR Federal Form 1040EZ, subtract Line 8 from Line 6. Do not enter the amount shown on your W-2 form(s). If a negative amount is calculated, enter zero on Line 19. If you made an entry on Federal Form 1040, Line 39, ATTACH a copy of the form(s) checked on your federal return (Form 4970 or Form 4972). See the instructions for completing Form MO-A, Part 3, on Page 10.

Line 20 Other Federal Tax
Enter the total amount of Lines 43, 47, 49 and 51 from Federal Form 1040. DO NOT include F.I.C.A. Tax, Railroad Retirement Tax or Self-Employment Tax on this line. Please attach a copy of your federal return (Pages 1 and 2).

Line 21 Total Federal Tax
Add Lines 19 and 20. Enter the amount on Line 21.

Line 22 Federal Tax Deduction
The federal tax deduction is limited to $5,000 ($10,000 for taxpayers filing a combined return). You are considered to be filing a combined return only if you checked Box 2 (Marrried and filing a combined Missouri return) in Step 2. If you checked Box 1a, 1b, 1c, 2, 5, 6 or 7, in Step 2 your federal tax deduction is limited to $5,000. If the amount on Line 21 is $5,000 or less ($10,000 or less on a combined return) enter the amount from Line 21 on Line 22. If the amount on Line 21 exceeds $5,000, enter the amount on Line 22. If you are filing a combined return and the amount on Line 21 exceeds $10,000, enter $10,000 on Line 22.

Line 23 Exemption Amount
Enter on Line 23 the amount of exemption claimed for your filing status on Lines 1-8. The amounts are listed on Form MO-1040. CAUTION: If you checked Box 3 (Claimed as a dependent on another person's federal tax return) enter zero on Line 23.

Line 24 Total Number of Dependents
Enter the total number of dependents (Do not include yourself or your spouse) claimed on your Federal Form 1040 or 1040A, Line 6c. In the box on Line 24, Multiply this number by $400 and enter the total on Line 24. List the first names of dependents you are claiming in the box provided. If you filed Federal Form 1040EZ, enter zero.

Line 25 Total Deductions
Add Lines 17, 18, 22, 23 and 24. Enter the total on Line 25.

Line 26 Subtotal
Subtract Line 25 from Line 15T. If less than zero, enter zero. Do not enter a negative amount.
Line 27 Allocation of Taxable Income

If you are filing a combined return, multiply the amount on Line 26 by the percentages on Lines 16Y and 16S. Enter the results on Lines 27Y and 27S. Add Lines 27Y and 27S and enter the total on Line 27T. If you are not filing a combined return, enter on Line 27T the amount entered on Line 26. Round all amounts to the nearest whole dollar.

Line 28 Enterprise Zone Income Modification

If you or your spouse has exempt income from a business facility located in an enterprise zone that has been approved by the Department of Economic Development, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 8354, Section 135.205, RSMo) hereafter referred to as the facility for an 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, PO Box 118, Jefferson City, 65102-0118.

Line 29 Balance

Subtract Line 28 from Line 27 and enter the total on Line 29.

STEP 5—FIGURE YOUR TAX

Line 30 Balance Forward

Enter the amount(s) from Lines 29Y, 29S and/or 29T on Lines 30Y, 30S and/or 30T.

Line 31 Missouri Tax

If both you and your spouse have income, determine each of your taxes from the tax table provided on Page 2 of Form MO-A. Do not use the total income (30T) of you and your spouse to figure the amount of tax due on a combined return. Enter the results on Line 31Y and 31S and enter the total on Line 31T. If not filing a combined return, enter the tax amount on Line 31T.

Line 32 Resident Credit for Income Taxes Paid to Other States (Residents and Part-year Residents Filing As Residents)

If you were required to pay income tax to another state, you may be entitled to claim a tax credit against your Missouri income tax liability for the tax paid to the other state. To determine your allowable tax credit, complete Form MO-CR (Credit For Income Taxes Paid To Other States). If filing a combined return, Form MO-CR must be completed for you and your spouse each if both are entitled to a credit for income taxes paid to another state. Please attach Form MO-CR and a copy of the other state's income tax return to your Missouri return.

NONRESIDENTS AND PART-YEAR RESIDENTS FILING AS NONRESIDENTS—If you were a nonresident of Missouri or a part-year resident of Missouri filing as a nonresident, see the instructions for Line 33.

Line 33 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. Form MO-NRI (Nonresident Income Percentage) must be completed to determine the percentage(s) which can be applied to your tax on Line 31 to reduce your Missouri tax liability. Proceed to Form MO-NRI. After determining the percentage(s), enter the percentage(s) on Lines 33Y and 33S (if filing a combined return) or on Line 33T (if not filing combined return).

Check the appropriate box if you or your spouse is a professional entertainer or a member of a professional athletic team.

NOTE: Please attach Form MO-NRI and a copy of your federal return (Pages 1 and 2) to your Missouri return.

Line 34 Balance

If you are not entitled to either a credit for taxes paid to another state or a nonresident percentage reduction in tax liability, enter the amount(s) from Line 31 on Line 34. If you are entitled to a resident credit on Line 32 for income taxes paid to another state, subtract Line 32 from Line 31 and enter on Line 34. If you are entitled to use a nonresident Missouri percentage on Line 33, multiply Line 31 by the percentage on Line 33 and enter on Line 34. NOTE: You cannot be entitled to BOTH a resident credit on Line 32 and a nonresident Missouri percentage on Line 33.

Line 35 Tax on Lump Sum Distributions and Recapture Tax on Missouri Low Income Housing Credits

Recapture Tax. If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is equal to the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. Please attach a copy of Federal Form 8811 and Pages 1 and 2 of your federal return to your Missouri return.

Line 36 Total Tax

Add Lines 34 and 35. Enter the result on Line 36. If you are filing a combined return, add Lines 39Y to 39S and enter the total on Line 30T.

STEP 6—FIGURE YOUR CREDITS

Line 37 Miscellaneous Tax Credits

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC (Miscellaneous Income Tax Credits). Enter the total tax credit amount from Line 19, Form MO-TC, on Line 37 of Form MO-1040. Please attach Form MO-TC to your Form MO-1040. The following is a list of available credits and the agency to contact for information, forms, and approval to claim each credit.

TAX CREDITS ADMINISTERED BY THE DEPARTMENT OF ECONOMIC DEVELOPMENT—Contact the MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT PROGRAMS, P.O. BOX 118, JEFFERSON CITY, 65102-0118 or call (573) 751-6835 for information on any of those credits:

1. New or expanded business facility credit
2. Development reserve credit
3. Infrastructure development credit
4. Export finance credit
5. Missouri business modernization and technology (seed capital) credit
6. Neighborhood assistance credit (including homeless assistance credit)
7. Enterprise zone credit
8. Small business incubator credit
9. Small business investment credit
10. Community bank investment credit
11. Qualified research expense credit
12. Abandoned property tax credit

OTHER MISSOURI TAX CREDITS:

1. Processed wood energy credit—Contact the MISSOURI DIVISION OF ENERGY, P.O. BOX 176, JEFFERSON CITY, 65102-0176 or call (573) 751-4000
2. Special needs adoption tax credit—Contact the MISSOURI DIVISION OF FAMILY SERVICES, P.O. BOX 88, JEFFERSON CITY, 65102-0088
All or a portion of an overpayment can be refunded to you. You can request that all or a portion of your overpayment be applied to your next year’s estimated taxes, (see instructions for Line 47), or you can request that all or a portion of your overpayment, but not less than $2.00 ($4.00 if filing a combined return), be contributed to a trust fund(s) on Line 46 (see instructions for Line 48).

Line 47 Estimated Tax Carry Forward
If you wish to have all or a portion of your 1995 overpayment on Line 46 credited to your 1996 estimated tax account, enter the amount on Line 47.

Line 48 Trust Fund Contributions
Enter on Lines 48a, 48b, 48c and 48d any portion of your overpayment you wish to contribute to the following trust funds. If you file a balance due return and wish to contribute to the Children's Trust Fund, Veterans Trust Fund or Elderly Home Delivered Meals Trust Fund, enter the amount on Line 48a, 48b or 48c and attach a SEPARATE CHECK for this amount. The amount contributed must be $2.00 or more for each trust fund ($4.00 or more for each trust fund if filing a combined return).

Children's Trust Fund—The Children’s Trust Fund, a 501(c)(3) organization, is the only statewide organization dedicated solely to preventing child abuse and neglect. In fiscal year 1996, families in every geographic portion of Missouri will receive education and services provided by community based programs that receive financial support from the Children’s Trust Fund. The Children's Trust Fund also provides education to the general public about the problem of child abuse and neglect and the opportunity individuals have to prevent this. For more information, please write CHILDREN'S TRUST FUND, P.O. BOX 1614, JEFFERSON CITY, MO 65102-1614.

Veterans Trust Fund—The Veterans Trust Fund was created as a means to raise monies necessary to meet the growing needs of Missouri’s 600,000 veterans and their 1,000,000 dependents and survivors. By the year 2000, two-thirds of all American males over the age of 65 will be veterans. The Veterans Trust Fund expands the Missouri Veterans Commission’s ability to provide quality healthcare at its five veterans homes, and to assist veterans and dependents through its Service to Veterans Program. Contributions may be made at any time directly to: THE VETERANS TRUST FUND, C/O THE MISSOURI VETERANS COMMISSION, P.O. Drawer 147, JEFFERSON CITY, MO 65102-0147.

Elderly Home Delivered Meals Trust Fund—The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri’s senior citizens. Over 3 million meals are provided each year to 28,000 home bound senior citizens. These well-balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. For more information, please contact: ELDERLY HOME DELIVERED MEALS TRUST FUND, C/O DIVISION OF AGING, P.O. BOX 1337, JEFFERSON CITY, MO 65102, or call (573) 751-3082.

United States Olympic Festival ‘94 Trust Fund—For ten exciting days more than 3,000 athletes participated in 37 sporting events held throughout the St. Louis area. Thanks to contributions from the residents and corporations of the area, the Festival was not only an enjoyable experience, but was financially stable. We would like to think all those who helped to make the U.S. Olympic Festival ‘94 a resounding success. Thank you!

Line 49 Refund Amount
Subtract Lines 47, 48a, 48b, 48c and 48d from Line 46 and enter on Line 49. This is the amount of your expected refund. Errors on your return and incomplete returns (i.e., missing W-2(s) or required schedules, etc.) will cause delays in processing your refund. Please mail your return to MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MO 65102-0500.

NOTE: If you have any other liability due the State of Missouri, such as child support payments, your income tax refund may be applied to that liability in accordance with Section 132.781, RSMo. You will be notified if your refund is offset against any debt(s).
Page 8

Line 50 Underpayment
If Line 45 is larger than Line 44, subtract Line 45 from Line 46 and enter the difference (underpayment) on Line 50.

Line 51 Underpayment of Estimated Tax Penalty
If the total payments and credits on line 45, less Line 41, is less than 90% (66-2/3% for farmers) of the amount on Line 36T, or if your estimated tax payments were not paid in full on a timely basis, you may owe a penalty for failure to pay enough estimated taxes. However, you may be able to avoid one of the exceptions explained on Form MO-2210 (Underpayment of Estimated Tax For Individuals). If Line 46 less Line 41 is less than 90% (66-2/3% for farmers) of Line 36T, obtain and attach a completed Form MO-2210 to indicate any exceptions met or to compute the underpayment of estimated tax penalty. You may use the new short method on Form MO-2210 if you qualify to use the short method on Federal Form 2210 or if all withholding and estimated tax payments were made equally throughout the year and you do not annul your income. If you owe a penalty, enter the penalty amount on Line 51. If you have an OVERPAYMENT on Line 46, the Department of Revenue will reduce your overpayment by the amount of the penalty.

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FINAL CHECKLIST BEFORE MAILING YOUR RETURN

1. Peel the label off your tax booklet or postcard and place it on your return. If all information is correct, if the label is not correct, type or print the correct information in the spaces provided on your return.

2. In the spaces provided, enter the number of the school district and the name of the county in which you reside.

3. Check all computations on your return.

4. Attach state copies of Forms W-2(s) and 1099-R(s) from all employers and administrators who withheld Missouri income tax. Verify that the amount entered on Line 38 of Form MO-1040 or Line 19 of Form MO-1040A equals the total shown on the W-2 and 1099-R Form(s).

5. If you are claiming a property tax credit, attach a completed Form MO-PTC and required attachments.

6. If you itemized deductions on your federal return, you must attach a copy of Pages 1 and 2 of your Federal Form 1040 and Federal Schedule A.

7. Attach a copy of your federal return (Pages 1 and 2) if Form MO-1040 Line 15T includes loss(es) of $1,000 or more, you claimed a pension exemption, a low income housing credit, a low income housing credit recapture, other federal tax deductions or filed a Form MO-NRI.

8. If you claim interest from exempt federal obligations on Form MO-A, Part 1, Line 4, you must attach a detailed list or Federal Form 1099(s).

9. Attach a check or money order in the area indicated on the front of Form MO-1040 or MO-1040A for the balance due on Line 52 of Form MO-1040 or Line 26 of Form MO-1040A. Sign your check and write your social security number on the check.

10. To speed the processing of your refund/return, all documents filed should be assembled in this order.

   A. MO-1040 - Top Document
   B. MO-A
   C. MO-TG
   D. MO-NRI
   E. MO-CR
   F. MO-60
   G. MO-2210
   H. MO-PTC
   I. MO-CRT
   J. Federal Schedule R or Federal Schedule 3, whichever applies.
   K. COPIES of any other state's return you are filing.
   L. COPIES of federal return and attachments, if required.

   - Staple all documents together using 2/0 staples in left margin.
   - Attach all state copies of W-2(s) and 1099-R(s) in space designated, using two staples in left margin.
   - Attach check, if required, in space designated using one staple in the left margin.
   - Any attachments which are copies of forms filed elsewhere should be clearly marked COPY in block letters.

11. Sign your return. Both spouses must sign a combined return.

12. Mail your return to the proper address listed on your return.

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DEPARTMENT OF REVENUE FIELD OFFICES AND OTHER IMPORTANT PHONE NUMBERS

Quantities of up to 10 forms may be obtained from the following offices. You may also order forms by calling the 24 hour toll free number 1-800-877-6881. Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. daily with walk-in assistance provided from 9:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments use TDD 1-800-735-2966.

Form ordering (800) 877-6881
Form order questions (573) 751-5337
Refund inquiry line (800) 411-8524
Forms by fax (573) 751-4800
Electronic filing information (573) 751-3930
Bulletin Board (573) 751-7846

CAPE GIRARDEAU
3102 Blattner Dr., Suite 102
(573) 290-5652

JEFFERSON CITY
1517 Southridge Drive
(573) 751-7191

JOPLIN
1110 E. Seventh St., Suite 400
(417) 629-3070

KANSAS CITY
615 East 13th St., Room B2
(816) 889-2920

KIRKSVILLE
300 E. Northtown Road, Suite B
P.O. Box 964
Northtown Shopping Center
(660) 785-2411

SPRINGFIELD
149 Park Central Square, Room 313
(417) 865-6474

ST. LOUIS
2510 S. Brentwood, Suite 300
(314) 908-7470

ST. JOSEPH
925 Jules, Room 314
(660) 287-2000
FORM MO-A

PART 1—MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED TOTAL INCOME

Form MO-A, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1 and 2 INCLUDE income that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 4, 5 and 6 EXCLUDE income that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, you have no modifications, enter on Lines 13 and 15 of Form MO-1040 the same amount(s) entered on Line 11 of Form MO-1040.

Line 1 Interest on State and Local Obligations
If you received income from an obligation of a state or political subdivision of a state other than Missouri, enter the amount of that income, reduced by any related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are over $500.

Line 2 Partnership, Fiduciary, S Corporation, Other
Enter positive adjustments (additions), reported from partnerships, fiduciaries, S corporations or other sources. The partnership, fiduciary or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and attach a copy of the notification received.

Line 3 Total Additions
Add Lines 1 and 2. Enter the totals on Line 3 of Form MO-A and on Line 12, Form MO-1040.

Line 4 Interest on Exempt Federal Obligations
Interest from direct obligations of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds and notes is exempt from state taxation under the laws of the United States. Taxpayers who claim an exclusion for interest from direct U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bonds." A general description such as "interest on U.S. obligation" or "U.S. Government securities" is not acceptable. (See 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) Failure to identify the security will result in the disallowance of the deduction.

A federally issued distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the direct U.S. Government obligations, as determined by the mutual fund. Attach a copy of the year-end statement received from the mutual fund showing either the amount of interest received or the percentage of funds received from direct U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. Failure to attach the requested document will result in the disallowance of the deduction.

Line 5 State Income Tax Refund
Enter the amount of any state income tax refund included in Line 11, Form MO-1040. If the refund was issued to you and your spouse, it must be allocated between you and your spouse based on the percentage of income earned (Lines 16H and 16W) during the tax year for which the refund was issued.

Line 6 Partnership, Fiduciary, S Corporation, Railroad Retirement Benefits, Other
Enter negative adjustments (subtractions), reported from partnerships, fiduciaries and S corporations. The partnership, fiduciary and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 6 and attach a copy of the notification received. Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.

RAILROAD RETIREMENT BENEFITS ADMINISTERED BY THE RAILROAD RETIREMENT BOARD, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 11), are exempt from state taxation.

Other sources of negative adjustments may be:

1. ADDITIONAL CAPITAL GAIN DEDUCTION DUE TO DIFFERENCE IN BASIS. If during the taxable year you realized a gain from the sale of property or other capital assets which had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50% of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.

2. ACCUMULATION DISTRIBUTION. If during the year 1995 you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.

3. CAPITAL GAIN EXCLUSION ON SALE OF LOW INCOME HOUSING. If during 1995, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40% of the units are occupied by persons or families having incomes of 60% or less of the median income, you may exclude 25% of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25% of the capital gain reported on your Federal Form 1040. Attach a copy of your Federal Form 1040 (Pages 1 and 2), Federal Form 4979, and an explanation.

Do not include income earned in other states on Line 6. Complete Form MO-NH (Nonresident Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States). See Form MO-1040, Line 33 or Line 34.

Line 7 Total Subtractions
Add Lines 4, 5 and 6. Enter the total on Line 7 of Form MO-A and on Line 14 of Form MO-1040.

PART 2—GOVERNMENT PENSION EXEMPTION

In 1995, all pension income which is taxable on your federal return, is also subject to tax by the State of Missouri. However, recipients of pension payments provided by the United States, this state, any other state or any political subdivision of this or any other state, are eligible to exempt the first $20,000 of such payments received during 1995. NOTE: Private pensions are taxable and should not be included on Line 5 of the computation. In order to be eligible for the pension exemption, the recipient's Missouri adjusted gross income must fall within certain income limitations. Part 2 of Form MO-A is designed to assist you in computing the amount of pension exemption you may be entitled to take on Line 17 of Form MO-1040. Railroad retirement benefits which are administered by the Railroad Retirement Board must be included on Form MO-A, Part 1, Line 6 as a modification to federal adjusted gross income. A copy of your federal return (Pages 1 and 2) and your Form 1099-R must accompany your Form MO-1040 when filed; otherwise the exemption will be disallowed.

Line 1 Missouri Adjusted Gross Income
Enter the Missouri adjusted gross income from Line 1ST of Form MO-1040.
Page 10

Line 2 Taxable Social Security
Enter the taxable amount of your 1995 social security payments from Federal Form 1040A, Line 13b or Federal Form 1040, Line 20b.

Line 3 Modified Missouri Adjusted Gross Income
Subtract Line 2t from Line 1t to arrive at your modified Missouri adjusted gross income. This amount is only for use in determining whether your income exceeds the maximum income limitation for this worksheet.

Line 4 Determine Applicable Income Limitation
Check the appropriate filing status box and enter the corresponding amount on Line 4t. If your modified Missouri adjusted gross income on Line 3t is equal to, or exceeds the applicable income limitation on Line 4t, you are not eligible for a pension exemption.

Line 5 Taxable Government Pension
Enter the total amount of taxable government pension received in 1995 from Federal Form 1040A, Line 1b or Federal Form 1040, Line 16b. Do not include any payments from private pensions or social security benefits on this line.

Line 6 Pension Exemption
If you are filing a combined return, enter on Line 6t the lesser of $6,000 or the amount of Line 5t. Enter on Line 6t the lesser of $6,000 or the amount of Line 5t. Each recipient is eligible for up to $6,000 of exemption, but the amount of exemption cannot exceed the amount of payments received in 1995. Enter the total amount of Lines 6t and 6t on Line 6t. If you are not filing a combined return, enter on Line 6t the lesser of $6,000 or the amount of Line 6t. Enter on Line 17 the amounts from Line 6t. This is your total pension exemption for 1995. Attach copies of Pages 1 and 2 of your federal return and your 1099-R.

PART 3 - MISSOURI ITEMIZED DEDUCTIONS
If you itemize deductions on your federal return, you may itemize your deductions for Missouri, or take the standard deduction, whichever is to your advantage. You must attach copies of Pages 1 and 2 and Schedule A of your federal return to your Missouri return if you itemize deductions on your federal return. If you were required to itemize deductions on your federal return, you must itemize deductions on your Missouri return. See your federal return and instructions for the standard deduction amounts. Do not use Form MO-A, Part 3 if you took the standard deduction on your federal return.

Line 1 Federal Itemized Deductions
Enter the amount from Federal Form 1040, Line 34, on Line 1 even if your federal itemized deductions were reduced by use of the federal itemized deduction worksheet.

Lines 2 and 3 Social Security Tax (FICA)
Enter in the first box on Line 2, the social security tax YOU paid in 1995, from the Social Security Tax Withheld box of your 1995 W-2 (not to exceed $3,794). Enter in the second box on Line 2, the Medicare tax YOU paid in 1995, from the Medicare Tax Withheld box of your 1995 W-2. Enter the total of these two boxes on Line 2.

Enter in the first box on Line 3, the social security tax YOUR SPOUSE paid in 1995, from the Social Security Tax Withheld box of his/her 1995 W-2 (not to exceed $3,794). Enter in the second box on Line 3, the Medicare tax YOUR SPOUSE paid in 1995, from the Medicare Tax Withheld box of his/her 1995 W-2. Enter the total of these two boxes on Line 3.

Lines 4 and 5 Railroad Retirement Tax
Enter in the first box on Line 4, the railroad retirement tax, Tier I and Tier II, which was withheld from YOUR wages during 1995 (not to exceed $6,014). This amount includes a Tier I maximum of $3,794 and Tier II maximum of $2,220. Enter in the second box on Line 4, the Medicare tax YOU paid in 1995. Enter the total of these two boxes on Line 4. Enter in the first box on Line 5, the railroad retirement tax, Tier I and Tier II, which was withheld from YOUR SPOUSE'S wages during 1995 (not to exceed $6,014). Enter in the second box on Line 5, the Medicare tax your SPOUSE paid in 1995. Enter the total of these two boxes on Line 5. NOTE: If a person has both F.I.C.A. and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the W-2 forms less, either the amount entered on Federal Form 1040, Line 59, or if only one employer, the amount refunded by the employer.

Lines 6 and 7 Self-Employment Tax
Enter in the first box on Line 6, the self-employment tax YOU paid in 1995, from Federal Form 1040, Line 47. Enter in the second box on Line 6, YOUR portion of the amount of self-employment tax deducted on Federal Form 1040, Line 25. Subtract the second box from the first box and enter the difference on Line 6.

Enter in the first box on Line 7, the self-employment tax YOUR SPOUSE paid in 1995, from Federal Form 1040, Line 47. Enter in the second box on Line 7, YOUR SPOUSE'S portion of the amount of self-employment tax deducted on Federal Form 1040, Line 25. Subtract the second box from the first box and enter the difference on Line 7.

Line 8 Cultural Contributions
Enter on Line 8 your APPROVED Cultural Contributions (literary, musical, scholastic or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. Cash contributions do not qualify. 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 65105-2200.

Line 9 Total
Add Lines 1 through 8. Enter the total on Line 9.

Line 10 State and Local Income Taxes
If your federal adjusted gross income from Federal Form 1040, Line 32 is $114,700 or less ($57,350 or less if married filing separate) enter on Form MO-A Part 3, Line 10 the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 32 is more than $114,700 ($57,350 if married filing separate) complete the worksheet on Form MO-A, below Part 3, to calculate the amount to enter on Line 10. See summary below.

Worksheet for Part 3, Line 10
Included in the Federal Revenue Reconciliation Act of 1990 was a provision that required individuals with federal adjusted gross income over certain income thresholds to reduce the amount allowable for federal itemized deductions by three percent (3%) of the excess over that threshold (26 USC 66). Certain deductions, such as medical expenses, investment interest and casualty, theft or wagering losses are not subject to this reduction. For 1995, the threshold is income over $114,700 ($57,350 if married filing separate).

House Bill 1155, passed during the 86th General Assembly, changed the language in section 143.141 (1) and (2), RSMo to reflect this change in federal law. Previously, taxpayers were required to add back all state income taxes regardless of any reductions at the federal level. This law changed the language regarding the state income tax add-back to read that Missouri itemized deductions must be reduced by the proportional amount representing any income taxes imposed by this state, another state of the United States or a political subdivision thereof or the District of Columbia. This law is effective for all tax years beginning on or after January 1, 1993.

This law does not affect those taxpayers with federal adjusted gross income from Federal Form 1040, Line 32 of $114,700 or less ($57,350 or less if married filing separate), if your income is below these amounts, enter on Form MO-A, Part 3, Line 10, the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 32 is more than $114,700 ($57,350 if married filing separate), complete the worksheet on Form MO-A, below Part 3. See Regulation 12 CSR 10-2.160 for a complete explanation on calculating the state income tax deduction.

Line 11 Earnings Taxes
Enter on Line 11 the amount of any Kansas City and St. Louis earnings taxes that are included in Line 10.
DEDUCTION (see federal income tax forms for instructions for amount), you should enter the STANDARD DEDUCTION amount on Form MO-1040, Line 18. UNLESS you were required to itemize your deductions on your federal return. If you were required to itemize your deductions on your federal return, you must enter the amount from Part 3, Line 13 on Form MO-1040, Line 18.

MISSOURI TAXPAYER BILL OF RIGHTS

The purpose of this Bill of Rights is to inform you, the Missouri taxpayer, of your rights under Missouri law. Missouri statutes include strong incentives for voluntary tax compliance, but at the same time, provide taxpayers protection against inappropriate tax collection efforts. The General Assembly constructed these laws to promote fairness, confidentiality, and consistency in application.

GENERAL RIGHTS

Payment of Only the Least Tax Due
You have the right to plan and arrange your finances in such a manner that you will pay the least amount of tax due under the law.

Courtesy and Consideration
You have the right to be treated fairly, with courtesy and consideration at all times by employees of the Department of Revenue. You have the right to know the name or identifying number of the employee who is assisting you. If you feel you are not receiving courteous service from a Department employee, you have the right to speak with the employee's supervisor.

Privacy and Confidentiality
You have the right to have your personal and financial information kept confidential. You can feel secure in knowing the Department of Revenue will only disclose tax information to other state and federal agencies as provided by law.

Information and Assistance
You have the right to information and assistance in complying with the tax laws. We provide telephone and walk-in help in our offices located throughout the state. To make sure that the Department of Revenue representatives give accurate and courteous answers, a second representative sometimes listens in on telephone calls. If you need additional information, you may obtain copies of the state's tax laws, or the Department's regulations which interpret the tax laws, and provide information on administrative procedures. Tax law booklets and regulations are available for a small fee to offset the cost of printing.

Ombudsman
You have the right to a taxpayer rights advocate, or ombudsman, within the Department of Revenue. The ombudsman is responsible for the resolution of taxpayer complaints and problems. All other routine channels must have been exhausted before the ombudsman will take an active and immediate interest in resolving your problem.

Informational Letters
If you have a question concerning your rights or obligations, or the Department of Revenue's opinion as to how the law applies to a specific situation, you have the right to request a non-binding tax assistance letter from the Department by writing the Department of Revenue at P.O. Box 629, Jefferson City, MO 65105-0629.

Binding Letter Rulings
If you have a question concerning your rights or obligations as they pertain to a specific set of facts and you would like a legally binding ruling on your question, you have the right to request that the Department of Revenue provide you with a binding letter ruling, which is a written interpretation of the law as it pertains to your specific set of facts. However, you will need to follow the Department's regulations that specify the requirements for requesting binding letter rulings (see CSR 10-1.020).

Tax Clearances
If, for any reason, you need a tax clearance or a certificate of no tax due for your account, you have the right to request a clearance from the Department of Rev-

ence and expect the Department to act on the request in a timely and efficient manner. If the requested clearance cannot be issued, you have the right to know what tax reports and payments are required for your account in order for the clearance to be issued. Tax Clearance Requests should be sent to the Department of Revenue at P.O. Box 3666, Jefferson City, MO 65105-3666.

Compelled to Testify
If you are called by the Department of Revenue to testify for any reason, you have the right to know that information obtained from your testimony could be used to prosecute you criminally for a violation of Missouri law for the reason you were called to testify.

Legal Representation
Individuals are not required to have legal representation in proceedings before the Administrative Hearing Commission. The Administrative Hearing Commission (Missouri's "tax court") hears appeals of the Department of Revenue's final decisions and other actions. However, if you desire, you do have the right to have your accountant or attorney represent you during audit procedures, or legal representation at any hearing or proceeding involving the Department of Revenue. You must issue a written Power of Attorney form if you will not be present.

Fax Communications
Whenever a notice is required to be sent by you to the Director of Revenue by United States mail, you have the right to substitute the written notice with an electronic transmission known as a fax. The fax shall be construed as adequate notice if otherwise timely sent. A notice being served by fax on the Director must be transmitted to the Director's receiving electronic equipment using telephone number (573) 751-7150.

Audits
Department of Revenue audits will be conducted at a reasonable place and time, and you will be given reasonable notice of an upcoming examination. Before or during the initial interview, the auditor will explain the audit process. You have the right to know the Department's tax auditors are not evaluated or appraised based solely upon the dollar amount of their audit assessments or collections.

Recovery of Legal Expenses
If a court or the Administrative Hearing Commission sides with you in a proceeding opposing the Department of Revenue, you have the right to apply to the court or commission for recovery of the earned reasonable legal fees you incurred. However, you are entitled to this recovery of fees only if the court or commission determines the position of the Department was vexatious or not substantially justified.

Erroneously Filed Lien
If the Department of Revenue erroneously or improperly files a lien against your property, you have the right to request that the Department release the lien, request expungement of the lien from the county recorder's records, and notify any creditors who were effected by the Department's actions.

INCOME TAX

Abatement of Erroneous Tax
You have the right to petition the Department of Revenue to abate any tax due that was erroneously or illegally assessed.

Extension of Time
If, for a good cause, you need additional time to file your Missouri income tax
return, you have the right to request a filing extension of up to six months. Additionally, if you have been granted an extension of time to file your federal income tax return by the IRS, you are also entitled to an equal extension of time to file your Missouri return. In all cases, however, the extension of time to file does not extend the time to pay. You will be responsible for paying any interest accrued during the period.

DEFIENCIES

Reason for Underpayment
If you are sent a billing (Notice of Adjustment) by the Department of Revenue requesting either an initial payment or an additional payment for income taxes, you have a right to know why the Department has determined you owe the amount billed.

Protest of Deficiency
If you do not respond to the Notice of Adjustment, you will be issued a Notice of Deficiency by certified mail. You have a right to dispute the amount assessed you in a Notice of Deficiency by filing an official protest with the Department of Revenue within 60 days (180 days if outside the U.S.) of the date you were sent the notice. At that time, the Department will reconsider the proposed deficiency, and render a Final Determination notifying you of the findings of fact and the basis of the Final Determination.

Appeal of the Department’s Decision
If you are still not satisfied with the Department of Revenue’s decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal with the Administrative Hearing Commission within 30 days of the date you were sent the Final Determination by the Department.

Appeal of Administrative Hearing Commission’s Findings
Finally, once you have exhausted your appeals through the administrative channels explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal with the appropriate state court within 30 days of the Final Determination by the Administrative Hearing Commission.

Statute of Limitations on Deficiencies
You have the right to know that, in general, you will not be sent a notice of deficiency for additional payment of income taxes more than three years after the date you filed the return or the due date, whichever is later. However, there are three exceptions to this general rule: 1) If you fail to amend your Missouri return and pay any additional tax due, plus applicable interest within 90 days after a
federal adjustment, the Department can bill you later than three years after the original return was filed; 2) If you omit more than 25 percent of your Missouri adjusted gross income, the Department can take up to six years to bill you for the additional tax, interest or additions to tax; 3) If you fail to make a return or file a fraudulent return, there is no time limitation for the Department to bill you for the tax, interest and additions to tax.

REFUNDS

Refund Claims
The Department of Revenue has the duty to refund any overpayment of income tax due. If you believe you are due a refund, you have the right to file an amended return and request a refund, provided you file the amended return within three years of the filing of the original return or within two years of the date the tax was paid or within one year and 90 days from the Final Determination by the Internal Revenue Service. Upon receipt, the Department will review the return and notify you of its action.

Protest of Denied Claim
If your amended return and claim for a refund are denied, you have the right to dispute the denial by filing an official protest with the Department of Revenue. However, you must file the protest within 60 days of the denial. At this time, the Department will reconsider the claim, make a Final Determination, and notify you of its findings and the basis of the decision.

Appeal of the Department’s Decision
If you are still not satisfied with the Department of Revenue’s decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal with the Administrative Hearing Commission within 30 days of the date you were sent the Final Determination by the Department.

Appeal of Administrative Hearing Commission’s Findings
Finally, once you have exhausted your appeals through the administrative channels explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal within 30 days of the Final Determination by the Administrative Hearing Commission.

Interest on Overpayments
You have the right to receive an interest payment from the Department of Revenue for any overpayment of the income tax due for a filing period if the Department does not refund to you the amount overpaid within four months of the date you file your return, the original due date, or the extended due date, whichever is later.

FEDERAL PRIVACY ACT INFORMATION

Social security numbers must be included on your Missouri individual income tax return. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax, Property Tax Relief, exchange tax information with the U.S. Internal Revenue Service, other states and Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo; and

[2] to offset refunds against amounts due to a state agency by a person or entity (Chapter 145, RSMo). 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 135, 143 and 144, RSMo.)
1995 MISSOURI SCHOOL DISTRICT NUMBERS

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 93" School District, and No. "939" should be entered in the spaces provided.
2. All public schools located in the City of Springfield are in "Springfield R-Ii" School District, and No. "475" should be entered in the space provided.

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</table>

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

1. Determine your public school district at the time of completing your return.
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you are a "NONRESIDENT" 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 school district.

Your Missouri school district number must be entered on your Income tax return. This information is supplied by 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 by county. 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 93" School District, and No. "998" should be entered in the spaces provided.

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 residence, 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 school district.

<table>
<thead>
<tr>
<th>NAME</th>
<th>NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADAM</td>
<td>045</td>
</tr>
<tr>
<td>Drake</td>
<td>045</td>
</tr>
<tr>
<td>Keene R-VI</td>
<td>045</td>
</tr>
<tr>
<td>Newton</td>
<td>045</td>
</tr>
<tr>
<td>Andy R-VIII</td>
<td>005</td>
</tr>
<tr>
<td>Riverton</td>
<td>005</td>
</tr>
<tr>
<td>North Andrew Co. R-VI (Rosendale)</td>
<td>055</td>
</tr>
<tr>
<td>Saukville R-VI</td>
<td>055</td>
</tr>
<tr>
<td>ATCHISON</td>
<td>047</td>
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<tr>
<td>Carrol R-VII</td>
<td>047</td>
</tr>
<tr>
<td>Rock R-VIII</td>
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<td>Tanko R-VIII</td>
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<td>Westmore R-VIII</td>
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<td>AUDRAH</td>
<td>051</td>
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<td>Community R-VI</td>
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<td>Mexico 95</td>
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<td>Van-El-R-V</td>
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<td>BARRY</td>
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<td>Adair R-VIII</td>
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<td>Rolla R-VIII</td>
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<td>Weldon R-VIII</td>
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<td>BO Wa</td>
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<td>Leopold R-VII</td>
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<td>Sturgis R-V</td>
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<td>Bunc R-VIII</td>
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<td>Clark R-VIII</td>
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<td>Lurry</td>
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</tbody>
</table>

---

**Nonresistant**: 317
MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX RETURN
FOR CALENDAR YEAR JAN. 1 - DEC. 31, 1995, OR FISCAL YEAR BEGINNING 1995, ENDING

AMENDED RETURN — CHECK HERE
DOR ONLY
PM

STEP 1 NAME AND ADDRESS

YOUR LAST NAME
FIRST NAME
INITIAL
SOCIAL SECURITY NO.

SPOUSE'S LAST NAME
FIRST NAME
INITIAL
SPOUSE'S SOCIAL SECURITY NO.

REFERENCES (ATTORNEY, ACCOUNTANT, GUARDIAN, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE
SCHOOL DIST.

PRESENT ADDRESS (INCLUDE APARTMENT # OR RURAL ROUTE) CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

You may contribute to any one or all of the trust funds below. Place the total amount contributed on Lines 48a, 48b, 48c and 48d. Please see the instructions for these lines for a complete description of each trust fund.

- Children's Trust Fund
- Veterans Trust Fund
- Elderly Home Trust Fund
- United States Olympic Festival Trust Fund

STEP 2 CHECK YOUR FILING STATUS

☐ 1. Single - $1,200 (See box 6 before checking)
☐ 2. Married and filing a combined Missouri return - $2,400
☐ 3A. Married filing separate - $1,200
☐ 3B. Married filing separate (spouse not filing) - $2,400
☐ 4. Head of household - $2,000

☐ QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD - $2,000

☐ CLAIMED AS A DEPENDENT ON ANOTHER PERSON'S FEDERAL TAX RETURN - $0.00 (See instructions)

ADDITONAL INFORMATION (Check all applicable boxes)
☐ 7. 65 or over - yourself
☐ 8. 65 or over - spouse
☐ 9. Blind - yourself
☐ 10. Blind - spouse

STEP 3 FIGURE YOUR MO ADJUSTED GROSS INCOME

<table>
<thead>
<tr>
<th>COMBINED INCOME</th>
<th>Y-YOURSELF</th>
<th>S-SPouse</th>
<th>T-TOTAL OR ONE INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Federal adjusted gross income (see instructions)</td>
<td>11Y</td>
<td>00</td>
<td>11S</td>
</tr>
<tr>
<td>12. Total additions (from Form MO-A, Part 1, Line 9)</td>
<td>12Y</td>
<td>00</td>
<td>12S</td>
</tr>
<tr>
<td>13. Total income - add Lines 11 and 12</td>
<td>13Y</td>
<td>00</td>
<td>13S</td>
</tr>
<tr>
<td>14. Total subtractions (from Form MO-A, Part 1, Line 7)</td>
<td>14Y</td>
<td>00</td>
<td>14S</td>
</tr>
<tr>
<td>15. Missouri adjusted gross income - Line 13 less Line 14</td>
<td>15Y</td>
<td>00</td>
<td>15S</td>
</tr>
</tbody>
</table>

STEP 4 FIGURE YOUR TAXABLE INCOME

<table>
<thead>
<tr>
<th>Y-YOURSELF</th>
<th>S-SPouse</th>
<th>T-TOTAL OR ONE INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income percentages - divide Column 15Y and 15S by 15T</td>
<td>16Y</td>
<td>%</td>
</tr>
<tr>
<td>Government pension exemption (from Form MO-A, Part 2, Line 6T)</td>
<td>17</td>
<td>00</td>
</tr>
<tr>
<td>Missouri STANDARD DEDUCTION OR ITEMIZED DEDUCTIONS (see instructions)</td>
<td>18</td>
<td>00</td>
</tr>
<tr>
<td>19. Federal income tax (from Form Federal 1040, subtract Line 8 from Line 6; Federal Form 1040, subtract Line 29c from Line 25; or Federal Form 1040, subtract Line 57 from Line 46)</td>
<td>19</td>
<td>00</td>
</tr>
<tr>
<td>20. Other federal tax (see instructions). Attach Pages 1 and 2 of federal return</td>
<td>20</td>
<td>00</td>
</tr>
<tr>
<td>21. Total federal tax - add Lines 19 and 20</td>
<td>21</td>
<td>00</td>
</tr>
</tbody>
</table>

Federal tax deduction. Enter amount from Line 21 not to exceed $5,000 ($10,000 for combined)

Exempted amount checked on Lines 1 through 6

Number of dependents (DO NOT INCLUDE YOURSELF OR SPOUSE) from Federal Form 1040, Line 6c OR Federal Form 1040A, Line 6c

List first names:

Total deductions - add Lines 17, 18, 22, 23 and 24

Subtotal - subtract Line 25 from Line 15T

Multiply Line 26 by percentages (%) on Line 16

Enter line Income modification (see instructions)

Subtract Line 28 from Line 27. Enter here and on Line 30

MO-1040 (11-85)

ATTACH COPY OF FORM W-2 AND/OR 1099-R, IF ANY

This publication is available upon request in alternative accessible format(s).
## STEP 5 FIGURE YOUR TAX

<table>
<thead>
<tr>
<th>30. Taxable income amount from Line 29Y, 29S and/or 29T</th>
<th>30Y</th>
<th>00</th>
<th>30S</th>
<th>00</th>
<th>30T</th>
<th>00</th>
</tr>
</thead>
<tbody>
<tr>
<td>31. Tax on Line 30 (see tax table, Form MO-A, Page 2)</td>
<td>31Y</td>
<td>00</td>
<td>31S</td>
<td>00</td>
<td>31T</td>
<td>00</td>
</tr>
<tr>
<td>32. Resident credit (attach Form MO-CR and other state's return) OR Nonresident credit (attach Form MO-NRI and copy of federal return). Check appropriate box if you or your spouse is a professional entertainer or a member of a professional athletic team.</td>
<td>32Y</td>
<td>00</td>
<td>32S</td>
<td>00</td>
<td>32T</td>
<td>00</td>
</tr>
<tr>
<td>33. Balance (Resident - subtract Line 32 from Line 31 OR Nonresident - multiply Line 31 by percentage on Line 33)</td>
<td>34Y</td>
<td>00</td>
<td>34S</td>
<td>00</td>
<td>34T</td>
<td>00</td>
</tr>
<tr>
<td>35. Other taxes (check box &amp; attach federal form indicated): Lump sum distribution (Form 4972) Recapture of low income housing credit (Form 8811)</td>
<td>35Y</td>
<td>00</td>
<td>35S</td>
<td>00</td>
<td>35T</td>
<td>00</td>
</tr>
<tr>
<td>36. TOTAL TAX - add Lines 34 and 35</td>
<td>36Y</td>
<td>00</td>
<td>36S</td>
<td>00</td>
<td>36T</td>
<td>00</td>
</tr>
</tbody>
</table>

## STEP 6 FIGURE YOUR CREDITS

| 37. Miscellaneous tax credits (Form MO-TC, Line 19). Form MO-TC must be attached | 37 | 00 |
| 38. MISSOURI tax withheld as shown on your W-2 or 1099-R form(s). W-2 and 1099-R form(s) must be attached | 38 |
| 39. 1995 Missouri estimated tax payments (include overpayment from 1994 credited to 1995) | 39 |
| 40. Property tax credit. Attach Form MO-PTC | 40 |
| 41. Amount paid with Missouri Form MO-60, Application of Extension of Time to File | 41 |
| 42. AMENDED RETURN ONLY: Amount paid on original return | 42 |
| 43. Add Lines 37 through 42 | 43 |
| 44. AMENDED RETURN ONLY: Refund as shown on original return | 44 |
| 45. Total payments and credits - subtract Line 44 from Line 43 | 45 |

## STEP 7 FIGURE YOUR REFUND OR AMOUNT DUE

| 46. If Line 45 is greater than Line 36T, enter the difference (amount of OVERPAYMENT) here | 46 |
| 47. Amount of Line 46 to be applied to your 1996 estimated tax | 47 |
| 48. Amount of Line 46 to be contributed to trust funds | 48 |
| 49. Overpayment to be refunded to you. Subtract Lines 47, 48a, 48b, 48c, and 48d from Line 46 and enter here. REFUND | 49 |
| 50. If Line 36T is greater than Line 45, enter the difference (amount of UNDERPAYMENT) here | 50 |
| 51. Underpayment of estimated tax penalty (attach Form MO-2210). Enter penalty amount here AMOUNT DUE | 51 |
| 52. Total amount due. Add Lines 50 and 51 and enter here (U.S. Funds Only) | 52 |

## STEP 8 PLEASE SIGN RETURN

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/she has any knowledge. As provided in Chapter 148, RSMo, a penalty of up to $500 shall be imposed on any individual who files a false return.

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. □ YES □ NO

<table>
<thead>
<tr>
<th>YOUR SIGNATURE</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>PREPARE'S SIGNATURE</td>
<td></td>
</tr>
<tr>
<td>ESTATE'S SIGNATURE (if filing combined, both must sign)</td>
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</table>

<table>
<thead>
<tr>
<th>DAYTIME TELEPHONE</th>
<th>PREPARE'S ADDRESS AND ZIP CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
<td></td>
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</tbody>
</table>
# 1995 Missouri Department of Revenue

**INDIVIDUAL INCOME TAX ADJUSTMENTS**

**ATTACH TO FORM MO-1040**  
**SEE INSTRUCTIONS FOR FORM MO-A (FORM MO-1040)**

<table>
<thead>
<tr>
<th>YOUR LAST NAME</th>
<th>FIRST NAME</th>
<th>INITIAL</th>
<th>YOUR SOCIAL SECURITY NO.</th>
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<tbody>
<tr>
<td>SPOUSE LAST NAME</td>
<td>FIRST NAME</td>
<td>INITIAL</td>
<td>SPOUSE SOCIAL SECURITY NO.</td>
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</tbody>
</table>

## Part 1 - Missouri Modifications to Federal Adjusted Gross Income (See Instructions)

### ADDITIONS

1. Interest on state and local obligations other than Missouri source  
   (reduced by related expenses if expenses were over $500)  
   ![Addition](Y-Yourself) ![Addition](S-Spouse) ![Addition](T-Total or One Income)

2. 
   - [ ] Partnership; 
   - [ ] Fiduciary; 
   - [ ] S corporation; 
   - [ ] Other (description)  
   ![Addition](Y-Yourself) ![Addition](S-Spouse) ![Addition](T-Total or One Income)

3. TOTAL ADDITIONS - add Lines 1 and 2 (enter here and on Form MO-1040,  
   Line 12)  
   ![Addition](Y-Yourself) ![Addition](S-Spouse) ![Addition](T-Total or One Income)

### SUBTRACTIONS

4. Interest from exempt federal obligations included in federal adjusted gross  
   income (reduced by related expenses if expenses were over $500).  
   ![Subtraction](4Y) ![Subtraction](4S) ![Subtraction](4T) ![Subtraction](0)
   - Attach a detailed list or Federal Form 1099(a); see instructions  

5. Any state income tax refund included in federal adjusted gross income  
   ![Subtraction](5Y) ![Subtraction](5S) ![Subtraction](5T) ![Subtraction](0)

6. 
   - [ ] Partnership; 
   - [ ] Fiduciary; 
   - [ ] S corporation; 
   - [ ] Railroad retirement benefits; 
   - [ ] Other (description)  
   ![Subtraction](6Y) ![Subtraction](6S) ![Subtraction](6T) ![Subtraction](0)
   - Attach supporting documentation; see instructions  

7. TOTAL SUBTRACTIONS - add Lines 4, 5 and 6 (enter here and on  
   Form MO-1040, Line 15)  
   ![Subtraction](7Y) ![Subtraction](7S) ![Subtraction](7T) ![Subtraction](0)

## Part 2 - PENSION EXEMPTION

A copy of Pages 1 and 2 of your federal return and your 1099-R must accompany this form if  
claiming a pension exemption. Failure to provide your federal return and 1099-R will result in your  
exemption being disallowed.

### For Government Pensions Only

1. Enter amount from Missouri Form MO-1040, Line 15T  
   ![Addition](1T) ![Addition](0)

2. Enter amount of taxable social security from Federal Form 1040A, Line 12b, or Federal Form 1040, Line 20b  
   ![Addition](2T) ![Addition](0)

3. Subtract Line 2T from Line 1T. This is your modified Missouri adjusted gross income to be used for comparison  
   only with applicable income limitations on this worksheet  
   ![Addition](3T) ![Addition](0)

4. Check the appropriate filing status and enter on Line 4T the amount indicated:  
   - [ ] A. Single, Head of household, Qualifying widow(er) - $25,000  
   - [ ] B. Married filing combined - $32,000  
   - [ ] C. Married filing separate - $16,000  
   ![Addition](4T) ![Addition](0)
   - If Line 3T is greater than or equal to Line 4T, you are not eligible for a  
     pension exemption; enter zero (0) on Form MO-1040, Line 17. If Line 4T is greater  
     than Line 3T, proceed to Line 5.

5. Enter total amount of taxable government pension received in 1995  
   from Federal Form 1040A, Line 11b or Federal Form 1040, Line 18b  
   (Private pensions are not eligible for this exemption)  
   ![Addition](5Y) ![Addition](5S) ![Addition](5T) ![Addition](0)

6. If you are filing a combined return, enter on Line 6Y the lesser of  
   $6,000 or the amount of Line 5Y. Enter on Line 6S the lesser of  
   $6,000 or Line 5S. Enter the total amount of Lines 6Y and 6S on  
   Line 6T. If not filing a combined return, enter on Line 6T the lesser  
   of $6,000 or the amount of Line 5T. Enter on Form MO-1040, Line 17  
   the amounts on Line 6T. Attach a copy of Pages 1 and 2 of your federal  
   return and your 1099-R.  
   ![Addition](6Y) ![Addition](6S) ![Addition](6T) ![Addition](0)

---

This publication is available upon request in alternative accessible format(s).
PART 3 - MISSOURI ITEMIZED DEDUCTIONS Complete only if you itemize deductions on Federal Form 1040, Schedule A. Attach a copy of Pages 1 and 2 of your Federal Form 1040 and Federal Schedule A. If you itemize on your federal return, 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 34 ▶ 1 $00
2. 1995 (F.I.C.A.) - yourself - Social security ▶ 2 $00
3. 1995 (F.I.C.A.) - spouse - Social security ▶ 3 $00
4. 1995 Railroad retirement tax - yourself (Tier I and Tier II) ▶ 4 $00
5. 1995 Railroad retirement tax - spouse (Tier I and Tier II) ▶ 5 $00
6. 1995 Self-employment tax - yourself ▶ 6 $00
7. 1995 Self-employment tax - spouse ▶ 7 $00
8. Cultural Contributions (DO NOT INCLUDE CASH CONTRIBUTIONS) - see instructions ▶ 8 $00
9. TOTAL - add Lines 1 through 8 ▶ 9 $00
10. State and local income taxes - Review instructions and worksheet below before completing ▶ 10 $00
11. Less: Kansas City and St. Louis earnings taxes included in Line 10 ▶ 11 $00
12. Net Subtraction - subtract Line 11 from Line 10 ▶ 12 $00
13. MISSOURI ITEMIZED DEDUCTIONS - subtract Line 12 from Line 9 (enter here and on Form MO-1040, Line 18) ▶ 13 $00

NOTE: IF LINE 13 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

WORKSHEET FOR PART 3, LINE 10 - STATE AND LOCAL INCOME TAXES - Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 32 is more than $114,700 ($57,350 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter in Part 3, Line 10.

1. Add the amounts on Federal Form 1040, Schedule A, Lines 4, 9, 14, 18, 19, 26, and 27 ▶ 1 $00
2. Add the amounts on Federal Form 1040, Schedule A, Lines 4, 13 and 19 plus any gambling losses included on Line 27 ▶ 2 $00
3. Subtract Line 2 from Line 1. If the result is $0 (zero), stop here and enter $0 (zero) on Form MO-A, Part 3, Line 10 ▶ 3 $00
4. Multiply the amount on Line 3 by 80% (0.80) ▶ 4 $00
5. Enter the amount from Federal Form 1040, Line 32 ▶ 5 $00
6. Enter $114,700 ($57,350 if married filing separate) ▶ 6 $00
7. Subtract Line 6 from Line 5. If the result is $0 (zero) or less, stop here and enter on Form MO-A, Part 3, Line 10 the amount from Federal Form 1040 Schedule A, Line 6 ▶ 7 $00
8. Multiply the amount on Line 7 by 3% (0.03) ▶ 8 $00
9. Compare the amounts on Lines 4 and 8 above. Enter the smaller of the two amounts here ▶ 9 $00
10. Total state and local income taxes paid (included in Federal Form 1040 Schedule A, Line 5). Do not include local earnings taxes from Missouri municipalities (such as Kansas City or St. Louis) in this amount ▶ 10 $00
11. Divide Line 10 by Line 3 ▶ 11 %
12. Multiply Line 9 by Line 11 ▶ 12 $00
13. Subtract Line 12 from Line 10 ▶ 13 $00
14. Enter the amount of Kansas City and St. Louis earnings taxes included in Federal Form 1040 Schedule A, Line 5 ▶ 14 $00
15. Add Lines 13 and 14. Enter the result here and on Form MO-A, Part 3, Line 10 ▶ 15 $00

1995 TAX TABLE

<table>
<thead>
<tr>
<th>If Line 30 is</th>
<th>If Line 30 is</th>
<th>If Line 30 is</th>
<th>If Line 30 is</th>
<th>If Line 30 is</th>
<th>If Line 30 is</th>
<th>If Line 30 is</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 $00</td>
<td>100 $200</td>
<td>200 $300</td>
<td>300 $400</td>
<td>400 $500</td>
<td>500 $600</td>
<td>600 $700</td>
</tr>
<tr>
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<td>200 $300</td>
<td>300 $400</td>
<td>400 $500</td>
<td>500 $600</td>
<td>600 $700</td>
<td>700 $800</td>
</tr>
<tr>
<td>200 $300</td>
<td>300 $400</td>
<td>400 $500</td>
<td>500 $600</td>
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<td>700 $800</td>
<td>800 $900</td>
</tr>
<tr>
<td>300 $400</td>
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<td>500 $600</td>
<td>600 $700</td>
<td>700 $800</td>
<td>800 $900</td>
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<tr>
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<td>500 $600</td>
<td>600 $700</td>
<td>700 $800</td>
<td>800 $900</td>
<td>900 $1000</td>
<td>1,000 $1100</td>
</tr>
</tbody>
</table>

Round To The Nearest Whole Dollar

Example - If Line 30 is $12,000, the tax would be computed as follows:
$315 + $180 (6% of $3,000) = $495
PLUS 6% of excess over $9,000

$9,000 315

MO 1040-1081 (11-95)

74
<table>
<thead>
<tr>
<th>FILING STATUS AND EXEMPTION AMOUNT (CHECK ONLY ONE BOX ON LINES 1 THROUGH 6)</th>
<th>ADDITIONAL INFORMATION (CHECK APPLICABLE BOXES)</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ 1. Single - $1,200 (See box 5 before checking)</td>
<td>□ 7. 65 or over - yourself</td>
</tr>
<tr>
<td>□ 2. Married filing joint federal and combined Missouri - $2,400</td>
<td>□ 8. 65 or over - spouse</td>
</tr>
<tr>
<td>(Only one spouse with income)</td>
<td>□ 9. Blind - yourself</td>
</tr>
<tr>
<td>□ 3b. Married filing separate (spouse NOT filing) - $2,400</td>
<td></td>
</tr>
<tr>
<td>Check which spouse had income: □ Husband □ Wife</td>
<td></td>
</tr>
<tr>
<td>4. Head of household - $2,000</td>
<td></td>
</tr>
<tr>
<td>5. Qualifying widow(er) with dependent child - $2,000</td>
<td></td>
</tr>
<tr>
<td>6. Claimed as a dependent on another person's</td>
<td></td>
</tr>
<tr>
<td>federal tax return - $0.00</td>
<td></td>
</tr>
</tbody>
</table>

11. Federal adjusted gross income (From Federal Form 1040EZ, Line 4; Federal Form 1040A, Line 16 or Federal Form 1040, Line 31) 11. 00
12. Missouri STANDARD DEDUCTION (See Instructions). Do not include federal personal exemption amount in this figure 12. 00
13. Federal income tax (From Federal Form 1040EZ, subtract Line 8 from Line 10; Federal Form 1040A, subtract Line 29a from Line 25; or Federal Form 1040, subtract Line 57 from Line 46). 13a. 00 Enter amount from Line 13a not to exceed $5,000 ($10,000 for combined) 13. 00
14. Exemption amount checked on Lines 1 through 6 above 14. 00
15. Number of dependents (DO NOT INCLUDE YOURSELF OR SPOUSE) x 400 = (List first names) 15. 00
16. Total deductions - add Lines 12 through 15 16. 00
17. Missouri taxable income - subtract Line 16 from Line 11 17. 00
18. Tax on Line 17 (See tax table on reverse side) 18. 00
19. MISSOURI tax withheld as shown on your W-2 form(s). Forms must be attached 19. 00
20. 1995 Missouri estimated tax payments (Include overpayment from 1994 credited to 1995) 20. 00
21. Total payments and credits - add Lines 19 and 20 21. 00
22. If Line 21 is larger than Line 18, enter difference (amount of OVERPAYMENT) here 22. 00
23. Amount of Line 22 to be applied to your 1996 estimated tax 23. 00
24. Amount of Line 22 to be contributed to trust funds 24. 00
24a. Children's Trust Fund 24a. 00
24b. Veterans Trust Fund 24b. 00
24c. Elderly Home Delivered Meals Trust Fund 24c. 00
24d. United States Olympic Festival Trust Fund 24d. 00
25. Overpayment to be refunded to you. Subtract Lines 23, 24a, 24b, 24c and 24d from Line 22 and enter here... REFUND 25. 00
Mail return to: DEPARTMENT OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MO 65102-0500.
26. Total amount due. If Line 18 is larger than Line 21 enter difference here (U.S. Funds Only) ...AMOUNT DUE 26. 00
Write social security number(s) on check or money order and make payable to Missouri Director of Revenue.
Mail return to: DEPARTMENT OF REVENUE, P.O. BOX 329, JEFFERSON CITY, MO 65107-0329.

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/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to $100 shall be imposed on any individual who files a frivolous return.

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. □ YES □ NO

YOUR SIGNATURE □ PREPARE'S SIGNATURE □ SPOUSE'S SIGNATURE (If filing combined, both must sign) □ DATE □ PREPARER'S ADDRESS AND ZIP CODE □ DATE

This publication is available upon request in alternative accessible format(s).
1995 MISSOURI INDIVIDUAL INCOME TAX
FORM MO-1040A SHORT FORM LINE BY LINE INSTRUCTIONS

IMPORTANT: Complete your federal return first. If you are filing a joint return, indicate the beginning and ending dates on the line provided near the top of the return.

NAME AND ADDRESS
Use the label on the cover of the instruction book or postcard if all information is correct. If you did not receive a booklet or postcard with a label, or if the label is incorrect, print or type your name, address, and social security number(s) in the space provided. Enter your county of residence and the correct number of the public school district in which you reside. See school district list on Pages 13 and 14.

NON-OBLIGATED SPOUSE
If you have any other liability due the State of Missouri, your tax refund may be applied to the liability in accordance with Section 143.781, RSMo. The Internal Revenue Service (IRS) is not a state agency and refunds may be intercepted by the IRS. If you are filing combined return and the State of Missouri is seeking to use your spouse’s state tax refund to offset another state liability, you are entitled to receive your portion of the combined return refund as a non-obligated spouse. Check the appropriate box if you are a non-obligated spouse and wish to receive your portion of the refund.

FILING STATUS
Lines 1-6 — Filing Status and Exemption Amount
Check the box applicable to your filing status. Box 3B may be checked ONLY if all of the following apply: (1) you checked Box 3C (married filing separate return) on your federal return; (2) your spouse held no income and is not required to file a federal return; and (3) your spouse qualifies as an exemption on your return and was not a dependent at any time during the year. CAUTION: Box 3C should be checked if you are claimed as a dependent on another person’s federal tax return and were not allowed to check box 3C on your Federal Form 1040 or 1040A, or you checked the “yes” box on Line 5 of the 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 qualify for the 65 years of age or blind deduction on your federal return, the appropriate boxes must be checked in addition to one of the boxes checked on Lines 1 through 6.

TAXABLE INCOME
Line 11 — Federal Adjusted Gross Income
Enter on Line 11 your federal adjusted gross income from Federal Form 1040EZ, Line 4, or Federal Form 1040, Line 16, or Federal Form 1040, Line 31. This is your Missouri adjusted gross income. If you are including losses of $1,000 or more on this line, you are required to attach a copy of Pages 1 and 2 of your Federal Form 1040.

Line 12 — Missouri Standard Deduction
Enter on Line 12 the amount you entered on Federal Form 1040, Line 19, or Federal Form 1040, Line 34. If you filed a Federal Form 1040 and checked “No” on Line 5, enter $3,900 if single or $6,550 if married filing joint on Federal Form 1040EZ. If you checked “Yes” on Line 5 of Federal Form 1040, enter the amount of Line 5B. NOTE: If you were required to itemize deductions on your federal return, you must itemize deductions on your Missouri return and, accordingly, are not eligible to use this form. You must file a Missouri Form MO-1040 and MO-HA.

Line 13 — Federal Income Tax
Enter on Line 13a the federal income tax from your 1995 Federal Form 1040EZ, subtract Line 8 from Line 10, or Federal Form 1040, subtract Line 29a from Line 25 or Federal Form 1040, subtract Line 57 from Line 50. DO NOT ENTER THE AMOUNT SHOWN ON YOUR W-2 FORMS. If a negative amount is calculated on your federal return, enter zero. The federal tax deduction is limited to $5,000 ($10,000 for married filing a combined return). You are considered to be filling a combined return only if you checked Filing Status Box 1 (Married filing a combined Missouri return). If you checked Filing Status Box 1, 3a, 3b, 4, 5 or 6, your federal tax deduction is limited to $5,000. If Line 13a is $5,000 or less ($10,000 or less on a combined return), enter the amount from Line 13a on Line 13. If Line 13a exceeds $5,000, enter $5,000 on Line 15. If you are filing a combined return and Line 13a exceeds $10,000, enter $10,000 on Line 15.

Line 14 — Exemption Amount
Enter on Line 14 the amount of exemption claimed for you on your spouse’s federal filing status. If you checked Box 6 (claimed as a dependent on another person’s federal tax return), enter zero.

Line 15 — Number of Dependents
Enter the number of dependents (DO NOT INCLUDE YOURSELF OR YOUR SPOUSE) claimed on your Federal Form 1040 or 1040A, Line 6, in the box on Line 15. Multiply this number by $400 and enter the total on Line 15. List the first names of dependents you are claiming in the box provided. If you filed Federal Form 1040EZ, enter zero.

Line 16 — Total Deductions
Add Lines 12 through 15. Enter the total on Line 16.

Lines 17 and 18 — Total Income
Subtract Line 16 from Line 11. Enter the difference on Line 17. If Line 17 is less than zero, enter zero. Do not enter a negative number.

TAX AND WITHHOLDING
Line 18 — Missouri Tax
Determine your tax from the tax table below. Enter the result on Line 18.

Line 19 — Missouri Income Tax Withheld
Enter on Line 19 the total amount of Missouri income tax withheld as shown on your Wage and Tax Statement(s) (W-2). The W-2 form(s) must be attached to your return.

Line 20 — Missouri Estimated Tax Payments
Enter on Line 20 the amount of payments you made to your 1995 estimated tax account. This includes the amount of any 1994 estimated tax that was credited to your 1995 estimated tax account, plus all estimated tax payments made for the 1995 tax year.

Line 21 — Total Payments and Credits
Add Lines 18 and 20. Enter the total on Line 21.

REFUND OR AMOUNT DUE
Line 22 — Overpayment
If Line 21 is larger than Line 18, enter the difference (overpayment) here. However, if Line 18 is larger than Line 21, enter the difference (underpayment) on Line 22 below. All or a portion of an overpayment can be refunded to you.

Line 23 — Estimated Tax Carry Forward
If you wish to have all or a portion of your 1995 overpayment on Line 22 credited to your 1995 estimated tax account, enter the amount on Line 23.

Line 24 — Trust Fund Contributions
Enter on Lines 24a, 24b, 24c, and 24d any portion of your overpayment you wish to contribute to the Children’s Trust Fund; Veterans Trust Fund; Early Home Delivered Meals Trust Fund; United States Olympic Festival ‘94 Trust Fund. If you file a balance due return and wish to contribute to the Children’s Trust Fund, Veterans Trust Fund, or Early Home Delivered Meals Trust Fund, enter the amount on Line 24a, 24b, or 24c; and attach a SEPARATE CHECK for this amount. The amount contributed must be $2.00 or more for each Trust Fund.

Line 25 — Refund Amount
Subtract Lines 23, 24a, 24b, 24c, and 24d from Line 22. This is the amount of your expected refund. Entropy is required to return any income check and incorrect returns (e.g., missing W-2s, etc.) will cause delays in processing refunds. Please mail your return in the address listed on Line 25 of this return.

Line 26 — Amount Due
If Line 18 is larger than Line 21, enter the amount of Line 18, less Line 21, on Line 26. Enclose a check or money order for the total amount payable to the Missouri Director of Revenue. With your social security number on your check or money order (U.S. Funds Only). DO NOT SEND CASH OR STAMPS. Please mail your return in the address listed on Line 25 of this return.

1995 TAX TABLE

<table>
<thead>
<tr>
<th>If Line 17 is</th>
<th>But less than</th>
<th>Your tax is</th>
</tr>
</thead>
<tbody>
<tr>
<td>At most</td>
<td>$0</td>
<td>$0.00</td>
</tr>
<tr>
<td>0,100</td>
<td>$0</td>
<td>$0.00</td>
</tr>
<tr>
<td>101-200</td>
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<td>$0.00</td>
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</tr>
<tr>
<td>901-1,000</td>
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<tr>
<td>1,001-1,100</td>
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</tr>
<tr>
<td>1,101-1,200</td>
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<td>$0.00</td>
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<tr>
<td>1,201-1,300</td>
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<td>$0.00</td>
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<td>1,301-1,400</td>
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<td>$0.00</td>
</tr>
<tr>
<td>1,401-1,500</td>
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<td>$0.00</td>
</tr>
<tr>
<td>1,501-2,000</td>
<td>$0</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

If Line 17 is | But less than | But more than | Your tax is |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>At least 2,001</td>
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<td></td>
</tr>
<tr>
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<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>4,001-6,000</td>
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<tr>
<td>6,001-8,000</td>
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<td>8,001-10,000</td>
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<td>10,001-12,000</td>
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<td>14,001-16,000</td>
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</tr>
<tr>
<td>16,001-20,000</td>
<td>$0</td>
<td>$0.00</td>
<td></td>
</tr>
</tbody>
</table>

Example: If Line 17 is $15,000, the tax would be computed as follows:
$315 + $180 (6% of $3,000) = $495
PLUS 9% of excess over $9,000

MO 880-2222 (11-95)

Round To The Nearest Whole Dollar
INSTRUCTIONS

• Complete this form ONLY after Lines 1-31 on Form MO-1040 are completed.
• Use this form ONLY if you were a nonresident or part-year resident during 1995 (filing as a nonresident) and only PART of your income was from Missouri. If all of your income was from Missouri, enter "100%" on Form MO-1040, Page 2, Line 33 and DO NOT complete this form.
• 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.
• Attach a copy of your federal return.
• If the entry on Form MO-1040, Line 33Y and 33S if filing a combined return, or 33T if not filing a combined return, is less than 100%, attach Form MO-NRI to Form MO-1040.
• 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 YOURSELF OR ONE INCOME FILER</th>
<th>NAME OF SPOUSE (ON A COMBINED RETURN)</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 1995

b. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE FOR 1995? ☐ YES ☐ NO

c. IF NO, WHY NOT?

☐ 2. PART-YEAR MISSOURI RESIDENT

a. MISSOURI RESIDENT

b. OTHER STATE OF RESIDENCE

c. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE FOR 1995? ☐ YES ☐ NO

d. IF NO, WHY NOT?

PART B - SHORT FORM - MISSOURI INCOME PERCENTAGE

• If you were a nonresident of Missouri during 1995 and your income consisted of wages, salaries, etc. and you had no adjustments to income on Lines 23 through 29 of Federal Form 1040 or Lines 15a and 15b of Federal Form 1040A, you may use Part B.
• If you were a part-year resident of Missouri during 1995 (filing as a nonresident), or a nonresident of Missouri during 1995 who fails to qualify for the use of Part B, then you MUST complete Part C on the reverse side.

<table>
<thead>
<tr>
<th>YOURSELF OR ONE INCOME FILER</th>
<th>SPOUSE (ON A COMBINED RETURN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE FROM</td>
<td>DATE TO</td>
</tr>
<tr>
<td>YES</td>
<td>NO</td>
</tr>
<tr>
<td>IF NO, WHY NOT?</td>
<td>IF NO, WHY NOT?</td>
</tr>
</tbody>
</table>

1. Missouri Income - enter wages, salaries, etc. from Missouri ................................................................. 00 1 00

2. Taxpayer's total adjusted gross income (from Form MO-1040, Line 15) ...................................................... 00 2 00

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 Form MO-1040, Line 33 in applicable column ........................................ % 3 %

This publication is available upon request in alternative accessible format(s).
### PART C - MISSOURI INCOME PERCENTAGE

- Column A, Lines 1-18 must be the same as the indicated lines on Federal Form 1040 or 1040A. 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 or 1040A.
- Column B is for those items in Column A which are Missouri related. Each item of federal income (Lines 1-16 below), federal adjustments (Line 17 below), and Missouri modifications (Lines 18 and 20 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 17, 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 (filling as a nonresident) must include in Column B all income during the time he/she was a Missouri resident. Adjustments and modifications are Missouri related (Column B) only if directly related to Missouri source income in Lines 1-16 of Column B.

<table>
<thead>
<tr>
<th>ADJUSTED GROSS INCOME COMPUTATIONS</th>
<th>FEDERAL FORM 1040A</th>
<th>FEDERAL FORM 1040</th>
<th>YOURSELF OR ONE INCOME FILER</th>
<th>A-ALL SOURCES</th>
<th>B-MISSOURI SOURCES</th>
<th>SPOUSE (ON A COMBINED RETURN)</th>
<th>A-ALL SOURCES</th>
<th>B-MISSOURI SOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, salaries, tips, etc.</td>
<td>7</td>
<td>7</td>
<td>00</td>
<td>1</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>2. Taxable interest income</td>
<td>8a</td>
<td>8a</td>
<td>00</td>
<td>2</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>3. Dividend Income</td>
<td>9</td>
<td>9</td>
<td>00</td>
<td>3</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>4. State and local income tax refunds</td>
<td>none</td>
<td>10</td>
<td>00</td>
<td>4</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>5. Alimony received</td>
<td>none</td>
<td>11</td>
<td>00</td>
<td>5</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>6. Business income or loss</td>
<td>none</td>
<td>12</td>
<td>00</td>
<td>6</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>7. Capital gain or (loss)</td>
<td>none</td>
<td>13</td>
<td>00</td>
<td>7</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>8. Other gains or (losses)</td>
<td>none</td>
<td>14</td>
<td>00</td>
<td>8</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>9. Taxable IRA distributions</td>
<td>15b</td>
<td>15b</td>
<td>00</td>
<td>9</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>10. Taxable pensions and annuities</td>
<td>16b</td>
<td>16b</td>
<td>00</td>
<td>10</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>11. Rents, royalties, partnerships, S corporations, trusts, etc.</td>
<td>none</td>
<td>17</td>
<td>00</td>
<td>11</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>12. Farm income or (loss)</td>
<td>none</td>
<td>18</td>
<td>00</td>
<td>12</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>13. Unemployment compensation</td>
<td>19</td>
<td>19</td>
<td>00</td>
<td>13</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>14. Taxable social security benefits</td>
<td>20b</td>
<td>20b</td>
<td>00</td>
<td>14</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>15. Other income</td>
<td>none</td>
<td>21</td>
<td>00</td>
<td>15</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>16. Total (add Lines 1 through 15)</td>
<td>14</td>
<td>22</td>
<td>00</td>
<td>16</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>17. Less: Federal adjustments to income</td>
<td>30</td>
<td>30</td>
<td>00</td>
<td>17</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>18. FEDERAL ADJUSTED GROSS INCOME (Line 10 less Line 17)</td>
<td>31</td>
<td>31</td>
<td>00</td>
<td>18</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>19. Missouri modifications - additions to federal adjusted gross income (from Form MO-1040, Line 12)</td>
<td>19</td>
<td>19</td>
<td>00</td>
<td>19</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>20. Missouri modifications - subtractions from federal adjusted gross income (from Form MO-1040, Line 14)</td>
<td>20</td>
<td>20</td>
<td>00</td>
<td>20</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>21. TOTAL ADJUSTED GROSS INCOME (All sources) (Column A, Line 18 plus Line 19 less Line 20)</td>
<td>21</td>
<td>21</td>
<td>00</td>
<td>21</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>22. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME (Missouri sources) (Column B, Line 18 plus Line 19, less Line 20)</td>
<td>22</td>
<td>00</td>
<td>00</td>
<td>22</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>23. MISSOURI INCOME PERCENTAGE (if Line 22 is greater than or equal to Line 21, stop here and enter 100% on Line 23 and on Form MO-1040, page 2, Line 33 in the applicable column. If Line 22 is less than Line 21, divide Line 22 by Line 21. (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 Form MO-1040, page 2, Line 33 in applicable column</td>
<td>23</td>
<td>% 23</td>
<td>% 23</td>
<td>% 23</td>
<td>% 23</td>
<td>% 23</td>
<td>% 23</td>
<td>% 23</td>
</tr>
</tbody>
</table>
INSTRUCTIONS
Complete Part I if your military home of record is Missouri or a Missouri domicile but you qualify for non-resident status for tax purposes.
Complete Part II if your military home of record is not Missouri but you were stationed in Missouri due to military orders.
Part III must be completed by anyone using this affidavit of nonresidency. Additional information may be requested to verify your claim.

PART I
If your home of record is Missouri or if you are domiciled in Missouri, but you spent less than 30 days in Missouri and did not maintain a home in Missouri, you are required to file a Missouri Individual Income Tax Return, but you may complete Part I of Form 374 to show that your military pay or other non-Missouri source income is not taxable.

In the space provided, type or print your full name. On Line A, indicate the year for which you are filing. On Line B, indicate the city and state in which you resided.

NOTE: If you spent more than 30 days in Missouri, or maintained a home in Missouri for yourself or your family, then you do not qualify to complete Form 374 and all of your military pay is taxable to Missouri.

PART II
If you are in the military and your home of record is not Missouri, you may not be required to file a Missouri Individual Income Tax return. You may complete Part II of Form 374 to indicate that your home of record is not Missouri.

In the space provided, type or print your full name. On Line A, indicate the year in which you resided in Missouri. On Line B, indicate the state which is your home of record.

PART III
In the space provided, enter your address, city, state and zip code, as well as your name, social security number and today’s date. Sign the form. This statement is not valid unless signed.

PART I - TO BE COMPLETED BY TAXPAYER WITH A MISSOURI HOME OF RECORD OR A MISSOURI DOMICILE

I, ___________________________________________, do establish 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;

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

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

NOTE: If a taxpayer who meets conditions (A), (B) and (C) above, files a joint federal return with a spouse who received more than $600 of Missouri source income, he/she and his/her spouse must file a combined Missouri return, including both spouse’s income on page 1 of Form MO-1040.

PART II - TO BE COMPLETED BY MILITARY PERSONNEL WITH A HOME OF RECORD IN A STATE OTHER THAN MISSOURI

I, ___________________________________________, do establish 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 was a member of the U.S. Armed Forces during all of 19 ______;

(B) I was in Missouri solely by reason of competent military orders and I have enclosed a copy of my Leave and Earnings Statement, indicating my home of record as ___________________________; and

(C) the only source of income for me (and my spouse) while residing in Missouri was military earnings.

NOTE: If you (and your spouse) receive any other Missouri source income besides military earnings which totaled more than $600, you (and your spouse) must file a return including all income from any source on page 1 of Form MO-1040.

PART III - TO BE COMPLETED BY ANYONE USING THIS STATEMENT OF NONRESIDENCY

<table>
<thead>
<tr>
<th>CURRENT ADDRESS OR TEMPORARY RESIDENCE IN MISSOURI</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAME (PLEASE PRINT)</td>
<td>SIGNATURE</td>
<td>SOCIAL SECURITY NUMBER</td>
<td>DATE</td>
</tr>
</tbody>
</table>

79
### Missouri Department of Revenue
#### Credit for Income Taxes Paid to Other States

**INSTRUCTIONS**
- Only residents of Missouri may use this form. See instructions on reverse side.
- Husband and wife must each use a separate Form MO-CR.
- Attach copy of income tax return for each state (Credit will not be allowed unless other state's return is attached.)
- Attach Form MO-CR to Form MO-1040

<table>
<thead>
<tr>
<th>CLAIMANT'S NAME</th>
<th>SOCIAL SECURITY NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1. Resident claimant's total adjusted gross income (from Form MO-1040, Line 16Y, 15S or 15T) | 1 |
| 2. Resident claimant's Missouri income tax (from Form MO-1040, Line 31Y, 31S or 31T) | 2 |

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

<table>
<thead>
<tr>
<th>STATE OF:</th>
<th>STATE OF:</th>
</tr>
</thead>
</table>

| 3. Wages and commissions | 00 | 3 |
| 4. Other (describe nature) | 00 | 4 |
| 5. Other (describe nature) | 00 | 5 |
| 6. Total - add Lines 3, 4 and 5 | 00 | 6 |
| 7. Less: related adjustments (from Federal Form 1040, Line 30 OR Form 1040A, Line 15c) | 00 | 7 |
| 8. Net amounts - subtract Line 7 from Line 6 | 00 | 8 |
| 9. Percentage of your income taxed by other state - divide Line 8 by Line 1 | % | 9 |
| 10. Maximum credit - multiply Line 2 by percentage on Line 9 | 00 | 10 |
| 11. Income tax you paid to other state on Line 8 above (see instructions) (This is not tax withheld). The income tax is reduced by all credits, except withholding and estimated tax | 00 | 11 |
| 12. Credit - enter the smaller amount of Line 10 or Line 11 | 00 | 12 |
| 13. Total credit (total of amounts for each state on Line 12) | 00 | 13 |

**TOTAL ▶** 13

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MO-1040 (11-95)

This publication is available upon request in alternative accessible format(s).

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**1995**

**FORM MO-CR**

**INSTRUCTIONS**

<table>
<thead>
<tr>
<th>CLAIMANT'S NAME</th>
<th>SOCIAL SECURITY NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1. Resident claimant’s total adjusted gross income (from Form MO-1040, Line 16Y, 15S or 15T) | 1 |
| 2. Resident claimant’s Missouri income tax (from Form MO-1040, Line 31Y, 31S or 31T) | 2 |

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

<table>
<thead>
<tr>
<th>STATE OF:</th>
<th>STATE OF:</th>
</tr>
</thead>
</table>

| 3. Wages and commissions | 00 | 3 |
| 4. Other (describe nature) | 00 | 4 |
| 5. Other (describe nature) | 00 | 5 |
| 6. Total - add Lines 3, 4 and 5 | 00 | 6 |
| 7. Less: related adjustments (from Federal Form 1040, Line 30 OR Form 1040A, Line 15c) | 00 | 7 |
| 8. Net amounts - subtract Line 7 from Line 6 | 00 | 8 |
| 9. Percentage of your income taxed by other state - divide Line 8 by Line 1 | % | 9 |
| 10. Maximum credit - multiply Line 2 by percentage on Line 9 | 00 | 10 |
| 11. Income tax you paid to other state on Line 8 above (see instructions) (This is not tax withheld). The income tax is reduced by all credits, except withholding and estimated tax | 00 | 11 |
| 12. Credit - enter the smaller amount of Line 10 or Line 11 | 00 | 12 |
| 13. Total credit (total of amounts for each state on Line 12) | 00 | 13 |

**TOTAL ▶** 13

---

MO-1040 (11-95)

This publication is available upon request in alternative accessible format(s).
INSTRUCTIONS FOR FORM MO-CR

This form 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/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 31, before you begin Form MO-CR.

Line 1
Enter on Line 1 the amount from Line 15Y or 15S of Form MO-1040 if a combined return, or 15T if not a combined return.

Line 2
On Line 2 enter the amount from Line 31Y or 31S of Form MO-1040 if a combined return, or 31T if not a combined return.

Line 3-5
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.

Line 6
Add Lines 3, 4, and 5 and enter the total on Line 6.

Line 7
Enter on Line 7 any adjustments to income from Line 30 of your Federal Form 1040 or Line 15c of your Federal Form 1040A which were related to the income reported on Lines 3, 4 or 5. Do not complete a column for Missouri income.

MO 660-1040S (11-85)

INSTRUCTIONS FOR FORM MO-CR

This form 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/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 31, before you begin Form MO-CR.

Line 1
Enter on Line 1 the amount from Line 15Y or 15S of Form MO-1040 if a combined return, or 15T if not a combined return.

Line 2
On Line 2 enter the amount from Line 31Y or 31S of Form MO-1040 if a combined return, or 31T if not a combined return.

Line 3-5
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.

Line 6
Add Lines 3, 4, and 5 and enter the total on Line 6.

Line 7
Enter on Line 7 any adjustments to income from Line 30 of your Federal Form 1040 or Line 15c of your Federal Form 1040A which were related to the income reported on Lines 3, 4 or 5. Do not complete a column for Missouri income.

MO 800-1040S (11-93)
ATTACH THIS FORM TO FORM MO-1040

NOTE: In most cases, you do not need to file Form MO-2210. The Missouri Department of Revenue will figure any penalty you owe and send you a bill.

If you want to calculate your penalty, you may qualify for the Short Method below. You may use the Short Method if:

1. You qualify to use the Short Method on the Federal Form 2210 or
2. All withholding and estimated tax payments were made equally throughout the year and
3. You do not annualize your income.

If none of those apply to you, go to Part II, Regular Method. See Page 2.

PART I — SHORT METHOD

1. Amount of 1995 tax (Form MO-1040, Line 35 less APPROVED Credits from Line 37)

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

3. Enter total withholding and estimated tax payments made during the year

4. Underpayment for the year, Line 2 less Line 3

5. Multiply Line 4 by .0715625

6. If the amount on Line 4 was paid on or after 4/15/96, enter 0 (zero). If the amount on Line 5 was paid before 4/15/95, make the following computation to find the amount to enter on Line 6.

   | Amount on Line 4 | Number of days paid before 4/15/95 | .0002459 |

7. Penalty, Subtract Line 6 from Line 5. Enter result here and on Form MO-1040, Line 51

PART I INSTRUCTIONS — SHORT METHOD

A. Purpose of the Form — Use this form to determine whether your income tax was sufficiently paid throughout the year by withholding or by estimated tax payments. If it is not, you may owe an addition to tax on the underpaid amount.

B. Short Method — You may use the Short Method if you qualify to use the Short Method on the Federal Form 2210 or, all withholding and estimated tax payments were made equally throughout the year and you do not annualize your income.

If you do not qualify to use the Short Method, you must use the Regular Method on Page 2.

NOTE: IF THIS FORM IS NOT ATTACHED TO FORM MO-1040, ATTACH CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE" AND MAIL TO P.O. BOX 329, JEFFERSON CITY, MO 65107-0329.
PART II — REGULAR METHOD

SECTION A — FIGURE YOUR UNDERPAYMENT (COMPLETE LINES 1 THROUGH 7)
If you meet any of the exceptions (see Instruction D) to the additions to tax for ALL quarters, omit Lines 1 through 7 and go directly to Line 8.

1. Amount of 1995 tax (Form MO-1040, Line 36 less APPROVED Credits from Line 37) .................................................................

2. Enter 90% of the amount shown on Line 1 (66 2/3% for qualified farmers) .................................................................

3. Divide amount on Line 2 by the number of installments required for the year (see Instruction B). Enter the result in appropriate columns. (see instructions for farmers) .................................................................

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

SECTION B — EXCEPTIONS TO 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
1994 tax ........................................................................................................

10. Exception No. 2 - tax on prior year’s income using 1995 rates and exemptions ........................................................................................................

11. Exception No. 3 - tax on annualized 1995 income .................................................................

12. Exception No. 4 - tax on 1995 income over 3, 5 and 8-month periods .................................................................

20% OF TAX  50% OF TAX  75% OF TAX  100% OF TAX
60% OF TAX  90% OF TAX  95% OF TAX

SECTION C — FIGURE THE ADDITION TO TAX (Complete Lines 13 through 17)

13. Amount of underpayment (from Line 7) .................................................................

14. Date of payment or April 15, 1996 whichever is earlier (see instruction G) .................................................................

15a. Number of days from due date of installment to the date shown on Line 14, or December 31, 1995, whichever is earlier .................................................................

15b. Number of days from January 1, 1996 or 1996 installment due date to date of payment or appropriate due date of return (April 15, 1996 for individuals), whichever is earlier .................................................................

16a. Multiply the 12% annual interest rate times the amount on Line 13 for the number of days shown on Line 15a .................................................................

16b. Multiply the 9% annual interest rate times the amount on Line 13 for the number of days shown on Line 15b .................................................................

16c. Add Lines 15a, and 15b, for the total additions to tax .................................................................

17. Total amounts on Line 16c. Show this amount on Line 51 of MO-1040 as "Underpayment of Estimated Tax Penalty". If you have an underpayment on Line 50 of Form MO-1040, enclose your check or money order for payment in the amount equal to the total of Line 50 and the penalty amount. If you have an overpayment on Line 46, the Department of Revenue will reduce your overpayment by the amount of the penalty within 60 days of receipt of your check.

NOTE: IF THIS FORM IS NOT ATTACHED TO FORM MO-1040, ATTACH CHECK OR MONEY ORDER PAYABLE TO "DIRECTOR OF REVENUE" AND MAIL TO P.O. BOX 329, JEFFERSON CITY, MO 65107-0329.
PART II INSTRUCTIONS — REGULAR METHOD

A. Purpose of the Form — Use this form to determine whether your income tax was sufficiently paid throughout the year by withholding or by estimated tax payments. If it is not, you may owe an addition to tax on the underpaid amount.

B. Filing an Estimated Declaration and Paying the Tax, Calendar Year Taxpayers — If you file returns on a calendar year basis and are required to file Form MO-1040ES, 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 fewer installments.) The chart below shows the due date for declarations and the maximum number of installments required for each period.

<table>
<thead>
<tr>
<th>Period Requirements First Met</th>
<th>Due Date of Declarations</th>
<th>Maximum Number of Installments Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between January 1 and April 1</td>
<td>April 15</td>
<td>4</td>
</tr>
<tr>
<td>Between April 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>

When the due date falls on a Saturday, Sunday or legal holiday, the declaration will be considered timely if filed on the next business day.

C. Fiscal Year Taxpayers — Fiscal year taxpayers should substitute for the due dates above, the 15th day of the first and 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. Exception to the Addition to Tax — You will not be liable for an addition to tax if your 1995 tax payments (amassed 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 Line 17.

Since the amounts in column (5) are greater than those in column (4) for each of the first three computation periods, there is no addition to tax for 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 ($145 minus $230 shown in column (5), above) is more than 90 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. Exception 4 may not be used for the fourth installment period.

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 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 February 1, 1996, consider the balance paid as of January 15, 1996.

H. Exception from the Addition to Tax for 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 gross income from farming is at least two-thirds of your total Missouri gross income and (2) you filed a Missouri Individual Income Tax Return and paid tax on or before March 1, 1996, you may be exempt from charges for underpayment of estimated tax. If so, write on Line 1, “Exempt, farmer.”

If you meet this gross income test but did not file a return or paid the tax when due, complete this form with respect to the last quarter only. Qualified farmers would enter all of Line 2 in the fourth quarter and calculate the appropriate underpayment.

Example I (combined return with two dependents)

1. Wages, received during Jan., Feb. and Mar. $2,000
2. Self-employment income during Jan., Feb. and Mar. 3,000
3. Adjusted gross income $5,000
4. Annualized income ($5,000 x 12 = $60,000 + 9) $20,000

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

<table>
<thead>
<tr>
<th>Computation Period</th>
<th>Income</th>
<th>Tax</th>
<th>90% of Tax</th>
<th>Tax Withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1 to Mar. 31</td>
<td>$4,500</td>
<td>0</td>
<td>$0</td>
<td>$85</td>
</tr>
<tr>
<td>Jan. 1 to May 31</td>
<td>7,500</td>
<td>0</td>
<td>0</td>
<td>144</td>
</tr>
<tr>
<td>Jan. 1 to Aug. 31</td>
<td>12,000</td>
<td>41</td>
<td>$37</td>
<td>230</td>
</tr>
<tr>
<td>Jan. 1 to Aug. 31</td>
<td>21,400</td>
<td>430</td>
<td>345</td>
<td></td>
</tr>
</tbody>
</table>

This publication is available upon request in alternate accessible format(s).
MO-1040ES Tax Table

If filing a combined declaration and both persons have income, use lines 10Y and 10S. Others use line 10T.

| If Line 10 is | But less than | Your tax is | If Line 10 is | But less than | Your tax is | If Line 10 is | But less than | Your tax is | If Line 10 is | But less than | Your tax is | If Line 10 is | But less than | Your tax is
<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
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<th></th>
<th></th>
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<th></th>
<th></th>
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<tbody>
<tr>
<td>0</td>
<td>100</td>
<td>200</td>
<td>300</td>
<td>400</td>
<td>500</td>
<td>600</td>
<td>700</td>
<td>800</td>
<td>900</td>
<td>1,000</td>
<td>1,100</td>
<td>1,200</td>
<td>1,300</td>
<td>1,400</td>
</tr>
<tr>
<td>0</td>
<td>1,500</td>
<td>1,600</td>
<td>1,700</td>
<td>1,800</td>
<td>1,900</td>
<td>2,000</td>
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<td>2,200</td>
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<td>2,500</td>
<td>2,600</td>
<td>2,800</td>
<td>3,000</td>
<td>3,200</td>
</tr>
<tr>
<td>26</td>
<td>30,000</td>
<td>3,100</td>
<td>3,200</td>
<td>3,300</td>
<td>3,400</td>
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<td>3,700</td>
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<td>4,000</td>
<td>4,100</td>
<td>4,200</td>
<td>4,300</td>
<td>4,400</td>
</tr>
<tr>
<td>62</td>
<td>5,400</td>
<td>6,000</td>
<td>6,600</td>
<td>7,200</td>
<td>7,800</td>
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<td>9,000</td>
<td>9,600</td>
<td>10,200</td>
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<td>11,400</td>
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<tr>
<td>$109</td>
<td>6,000</td>
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<td>6,400</td>
<td>6,500</td>
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<tr>
<td>$238</td>
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<td>8,300</td>
<td>8,400</td>
<td>8,500</td>
<td>8,600</td>
<td>8,700</td>
<td>8,800</td>
<td>8,900</td>
</tr>
</tbody>
</table>

Example: If Line 10 is $12,000, the tax would be computed as follows: $315 + $180 (6% of $3,000) = $495

This publication is available upon request in an alternative accessible format(e).
INSTRUCTIONS FOR COMPLETING THE ESTIMATED TAX WORKSHEET

Married persons, each having income and filing a combined return, use Columns Y, S and T-Total. Others will only use Column T.

Line 1 - Enter your expected adjusted gross income from your federal return after subtracting U.S. Government bond interest and contributions to an approved Missouri Individual Medical Account, and adding interest on obligations of another state or its political subdivisions and non-taxable withdrawals and interest earned on such withdrawals from an approved Missouri Individual Medical Account.

Line 2 - Enter each spouse's percentage of their combined adjusted gross income. Example: If Line 1 is Yourself (Column Y) $14,000, Spouse (Column S) $6,000, and Total (Column T) $20,000, then Lines 2 is Yourself - 70% ($14,000/$20,000) and Spouse - 30% ($6,000/$20,000).

Line 3 - Enter the amount of your estimated government pension exemption for 1996, not to exceed $5,000 per recipient.

Line 4 - Enter the amount of your estimated 1996 federal income tax not to exceed $5,000 on a single return or $10,000 on a combined return.

Line 5 - Enter the amount of your Missouri standard deduction or estimated Missouri itemized deductions. Missouri standard deductions are (1) Single - $4,000; (2) Head of household - $6,000; (3) Married filing joint federal and combined Missouri or Qualifying widow(er) with dependent child - $8,000; (4) Married filing separate returns or Married filing separate (spouse not filing) - $3,360. If you completed Federal Form 1040, Line 23a, b or c, enter the same standard deduction as entered on Federal Form 1040, Line 34.

Line 6 - Enter the amount of exemption based on the appropriate filing status.

1. Single - $1,200
2. Married filing combined return - $2,400
3. Married filing separate return - $1,200
4. Married filing separate (spouse not filing) - $1,200
5. Head of household - $2,400
6. Qualifying widow(er) with dependent child - $2,400
7. Claimed as a dependent on another person's federal income tax return - $0

1996 ESTIMATED TAX WORKSHEET FOR INDIVIDUALS (SEE INSTRUCTIONS)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Enter your 1996 estimated adjusted gross income</td>
</tr>
<tr>
<td>2.</td>
<td>Enter percentage of Column Y and S to total in Column T</td>
</tr>
<tr>
<td>3.</td>
<td>Enter your estimated government pension exemption for 1996 (not to exceed $5,000 per recipient)</td>
</tr>
<tr>
<td>4.</td>
<td>Enter your estimated federal income tax for 1996 not to exceed $5,000 on a married filing combined return</td>
</tr>
<tr>
<td>5.</td>
<td>Enter your itemized deductions or standard deduction amount (see instructions)</td>
</tr>
<tr>
<td>6.</td>
<td>Enter your exemption amount</td>
</tr>
<tr>
<td>7.</td>
<td>Enter your dependency exemption amount</td>
</tr>
<tr>
<td>8.</td>
<td>Total Lines 3, 4, 5, 6 and 7</td>
</tr>
<tr>
<td>9.</td>
<td>Subtract Line 8 from Line 1. This is your total taxable income</td>
</tr>
<tr>
<td>10.</td>
<td>Prorate Line 9 between spouses according to the percentages on Line 2</td>
</tr>
<tr>
<td>11.</td>
<td>Tax (refer to tax table on reverse side)</td>
</tr>
<tr>
<td>12.</td>
<td>Resident - Enter Missouri tax to be withheld, credit for income tax to be paid to another state, miscellaneous tax credits and/or a property tax credit. Nonresident - Enter Missouri tax to be withheld only</td>
</tr>
<tr>
<td>13.</td>
<td>Estimated tax (Line 11 less Line 12)</td>
</tr>
<tr>
<td>14.</td>
<td>Estimated tax on lump sum distribution (see instructions)</td>
</tr>
<tr>
<td>15.</td>
<td>Estimated recapture of low income housing credit</td>
</tr>
<tr>
<td>16.</td>
<td>Total estimated tax to be paid (add Lines 15ST, 14T and 15T)</td>
</tr>
<tr>
<td>17.</td>
<td>Computation of installments — if declaration is due to be filed on:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 15, 1996, enter 1/4 of Line 16</td>
<td></td>
</tr>
<tr>
<td>June 17, 1996, enter 1/2 of Line 16</td>
<td></td>
</tr>
<tr>
<td>September 16, 1996, enter 1/2 of Line 16</td>
<td></td>
</tr>
<tr>
<td>January 15, 1997, enter amount on Line 16</td>
<td></td>
</tr>
</tbody>
</table>

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

AMENDED ESTIMATED TAX WORKSHEET

| Use if estimated tax is substantially changed after first Form MO-1040ES is filed |
| RECORD OF AMENDED TAX PAYMENTS |

| Use if estimated tax is substantially changed after first Form MO-1040ES is filed |

| Use if estimated tax is substantially changed after first Form MO-1040ES is filed |

1. Amended estimated tax |
2. Less |
   (a) Amount of last year's overpayment elected for credit to 1998 estimated tax; and applied to date |
   (b) Payments made on 1998 declaration |
   (c) Total of Lines 2(a) and 2(b) |
3. Unpaid balance (Line 1 less Line 2(c)) |
4. Amount to be paid (Line 3 divided by number of remaining installments.) Enter here and on Line 1 of Form MO-1040ES |

ROUND ALL CENTS TO THE NEAREST WHOLE DOLLAR
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Payable To</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st QTR</td>
<td>Return this form with check or money order payable to:</td>
<td>Missouri Department of Revenue</td>
<td>P.O. Box 555</td>
</tr>
<tr>
<td></td>
<td>(Calendar year due</td>
<td></td>
<td>Jefferson City, MO 65105-0555</td>
</tr>
<tr>
<td>2nd QTR</td>
<td>Return this form with check or money order payable to:</td>
<td>Missouri Department of Revenue</td>
<td>P.O. Box 555</td>
</tr>
<tr>
<td></td>
<td>(Calendar year due</td>
<td></td>
<td>Jefferson City, MO 65105-0555</td>
</tr>
</tbody>
</table>
**MISSOURI DEPARTMENT OF REVENUE**

**ESTIMATED TAX DECLARATION FOR INDIVIDUALS**

TO BE USED FOR MAKING DECLARATION AND PAYMENT. PLEASE TYPE OR PRINT.

<table>
<thead>
<tr>
<th>FIELD</th>
<th>CONTENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>CALENDARYEAR DUE</td>
<td></td>
</tr>
<tr>
<td>FISCAL YEAR DUE</td>
<td></td>
</tr>
<tr>
<td>YOUR SOCIAL SECURITY NUMBER</td>
<td></td>
</tr>
<tr>
<td>SPOUSE'S SOCIAL SECURITY NUMBER</td>
<td></td>
</tr>
<tr>
<td>YOUR NAME (LAST, FIRST, INITIAL)</td>
<td></td>
</tr>
<tr>
<td>SPOUSE'S NAME (LAST, FIRST, INITIAL)</td>
<td></td>
</tr>
<tr>
<td>IN CARE OF NAME</td>
<td></td>
</tr>
<tr>
<td>ADDRESS (NUMBER AND STREET)</td>
<td></td>
</tr>
<tr>
<td>CITY, STATE, ZIP CODE</td>
<td></td>
</tr>
</tbody>
</table>

**1996 FORM MO-1040ES**

<table>
<thead>
<tr>
<th>DOR USE ONLY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Amount of this installment (U.S. Funds Only)</td>
<td>$ 00</td>
</tr>
</tbody>
</table>

**3rd QTR**
(Calendar year due: September 16, 1996)
Return this form with check or money order payable to:
Missouri Department of Revenue
P.O. Box 555
Jefferson City, MO 65105-0555

**4th QTR**
(Calendar year due: January 15, 1997)
Return this form with check or money order payable to:
Missouri Department of Revenue
P.O. Box 555
Jefferson City, MO 65105-0555

This publication is available upon request in alternative accessible format(s).
1995 MISSOURI PROPERTY TAX CREDIT CLAIM
for Senior Citizens, 100% Disabled Veterans and Disabled Persons
forms and instructions

1995 HIGHLIGHTS
TAXPAYER ASSISTANCE
See Page 6 for a list of telephone numbers and Department of
Revenue Field Offices.

HOUSEHOLD INCOME LIMITATIONS
The maximum household income allowable for “married filing combined” is
$17,000.00. The maximum household income for all other claimants is
$15,000.00.

TAX FORMS AVAILABLE BY FAX
Blank Missouri tax forms are available by fax. To access our “Fax on
Demand” system call (573) 751-4800 from your fax machine handset.
The “Fax on Demand” system will take you through the steps to fax you
a copy of the forms you need. If you are speech or hearing impaired
call 1-800-735-2966.

MISSOURI DEPARTMENT OF REVENUE BULLETIN BOARD
(MO DOR BBS)
The Missouri Department of Revenue established its own on-line Bulletin
Board System in September 1995. To access the Bulletin Board, dial (573)
751-7846 from your personal computer equipped with a modem and com-
munications software. The Department plans to have most tax forms, tax
publications, law changes, the Tax Bulletin and many other informational
articles available on the Bulletin Board. The service is free of charge; only
normal telephone line charges apply.

NOTE: All files that are available for downloading are in either ASCII format
or PDF format. To view the PDF files you must download the Adobe
Acrobat reader and install the reader on your computer system. The reader
applications are found in the “File Viewer” library.

REFUND INQUIRY LINE
The Missouri Department of Revenue has available an automated property
tax credit claim inquiry line. The system is available 24 hours a day to
check on the status of your current year refund and can be accessed by
dialing toll free, 1-800-411-8524. The following information is required to
obtain the status of your refund: 1) the first social security number on the
return, 2) your filing status, and 3) the exact amount of the refund in whole
dollars. If you call to find out about the status of your refund and do not
receive a mailing date, please wait 7 days before calling back.

AMERICANS WITH DISABILITIES ACT (ADA)
The State of Missouri offers a Dual Party Relay Service (DPRS) for
speech/hearing impaired individuals. This service was implemented in order
to comply with the Americans with Disabilities Act (ADA). An individual with
speech/hearing impairments may call a voice user at 1-800-735-2966.

Janelle M. Lohman
Director of Revenue
1. If you are required to file a Missouri individual Income Tax Return (Form MO-1040), you must attach the Property Tax Credit Claim (Form MO-PTC) to that form. This will ensure efficient processing of your claim.

2. The due date of the Property Tax Credit Claim is April 15, 1996.

3. Send claims to: DEPARTMENT OF REVENUE, P.O. BOX 2800, JEFFERSON CITY, MO 65105-2800.

### GENERAL INFORMATION FOR FILING FORM MO-PTC CLAIMS

**WHO MAY CLAIM CREDIT**

To qualify for this income tax credit or refund:

1. You or your spouse must be 65 years of age or over as of December 31, 1995 (born before 1930). (If your spouse was 65 or over and died during the calendar year 1995, you still qualify for the credit for 1995 even if you are not age 65); and

2. You or your spouse must have been Missouri residents for the entire 1995 calendar year.

**OR**

3. You or your spouse must be a veteran of any branch of the armed forces of the United States or this state who became one hundred percent disabled as a result of such service. NOTE: You must attach a copy of the letter received from the Department of Veterans Affairs that states your qualifications as a 100% service connected disabled veteran. This letter must indicate, to be filed with the Form MO-PTC claim.

**OR**

4. You or your spouse must be disabled as defined in section 22(e) of the Internal Revenue Code, as amended, and meet the following eligibility requirements.

   If you are under age 65, you may qualify for the credit only if you are retired on permanent and total disability. You are considered retired, even if you do not retire formally, when you have stopped working because of your disability. You are retired on permanent and total disability if:

   - You were permanently and totally disabled when you retired, and
   - You retired on disability before the close of the tax year.

**Permanent and total disability (as defined in Federal Publication 524)**: You are permanently and totally disabled if you cannot engage in any substantial gainful activity because of your physical or mental condition. A physician must certify that the condition has lasted or can be expected to last continuously for 12 months or more, or that the condition can be expected to result in death. See Physician's Statement, Part II Federal Schedule R, or Part II Federal Schedule 3.

**Physician's Statement**: If you are under 65, a doctor must certify that you are permanently and totally disabled. You must complete Part II of either Federal Schedule R (Form 1040) or Federal Schedule 3 (Form 1040A).

If you are receiving disability payments from the Social Security Administration you may substitute 1099-SSA in place of Federal Schedule R or Federal Schedule 3.

Substantial gainful activity (as defined in Federal Publication 524). Substantial gainful activity is the performance of significant duties over a reasonable period of time while working for pay or profit, or in work generally done at your employer's convenience in a competitive work situation for at least the minimum wage conclusively show that you are able to engage in substantial gainful activity.

Substantial gainful activity is not work you do to take care of yourself or your home. It is not unpaid work on hobbies, institutional therapy or training, school attendance, clubs, social programs, and similar activities. However, the kind of work you do may show that you are able to engage in gainful activity. The fact that you have not worked for some time is not, of itself, conclusive evidence that you cannot engage in substantial gainful activity.

In addition to the above qualifications, the following two qualifications must also be met for all individuals:

1. Your total household income cannot exceed $15,000.00. However, if your filing status is "married-filing combined," the total combined household income cannot exceed $17,000.00 (Note: If you are a one hundred percent service-connected, disabled veteran or a spouse of a one hundred percent service-connected, disabled veteran, veteran's payments and benefits are excluded from total household income); and

2. You must pay property tax on, or rent, the homestead occupied during 1995.

If you meet the above qualifications, complete Form MO-PTC, Property Tax Credit Claim, to determine if you are eligible for a 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 1995 calendar year. Each must then report his/her individual income and property tax 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/her individual income and his/her portion of real estate taxes and/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 Individual Income Tax Return, Form MO-1040, your completed Form MO-PTC must be attached to that return. The amount of Property Tax Credit must be entered on Line 40, Form MO-1040, and applied to any outstanding income tax liability with the excess credit to be refunded.

To determine if you are required to file a Form MO-1040, Individual Income Tax Return, obtain a copy of the Form MO-1040 and instructions or call the nearest Department of Revenue Field Office for information. Forms may be obtained by contacting the MISSOURI DEPARTMENT OF REVENUE, OFFICE OF DIVISIONAL SUPPORT SERVICES, P.O. BOX 3022, JEFFERSON CITY, MO 65105-3022 or calling (800) 877-6881. (TDD 1-800-735-2966)

If you are not required to file a Missouri Individual Income Tax Return, you may receive a refund by filing Form MO-PTC only.

WHEN AND WHERE TO FILE
Your claim should be filed on or before April 15, 1996. Mail your completed Form MO-PTC, whether filed as a return itself, or attached to your 1995 Missouri Individual Income Tax Return, to

Department of Revenue
P.O. Box 2800
Jefferson City, MO 65105-2800

When the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed on the next business day.

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 Property Tax Credit or Refund.

Household Income is the income received by a claimant and spouse and includes all income from sources listed on Form MO-PTC, Property Tax Credit Claim.

Rent constituting property taxes paid is twenty percent (20%) of gross rent paid by a claimant in the calendar year 1995. Gross rent must be reduced by the amount charged for health and personal care services and food furnished as part of the rental agreement.

Property taxes paid is the total county and/or city tax(es) paid on your homestead exclusive of special assessments, penalties, interest 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 1995 may be allowed only on a claim filed for the year 1995. Delinquent property taxes paid in 1995 for any prior year do not qualify to be claimed on your 1995 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 those which were paid by the claimant.

If a claimant owned or rented different homesteads during the calendar year 1995, the allowable property tax credit is the allocated property tax and rent paid based upon occupancy for the year.

If a homestead is 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 to 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.

IMPORTANT:
If the Form MO-PTC is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant’s legal guardian must be attached to the Form MO-PTC.

INSTRUCTIONS FOR FORM MO-PTC, PROPERTY TAX CREDIT CLAIM

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW.

IF YOU OR YOUR SPOUSE FILES A MISSOURI INDIVIDUAL INCOME TAX RETURN, (FORM MO-1040), YOU MUST ATTACH YOUR CLAIM TO THAT RETURN.

IMPORTANT:
if you are required to file a Missouri Income Tax Return, Form MO-1040, you must complete Form MO-1040 through Line 39 before you complete Form MO-PTC.

QUALIFICATIONS
Check applicable block to indicate under which qualifications you are filing this claim.

NOTE: To qualify for this income tax credit or refund you or your spouse must be 65 years of age or over as of December 31, 1995. If your spouse was 65 or over and died during calendar year 1995, you still qualify for the credit even if you are not age 65. Also, you or your spouse must have been a Missouri resident for the entire 1995 calendar year.

OR

You may also qualify for this credit if you or your spouse is a veteran of any branch of the armed forces of the United States or this state and you or your spouse became one hundred percent disabled as a result of such service. NOTE: You must attach a copy of the letter received from the Department of Veterans Affairs.
that states your qualifications as a 100% service connected disabled veteran. This letter must indicate, to be filled with the Form MO-PTC claim.

OR

You or your spouse is disabled as defined in section 22(e) of the Internal Revenue Code, as amended, and meet the following eligibility requirements.

If you are under age 65, you may qualify for the credit only if you are retired on permanent and total disability. You are considered retired, even if you do not retire formally, when you have stopped working because of your disability. You are retired on permanent and total disability if:

* You were permanently and totally disabled when you retired, and
* You retired on disability before the close of the tax year.

Permanent and total disability (as defined in Federal Publication 524). You are permanently and totally disabled if you cannot engage in any substantial gainful activity because of your physical or mental condition. A physician must certify that the condition has lasted or can be expected to last continuously for 12 months or more, or that the condition can be expected to result in death. See Physician's Statement, Part II Federal Schedule 8, or Part II Federal Schedule 3.

Physician's Statement. If you are under 65, a doctor must certify that you are permanently and totally disabled. You must complete Part II of either Federal Schedule 8 (Form 1040) or Federal Schedule 3 (Form 1040A).

If you are receiving disability payments from the Social Security Administration you may substitute 1099-SSA in place of Federal Schedule 8 or Federal Schedule 3.

Substantial gainful activity (as defined in Federal Publication 524). Substantial gainful activity is the performance of significant duties over a reasonable period of time while working for pay or profit, or in work generally done at your employer's convenience in a competitive work situation for at least the minimum wage conclusively show that you are able to engage in substantial gainful activity.

Substantial gainful activity is not work you do to take care of yourself or your home. It is not unpaid work on hobbies, institutional therapy or training, school attendance, clubs, social programs, and similar activities. However, the kind of work you do may show that you are able to engage in gainful activity. The fact that you have not worked for some time is not, of itself, conclusive evidence that you cannot engage in substantial gainful activity.

STEP 1: NAME AND ADDRESS

Name and Address
Use the label on the cover of the Property 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 (husband first and then wife if filing a combined return) and address in the space provided.

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 wife'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 listings on Pages 15 and 16.

Phone Number
Enter your home telephone number.

Amended Return
Check this box if you are filing an amended return. Complete the entire return using the corrected figures.

STEP 2: FILING STATUS

Lines 1 through 3
Check "SINGLE" if you were: (1) single the entire 1995 calendar year; or (2) legally separated or divorced as of December 31, 1995.

Check "MARRIED-FILING COMBINED" if you were married as of December 31, 1995, and occupied the same homestead(s) for any part of the 1995 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 1995 calendar year.

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

Lines 4 and 5
Enter your date of birth. If married, enter both birth dates even if your spouse died during the calendar year.

Line 6
If you occupied and paid real estate taxes on the same home in 1995, as you did in 1992, and filed a 1982 Senior Citizens Credit Claim, check "yes" on Line 6. If you sold your home during 1995, or if you rented your homestead, check "no" on Line 6.

STEP 3: REPORT YOUR HOUSEHOLD INCOME

Line 7
Use this line only if you file a Missouri Income Tax Return. Enter income from Line 15T, Form MO-1040, Missouri Individual 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. Attach a copy of your W-2(s).

Line 8b
Enter total dividends received. Attach a copy of your Form 1099.
Line 8c
Enter interest income received from money deposited in banks, savings and loan associations, etc. Attach a copy of your Form 1099.

Line 8d
Complete Part 1, Page 2, of Form MO-PTC and enter the total from Line 5 on Line 8d. Examples of income or loss which must be reported in Part 1, Page 2, are rental income or loss, royalties, taxable portions of pension and annuity income, gains or losses from sales of real estate, stocks, bonds, etc.; farm, business, partnership, fiduciary and miscellaneous income or loss. Attach schedules where requested.

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

Line 9a
Enter total social security payments and benefits as shown on your 1099-SSA Form(s). Attach a copy of your Form 1099-SSA.

Line 9b
Enter total Railroad Retirement Benefits before deductions for medical premiums or withholdings of any kind. Attach a copy of your Form 1099-RRB, if applicable.

Line 9c
Enter total annual veteran's payments and benefits. Attach a copy of your Form 1099-R. NOTE: If you are a one hundred percent (100%) service-connected, disabled veteran or a spouse of a one hundred percent service-connected, disabled veteran, you are not required to list 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. Attach a copy of your Form 1099-R.

Line 10
Enter Federal, state and local bond interest received. Attach all copies of your Form 1099s.

Line 11
Enter total amount of public relief, public assistance, supplemental security income and unemployment benefits received but not included in Line 7. Do not include the value of commodity foods, food stamps or heating and cooling assistance. Attach a copy of Form 1099-SSA, if applicable.

Line 12
Enter nonbusiness losses that were claimed on your Missouri Income Tax Return, MO-1040. If you did not file a Missouri Income Tax Return, MO-1040, enter nonbusiness losses which were claimed on Part 1 (Page 2), Form MO-PTC. 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 $2,000.00.

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

If the total on Line 15 is over $15,000.00, NO CREDIT IS ALLOWED.

STEP 4: PROPERTY TAX OR RENT PAID

Line 16
Homestead Owned - If you owned and occupied your homestead and paid the real estate property taxes, YOU MUST COMPLETE PART 2, PAGE 2, FORM MO-PTC, to determine your allowable homestead tax paid and to determine your allowable homestead school taxes paid for 1995. NOTE: This credit is based on sole occupancy of your homestead. If you shared your home with relatives and/or friends, enter the appropriate percentage of homestead occupied. Attach copies of 1995 property tax receipts stamped PAID to verify homestead tax claimed. (If you owned and occupied a mobile home on which you paid personal property tax, also complete Part 2, Page 2, Form MO-PTC).

Line 16a
Enter the homestead school tax from Line 5a, Part 2, 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 (Form MO-CRP) for each rented homestead you occupied during 1995. NOTE: This credit is based on sole occupancy of your homestead. If you shared your home with relatives and/or friends, enter the appropriate percentage of homestead occupied. Enter the amount from Line 8, Form MO-CRP on Line 17. Multiply that amount by 20% (20) to determine your allowable rent equivalent to property tax paid. Attach a copy of your 1995 rent receipt(s) from your landlord (including the Housing Authority, Nursing Home or Residential Care Facility). The receipt must be signed by the landlord with his/her tax identification number. Copies of cancelled checks will be acceptable if your landlord will not provide a rent receipt.

Line 18
Enter total of Lines 16 and 17. Do not enter more than $750.00 (the maximum allowed).

STEP 5: FIGURE YOUR CREDIT

Line 19
Apply amounts on Lines 15 and 18 to the computation table on Page 13 and 14 to determine the amount of refund or credit.
FINAL CHECKLIST BEFORE MAILING YOUR CLAIM

FAILURE TO COMPLETE OR ATTACH REQUIRED ITEMS WILL DELAY PROCESSING YOUR CLAIM

Note: Be sure that you and your spouse meet all qualifications which are listed on Page 2 under "Who may claim credit."

1. Peel the label off the cover of your tax booklet and place it on the completed claim if all information on the label 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 calculations on the claim. This is important to avoid delay of your refund or credit.

3. Be sure that your birth date has been entered on Form MO-PTC.

4. Attach a copy of your paid 1995 property tax receipts or Form MO-CRP, Certification of Rent Paid for 1995 (rent receipt is required along with the Form MO-CRP). Copies of cancelled checks and mortgage statements are not acceptable for your tax receipt.

5. Include all copies of your W-2(s), and 1099-SSAs, rent receipts and other 1099s.

6. If you are a 100% service connected disabled veteran, attach a copy of the letter received from the Department of Veterans Affairs that states your qualifications as a 100% service connected disabled veteran and that it is to be filed with the Form MO-PTC.

7. If you are disabled as defined in IRC 22(e) and meet the eligibility requirements, attach a copy of your 1099-SSA, Federal Schedule R or Federal Schedule 3.

8. Sign Form MO-PTC (both spouses must sign if filing a combined claim).

9. If the Form MO-PTC is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian must be attached.

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

11. Mail your return to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 2800, JEFFERSON CITY, MO 65105-2800.

12. IMPORTANT:

If you file a Missouri Income Tax Return Form MO-1040, attach your Form MO-PTC and supporting documentation to that form and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

DEPARTMENT OF REVENUE FIELD OFFICES AND OTHER IMPORTANT PHONE NUMBERS

Quantities of up to 10 forms may be obtained from the following offices. You may also order forms by calling the 24 hour toll free number 1-800-877-8881. Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. daily with walk-in assistance provided from 9:00 a.m. to 4:00 p.m. Individuals with speech and hearing impairments to contact the above/below numbers use TDD 1-800-735-2965.

Form ordering (860) 877-6801
Form order questions (573) 751-5337
Refund Inquiry line (800) 411-8524
Forms by fax (573) 751-4800
Bulletin Board (573) 751-7846
CAPE GIRARDEAU
3102 Beithner Dr., Suite 102
(573) 290-5352
JEFFERSON CITY
1617 Southridge Drive
(573) 751-7191

JOPLIN
1110 E. Seventh St., Suite 400
(417) 629-3070
KANSAS CITY
615 East 13th St., Room B2
(816) 889-2920
KIRKSVILLE
300 E. Northtown Road, Suite B
P.O. Box 964
Northtown Shopping Center
(816) 785-2411

SPRINGFIELD
149 Park Central Square, Room 313
(417) 889-6474
ST. LOUIS
2510 S. Brentwood, Suite 300
(314) 866-4740
ST. JOSEPH
525 Jules, Room 314
(816) 387-2239

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, Property Tax Relief, exchange tax information with the U.S. Internal Revenue Service, other states and Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for 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, RSMo). 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 135, 143 and 144, RSMo.)
### 1995 TABLE FOR DETERMINING AMOUNT OF PROPERTY TAX CREDIT OR REFUND

**Line 18 - Total PROPERTY TAX OR 20% Rent Paid**

<table>
<thead>
<tr>
<th>Line 15 - Total HOUSEHOLD INCOME</th>
<th>OVER BUT NOT OVER</th>
<th>OVER BUT NOT MORE THAN</th>
<th>OVER BUT NOT MORE THAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>$14,900 - $15,000</td>
<td>140</td>
<td>115</td>
<td>90</td>
</tr>
<tr>
<td>14,700</td>
<td>146</td>
<td>121</td>
<td>96</td>
</tr>
<tr>
<td>14,500</td>
<td>154</td>
<td>129</td>
<td>104</td>
</tr>
<tr>
<td>14,300</td>
<td>162</td>
<td>137</td>
<td>112</td>
</tr>
<tr>
<td>14,100</td>
<td>170</td>
<td>145</td>
<td>120</td>
</tr>
<tr>
<td>13,900</td>
<td>178</td>
<td>153</td>
<td>128</td>
</tr>
<tr>
<td>13,700</td>
<td>186</td>
<td>161</td>
<td>136</td>
</tr>
<tr>
<td>13,500</td>
<td>194</td>
<td>169</td>
<td>144</td>
</tr>
<tr>
<td>13,300</td>
<td>202</td>
<td>177</td>
<td>152</td>
</tr>
<tr>
<td>13,100</td>
<td>210</td>
<td>185</td>
<td>160</td>
</tr>
<tr>
<td>12,900</td>
<td>218</td>
<td>193</td>
<td>168</td>
</tr>
<tr>
<td>12,700</td>
<td>226</td>
<td>201</td>
<td>176</td>
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<tr>
<td>12,500</td>
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</tr>
<tr>
<td>10,500</td>
<td>314</td>
<td>289</td>
<td>264</td>
</tr>
<tr>
<td>10,300</td>
<td>322</td>
<td>298</td>
<td>273</td>
</tr>
</tbody>
</table>

**Example:**
- If Line 18 of Form MO-PTC is $475 and Line 15 is $11,200, then the tax credit or refund would be $15.

This area indicates no credit or refund is allowable.
THE FOLLOWING APPLIES TO INCOME OF $5,900 OR LESS

Refund or credit is the actual total amount of allowable property tax paid or rent credit equivalent not to exceed $750 (Line 15, Form MO-PTC).

Example:

If Line 18 of Form MO-PTC is $175 and Line 15 is $5,900 or less, the tax credit or refund would be $175.
### Qualifications (Check Only One)

- [ ] You or your spouse is 65 years of age or older as of December 31, 1995, and you or your spouse has been a Missouri resident for the entire 1995 calendar year.
- [X] You or your spouse is a veteran of any branch of the armed forces of the United States or this state who became one hundred percent disabled as a result of such service.
- [ ] You or your spouse is disabled as defined in sec. 22(e) of the Internal Revenue Service code of 1986, as amended.

### Step 1 - Name and Address

**Your Last Name**

**Address**

**First Name**

**Initial**

**Social Security No.**

**School District No.**

**P.O. Box**

**Telephones Number**

**City, Town or Post Office, State and Zip Code**

### Step 2 - Filing Status (Check Only One)

- [ ] Single
- [ ] Married - Filing Combined (See Instructions)
- [ ] Married - Living Separate for Entire Year

**Deceased Spouse's Name**

**Date of Death**

**Birth Dates**

**Month**

**Day**

**Year**

- Yours
- Spouse's

**Did you occupy and pay real estate tax on the same homestead in 1995 as you did in 1994?**

- [ ] Yes
- [ ] No

### Step 3 - Report Your 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 1ST, Form MO-1040 and slip to Line 9.

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. (attach your W-2a)
   - 8b. Dividends (attach Form 1099)
   - 8c. Interest (attach Form 1099)
   - 8d. Other income or loss from Line 5, Part 1, Page 2

9. Enter total amounts before any deductions on Lines 8a, 8b, 8c and 8d

   - 9a. Social security benefits (attach Form 1099-SSA)
   - 9b. Railroad retirement benefits (attach 1099-RRA)
   - 9c. Veteran's payments and benefits (attach Form 1099-R) (See Instructions)
   - 9d. Pensions and annuities not included on Line 7 or 8 (attach Form 1099-R)

10. Enter Federal, state and local bond interest received (not included on Line 7 or 8) (attach Form 1099)

11. Enter total public relief, public assistance, and unemployment benefits not included on Lines 7 or 8 (see instructions)

12. Enter nonbusiness loss(es) (see instructions)

13. TOTAL household income - add Lines 7 through 12

14. If Filing Status Box 2 (Married - Filing Combined), is checked, enter $20,000.00

15. Net household income - subtract Line 14 from Line 13

If the total on Line 15 is over $15,000.00 NO CREDIT IS ALLOWED - DO NOT FILE THIS CLAIM

### Step 4 - Report Your Property Tax or Rent Paid

16. Homestead owned (Enter amount from Part 2, Line 6)

16a. Homestead school tax (Enter amount from Part 2, Line 6a)

17. Homestead rented - enter amount from Line 8 of Form MO-CRP

18. Total amount from Lines 16 and 17 (do not add 16a) or $750.00, whichever is less

### Step 5 - Figure Your Credit

19. PROPERTY TAX CREDIT OR REFUND (apply Lines 15 and 16 to table on page 13 and 14)

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

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm.

**Signature**

**Date**

**Preparer's Signature**

**Preparer's Address**

**Preparer's Telephone**

This publication is available upon request in alternative accessible format(s).
### PART I - OTHER INCOME OR LOSS

1. Rents and royalties
   - A. ADDRESS TYPE OF RENTAL PROPERTY
   - B. INCOME
   - C. DEPRECIATION (OR DEPLETION)
   - D. REPAIRS
   - E. OTHER EXPENSES
   - F. (COL. B LESS COLS. C, D, AND E)

   **Total of Column F**

2. Taxable part and annuity income (DO NOT enter pensions listed on Page 1, Line 9d)
   - 2a. Amount received this year
   - 2b. Amount of your cost excludible this year
   - 2c. Amount reportable (subtract Line 2b from Line 2a)

3. Sale of real estate, stocks, bonds, etc.
   - A. KIND OF PROPERTY
   - B. DATE ACQUIRED (MONTH/YEAR)
   - C. DATE SOLD (MONTH/YEAR)
   - D. GROSS SALES PRICE
   - E. COST OR OTHER BASIS AND EXPENSE OF SALE
   - F. (COL. C LESS COL. D)

   **Total of Column E**

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

   **Total (add Lines 1 through 4 and enter on Page 1, Line 8d)**

### PART II - 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 1995 real estate tax paid to the county by you on the homestead occupied

2. Enter the total 1995 city real estate tax paid to the city by you on the homestead occupied

3. Total 1995 real estate taxes paid to the county and city - add Lines 1 and 2

3a. Enter the total 1995 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 948) to verify percentage claimed. This form is available at local Department of Revenue offices.

4. **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.

4. **c. If your homestead is a mobile home:** Indicate model number

   **Size**

   Enter percentage applicable to your homestead on Line 4. Exclude portion of tax which applies to auto or other personal property.

4. **d. If your homestead is occupied by two (2) or more individuals (not a married couple) enter the appropriate percentage for the individual filing this claim. If occupied entirely by you, enter 100%. Enter the correct percentage 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**

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**IMPORTANT** - ATTACH COPIES OF 1995 PROPERTY TAX RECEIPT (S) AND/OR FORM MO-CRP, INCOME AND BENEFITS DOCUMENTATION (W-2s, 1099s, ETC), FEDERAL SCHEDULE S OR FEDERAL SCHEDULE 3, RENT RECEIPTS AND GUARDIAN STATEMENTS. If you are a 100% service connected disabled veteran, attach a copy of the letter received from the Department of Veterans Affairs that indicates your qualifications as a 100% service connected disabled veteran. If you file a Missouri Income Tax Return, Form MO-1040, this claim should be attached to that form. Enter amount from Line 19 of Page 1 on Form MO-1040, Line 40, OR if you do not file a Missouri Income Tax Return, complete, sign and mail this claim to: DEPARTMENT OF REVENUE, P.O. BOX 2800, JEFFERSON CITY, MO 65105-2800. DUE DATE FOR FILING IS APRIL 15, 1996. Mortgage statements and cancelled checks are not acceptable substitutes for your tax receipt. If you occupied a mobile home on which you paid personal property tax, attach a copy of your 1995 personal property tax receipts. If tax receipt(s) does not indicate your name, state your relationship to person(s) named.

MO 805-1089 (11-95)
MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 1995

1. CHECK THE TYPE OF RENTAL UNIT YOU RENTED. (Check only one box.) You must attach a rent receipt or copies of cancelled checks for rent paid.
   [ ] A. SKILLED OR INTERMEDIATE CARE NURSING HOME
   [ ] B. APARTMENT
   [ ] C. HOUSE
   [ ] D. DUPLEX
   [ ] E. RESIDENTIAL CARE
   [ ] F. HOTEL
   [ ] G. MOBILE HOME
   [ ] H. LOW INCOME HOUSING
   [ ] I. BOARDING HOME
   [ ] J. 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

5. RENTAL PERIOD DURING YEAR
   FROM: MONTH _____ DAY _____ YEAR 1995
   TO: MONTH _____ DAY _____ YEAR 1995

6. Enter gross rent paid. (Attach rent receipt. See instructions.)

   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%
   HOTEL .....................................................
   (See instructions on reverse side)
   MULTIPLE OCCUPANCY ................................
   (See instructions on reverse side)
   ALL OTHERS ............................................ 100%

7. Enter applicable percent on Line 7

8. Net rent paid. Multiply Line 6 by percent on Line 7. ENTER HERE AND ON LINE 17, FORM MO-PTC

MO 860-1090 (11-95) This publication is available upon request in alternative accessible format(s).
INSTRUCTIONS FOR COMPLETING FORM MO-CRP, CERTIFICATION OF RENT PAID

Complete one Form MO-CRP for each rented homestead you occupied during 1995. (Additional forms are available upon request).

Attach Form MO-CRP to Form MO-PTC to verify rent claimed.

Attach a copy of your 1995 rent receipt(s) from your landlord, (including the Housing Authority, Nursing Home or Residential Care Facility). The rent receipt(s) must be signed by the landlord and must include his/her social security number. Copies of cancelled checks will be acceptable if your landlord will not provide a rent receipt(s).

Attach a statement from your guardian stating that the Form MO-PTC is being filed on behalf of the claimant by a nursing home or residential care facility.

Step 1: Enter all general information requested in Boxes 1, 2, 3, 4 and 5.

Step 2: Enter on Line 6 the 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 resident of a nursing home or boarding home during 1995, use the applicable percentage stated on the front of Form MO-CRP (Certification of Rent Paid). If you live in a hotel and meals are included in your rent payment, enter 60%; otherwise enter 100%. If you share your home with relatives and/or friends, enter the appropriate percentage of your homestead occupied.

Step 4: Multiply Line 6 by the percentage on Line 7 and enter this amount on Line 8 of Form MO-CRP and on Line 17 of Form MO-PTC.

MO 860-1090 (11/93)
**Homestead Taxes**

**To the claimant:**

If your real estate tax receipt on your homestead includes tax on your dwelling and surrounding land which exceeds five (5) acres, have the county or township assessor complete this section to determine the appropriate percentage you may claim on Form MO-PTC.

**To the assessor:**

1. Enter assessed valuation of dwelling ................................................................. 1
2. Enter assessed valuation of surrounding land up to five acres used for homestead purposes ................................................................. 2
3. Total valuation of homestead ........................................................................ 3
4. Enter total assessed valuation on the single tax receipt or single assessment on a tax receipt ................................................................. 4
5. Compute percentage of tax allocated to the homestead ........................................... 5 %

**Mobile Home Percentage**

**To the claimant:**

If you own a mobile home and the tax is shown on your personal property tax receipt, this section must be completed by your county assessor to determine the appropriate percentage you may claim on Form MO-PTC.

**To the assessor:**

1. Total valuation of all personal property ................................................................. 1
2. Valuation of mobile home only ........................................................................... 2
3. Compute percentage of personal property tax allocated to the mobile home ........... 3 %

**Assessor's Certification**

Assessor's name

Telephone number ( )

Assessor's signature

Date

This publication is available upon request in alternative accessible format(s).
<table>
<thead>
<tr>
<th>1. RENTS</th>
<th>2. ROYALTIES</th>
<th>3. COMMISSIONS AND FEES TO NONEMPLOYEES (NO FORM W-2 ITEMS)</th>
<th>4. PRIZES AND AWARDS TO NONEMPLOYEES (NO FORM W-2 ITEMS)</th>
<th>5. OTHER FIXED OR DETERMINABLE INCOME (SPECIFY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Recipient's tax identifying number

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

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

This publication is available upon request in alternative accessible format(s).
**MISSOURI DEPARTMENT OF REVENUE**
**TAX ADMINISTRATION BUREAU**
P O BOX 2200, JEFFERSON CITY, MO 65105-2200

**ANNUAL SUMMARY AND TRANSMITTAL OF MISSOURI FORMS MO-99 MISC.**

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

<table>
<thead>
<tr>
<th>ENTER NUMBER OF DOCUMENTS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>ORIGINAL</th>
<th>CORRECTED</th>
<th>WITH TAXPAYER IDENTIFYING NO.</th>
<th>WITHOUT TAXPAYER IDENTIFYING NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PAYEE'S identifying number [ ]

Mail to: Missouri Department of Revenue
P.O. Box 999
Jefferson City, Missouri 65109-0999

I have direct control, supervision or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare it is a true, accurate and complete return. In the case of documents without recipients' identifying numbers I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

**Signature**

**Title**

**Date**

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

This publication is available upon request in alternative accessible format(s).
Military Information

Military - General
The tax status of military personnel under the Missouri Income Tax Law, and the Soldiers and Sailors Civil Relief Act is to be determined by home of record.

Military - Home of Record - Not Missouri
If the military person’s home of record is a state other than Missouri, their domicile will be presumed to be in the other state. In this case, the person would not be subject to Missouri Income Tax on his or her military pay nor on any interest or dividend income received from personal investments. If, however, the military person or his or her spouse earns any Missouri source income, that portion of income is subject to taxation by Missouri.

Military - Home of Record - Missouri
If the military person’s home of record is Missouri, their domicile will be presumed to be in Missouri. In this case, the person would be subject to Missouri Income Taxes on all income from whatever source including his or her military pay.

If, however, such a Missouri domiciled individual files a sworn statement (Form 374) that he/she:

(a) maintained no permanent place of abode in Missouri during the year;
(b) did maintain a permanent place of abode elsewhere; and
(c) did not spend more than thirty (30) days of the year in Missouri;

then such a Missouri domiciled individual will be considered as a “non-resident.” As a “non-resident” the individual will not have to pay Missouri Income Tax on his or her military pay nor on interest and dividend income from personal investments.

All Missouri domiciled military personnel who wish to claim “non-resident” status should nevertheless file an income tax return each year and attach to that return Form 374 referred to above.

Domicile - Defined
“Domicile is the place which an individual intends to be his/her permanent home; a place to which he/she intends to return whenever he/she may be absent. A domicile, once established, continues until the individual moves to a new location with the bona fide intention of making his/her fixed and permanent home there. An individual can have only one domicile.”
SECTION IV
PARTNERSHIP INCOME TAX

Partnership Income Tax General Instructions ............................................ 111
MO-1065 — Partnership Return of Income .................................................. 113
MO-NRP — Nonresident Partnership Form ............................................... 115
1995 MISSOURI PARTNERSHIP TAX forms and instructions

1995 HIGHLIGHTS

TAX FORMS AVAILABLE BY FAX

Basic Missouri tax forms are available by fax. To access our "Fax on Demand" system call (573) 751-4800 from your fax machine handset. The "Fax on Demand" system will take you through the steps to fax a copy of the forms you need. If you are speech or hearing impaired use TDD 1-800-735-2966.

MISSOURI DEPARTMENT OF REVENUE BULLETIN BOARD (MODOR BBS)
The Missouri Department of Revenue established its own on-line Bulletin Board System in September 1995. To access the Bulletin Board, dial (573) 751-7946 from your personal computer equipped with a modem and communications software. The Department plans to have most tax forms, tax publications, laws changes, the Tax Bulletin and many other informational articles available on the Bulletin Board. The service is free of charge; only normal telephone line charges apply.

NOTE: All files that are available for downloading are in either ASCII or PDF format. To view the PDF files you must download the Adobe Acrobat reader and install the reader on your computer system. The reader applications are found in the "File Viewer" library.

**REMINDER** MISSOURI USE TAX RETURN

Every out-of-state partnership which makes sales to businesses or individuals located within the State of Missouri (vendor's use tax) and any partnership which makes purchases from out-of-state vendors (consumer's use tax) may be subject to Missouri use tax. (For more information see the Missouri Use Tax Return.) The Missouri Use Tax Return is included in this book to inform all partners of the obligation to pay use tax and give them the opportunity to file. Due date is January 31, 1996.

[Signature]

Janet M. Lohman
Director of Revenue

GENERAL INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW.

ROUNDING ON MISSOURI RETURNS

You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount. For your convenience, we have already placed zeros in the cents columns on the returns.

AMERICANS WITH DISABILITIES ACT (ADA).
The State of Missouri offers a Dual Party Relay Service (CPRS) for speech/hearing impaired individuals. This service was implemented in order to comply with the Americans with Disabilities Act (ADA). An individual with a speech/hearing impairment may call a voice user at TDD 1-800-735-2966.

WHO MUST FILE FORM MO-1065

Form MO-1065 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. Section 143.501, RSMo 1994, 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 or (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 MO-1065

If you check "No" on both questions 1 and 2 on Form MO-1065 attach a copy of Federal Form 1065 and all its schedules, including Schedule K-1, to Form MO-1065 and mail the return.

If you check "Yes" on question 1 or 2 on Form MO-1065, Parts 1 and 2 must be completed. If "Yes" was checked on question 2, Form MO-1065, complete Form MO-NRP. Attach a copy of Federal Form 1065 and all its schedules, including Schedule K-1 to Form MO-1065, Sign Form MO-1065 and mail the return.

WHEN AND WHERE TO FILE

A Missouri partnership return should be completed after the federal partnership return is completed. The Missouri partnership return 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, the partnership return is due on or before April 15. When the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed on the next business day. Please mail the return to Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65102-2200.

PERIOD COVERED BY THE RETURN

The Missouri Partnership Return, Form MO-1065, must cover the same period as the corresponding Federal Form 1065. Indicate the period covered on the front of the return if other than a calendar year.

SIGN THE RETURN

A Missouri Partnership Return, Form MO-1065, 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 or partner, regardless of position, may sign the return.
AUTHORIZATION
Check the "yes" box for authorization of release of confidential information for the Director of Finance or delegate to discuss this return and attachments with the preparer whose signature appears on the form MO-NR or to any member of his/her firm. If the authorization box is checked "no," or if no box is checked, the Department of Revenue can only discuss this return with a partner. Refer to Section 36.067(1), RSMo 1994.

CREDITS
Partners may be entitled to any of the following tax credits: New or Expanded Business Facility Credit, Development Revenue Credit, Infrastructure Development Credit, Export Finance Credit, Low Income Housing Credit, Processed Wood Energy Credit, Missouri Business Modernization and Technology (Seed Capital) Credit, Neighborhood Assistance Credit (including Homeless Assistance Credit), Affordable Housing Assistance Credit, Enterprise Zone Credit, Small Business Incubator Credit, Small Business Investment Credit, Community Bank Investment Credit, Qualified Research Expense Credit, Higher Education Scholarship Fund Credit, Special Incentives Tax Credit and Abandoned Property Tax Credit. These credits must be allocated to the partners based on the partners' percentage of ownership and reported on the Missouri individual income tax return, Form MO-1040. See Form MO-1040 and Form MO-TDC instructions for further information.

NONRESIDENT PARTNERS
Every partnership, including limited liability companies that are treated as a partnership by the IRS, must file Form MO-NR (Income Tax Withholding for Nonresident Individual Partners or S Corporation Shareholders) and send in copies of Form MO-NR (Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders) if they have nonresident individual partners who do not meet one of the following exceptions:

- the nonresident partner, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the partnership's composite return;
- the nonresident partner, not otherwise required to file a return, has Missouri assignable federal adjusted gross income from the partnership of less than twelve hundred ($12,000) dollars;
- the partnership is liquidated or terminated, income was generated by a transaction related to liquidation, and no cash or property was distributed in the current or prior taxable year.

Form MO-NR must be filed by the due date or extended due date for filing the partnership income tax return. Forms may be obtained by contacting the MISSOURI DEPARTMENT OF REVENUE, OFFICE OF DIVISIONAL SUPPORT SERVICES, P.O. BOX 3002, JEFFERSON CITY, MO 65105-3002 or call (800) 877-6881. (TDD 1-800-735-2986).

FORM MO-1065 PARTNERSHIP RETURN OF INCOME INSTRUCTIONS

PART 1 - MISSOURI PARTNER ADJUSTMENT

The addition and subtraction items listed on Form 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. It is necessary for each partnership having modifications to complete Form MO-1065, Parts 1 and 2, and notify each partner of the adjustment to which he/she is entitled.

Interest on Except Federal Obligations - Interest from direct obligations of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, and notes is exempt from state taxation under the laws of the United States. Partnerships which claim an exclusion for interest from U.S. obligations must itemize the specific securities owned, e.g., "U.S. savings bond." A general description, such as "except on U.S. obligation" or "U.S. Government securities" is not acceptable. (See 12 CSR 10-3-160 for the taxation by various U.S. government related obligations.) A list of exempt U.S. obligations must be provided to each partner by the partnership. This list will allow the partner to report the modification on his/her Missouri individual income tax return, Form MO-1040.

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and nonexempt (indirect) federal obligations, the distribution allowed will be the distribution received from the mutual fund attributable to the direct U.S. Government obligations, as determined by the mutual fund. A list of the year-end statement received from the mutual fund showing the amount of money received or the percentage of funds received from direct U.S. Government obligations or a summary statement received from the mutual fund which clearly identifies the exempt and nonexempt portions of the U.S. Government obligations interest, must be provided to each partner by the partnership. NOTE: Failure to attach a copy of the notification furnished to you that specifically details the amount of the subtractions being claimed as your distributive share will result in the disallowance of the deduction.

PART 2 - ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS

Part 2 indicates the portion of the Missouri adjustment from Part 1 that is allocated to each partner. Column 4 and the instructions for Column 5 are based upon the usual situation that a single general profit and loss sharing percentage applies to all partnership items and related modifications. Attach a detailed explanation (including extracts from the partnership agreement) if the Column 5 amounts are not based upon the same single percentage allocation indicated on Federal Schedule K-1. The explanation must include the partners' names and interests in the special allocation method.

FORM MO-NR - NONRESIDENT PARTNERSHIP FORM

Form MO-NR 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 when the partnership has (1) a nonresident partner, and (2) the partnership has income from Missouri sources.

Form MO-NR must be completed and a copy (or its information) supplied to the nonresident partner. An individual partner who is a nonresident of Missouri must report his/her share of the Missouri income indicated on Form MO-NR and his/her Missouri source modifications on his/her Missouri individual income tax return (Form MO-1040), Form MO-NR.

NONRESIDENT SHARE OF MISSOURI SOURCE ITEMS

The instructions for Parts 1 and 2 are based upon the nonresidents notally sharing Missouri source income, deductions and modifications. Attach a detailed explanation (including extracts from the partnership agreement) if a nonresident partner is allocated a disproportionate share. The explanation must include the partners' names and interests and the allocation method.

PART 1 - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS

1. NONRESIDENT PARTNER'S NAME. Copy the name from Federal K-1 for each nonresident. Omit Form MO-NR if all partners are residents of Missouri. Use additional pages if more than one nonresident partner.

2. Column (a) - Copy amounts from Schedule K of Federal Form 1065. The line numbers and items on Form 1 should agree with those on attached Federal Schedules K and K-1.

3. Column (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 Federal Schedule K-1 for each nonresident partner.

5. Column (e) - Enter in Column (a) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (e) amount by the percent in Column (c). Attach a detailed explanation if any other method is used. An example: Assume $20,000 income from a business deriving $16,000 (80%) from Missouri and a single 80% nonresident partner. Column will appear: (a) $20,000, (b) $16,000, (c) 80%, (d) $12,000, and (e) $9,600.

PART 2 - SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT NONRESIDENT PARTNERS

1. Column (a) - Copy amounts from Form MO-1065, Part 1, Drill Part 2 of Form MO-NR if you are not required to complete Parts 1 and 2 of Form MO-1065.

2. Column (b) - Indicate the portion of each amount in Column (a) that is related to items in Column (b) of Part 1, Missouri Source Amounts. Total the column.

3. Column (c) - Divide amount in Column (b) by amount in Column (a). Enter percentage in Column (c).

4. Column (d) - Copy amount of each nonresident partner's partnership adjustment from Form MO-1065, Part 2, Column 5.

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

PART 3 - ALLOCATION OF INCOME AND DEDUCTION - FEDERAL FORM

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 derived from Missouri sources. These include amounts attributable to the ownership and operation of any Missouri property and business income that is attributable to Missouri sources. Whether nonbusiness income is attributable to Missouri sources is often determined by whether the property sold or producing income is located in Missouri.

Business or ordinary income is wholly attributable to Missouri if the business is only carried on in Missouri. If carried on only in Missouri, the income must be divided between Missouri and other states. Part 3, Allocation of Income and Deductions, is provided for use in preparing records clearly reflecting income from Missouri sources. Part 3, Line 15, indicates the Missouri source percentage which is equal to the total of Parts 1, Lines 1 through 5, Column (b). The Missouri percentage is then computed and entered in Part 1, Column (e).

When Part 3 is not applicable, all business income should be accounted for using the Multi- State Tax Compact three factor apportionment method. The three factors are: (1) Property, (2) Payroll and (3) Sales. Complete Form MO-MSS, Part 2, Lines 1 through 4 and attach to Form MO-1065. The percentage is the average of three factors, only if all three factors are applicable. The apportionment factor percentage from Form MO-MSS, Part 2, Line 4 is entered on Form MO-1065, Part 1, 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 on other lines in Column (c) if the items are integral parts of the business.
**Missouri Department of Revenue**
**Partnership Return of Income**

**FOR THE YEAR JANUARY 1 - DECEMBER 31, 1995, OR OTHER FISCAL YEAR BEGINNING**

- **Amended Return**
- **Final Return**
- **Name, Address, Filer Change**

**Business Name:**

**Number and Street:**

**City or Town, State, Zip Code:**

**Information for Filing**

If you are a Limited liability company, being taxed as a partnership please check here: [ ]

1. Does the partnership have any Missouri modifications? [ ] Yes [ ] No
2. Does the partnership have any nonresident partners? [ ] Yes [ ] No

**Part 1: Missouri Partnership Adjustment**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. State and local income taxes deducted on Federal Form 1065</td>
<td>00</td>
</tr>
<tr>
<td>2. Less: Kansas City and St. Louis earnings taxes</td>
<td>00</td>
</tr>
<tr>
<td>3. Net (subtract Line 2 from Line 1)</td>
<td>00</td>
</tr>
<tr>
<td>4. State and local bond interest (except Missouri)</td>
<td>00</td>
</tr>
<tr>
<td>5. Less: related expenses (unit if less than $500)</td>
<td>00</td>
</tr>
<tr>
<td>6. Net (subtract Line 5 from Line 4)</td>
<td>00</td>
</tr>
<tr>
<td>7. [ ] Partnership; [ ] Fiduciary; [ ] Other adjustments (list)</td>
<td>00</td>
</tr>
<tr>
<td>8. Total of Lines 3, 5 and 7</td>
<td>00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Interest from exempt federal obligations</td>
<td>00</td>
</tr>
<tr>
<td>10. Less: related expenses (unit if less than $500)</td>
<td>00</td>
</tr>
<tr>
<td>11. Net (subtract Line 10 from Line 9)</td>
<td>00</td>
</tr>
<tr>
<td>12. Amount of any state income tax refund included in federal ordinary income</td>
<td>00</td>
</tr>
<tr>
<td>13. [ ] Partnership; [ ] Fiduciary; [ ] Other adjustments (list)</td>
<td>00</td>
</tr>
<tr>
<td>14. Total of Lines 11, 12 and 13</td>
<td>00</td>
</tr>
<tr>
<td>15. Missouri partnership adjustment - net addition - excess Line 8 over Line 14</td>
<td>00</td>
</tr>
<tr>
<td>16. Missouri partnership adjustment - net subtraction - excess Line 14 over Line 8</td>
<td>00</td>
</tr>
</tbody>
</table>

**Part 2: Allocation of Missouri Partnership Adjustment to Partners**

| 1. Name of each partner, all partners must be listed use attachment if more than four |
| 2. Check box if partner is nonresident | 3. Social security number | 4. Partner's share % | 5. Partner's partnership adjustment |
|----------------------------------------|---------------------------|----------------------|-----------------------|-----------------------------------|
| a)                                     |                           |                      |                       |                                   |
| b)                                     |                           |                      |                       |                                   |
| c)                                     |                           |                      |                       |                                   |
| d)                                     |                           |                      |                       |                                   |
| TOTAL                                  |                           |                      |                       | 100 PERCENT                       |

**Column 4** - Enter percentages from Federal Schedule K-1. Round percentages to whole numbers.

**Column 5** - Enter Missouri partnership adjustment from Part 1, Line 15 or 16, as total of Column 4. Multiply each percentage in Column 4, times the total in Column 5. Indicate at top of Column 5, whether the adjustments are additions or subtractions. The amount after each partner's name in Column 5 must be reported as a modification by the partner or his Missouri individual income tax return (Form 1040) either as an addition to, or subtraction from, federal adjusted gross 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.

**Authorization**

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm: [ ] Yes [ ] No

**Preparer's telephone number:**

**Signature - Please Sign Below**

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 partner or member) is based on information of which he/she has any knowledge.

**Signature of person preparing return:**

**Date:**

**Telephone No.:**

**Preparer's address and zip code:**

**Preparer's signature (other than taxpayer):**

**Tax ID or SSN:**

**Attach copy of Federal Form 1065 and all its schedules, including K-1 and send with completed return to: Missouri Department of Revenue, P.O. Box 2200, Jefferson City, MO 65102-2200.**

This publication is available upon request in alternative accessible format(s).
### PART 1 - PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS

<table>
<thead>
<tr>
<th>Item</th>
<th>Missouri Source</th>
<th>Federal Schedule K</th>
<th>Amount</th>
<th>Missouri %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Ordinary income (loss) from trade or business activities</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>2. Net income (loss) from rental real estate activities</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>3c. Net income (loss) from other rental activities</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>4. Total portfolio income (loss) - total of Lines 4a-4f, Schedules K &amp; K-1</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>5. Guaranteed payments to partners</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>6. Net gain (loss) under section 1231 (other than due to casualty or theft)</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>7. Other income (loss) (attach schedule)</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>8. Charitable contributions</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>9. Section 179 expense deduction (attach schedule)</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>10. Deductions related to portfolio income (do not include investment interest expense)</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>11. Other deductions (attach schedule)</td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

### PART 2 - SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT - NONRESIDENT PARTNERS

The lines below and Column (a) are the same as Form MO-1065, Part 1.

#### ADDITIONS

<table>
<thead>
<tr>
<th>Item</th>
<th>Missouri Partnership Adjustment</th>
<th>Missouri Source</th>
<th>Missouri %</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>Net state and local income taxes deducted on Federal Form 1065</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>6.</td>
<td>Net state and local bond interest (except Missouri)</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>7.</td>
<td>Partnership; Fiduciary; Other adjustments</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>8.</td>
<td>Total of Lines 3, 6 and 7</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

#### SUBTRACTIONS

<table>
<thead>
<tr>
<th>Item</th>
<th>Missouri Partnership Adjustment</th>
<th>Missouri Source</th>
<th>Missouri %</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.</td>
<td>Not interest from exempt federal obligations</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>12.</td>
<td>Amount of any state income tax refund included in federal ordinary income</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>13.</td>
<td>Partnership; Fiduciary; Other adjustments</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>14.</td>
<td>Total of Lines 11, 12 and 13</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>15.</td>
<td>Missouri partnership adjustment - NET ADDITION</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>16.</td>
<td>Missouri partnership adjustment - NET SUBTRACTION</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

### PART 3 - ALLOCATION OF INCOME AND DEDUCTIONS - FEDERAL FORM

Lines 1 to 8 (Column (a)) correspond to Federal Form 1065, Lines 1 to 8.

<table>
<thead>
<tr>
<th>Item</th>
<th>(a) Total Federal Return</th>
<th>(b) Amount in Column (a) from Missouri Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a.</td>
<td>Gross receipts or sales</td>
<td>00</td>
</tr>
<tr>
<td>1b.</td>
<td>Less returns and allowances</td>
<td>00</td>
</tr>
<tr>
<td>2.</td>
<td>Cost of goods sold (Federal Form 1065, Schedule A, Line 8)</td>
<td>00</td>
</tr>
<tr>
<td>3.</td>
<td>Gross profit (subtract Line 2 from Line 1c)</td>
<td>00</td>
</tr>
<tr>
<td>4.</td>
<td>Ordinary income (loss) from other partnerships and fiduciaries (attach schedule)</td>
<td>00</td>
</tr>
<tr>
<td>5.</td>
<td>Net farm profit (loss) (attach Schedule F from Federal Form 1040)</td>
<td>00</td>
</tr>
<tr>
<td>6.</td>
<td>Net gain (loss) (Federal Form 4797, Part II, Line 20)</td>
<td>00</td>
</tr>
<tr>
<td>7.</td>
<td>Other income (loss) (attach schedule)</td>
<td>00</td>
</tr>
<tr>
<td>8.</td>
<td>Total income (loss) (combine Lines 3 through 7)</td>
<td>00</td>
</tr>
<tr>
<td>9.</td>
<td>Enter amount from Federal Form 1065, Page 1, Line 21</td>
<td>00</td>
</tr>
<tr>
<td>10.</td>
<td>Enter amount from Federal Form 1065, Page 1, Line 10</td>
<td>00</td>
</tr>
<tr>
<td>11.</td>
<td>Total expenses - subtract Line 10 from Line 9</td>
<td>00</td>
</tr>
<tr>
<td>12.</td>
<td>Guaranteed payments and ordinary income (loss) - subtract Line 11 from Line 8</td>
<td>00</td>
</tr>
<tr>
<td>13.</td>
<td>Missouri sources - subtract Line 11 from Line 8</td>
<td>00</td>
</tr>
</tbody>
</table>

*Line 12 may not equal other lines in initial years of partnership due to organizational costs.*
SECTION V

FIDUCIARY INCOME TAX

Fiduciary Income Tax General Instructions ................................................. 119
MO-1041 — Fiduciary Income Tax Return ..................................................... 123
MO-NRF — Nonresident Fiduciary Form ..................................................... 125
1995 MISSOURI FIDUCIARY TAX forms and instructions

1995 HIGHLIGHTS

TAXPAYER ASSISTANCE
See the back cover for a list of telephone numbers and Department of Revenue Field Offices.

TAX FORMS AVAILABLE BY FAX
Blank Missouri tax forms are available by fax. To access our "Fax on Demand" system call (573) 751-4800 from your fax machine handset. The "Fax on Demand" system will take you through the steps to fax you a copy of the forms you need. If you are speech or hearing impaired call TDD 1-800-735-2966.

MISSOURI DEPARTMENT OF REVENUE BULLETIN BOARD (MO DOR BBS)
The Missouri Department of Revenue established its own on-line Bulletin Board System in September 1995. To access the Bulletin Board, dial (573) 751-7846 from your personal computer equipped with a modem and communications software. The Department plans to have most tax forms, tax publications, law changes, the Tax Bulletin and many other informational articles available on the Bulletin Board. The service is free of charge; only normal telephone line charges apply.

NOTE: All files that are available for downloading are in either ASCII format or PDF format. To view the PDF files you must download the Adobe Acrobat reader and install the reader on your computer system. The reader applications are found in the "File Viewer" library.

Janette M. Lohman
Director of Revenue
WHO MUST FILE FORM MO-1041
A Form MO-1041 must be filed by the following:

1. Every resident estate or trust that is required to file a Federal Form 1041.
2. Every nonresident estate that has gross income of six hundred dollars or more from sources within Missouri.
3. Every nonresident trust that has any taxable income from sources within Missouri or gross income of six hundred dollars or more from sources within Missouri.

WHEN TO FILE
A Missouri Fiduciary Income Tax Return, Form MO-1041, should be completed and filed after the Federal fiduciary return is filed and is due no later than the 15th day of the 4th month following the close of the taxable year. For fiduciaries operating on a calendar year basis, the fiduciary return is due on or before April 15. When the due date falls on a Saturday, Sunday or legal holiday, the return and payment will be considered timely if filed on the next business day.

CREDIT INFORMATION
Fiduciaries and beneficiaries may be entitled to any of the following credits: New or Expanded Business Facility Credit, Development Reserve Credit, Infrastructure Development Credit, Export Finance Credit, Missouri Low Income Housing Credit, Processed Wood Energy Credit, Missouri Busines Modernization and Technology (Seed Capital) Credit, Neighborhood Assistance Credit (Including Homeless Assistance Credit), Affordable Housing Assistance Credit, Special Needs Adoption Tax Credit, Enterprise Zone Credit, Small Business Incubator Credit, Small Business Investment Credit, Community Bank Investment Credit, Qualified Research Expense Credit, Higher Education Scholarship Fund Credit and Abandoned Property Tax Credit. These credits must be allocated to the beneficiaries based on their percent of ownership and reported on the Missouri Individual Income Tax Return, Form MO-1040. See Form MO-1010 and Form MO-TC instructions for more information.

EXTENSION OF TIME TO FILE OR PAY
If a taxpayer has been granted an extension of time to file his/her Federal Fiduciary Income Tax Return, the time for filing his/her Missouri Fiduciary Income Tax Return is automatically extended for the same period of time. A copy of the federal extension must be attached to the Form MO-1041 when filed.

If a taxpayer has been granted an extension of time to pay his/her federal fiduciary income tax, the time for paying his/her Missouri fiduciary income tax is automatically extended for a similar period of time. A copy of the federal extension must be attached to the Form MO-1041 when filed.

An extension of time to file does not extend the time to pay. The taxpayer must pay the amount properly estimated as his/her tax for the taxable year on or before the original due date. This amount must be submitted on a Form MO-60 (Application for Extension of Time to File).

If a taxpayer files a Form MO-60, a copy of the federal extension should be attached. A copy of the extension must be attached to the Form MO-1041 when filed.

TAX ON LUMP SUM DISTRIBUTIONS
If during 1995 you received a portion of any lump sum distribution from an annuity or retirement, not otherwise included in federal taxable income, this distribution may be subject to Missouri tax. The amount of the tax is equal to 10% of your federal tax liability on the distribution for the same year.

To calculate your Missouri tax on a lump sum distribution, multiply that portion of Federal Form 1041, Schedule A, Line 2a that is attributable to a lump sum distribution by 10% (.10) and enter the result on Form MO-1041, Line 16. You must attach a copy of Federal Form 1041 and Federal Form 4972 to your Missouri return.

FEDERAL DEDUCTION LIMIT
The federal income tax deduction is limited to $5,000. If the total federal income tax (Form MO-1041, Line 4 or Form MO-NRF, Part 6, Line 3) is less than $5,000 enter the amount on the federal tax line (Form MO-1041, Line 5 or Form MO-NRF, Part 6, Line 4). If the total federal tax exceeds $5,000, enter $5,000 on Line 5, MO-1041 or Line 4, Part 6, Form MO-NRF.

ROUNDING ON MISSOURI RETURNS
You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the nearest whole dollar amount (round $32.40 down to $32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round $32.50 up to $33.00) on the return. For your convenience, we have already placed zeros in the cents columns on the returns.

AMERICANS WITH DISABILITIES ACT (ADA)
The State of Missouri offers a Dual Party Relay Service (DPRS) for speech/hearing impaired individuals. This service was implemented in order to comply with the Americans with Disabilities Act (ADA). An individual with speech/hearing impairments may call a voice user at 1-800-735-2966.

RECAPTURE TAX
If you are required to recapture a portion of any federal low income housing credits taken on a low income project, you are also required to recapture a portion of any state credits taken. The state recapture amount is equal to the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. Enter the recapture tax or Form MO-1041, Line 17. Attach a copy of Federal Form 8611 to your Missouri return.

CAPITAL GAIN EXCLUSION ON SALE OF LOW INCOME HOUSING
If during 1995 you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40% of the units are occupied by persons or families having incomes of 60% or less of the median income, you may exclude from Missouri tax 25% of the capital gain that is taxable at the fiduciary level. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter on Form MO-1041, Page 1, Line 6 for residents or on Form MO-NRF, Page 1, Part 1, Line 4 for nonresidents, 25% of the capital gain reported on your Federal Form 1041. Attach a copy of your Federal Form 1041, Federal Form 4797 and an explanation.

INTEREST ON EXEMPT FEDERAL OBLIGATIONS
Interest from direct obligations of the U.S. government, such as U.S. savings bonds, U.S. treasury bills, bonds and notes, is

INSTRUCTIONS CONTINUED ON PAGE 11
exempt from state taxation under the laws of the United States. Fiduciaries who claim an exclusion for interest from U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond." A general description such as "interest on U.S. obligation" or "U.S. government securities" is not acceptable. (See 12 CSR 10-2.150 for the taxability of various U.S. government related obligations.) A list of exempt (direct) U.S. obligations must be provided to each beneficiary by the fiduciary. This list will allow the beneficiary to report the modification on his/her Missouri Individual Income Tax Return, Form MO-1040.

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. government obligations is exempt. If the mutual fund invests in both exempt (direct) and nonexempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the direct U.S. government obligations, as determined by the mutual fund. A copy of the year-end statement received from the mutual fund showing the amount of monies received or the percentage of funds received from direct U.S. government obligations or a summary statement received from the mutual fund which clearly identifies the exempt and nonexempt portions of the U.S. government obligation interest, must be provided to each beneficiary by the fiduciary.

NOTE: Failure to attach a copy of the notification furnished to you that specifies the amount of the subtraction being claimed as your distributive share will result in the disallowance of the deduction.

ESTIMATED TAX PAYMENTS
The State of Missouri currently does not require the payment of estimated tax by an estate or trust.

ADDITION TO TAX FOR FAILURE TO FILE
A taxpayer who fails to file a return by the due date, including extension of time to file, will be 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
A taxpayer who files a timely tax return but fails to pay the tax by the original due date will be charged an addition to tax of 5% on the total tax that is not paid for the taxable year. 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 due on Form MO-1041 and (b) the balance of the tax due on Form MO-1041 is paid on or before the due date of the return, including extensions of time.

INTEREST ON DELINQUENT TAXES
Effective January 1, 1996, simple interest will be charged on all delinquent taxes at the rate of 9% per annum.

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME
If the taxpayer's federal taxable income for any taxable year is changed, the taxpayer must report the change to Missouri by filing an amended Missouri income tax return within ninety days after the final determination of such change. Any taxpayer filing an amended Federal Fiduciary Income Tax Return must file an amended Missouri Fiduciary Income Tax Return within ninety days of the federal change.

WHERE TO FILE
Mail the return to the MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3815, JEFFERSON CITY, MO 65105-3815.

SIGN THE RETURN
A Missouri Fiduciary Income Tax Return, Form MO-1041, is not considered valid unless signed. Attach all required information, and a check or money order for the full amount when a tax is due (U.S. Funds Only).

AUTHORIZATION
If you authorize the Director of Revenue or delegate to release information pertaining to your account to your preparer or to any member of your firm, indicate by checking the appropriate box on the bottom of the form.

1995 TAX TABLE

<table>
<thead>
<tr>
<th>If Line 12 is</th>
<th>If Line 12 is</th>
<th>If Line 12 is</th>
<th>If Line 12 is</th>
<th>If Line 12 is</th>
<th>If Line 12 is</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least</td>
<td>But less than</td>
<td>Your tax is</td>
<td>At least</td>
<td>But less than</td>
<td>Your tax is</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Your tax is</td>
<td></td>
<td></td>
<td>Your tax is</td>
</tr>
<tr>
<td></td>
<td></td>
<td>At least</td>
<td>But less than</td>
<td>At least</td>
<td>But less than</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>100</td>
<td>$0</td>
<td>1,500</td>
<td>1,500</td>
<td>$20</td>
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<td>2,400</td>
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<tr>
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<td>10</td>
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<td>2,600</td>
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<td>10</td>
<td>2,700</td>
<td>2,700</td>
<td>50</td>
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<tr>
<td>1,300</td>
<td>1,400</td>
<td>10</td>
<td>2,800</td>
<td>2,800</td>
<td>52</td>
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<tr>
<td>1,400</td>
<td>1,500</td>
<td>10</td>
<td>2,900</td>
<td>2,900</td>
<td>54</td>
</tr>
</tbody>
</table>

Round To The Nearest Whole Dollar

Example — If Line 12 is $12,000, the tax would be computed as follows:
$315 + $180 (6% of $3,000) = $495
PLUS 6% of excess over $5,000

9,000
315
$5,000
$315
PLUS 6% of excess over $5,000
<table>
<thead>
<tr>
<th>INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal taxable income (from Federal Form 1041, Line 22 but not less than 0)</td>
</tr>
<tr>
<td>2. Federal income tax (from Federal Form 1041, Schedule G, Line 4)</td>
</tr>
<tr>
<td>3. Other federal income tax (from Federal Form 1041, Schedule G, Lines 2a, 5 and 6)</td>
</tr>
<tr>
<td>4. Total federal deductions - add Lines 2 and 3</td>
</tr>
<tr>
<td>5. Federal tax deduction. Enter amount from Line 4 not to exceed $5,000</td>
</tr>
<tr>
<td>6. Missouri modifications relating to gains allocated to principal or relating to other items not afflicting federal distributable net income (attach explanation)</td>
</tr>
<tr>
<td>7. Fiduciary's share of Missouri fiduciary adjustment - SUBTRACTION (from Part 2, Column 6)</td>
</tr>
<tr>
<td>8. Total subtractions - add Lines 5, 6 and 7</td>
</tr>
<tr>
<td>9. Fiduciary's share of Missouri fiduciary adjustment - ADDITION (from Part 2, Column 6)</td>
</tr>
<tr>
<td>10. Balance - Line 1 less Line 6, plus Line 9</td>
</tr>
<tr>
<td>11. Excess federal exemption (if Line 1 is zero and Line 10 is positive, federal deductions exceed or equal federal income, enter the amount of personal exemption allowable to the estate or trust by which it exceeds federal taxable income - without the exemption deduction). Exemption not allowable on final return</td>
</tr>
<tr>
<td>12. Missouri taxable income (Line 10 less Line 11 for Missouri residents or from Form MO-NRF, Part 1, Line 9 for nonresidents)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>13. MISSOURI INCOME TAX (See 1995 tax rate table in instructions)</td>
</tr>
<tr>
<td>14. Credit for income tax paid to another state by resident estate or trust (attach Form MO-CR and copy of other state's return)</td>
</tr>
<tr>
<td>15. BALANCE - subtract Line 14 from Line 13</td>
</tr>
<tr>
<td>16. Tax on lump sum distribution (see instructions)</td>
</tr>
<tr>
<td>17. Recapitulate taxes (see instructions)</td>
</tr>
<tr>
<td>18. TOTAL TAX - add Lines 15, 16 and 17</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CREDITS AND PAYMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>19. Payments and other credits (attach explanation)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REFUND OR TAX DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>20. OVERPAYMENT - If Line 19 is greater than Line 18, enter amount of REFUND</td>
</tr>
<tr>
<td>21. TAX DUE - If Line 18 is greater than Line 19, enter amount due</td>
</tr>
<tr>
<td>22. Interest</td>
</tr>
<tr>
<td>23. Addition to tax (for late filing or late payment)</td>
</tr>
<tr>
<td>24. TOTAL DUE - add Lines 21 thru 23 (U.S. Funds Only)</td>
</tr>
</tbody>
</table>
PART 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 Federal Form 1041, Line 11
2. Less: Kansas City and St. Louis earnings taxes
3. Net (subtract Line 2 from Line 1)
4. Non-Missouri state and local bond interest
5. Less: related expenses (omit if less than $500)
6. Net (subtract Line 5 from Line 4)
7. □ Partnership; □ Fiduciary; □ Other adjustments (list)
8. Total of Lines 3, 6 and 7

SUBTRACTIONS (attach explanation of each item)
9. Interest from exempt federal obligations (attach a detailed list)
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 federal taxable income
13. □ Partnership; □ Fiduciary; □ Other adjustments (list)
14. Total of Lines 11, 12 and 13
15. Missouri fiduciary adjustment - NET ADDITION - excess Line 8 over Line 14
16. Missouri fiduciary adjustment - NET SUBTRACTION - excess Line 14 over Line 8

PART 2 - ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

Complete ONLY if Part 1 indicates a Missouri fiduciary adjustment. It is allocated among all beneficiaries and fiduciary in the same ratio as their respective shares of federal distributable net income.

COMPLETE LIST OF BENEFICIARIES (RESIDENT AND NONRESIDENT)

1. NAME OF EACH BENEFICIARY, ALL BENEFICIARIES MUST BE LISTED.
   USE ATTACHMENT IF MORE THAN FOUR.

   a)  □  . . . . . . . . . . . . . .
   4. AMOUNT
   5. PERCENT
   6. SHARES OF MISSOURI FIDUCIARY ADJUSTMENT

   b)  □  . . . . . . . . . . . . . .
   □  . . . . . . . . . . . . . .

   c)  □  . . . . . . . . . . . . . .
   □  . . . . . . . . . . . . . .

   d)  □  . . . . . . . . . . . . . .
   □  . . . . . . . . . . . . . .

   Charitable Beneficiaries
   □  . . . . . . . . . . . . . .
   □  . . . . . . . . . . . . . .

   Fiduciary
   □  . . . . . . . . . . . . . .
   □  . . . . . . . . . . . . . .

   TOTALS
   □  . . . . . . . . . . . . . .
   □  . . . . . . . . . . . . . .

   COLUMN 4 — Total federal distributable net income must be the same as Federal Form 1041, Schedule B, Line 9.
   COLUMN 5 — Enter Missouri fiduciary adjustment from Part 1, Line 15 or 16, as the total of Column 6. Multiply each percentage in Column 5 times the total in Column 6. Indicate at top of Column 6 whether the adjustments are additions or subtractions.
   COLUMN 6 — 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 Federal Form 1041, Schedules B and K-1.

COLUMN 6 — The amount after each name is reported as a modification, either as an addition to or subtraction from federal adjusted gross income. Each beneficiary should add the explanation: "FIDUCIARY ADJUSTMENT - (NAME OF ESTATE OR TRUST)". A copy of this part (or its information) must be provided to each beneficiary. The fiduciary's share of the adjustment is entered on Page 1, Line 7 or Line 9.

AUTHORIZATION

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. □ YES □ NO PREPARER’S TELEPHONE NUMBER

SIGNATURE - PLEASE SIGN BELOW

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/she has any knowledge. As provided in Chapter 134, RSMo, a penalty of up to $500.00 shall be imposed on any individual who files a frivolous return.

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY ▶ SIGNATURE OF PREPARER OTHER THAN FIDUCIARY ▶ FEIN ▶

DATE ▶ TELEPHONE NO. ▶ ADDRESS ▶ DATE ▶ DATE ▶

MAIL RETURN AND REQUIRED ATTACHMENTS TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3815, JEFFERSON CITY MO 65109-3815.
**INFORMATION FOR FILING**

This part is for attachment to Form MO-1041 in two situations. Check applicable box.

- **RESIDENT ESTATE or TRUST with NONRESIDENT BENEFICIARIES**: Complete Parts 2, 3, 4 and 5. Omit Parts 1 and 6.
- **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 his death was NOT domiciled in Missouri.

If ALL income is from Missouri, do NOT complete this schedule. Complete Form MO-1041.

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

**PART 1 - MISSOURI TAXABLE INCOME - NONRESIDENT ESTATE or TRUST**

1. Fiduciary's share of Missouri source distributable net income — multiply fiduciary percentage (Part 2, Column 4) by Part 4, Line 26

2. Fiduciary's share of Missouri source fiduciary adjustment - from Part 2, Column 5

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. Loss: Missouri source federal income tax - from Part 6, Line 6

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


9. MISSOURI TAXABLE INCOME - Line 5 less Lines 6 through 8 - enter here and on Form MO-1041, Line 12

**PART 2 - SHARES OF MISSOURI SOURCE FIDUCIARY ADJUSTMENT - NONRESIDENT ESTATE, TRUST or BENEFICIARY**

<table>
<thead>
<tr>
<th>1. BENEFICIARY NAME</th>
<th>2. DECEDENT NAME</th>
<th>3. SOCIAL SECURITY NUMBER</th>
<th>4. PERCENT</th>
<th>5. SHARES MO SOURCE FIDUCIARY ADJUSTMENT</th>
<th>6. SHARES MO SOURCE DISTRIBUTABLE NET INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>d)</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Charitable Beneficiaries</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Fiduciary</td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td></td>
<td>100%</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

- Columns 1 and 4 must agree with Form MO-1041, Part 2, Columns 1 and 5.
- Enter amount from Part 5, Line 3 as total of Column 5.
- Indicate whether Column 5 is Addition or Subtraction.
- The shares in Column 5 are determined by multiplying the percentages in Column 4 by the Column 5 total.
- Enter amount from Part 4, Line 26 as total of Column 6. The shares in Column 6 are determined by multiplying the percentages in Column 4 by the Column 6 total.
- If Federal Schedule K-1 attached, indicates a mailing address other than the 125 HOME address of a nonresident, list the home address of each nonresident.

**PART 3 - SHARES OF MISSOURI SOURCE INCOME AND DEDUCTIONS - NONRESIDENT BENEFICIARY**

<table>
<thead>
<tr>
<th>BENEFICIARIES</th>
<th>1. DIVIDENDS</th>
<th>2. SHORT-TERM CAPITAL GAIN</th>
<th>3. LONG-TERM CAPITAL GAIN</th>
<th>4. OTHER TAXABLE INCOME</th>
<th>5. DEPRECIATION</th>
<th>6. OTHER SPECIFY</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Schedule K-1</td>
<td>MO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Schedule K-1</td>
<td>MO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Schedule K-1</td>
<td>MO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Schedule K-1</td>
<td>MO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- The letters refer to the beneficiaries designated in Part 2, Column 1. Omit data for RESIDENT individuals.
- Enter amounts from Federal Schedule K-1.
- The MO lines indicate the amount of each Federal Schedule K-1 item that is from Missouri sources.
- Each beneficiary's share of Missouri distributable net income (Part 2, Column 6) is allocated on the MO lines of Columns 1 to 4. The MO lines of Columns 2, 3 and 3 are determined by multiplying the beneficiary's percentage (Part 2, Column 4) by the income amounts on Part 4, Lines 2, 4, and 4L of the Missouri Column.
- A distribution made to an individual who is a nonresident beneficiary is taxable to this individual if it is Missouri source income. Missouri source income is income from the ownership or disposal of Missouri real property. Exempt from federal obligations, Missouri municipal bonds and interest from Missouri banks not constitute Missouri source income. Interest income from the sale of Missouri-held property is Missouri source income. A nonresident individual receiving $500 or more of taxable Missouri source income is required to file a Missouri Individual Income Tax Return, (Form MO-1040), and Form MO-NRF. A copy of Part 3 (or its information) must be provided to each nonresident beneficiary to assist in preparing his/her Form MO-NRF and Form MO-1040.

This publication is available upon request in alternative accessible format(s).
### PART 4: FEDERAL DISTRIBUTABLE NET INCOME AND MISSOURI SOURCE DISTRIBUTABLE NET INCOME

* Lines 1 through 17 (Federal Column) correspond to Federal Form 1041, Lines 1 to 17.
* 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 MO-1040) and Form MO-NRI.

#### INCOME

1. Interest income ..........................................
2. Dividends ..........................................
3. Business income or (loss) ..............................
4. Capital gain (or loss) 4S. Short-term
   4G. Long-term
   Total ................................................................
5. Rents, royalties, partnerships, other estates and trusts, etc. ...
6. Farm income or (loss) ....................................
7. Ordinary gain or (loss) .................................
8. Other income (state nature of income) ..............
9. Total income (add Lines 1 through 8) ..............

#### DEDUCTIONS

10. Interest ......................................................
11. Taxes ........................................................
12. Fiduciary fees ...........................................
13. Charitable deduction ....................................
14. Attorney, accountant, and return preparer fees ...
15. Total other deductions from Federal Form 1041, Line 15a and 15b (attach schedule) ....
16. Total (add Lines 10 through 15) ..................
17. Adjusted total income or (loss) - subtract Line 16 from Line 9 ....

**Notes:**
- Lines 18 to 25 (Federal Column) correspond to Federal Form 1041, Schedule B, Lines 2 to 9.
- Adjusted tax-exempt interest
- Net gain on Federal Form 1041, Schedule D, Line 17, Column (a)
- Enter amount from Federal Form 1041, Schedule A, Line 6
- Long-term capital gain included on Federal Form 1041, Schedule A, Line 3
- Short-term capital gain included on Federal Form 1041, Schedule A, Line 3
- If the amount on Federal Form 1041, Page 1, Line 4 is a capital loss, enter here as a positive figure
- If the amount on Federal Form 1041, Page 1, Line 4 is a capital gain, enter here as a negative figure
- Missouri distributable net income (combine Lines 17 through 24, Federal Column)

**Enter as Total of Part 2, Column 6:**

#### PART 5: MODIFICATIONS TO MISSOURI SOURCE ITEMS (ATTACH EXPLANATION OF EACH ITEM)

* Specify and explain Missouri modifications that are related to items in Form MO-NRF, Part 4, Missouri Source Column.

<table>
<thead>
<tr>
<th>Additions (specify)</th>
<th>Subtractions (specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

3. Missouri source fiduciary adjustment (combine Lines 1 and 2)  
   Enter as total of Part 2, Column 5  

<table>
<thead>
<tr>
<th>Net Addition</th>
<th>Net Subtraction</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>0</td>
</tr>
</tbody>
</table>

#### PART 6: MISSOURI SOURCE FEDERAL INCOME TAX

1. Federal income tax (from Federal Form 1041, Schedule G, Line 4) ..........  
2. Other Federal income taxes (from Federal Form 1041, Schedule G, Lines 2a, 5 and 6) ...
3. Total - add Lines 1 and 2 ...........................................................
4. Missouri federal income tax - amount from Line 3 not to exceed $5,000 ....
5. Missouri income percentage - divide Form MO-NRF, Part 4, Line 26 by Line 25 - round to whole percent ...
6. Missouri source federal income tax - multiply Line 4 by Line 5 - enter here on Part 1, Line 6  

**Notes:**
- Federal income tax (from Federal Form 1041, Schedule G, Line 4)
- Other Federal income taxes (from Federal Form 1041, Schedule G, Lines 2a, 5 and 6)
- Missouri federal income tax - amount from Line 3 not to exceed $5,000
- Missouri income percentage - divide Form MO-NRF, Part 4, Line 26 by Line 25 - round to whole percent
- Missouri source federal income tax - multiply Line 4 by Line 5 - enter here on Part 1, Line 6
SECTION VI

ESTATE TAX

MO-706 — Missouri Estate/Generation-Skipping Credit Tax Return ........................................ 129
MO-NRE — Nonresident Decedent - Missouri Property .......................................................... 131
MO-RE — Resident Decedent - Non-Missouri Property ......................................................... 132
MISSOURI DEPARTMENT OF REVENUE
MISSOURI ESTATE/GENERATION-SKIPPING CREDIT TAX RETURN

ATTACH COPY OF FEDERAL FORM 706 - PAGES 1, 2 AND 3

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

PART 1 DECEdent, EXECutor, AND REPRESENTATIVE

DECEdent'S FIRST NAME AND MIDDLE INITIAL | DECEdent'S LAST NAME | DECEdent'S SOCIAL SECURITY NO.

DOMICILE AT TIME OF DEATH | YEAR DOMICILE ESTABLISHED | DATE OF DEATH

NAME OF EXECUTOR | ADDRESS (NUMBER AND STREET INCLUDING APARTMENT NUMBER, OR RURAL ROUTE, CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE)

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

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

NAME OF REPRESENTATIVE | STATE | ADDRESS (NUMBER AND STREET, CITY, STATE AND ZIP CODE)

I declare that I am the attorney/accountant for the executor and prepared this return for the executor. I am qualified to practice in the state shown above.

SIGNATURE | DATE | TELEPHONE NUMBER

PART 2: TAX COMPUTATION

1. MISSOURI ESTATE OR GENERATION-SKIPPING CREDIT TAX (See instruction 10 for GSC Tax)
   If this is an original return filed within 9 months after death:
   • Check proper box
   • Enter amount on Line 1, omit Lines 2 through 8.
   • Attach check for that amount.
   ☐ MISSOURI RESIDENT DECEdent WITH ALL MISSOURI PROPERTY
   Enter Credit for State Death Taxes from Federal Estate Tax Return Form 706, Line 15
   ☐ MISSOURI RESIDENT DECEdent WITH NON-MISSOURI PROPERTY
   Attach Form MO-RE and enter amount from Form MO-RE, Line 9
   ☐ NONRESIDENT DECEdent WITH MISSOURI PROPERTY
   Attach Form MO-NRE and enter amount from Form MO-NRE, Line 9

2. Less: amount of Missouri Estate Tax previously paid

3. OVERPAYMENT to be refunded (Line 2 less Line 1) = REFUND

4. TAX DUE - (Line 1 less Line 2) = AMOUNT DUE

5. Interest on payment after due date

6. Addition to Tax ☐ Check here if you received a federal extension of time to file Federal Form 706.
   Attach copy of Federal Extension Form 4768

7. 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

8. TOTAL DUE (Total of Lines 4 through 7) = AMOUNT DUE

PLEASign below

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 executor is based on all information of which preparer has any knowledge.

SIGNATURE OF EXECUTOR | DATE

SIGNATURE OF PREPARER OTHER THAN EXECUTOR | ADDRESS (AND ZIP CODE) | DATE

Make check payable to - MISSOURI DEPARTMENT OF REVENUE, Mail to - P.O. Box 27, Jefferson City, MO 65105-0027

MO 601-1599 (5-94)
INSTRUCTIONS FOR FORM MO-706

1. Statute and General Description. The Missouri estate tax is imposed by Chapter 145, RSMo. The Missouri tax is generally the amount of the federal estate tax.

2. Estates for Which Return Required. Section 145.481 RSMo. 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 RSMo. requires a return to be filed within 9 months after death. Section 145.551 RSMo. 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 65102-0007.

5. Payment of Tax. Section 145.511 RSMo. requires payment of the tax within 9 months after death. Section 145.551 RSMo. 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 10:8.100.

6. Interest (Line 5). Interest must be added to all tax payments made more than 9 months after death. See Sections 145.985 RSMo. and 143.731 RSMo. If interest is calculated at a rate other than the rate established by Section 32.065, RSMo., attach explanation including copy of actual calculations.

INSTRUCTIONS FOR FORMS MO-RE (Resident With Non-Missouri Property) AND MO-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) RSMo. Intangible personal property has a Missouri situs only if the decedent was a Missouri resident domiciled in Missouri at death. Sections 145.101(3) RSMo. and 145.102(2) RSMo. 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 Forms MO-RE and MO-NRE is to determine what percentage of the decedent’s gross estate has a Missouri situs, thus determining what percentage of the federal credit is apportioned to Missouri, Section 145.041 RSMo.

2. Lines 1, 2, and 3 (Form MO-RE and Form MO-NRE). The denominator of the apportionment percentage is Total Gross Estate. Nontaxable debts and the personal property debts listed in the Federal Schedules K are deducted from gross in determining taxable estate. Line 2 results in another type of debt having an effect on the denominator, Total Gross Estate.

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

On Form MO-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) 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, Form MO-RE, requires the Executor of a nonresident decedent to state whether all Missouri real property has been listed at Item 4 - doubtful items may require an explanation.

4. Resident, Nonresident, Domicile. A nonresident decedent is one who is not a "resident." A resident is one "domiciled in Missouri at death. (Section 145.101(2) and (3) RSMo.). Two definitions may be helpful: (a) Missouri Probate Code - Section 427.010(10) states that "Domicile means the place in which a person has voluntarily fixed his abode, not for a mere special or temporary purpose, but with a present intention of remaining there permanently or for an indefinite time." (b) Federal Estate Tax Regulations (26 CFR) Section 20.10-1(b)(1) state that: "A person acquires a domicile in a place by living there, for even a brief period of time, with no definite present intention of later removing therefrom. Residence without the requisite intention to remain indefinitely will not suffice to constitute domicile, nor will intention to change domicile effect such a change unless accompanied by actual removal."

The Residtament 2nd, Conflict of Laws, Chapter 2, Domicile, notes the burden of proving a new domicile of choice to replace a prior domicile or 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, Form MO-NRE. Executors filling Form MO-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’s domicile as a domiciliary state at the death of the decedent 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 the 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 Form MO-RE (item 4) will contain an item of real estate or tangible property only if it has a Missouri actual situs and a nonresident decedent’s Form MO-NRE (item 4) similarly will contain an item only if it has a Missouri situs. The following examples referring to Schedules A through C, Federal Form 706, are applicable to both swidents (Form MO-RE) and nonresidents (Form MO-NRE).

Schedule A - Real Property Owned by the Decedent. Its Missouri tax status is determined by its actual situs. Schedule B - Stocks and Bonds, Schedule C - Mortgages, Notes, and Cash, Schedule D - Life Insurance, and Schedule I - Annuities. Tax status determined by domicile. The physical locations of certificates, policies, corporations, and mortgages payment are not controlling.

Schedule E - Jointly Owned Property, and Schedule F - Other Miscellaneous Property. Most items will be similar to Schedule A through 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 Décédent’s Life, and Schedule H - General Powers of Appointment. These schedes 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 Schedule G property is dependent upon the nature of the property at death. Thus, the trust’s property is dependent 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.
**Form MO-NRE**  
(REV. 5-94)  

**Residence** — Domicile is defined in the instructions on the back of Form MO-706.  
Of what state (or country, if not U.S.) was the decedent a resident (a domiciliary) at death?  

**GROSS ESTATE**  
1. Enter Gross Estate from Federal Form 706, Line 1:  
2. Enter total of all debts listed on federal gross estate Schedules A through 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):  

**MISSOURI PROPERTY**  
4. List each item of real estate and tangible personal property having a situs WITHIN Missouri.  
   - Check if alternate value elected on Federal Form 706, page 2, Part 3, Line 1.  
   - 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>FEDERAL FORM 706</th>
<th>ALTERNATE VALUE</th>
<th>VALUE AT DATE OF DEATH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</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) (rounded to 3 decimal places — 98.765 or 98.77):  

**MISSOURI ESTATE TAX**  
7. Federal Credit for State Death Taxes from Federal Form 706, Line 15:  
8. MISSOURI ESTATE TAX (multiply Line 7 by percentage on Line 6). Enter this amount at Form MO-706, Line 1:  

**EXAMPLES OF ITEM 4**  

<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>
<tr>
<td>G</td>
<td>3</td>
<td>(Or if federal alternative valuation elected) Building - St. Louis, MO</td>
<td>$75,000</td>
<td></td>
</tr>
</tbody>
</table>
## GROSS ESTATE

1. Enter Gross Estate from Federal Form 706, Line 1: 

2. Enter total of any debts listed on federal gross estate Schedules A through 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):  

## 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 on Federal Form 706, page 2, Part 3, Line 1. 
   - If elected, enter alternate (not date of death) value below. 
   - Do not reduce listed values for any debts.

<table>
<thead>
<tr>
<th>FEDERAL FORM 706</th>
<th>SUMMARY DESCRIPTION (including situs of Non-Missouri property)</th>
<th>FEDERAL FORM 706</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCHEDULE</td>
<td>ITEM</td>
<td>ALTERNATE VALUE</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4a. Total Date of Death Value:  

4b. Total Alternate Value — only if federal election:  

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

## 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 9.877):  

## MISSOURI ESTATE TAX

8. Federal Credit for State Death Taxes from Federal Form 706, Line 15: 

9. MISSOURI ESTATE TAX (multiply Line 8 by percentage on Line 7). Enter this amount at Form MO-706, Line 1:  

### EXAMPLES OF ITEM 4

<table>
<thead>
<tr>
<th>FEDERAL FORM 706</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>SCHEDULE</td>
<td>ITEM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>1 House — Washington, D.C.</td>
<td>$36,000</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>1 (Or if federal alternative valuation elected) House — Washington, D.C. $30,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SECTION VII
CORPORATION INCOME TAX

Corporation Income Tax General Instructions .................................................. 135
Instructions for Form MO-MS ................................................................. 141
MO-1120 — Corporation Income Tax Return .............................................. 145
MO-MS — Corporation Allocation and Apportionment of Income .................. 147
MO-2220 — Corporation Underpayment of Estimated Tax ......................... 149
MO-C — Missouri Dividends Deduction ..................................................... 151
MO-1120X — Amended Missouri Corporation Return - For Tax Years 1992 & Prior ................................................................. 153
Instructions for Form MO-1120X ............................................................. 155
MO-22 — Authorization and Consent of Subsidiary Corporation ................. 157
MO-1120ES — General Instructions ........................................................ 159
MO-1120ES — Declaration of Estimated Tax for Corporations ................. 161

NOTE: See Section XI for additional forms for registration.
1995 MISSOURI CORPORATION INCOME TAX forms and instructions

1995 HIGHLIGHTS
TAXPAYER ASSISTANCE
See Page 10 for a list of telephone numbers and Department of Revenue Field Offices.

FEDERAL FORM 990C AND 990T
Section 143.511, RSMo 1994, changed the Missouri due date for filing Form MO-1120 for taxpayers filing Federal Form 990C and 990T. Effective for tax years beginning on or after January 1, 1995, the Missouri due date for filers of Federal Form 990C and 990T is the same as the federal due date. See Page 3 for further information.

TAX FORMS AVAILABLE BY FAX.
Blank Missouri tax forms are available by fax. To access our "Fax on Demand" system call (573) 751-4800 from your fax machine handset. The "Fax on Demand" system will take you through the steps to fax you a copy of the forms you need. If you are speech or hearing impaired call TDD 1-800-735-2966.

MISSOURI DEPARTMENT OF REVENUE BULLETIN BOARD (MO DOR BBS)
The Missouri Department of Revenue established its own on-line Bulletin Board System in September 1995. To access the Bulletin Board, dial (573) 751-7846 from your personal computer equipped with a modem and communications software. The Department plans to have most tax forms, tax publications, law changes, the Tax Bulletin and many other informational articles available on the Bulletin Board. The service is free of charge; only normal telephone line charges apply.

NOTE: All files that are available for downloading are in either ASCII format or PDF format. To view the PDF files you must download the Adobe Acrobat reader and install the reader on your computer system. The reader applications are found in the "File Viewer" library.

** REMINDER** MISSOURI USE TAX
Every out-of-state corporation which makes sales to businesses or individuals located within the state (vendor's use tax) or consumers who make purchases from out-of-state vendors (consumer's use tax) may be subject to Missouri Use Tax. See the Missouri Use Tax Return for more information. The Missouri Use Tax Return is included in this booklet to inform the corporation of the obligation to pay use tax and give it the opportunity to file. Due date is January 31, 1996.

Janette M. Lohman
Director of Revenue
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 it is required to file a federal income tax return and has gross income within Missouri of $100 or more. The tax on corporations will not apply to:

1. A corporation which by reason of its purposes and activities is not subject to federal income tax. The preceding sentence shall not apply to unrelated business taxable income and other income on which Chapter 6 of the Internal Revenue Code imposes the Federal income tax or any other tax measured by income;
2. An express company which pays an annual tax on its gross receipts in this state;
3. An insurance company which pays an annual tax on its gross premium receipts in the state;
4. A Missouri or an extended Missouri mutual insurance company organized under Chapter 380, RSMo;
5. Any other corporation that is exempt from Missouri income tax under the laws of Missouri or the laws of the United States; and
6. Any corporation filing a Federal Form 990, 990EZ or 990PF should NOT send a copy of the federal form to the Missouri Department of Revenue.

Corporations reporting taxable income on a federal return other than a Federal Form 1120 or 1120A (such as Federal Forms 1120P, 1120H, 1120F, 1120REIT, 990T or 990C), shall attach a copy of the appropriate federal form and make the computations on Form MO-1120.

S-Corporation - An S corporation, as defined by Section 1361(a)(1) of the Internal Revenue Code, is subject to federal income tax and is required to file a Form MO-1120. S corporations must file a Form MO-1120 if the 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 (Section 143.471, RSMo 1994).

MISSOURI REGISTRATION:
Every corporation and S corporation required to file a Missouri return of income must register with the Department of Revenue to receive a MITS/Missouri Tax Identification Number. To register, contact the TAX ADMINISTRATION BUREAU, P.O. BOX 320, JEFFERSON CITY, MO 65105-3200 or PHONE (573) 751-5960.

TIME AND PLACE FOR FILING AND PAYMENT OF TAXES:
A corporation must file its income tax return along with all required information on or before the fifteenth day of the fourth month following the close of its taxable year and pay any tax due to the Missouri Director of Revenue. When the due date falls on a Saturday, Sunday or legal holiday, the return and payment will be considered timely if made on the next business day (Section 143.851, RSMo 1994). Installment payments may not be made (12 CSR 10-2.706). Include the MITS/Missouri Tax Identification Number on the check or money order.

Mail returns to the MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 700, JEFFERSON CITY, MO 65105-0700.

CONSOLIDATED FEDERAL RETURN-SEPARATE MISSOURI RETURN:
A corporation which is a member of an affiliated group filing a consolidated federal income tax return shall (if no Missouri consolidated return is filed) determine its federal taxable income as if it had filed a separate federal income tax return for the year.

The corporation must attach to its Form MO-1120 a pro forma Federal Form 1120, together with all pertinent schedules, wherein its separate taxable income is computed. The first four pages of the actual consolidated federal income tax return and an income statement, or a summary of profit companies for the year, must be attached. The complete consolidated federal return may be required upon an audit of the Missouri return. The corporation's federal income tax deduction will be a percentage of the total consolidated federal income tax, plus consolidated foreign tax credit, determined by the ratio that its federal taxable income bears to the total federal taxable income of the profit corporations. For further clarification, see 12 CSR 10-2.060. The computed federal income tax deduction must be divided by 2. See Form MO-1120, Part 3.

SUBSIDIARIES INCLUDED IN THE FILING OF THIS RETURN:
If the corporation is filing a consolidated Missouri return, attach a separate schedule which lists the names of the subsidiaries, Federal Employer Identification Numbers (FEIN), and MITS/Missouri Tax Identification Numbers.

DECLARATION OF ESTIMATED TAX:
Every corporation subject to income tax in this state must make a declaration of its estimated tax for the taxable year on Form MO-1120ES, if its Missouri estimated tax can reasonably be expected to be at least $250 (Section 143.521, RSMo 1994).

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 MO-1120 (12 CSR 10-2.045-39).

A corporation may amend its declaration on Form MO-1120ES.

Mail declaration of estimated tax payments to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3020, JEFFERSON CITY, MO 65105-3020.

Do not include your franchise tax payment.

EXTENSION OF TIME TO FILE AND PAY:
If a corporation has been granted an extension of time to file its federal income tax return, the time for filing the Missouri Income tax return is automatically extended for a similar period of time. A copy of the Federal Extension, Form 7004, must be attached to the Form MO-1120 when filed.

If a corporation has been granted an extension of time to pay its federal income tax, the time for paying the Missouri income tax is automatically extended for a similar period of time. A copy of the federal extension of time to pay must be attached to the Form MO-1120 when filed.

An extension of time to file an income tax return does not extend the time for payment of the tax. The corporation must pay, on or before the original due date, the amount properly estimated as its tax for the taxable year. Submit this amount with Form MO-60 and mail to the MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3400, JEFFERSON CITY, MO 65105-3400.

Do not include your franchise tax payment.

If a corporation files a Form MO-60, it should attach a copy of the federal extension. To obtain a Form MO-60, call 1-800-877-6861.

FILING AMENDED RETURNS:
If the corporation is filing an amended return for 1995, the corporation must use a 1995 Form MO-1120. Check Box I on Form MO-1120, Page 1 to indicate that it is an amended return. The corporation must complete the entire return using the corrected figures. If the corporation is filing an amended return for a year prior to 1993, the corporation must use Form MO-1120X.
A corporation must file an amended return within ninety days of filing an amended federal income tax return. The corporation must also file an amended return within ninety days after the final determination of changes made by the Internal Revenue Service (12 CSR 10-2.105 and Section 143.501, RSMo 1994). Attach a copy of the amended federal return with applicable schedules (e.g., Federal Revenue Agency's Report, Form 1120, Form 1120X) or, if the federal return was not amended, explain why the corporation is amending the Missouri return and accompany the explanation with applicable schedules. For Missouri forms, call 1-800-877-8881.

ROUNDING ON MISSOURI RETURNS:
You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount. For your convenience, we have already placed zeros in the cents columns on the return.

AMERICANS WITH DISABILITIES ACT (ADA):
The State of Missouri offers a Dual Party Relay Service (DPRS) for individuals with speechhearing impairments. This service is implemented in order to comply with the Americans with Disabilities Act (ADA). An individual with speechhearing impairments may call a voice user at 1-800-735-2966.

FORM MO-1120
1995 MISSOURI CORPORATION INCOME TAX FORM
MO-1120 LINE-BY-LINE INSTRUCTIONS

At the top of the return, check the appropriate box to indicate a calendar year or fiscal year. For a fiscal year or short year, fill in the blanks indicating the beginning and ending dates of the tax period. The corporation's accounting period and method for Missouri income tax purposes must be the same for Federal Income tax purposes (12 CSR 10-2.030, 12 CSR 10-2.035 and Sections 143.271 and 143.281, RSMo 1994).

A. Consolidated Missouri Return
Check this box if filing a consolidated Missouri return. In order to file a consolidated Missouri return, the corporation must be part of a consolidated federal return and derive 50% or more of its income (for the first Consolidated Missouri Return) from sources within Missouri (12 CSR 10-2.045 and Section 143.431, RSMO 1994). Form MO-22 must be included for each member of the consolidated group when filing the initial consolidated Form MO-1120 and for each new member added thereafter.

B. Consolidated Federal/ Separate Missouri Return
Check this box if filing a consolidated federal return and a separate Missouri return. The following information must be included with the Form MO-1120: (1) pro forma Federal Form 1120 plus schedules, (2) consolidated Federal Form 1120, (3) consolidated Schedule J, and (4) income statement showing the income and losses of all corporations included in the consolidated group.

C. Final Return
Check this box if the corporation ceased doing business during the tax period for which this return is being filed.

D. Name and Address Change
Check this box if the corporation's name or address has changed since filing the previous Missouri Corporation Income Tax Return.

E. FEIN Change
Check this box if the corporation's FEIN (Federal Employer Identification Number) has changed since filing the previous Missouri Corporation Income Tax Return.

F. Bankruptcy
Check this box if the corporation has filed for bankruptcy since filing the previous Missouri Corporation Income Tax Return.

G. Initial Return
Check this box if this is the first Missouri return filed for the corporation.

H. Amended Return
Check this box if the corporation is filing an amended return for the 1995 tax year.

I. Limited Liability Company
Check this box if the limited liability company is being taxed as a corporation.

J. Filing Federal Form 990C/990T
Enter C in this box if the corporation filed Federal Form 990C. Per Section 143.511, RSMo 1994, the effective due date for entities filing Federal Form 990C is the same as the federal due date. For calendar year filers, this is September 15, 1995. For fiscal year filers, the due date is the 15th day of the 6th month following the close of the taxable year.

Enter T in this box if the corporation filed Federal Form 990T. Per Section 143.511, RSMo 1994, the effective due date for entities filing Federal Form 990T is the same as the federal due date. For calendar year filers, this is May 15, 1995. For fiscal year filers, the due date is the 15th day of the 5th month following the close of the taxable year.

NAME-ADDRESS LABEL
A pre-addressed label has been provided for the corporation's convenience and to guarantee accurate processing. Please be certain that all information is correct before attaching the label to the return. Place the label in the space provided on the form. If any information on the label is incorrect, type or print the corporation's name and address in the space provided. The corporation's MITS/Missouri Tax Identification Number, Missouri Incorporation Number (Charter or Certification of Authority Number), and Federal Employer Identification Number (FEIN), must be entered in the spaces provided. Failure to include the MITS/Missouri Tax Identification Number will delay the processing of the return. If a consolidated federal return is filed, the parent's name and FEIN must be entered in the spaces provided.

INCOME AND DEDUCTIONS

Line 1 Federal Taxable Income
Enter the total amount of federal taxable income (but not less than zero) from Federal Form 1120, Line 20. The line numbers for federal taxable income will differ on other federal forms (1120A, 1120POL, 1120H, 1120F, 1122REIT, 990T and 990C). By federal definition, federal taxable income cannot be less than zero. Therefore, per Section 143.431, RSMo 1994, Line 1 cannot be less than zero.

Net operating loss deductions - Attach a schedule showing the computation of the net operating loss deduction reported on Federal Form 1120, Line 29a or Federal Form 1120-A, Line 29a. Your net operating loss deduction may be disallowed for failure to provide the schedule of your net operating deduction.

If Federal Form 1120, Line 29a consists of non-Missouri source net operating loss, from a year when the loss company was not subjected to taxation by the state of Missouri, this may not be used to determine Missouri taxable income (12 CSR 10-2.105(3)).

Line 2 Missouri Corporation Income Tax and Corporation Income Tax of Other States Deducted in Determining Federal Taxable Income
Enter the amount of Missouri corporation income tax deducted in determining federal taxable income (Section 143.141(1), RSMo 1994), and the amount of corporation income taxes from other states, their subdivisions and the District of Columbia deducted in determining federal taxable income (12 CSR 10-2.160 and Section 143.141(3), RSMo 1994). Do not include St. Louis or Kansas City earnings taxes.
schedule must be attached showing the breakdown of taxes on 
Federal Form 1120, Line 17 or from Federal Form, 1120A, Line 17.

Line 3 Missouri Modifications - Additions
Enter the net amount from Page 2, Part 1, Line 3. See instructions on 
Page 6 for completing Part 1.

Line 4 Total Additions
Enter the total of Lines 2 and 3.

Line 5 Missouri Modifications - Subtractions
Enter the net amount from Page 2, Part 2, Line 7. See instructions on 
Page 6 for completing Part 2.

Line 6 Balance
Enter the total of Lines 1 and 4 less Line 5.

Line 7 Federal Income Tax - Current Year
Enter the amount from Page 2, Part 3, Line 3. See the instructions on 
Page 6 for completing Part 3. Consolidated federal/separate 
Missouri filers must compute the federal income tax deduction per 
12 CSR 10-3.020.

Line 8 Missouri Taxable Income - All Sources
Enter the total of Line 6 less Line 7.

Line 9 Missouri Taxable Income
If taxable income is 100% from Missouri sources, enter the amount from 
Line 8. If taxable income is not 100% from Missouri sources, complete 
Form MO-M5. Enter the apportionment method number used (such as 
apportionment election 1, 2, 3, 4, 5, 6 or 7) and the percentage (rounded 
to three digits to the right of the decimal point, such as 12.345%), in the 
boxes provided. These boxes must be completed even if Missouri 
taxable income is zero. Enter on Line 9 the amount from Form MO-M5, 
Part A, Line 7. Nonbusiness income will only be considered if a detailed 
explanation is attached. Non-Missouri source income will only be 
considered if a list itemizing the source of income is attached. See Form 
MO-M5 Instructions on Page 7 for additional information.

Line 10 Missouri Dividends Deduction
If income is 100% from Missouri sources, calculate the net dividend 
deduction by subtracting Federal Form 1120, Line 29b from Federal 
Form 1120, Line 4.

Single Factor Apportionment - Complete Form MO-C and allocate 
dividends according to the location of payor. If payor is commercially 
domiciled in Missouri, the dividends are Missouri source dividends. The 
Total Missouri dividends shall be multiplied by a percentage factor. This 
percentage factor is from Form MO-M5, Part B, Line 7. After multiplying 
the Missouri source dividends by the apportionment factor, enter this 
amount on Form MO-C, Line 22 and on Form MO-C, 1120, Line 10.

Three Factor Apportionment - Calculate the net dividend deduction by 
subtracting Federal Form 1120, Line 29b, from Federal Form 1120, Line 
4. This amount is then multiplied by the apportionment factor from Form 

NOTE: If you are claiming nonbusiness dividends, determine the nonbusiness 
dividends from Missouri sources by allocation and include on 
Form MO-M5, Part D, Line 9. Determine nonbusiness dividends from 
all sources and include on Form MO-M5, Part D, Line 6. Determine 
nonbusiness dividends from Missouri sources by multiplying business 
dividends by the apportionment factor from Form MO-M5, Part D, Line 
4. The dividend deduction entered on Form MO-C, 1120, Line 10, is the 
sum of all nonbusiness dividends from Missouri sources and nonbusiness 
dividends from Missouri sources.

Line 11 Enterprise Zone Income Modification
Enter the amount of modification as approved by the Missouri Depart-
ment of Economic Development.

Line 12 Missouri Taxable Income
Enter the total of Line 9 less Line 10 and Line 11.

TAX

Line 13 Missouri Tax
Enter the amount of Line 12 times 6.25%.

Missouri tax cannot be prorated or annualized. The 1995 Form 
MO-1120 should only be used to file for the 1995 tax year.

Line 14 Recapture of Missouri Low Income Housing Credit
If your corporation is required to recapture a portion of any Federal Low 
Income Housing Credit(s) taken on a low income project, your corpora-
tion is also required to recapture a portion of any Missouri credits. The 
Missouri recapture amount is equal to the proportion of the Missouri 
credit that equals the proportion the federal recapture amount bears to 
the original Federal Low Income Housing Credit amount subject to 
recapture (Section 335.3552, RSMo 1994). You must attach to your 
Missouri return a copy of your Federal Form 8611.

Line 15 Total Tax
Enter the total of Lines 13 and 14.

CREDITS AND PAYMENTS

Line 16 Total Credits
Enter the total from Form MO-TC, Line 16.

You may be eligible for certain tax credits. The total amount of tax credit 
is computed by completing Form MO-TC (Missouri Income Tax 
Credits). The following is a list of available credits and the agency to 
contact for information, forms, and approval to claim each credit:

(1) TAX CREDITS ADMINISTERED BY THE DEPARTMENT OF 
ECONOMIC DEVELOPMENT-Contact the MISSOURI DEPART-
MENT OF ECONOMIC DEVELOPMENT, TAX BENEFIT 
PROGRAMS, P.O. BOX 118, JEFFERSON CITY, MO 65102-0118, 
or call (573) 751-6835 for information on these credits:

- New or expanded business facility credit
- Development reserve credit
- Infrastructure development credit
- Export finance credit
- Missouri business modernization and 
technology (seed capital) tax credit
- Neighborhood assistance credit 
  (including homeless assistance credit)
- Enterprise zone credit
- Small business incubator credit
- Small business investment credit
- Community bank investment credit
- Qualified research expense credit
- Abandoned property tax credit

(2) OTHER MISSOURI TAX CREDITS:

- Processed wood energy credit contact the 
  Missouri Division of Energy, P.O. Box 176, 
  Jefferson City, MO 65102-0176 or call (573) 751-4000.

- Missouri low income housing credit contact the 
  Missouri Housing Development Commission, 
  3770 Broadway, Kansas City, MO 64111 or call 
  (816) 756-3790.

- Special needs adoption tax credit contact the 
  MISSOURI DIVISION OF FAMILY SERVICES, 
  P.O. BOX 88, JEFFERSON CITY, MO 65103-0088

- Affordable housing assistance credit contact the 
  MISSOURI HOUSING DEVELOPMENT COMMISSION, 
  3770 BROADWAY, KANSAS CITY, MO 64111 or call 
  (816) 756-3790.
• Higher education scholarship fund credit-contact the MISSOURI DEPARTMENT OF HIGHER EDUCATION, P.O. BOX 6730, JEFFERSON CITY, MO 65102 or call (573) 751-3940 or (800) 473-6757.

Line 17 Estimated Tax Payment(s)
Enter the total 1995 estimated payment(s) made with Form MO-1120ES. Include any approved overpayment credited from 1994. If the requested overpayment credited from 1994 has been adjusted, you use the adjusted amount.

If filing a consolidated Missouri return, a complete list of subsidiary payments must be attached to Form MO-1120. The list must include each corporation’s MITS/Missouri Identification Number.

Line 18 Payments on Form MO-60
Enter the total payment(s) made with Form MO-60. The beginning and ending dates of the Form MO-60 and Form MO-1120 must be the same.

Line 19 AMENDED RETURN ONLY: Tax paid with (or after) the filing of the original return
Enter the amount of tax previously paid by check or money order on the original return and any previously filed amended return. Do not include any previous interest, addition to tax, or penalties.

Line 20 Subtotal
Enter the total of Lines 16 through 19.

Line 21 AMENDED RETURN ONLY: Overpayment, if any, as shown on original return or as later adjusted
Enter the amount of overpayment received (or expected to be received) or the amount to be credited on estimated tax, as shown or adjusted on the original return. Any refund due on the original return will be refunded separately from any additional refund claimed on the amended return.

Line 22 Total
Enter Line 20 less Line 21.

REFUND OR TAX DUE

Line 23 Overpayment
Enter the overpayment if Line 22 is greater than Line 15.

Line 24 Trust Fund Contributions
Enter on Line 24a, 24b, 24c, and 24d any portion of your overpayment you wish to contribute to the following trust funds. If you file a balance due return and wish to contribute to the Children's Trust Fund, Veterans Trust Fund or Elderly Home Delivered Meals Trust Fund, enter the amount on Line 24a, 24b or 24c and attach a SEPARATE CHECK for this amount. The amount contributed must be $2.00 or more for each trust fund.

Children's Trust Fund - The Children's Trust Fund, a 501(c)(3) organization, is the only statewide organization dedicated solely to preventing child abuse and neglect. In fiscal year 1996, families in every geographic portion of Missouri will receive education and services provided by community-based programs that receive financial support from the Children's Trust Fund. The Children's Trust Fund also provides education to the general public about the problem of child abuse and neglect and the opportunity individuals have to prevent it. For more information, please write: CHILDREN'S TRUST FUND, P.O. BOX 1641, JEFFERSON CITY, MO 65102 or call (573) 751-5147.

Veterans Trust Fund - The Veterans Trust Fund was created as a means to raise monies necessary to meet the growing needs of Missouri's veterans and their families. The fund is invested to expand the ability of the Missouri Veterans Commission's ability to provide quality healthcare at its five veterans homes, and to assist veterans and dependents through its Service to Veterans Program. Contributions may be made at any time directly to: VETERANS TRUST FUND, C/O THE MISSOURI VETERANS COMMISSION, P.O. DRAWER 147, JEFFERSON CITY, MO 65102-0147.

Elderly Home Delivered Meals Trust Fund - The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. Over 3 million meals are provided each year to home bound senior citizens. These well-balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. For more information, please contact: ELDERLY HOME DELIVERED MEALS TRUST FUND, C/O DIVISION OF AGING, P.O. BOX 1937, JEFFERSON CITY, MO 65102, or call (573) 751-3982.

United States Olympic Festival '94 Trust Fund - For ten exciting days more than 3,000 athletes participated in 37 sporting events held throughout the Metropolitan St. Louis Area. Thanks to contributions from the residents and corporations of the metropolitan area, the Festival was not only an enjoyable experience, but it was financially stable. We would like to thank all those who helped make the U.S. Olympic Festival '94 a resounding success. Thank you!

Line 25 Credit to Estimated Tax
Enter the amount of overpayment to be credited to the corporation's estimated tax account for 1996.

Line 26 Refund
Enter the total of Line 23 less Lines 24a, 24b, 24c, 24d and 25. This is the amount to be refunded. No refund of less than $1.00 will be made. If there is any other liability owed the State of Missouri, the income tax refund may be applied to that liability (Sections 143.781, 143.782, 143.783 and 143.784, RSMO 1994). The corporation will be notified if any debts are offset with the refund.

Line 27 Underspend
Enter the underpayment if Line 15 is larger than Line 22.

Line 28 Underpayment of Estimated Tax
Enter the additions to tax for underpayment of estimated tax from Form MO-2220, Line 27. If the total payment and credit amount on Line 22 is less than 90% of the amount on Line 15, or if the estimated tax payments were not paid in full or timely, an addition to tax for failure to pay enough estimated taxes may be owed. However, the corporation may be able to meet one of the exceptions explained on Form MO-2220. Attach a completed Form MO-2220. If there is an overpayment on Line 23, the Missouri Department of Revenue will reduce the overpayment by the additions to tax amount (12 CSR 10-2.067 and Section 143.761, RSMO 1994).

Line 29 Interest
Enter the amount of interest computed. Simple interest is charged on all delinquent taxes from the due date of the return until the payment is received. The simple interest rate, effective January 1, 1996, is 9% per annum (Section 32.055, RSMO 1994).

Line 30 Additions To Tax
Enter the amount of addition to tax computed. If the return is not filed by the due date, including extensions of time to file, an addition to tax of 5% per month (not to exceed 25% in the aggregate) is charged during the period of such failure (12 CSR 102.065 and Section 143.741, RSMO 1994).

If the tax due is not paid, unless an extension of time to pay has been granted, an addition to tax of 5% is charged with respect to that part of the total tax for the year which is not paid by the original due date of the return. The addition to tax will be waived if (a) the amount of tax paid on or before the original due date of the return is at least 90% and (b) the balance of the
Line 31 Total Due
Enter the total of Lines 27 through 30. Attach a check or money order for the amount due made payable to the Missouri Director of Revenue.
Include the corporation's MTS/Missouri Tax Identification Number on the check or money order (U.S. Funds Only). The payment should be for Missouri Corporation Income Taxes only.

FORM MO-1120, PAGE 2 - LINE-BY-LINE INSTRUCTIONS

MISSOURI MODIFICATIONS (ADDITIONS/SUBTRACTIONS)
Modifications are allowed only per Sections 143.121, 143.141 and 143.143, RSMo 1994. Any modifications taken, that are not related to those sections, will be disallowed. A detailed explanation of any modification must be attached to the return. Failure to attach such explanation will delay the processing of the return.

PART 1 - MISSOURI MODIFICATIONS - ADDITIONS

Line 1 State and Local Bond Interest (Except Missouri)
Enter on Line 1a all interest from state and local bonds, excluding Missouri (Section 143.121.2(b), RSMo 1994).

Enter on Line 1b the amount of expenses associated with the state and local bond interest shown on Line 1a. The expenses must exceed $500. Refer to Section 143.121.2(b), RSMo 1994, for further explanation.

Enter on Line 1 the net amount of Line 1a less Line 1b.

Line 2 Fiduciary and Partnership Adjustment
(From Missouri Forms MO-1041 and MO-1065)
Enter the share of fiduciary and partnership adjustment as shown on Form MO-1041, Page 2, Part 1, Line 15 and Form MO-1065, Line 15 (Section 143.121.4 and 5, RSMo 1994). A copy of Forms MO-1041 and MO-1065 must be attached to the Form MO-1120.

Line 3 Total
Add Lines 1 and 2. Enter the amount on Line 3 and on Form MO-1120, Page 1, Line 3.

PART 2 - MISSOURI MODIFICATIONS - SUBTRACTIONS

Line 1 Interest and Dividends From Exempt Federal Obligations
(Must attach schedule)
Enter on Line 1a the amount of interest and dividends from federal obligations to the extent they are exempt from Missouri income tax, subject to federal tax (12 CSR 10-2.150 and Section 143.121.3(a), RSMo 1994). A detailed list showing the amount of monies received or the percentage of funds received from direct U.S. Government obligations must be attached to Form MO-1120.

Enter on Line 1b the amount of interest on indebtedness and expenses associated with the production of interest and dividend income on federal obligations shown on Line 1a. The expenses must exceed $500. Refer to Section 143.121.3(a), RSMo 1994, for further explanation.

Enter on Line 1 the net amount of Line 1a less Line 1b.

Line 2 Reductions in Gain Due to Basis Difference
Enter the amount of reduction in gain due to basis difference. If a taxpayer's federal taxable income prior to January 1, 1973 included any gain from a sale or other disposition of property which had a higher adjusted basis to the taxpayer for Missouri income tax purposes than for federal income tax purposes, a modification must be made to adjust for the difference in basis (12 CSR 10-2.202 and Section 143.121.3(b), RSMo 1994).

Line 4 Amount of Any State Income Tax Refund Included in Federal Taxable Income
Enter the amount of any state income tax refund for a prior year which was included in the federal taxable income for that year (Section 143.121.3(c), RSMo 1994).

Line 5 Capital Gain Exclusion From the Sale of Low Income Housing Project
Enter the excludable amount of gain resulting from the sale of a low income housing project subsidized by the Federal Department of Housing and Urban Development to a nonprofit or governmental organization, in accordance with IRS rules for the low income occupant of the project. The amount is the lower of the capital gain or the difference between the adjusted basis and the amount realized from the sale. A copy of Form 2127 must be attached to verify credit.

PART 3 - FEDERAL INCOME TAX - CURRENT YEAR

Enter the amounts of federal income tax on Lines 1 and 2. The instructions for entering the federal income tax are found on each line number. The line numbers will differ on other federal forms (1120A, 1120POL, 1120H, 1120F, 1120REIT, 990T and 990C). Add Lines 1 and 2; divide the total by 2; and enter the result on Line 3 and on Form MO-1120, Page 1, Line 7.

If filing a consolidated federal and separate Missouri return, the federal income tax deduction must be computed as follows:

Enter on Part 3, Line 1, federal tax from the consolidated Schedule J, Line 10. Enter on Part 3, Line 2, the foreign tax credit from the consolidated Schedule J, Line 4a. Enter on Part 3, Line 3, half of Lines 1 and 2. Enter on Part 3, Line 4, the numerator (the amount of separate company federal taxable income). Enter on Part 3, Line 5, the denominator (the total of all positive separate company federal taxable income; companies which incurred a loss must not be included in the denominator). Divide Line 4 by Line 5 and enter the percentage in the box on Line 6. Multiply Line 3 by the percentage and enter on Part 3, Line 6 and on Form MO-1120, Page 1, Line 7. Refer to 12 CSR 10-2.090 and 12 CSR 10-2.165 for further explanation. Attach the consolidated Federal Form 1120, consolidated Schedule J, and an income statement or summary of profit companies.

PART 4 - COMPLETE THIS PART USING THE FORM MO-MS

Refer to the appropriate part of the form and check the appropriate box. Enter on Part 4, Lines 1 through 9 the amounts from Form MO-MS that apply to the three factor apportionment or single factor apportionment. Do not complete this part if apportionment method three, four, five, six or seven is used, but attach a detailed explanation showing the
computations. If apportionment method seven is used, a letter of approval from the Missouri Director of Revenue must be attached.

PART 5 - REASON FOR AMENDMENT

Check the box which indicates the reason for filing this amended return. A separate Form MO-1120 must be completed for each reason. The applicable Federal Form 1139, 1120X, 4549, 4549A, 870AD and/or 5276 must be attached.

PART 6 - LOSS CARRYBACK OR TAX CREDIT CARRYBACK - AMENDED RETURN ONLY

Complete Part 6 when there is a loss carryback and/or credit carryback. A loss would include a net operating loss, capital loss, or property loss. A loss carryback is required to be filed by the 15th day of the month following the end of the loss year (Section 143.801, RSMo 1994).

AUTHORIZATION

Check the "yes" box for authorization of release of confidential information. This authorizes the Director of Revenue or delegate to discuss this return and attachments with the preparer whose signature appears on the Form MO-1120 or with any member of his/her firm. If the authorization box is checked "no", or if no box is checked, the Director of Revenue or delegate can only discuss this return with an officer of the corporation. Refer to Section 32.057, RSMo 1994.

SIGNATURE

The Missouri Department of Revenue requires the return to be signed by an officer of the corporation. Enter the date signed, the title of the person whose signature is affixed and the corporation's telephone number. Lines are provided for the preparer's signature (other than taxpayer), address, Federal Employer Identification Number (FEIN), telephone number and date.

RELEASE OF INFORMATION

The Department of Revenue can only release confidential information to corporate officers, authorized individuals having power of attorney or the preparer when the authorization box is checked.

The Department of Revenue strives to assist taxpayers in their inquiries; however, the Department is bound by confidentiality statutes dealing with the release of confidential information. If you are contacting the Department regarding financial information of a corporation, refund issuance, or filing status of a corporation, you will be asked to identify your position with the corporation. If you are the preparer, the authorization box on the form must have been checked for us to release financial information. To prevent delays in answering questions, you should provide the Department with a Power of Attorney, Form DOR-2827, prior to making the inquiry. This also applies to employees of the corporation. This form should list the tax type, the tax form, and tax year(s) in question.

The corporation should try to ensure the Department has an updated list of officers on file and any changes to officers' status should be filed with the Tax Administration Bureau as soon as the change takes effect. To update corporate officers, send the information to Tax Administration Bureau, P.O. BOX 3300, JEFFERSON CITY, MO 65105-3300. These procedures are meant to protect the taxpayer from unauthorized disclosure of financial records.

INSTRUCTIONS FOR COMPLETING THE FORM MO-MS

GENERAL INSTRUCTIONS

Complete the Form MO-MS if taxable income is not 100% from Missouri sources. This form must be completed even if Missouri taxable income is zero. If the corporation owns a percentage of a partnership(s), the partnership factors must be multiplied by the corporation's percentage of ownership, and then added into the corporation's apportionment factors.

APPORTIONMENT ELECTION

Missouri Statutes provide seven methods for determining Missouri taxable income from Missouri sources. Choose only ONE of the seven methods and enter the method number on Form MO-1120, Line 9. You may change methods from year to year provided you do not file a consolidated Missouri return (see 12 CSR 10-2.045).

Once an election has been made, it cannot be changed with respect to the same taxable period.

METHOD 1
Multistate Allocation and Three Factor Apportionment (Multistate Tax Compact - Section 32.200, RSMo 1994), See instructions for completing Method One.

METHOD 2

METHOD 3
Transportation - Section 143.451.3, RSMo 1994. A detailed explanation must be attached.

METHOD 4
Railroad - Section 143.451.4, RSMo 1994. A detailed explanation must be attached.

METHOD 5
Interstate Bridge - Section 143.451.5, RSMo 1994. A detailed explanation must be attached.

METHOD 6
Telephone and Telegraph - Section 143.451.6, RSMo 1994. A detailed explanation must be attached.

METHOD 7
Other Approved Method - This method can only be used with prior approval from the Director of Revenue. A letter of approval must be attached to the return (Section 143.461.2, RSMo 1994).

If the Form MO-MS is not completed, a detailed explanation or letter of approval from the Director of Revenue must be attached, or the apportionment will be adjusted to 100%.

INSTRUCTIONS FOR METHOD ONE

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
Property owned by the taxpayer is 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, abandon, 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 losses within the annual rental rate received by the taxpayer from subtenants. As a general rule, the average value of property owned by the taxpayer is 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.

Lines 2a and 2b - 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, is 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 within the state is incidental to the employee's service within the 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 is attributed to this state: (1) if the employee's base of operations is in this state; or (2) 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 (3) if the base of operations is 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 material, repair equipment, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

Lines 3a and 3b - 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) is 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 includable 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, such as patents and copyrights.

The denominator of the sales factor includes 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 incident
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.

Line 4:
Add percentages on Lines 1, 2 and 3, and divide by factors present. If
one or more of the three factors does not exist (that is, there is no
denominator), determine the apportionment factor by dividing by
the number of factors present.

**STEP 3**

Complete Part C, Lines 1 through 9 and enter Lines 8 and 9 on Part D,
Lines 6 and 9. Nonbusiness income will be considered only if a list
itemizing the source of income is attached.

**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, and dividends, 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
allocated to this state.

(b) Net rents and royalties from tangible personal property are
allocated 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 payor
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 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 alloca-
tion 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.

(h) Certain dividends are allocable to this state if the taxpayer's
commercial domicile is in this state (See 12 CSR 10-2.075).

**STEP 4**


**STEP 5**


**INSTRUCTIONS FOR COMPLETING
METHOD TWO**

**STEP 1**


**STEP 2**

Complete Part B, Lines 1 through 7. The numerator of the single factor apportionment method is one-half the gross receipts from sales transacted partly
within and partly without this 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.")

**STEP 3**

Taxpayer shall allocate capital gains, rents, royalties, interest and
dividends where the underlying activity producing the income was
unrelated to the taxpayer's Missouri line of business. The Missouri
Supreme Court has also sanctioned direct allocation where the
payor did not conduct business in Missouri. Non-Missouri source
income will be considered only if a list itemizing the source of
income is attached.
dividends where the underlying activity producing the income was unrelated to the taxpayer’s Missouri line of business. The Missouri Supreme Court has also sanctioned direct allocation where the payor did not conduct business in Missouri. Non-Missouri source income will be considered only if a list itemizing the source of income is attached.

**INSTRUCTIONS FOR COMPLETING METHOD THREE, FOUR, FIVE OR SIX**

**STEP 1**

**STEP 2**
When using Method 3, 4, 5 or 6, enter percentage derived, before taking into account any non-Missouri source income, on Part B, Line 7.

**STEP 3**
Complete Part C, Lines 1 through 7. Enter Line 7 on Part B, Line 9. Taxpayer shall allocate capital gains, rents, royalties, interest and

**CHECK THE FOLLOWING BEFORE MAILING**

1. Did you review your completed return?
2. Did you use the label provided on the front of the booklet?
3. If you did not use the label, are the business name, address and tax identification numbers correctly shown on the return?
4. Did you complete all parts of the return?
5. Is your taxable year shown on the return?
6. Have you verified all math calculations?
7. Did you receive an extension of time to file your return? If so, have you attached a copy of the extension?
8. Have you attached a copy of the federal form and supporting schedules?
9. Has the appropriate person signed the return?
10. Have you addressed your envelope to the proper address?
11. Were you required to file a Missouri Use Tax Return?
12. Did you enclose a separate check with your Missouri Use Tax Return?

**DEPARTMENT OF REVENUE FIELD OFFICES AND OTHER IMPORTANT NUMBERS**

Quantities of up to 10 forms may be obtained from the following offices. You may also order forms by calling the 24 hour toll free number 1-800-877-6881. Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. daily with walk-in assistance provided from 8:00 a.m. to 4:00 p.m. Individuals with speech or hearing impairments use TDD 1-800-735-2968.

- **JOPLIN**
  1110 E. Seventh St., Suite 400 (417) 629-3070
- **KANSAS CITY**
  615 East 13th St., Room B2 (816) 889-2920
- **KIRKSVILLE**
  300 E. Northtown Road, Suite B P.O. Box 964 Northtown Shopping Center (816) 785-2411
- **JEFFERSON CITY**
  1617 Southridge Drive (573) 751-7191
- **CAPE GIRARDEAU**
  3102 Blattohr Dr., Suite 102 (573) 290-5852
- **ST. LOUIS**
  2510 S. Brentwood, Suite 300 (314) 968-4740
- **ST. JOSEPH**
  525 Jules, Room 314 (816) 387-2230
- **SPRINGFIELD**
  149 Park Central Square, Room 313 (417) 695-6474
**MISSOURI DEPARTMENT OF REVENUE**  
**CORPORATION INCOME TAX RETURN**  
**FORM MO-1120**  
**DOR ONLY**

**NOTE:** ATTACH COPY OF FEDERAL 1120, PAGES 1-4, OR FEDERAL 1120A. ATTACH ALL MISSOURI FORMS.

**INCOME AND DEDUCTIONS - PLEASE ROUND ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.**

1. **FEDERAL TAXABLE INCOME** (not less than 0) from Federal Form 1120, Line 30  
   | 1 | 00 |

2. Corporation income tax from Missouri, or other states, their subdivisions and District of Columbia deducted in determining federal taxable income (attach schedule)  
   | 2 | 00 |

3. Missouri modifications - Additions (complete Page 2, Part 1)  
   | 3 | 00 |

4. Total additions - add Lines 2 and 3  
   | 4 | 00 |

5. Missouri modifications - Subtractions (complete Page 2, Part 2)  
   | 5 | 00 |

6. **BALANCE** - Line 1 plus Line 4 less Line 5  
   | 6 | 00 |

7. **FEDERAL INCOME TAX - CURRENT YEAR** (complete Page 2, Part 3)  
   | 7 | 00 |

8. **MISSOURI TAXABLE INCOME - ALL SOURCES** - Line 6 less Line 7  
   | 8 | 00 |

9. **MISSOURI TAXABLE INCOME - if all Missouri income, repeat Line 8. If not, complete Form MO-MS and enter apportionment method chosen**  
   | 9 | 00 |

10. **MISSOURI DIVIDENDS DEDUCTION** (see instructions before entering an amount)  
    | 10 | 00 |

11. **ENTERPRISE ZONE INCOME MODIFICATION**  
    | 11 | 00 |

12. **MISSOURI TAXABLE INCOME - Line 9 less Line 10 and Line 11**  
    | 12 | 00 |

**TAX**

13. **MISSOURI TAX - 6.25% of Line 12**  
    | 13 | 00 |

14. Recapitulation of Missouri Low Income Housing Credit (see instructions) (attach a copy of Federal Form 8611)  
    | 14 | 00 |

15. **TOTAL TAX - Add Lines 13 and 14**  
    | 15 | 00 |

**CREDITS AND PAYMENTS**

16. Total credits - (attach Form MO-TC)  
    | 16 | 00 |

17. 1995 estimated tax credits (include approved overpayments credited from 1994)  
    | 17 | 00 |

18. Payments with Form MO-60  
    | 18 | 00 |

19. **AMENDED RETURN ONLY:** Tax paid with (or after) the filing of the original return  
    | 19 | 00 |

20. Subtotal - add Lines 16 through 19  
    | 20 | 00 |

21. **AMENDED RETURN ONLY:** Overpayment, if any, as shown on original return or as later adjusted  
    | 21 | 00 |

22. Total - Line 20 less Line 21  
    | 22 | 00 |

**REFUND OR TAX DUE**

23. If Line 22 is greater than Line 15, enter **OVERPAYMENT** here  
    | 23 | 00 |

24. Amount remitted or amount of overpayment to be contributed to the trust funds  
    | 24 | 00 |

24a. **Children’s Trust Fund**  
    | 24 | 00 |

24b. **Veterans Trust Fund**  
    | 24 | 00 |

24c. **Elderly Home Delivered Meals Trust Fund**  
    | 24 | 00 |

24d. **United States Olympic Festival Trust Fund**  
    | 24 | 00 |

25. Overpayment to be credited to 1996 estimated tax  
    | 25 | 00 |

26. Overpayment to be refunded - Line 23 less Lines 24a, 24b, 24c, 24d and 25  
    | 26 | 00 |

27. If Line 22 is less than Line 15 enter **UNDERPAYMENT** here  
    | 27 | 00 |

28. Underpayment of estimated tax (attach Form MO-2220)  
    | 28 | 00 |

29. **INTEREST**  
    | 29 | 00 |

30. Addition to tax (for late filing or late payment)  
    | 30 | 00 |

31. **TOTAL DUE - add Lines 27 through 30 (U.S. Funds Only)**  
    | 31 | 00 |

This publication is available upon request in alternative accessible format(s).
PART 1 – MISSOURI MODIFICATIONS - ADDITIONS
1a. State and local bond interest (except Missouri)  
1b. Less: related expenses (omit if less than $500). Enter Line 1a less Line 1b on Line 1  
2. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041, Page 2, Part 1, Line 15 or Form MO-1065, Line 15)  
3. Total - Add Lines 1 and 2. Enter here and on Page 1, Line 3  

PART 2 – MISSOURI MODIFICATIONS - SUBTRACTIONS
1a. Interest from exempt federal obligations (must attach a detailed schedule)  
1b. Less: related expenses (omit if less than $500). Enter Line 1a less Line 1b on Line 1  
2. Reduction in gain due to basis difference  
3. Previously taxed income  
4. Amount of any state income tax refund included in federal taxable income  
5. Capital gain exclusion from the sale of low income housing project  
6. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041, Page 2, Part 1, Line 16 or Form MO-1066, Line 16)  
7. Total - Add Line 1 through 6. Enter here and on Page 1, Line 5  

PART 3 – FEDERAL INCOME TAX - CURRENT YEAR - Consolidated Federal/separate Missouri return - see instructions.
1. Federal tax (from Federal Form 1120, Schedule J, Line 10 or 1120A, Part 1, Line 7)  
2. Foreign tax credit (from Federal Form 1120, Schedule J, Line 4(a))  
3. Federal income tax - add Lines 1 and 2; divide the total by 2; and enter here and on Page 1, Line 7. Consolidated federal/separate Missouri returns must complete Lines 4-6.  
4. Numerator (the amount of separate company federal taxable income)  
5. Denominator (enter the total positive separate company federal taxable income)  
6. Divide Line 4 by Line 5 Multiply by Line 3. Enter here and on Page 1, Line 7. (Consolidated federal/separate Missouri return filers should attach consolidated Federal Form 1120, Schedule J, and an income statement or summary of profit companies. If information is not sent, the federal income tax deduction may be reduced to zero.)  

PART 4 – COMPLETE THIS PART USING FORM MO-MS - Refer to the apportionment method used and check appropriate box. If not completed, the apportionment may be entered at 100%.  

THREE FACTOR APPORTIONMENT □  
2. Total Missouri property values (from Part D, Line 1a)  
3. Total everywhere property values (from Part D, Line 1b)  
4. Total Missouri wages/salaries (from Part D, Line 2a)  
5. Total everywhere wages/salaries (from Part D, Line 2b)  
6. Total Missouri sales (from Part D, Line 3a)  
7. Total everywhere sales (from Part D, Line 3b)  
8. Nonbusiness income - All sources (from Part D, Line 6)  
9. Nonbusiness income - Missouri sources (from Part D, Line 9)  

SINGLE FACTOR APPORTIONMENT □  
2. Amount wholly in Missouri (from Part B, Line 1)  
3. Amount partly within and partly without Missouri (from Part B, Line 2)  
4. Amount wholly without Missouri (from Part B, Line 3)  
5. Non-Missouri source income (from Part B, Line 9)  

CHECK ONE BOX INDICATING THE REASON FOR THIS AMENDED MISSOURI RETURN. THE APPLICABLE FEDERAL FORM 1139, 1120X, 4549, 4549A, 8704D AND/OR 5228 MUST BE ATTACHED. THIS INCLUDES CONSOLIDATED FEDERAL/SEPARATE MISSOURI FILERS.  
□ A. MISSOURI CORRECTION ONLY □ B. FEDERAL CORRECTION □ C. LOSS CARRYBACK  
□ D. TAX CREDIT CARRYBACK □ E. IRS AUDIT (RAM)  

PART 6 – LOSS CARRYBACK OR TAX CREDIT CARRYBACK - AMENDED RETURN ONLY  
If a loss carryback or tax credit carryback is involved in this amended return, complete the following. Consolidated federal/separate Missouri filers should report figures attributable to this separate Missouri return and attach a copy of the Federal Consolidated Form 1139 or 1120X showing the carryback or page 1 of the Federal Consolidated Form 1120 for the year of the loss to verify that only the separate company had the loss. Also, endorse a copy of the consolidated income statement for this year and the year of the loss.  

1. Year of loss  
2. Total net capital loss carryback  
3. Total net operating loss carryback  
4. Federal income tax adjustment - Consolidated federal/separate Missouri filers must attach computations  

SIGNATURE - PLEASE SIGN BELOW
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/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to $500 shall be imposed on any corporation which files a frivolous return.  

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. □ YES □ NO  

SIGNATURE OF OFFICER  
DATE  
PREPARES PHONE NUMBER  

TITLE OF OFFICER  
PHONE NUMBER  
PREPARES SIGNATURE (OTHER THAN TAXPAYER)  
DATE  
PREPARES ADDRESS AND ZIP CODE  
FEIN  

MO 800-1091(11-93)
**Missouri Department of Revenue**

**Corporation Allocation and Apportionment of Income**

**1995**

**FORM**

**MO-MS**

**DO NOT COMPLETE THIS FORM IF ALL INCOME IS FROM MISSOURI SOURCES.**

**BUSINESS NAME**

**MISSOURI I.O. NUMBER**

**FEDERAL I.O. NUMBER**

**APPORTIONMENT ELECTION**

- *Missouri Statutes provide seven methods of determining Missouri taxable income from Missouri sources.*

  - **Method One** - MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT - Multistate Tax Compact - Section 32.200, RSMo 1994 - Follow step by step instructions.

  - **Method Two** - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451.2(2), RSMo 1994 - Follow step by step instructions.

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

- Three - Transportation - Section 143.451.3, RSMo 1994
- Four - Railroad - Section 143.451.4, RSMo 1994
- Five - Interstate Bridge - Section 143.451.5, RSMo 1994

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

### PART A - MISSOURI TAXABLE INCOME - MISSOURI SOURCES

- **1.** Missouri taxable income - all sources (from Form MO-1120, Line 8) .......................................................... 1 00
- **2.** Federal income tax - current year (from Form MO-1120, Line 7) .......................................................... 2 00
- **3.** Federal net operating loss deduction (from Federal Form 1120, Line 29a; Federal Form 1120A, Line 28a; enter here and on Form MO-1120, Part 4, Line 1) .......................................................... 3 00
- **4.** Partial Missouri taxable income - all sources - add Lines 1, 2 and 3 .......................................................... 4 00
- **5.** Partial Missouri taxable income - Missouri sources (from Part B, Line 11 or Part D, Line 10 or explanation attached) .......................................................... 5 00
- **6.** Missouri income percentage - divide Line 5 by Line 4 (enter here and on Form MO-1120, Line 9) ..........................................................
- **7.** MISSOURI TAXABLE INCOME - MISSOURI SOURCES - multiply Line 1 by Line 6 (enter here and on Form MO-1:20, Line 9) .......................................................... 7 00

### PART B - METHOD TWO - SINGLE FACTOR APPORTIONMENT

*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.*

- **1.** Amount of sales wholly in Missouri (enter here and on Form MO-1120, Part 4, Line 2) .......................................................... 1 00
- **2.** Amount of sales partly within and partly without Missouri (enter here and on Form MO-1120, Part 4, Line 3) ..........................................................
- **3.** Amount of sales wholly without Missouri (enter here and on Form MO-1120, Part 4, Line 4) ..........................................................
- **4.** Total amount - all sources - add Lines 1, 2 and 3 ..........................................................
- **5.** One-half of Line 2 ..........................................................
- **6.** Total amount Missouri - add Lines 1 and 5 ..........................................................
- **7.** Missouri single factor apportionment fraction - divide Line 6 by Line 4 ..........................................................
- **8.** Partial Missouri taxable income - all sources (from Part A, Line 4) ..........................................................
- **9.** Non-Missouri source income (from Part C, Line 7) (enter here and on Form MO-1120, Part 4, Line 6) ..........................................................
- **10.** Apportionable income - Line 8 less Line 9 ..........................................................
- **11.** Partial Missouri taxable income - Missouri sources - multiply Line 10 by Line 7 (enter on Part A, Line 5) ..........................................................

This publication is available upon request in alternative accessible format(s).
### PART C - MULTISTATE OR SINGLE FACTOR ALLOCATION

Directly allocable nonbusiness income or non-Missouri source income. Do not allocate expenses that have been excluded from federal taxable income.

<table>
<thead>
<tr>
<th></th>
<th>DIRECTLY ALLOCATED 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>1. Interest income</td>
<td>00</td>
</tr>
<tr>
<td>2. Royalties</td>
<td>00</td>
</tr>
<tr>
<td>3. Rents</td>
<td>00</td>
</tr>
<tr>
<td>4. Net capital gains</td>
<td>00</td>
</tr>
<tr>
<td>5. Net dividends</td>
<td>00</td>
</tr>
<tr>
<td>6. Total each column</td>
<td>00</td>
</tr>
</tbody>
</table>

7. Non-Missouri source income (single factor) - Subtract net Missouri source income (Column 2 less Columns 4 and 6) from net everywhere income (Column 1 less Columns 3 and 5). Enter on Form MO-MS, Part B, Line 9.

8. Nonbusiness income all sources (three factors) - Column 1 less Columns 3 and 5. Enter on Form MO-MS, Part D, Line 8.


*All income is presumed to be business income unless you can clearly show the income to be nonbusiness income (See 12 CSR 10-2075). Neither nonbusiness income nor non-Missouri source income will be considered unless a list itemizing the nature or source of income is attached.*

### PART D - METHOD ONE - THREE FACTOR APPORTIONMENT

1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. (Enter here and on Form MO-1120, Part 4, Lines 2 and 3.)
   - Total Missouri (a)
   - Total Everywhere (b)
   - Percent within Missouri (c):

2. Wages, salaries, commissions and other compensation of employees related to business income.
   - Total Wages and Salaries (a) on Form MO-1120, Part 4, Lines 4 and 5.

3. Sales (gross receipts, less returns and allowances):
   - (a) Sales delivered or shipped to Missouri purchasers:
     - (1) Shipped from outside Missouri (a)
     - (2) Shipped from within Missouri (a)
   - (b) Sales shipped from Missouri to:
     - (1) The United States Government (a)
     - (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) (a)
   - (c) Other gross receipts (rents, royalties, interest, etc.) (a)
   - Total Sales (a) on Form MO-1120, Part 4, Lines 6 and 7.

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

5. SUMMARY OF INCOME ALLOCATED AND APPORTIONED TO MISSOURI
   - Partial Missouri taxable income - all sources (from Part A, Line 4) (a)
   - Nonbusiness income - all sources (from Part C, Line 8) (a)
   - Apportionable income - Line 5 less Line 6 (a)
   - Missouri income - multiply Line 7 by percentage on Line 4 (a)
   - Nonbusiness income - Missouri sources (from Part C, Line 9) (a)
   - Partial Missouri taxable income - Missouri sources - add Lines 8 and 9 (a)

### PART E - GENERAL INFORMATION

1. Briefly describe 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.
PART 1 - HOW TO FIGURE THE UNDERPAYMENT

1. Amount of 1995 tax (Form MO-112O, Line 15 less APPROVED credits from Line 16) ................................................. 00
2. Enter 90% of the amount shown on Line 1 ................................................. 00
3. Enter in Columns (a) through (d) the installment due dates (that correspond
to the 15th day of the 4th, 6th, 9th and 12th months of the tax year) ............
4. Enter 25% of Line 2 in Columns (a) through (d) ................................................. 00 00 00 00
5. Amount paid or credited by installment due date ................................................. 00 00 00 00
6. Overpayment of previous installment (see instructions) ................................. 00 00 00 00
7. Total of Lines 5 and 6 ................................................................. 00 00 00 00
8. Underpayment (Line 4 less Line 7) ......................................................... 00 00 00 00
9. Overpayment (Line 7 less Line 4) ......................................................... 00 00 00 00

DUE DATES OF INSTALLMENT

<table>
<thead>
<tr>
<th></th>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

PART 2 - EXCEPTIONS TO THE ADDITION TO TAX

Read instructions for Lines 10 through 15 before entering an amount. If claiming Exception 2, 3 or 5, provide the Missouri taxable income for the months needed to make the calculations by completing Part 4 of this form.

10. Total amount paid or credited from the beginning of the tax year through the
 installment dates that correspond to the 15th day of the 4th, 6th, 9th and 12th
 months of the tax year ................................................................. 00 00 00 00
11. Exception 1, prior year’s tax (see instructions) ................................................. 00 00 00 00
12. Exception 2, tax on annualized income (see instructions) ................................. 00 00 00 00
13. Exception 3, tax on income over 3, 5 and 11 month periods
 (see instructions) ........................................................................... 00 00 00 00
14. Exception 4, tax on prior year’s income using current year’s rates
 (see Instructions) ................................................................. 00 00 00 00
15. Exception 5, tax on annualized income (see instructions) ................................. 00 00 00 00

PART 3 - HOW TO FIGURE THE ADDITION TO TAX

16. Enter the same installment date as Line 3 ......................................................... 00 00 00 00
17. Amount of underpayment from Line 8 ......................................................... 00 00 00 00
18. Enter the date of payment or the 15th day of the 4th month after the close of
 the tax year, whichever is earlier ......................................................... 00 00 00 00
19. Number of days from due date of installment to the date shown on Line 18 ...........
20. Number of days on Line 19 after 4/15/55 and before 1/1/56 ................................. 00 00 00 00
21. Number of days on Line 19 after 1/1/56 and before 1/1/57 ................................. 00 00 00 00
22. Number of days on Line 19 after 1/1/57 and before 3/15/57 ................................. 00 00 00 00
23. \( \frac{\text{Number of days on Line 20}}{365} \times 12\% \times \text{amount on Line 17} \) ................................. 00 00 00 00
24. \( \frac{\text{Number of days on Line 21}}{366} \times 9\% \times \text{amount on Line 17} \) ................................. 00 00 00 00
25. \( \frac{\text{Number of days on Line 22}}{365} \times \% \times \text{amount on Line 17} \) ................................. 00 00 00 00
26. Addition to tax (total of Lines 23 through 25) ......................................................... 00 00 00 00

27. Add Columns (a) through (d), Line 26, enter here and on Form MO-112O, Line 29

### INSTRUCTIONS

**Purpose of Form:**
Form MO-2220 is used by a corporation to determine whether it is 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. For further information regarding underpayment of estimated tax, see 12 CFR 10.2067. Estimated tax payments are required if Missouri estimated tax can reasonably be expected to be $50 or more (Section 143.521.2, RSMo 1994).

**Large Corporation:**
A corporation, or any predecessor corporation, that 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 is a large corporation. Large corporations use Exception 2, 3, or 5. All other corporations use Exception 1, 2, 3, or 4 (Section 143.761.4 and 6, RSMo 1994).

**How to Use This Form:**
Complete Part 1 of Form MO-2220 to find out if there is an underpayment for any of the four payment periods. If there is an underpayment, complete Parts 2 and 3. If the corporation has not paid the full amount due for any of the four payment periods, the corporation must file the Part 2 to the Corporation Tax. If no exceptions apply, go to Part 2 - Exceptions to the Addition to Tax. If no exceptions apply, go to Part 3 - How to Figure the Addition to Tax. If using Form MO-2220 to show Exception 2, 3, or 5, complete Part 4.

**Part 1 - How to Figure the Underpayment:**
Complete Part 1, Lines 1 through 9. The instructions for most of these lines are on the form itself. Follow the instructions below for Lines 1, 5, 8, and 8.

*Line 1*
Approved credits cannot exceed Form MO-1120, Line 15.

*Line 5*
A prior year's overpayment will be applied against the earliest installment unless the corporation has requested otherwise.

*Line 6*
Apply as a credit against the next installment if the overpayment is shown on Line 9 that is greater than all prior underpayments.

*Line 8*
If Line 8 shows an underpayment, complete Part 2 to see if any of the exceptions apply.

**Part 2 - Exceptions to the Addition to Tax**
The corporation will be liable for an addition to tax if the tax payments (amounts shown on Line 10) equal or exceed any amount determined for the same period under the following exceptions. However, filing an estimated tax payment, amended estimated tax payment or payment on the last installment date of the taxable year will not relieve the corporation of additions to tax due to failure to pay by the designated due dates. A different exception may be applied for each underpayment but a separate computation page must be attached. If none of the exceptions apply, complete Lines 16 through 27.

*Line 11*
Exception 1, prior year's tax - This exception applies if the current year estimated tax payment(s) equals or exceeds 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 (Section 143.761.4(1), RSMo 1994). If there is no tax liability see Exception 4, Exception 1 does not apply to large corporations.

*Line 12*
Exception 2, tax on annualized income - This exception applies if the estimated tax payment equals or exceeds 80% of the tax on the annualized Missouri taxable income for periods from the first of the year to the end of the month proceeding that in which the installment is due (Section 143.761.4(2), RSMo 1994). A corporation may annualize its income as follows:

1. Calculate the Missouri taxable income from the first of the 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 the computation period.

Computations must be attached.

*Line 13*
Exception 3, tax on income over periods of 3, 5, 8, and 11 months - This exception applies if the estimated tax payment equals or exceeds 80% of the tax computed at the rate applicable to the current taxable year, on the basis of the actual Missouri taxable income for the calendar months in the taxable year preceding the date prescribed for payment (Section 143.761.4(3), RSMo 1994). Computations must be attached.

*Line 14*
Exception 4, tax on prior year's income using current year's rates - This exception applies if the estimated tax payment equals or exceeds the tax computed 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 (Section 143.761.4(4), RSMo 1994). Exception 4 does not apply to large corporations.

*Line 15*
Exception 5, tax on annualized income - This exception applies if the estimated tax payment equals or exceeds 80% 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 (Section 143.761.4(5), RSMo 1994). A corporation may annualize its income as follows:

1. For the first 3 months if the installment was required to be paid in the 4th month.
2. For the first 3 months or the first 5 months if the installment was required to be paid in the 6th month.
3. For the first 6 months or for the first 8 months if the installment was required to be paid in the 9th month.
4. For the first 9 months or for the first 11 months if the installment was required to be paid in the 12th month.

To annualize, multiply Missouri taxable income for the period by 12 and divide the result by the number of months in the period (3, 5, 6, 8, 9, and 11 as the case may be). Only a large corporation may use this exception. Computations must be attached.

**Part 3 - How to Figure the Addition to Tax**
If no exceptions apply, complete Lines 13 through 27 to determine the amount of addition to tax.

*Line 25*
For underpayments after January 1, 1997, a corporation must use an interest rate that the Department of Revenue will announce by October 22, 1996.
**MISSOURI DEPARTMENT OF REVENUE**

**MISSOURI DIVIDENDS DEDUCTION**

**1995 FORM MO-C**

**BUSINESS NAME**

**COMPLETE THIS FORM WHEN COMPUTING THE MISSOURI DIVIDENDS ALLOWED AS A DEDUCTION PURSUANT TO SECTION 143.431.2, RSMO 1994. COMPLETE THIS FORM ONLY WHEN USING SINGLE FACTOR APPORTIONMENT METHOD.**

<table>
<thead>
<tr>
<th>COLUMN A</th>
<th>COLUMN B</th>
<th>(A) FEDERAL DIVIDENDS RECEIVED</th>
<th>(B) MISSOURI DIVIDENDS</th>
<th>(C) %</th>
<th>(D) MISSOURI DEDUCTIONS (B) X (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Dividends from less-than-20% owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)</td>
<td>00</td>
<td>00</td>
<td>70</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>2. Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)</td>
<td>00</td>
<td>00</td>
<td>80</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>3. Dividends on debt-financed stock of domestic and foreign corporations (Federal section 246A)</td>
<td>00</td>
<td>00</td>
<td>SEE FEDERAL INSTRUCTIONS</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>4. Dividends on certain preferred stock of less-than-20%-owned public utilities</td>
<td>00</td>
<td>00</td>
<td>42</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>5. Dividends on certain preferred stock of 20%-or-more-owned public utilities</td>
<td>00</td>
<td>00</td>
<td>48</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>6. Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction</td>
<td>00</td>
<td>00</td>
<td>70</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>7. Dividends from 20%-or-more owned foreign corporations and certain FSCs that are subject to the 80% deduction</td>
<td>00</td>
<td>00</td>
<td>80</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>8. Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (Federal section 245(b))</td>
<td>00</td>
<td>00</td>
<td>100</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>9. Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958</td>
<td>00</td>
<td>00</td>
<td>100</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>10. Dividends from certain FSCs that are subject to the 100% deduction (Federal section 245(c)(1))</td>
<td>00</td>
<td>00</td>
<td>100</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>11. Dividends from affiliated group members subject to the 100% deduction (Federal section 245(c)(2))</td>
<td>00</td>
<td>00</td>
<td>100</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>12. Other dividends from foreign corporations not included on Lines 3, 6, 7, 8 or 10</td>
<td>00</td>
<td>00</td>
<td></td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>13. Income from controlled foreign corporations under subpart F (attach Federal Form(s) 5471)</td>
<td>00</td>
<td>00</td>
<td></td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>14. Foreign dividend gross-up (Federal section 78)</td>
<td>00</td>
<td>00</td>
<td></td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>15. IC-DISC and former DISC dividends not included on Lines 1, 2 or 3 (Federal section 246(c))</td>
<td>00</td>
<td>00</td>
<td></td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>16. Other dividends</td>
<td>00</td>
<td>00</td>
<td></td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>17. Deduction for dividends paid on certain preferred stock of public utilities</td>
<td>00</td>
<td>00</td>
<td></td>
<td>00</td>
<td></td>
</tr>
</tbody>
</table>

**Total Add Column (B), Lines 1 through 16**

**Total Add Column (D), Lines 1 through 17**

**Total Missouri dividends deduction. Subtract Line 19 from 18**

**Apportionment factor from Form MO-MS, Part B, Line 7**

**Multiply Line 20 by Line 21, enter here and on Form MO-1120, Line 10**

**LIST BELOW THE SOURCE OF THE MISSOURI DIVIDEND**

<table>
<thead>
<tr>
<th>PAYOR (CORPORATION NAME)</th>
<th>STATE OF COMMERCIAL DOMICILE</th>
<th>AMOUNT OF DIVIDEND</th>
</tr>
</thead>
</table>

**MO 690-2229 (11-92)**

This publication is available upon request in alternative accessible format(s).
MISSOURI DEPARTMENT OF REVENUE
AMENDED CORPORATION
INCOME TAX RETURN -
FOR TAX YEARS 1992 AND PRIOR

FOR TAX YEAR BEGINNING ___________ ENDING ___________

☐ A. CONSOLIDATED MO RETURN ☐ B. CONSOLIDATED FED/SEPARATE MO RETURN ☐ C. FINAL RETURN
☐ D. NAME, ADDRESS CHANGE ☐ E. FEIN CHANGE ☐ F. BANKRUPTCY

BUSINESS NAME

CORPORATION NAME

NUMBER AND STREET

CITY OR TOWN, STATE, ZIP CODE

REASON FOR AMENDMENT

CHECK ONE BOX INDICATING THE REASON FOR THIS AMENDED MISSOURI RETURN. THE APPLICABLE FEDERAL FORM 1139, 1120X, 4549,
4549A, AND/OR 5278 MUST BE ATTACHED. THIS INCLUDES CONSOLIDATED FEDERAL/SEPARATE MISSOURI FILERS.

☐ A. MISSOURI CORRECTION ONLY ☐ B. FEDERAL CORRECTION ☐ C. NET OPERATING LOSS

☐ D. INVESTMENT TAX CREDIT CARRYBACK ☐ E. IRS AUDIT (FAI)

INCOME AND DEDUCTIONS

1. FEDERAL TAXABLE INCOME - An amount should always be entered. If the amount is less than zero, zero must be used in the computations 0 0 0

2. Total Additions 0

3. Missouri Modifications - Subtractions 0

4. Missouri Dividends Deduction 0

5. FEDERAL INCOME TAX 0

6. MISSOURI TAXABLE INCOME - Line 1 plus Line 2, less Lines 3, 4 and 5 0

7. Apportionment Method □ and Percentage 0

8. MISSOURI TAXABLE INCOME - MO Sources - Line 7 times Line 6 0

9. ENTERPRISE ZONE INCOME MODIFICATION 0

10. MISSOURI TAXABLE INCOME - Line 8 less Line 9 0

TAX

11. MISSOURI TAX (5% of Line 10, except as instructed below) 0

NOTE: For all tax years beginning on or after January 1, 1990, but not after December 31, 1991, use the income rates below:

| MISSOURI TAXABLE INCOME ON LINE 10: | TAX RATE | ON EXCESS OVER |
| OVER $100,000 | $100,000 | $5,000 - 6% | $100,000 |
| $355,000 | $335,000 | $19,100 - 6.5% | $335,000 |

12. Recapture of Missouri Low Income Housing Credit (See Instructions) (Attach a copy of Federal Form 8611) 0

13. TOTAL TAX - Add Lines 11 and 12 0

CREDITS, PAYMENTS AND OVERPAYMENTS

14. Total credits (from attached Form MO-TC, Line 14) 0

15. Estimated tax payments (Include overpayment in prior year approved as a credit for this year) 0

16. Payments on Form MO-60 0

17. Tax paid with (or after) the filing of the original return 0

18. Total of Column (C), Line 14 through Line 17 0

19. Overpayment, if any, as shown on original return or as later adjusted 0

20. Subtract Line 19 from Line 18 0

PLEASE BE SURE TO SIGN PAGE 2 OF THIS FORM

This publication is available upon request in alternative accessible format(s).
### FORM MO-1120X

#### REFUND OR TAX DUE

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Overpayment - Column C, Line 20 less Line 13</td>
<td>21 00</td>
</tr>
<tr>
<td>22</td>
<td>Amount remitted or amount of overpayment to be contributed to the Trust Funds</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Children's Trust Fund</td>
<td>00 00</td>
</tr>
<tr>
<td></td>
<td>Veterans Trust Fund</td>
<td>00 00</td>
</tr>
<tr>
<td>23</td>
<td>Overpayment to be credited to Estimated Tax (see instructions)</td>
<td>23 00</td>
</tr>
<tr>
<td>24</td>
<td>Overpayment to be refunded (Line 21 less Lines 22a, 22b and 23)</td>
<td>24 00</td>
</tr>
<tr>
<td>25</td>
<td>TAX DUE - Column C, Line 13 less Line 20</td>
<td>25 00</td>
</tr>
<tr>
<td>26</td>
<td>Underpayment of Estimated Tax (Attach Form MO-2220 or Form 30C)</td>
<td>26 00</td>
</tr>
<tr>
<td>27</td>
<td>Interest</td>
<td>27 00</td>
</tr>
<tr>
<td>28</td>
<td>Addition to Tax (for late filing or late payment)</td>
<td>28 00</td>
</tr>
<tr>
<td>29</td>
<td>TOTAL DUE - Add Lines 25 through Line 28</td>
<td>29 00</td>
</tr>
</tbody>
</table>

### PART 1 - LOSS CARRYBACK OR TAX CREDIT CARRYBACK

If a Loss Carryback or Tax Credit Carryback is involved in this amended return, complete the following. Consolidated Federal/Separate Missouri filers should report figures attributable to this separate Missouri return and attach a copy of the Federal Consolidated Form 1120 or 1120X showing the carryback or page 1 of the Federal Consolidated Form 1120 for the year of the loss to verify that only the separate company had the loss. Also, enclose a copy of the consolidated income statement for this year and the year of the loss.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Year of Loss</td>
<td>1 M Y</td>
</tr>
<tr>
<td>2</td>
<td>Total Net Capital Loss Carryback</td>
<td>2 00</td>
</tr>
<tr>
<td>3</td>
<td>Total Net Operating Loss Carryback</td>
<td>3 00</td>
</tr>
<tr>
<td>4</td>
<td>Federal Income Tax Adjustment - Consolidated Federal/Separate Missouri filers must attach computations</td>
<td>4 00</td>
</tr>
</tbody>
</table>

### PART 2 - ALLOCATION AND APPORTIONMENT OF INCOME

IF FILING FORM MO-MS, COMPLETE THIS PORTION OF THE FORM IN ITS ENTIRETY USING INFORMATION FROM THE FORM MO-MS. (CHECK APPROPRIATE BOX)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Federal Net Operating Loss deduction</td>
<td>1 00</td>
</tr>
<tr>
<td>2</td>
<td>Total Missouri property values</td>
<td>2 00</td>
</tr>
<tr>
<td>3</td>
<td>Total everywhere property values</td>
<td>3 00</td>
</tr>
<tr>
<td>4</td>
<td>Total Missouri wages/salaries</td>
<td>4 00</td>
</tr>
<tr>
<td>5</td>
<td>Total everywhere wages/salaries</td>
<td>5 00</td>
</tr>
<tr>
<td>6</td>
<td>Total Missouri sales</td>
<td>6 00</td>
</tr>
<tr>
<td>7</td>
<td>Total everywhere sales</td>
<td>7 00</td>
</tr>
<tr>
<td>8</td>
<td>Nonbusiness income - all sources</td>
<td>8 00</td>
</tr>
<tr>
<td>9</td>
<td>Nonbusiness income - Missouri sources</td>
<td>9 00</td>
</tr>
</tbody>
</table>

### AUTHORIZATION/NON-AUTHORIZATION

- I authorize the Director of Revenue or his delegate to discuss this return and attachments with the preparer or any member of his/her firm.
- I do NOT authorize the Director of Revenue or his delegate to discuss this return and attachments with the preparer or any member of his/her firm.

### SIGNATURE - PLEASE SIGN BELOW

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/she 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 fraudulent return.

#### SIGNATURE OF OFFICER

- NAME: [Name]
- DATE: [Date]
- PHONE NUMBER: [Phone Number]
- ADDRESS: [Address]
- ZIP CODE: [Zip Code]

#### PREPARER'S SIGNATURE

- NAME: [Name]
- DATE: [Date]
- PHONE NUMBER: [Phone Number]
- ADDRESS: [Address]
- ZIP CODE: [Zip Code]

MAKE CHECK OR MONEY ORDER PAYABLE TO "MISSOURI DIRECTOR OF REVENUE". INCLUDE YOUR MISSOURI TAX IDENTIFICATION NUMBER ON YOUR CHECK. MAIL TO: P.O. BOX 700, JEFFERSON CITY, MISSOURI 65105-0700.
GENERAL INSTRUCTIONS

Purpose of Form - Use Form MO-1120X to correct Missouri Form 20 or Form MO-1120, Corporation Income Tax Return, for tax years 1992 and prior, as you originally filed it or as it was later adjusted by an amended return or an examination. Separate Form MO-1120Xs must be completed for each reason or for each loss year carryback. For example, a 1990 loss and a 1991 loss must each be filed on a separate Form MO-1120X.

For tax years beginning January 1, 1993, use the Form MO-1120 from the tax year for which you are amending your taxes. For example, if amending taxes for the 1993 tax year, you would do so on a 1993 MO-1120.

When to File - File Form MO-1120X only after the corporation has filed its original return. If the Federal return was also amended, please attach a copy of Federal Form 1120X, 1139, Revenue Agent's Report (4549A, 4549B, 5276 and any separate company schedules), or any other Federal amended form. If a separate corporation loss occurred, attach a copy of page 1 of the proforma Federal Form 1120 and the consolidated Federal Form 1120 for the loss year. Form MO-1120X is required to be filed within 90 days after the Federal Form 1120X is filed or Notice of Final Determination (Section 143.601, RSMo 1986).

Complete Part 1 when there is a loss carryback and/or credit carryback. A loss would include a net operating loss, capital loss, or product liability loss. A taxpayer having a 1992 loss carryback and having paid Missouri income tax for 1989, 1990, or 1991 should file amended returns to the extent the carryback is applied to those years. A loss carryback is required to be filed by the 15th day of the 39th month following the end of the loss year (Section 143.801.6, RSMo 1986).

Signature - A corporation income tax return is not considered valid unless it is signed. All required information must be supplied when applicable, and a check in the full amount must accompany the return when a tax due is indicated.

When applicable, overpayments of interest, penalty or addition to tax will be refunded. An amended return filed due to a net operating loss will not result in the refund of any previously charged interest, penalty or addition to tax, nor will it reduce the abatement of the interest, penalty or addition to tax if the original tax amount has not been paid (Section 143.811.5, RSMo Supp. 1992).

SPECIFIC INSTRUCTIONS

Line 1 through 14:
COLUMN (A) - Enter the amounts reported or previously adjusted on the original Missouri Corporation Income Tax Return or Form MO-1120X.
COLUMN (B) - Enter the increases or decreases you are making and attach any documentation necessary to support the change.
COLUMN (C) - Add the increase in Column (B) to the amount in Column (A) or subtract the Column (B) decrease from Column (A). Enter the result in Column (C). For any item not changed, enter the amount from Column (A) in Column (C).

Line 5 - Corporations which file a consolidated Federal return and a separate Missouri return must attach a schedule showing their Federal income tax computations.

Line 12 - Recapture of Missouri Low Income Housing Credit - If your corporation is required to recapture a portion of any Federal Low Income Housing credits taken on a low income project, your corporation is also required to recapture a portion of any Missouri credits. The Missouri recapture amount is equal to the proportion of the Missouri credit that equals the proportion the Federal recapture amount bears to the original Federal Low Income Housing credit amount subject to recapture (Section 135.355.2, RSMo Supp. 1992). You must attach a copy of your Federal Form 8611.

Line 14 - Total Credits - Form MO-TC must be attached to Form MO-1120X.

Line 17 - Tax paid with (or after) the filing of the original return - Enter the amount of tax previously paid by check or money order on the original return and any previous amended return filed. Do not include any previous interest, addition to tax, or penalties.

Line 19 - Overpayment - Enter the amount of overpayment received (or expected to be received) or the amount to be credited to estimated tax, as shown or adjusted on the original return. Any refund due on the original return will be refunded separately from any additional refund claimed on Form MO-1120X.

Line 23 - Overpayment to be Credited - Enter the amount of overpayment to be credited to next year’s estimated tax. This overpayment can only be used when the next year's return has not yet been filed.

Line 24 - Overpayment to be Refunded - Pursuant to Missouri Income Tax Law, Section 143.811 RSMo Supp. 1992, interest will be allowed and paid at the rate of 6% per year.

Line 27 - Interest rates on Taxes Due - Interest is to be computed on a tax due using the following rates based upon the period(s) of delinquency:

<table>
<thead>
<tr>
<th>Period</th>
<th>Interest Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1, 1973 to December 31, 1982</td>
<td>6% per year</td>
</tr>
<tr>
<td>January 1, 1983 to December 31, 1983</td>
<td>14%</td>
</tr>
<tr>
<td>January 1, 1984 to December 31, 1984</td>
<td>12%</td>
</tr>
<tr>
<td>January 1, 1985 to December 31, 1985</td>
<td>13%</td>
</tr>
<tr>
<td>January 1, 1986 to December 31, 1994</td>
<td>12% per year</td>
</tr>
</tbody>
</table>

Line 29 - Total Due - After calculating the total tax due, including any addition to tax, interest and penalty, make check or money order payable to the Missouri Director of Revenue and mail to P.O. Box 700, Jefferson City, MO 65105-0700. If you have any questions, please call (573) 751-2836.
MISSOURI DEPARTMENT OF REVENUE

AUTHORIZATION AND CONSENT OF SUBSIDIARY CORPORATION TO BE INCLUDED IN A MISSOURI CONSOLIDATED INCOME TAX RETURN

FORM MO-22
(REV. 3-94)
ATTACH TO FORM MO-1120

For the first year a Missouri consolidated income tax return is filed, this form must be attached for each subsidiary. After the first year this form is only required of any additional affiliation to the group.

PLEASE TYPE OR PRINT

For the calendar year 19____, or other taxable year beginning _______ , 19____ and ending _______ , 19____

Will a Federal consolidated return election be in effect for the taxable year of this consent with respect to the group with which the subsidiary corporation is affiliated?

☐ YES  ☐ NO

If the answer is NO, the group is not entitled to file a Missouri consolidated income tax return and this form should not be filed.

NAME OF SUBSIDIARY CORPORATION

NUMBER AND STREET

FEDERAL EMPLOYER IDENTIFICATION NUMBER

CITY OR TOWN, STATE, AND ZIP CODE

1. DATE INCORPORATED

2. PLACE INCORPORATED

3. KIND OF BUSINESS

☐ ACTIVE  ☐ INACTIVE

4. NAME OF COMMON PARENT CORPORATION

ADDRESS

FEDERAL EMPLOYER IDENTIFICATION NUMBER

5. Has the subsidiary corporation filed Missouri returns in prior years as part of an affiliated group filing a consolidated return?

☐ YES  ☐ NO

Has the subsidiary corporation filed Federal returns in prior years as part of an affiliated group filing a consolidated return?

☐ YES  ☐ NO

If the answer to either question is YES, attach a schedule of the year(s) in which such returns were filed and name(s) of the parent corporation and all affiliated members of the group.

The subsidiary corporation named above hereby authorizes: (a) the common parent corporation named above to make a Missouri consolidated income tax return on its behalf for the taxable year for which this form is filed; and (b) the common parent corporation (or, in the event of its failure, the Director of Revenue or his delegate) to make a Missouri consolidated income tax return on its behalf for each taxable year thereafter for which a Missouri consolidated income tax return is required to be made by the affiliated group under the provisions of the Missouri consolidated return regulations.

The subsidiary corporation, in consideration of the privilege of joining in the making of a consolidated return with the common parent corporation hereby consents to and agrees to be bound by the provisions of the Missouri Income tax law and regulations, agrees that the tax shall be computed on the Missouri consolidated taxable income of the group and consents and agrees that the liability with respect to such tax shall be joint and several.

Under penalties of perjury, I declare that the subsidiary named above has authorized me to sign this form on its behalf, and that this form has been examined by me and the information contained herein is, to the best of my knowledge and belief, true, correct, and complete.

DATE

SIGNATURE

TITLE

MO 800-1116 (3-94)

This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2968
GENERAL INFORMATION
For tax years beginning on or after September 1, 1993, the corporation income tax rate is 6.25% (Section 143.071.2, RSMo 1994).

1. CORPORATIONS REQUIRED TO FILE ESTIMATED TAX PAYMENTS:
   Every corporation subject to income tax under Chapter 143, RSMo (including those with unrelated business taxable income and excluding qualified S corporations) is required to make estimated tax payments for the taxable year if its Missouri estimated tax can reasonably be expected to be at least $250.00 (Section 143.521.2, RSMo 1994). Do not use for S corporation shareholder composite returns or for Missouri franchise tax.

2. WHEN TO FILE AND PAY ESTIMATED TAX PAYMENTS:
The estimated tax payments along with Form MO-1120ES must be filed on or before the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. When the due date falls on a Saturday, Sunday or legal holiday, the payment will be considered timely if made on the next business day. Payments must accompany the Form MO-1120ES. The corporation will not receive a quarterly billing.

3. CHANGES IN TAXABLE INCOME:
   On April 15, 1996 the corporation may not be required to file an estimated tax payment. In the event a change in income later requires an estimated tax payment, the time for filing is as follows: June 15 if the change occurs after April 1 and before June 1; September 15 if the change occurs after June 1 and before September 1; December 15 if the change occurs after September 1 (These dates only apply to a calendar year corporation. For fiscal year corporations, complete the Estimated Tax Worksheet (Section 143.531, RSMo 1994)).

   PLEASE NOTE: Filing an estimated tax payment, amended estimated tax payment or payment on the last installment date of the taxable year will not relieve the corporation of addition to tax for failure to pay the estimated tax by the designated due dates.

4. AMENDED ESTIMATED TAX PAYMENTS:
   If the corporation has filed an estimated tax payment(s) and later determines that its estimated tax has substantially changed, the estimated tax payment that is to be filed on or before the next filing date must reflect the amended figures. A worksheet is provided on this form for determining the amended estimated tax.

5. ADDITION TO TAX FOR FAILURE TO PAY ESTIMATED TAX:
   Section 143.761, RSMo 1994, provides for an addition to tax for underpayment of estimated tax. Calculate the addition to tax at the applicable rate of interest (9% for 1996) from the date of the underpaid installment. This addition to tax does not apply if each installment is paid timely, and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:
   a) 90% of the tax shown on the return (Form MO-1120) for the taxable year; or
   b) the tax shown on the preceding year's return, 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 of 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 but based on the prior year's return and the tax that applied 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: Exceptions (b) and (e) do not apply to large corporations (defined in Section 143.761.6, RSMo 1994, as one that in any of the three preceding taxable years had a federal taxable income of at least one million dollars and Missouri taxable income of at least one hundred thousand dollars). Please consult Section 143.761, RSMo 1994, and 12 CSR 10-2.067 for other exceptions provided by law and further clarification.

HOW TO PREPARE FORM MO-1120ES
1. Verify name, address, Missouri Tax Identification Number and Federal ID Number on Form MO-1120ES. If any information is missing, please fill in the designated space.
2. Complete Lines 1 through 4 of the Estimated Tax Worksheet.
3. Enter on Form MO-1120ES, Line 1, the amount of the installment payment from Line 4c of the Estimated Tax Worksheet.
4. Mail remittance, payable to the Missouri Director of Revenue, include the Missouri Tax Identification Number (MITs) on the check or money order (U.S. Funds Only).

   If the declaration must be amended:
   1. Complete the Amended Estimated Tax Worksheet.
   2. Enter the revised amounts on the remaining forms.
   3. Mail with remittance, payable to the Missouri Director of Revenue.

ROUNDING ON MISSOURI RETURNS: You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount (round $32.49 down to $32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round $32.50 up to $33.00) on the return. For your convenience, we have already placed zeros in the cents columns on the returns.

IF YOU HAVE ANY QUESTIONS CONCERNING MISSOURI CORPORATION ESTIMATED TAX PAYMENTS, PLEASE WRITE TO:
MISSOURI DEPARTMENT OF REVENUE
P.O. BOX 700, JEFFERSON CITY, MO 65105-0700
(573) 751-2836

Individuals with speech/hearing impairments call TDD at 1-800-735-2966.

This publication is available upon request in alternative accessible format(s).
### RECORD OF ESTIMATED TAX PAYMENTS

<table>
<thead>
<tr>
<th>QUARTER</th>
<th>DATE</th>
<th>CHECK OR MONEY ORDER NUMBER</th>
<th>(a) ESTIMATED AMOUNT</th>
<th>(b) 1995 APPROVED OVERPAYMENT CREDIT APPLIED TO INSTALLMENT</th>
<th>(c) TOTAL AMOUNT PAID AND CREDITED ADD (a) AND (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>2</td>
<td></td>
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<tr>
<td>3</td>
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<tr>
<td>4</td>
<td></td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

### ESTIMATED TAX WORKSHEET

1. Missouri estimated taxable income. (REMINDER: Only 50% of the federal income tax liability can be used as a deduction in computing Missouri taxable income.)

2. Estimated tax due for 1996 is 6.25% of Line 1.

3. If the corporation is required to file by:

   **CALENDAR YEAR OR FISCAL YEAR**
   - **April 15**
   - **June 15**
   - **Sept. 15**
   - **Dec. 15**

   Enter 1/4 of Line 2 and make 4 equal installments

   Enter 1/3 of Line 2 and make 3 equal installments

   Enter 1/2 of Line 2 and make 2 equal installments

   Enter amount of Line 2.

   **1ST QTR. | 2ND QTR. | 3RD QTR. | 4TH QTR.**
   --- | --- | --- | ---
   00 | 00 | 00 | 00

4. a. Amount of the installment from Line 3.
   b. Less approved overpayment credit applied to this installment.
   c. Amount of this installment payment - enter on Form MO-1120ES, Line 1.

4. a. | b. | c. |
--- | --- | ---
00 | 00 | 00

### AMENDED MISSOURI ESTIMATED TAX WORKSHEET

NOTE: If the corporation's estimated tax substantially changes during the year, use the amended computation schedule below to determine the amended amount to be entered on the remaining MO-1120ES Forms. The corporation will not receive a billing. Please remit when due to avoid additions to tax for underpayment of estimated tax.

<table>
<thead>
<tr>
<th>AMENDED COMPUTATION SCHEDULE</th>
<th>RECORD OF ESTIMATED TAX PAYMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Amended estimated tax</td>
<td>00 Qtr. Date (a) Amount (b) 1995 Approved Overpayment (c) Total amount paid and credited Add (a) and (b)</td>
</tr>
<tr>
<td>2. Less:</td>
<td></td>
</tr>
<tr>
<td>(a) Amount of last year's approved overpayment elected for credit to 1996 estimated tax and applied to date.</td>
<td>00 1 00 00 00</td>
</tr>
<tr>
<td>(b) Payments made on prior 1996 Form MO-1120ES.</td>
<td>00 2 00 00 00</td>
</tr>
<tr>
<td>(c) Total of lines 2(a) and 2(b)</td>
<td>00 3 00 00 00</td>
</tr>
<tr>
<td>3. Unpaid balance (Line 1 less Line 2(c)).</td>
<td>00 4 00 00 00</td>
</tr>
<tr>
<td>4. Amount to be paid (Line 3 divided by number of remaining installments.) Enter here and on Form MO-1120ES, Line 1.</td>
<td>TOTAL 00 00 00</td>
</tr>
</tbody>
</table>

ROUND ALL CENTS TO THE NEAREST WHOLE DOLLAR
### 1996 Missouri Department of Revenue Declaration of Estimated Tax for Corporation Income Tax

**1ST QTR.**

<table>
<thead>
<tr>
<th>Missouri ID Number</th>
<th>Federal ID Number</th>
<th>Taxable Year Ending</th>
</tr>
</thead>
</table>

**This Form Due Date:**

<table>
<thead>
<tr>
<th>DO NOT WRITE IN THIS SPACE</th>
</tr>
</thead>
</table>

**Business Name:**

**Street Address:**

**City, State, ZIP Code:**

**Amount of this Installment Payment (U.S. Funds Only):** $

**DOR Use Only: $**

**RETURN THIS FORM WITH CHECK OR MONEY ORDER PAYABLE TO:**

MISSOURI DIRECTOR OF REVENUE
P.O. BOX 3020
JEFFERSON CITY, MO 65105-3020

Please round to the nearest whole dollar.

---

### 2ND QTR.**

**RETURN THIS FORM WITH CHECK OR MONEY ORDER PAYABLE TO:**

MISSOURI DIRECTOR OF REVENUE
P.O. BOX 3020
JEFFERSON CITY, MO 65105-3020

Please round to the nearest whole dollar.
<table>
<thead>
<tr>
<th>Missouri Department of Revenue</th>
<th>1996 Declaration of Estimated Tax for Corporation Income Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form MO-1120ES</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Missouri I.D. Number</th>
<th>Federal I.D. Number</th>
<th>Taxable Year Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>This Form Due Date</th>
<th>Do Not Write In This Space</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>Street Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

### 3rd QTR.

**Return this form with check or money order payable to:**
Missouri Director of Revenue
P.O. Box 3020
Jefferson City, MO 65105-3020

Please round to the nearest whole dollar.

### 4th QTR.

**Return this form with check or money order payable to:**
Missouri Director of Revenue
P.O. Box 3020
Jefferson City, MO 65105-3020

Please round to the nearest whole dollar.

This publication is available upon request in alternative accessible format(s).
SECTION VIII

S CORPORATION INCOME TAX

S Corporation General Instructions .................................................. 165
Instructions for Form MO-NRS .......................................................... 167
Instructions for Form MO-MSS ......................................................... 168
MO-1120S — S Corporation Income Tax Return ............................... 171
MO-NRS — S Corporation Nonresident Form .................................... 172
MO-MSS — S Corporation Allocation and Apportionment Form ........... 173

Note: See Section XI for additional forms for registration.
1995 MISSOURI S CORPORATION INCOME TAX forms and instructions

1995 HIGHLIGHTS

TAXPAYER ASSISTANCE
See Page 6 for a list of telephone numbers and Department of Revenue Field Offices.

TAX FORMS AVAILABLE BY FAX
Blank Missouri tax forms are available by fax. To access our "Fax on Demand" system call (573) 751-4800 from your fax machine handset. The "Fax on Demand" system will take you through the steps to fax you a copy of the forms you need. If you are speech or hearing impaired call TDD 1-800-735-2966.

MISSOURI DEPARTMENT OF REVENUE BULLETIN BOARD (MO DOR BBS)
The Missouri Department of Revenue established its own online Bulletin Board System in September 1995. To access the Bulletin Board, dial (573) 751-7846 from your personal computer equipped with a modem and communications software. The Department plans to have most tax forms, tax publications, law changes, the Tax Bulletin and many other informational articles available on the Bulletin Board. The service is free of charge, only normal telephone line charges apply.

NOTE: All files that are available for downloading are in either ASCII format or PDF format. To view the PDF files you must download the Adobe Acrobat reader and install the reader on your computer system. The reader applications are found in the "File Viewer" library.

**REMINDER** MISSOURI USE TAX
Every out-of-state corporation which sells to businesses or individuals located within the state (vendor’s use tax) and any corporation which makes purchases from out-of-state vendors (consumer’s use tax) may be subject to Missouri use tax. See Page 15 for more information and a Missouri Use Tax Return. The Missouri Use Tax Return is included in this book to inform the corporation of the obligation to pay use tax and give it the opportunity to file. Due date is January 31, 1996.

Janette M. Lohman
Director of Revenue
1995 MISSOURI S CORPORATION INCOME TAX GENERAL INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW.

WHO MUST FILE FORM MO-1120S
Form MO-1120S 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 (Section 143.471, RSMo 1994).

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 VITS/Missouri Tax Identification Number. To register, contact the TAX ADMINISTRATION BUREAU, P.O. BOX 3300, JEFFERSON CITY, MO 65105-3300 OR CALL (573) 751-5860.

WHAT TO FILE
If the S Corporation does not have Missouri modifications or nonresident shareholders, completion of Form MO-1120S Parts 1 and 2 or Form MO-NRS is not required. In this case, attach a copy of Federal Form 1120S and all schedules including Federal Schedule K-1. Please sign the return and mail it to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 700, JEFFERSON CITY, MO 65105-0700.

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

WHEN TO FILE
A Missouri S Corporation Income Tax Return, Form MO-1120S, 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 MO-1120S is due on or before April 15. When the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed on the next business day.

EXTENSION OF TIME TO FILE AND PAY
If an S corporation has been granted an extension of time to file its federal income tax return, the time for filing the Missouri income tax return is automatically extended for a similar period of time. A copy of the Federal Extension Form 7004 must be attached to the Form MO-1120S when filed.

PERIOD COVERED BY THE RETURN
The Missouri S Corporation Income Tax Return, Form MO-1120S, must cover the same period as the corresponding Federal Form 1120S. Indicate the period covered on the front of the return.

AUTHORIZATION
Check the "yes" box for authorization of release of confidential information. This authorizes the Director of Revenue or delegate to discuss this return and attachments with the preparer whose signature appears on the Form MO-1120S or to any member of his/her firm. If the authorization box is checked "no", or if no box is checked, the Department of Revenue can only discuss this return with an authorized shareholder. Refer to Section 32.057, RSMo 1994.

SIGNATURE
Section 143.661.1, RSMo 1994, requires the return to be signed by one of the shareholders of the S corporation. Any authorized shareholder, regardless of position, may sign the return.

ROUNDING ON MISSOURI RETURNS
You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount (round $32.49 down to $32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round $32.50 up to $33.00) on the return. For your convenience, we have always placed zeros in the cents columns on the returns.

AMERICANS WITH DISABILITIES ACT (ADA)
The State of Missouri offers a Dual Party Relay Service (DPRS) for hearing/speech impaired individuals. This service was implemented in order to comply with the Americans with Disabilities Act (ADA). A hearing/speech impaired individual may call a voice user at 1-800-735-2966.

CREDITS
Shareholders may be entitled to any of the following tax credits: New or Expanded Business Facility Credit, Development Reserve Credit, Infrastructure Development Credit, Export Finance Credit, Missouri Low Income Housing Credit, Processed Wood Energy Credit, Missouri Business Modernization and Technology (Seed Capital) Credit, Neighborhood Assistance Credit (including Homeless Assistance Credit), Affordable Housing Assistance Credit, Enterprise Zone Credit, Small Business Incubator Credit, Small Business Investment Credit, Community Bank Investment Credit, Qualified Research Expense Credit, Higher Education Scholarship Fund Credit, Special Needs Adoption Tax Credit and Abandoned Property Tax Credit. These credits must be allocated to the shareholders based on the shareholders' percentage of ownership and reported on the Missouri Individual Income Tax Return, Form MO-1040. See Form MO-1040 and Form MO-TC instructions for further information.

NONRESIDENT SHAREHOLDERS
Every S corporation must file Form MO-1NR (Income Tax Withheld for Nonresident Individual Partners or S corporation Shareholders) and send in copies of Form MO-2NR (Statement of Income Tax Payments for Nonresident Individual Partners or S corporation Shareholders) if they have nonresident individual shareholders who do not meet one of the following exceptions:

- the nonresident shareholder, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the S corporation's composite return;
- the nonresident shareholder, not otherwise required to file a return, had Missouri assignable federal adjusted gross income from the S corporation of less than twelve hundred ($1,200) dollars;
- the S corporation is liquidated or terminated, income was generated by a transaction related to termination or liquidation, and no cash or property was distributed in the current or prior taxable year.

Form MO-1NR must be filed by the due date or extended due date for filing the S corporation income tax return. Forms may be obtained by contacting the MISSOURI DEPARTMENT OF REVENUE, OFFICE OF DIVISIONAL SUPPORT SERVICES, P.O. BOX 3022, JEFFERSON CITY, MO 65105-3022 or call 1-800-877-6881. (TDD 1-800-735-2966).
FORM MO-1120S – S CORPORATION INCOME TAX RETURN INSTRUCTIONS

S CORPORATION ADJUSTMENTS
Each S corporation, having modifications, must complete the Form MO-1120S, Parts 1 and 2, and notify each shareholder of the adjustments to which he/she is entitled. Missouri income tax law provides adjustments to a shareholder’s share of the S corporation income included in his/her individual federal income tax return in order to properly determine his/her individual Missouri adjusted gross income. Each shareholder should add the explanation: “S Corporation Adjustments-S Corporation Name” to the Form MO-1040. A copy of the Form MO-1120S, Part 2, must be provided to each shareholder.

Interest on Exempt Federal Obligations
Interest from direct obligations of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds and notes is exempt from state taxation under the laws of the United States.
S corporations who claim an exclusion for interest from U.S. obligations must identify the specific securities owned, e.g., “U.S. savings bond”. A general description such as “interest on U.S. obligation” or “U.S. Government securities” is not acceptable. (See 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) A list of exempt U.S. obligations must be provided to each shareholder by the S corporation. This list will allow the shareholder to report the modification on his/her Missouri Individual Income Tax Return, Form MO-1040.

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and nonexempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the direct U.S. Government obligations, as determined by the mutual fund. A copy of the year-end statement received from the mutual fund showing the amount of monies received or the percentage of funds received from direct U.S. Government obligations or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest, must be provided to each shareholder by the S corporation. The statement does not need to list each obligation separately.

NOTE: Failure to attach a copy of the notification furnished to you that specifically details the amount of the subtraction being claimed as your distributive share will result in the disallowance of the deduction.

Capital Gain Exclusion from the Sale of Low Income Housing Project
Enter on Line 13 as “Other Adjustments” the excludable amount of gain resulting from the sale of a low income housing project subsidized by the Federal Department of Housing and Urban Development to a nonprofit or governmental organization, agreeing to preserve or increase the low income occupancy of the project. A copy of Federal Form 4797 must be attached to verify the credit. For those owners whose low income housing project has at least 40% of its units occupied by persons or families having incomes of 60% or less of the median income, the exclusion shall equal 25% of the capital gain.

FORM MO-NRS – S CORPORATION NONRESIDENT

Form MO-NRS must be completed and a copy (or its information) supplied to the nonresident shareholder when the S corporation has: (1) a nonresident shareholder; and (2) the S corporation has income from Missouri sources. Omit Form MO-NRS if all shareholders are Missouri residents.

The nonresident shareholder must report his/her share of the Missouri income and Missouri source modifications indicated on Form MO-NRS on his/her Missouri Individual Income Tax Return (Form MO-1040) and Form MO-NRI. Any questions concerning the Form MO-1040 or MO-NRI should be directed to the nearest field office listed on Page 6. Any questions concerning Subchapter S corporation distribution withholding or shareholder composite returns should contact TAX ADMINISTRATION BUREAU, P.O. BOX 2200, JEFFERSON CITY, MO 65105-2200 or call (573) 761-1467.

PART 1 - S Corporation’s Distributive Share Items

1. Enter nonresident shareholder’s name and social security number from Federal Form 1120S, Schedule K-1 for each nonresident. Enter the corporation’s federal I.D. Number. Complete a separate MO-NRS for each nonresident shareholder.

2. Column (a): Enter the amount from Federal Form 1120S, Schedule K. Note that the Form MO-NRS, Part 1, line numbers and items match the Federal Schedules K and K-1. Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income, that 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. See instructions for Part 3 and Form MO-MSS.

3. Column (b): Multiply the amount in Column (a) times the percent in Column (c) and enter in Column (b).

4. Column (c): Enter the percent from Form MO-MSS.

5. Column (d): Enter the amount from Federal Form 1120S, Schedule K-1 for each nonresident shareholder.

6. Column (e): Multiply the amount in Column (d) times the percent in Column (c).

NOTE: The items from Form MO-NRS, Part 1, Column (e), that are to be income or losses should be entered on the Missouri Individual Income Tax Return Form MO-NRI, Column (b). These amounts must be adjusted by any capital gain or passive loss limitation as required.
PART 2 - Share of Missouri S Corporation
Adjustment - Nonresident Shareholders

Omit Part 2 of Form MO-NRS if Parts 1 and 2 of Form MO-1120S were not completed.

2. Columns (b) and (c): Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. See instructions for Part 3 and Form MO-MSS.
3. Column (d): Copy amount of each nonresident shareholder's S corporation adjustment from Form MO-1120S, Part 2, Column 5.
4. Column (e): Enter in Column (e) the portion of the amount in Column (d) that is from Missouri sources. Generally, this is determined by multiplying each shareholder's Column (d) by the percent in Column (c). Attach a detailed explanation if any other method is used.

PART 3 - Allocation of Income and Deductions - Federal Form

Part 3, Allocation of Income and Deductions, is provided for use if accompanying records clearly reflect income from Missouri sources on an approved direct or separate accounting basis (See Section 143.461.2, RSMo 1994). A letter of approval from the Director of Revenue must be attached. The amount on Form MO-NRS, Part 3, Line 9, indicates the Missouri source amount to be entered in Part 1, Line 1, Column (b). Column (b) is divided by Column (a) and the percentage is entered on Form MO-NRS, Part 1 and 2 Column (c). If Part 3 is not applicable, complete Form MO-MSS (S Corporation Allocation and Appportionment Form).

FORM MO-MSS - S CORPORATION ALLOCATION AND APPORTIONMENT FORM

When Form MO-NRS, Part 3, is not applicable, all business income should be apportioned by using the Form MO-MSS that contains the single factor apportionment method and the Multistate Tax Compact three factor apportionment method. The single factor relies solely on sales. The three factors contain (1) Property, (2) Payroll and (3) Sales. If utilizing the single factor apportionment method, complete Part 1 and Part 3, if applicable. If utilizing the three factor apportionment method, complete Part 2 and Part 3, if applicable. Attach Form MO-MSS to Form MO-1120S. Enter the percentage from either Part 1, Line 7, or Part 2, Line 4, on Form MO-NRS Part 1, Line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) times the amounts in Column (a). The percentage is also entered in other lines on the form if the items are integral parts of the business. As noted on the Form MO-MSS, special methods three to seven may be used. Attach a detailed explanation to the Form MO-1120S when utilizing these methods.

INSTRUCTIONS FOR FORM MO-MSS: 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 activities 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 Income-Missouri Sources.

2. TAXABLE IN ANOTHER STATE:
   A taxpayer is "taxable in another state" if he 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. §§ 301-305.

3. PROPERTY FACTOR:
   The numerator of the property factor includes 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. 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 is 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, is based upon the ratio that 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 tax year. An automobile assigned to a traveling employee is 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 is valued at its original cost. As a general rule “original cost” is deemed to be in 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 the 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 is determined by averaging the values at the beginning and end of the income year. However, the Director of Revenue may require averaging by monthly values if this 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 that is attributable to the business income subject to apportionment. The compensation of any employee whose activities are connected primarily with non-business 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 the state, but the service performed without the state is incidental to the employee's service within the 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: (1) if the employee's base of operations is in this state; or (2) 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 (3) 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 material, 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 and 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) is 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 that are incidental to his principal business activity and that are includable 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 includes the gross receipts from sales that 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.

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) Rent 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 the 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 payor 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 and dividends are 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 in the other state in which 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
S CORPORATION INCOME TAX RETURN
1995 FORM
MO-1120S

FOR THE YEAR JANUARY 1 - DECEMBER 31, 1995, OR FISCAL YEAR BEGINNING

1995, ENDING

□ A. AMENDED RETURN □ B. FINAL RETURN □ C. NAME, ADDRESS CHANGE □ D. FEIN CHANGE □ E. BANKRUPTCY □ F. INITIAL RETURN

DO NOT PRINT IN SHARED AREAS.

BUSINESS NAME
PLACE LABEL IN BLOCK

CORPORATION NAME

NUMBER AND STREET, CITY OR TOWN, STATE, AND ZIP CODE:

INFORMATION FOR FILING

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

2. Does the S corporation have ANY nonresident shareholders? □ YES □ NO If YES, complete Part 2 below and Form MO-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 % ___

PART 1 - MISSOURI'S CORPORATION ADJUSTMENT

Additions (attach detailed explanation of each item)
1. State and local income taxes deducted on Federal Form 1120S ........................................ 1 00
2. Less: Kansas City and St. Louis earnings taxes .................................................... 2 00
3. Net (subtract Line 2 from Line 1) ............................................................................. 3 00
4. State and local bond interest (except Missouri) .................................................. 4 00
5. Less: related expenses (omit if less than $500) .................................................. 5 00
6. Net (subtract Line 5 from Line 4) ............................................................................. 6 00
7. □ Partnership; □ Fiduciary; □ Other adjustments (list) ........................................ 7 00
8. Total of Lines 6, 7 and 8 .......................................................................................... 8 00

Subtractions (attach detailed explanation of each item)
9. Interest from exempt federal obligations ......................................................... 9 00
10. Less: related expenses (omit if less than $500) ............................................. 10 00
11. Net (subtract Line 10 from Line 9) ....................................................................... 11 00
12. Amount of any state income tax refund included in federal ordinary income ........................................ 12 00
13. □ Partnership; □ Fiduciary; □ Other adjustments (list) ........................................ 13 00
14. Total of Lines 9, 10 and 11 ................................................................................... 14 00
15. Missouri S corporation adjustment - NET ADDITION - excess Line 8 over Line 14 ........................................ 15 00
16. Missouri S corporation adjustment - NET SUBTRACTION - excess Line 14 over Line 9 ........................................ 16 00

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 FOUR.

2. CHECK BOX OF SHAREHOLDER RESIDENCE

3. SOCIAL SECURITY NUMBER

4. SHAREHOLDER'S SHARE %

5. SHAREHOLDERS CORPORATION ADJUSTMENT □ ADDITION □ SUBTRACTION

a) □ PERCENT 00
b) □ PERCENT 00
c) □ PERCENT 00
d) □ PERCENT 00

TOTAL 100 PERCENT 00

COLUMN 4: Enter percentages from Federal Schedules K-1. Round percentages to whole numbers.
COLUMN 5: Enter Missouri S corporation adjustment from Part 1, Line 15 or 16, as total of Column 5. Multiply each percentage in Column 4 times the total in Column 5. Indicate at the top of Column 5 whether the adjustments are additions or subtractions. The amount after each shareholder's name in Column 5 must be reported as a modification by the shareholder on his/her Missouri Individual Income Tax Return (Form MO-1040) either as an addition to, or subtraction from, federal adjusted gross income.

AUTHORIZATION

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. □ YES □ NO PREPARER'S TELEPHONE NUMBER

SIGNATURE - PLEASE SIGN BELOW

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

SIGNATURE OF OFFICER

DATE

TELEPHONE NO.

PREPARER'S SIGNATURE (OTHER THAN OFFICER)

FEIN OR SSN □ S □ E □ F

PREPARER'S ADDRESS AND ZIP CODE

DATE

Send completed return and required attachments to: Missouri Department of Revenue, P.O. Box 700, Jefferson City, MO 65102-0700.

MO 000.1102 (11-95)
This publication is available upon request in alternative accessible format(s).
### Part 1 - S Corporation's Distributive Share Items

<table>
<thead>
<tr>
<th>Item</th>
<th>Missouri Source</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Ordinary income (loss) from trade or business activities</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>2. Net income (loss) from rental real estate activities</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>3c. Net income (loss) from other rental activities</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>4. Total portfolio income (loss) total of Line 4a-4f, Schedules K &amp; K-1</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>5. Net gain (loss) under section 1231 (other than due to casualty or theft)</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>6. Other income (loss), attach schedule</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>7. Charitable contributions, attach schedule</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>8. Section 179 expense deduction</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>9. Expenses related to portfolio income (loss)</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>10. Other deductions, attach schedule</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

### Part 2 - Share of Missouri's Corporation Adjustment - Nonresident Shareholders

The lines below and column (a) correspond to the lines on Form MO-1120S, Part 1.

**Additions**

<table>
<thead>
<tr>
<th>Item</th>
<th>Missouri Corporation Adjustment</th>
<th>Missouri Source</th>
<th>Missouri Corporation Adjustment</th>
<th>Missouri Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Net state and local income taxes deducted on Federal Form 1120S</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>6. Net state and local bond interest (except Missouri)</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>7. Partnership; Fiduciary; Other adjustments</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>8. Total of Lines 3, 6 and 7</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

**Subtractions**

<table>
<thead>
<tr>
<th>Item</th>
<th>Missouri Corporation Adjustment</th>
<th>Missouri Source</th>
<th>Missouri Corporation Adjustment</th>
<th>Missouri Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Net interest from exempt federal obligations</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>12. Amount of any state income tax refund included in federal ordinary income</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>13. Partnership; Fiduciary; Other adjustments</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>14. Total of Lines 11, 12, and 13</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>15. Missouri S corporation adjustment - NET ADDITION</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>16. Missouri S corporation adjustment - NET SUBTRACTION</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

**Note:** Each item shown in Parts 1 and 2, columns (d) and (e) should be entered on the appropriate lines of Form MO-NRS of each nonresident shareholder.

### Part 3 - Allocation of Income and Deductions - Federal Form

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

**Note:** Letter of approval from the Director of Revenue must be attached.

<table>
<thead>
<tr>
<th>Item</th>
<th>Missouri Corporation Adjustment</th>
<th>Missouri Source</th>
<th>Missouri Corporation Adjustment</th>
<th>Missouri Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a. Gross receipts or sales $</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>1b. Less returns and allowances $</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>2. Cost of goods sold (Federal Form 1120S, Schedule A, Line 8)</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>3. Gross profit (subtract Line 2 from Line 1c)</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>4. Net gain (loss) from Federal Form 4767, Part 2, Line 20</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>5. Other income (loss), attach schedule</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>6. Total income (loss) (Combine Lines 3 through 5 and enter here)</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>7. Enter total deductions amount from Federal Form 1120S, Line 20</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>8. Ordinary income (loss), subtract Line 7 from Line 6 (Line 8 equals both Federal Schedule K, Line 1, and Form MO-NRS, Part 1, Line 1, Column (a), and Form MO-NRS, Part 1, Line 1, Column (a))</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>9. Missouri source - subtract Line 7 from Line 6</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

This publication is available upon request in alternative accessible format(s).
MISSOURI DEPARTMENT OF REVENUE
S CORPORATION ALLOCATION
AND APPORTIONMENT FORM

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

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
<th>MISSOURI I.D. NUMBER</th>
<th>FEDERAL I.D. NUMBER</th>
</tr>
</thead>
</table>

**APPORTIONMENT ELECTION**
- Missouri Statutes provide seven methods of determining income from Missouri sources. Check only ONE of the seven boxes.
  - Method One - MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT - Multistate Tax Compact - Section 32.205, RSMo 1994 - Complete Parts 3 and 2.
  - Method Two - BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT - Section 143.451(2), RSMo 1994 - Complete Parts 3 and 1.
  - Special Methods Number 3 to 7 - Attach Detailed Explanation
  - Three - Transportation - Section 143.451.3, RSMo 1994
  - Four - Railroad - Section 143.451.4, RSMo 1994
  - Five - Interstate Bridge - Section 143.451.5, RSMo 1994
  - Six - Telephone and Telegraph - Section 143.451.6, RSMo 1994
  - Seven - Other Approved Method - Section 143.461.2, RSMo 1994
  - Letter of Approval from the Director of Revenue must be attached.

**PART 1 - METHOD TWO - SINGLE FACTOR APPORTIONMENT**
- 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 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><strong>TOTAL</strong></th>
<th><strong>MISSOURI</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Amount wholly in Missouri</td>
<td>1</td>
</tr>
<tr>
<td>2. Amount partly within and partly without Missouri</td>
<td></td>
</tr>
<tr>
<td>3. Amount wholly without Missouri</td>
<td></td>
</tr>
<tr>
<td>4. Total amount (all sources) add Lines 1, 2 and 3</td>
<td></td>
</tr>
<tr>
<td>5. One-half of Line 2</td>
<td></td>
</tr>
<tr>
<td>6. Total amount (Missouri) - add Lines 1 and 5</td>
<td></td>
</tr>
<tr>
<td>7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4), Enter on Form MO-NRS, Parts 1 and 2, Column (c)</td>
<td></td>
</tr>
</tbody>
</table>

**DETERMINATION OF SINGLE FACTOR APPORTIONMENT FRACTION.** Section 143.451, RSMo 1994, provides that the numerator of the single factor apportionment fraction is one-half the gross receipts from sales transacted partly within and partly without Missouri, plus the gross receipts from sales transacted wholly in Missouri. The factor 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 - METHOD ONE - THREE FACTOR APPORTIONMENT**

<table>
<thead>
<tr>
<th><strong>TOTAL MISSOURI</strong></th>
<th><strong>TOTAL EVERYWHERE</strong></th>
<th><strong>PERCENT WITHIN MISSOURI</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL PROPERTY VALUES</strong></td>
<td>1a</td>
<td>00</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><strong>TOTAL WAGES AND SALARIES</strong></td>
<td>2a</td>
<td>00</td>
</tr>
</tbody>
</table>
| 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 86-322) |
  - (c) Other gross receipts (rents, royalties, interest, etc.) |
| **TOTAL SALES** | 3a | 00 | 3b |
| 4. APPORTIONMENT FACTOR - add percentages on Lines 1, 2, 3, and divide by factors present (see instructions) |

MO 060-1011 (11-95) This publication is available upon request in alternative accessible format(s).
**PART 3 - MULTISTATE OR SINGLE FACTOR ALLOCATION**

<table>
<thead>
<tr>
<th><em>Directly allocable nonbusiness income</em> or Missouri sourced income. Do not allocate expenses that have been excluded from federal taxable 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>1. Interest Income</td>
<td>00</td>
</tr>
<tr>
<td>2. Royalties</td>
<td>00</td>
</tr>
<tr>
<td>3. Rents</td>
<td>00</td>
</tr>
<tr>
<td>4. Net capital gains</td>
<td>00</td>
</tr>
<tr>
<td>5. Dividends</td>
<td>00</td>
</tr>
<tr>
<td>6. Total each column</td>
<td>00</td>
</tr>
</tbody>
</table>

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

**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 of 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):

<table>
<thead>
<tr>
<th>Step</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1</td>
<td>$10,000</td>
<td>Total rents</td>
</tr>
<tr>
<td>Step 2</td>
<td>$9,000</td>
<td>Allocated to Missouri as nonbusiness or Missouri sourced income</td>
</tr>
<tr>
<td></td>
<td>$1,000</td>
<td>Business income</td>
</tr>
<tr>
<td>Step 3</td>
<td>$9,000</td>
<td>$9,000 X 33.333% = 3,000</td>
</tr>
<tr>
<td>Step 4</td>
<td>$1,000</td>
<td>Missouri sourced income</td>
</tr>
<tr>
<td>Step 5</td>
<td>$4,000</td>
<td>From Step 3</td>
</tr>
</tbody>
</table>

**Step 6**

$4,000/10,000 = 40%  This percentage is entered on Form MO-NRS, Part 1, Line 3c, Column (c).
SECTION IX
WITHHOLDING TAX

MO-941 — Employer’s Return of Income Taxes Withheld .................................................. 177
MO-941P — Employer’s Quarter-Monthly Payment of Income Taxes Withheld .............. 177
MO-941X — Employer’s Withholding Tax Overpayment Amended Report ....................... 179
MO-941XX — Employer’s Quarter-Monthly Amended Withholding Tax Return ............. 181
MO-941R — Annual Reconciliation Report of Income Taxes Withheld ............................... 183
MO-941F — Employers Withholding Final Report .......................................................... 184
MO-941U — Employers Withholding Tax Underpayment Amended Report .................. 185
MO W-4 — Employee’s Withholding Allowance Certificate ............................................ 187
MO W-4P — Withholding Certificate for Pension or Annuity Statements ......................... 189
MO W-4CS — Request to Withhold State Income Tax from Civil Service Annuity ........ 190
MO W-4A — Certificate of Non-Residence/Allocation of Withholding Tax ..................... 191
MO W-4B — Affidavit to Support Exclusion from Missouri Withholding Tax for Non-Residents 192
MO W-4C — Withholding Affidavit for Missouri Residents ............................................. 193
Form 2034 — Application for Withholding Tax Refund/Credit ........................................ 194
MO-1NR — Income Tax Payments for Nonresident Individual Partners .......................... 195
or S Corporation Shareholders

MO-2NR — Statement of Income Tax Payments for Nonresident Individual Partners 197
or S Corporation Shareholders

MO-JTC — New Jobs Training Project Credit ................................................................. 199

NOTE: See Section XI for additional forms for registration.
**MISSOURI DEPT. OF REVENUE**

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

<table>
<thead>
<tr>
<th>TAX COMPUTATION</th>
<th>1. Withholding This Period</th>
<th>00</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Compensation Deduction</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>3. Approved Credit</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>4. Withholding Due</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>5. Addition to Tax</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>(See Instructions)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6. Interest (See Instructions)</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>7. Total Amount Due</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>(U.S. Funds Only)</td>
<td></td>
</tr>
</tbody>
</table>

**MAIL REMITTANCE AND VOUCHER TO:** Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65109-0999.

**MISSOURI DEPARTMENT OF REVENUE**

**EMPLOYER'S QUARTER-MONTHLY PAYMENT OF INCOME TAXES WITHHELD**

<table>
<thead>
<tr>
<th>TAX COMPUTATION</th>
<th>1. Withholding This Period</th>
<th>00</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Compensation Deduction</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>3. Approved Credit</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>4. Withholding Due</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>5. Addition to Tax</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>(See Instructions)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6. Interest (See Instructions)</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>7. Total Amount Due</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>(U.S. Funds Only)</td>
<td></td>
</tr>
</tbody>
</table>

**FORM MO-941P**

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
<th>LICENSED USE ONLY</th>
</tr>
</thead>
</table>

| ADDRESS | |
|---------||

| CITY, STATE, ZIP CODE | |

**FORM MO-941P**

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
<th>LICENSED USE ONLY</th>
</tr>
</thead>
</table>

| ADDRESS | |
|---------||

| CITY, STATE, ZIP CODE | |

**This publication is available upon request in alternative accessible format(s).**
FORM MO-941W — WORKSHEET FOR QUARTER-MONTHLY WITHHOLDING UNDERPAYMENTS

<table>
<thead>
<tr>
<th>QUARTER-MONTH</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 1st thru 7th Day</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>2. 8th thru 15th Day</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>3. 16th thru 22nd Day</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>4. 23rd thru Last Day</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

1. Enter in Column A the actual tax withheld during each quarter-monthly period.
2. Enter in Column B the payments made for each quarter-monthly period.
3. To determine your underpayment, subtract the amount in Column B from the amount in Column A for the period in which the underpayment occurred. Enter the difference in Column C.
4. A 5% underpayment penalty applies if the amount of the underpayment (Column C) is more than 10% of the actual tax withheld or less than 1/48th of your total tax withheld (Column A) for the entire preceding year. Enter amount if any for each quarter-month period under Column D.
5. Add lines 1 through 4, Columns C and D, and enter the amount in Column E. Add Column E, lines 1 through 4 to arrive at the total Amount Due.
6. Add the total amount due in Column E and enter this figure on line 8 on the front of this form. To verify computation, add lines 4, 5 and 6 and subtract line 7 to arrive at the amount to be remitted with this form.

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<table>
<thead>
<tr>
<th>FORM</th>
</tr>
</thead>
<tbody>
<tr>
<td>MO-941X</td>
</tr>
<tr>
<td>(REV. 10-95)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>A. ORIGINAL AMOUNT</th>
<th>B. CORRECT AMOUNT</th>
<th>C. NET CHANGE (DECREASE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Withholding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Compensation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Loss Approved</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Withholding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Addition to Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Overpayment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I have direct control, supervision or responsibility for filing this report and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate and complete report.

Authorized Signature: ____________________________

Date: ____________________________

Telephone: ____________________________

Mail return and application for withholding tax refund/credit to: Tax Administration Bureau, P.O. Box 3333, Jefferson City, MO 65105-3333

MO 60-1507 (10-95)

GENERAL INSTRUCTIONS FOR PREPARING EMPLOYER’S MISSOURI TAX OVERPAYMENT AMENDED REPORT

FILING AMENDED RETURNS:

Any employer filing an overpayment amended withholding tax report (Form MO-941X) with the Missouri Department of Revenue must enter the reporting period for which the amended report is being filed. An overpayment amended report is required if the amount of withholding tax reported for a particular period is less than the original net withholding reported for that period. If the amount of withholding tax reported for a particular period is more than the original net withholding reported for the period, you must file an Underpayment Amended Report (Form MO-941U).

<table>
<thead>
<tr>
<th>LINE NUMBER</th>
<th>(A) ORIGINALY REPORTED</th>
<th>(B) CORRECT AMOUNT</th>
<th>(C) NET CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Employer withholding</td>
<td>For Lines 1 through</td>
<td>For Lines 1</td>
</tr>
<tr>
<td></td>
<td>which was previously</td>
<td>7, enter the correct</td>
<td>through 7, enter</td>
</tr>
<tr>
<td></td>
<td>reported on original</td>
<td>amount that should</td>
<td>difference</td>
</tr>
<tr>
<td></td>
<td>Form MO-941 for the</td>
<td>have been reported.</td>
<td>between columns</td>
</tr>
<tr>
<td></td>
<td>period you are</td>
<td></td>
<td>(A) and (B).</td>
</tr>
<tr>
<td></td>
<td>amending.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Enter amount of</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>compensation deducted</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>on original Form MO-941</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Enter approved credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>as shown on original</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Form MO-941</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Subtract Line 2 and 3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>from Line 1 and enter</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>the difference on</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Line 4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Enter addition to tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>as shown on original</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Form MO-941</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Enter interest as</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>shown on original Form</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MO-941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Enter total of Lines</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4, 5, and 6. This is</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>the total amount to</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>be remitted as shown</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>on original MO-941.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Enter amount overpaid,</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>from column (C), Line 7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

MO 60-1597 (10-95) This publication is available upon request in alternative accessible format(s).
**MISSOURI DEPARTMENT OF REVENUE**  
**EMPLOYER'S QUARTER/MONTHLY AMENDED WITHHOLDING TAX RETURN**

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
<th>MISSOURI WITHHOLDING ID NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEDERAL ID NUMBER (FEIN)</td>
</tr>
<tr>
<td></td>
<td>MISSOURI ID NUMBER (MITS)</td>
</tr>
</tbody>
</table>

**ADDRESS (NUMBER AND STREET, CITY, STATE, ZIP CODE)**

**PLEASE ENTER THE REPORTING PERIOD FOR WHICH THIS AMENDED REPORT IS BEING FILED. USE A SEPARATE FORM MO-941XX FOR EACH PERIOD AMENDED.**

**AN APPLICATION FOR WITHHOLDING TAX REFUND/CREDIT MUST ACCOMPANY THE EMPLOYERS AMENDED WITHHOLDING TAX RETURN IF AN OVERPAYMENT HAS OCCURRED.**

<table>
<thead>
<tr>
<th>(A) ORIGINALY REPORTED ON MO-941W</th>
<th>(B) CORRECT AMOUNT</th>
<th>(C) NET CHANGE (INCREASE/DECREASE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. WITHHOLDING THIS PERIOD</td>
<td>1</td>
<td>00</td>
</tr>
<tr>
<td>2. COMPENSATION DEDUCTION</td>
<td>2</td>
<td>00</td>
</tr>
<tr>
<td>3. LESS APPROVED CREDIT</td>
<td>3</td>
<td>00</td>
</tr>
<tr>
<td>4. WITHHOLDING DUE</td>
<td>4</td>
<td>00</td>
</tr>
<tr>
<td>5. ADDITION TO TAX</td>
<td>5</td>
<td>00</td>
</tr>
<tr>
<td>6. INTEREST</td>
<td>6</td>
<td>00</td>
</tr>
<tr>
<td>7. QUARTER/MONTHLY PAYMENTS</td>
<td>7</td>
<td>00</td>
</tr>
<tr>
<td>8. TOTAL DUE</td>
<td>8</td>
<td>00</td>
</tr>
</tbody>
</table>

**AMOUNT DUE (IF LINE 8 IN COLUMN C INDICATES AN UNDERPAYMENT, ENTER THE AMOUNT DUE AND MAKE CHECK PAYABLE TO DEPARTMENT OF REVENUE.)**

**OVERPAYMENT (IF LINE 8 IN COLUMN C INDICATES AN OVERPAYMENT, ENTER THE AMOUNT OF OVERPAYMENT HERE).**

**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.**

**AUTHORIZED SIGNATURE**

**TELEPHONE NUMBER**

**DATE**

**MAKE CHECK OR MONEY ORDER PAYABLE TO "MISSOURI DIRECTOR OF REVENUE." INCLUDE YOUR WITHHOLDING TAX NUMBER ON YOUR CHECK, MAIL TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3333, JEFFERSON CITY, MISSOURI 65105-3333.**

MO 980-2237 (12-95)
FILING AMENDED RETURNS:
Any employer filing an amended withholding tax return (Form MO-941XX) with the Missouri Department of Revenue must enter the reporting period for which the amended return is being filed. An amended return is required if the amount of withholding tax reported for a particular period is more or less than the original net withholding reported for that period.

INTEREST ON DELINQUENT TAXES:
Effective January 1, 1995 simple interest will be charged on all delinquent taxes at the rate of 12% per annum.

ADDITION TO TAX FOR FAILURE TO PAY:
An employer who fails to pay the total tax due by the due date is charged an addition to tax of 5%.

<table>
<thead>
<tr>
<th>LINE NUMBER</th>
<th>(A) ORIGINALLY REPORTED</th>
<th>(B) CORRECT AMOUNT</th>
<th>(C) NET CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Employer withholding which was previously reported on original Form MO-941W 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 4, enter difference between Columns (A) and (B).</td>
</tr>
<tr>
<td>2.</td>
<td>Enter amount of compensation deducted on original Form MO-941W.</td>
<td></td>
<td>If amended amount results in balance due, add 5% additions to tax charge for failure to pay timely.</td>
</tr>
<tr>
<td>3.</td>
<td>Enter approved credit as shown on original Form MO-941W.</td>
<td></td>
<td>If amended amount results in balance due, add interest at the rate noted below for each applicable year following amended period.</td>
</tr>
<tr>
<td>4.</td>
<td>Enter amount of line 1 less lines 2 &amp; 3 amount, if any. This figure must be the same as shown on line 4 of original Form MO-941W.</td>
<td></td>
<td>1989 - 12% per annum (.000329 daily rate)</td>
</tr>
<tr>
<td>5.</td>
<td>Enter addition to tax as shown on original Form MO-941W.</td>
<td></td>
<td>1990 - 12% per annum (.000329 daily rate)</td>
</tr>
<tr>
<td>6.</td>
<td>Enter interest as shown on original Form MO-941W.</td>
<td></td>
<td>1991 - 12% per annum (.000329 daily rate)</td>
</tr>
<tr>
<td>7.</td>
<td>Enter total quarter/monthly payments for reporting period.</td>
<td></td>
<td>1992 - 12% per annum (.000328 daily rate)</td>
</tr>
<tr>
<td>8.</td>
<td>Enter total of lines 4, 5 &amp; 6 less line 7 here.</td>
<td></td>
<td>1993 - 12% per annum (.000329 daily rate)</td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td></td>
<td>1994 - 12% per annum (.000329 daily rate)</td>
</tr>
<tr>
<td>10.</td>
<td></td>
<td></td>
<td>1995 - 12% per annum (.000329 daily rate)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1996 - 9% per annum (.0002459 daily rate)</td>
</tr>
</tbody>
</table>

For lines 7 and 8, enter difference between Columns (A) and (B).

Enter amount due.

Enter amount overpaid.
ANNUAL RECONCILIATION

This report is due on or before January 31 of the following year. Copies of all W-2s (state copy) and an adding machine tape or acceptable magnetic tape detailing your withholding shown on each W-2 must be submitted with your annual reconciliation report form.

Instructions for Completing Reconciliation

On Lines 1 through 12, enter the amount of tax withheld for each withholding period. Enter total tax withheld for the year (Jan. - Dec.) on Line 13. Enter total Missouri withholding from ALL W-2s on Line 14. Enter the total number of W-2s sent with this report on Line 15.

NOTE: If your reconciliation indicates an underpayment in the amount withheld (Line 13) and the W-2 total (Line 14), you must file an Underpayment Amended Report (Form MO-941U). If the difference results in an overpayment, you must complete an Overpayment Amended Report (Form MO-941X) and a Refund/Credit Application (Form 2034).

If you are a quarter-monthly filer and your reconciliation indicates an underpayment or an overpayment in the amount withheld (Line 13) and the W-2 total (Line 14), you must file an Amended Report (Form MO-941XX). In the case of an overpayment you must also file a Credit/Refund Application (Form 2034).

These forms are available upon request by calling (800) 877-6881 or writing to the Missouri Department of Revenue, Divisional Support Services, P.O. Box 3022, Jefferson City, MO 65105-3022.

This publication is available upon request in alternative accessible format(s).
CLOSING A WITHHOLDING ACCOUNT

You must notify the Missouri Department of Revenue to close your withholding tax account. The Department will not automatically close the account because you stop making payments and filing returns.

If any of the following apply you should complete Form MO-941F to close your withholding account:
- You no longer do business in the State of Missouri;
- You no longer have employees working in the State of Missouri;
- You have any change of ownership.
- Your FEIN has been changed and you have been issued a new employer withholding tax number.

Failure to notify the Department that you have closed your account will cause estimated billings to be issued. If you receive an estimated billing, you must remit the actual amount of tax withheld or submit a zero return, whichever applies. Failure to do so will result in further collection activity on the estimated amount.

Mail the Final Report to the Missouri Department of Revenue, Tax Administration Bureau, P.O. Box 3300, Jefferson City, MO 65105-3300.

PLEASE NOTE: If you are also registered for sales tax, a separate final sales tax return must be filed in order to close your sales tax account.
## UNDERPAYMENT AMENDED REPORT

**NOTE:** This report is to be used only in the event of an underpayment. For an overpayment, you must complete Form MO-941X and a Refund/Credit Application (Form 2034). Both of these forms may be obtained by calling (800) 877-6881, or by writing the Missouri Department of Revenue, Divisional Support Services, P.O. Box 3022, Jefferson City, MO 65105-3022.

### Instructions
1. Fill in tax period for which an underpayment has occurred.
2. Fill in column A with the previous amounts reported.
3. Fill in column B with the correct amounts.
4. Fill in column C with the differences.
5. Remit amount of line 7, column C.

---

<table>
<thead>
<tr>
<th>FORM NO.</th>
<th>A. ORIGINAL AMOUNT</th>
<th>B. CORRECTED AMOUNT</th>
<th>C. UNDERPAY DIFFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>MO-941U</td>
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</tbody>
</table>

**MAIL REMITTANCE AND REPORT TO:** Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999.

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**MO 800-2410 (10-95)**
# Missouri Department of Revenue
## Employee’s Withholding Allowance Certificate

### General Instructions

**Who Must File:**
All employees are required to file a completed Form MO W-4. This form will be used by your employer to determine the amount of Missouri income tax to be withheld from your paycheck. If you have more than one employer, you should claim a smaller number or no allowances on each Form MO W-4 filed with employers other than your principal employer so that the total amount withheld will be closer to your actual income tax liability.

**Note:** If claiming the same number of allowances for Missouri personal income tax as Federal income tax, write “SAME” on Line 5 of this form.

**When to File Your Allowance Changes:**
You must file a new certificate within 10 days if the number of allowances previously claimed by you decreases.

You may file a new certificate at any time if the number of your allowances increases.

**How to Complete Form MO W-4**

### Lines 1 through 2:
Number of Allowances - You may claim the same number of allowances on the Federal Form W-4 as claimed on the Federal Form W-4. If you expect to owe more income tax for the year than will be withheld and you claim every allowance to which you are entitled, you may increase your withholding by claiming a smaller number of allowances on Form MO W-4 or you may enter into an agreement with your employer to have additional amounts withheld (See Line 5).

Those persons who qualify as dependents for Federal income tax purposes may also be claimed as dependents for Missouri purposes. The term “dependent” does not include you or your spouse, indicate the number of dependents that you are claiming on Line 3.

**Line 3:**
Allowance for Federal Estimated Itemized Deductions - If you expect to itemize deductions on your Missouri income tax return, you may claim additional allowances. Refer to the following worksheet.

- **(A) Enter total amount of estimated itemized deductions $**
- **(B) Enter amount of your standard deduction using the following information:**
  - *Single or head of household, enter $4,000.00*
  - *Married filing jointly or qualifying widow(er), enter $6,350.00*
- **(C) Subtract line (B) from line (A) and enter the difference or zero, whichever is greater $**
- **(D) Additional Allowances - Divide the amount on line (C) by $400.00, round to the nearest whole number and enter here and on Line 4.**

**Line 4:**
Additional Withholding - If you have claimed “zero” allowances on Line 1, but still expect to have a balance due on your tax return for the year, you may wish to request your employer to withhold an additional amount of tax for each pay period. If your employer agrees to this additional withholding, enter the additional amount you want deducted from each paycheck on Line 6.

**Line 5:**
Additional Allowances - Enter the amount of allowances you wish to claim in excess of the number of allowances claimed on Line 3.

**Line 6:**
Additional Withholding - Enter the additional amount you want deducted from each paycheck on Line 5.

### Notice to Employer:
A copy of this form must be sent within 30 days of completion to: Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65106-3340
MISSOURI DEPARTMENT OF REVENUE
WITHHOLDING CERTIFICATE FOR
PENSION OR ANNUITY STATEMENTS

FULL NAME (TYPED OR PRINTED)

SOCIAL SECURITY NUMBER

HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)

CLAIM OR IDENTIFICATION NUMBER (IF ANY) OR YOUR PENSION OR ANNUITY CONTRACT.

CITY OR TOWN, STATE, ZIP CODE

COMPLETE THE FOLLOWING APPLICABLE LINES

☐ 1. I elect NOT to have income tax withheld from my pension or annuity. (If you check this box, do not complete Line 2.)

☐ 2. I voluntarily elect to have the following amount withheld from each pension or annuity payment each month. (The amount you enter cannot be less than $10.00 per month.)

$  

YOUR SIGNATURE  

DATE

INSTRUCTIONS FOR COMPLETING FORM MO-W4P

1. Enter your full name, address and social security number.

2. Enter your pension or annuity contract claim or identification number.

3. If you DO NOT wish to have Missouri state income taxes withheld from your pension or annuity income, place a check mark in the box next to Line 1. Sign and date the form. Then send this form to the administrator of your retirement plan who will simply keep your completed form on file.

4. If you DO wish to have Missouri state taxes withheld from your pension or annuity income, place a check mark in the box next to Line 2. Then enter the amount you wish to have withheld MONTHLY in the box provided. To determine the amount to be withheld monthly, divide the amount of tax you paid with last year's Missouri income tax return by twelve. You may wish to allow for the effect of any increases in your income from last year's income by adjusting your calculation of the amount to be withheld upwards. The amount to be withheld cannot be less than $10.00. Sign and date this form. Then send this form to the administrator of your retirement plan who will then begin the withholding.

5. Should you need to change this form or complete a new one, please contact the administrator of your retirement plan.

MO 850-1901 (9-94)  This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2966
MISSOURI DEPARTMENT OF REVENUE
REQUEST TO WITHHOLD STATE INCOME
TAX FROM CIVIL SERVICE ANNUITY

<table>
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<th>TYPE OF REQUEST (CHECK ONE BOX)</th>
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<td>(1) NEW</td>
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<td>(2) CHANGE</td>
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<tr>
<td>(3) CANCEL</td>
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<table>
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<tr>
<th>FULL NAME (LAST, FIRST, MIDDLE)</th>
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<th>ADDRESS (NUMBER AND STREET)</th>
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<tr>
<th>I hereby request the U.S. Office of Personnel Management to withhold Missouri State income tax from my monthly civil service annuity check in the amount of (must be $10.00 or more).</th>
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<th>YOUR SIGNATURE</th>
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<th>TELEPHONE NUMBER</th>
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INSTRUCTIONS TO ANNUISANT

* You may have state taxes withheld for only ONE state at a time. To change from one state to another, you MUST first cancel your old request with that state and then request the new state to begin withholding.

* You DO NOT have to participate in this program. If you DO NOT wish to participate, DO NOT COMPLETE THIS FORM.

* If you DO wish to participate, complete the form in its entirety. Incomplete forms will delay the processing of your request. Unsigned forms will be returned to you.

* State income tax will only be withheld from regular, recurring, monthly annuity payments.

* Your withholding request MUST be in whole dollar amounts and not less than ten dollars ($10.00).

* You may change the amount withheld or cancel this withholding at any time by completing a new MO-W4CS form and sending it to the address below.

* At the end of the year, you will receive a 1099-R statement indicating the total amount withheld to be filed with your Missouri state income tax return.

Mail this completed form and all inquiries to:

MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
P.O. BOX 3333
JEFFERSON CITY, MISSOURI 65105-3333

OR CALL
(673) 751-5752
TDD 1-800-735-2966

MO 60-2111 (12-95)

This publication is available upon request in alternative accessible format(s).
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
CERTIFICATE OF NON-RESIDENCE/
ALLOCATION OF WITHHOLDING TAX

This form is to be completed by a non-resident who performs a determinable percentage of services within Missouri.

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<th>NAME</th>
<th>SOCIAL SECURITY NUMBER</th>
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<th>ADDRESS</th>
<th>CITY, STATE, ZIP CODE</th>
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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.

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<th>SIGNATURE</th>
<th>DATE</th>
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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 Employer's Tax Guide for information on how allocation may be determined.

MO 000-2177 (6-94) This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2966
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
AFFIDAVIT TO SUPPORT EXCLUSION FROM MISSOURI WITHHOLDING TAX FOR NON-RESIDENTS

<table>
<thead>
<tr>
<th>FORM</th>
<th>MO W-4B</th>
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<td>(REV. 8-94)</td>
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</table>

This form should be completed by a non-resident who performs services for the employer on such a variable basis that the percentage of work performed in Missouri is undeterminable.

The Undersigned, under the penalties of perjury, and for the purpose of relieving his/her employer from the requirement of withholding Missouri Income Tax from his/her wages, does hereby declare that he/she is employed by ____________________________ and that he/she is a bona fide citizen and resident domiciled in the State of ____________________________, and does not maintain a permanent place of abode within the State of Missouri and is employed and performing services within and outside of 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.

<table>
<thead>
<tr>
<th>EMPLOYEE'S SIGNATURE</th>
<th>SOCIAL SECURITY NUMBER</th>
<th>DATE</th>
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ADDRESS

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<tr>
<th>CITY, STATE, ZIP</th>
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EMPLOYER: Form must be executed by employee in duplicate. Mail original to Missouri Department of Revenue, Tax Administration Bureau, P.O. Box 2200, Jefferson City, Missouri 65102-2200.

MO 800-0175 (8-94) This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2966
**MISSOURI DEPARTMENT OF REVENUE**
**TAX ADMINISTRATION BUREAU**
**WITHHOLDING AFFIDAVIT**
**FOR MISSOURI RESIDENTS**

**THIS FORM IS TO BE COMPLETED BY A MISSOURI RESIDENT EMPLOYED IN A FOREIGN STATE.**

I, the undersigned, hereby swear the following information is true and correct. I am a resident of the state of Missouri and an employee of

<table>
<thead>
<tr>
<th>NAME OF EMPLOYER</th>
<th>EMPLOYER'S MISSOURI ID NUMBER</th>
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<th>ADDRESS</th>
<th>CITY, STATE, ZIP CODE</th>
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Services of 50% or more for this employer are performed in the State of ______________________, and I pay income tax to the State of ______________________ on that income. I am entitled to a credit for taxes paid to that State when filing my Missouri return.

Services of ___________ % (if any) for this employer are performed in the state of Missouri and are subject to Missouri withholding tax on that portion.

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 MO-1040 income tax return, a copy of the return I file in the foreign State.

Based on the above sworn information, I hereby request that no Missouri income tax be withheld from my wages earned in the State of ______________________.

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<tr>
<th>NAME</th>
<th>SOCIAL SECURITY NUMBER</th>
<th>SPOUSE'S NAME</th>
<th>SOCIAL SECURITY NUMBER</th>
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This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2966
Firm Name:  
Missouri Withholding I.D. Number:  

Making Address:  

City:  
State:  
Zip Code:  

Amount Overpaid:  

Period(s):  

Reason for Overpayment:  

Please attach supporting documentation (i.e. copy of your payroll records, ledger, W-2s, etc.)

I swear or affirm that the information reported in the 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 Tax Administration Bureau on ___/___/___ 19___ and have verified the amount of overpayment and hereby certify that a refund/credit is due in compliance with Section 143.821, RSMo as claimed.

The amount of overpayment is for:

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Refund/Credit Total:  

Analysis of Approval or Denial:

The approved credit should be taken on line 3 of your next return filed (MO-941 or MO-941W)

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

Initiated By:  
Date:  

Approval/Denial:  

Distribution: White and Yellow - Return to Department of Revenue; Pink - Applicant.
Instructions for Forms MO-1NR and MO-2NR

Who must file
Every partnership and S Corporation must file Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, and send in copies of Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, if they have nonresident individual partners or shareholders who do not meet one of the exceptions below. Limited liability companies that are treated as a partnership by the IRS are also considered a partnership for Missouri tax purposes. Therefore, these entities must also file Forms MO-1NR and MO-2NR if they have nonresident individual partners who do not meet one of the exceptions below. A partnership or S Corporation is not required to deduct and withhold Missouri income tax for a nonresident partner or shareholder if:

- the nonresident partner or S Corporation shareholder, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the partnership's or S Corporation's composite return;
- the nonresident partner or S Corporation shareholder, not otherwise required to file a return, had Missouri assignable federal adjusted gross income from the partnership or S Corporation of less than twelve hundred ($1200) dollars;
- the partnership or S Corporation is liquidated or terminated, income was generated by a transaction related to termination or liquidation, and no cash or property was distributed in the current or prior taxable year.

Due date
Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, must be filed by the due date or extended due date for filing the partnership or S Corporation income tax return. An extension of time for filing the partnership or S Corporation return automatically extends the time to file the Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders. If you are filing under an extension, please indicate on the front of the form.

Determining How Much to Withhold
The amount of tax to be withheld is 6 percent (.06) of the partner's or shareholder's share of Missouri source distributive income, or the tax withheld may be determined based on Missouri withholding tables if the partner or shareholder submits a Form W-4, Missouri Withholding Allowance Certificate. Missouri source distributive income consists of those items on an individual's K-1 schedule that are used to arrive at federal adjusted gross income as apportioned or allocated to Missouri. The Missouri source distributive income of partnerships is the net total of the amounts listed on lines 1 through 7 of Form MO-NRP, Nonresident Partnership Form. The Missouri source distributive income of S Corporations is the net total of the amounts listed on lines 1 through 6 of Form MO-NRS, S Corporation Nonresdient Form.

Line by line instructions for Form MO-1NR, Income Tax Payments for Nonresident Individual Partners of S Corporation Shareholders

Year ending
If not filing on a calendar year basis, enter the beginning and the ending date of the tax year.

Missouri tax identification number
If you have a Missouri tax identification number enter it here.

Federal identification number
Enter your federal identification number.

Type of entity filing this return
Check the box indicating whether you are a partnership, S Corporation, or limited liability company treated as a partnership.

Filing under extension
Check this box if you are filing under an extension. You may file this return under an extension only if you are filing your Form MO-1065, Partnership Return of Income, or Form MO-1120S, S Corporation Income Tax Return, under an extension.
Line 1
Number of Form MO-2NRs, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders enclosed — Fill in the total number of Form MO-2NRs, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, issued to nonresident partners or shareholders. You are required to include a copy of each Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, issued.

Line 2
Missouri income tax withheld — Enter the total amount of Missouri income tax you withheld from the nonresident partners or shareholders. This is the amount to be remitted.

Make your check payable to:
Missouri Director of Revenue

Mail to:
Missouri Department of Revenue
P.O. Box 555
Jefferson City, MO 65105-0555

Line by line instructions for Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders

Only individual non-resident partners or S Corporation shareholders are subject to withholding. Do not withhold for any partners or S Corporation shareholders who are partnerships, corporations, trusts, or estates. Grantor trusts that file or can file in accordance with IRC Reg. Section 1.671.4(b) are considered individuals. Do not withhold for any partners or shareholders who are filing a composite return.

Line 4
Type of entity — Check the appropriate box to indicate whether you are filing for a partnership, an S Corporation or limited liability company treated as a partnership.

Line 7
Income subject to withholding — Enter the partner's or shareholder's share of Missouri source distributive income.

Line 8
Missouri income tax withheld — Enter the amount withheld for the non-resident partner or shareholder. The amount withheld is 6 percent (.06) of the amount on Line 7 or as determined by the Missouri withholding tax tables.

Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders is to be given to each partner or shareholder who is subject to withholding. Issue Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders even if no tax is withheld because of an exemption certificate. Do not issue a Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders to partners or shareholders who are filing on a composite return.

Attach copies of each Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders to the Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders.

Each nonresident partner or shareholder not filing a composite return should claim the payment made as a Missouri Estimated Tax Payment on his/her Form MO-1040 (Missouri Individual Income Tax Return).

NOTE: If you have technical questions regarding the withholding or reporting requirements, contact the Tax Administration Bureau at (573) 751-1467.

If you have questions regarding completion of the forms, contact the Central Processing Bureau at (573) 751-5800. Speech and hearing impaired may reach a voice user through the Dual Party Relay Service at 1-800-735-2966.

This publication is available upon request in alternative accessible format(s).
**MISSOURI DEPARTMENT OF REVENUE**

**STATEMENT OF INCOME TAX PAYMENTS FOR NON-RESIDENT INDIVIDUAL PARTNERS OR S CORPORATION SHAREHOLDERS**

**FOR CALENDAR YEAR 1995 OR FISCAL YEAR BEGINNING 1995 AND ENDING 1996.**

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<td>Partnership</td>
<td>S Corporation</td>
<td>Limited Liability Company (Treated as a Partnership)</td>
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<td>5. NAME OF PARTNER/SHAREHOLDER</td>
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**Partner/Shareholder copy — Keep this copy for your records**

**Copy A**

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**MISSOURI DEPARTMENT OF REVENUE**

**STATEMENT OF INCOME TAX PAYMENTS FOR NON-RESIDENT INDIVIDUAL PARTNERS OR S CORPORATION SHAREHOLDERS**

**FOR CALENDAR YEAR 1995 OR FISCAL YEAR BEGINNING 1995 AND ENDING 1996.**

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**Partnership/S Corporation copy — Keep this copy for your records**

**Copy B**

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**MISSOURI DEPARTMENT OF REVENUE**

**STATEMENT OF INCOME TAX PAYMENTS FOR NON-RESIDENT INDIVIDUAL PARTNERS OR S CORPORATION SHAREHOLDERS**

**FOR CALENDAR YEAR 1995 OR FISCAL YEAR BEGINNING 1995 AND ENDING 1996.**

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**Attach to Form MO-1NR. See instructions for Line 1 of Form MO-1NR.**

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This publication is available upon request in alternative accessible formats.
<table>
<thead>
<tr>
<th>FORM</th>
<th>GLN</th>
<th>TOTAL AMOUNT OF UNUSED NEW JOBS TRAINING CREDIT TO DATE</th>
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<tbody>
<tr>
<td>MO-JTC (REV. 7-94)</td>
<td></td>
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<thead>
<tr>
<th>TAX CREDIT COMPUTATION</th>
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</tr>
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<tbody>
<tr>
<td>1. Gross wages this filing period attributable to New Jobs Training Project (NJTP) on first qualifying jobs</td>
<td>1.00</td>
</tr>
<tr>
<td>2. NJTP credit percentage on first 100 qualifying jobs is 2.5%</td>
<td>2.00</td>
</tr>
<tr>
<td>3. NJTP credit for 100 qualifying jobs (multiply Line 1 by Line 2)</td>
<td>3.00</td>
</tr>
<tr>
<td>4. Gross wages attributable to New Jobs Training Project qualifying jobs in excess of first 100 jobs, if applicable</td>
<td>4.00</td>
</tr>
<tr>
<td>5. NJTP credit percentage over 100 qualifying jobs is 1.5%</td>
<td>5.00</td>
</tr>
<tr>
<td>6. New Jobs Training Project credit in excess of first 100 qualifying jobs (multiply Line 4 by Line 5)</td>
<td>6.00</td>
</tr>
<tr>
<td>7. Amount of unused New Jobs Training credit, if any, from prior withholding period applied to this installment</td>
<td>7.00</td>
</tr>
<tr>
<td>8. Total paid Lines 3, 6, and 7</td>
<td>8.00</td>
</tr>
<tr>
<td>9. Total amount of withholding due this period from Form MO-941 or MO-941P</td>
<td>9.00</td>
</tr>
<tr>
<td>10. If Line 9 is less than Line 8, enter the difference here. This is unused credit carry-over</td>
<td>10.00</td>
</tr>
</tbody>
</table>

INSTRUCTIONS FOR COMPLETING FORM MO-JTC

YOUR FORM MO-941 WITHHOLDING TAX REPORT MUST BE COMPLETED FIRST.

1. Enter the total amount of gross wages paid to the first 100 qualifying persons employed in the new jobs training project this period.
2. This is the new jobs training project credit fixed percentage allowed.
3. Multiply amount entered on Line 1 times Line 2 to arrive at the total on the first 100 qualifying employees.
4. Enter the total amount of gross wages paid to qualifying employees exceeding the first 100 employed in the new jobs training project this period.
5. This is the new jobs training project credit fixed percentage allowed.
6. Multiply amount entered on Line 4 times Line 5 to arrive at the total on the number of qualifying employees exceeding the first 100.
7. Enter the amount of unused new jobs training project credit left over from the previous filing period, if any.
8. Enter the totals from Lines 3, 6, and 7 here.
9. Enter the total amount of withholding tax due from Form MO-941 and MO-941P.
10. Enter the difference here if Line 9 is less than the amount entered on Line 8. This is your amount of unused credit for this filing period. Carry-over this amount, if any, to Line (7) of the next Form MO-JTC you file.

This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2966
<table>
<thead>
<tr>
<th>Section Title</th>
<th>Page</th>
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</thead>
<tbody>
<tr>
<td>Use Tax Return and Instructions</td>
<td>203</td>
</tr>
<tr>
<td>Sales Tax Return and Instructions</td>
<td>207</td>
</tr>
<tr>
<td>Form 4340 — Individual Consumer's Use Tax Return</td>
<td>211</td>
</tr>
<tr>
<td>Form 472B — Application for Tax Refund/Credit</td>
<td>213</td>
</tr>
<tr>
<td>Form 1746 — Missouri Sales/Use Tax Exemption Application</td>
<td>215</td>
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<tr>
<td>Instructions for Missouri Sales/Use Tax Exemption Application</td>
<td>217</td>
</tr>
<tr>
<td>Form 1749 — Application for Electrical Energy Direct Pay Authorization</td>
<td>219</td>
</tr>
<tr>
<td>Form 149 — Multi-Jurisdiction Sales Tax Exemption Certificate</td>
<td>223</td>
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<tr>
<td>Form 831 — Farmer's Exemption Certificate</td>
<td>225</td>
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<tr>
<td>Form 890 — Common Carrier Exemption Certificate</td>
<td>227</td>
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<tr>
<td>Form 1772 — Plant Expansion Exemption Certificate</td>
<td>229</td>
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<tr>
<td>Form 2478 — Exemption Certificate for Sales of Handicraft Items</td>
<td>231</td>
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<tr>
<td>Form 4438 — Residential Utility Exemption Certificate</td>
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**NOTE:** See Section XI for additional forms for registration.
# Missouri Department of Revenue

**Central Processing Bureau**

**P.O. Box 840**

**Jefferson City, MO 65105-0840**

**Use Tax Return**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Period</th>
<th>Return This Copy * See Instructions</th>
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<thead>
<tr>
<th>Owner's Name</th>
<th>Business Name</th>
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<tr>
<th>Mailing Address</th>
<th>Phone Number</th>
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<tr>
<td>City</td>
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<tr>
<th>Address Correction</th>
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</table>

1. **Vendor's Totals**

2. **Consume's Use Tax**

3. **See Instructions**

4. **Total Use Tax Due**

5. **Add: Interest for Late Payment (See Line 6 of Instructions)**

6. **Add: Late Penalty (If Applicable)**

7. **Subtract: Approved Credit**

8. **Pay This Amount (U.S. Funds only)**

9. **Total Adjustments (Explain on Separate Sheet)**

I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is true, accurate and complete return.

Signature of Taxpayer or Agent

This publication is available upon request in alternative accessible format(s).
INSTRUCTIONS FOR COMPLETING THE USE TAX RETURN

(Detailed instructions for completing the Use Tax Return are available from Tax Administration Bureau, P.O. Box 848, Jefferson City, MO 65105-0840, or phone (573) 751-2836. Persons with speech or hearing impairments TDD 1-800-735-2968.)

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, complete a Registration Change Request form and attach it to your return. If you have a question or need to obtain the proper forms contact the Central Registration Section, P.O. Box 3300, Jefferson City, MO 65105-3300 or call (573) 751-5660, TDD 1-800-735-2968.

TAXABLE SALES BREAKDOWN: If you are reporting for the first or second month of a calendar quarter, ignore the 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.

VENDOR'S USE TAX: Out-of-state vendors who do not have locations or resident salespersons within the State of Missouri are subject to Missouri use tax.

BUSINESS LOCATION: Two business locations have been printed on the return. The 5.725% location should be used to report sales for areas with a local sales tax rate equal to or greater than 5.725%. The 4.225% location should be used to report sales made to areas with a local sales tax rate of less than 5.725%. Accurate records must be maintained for all locations for audit purposes. When opening or closing a business location, complete a Registration Change Request form and attach it to your return.

CODE: Leave this column blank.

GROSS RECEIPTS: Enter gross receipts from all sales of property delivered from out-of-state into Missouri, made during the reporting period for all business locations. If none, enter "zero". You must file a use tax return even if no sales were made during the filing period.

ADJUSTMENTS: Make any authorized adjustments. Indicate "plus" or "minus". (See ADJUSTMENTS CLAIMED)

TAXABLE SALES: Enter the amount of taxable sales for all business locations. To determine this amount use the following formats:

GROSS RECEIPTS (+) OR (-) ADJUSTMENTS = TAXABLE SALES

RATE: The rate indicated in this column represents the combined state, conservation, parks and excise, and local use tax rate, if applicable.

AMOUNT OF TAX: Multiply your taxable sales by the use tax rate and enter AMOUNT OF TAX due.

VENDOR'S TOTALS: Compute total for each column.

Line 2 — TIMELY PAYMENT ALLOWANCE: (VENDOR'S USE TAX ONLY) If you file your return and payment on line, 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. Deduction is allowed for timely payment.

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 cumulative taxable purchases of tangible personal property totaling more than $2,000 this calendar year 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. The rate is 5.725% if the local sales tax rate for your location(s) is 5.725% or greater. All other areas where the local sales tax rate is less than 5.725% are to report at the rate of 4.225%. You may be required to file using both rates if you are purchasing items for storage, use, or consumption at several different locations. A timely payment allowance is not allowed when reporting consumer's use tax. Enter the total amount of consumer's use tax due on Line 4. If you do not have cumulative taxable purchases totaling more than $2,000 to date this calendar year, mark the box located under Line 4.

Line 5 — TOTAL USE TAX DUE: Enter total use tax due (Line 3 "plus" Line 4).

Line 6 — INTEREST FOR LATE PAYMENTS: If tax is not paid by the due date, multiply line 5 by the annual percentage rate and then multiply this amount by the number of days late divided by 365. The annual percentage rate is 9% subject to change each year. The daily rate is .0002459.

Line 7 — ADDITIONS TO TAX:
1. For Failure to Pay use tax on or before the due date, 5% of Line 5.
2. For Failure to File a 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 full = 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.

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 payable to Missouri Use Tax (U.S. funds only). Do not send cash or stamps.

SIGN AND DATE RETURN: The return must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, Missouri 65105-0840.

ADJUSTMENTS CLAIMED: Itemize authorized adjustments. The total adjustments must equal the total of the adjustments reported. Instructions follow:

Line A. SALES FOR RESALE: Enter amount of sales made to persons who issued a valid resale exemption certificate.

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 the amount of all sales made to these agencies. You should request a copy of each organization's exemption letter because you are responsible for proving that questionable sales are exempt.

Line 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 to farmers who issued valid exemption certificates for specified farm production needs. 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 non-domestic use.

Line G. FERTILIZER, FEED, FEED ADDITIVES, VACCINES AND/OR MEDICATIONS FOR LIVESTOCK/POULTRY, PESTICIDES OR BEDDING: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs. 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 schedule if you have more than one such adjustment.

A TIMELY PAY ALLOWANCE IS NOT ALLOWED WHEN REPORTING CONSUMERS USE TAX.
<table>
<thead>
<tr>
<th>VENDOR'S TAX RETURN</th>
<th>VENDOR'S USE TAX</th>
<th>VENDOR'S TOTALS</th>
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<td>GROSS RECEIPTS</td>
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<td>5.725%</td>
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<td>4.225%</td>
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<tr>
<td>VENDOR'S TOTALS</td>
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**TAXABLE PURCHASES**

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<td>4.225%</td>
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**CONSUMER'S TOTALS**

1. **ITEMIZED ADJUSTMENTS**
   - A. RESALE
   - B. FUELS
   - C. EXEMPTIONS
   - D. MEDICAL
   - E. FARM
   - F. UTILITIES
   - G. SUPPLIES
   - H. TRADE-IN
   - I. LABOR
   - J. OTHER
   - K. TOTAL AMOUNT

2. **TOTAL AMOUNT**

**SIGNATURE OF TAXPAYER OR AGENT**

- DATE

I do not have cumulative taxable purchases in calendar year 1996 totaling more than $2,000 and do not owe Consumer's Use Tax at this time.

I have direct control, supervision or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate and complete return.

<table>
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<th>RETE</th>
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**205**
INSTRUCTIONS FOR COMPLETING THE SALES TAX RETURN

(Detailed instructions for completing the Sales Tax Return are available from Tax Administration Bureau, P.O. Box 840, Jefferson City, MO 65105-0840 or phone (573) 751-2836. Persons with speech or hearing impairments call TDD 1-800-735-2866.

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 registration 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 data. When opening or closing a location complete a Registration Change Request form and attach to the return. Correct any wrong information. If a non-preprinted location 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: 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).

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 (−) ADJUSTMENTS = TAXABLE SALES.

RATE: The rate indicated in this column represents the combined state, conservation, parks and soils, and any applicable local or transportation sales tax rates. If you are filing a blank return or have added a location, enter the sales tax rate for each location.

AMOUNT OF TAX: Multiply your taxable sales for each location by the applicable tax rate for that location and enter AMOUNT OF TAX.

TOTALS FROM ADDITIONAL PAGES: If applicable, compute totals from additional pages indicated and enter in the appropriate column.

TOTALS: Compute the total for each column.

ADJUSTMENTS CLAIMED: Items authorized adjustments. The total itemized adjustments must equal the total of the adjustments reported by business location on the "TOTALS" line above. Instructions as follows:

Line A -- SALES FOR RESALE: Enter amount of sales made to persons who issued a valid resale exemption certificate to you.

Line B -- GOODS PURCHASED FOR RESALE BUT USED BY YOU: Enter the cost of goods purchased from Missouri sellers for resale (you should have given the seller an exemption certificate for these goods) but later consumed by you.

Line C -- GOODS SHIPPED OUT OF MISSOURI (EXPORT): Enter the amount of sales delivered to persons outside the State of Missouri where delivery was made by your delivery vehicle, common carrier, or U.S. Mail. If the out-of-state purchaser takes delivery within Missouri, the sale is subject to Missouri sales tax.

Line D -- MOTOR FUEL: Enter the amount of motor or special fuel on which you paid motor or special fuel tax. If the special fuel is not subject to special fuel tax, it is subject to sales tax. Other fuels are subject to sales tax when sold, unless specifically exempted under the sales tax law.

Line E -- GOVERNMENT, RELIGIOUS, EDUCATIONAL, CHARITABLE INSTITUTIONS: Enter the amount of all sales made to these agencies. You should obtain a copy of each organization's exemption letter prior to making tax exempt sales.

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. 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 non domestic use. (Note: These sales may be subject to a local sales tax. See the Detailed Instructions you received in your registration packet on how to report these sales.)

Line I -- FERTILIZER, FEED/FEED ADDITIVES, VACCINES AND OR MEDICATIONS FOR LIVESTOCK/POULTRY, PESTICIDES OR BEDDING: Enter amount of sales to farmers who issued valid exemption certificates for specified farm production needs. It is your responsibility to determine if such sales are exempt by the sales tax law.

Line J -- 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 K -- LABOR OR SERVICE CHARGES WHEN SEPARATELY BILLED: Enter amount of non-taxable labor or service which was not incident to the sale and was stated separately on your billings.

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 PAYMENT 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 the due date, multiply Line 3 by the annual percentage rate and then multiply this amount by the number of days late divided by 365. The annual percentage rate is 3%, subject to change each year. The daily rate is .0002459.

Line 5 -- ADDITIONS TO TAX: 1. For Failure to Pay sales tax on or before the 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, or portion thereof, up to a maximum of 25% (6 months late in filing—25%).

Line 6 -- APPROVED CREDIT: Enter on Line 6, any approved sales tax credit for which the Director of Revenue issued you a credit memorandum. You must attach a copy of your credit memorandum to your return.

Line 7 -- PAY THIS AMOUNT: Enter total amount due and payable. (Line 3 'plus' Line 4 'plus' Line 5 'minus' Line 6). Send a check for the total amount. Make check, draft, or money order payable to Missouri Sales Tax (U.S. funds only). Do not send cash or stamps.

TAXABLE VIDEO RENTALS: Enter taxable sales from the rental of videos, including the rental of films, records or other type of sound or picture transmissions. Taxable sales are gross receipts minus adjustments.

SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

This publication is available upon request in alternative accessible format(s).
MISSOURI DEPARTMENT OF REVENUE
1996 SALES TAX RETURN

<table>
<thead>
<tr>
<th>BUSINESS LOCATION</th>
<th>ITEMIZED ADJUSTMENTS</th>
<th>TAXABLE SALES</th>
<th>GROSS RECEIPTS</th>
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<tr>
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<td>A. RESALE</td>
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<td>B. GOODS</td>
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<td>C. EXPORTS</td>
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<td>K. LABOR</td>
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<td>L. OTHER</td>
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I have direct control, supervision or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate and complete return.

SIGNATURE DATE

RETE (10-96)

COR USE ONLY
MISSOURI DEPARTMENT OF REVENUE
1995 INDIVIDUAL CONSUMER'S USE TAX RETURN

YOUR LAST NAME: ______________________ FIRST NAME: ______________________ INITIAL: ___________ YOUR SOCIAL SECURITY NO.: ___________

SPouse's LAST NAME: ______________________ FIRST NAME: ______________________ INITIAL: ___________ SPouse's SOCIAL SECURITY NO.: ___________

ADDRESS

CITY ______________________ STATE ______ ZIP CODE ________

TAXABLE PURCHASES TAX RATE CONSUMER'S USE TAX

A. $4,000 5.725% $230

B. $2,000 4.225% $85

Total Individual Consumer's Use Tax Due (U.S. Funds Only) $315

DAYTIME TELEPHONE: ______________________ DIAL ONLY

I have direct control, supervision or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate and complete return.

SIGNATURE(S): ______________________ DATE: __________

MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR OF REVENUE AND MAIL TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 840, JEFFERSON CITY, MO 65105-0840. DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

What is Consumer's Use Tax? Consumer's use tax is a tax imposed on goods purchased for storage, use or consumption from out-of-state sellers who are not registered with the State of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

Why is there a Use Tax? The use tax basically protects your friends and neighbors that operate businesses by making sure their competitors are subject to the same rate. Because interstate businesses are required to collect sales tax, it is important that a similar tax be imposed on purchases made from out-of-state companies.

What is Taxable? When you purchase tangible personal property outside the State of Missouri totaling more than $2,000 in a calendar year upon which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax (unless the property is purchased for resale or otherwise exempt by statute). Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 1995, Mr. Smith purchased $4,000 worth of merchandise from each company. Company X is registered with the Missouri Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax and does not file a return with the State of Missouri.

Mr. Smith must file a consumer's use tax return showing the amount of purchases ($4,000) from Company Y and pay the use tax on those purchases ($4,000 x 5.725% = $230). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

Out-of-state purchases which may be subject to use tax include:

• Catalog purchases
• Magazine subscriptions
• Cross-border purchases of goods
• TV marketing purchases
• Computer software and hardware
• Mail-order supply purchases
• Furniture and equipment purchases from out-of-state sellers

Why am I required to file? When you make purchases from a company in Missouri, that company is responsible for collecting sales tax from you. When you make purchases from an out-of-state company, YOU are responsible for making sure use tax is paid. Either the out-of-state company collects the tax from you or you pay the tax directly to the State of Missouri.

HOW TO FILE: Compile a list of purchases made during 1995 on which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 1995 Individual Consumer's Use Tax return.

The due date for filing the return is January 31, 1996. The Department of Revenue recognizes that individuals may not become aware of the January 31, 1996 due date in time to file a timely return. However, the Department asks that all individuals complete and mail the return to the Department as quickly as possible.

TAXABLE PURCHASES/TAX RATE

The tax rate you must use to figure your consumer's use tax due is determined by the sales tax rate in effect where you reside. If the sales tax rate where you reside is 5.725% or greater, enter your taxable purchases on Line A. If the sales tax rate where you reside is less than 5.725%, enter your taxable purchases on Line B. You may be required to use both Lines A and B if you resided in different locations during 1995.

CONSUMER'S USE TAX

Multiply taxable purchases (Line(s) A and/or B) times the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE

Add Lines 1 and 2 and enter the amount on Line 3.

Make remittance payable to Missouri Director of Revenue. Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return (U.S. Funds Only). Do not send cash or stamps. You may not use your individual income tax refund to pay your use tax liability.

Sign and date the return.

MAIL TO:
Missouri Department of Revenue
P.O. Box 840
Jefferson City, MO 65105-0840

For questions regarding the Missouri consumer's use tax, please call (573) 751-2326. Speech and hearing impaired use TDD 1-800-735-2066.

1995 Consumer's Use Tax A worksheet has also been added to the reverse side of this form to allow you to accumulate your 1996 purchases.

MO 860-2442 (11-95)

This publication is available upon request in alternative accessible form(s).
### 1995 PURCHASES

Do not send this worksheet with your return. Keep it for your records.

<table>
<thead>
<tr>
<th>Description of Property Purchased</th>
<th>Date of Purchase</th>
<th>Purchase Price</th>
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Total 1995 purchase price of property subject to use tax (enter on Line 1 on the reverse side of this form) $ __________

### 1996 PURCHASES

This worksheet can be used to accumulate 1996 purchases during the year.
Use this worksheet to complete your 1996 Use Tax Return.

<table>
<thead>
<tr>
<th>Description of Property Purchased</th>
<th>Date of Purchase</th>
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Total 1996 purchase price of property subject to use tax $ __________
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
P.O. BOX 840 (573) 751-2836 TDD 1-800-735-2966
JEFFERSON CITY, MISSOURI 65102-0840
APPLICATION FOR TAX REFUND/CREDIT

FORM 472B
(REV. 12-95)

CLAIM NUMBER

THIS FORM IS TO BE USED WHEN APPLYING FOR A TAX REFUND/CREDIT FOR SALES/USE TAX. PLEASE CHECK THE ACTION TO BE TAKEN:

☐ CREDIT (A credit memorandum will be issued to you)

☐ REFUND (A check will be issued to you)

PLEASE ATTACH A COMPLETE BREAK DOWN AND MAIL ALL APPROPRIATE CORRESPONDENCE TO THE ABOVE ADDRESS.

FIRM NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

AMOUNT OVERPAID $ PERIOD(S)

REASON FOR OVERPAYMENT

I DO HEREBY UPON MY OATH STATE THE MATTERS SET FORTH ABOVE ARE TRUE AND CORRECT

SIGNATURE OF TAXPAYER OR AGENT

NOTARY PUBLIC EMBOSSE SEAL

STATE

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF 19

NOTARY PUBLIC SIGNATURE

MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

USE RUBBER STAMP IN CLEAR AREA BELOW

BUREAU USE ONLY

I HAVE ANALYZED THE RECORDS OF THE TAX ADMINISTRATION BUREAU AND HAVE VERIFIED THE AMOUNT OF OVERPAYMENT AND HEREBY CERTIFY THAT A REFUND/CREDIT IS DUE AS CLAIMED.

DATE ANALYZED

1. AMOUNT OF OVERPAYMENT $ 

2. 

3. 

4. INTEREST 

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 

DATE

GENERAL APPROVAL/DENIAL

DISTRIBUTION: WHITE, YELLOW - DEPARTMENT OF REVENUE; PINK - TAXPAYER COPY

This publication is available upon request in alternative accessible format(s).
12. IDENTIFICATION OF ORGANIZATION OR AGENCY OFFICERS

<table>
<thead>
<tr>
<th>NAME (LAST, FIRST, MIDDLE INITIAL)</th>
<th>TITLE</th>
<th>SOCIAL SECURITY NUMBER</th>
<th>BIRTHDATE</th>
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<th>STREET ADDRESS</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP CODE</th>
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13. Brief statement of organizational purpose. (Attach a separate sheet, if necessary.)

14. Describe the organization's or agency's past, present and proposed activities. (Attach a separate sheet, if necessary.)

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 15-19 LISTED BELOW.

15. Does your organization own real or personal property in Missouri?  □ 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.

16. ATTACH a copy of the Certificate of Incorporation or Registration issued by the Missouri Secretary of State, IF REGISTERED OR INCORPORATED.

17. ATTACH copy of your Bylaws or Articles of Incorporation.

18. 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.

19. ATTACH a copy of your 501(c) Internal Revenue Service exemption letter. (The Department of Revenue will not approve your application without a copy of this exemption letter.)

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

   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 this organization or agency.

SIGNATURE

MO 800-2150 (12-95)

DATE

DOR-1744 (12-95)
INSTRUCTIONS FOR COMPLETING THE MISSOURI SALES/USE TAX EXEMPTION APPLICATION

1. Do not write in the shaded block. It is for bureau use only.

   If you have been issued an 8-digit Missouri Tax I.D. Number (MIT4 Number), enter that number in the space provided, otherwise, leave blank.

3. Type of Application.
   Place a check mark in the appropriate box. If you have previously been issued an exemption letter by the Missouri Department of Revenue, Tax Administration Bureau, check the box labeled "Renewal" and attach a copy of such letter.

   Leave these shaded areas blank. They are for bureau use only.

5. Qualifying for exemption as:
   Check the box which relates to your organization or agency.
   NOTE: Do not check box number 3 unless you are a public elementary or secondary school.
   Do not check box number 4 unless you are a private, not-for-profit elementary or secondary school, or a school of higher education accredited by an appropriate accrediting authority.
   If you have an IRS exemption as an "educational" organization other than a school, you should check box number 8 and indicate the type of educational organization.

6. IRS Exemption Code.
   Indicate the IRS exempt recognition code 501(c)(3), 501(c)(4), 501(c)(8), 501(c)(10) provided to your organization by the Internal Revenue Service. The box labeled "other" is for IRS exemption codes other than 501(c)(3), 501(c)(4), 501(c)(8) and 501(c)(10).

7. Organization or Agency Name and Location.
   Enter the name of your organization or agency, the organization's or agency's address or location description, telephone number and county as indicated. Do not write in the shaded areas.

8. Name and Address of Responsible Person.
   Enter the name and address of the individual responsible for this application and who the Department of Revenue should contact if additional information is required.
   Examples of Responsible Persons are: Organization's president, secretary, treasurer; Church treasurer or Church official making application; Executive officer of organization.

9. Type of Organizational Structure.
   Check one of the six boxes which best describes your organizational structure.
   NOTE: Organizations which are incorporated.
   a. If you are incorporated in Missouri, place a check in box number 5 and provide required information even though one of the other selections may also apply.
      Example: Your organization is a foundation but is also incorporated. Check box number 5.
   b. If you are an out-of-state corporation, own property in Missouri, check box number 5 and provide the required information.
      NOTE: Churches.
   a. If you are incorporated, check box number 5 and provide the required information as indicated.
   b. If not incorporated but you are affiliated with a denomination, check box number 4 and write "Denominational Church" in the space provided.
   c. If not incorporated and not affiliated with a denomination, check box number 4 and write "ND Church" in the space provided.

10. Mailing Address.
    If you want correspondence mailed to the organization's or agency's address or the responsible person's address, you need only check the appropriate box.
    If correspondence should be mailed to an address other than the organization's or agency's or responsible person's address, check box number 5 and provide the address to be used for mailing purposes (i.e. Treasurer's address, accountant's address or lawyer's address, etc.)
11. Location of Books and Records.
   If books and records are kept at the organization's or agency's address, responsible person's address or the mailing address indicated in Question 11, you need only check the appropriate box.
   If books and records are kept at an address (location) other than that of the organization or agency, responsible person or mailing address, check box number 4 and provide the address.

12. Identification of Organization or Agency Officers.
   Provide the requested information for at least two (2) of the organization's or agency's officers.
   In the case of churches, provide the requested information for at least two (2) of the church officials: i.e., Chairman of the Board of Deacons, Church financial officer, pastors, secretaries, etc.

   Summarize the primary organizational purpose in one or two brief statements. Attach a supplemental sheet if necessary.

   List the main activities of the organization or agency. Attach a supplemental sheet if necessary.

15. Real/Personal Property Exemption.
   If your organization owns real and/or personal property, check the "Yes" box and attach a certification from your county assessor or collector exempting that real and/or personal property from taxation.
   If your organization does not own any property (real and/or personal), check the "No" box.

16. Registration or Charter.
   If your organization is registered or incorporated, you must attach a copy of the Certificate of Incorporation or registration as issued by the Missouri Secretary of State.
   If you are an out-of-state corporation and own property in Missouri, you must register with the Missouri Secretary of State as a "foreign, not-for-profit corporation". A copy of this registration must be attached to this exemption application.

17. Bylaws.
   Self-explanatory.

18. Financial History.
   a. If your organization has been in existence over 3 years, attach the last 3 year completed financial history indicating all sources and amounts of income and a breakdown of expenditures.
   b. If your organization has been in existence less than 3 years, attach last completed financial history for the number of years the organization has been in existence indicating all sources and amounts of income as well as a breakdown of expenditures.
   c. If you are a new organization, attach an estimated budget for one (1) year indicating your expected sources and amounts of income as well as a breakdown of anticipated expenditures.

19. IRS Exemption Ruling.
   If you are registered with the Internal Revenue Service and have received an exemption described in section 501(c), you must attach a copy of the most current letter of exemption issued to you by the IRS. (The letter must indicate the exempt status code).
   If you have not received a letter from the Internal Revenue Service, you must contact your local IRS office and request an application for recognition of exemption or call toll-free 1-800-TAX-1040. (Form 1023 for 501(c)(3) status; Form 1024 for all other status codes).

   IRS OFFICES:
   500 E. Cherry Street, Columbia, Missouri 65201
   3702 W. Truman Blvd., Jefferson City, Missouri 65109
   1100 Main Street, City Center Square, Kansas City, Missouri 64105
   1114 Market Street, St. Louis, Missouri 63101

   NOTE: Denominational Churches are not required to submit the 501(c)(3) letter.

20. Signature.
   Application must be signed by responsible person or officer of the organization or agency in order for exemption to be granted.
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
APPLICATION FOR ELECTRICAL ENERGY
DIRECT PAY AUTHORIZATION AND BASIC STEELMAKING EXEMPTION

FORM 1749
(REV. 12-95)

PART I GENERAL INFORMATION

This application is to be used for applying for or renewing electrical energy direct pay authorization and the basic steelmaking exemption pursuant to Section 144.030.2(12) and Section 144.036, RSMo. The authorization, if issued, is valid for one (1) year only.

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

Mail completed application and direct questions to: MISSOURI DEPARTMENT OF REVENUE, TAX ADMINISTRATION BUREAU, P.O. BOX 840, JEFFERSON CITY, MO. 65105-0840 or call (573) 751-2036, (TDD 1-800-735-2066).

2. NO. TAX ID NUMBER

3. EXPIRATION DATE

4. TYPE OF APPLICATION □ NEW □ RENEWAL

5. PRIMARY BUSINESS LOCATION

BUSINESS TRADE NAME

STREET ADDRESS (DO NOT USE P.O. BOX OR RURAL ROUTE)

CITY

6. OWNER NAME AND ADDRESS:

OWNER NAME

STREET OR ROUTE, P.O. BOX NUMBER

CITY

7. MAILING ADDRESS:

□ BUSINESS ADDRESS □ OWNER ADDRESS □ OTHER (GIVE FULL ADDRESS BELOW)

STREET ADDRESS, P.O. BOX

CITY

8. ADDRESS WHERE BOOKS AND RECORDS ARE KEPT

□ BUSINESS ADDRESS □ OWNER ADDRESS □ OTHER (GIVE FULL ADDRESS BELOW)

STREET ADDRESS (DO NOT USE P.O. BOX OR RURAL ROUTE)

CITY

9. STANDARD INDUSTRIAL CODE

U.S. STANDARD INDUSTRIAL CLASSIFICATION CODE NUMBER

10. DESCRIPTION OF BUSINESS OPERATION AND PRODUCTS PRODUCED


11. ELECTRICAL ENERGY USE AND PROCESS TIME

PRIMARY □ COMPOUNDING □ PROCESSING □ MANUFACTURING □ MINING

SECONDARY □ FABRICATING □ PROCESSING

This publication is available upon request in alternative accessible format(s).
12. LOCATION OF ELECTRICAL ENERGY USE
STREET ADDRESS (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE)
CITY
COUNTY
STATE ZIP CODE

13. NAME AND ADDRESS OF ELECTRICAL ENERGY SUPPLIER
SUPPLIER'S NAME
STREET ADDRESS
CITY STATE ZIP CODE

14. APPLICABLE 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. SIGNATURE
UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE DIRECT CONTROL, SUPERVISION OR RESPONSIBILITY FOR COMPLETING THIS APPLICATION.
SIGNATURE TITLE DATE

FOR DEPARTMENT USE ONLY - DO NOT WRITE BELOW THIS LINE
FIELD AUDIT BUREAU
☐ Recommend Approval ☐ Recommend Denial
Comments:

TAX ADMINISTRATION BUREAU
☐ Recommend Approval ☐ Recommend Denial
Comments:

SIGNATURE DATE SIGNATURE DATE

MC 880-0919 (12-95) DOR-1749 (12-95)
## PART II - STATE SALES TAX

1. Total cost of electrical energy ........................................... 1 $  
2. Total cost of production .................................................. 2 $  
3. Loss cost of electricity used in production ......................... 3 $  
4. Total production cost exclusive of electricity (Line 2 minus Line 3) .................................................. 4 $  
5. 10% of Line 4 .................................................................. 5 $  

## PART III - EXEMPT EQUIPMENT LISTING

List exempt equipment, special metered or not. Show final figures in Part III. Total KWH equals hours divided by 1000-Enter in Part VI, Line A.

<table>
<thead>
<tr>
<th>DESCRIPTION OF EQUIPMENT</th>
<th>WATTAGE RATING</th>
<th>TIMES (X) ESTIMATED HOURS NORMALLY USED ANNUALLY</th>
<th>EQUALS (-) WATT HOURS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**TOTAL WATT HOURS**

## PART IV - TAXABLE EQUIPMENT LISTING

List all taxable equipment, special metered or not, which can include all electricity for air conditioners, lights, refrigerators, heaters, other appliances and machines used in maintenance of living, office, plant, shop and/or warehouse facilities. Show final figures in Part IV. Total KWH equals watt hours divided by 1000-Enter in Part VI, Line B.

<table>
<thead>
<tr>
<th>DESCRIPTION OF EQUIPMENT</th>
<th>WATTAGE RATING</th>
<th>TIMES (X) ESTIMATED HOURS NORMALLY USED ANNUALLY</th>
<th>EQUALS (-) WATT HOURS</th>
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</tbody>
</table>

**TOTAL WATT HOURS**

## PART V - SUPPLIERS’ BILLINGS ON EXEMPT ENERGY

Columns 1, 2 and 3 from suppliers billings. Column 4 is obtained, by multiplying Part III total watt hours by the percentage in Part VI, Line A. Column 4 is obtained by multiplying Part IV total watt hours by the percentage in Part VI, Line B.

<table>
<thead>
<tr>
<th>AUDITED PERIOD BY MONTH</th>
<th>1. TOTAL KWH BILLED</th>
<th>2. TOTAL BILLING EXCLUSIVE OF SALES TAX</th>
<th>3. BILLING PORTION FOR EXEMPT EQUIPMENT</th>
<th>4. BILLING PORTION ON WHICH SALES TAX IS DUE TAXABLE EQUIP.</th>
</tr>
</thead>
<tbody>
<tr>
<td>JANUARY</td>
<td></td>
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<td></td>
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<tr>
<td>FEBRUARY</td>
<td></td>
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<tr>
<td>MARCH</td>
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<td>APRIL</td>
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<td>MAY</td>
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<td>JUNE</td>
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<td>JULY</td>
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<td>AUGUST</td>
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<td>SEPTEMBER</td>
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<tr>
<td>OCTOBER</td>
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<tr>
<td>NOVEMBER</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>DECEMBER</td>
<td></td>
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<tr>
<td>TOTAL</td>
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</tbody>
</table>

**$ $ $ $**
## PART VI - COMPUTATION OF USE PERCENTAGE

<table>
<thead>
<tr>
<th>ESTIMATED USAGE</th>
<th>KWH</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. EXEMPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. TAXABLE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. TOTAL</td>
<td></td>
<td>100.00</td>
</tr>
</tbody>
</table>

## PART VII - COST OF PRODUCTION

### SECTION A. - TOTAL COST OF PRODUCTION

<table>
<thead>
<tr>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Direct Material</td>
<td>1</td>
</tr>
<tr>
<td>2. Direct Labor</td>
<td>2</td>
</tr>
<tr>
<td>3. Overhead Expenses</td>
<td>3</td>
</tr>
<tr>
<td>a. Plant Equipment-Depreciation</td>
<td>3a</td>
</tr>
<tr>
<td>b. Plant Equipment-Insurance</td>
<td>3b</td>
</tr>
<tr>
<td>c. Plant Equipment-Taxes</td>
<td>3c</td>
</tr>
<tr>
<td>d. Plant Building Rent or Depreciation</td>
<td>3d</td>
</tr>
<tr>
<td>e. Compensation Insurance or Similar Cost</td>
<td>3e</td>
</tr>
<tr>
<td>f. Indirect Labor</td>
<td>3f</td>
</tr>
<tr>
<td>g. List Other Expenses</td>
<td>3g</td>
</tr>
</tbody>
</table>

### 4. Total Cost of Production

<table>
<thead>
<tr>
<th>Line</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

### SECTION B. - DETERMINATION OF ACTUAL ELECTRICAL ENERGY USED IN PRODUCTION

<table>
<thead>
<tr>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Part V, Column 3 times the exempt percentage developed in Part VI</td>
<td>1</td>
</tr>
</tbody>
</table>

### SECTION C. - PRODUCTION COST EXCLUSIVE OF ELECTRICAL ENERGY

<table>
<thead>
<tr>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Enter Line 4 of Part VII, Section A</td>
<td>1</td>
</tr>
<tr>
<td>2. Less electrical energy used in production (from part VII, Section B)</td>
<td>2</td>
</tr>
<tr>
<td>3. Total production cost exclusive of electrical energy (Line 1 minus Line 2)</td>
<td>3</td>
</tr>
</tbody>
</table>

### FOR OFFICIAL USE ONLY

### PART VIII - SIGNATURE

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Checked By</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ EXEMPTION APPROVED</td>
<td>☐ EXEMPTION DISAPPROVED</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature of Auditor/Representative</th>
<th>Date</th>
<th>ID Number of Auditor/Representative</th>
</tr>
</thead>
</table>
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
MULTI-JURISDICTION SALES TAX
EXEMPTION CERTIFICATE

ISSUED TO
NAME OF FIRM (BUYER)
STREET ADDRESS OR P.O. BOX NUMBER
CITY, STATE, ZIP CODE

ADDRESS

CITY, STATE, ZIP CODE

ENGAGED AS A REGISTERED
☐ WHOLESALE
☐ RETAILER
☐ MANUFACTURER
☐ LESSOR (SEE NOTE ON REVERSE SIDE)
☐ OTHER

The above named firm is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesaling, reselling, ingredients or components of a new product to be resold, leased, or rented in the normal course of our business. We are in the business of wholesaling, retailing, manufacturing, leasing, or renting.

PRODUCT OR SERVICES RENDERED

<table>
<thead>
<tr>
<th>STATE</th>
<th>STATE I.D. NUMBER</th>
<th>CITY OR STATE</th>
<th>STATE REGISTRATION OR I.D. NUMBER</th>
</tr>
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<tbody>
<tr>
<td>CITY OR STATE</td>
<td>STATE REGISTRATION OR I.D. NUMBER</td>
<td>CITY OR STATE</td>
<td>STATE REGISTRATION OR I.D. NUMBER</td>
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<tr>
<td>CITY OR STATE</td>
<td>STATE REGISTRATION OR I.D. NUMBER</td>
<td>CITY OR STATE</td>
<td>STATE REGISTRATION OR I.D. NUMBER</td>
</tr>
</tbody>
</table>

I further certify that if any property so purchased tax free is used or consumed by the firm as to make it subject to a Sales or Use Tax we will pay the tax due direct to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be part of each order which, we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

GENERAL DESCRIPTION OF PRODUCTS TO BE PURCHASED FROM THE SELLER

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

AUTHORIZED SIGNATURE (OWNER, PARTNER OR CORPORATE OFFICER)
TITLE
DATE

This publication is available upon request in alternative accessible format(s).
TO OUR CUSTOMERS:

In order to comply with the majority of state and local sales tax law requirements, it is necessary that we have in our files a properly executed exemption certificate from all of our customers who claim sales tax exemption. If we do not have this certificate, we are obligated to collect the tax for the state in which the property is delivered.

If you are entitled to sales tax exemption, please complete the certificate and send it to us at your earliest convenience. If you purchase tax free for a reason for which this form does not provide, please send us your special certificate or statement.

This form of certificate has been determined to be acceptable to the following states:

Alabama    Maryland    South Carolina
Alaska      Michigan    South Dakota
Arkansas    Missouri    Texas
District of Columbia Nevada    Utah
Georgia     New Mexico    Vermont
Idaho       North Dakota    Virginia
Illinois    Oklahoma    Washington
Maine       Rhode Island    Wisconsin

NOTE: Illinois does not have an exemption on sales of property for subsequent lease or rental.

CAUTION TO SELLER: In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is of a type normally sold wholesale, resold, leased, rented, or utilized as an ingredient or component part of a product manufactured by the buyer in the usual course of his business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities.

Misuse of this certificate by the seller, lessor, buyer, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificates in some states or cities.

If you have questions concerning the use of this form, write the Tax Administration Bureau, Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0640, or call (573) 751-2836. (TDD 1-800-735-2966)
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
P.O. BOX 840
JEFFERSON CITY, MISSOURI 65105-0840
FARMER'S EXEMPTION CERTIFICATE

SELLER'S NAME

PURCHASER'S NAME

PURCHASER'S MAILING ADDRESS

I hereby certify that the products purchased, as shown on the attached invoice or billing, will be used or consumed for the purposes exempt from sales or use tax by the statute quoted on the reverse side of this form.

I further certify that if any of the products on said invoice or billing is not used as certified above, which will make such products subject to a sales or use tax, I will so notify seller and pay tax thereon. Should I not so notify the seller then I am liable for tax, interest and penalty due on such purchases.

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

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)  DATE

MO 860-1564 (12-85)
Farmer's exemptions applicable to this certificate are contained in Section 144.030, RSMo., and quoted in part:

Section 144.030.2 (1) "The sale of retail … feed for livestock or poultry which is to be used in the feeding of livestock or poultry to be sold ultimately in processed form or otherwise at retail; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail ...."

Section 144.030.2 (22) "All sales … of feed additives, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, and all sales of farm machinery, other than airplanes, motor vehicles and trailers. As used in this subdivision the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "farm machinery" means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereof and one half of each purchaser's purchase of diesel fuel therefore which is:
(a) Used exclusively for agricultural purposes;
(b) Used on land owned or leased for the purpose of producing farm products; and
(c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail."

Official Sales Tax Rules applicable to exemptions under the above are quoted in part:

S.T. RULE 10-3.278 AGRICULTURAL FEED: Feed, for the purpose of feeding livestock and poultry, is not subject to the sales tax if the animal consuming the feed is intended to be sold ultimately at retail in processed or dressed form or if the products from the animal will be sold.

S.T. RULE 10-3.282 SALES OF SEED, PESTICIDES AND FERTILIZERS: Persons selling seed, pesticides, herbicides, lime and fertilizers when used for planting or conditioning soil, which soil crops when harvested will be sold at retail, fed to livestock or poultry (which will either be sold at retail in processed form or converted into foodstuffs) or any product therefrom, e.g. milk, butter, eggs, etc., which will be ultimately sold for final use or consumption, are not subject to the sales tax.

See also S.T. RULES 10-3.274 through 10-3.280.

If you have questions concerning the use of this form, contact the Missouri Department of Revenue, Tax Administration Bureau, P.O. Box 840, Jefferson City, MO 65105-0840, (573) 751-2836. (TDD 1-800-735-2968)

NOTE
Exemptions under these rules also apply to use taxes levied by RSMo 1986, as supplemented.

MO 965-1564 (12-95)

This publication is available upon request in alternative accessible format(s).
**COMMON CARRIER EXEMPTION CERTIFICATE**

<table>
<thead>
<tr>
<th>SELLER'S NAME</th>
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<tr>
<td>PURCHASER'S NAME</td>
<td></td>
</tr>
<tr>
<td>ADDRESS</td>
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</table>

For common carrier materials, replacement parts or equipment, provide the following registration numbers, if available:

<table>
<thead>
<tr>
<th>I.C.C. NUMBER:</th>
<th>MO D.O.T. NUMBER:</th>
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</table>

I hereby certify that the materials, replacement parts or equipment purchased as shown on the attached invoice or billing will be used for the repair and maintenance or manufacture or motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property. I further certify that I am not a contract carrier.

I certify that if any of the materials, replacement parts or equipment purchased as shown on the attached invoice or billing are not used or consumed as stated above, I will so notify the seller and pay the applicable Sales or Use Tax thereon. Should I not so notify the seller, I understand that I will be liable for tax, penalty and interest due on such purchases and subject to prosecution on misdemeanor charges.

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

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<tr>
<th>AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)</th>
<th>DATE</th>
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MO 890-1553 (12-94)
Common carrier's exemptions applicable to this certificate are contained in Section 144.030, RSMo, and quoted in part:

144.030.2  "There are also specifically exempted ... from the computation of the tax ... (3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property;"

REGULATION 12 CSR 10-3.304 “COMMON CARRIER EXEMPTION CERTIFICATES: When a sale to a common carrier is made, an exemption certificate should be completed. The certificate should contain the Public Service Commission number and Interstate Commerce Commission number. A determination can be made as to whether the vehicle is used as a common carrier or a contract carrier from the Missouri Public Service Commission number. If the vehicle is used as a contract carrier, the Public Service Commission number will be followed by a dash "X" (T5000-X). If the common carrier has only an Interstate Commerce Commission number, a determination should be made by the seller as to whether the purchaser is actually engaged as a common carrier and said number must appear on all supporting documents."

See also Regulation 12 CSR 10-3.300.
FORM 1772
(REV. 7-94)

I hereby certify that the machinery and equipment, and the materials and supplies solely required for the installation or construction of such machinery and equipment purchased, as shown on the attached invoice or billing, will be used or consumed for the purposes exempt from sales and use tax by the statutes quoted on the reverse side of this form.

I further certify that if any property so purchased on said invoice or billing is not used as certified above, which will make such property subject to sales or use tax, I will so notify seller and pay tax thereon. I understand that should I not so notify the seller, I will be liable for tax, interest and penalty due on such property purchased.

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

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)

DATE
The exemptions applicable to this certificate are contained in RSMo. and are interpreted in the Missouri Sales Tax Rules. Both the statutes and rules are quoted in part as follows:

Section 144.030.2. "There are also specifically exempted from the provisions of sections 144.010 to 144.016 and levied, assessed or payable under sections 144.010 to 144.016 and 144.090 to 144.800: (2) Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, preparing, compounding, mixing, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mixing, producing or fabricating and which new personal property is intended to be sold ultimately for final sale or consumption; and material and manufactured goods which are ultimately consumed in the manufacturing process by becoming, in whole or in part, a component part or ingredient of said products intended to be sold ultimately for final sale or consumption;"

12 CSR 10-3.326 — Exempt Machinery. (1) All machinery and equipment used directly in manufacturing or fabricating a product which is intended to be sold ultimately for final sale or consumption is exempt from the sales tax. (2) Machinery and equipment which is used in the manufacturing process but is not physically incorporated into the final product is exempt from the sales tax if the machinery and equipment is used directly in manufacturing, processing, preparing, compounding, mixing, producing or fabricating a product which is intended to be sold ultimately for final sale or consumption.

Section 144.030.3(6). "Machinery and equipment, and the materials and supplies solely required for the installation or construction of such machinery and equipment purchased and used to establish new or to expand existing manufacturing, mixing or fabricating plants in this state which machinery and equipment is used directly in manufacturing, mixing or fabricating a product which is intended to be sold ultimately for final sale or consumption."

12 CSR 10-3.326 — New or Expanded Plant. (1) When a company establishes a new plant in Missouri for the manufacture of a product which is intended to be sold for final sale or consumption, the machinery and equipment purchased and used for equipping the plant may qualify for exemption from the sales tax. (2) Also exempted under the new or expanded plant provisions of the law are the materials and supplies solely required for the installation or construction of the tax exempt machinery or equipment.

(3) The phrase "establish new manufacturing plants in the state" was construed in State ex. rel. Daum Corporation v. Spaulding, 515 S.W. 2d 512 (Mo banc 1974) to mean, in the common sense and practical interpretation of the term "establish", the complete final construction of a facility and all of its component parts.

12 CSR 10-3.326 — Direct Use. (1) In determining whether a new or expanded plant is used directly in manufacturing or fabricating a product which is intended to be sold ultimately for final sale or consumption, the sales tax authorities consider all the circumstances attending the use, including the place of use, the manner of use, the equipment used, and the commodities manufactured.

(2) The basic question to be answered in determining questions of direct use are: whether the disputed item is necessary to production; how close, physically and causally, is the disputed item to the finished product; and whether the item operates harmoniously with other exempt machinery to make an integrated and synchronized system.

12 CSR 10-3.326 — Exempt Machinery. (1) All machinery and equipment used directly in manufacturing a product for sale do not require that machinery be purchased by the manufacturer for the purpose of producing a product; how close, physically and causally, is the disputed item to the finished product; and whether the item operates harmoniously with other exempt machinery to make an integrated and synchronized system.

12 CSR 10-3.326 — Exempt Machinery. (1) All machinery and equipment used directly in manufacturing a product for sale do not require that machinery be purchased by the manufacturer for the purpose of producing a product; how close, physically and causally, is the disputed item to the finished product; and whether the item operates harmoniously with other exempt machinery to make an integrated and synchronized system.

12 CSR 10-3.326 — Exempt Machinery. (1) All machinery and equipment used directly in manufacturing a product for sale do not require that machinery be purchased by the manufacturer for the purpose of producing a product; how close, physically and causally, is the disputed item to the finished product; and whether the item operates harmoniously with other exempt machinery to make an integrated and synchronized system.
I hereby certify that my sales of handicraft items are made by my spouse or me and that the total gross proceeds from such sales do not constitute a majority of my annual gross income. My spouse or I are at least sixty-five years of age.

To ensure that my sales are tax exempt, I will display this certificate when making sales of handicraft items.

I swear or affirm that the information on this form is true and correct.
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
RESIDENTIAL UTILITY EXEMPTION CERTIFICATE

FORM 4438
(REV. 11-95) SEE REVERSE SIDE FOR INSTRUCTIONS

NAME

ADDRESS

CITY

STATE

ZIP CODE

The following is a list of the residential apartments and/or condominiums owned by the above as they are registered with the utility company and the percentage of utility services purchased for domestic usage.

<table>
<thead>
<tr>
<th>Apartment/Condo Name</th>
<th>Percentage for Domestic Usage</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I certify that if any utility service purchased and declared to be for domestic use is used or consumed by the above for any purpose other than domestic use, the above will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for additional billing.

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

AUTHORIZED SIGNATURE (OWNER, PARTNER OR CORPORATE)  DATE

This publication is available upon request in alternative accessible format(s).
Residential utilities exemptions applicable to this certificate are contained in Section 144.030.2 (23), RSMo 1994, and quoted in part:

"Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;"

"Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;"

Cities and Counties may reimpose local sales and use tax on utilities purchased for domestic use, Section 144.032, RSMo 1994. If the local use tax is reimposed, the utility company will charge you for the appropriate tax.

If you have questions concerning the use of this form or need information about the refund or payment of sales tax, please contact the Tax Administration Bureau, Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840, or call (573) 751-2836, TDD 1-800-735-2966.
SECTION XI

TAX REGISTRATION APPLICATION

Form 2643 — Tax Registration Application ................................................. 237
  Registration Instructions ....................................................................... 239
  Sales/Use Tax Bond Information ......................................................... 241
  Sales and Use Tax Cash Bond .............................................................. 243
  Sales and Use Tax Surety Bond ............................................................ 245
  Sales and Use Tax Irrevocable Letter of Credit ...................................... 247
  Assignment of Certificate of Deposit ................................................. 249
  Power of Attorney .............................................................................. 251
Form 472 — Request for Sales/Use Tax Cash Bond Refund ......................... 253
Form 126 — Registration Change Request .................................................. 255
Form 4102 — Application for Release of Certificate of Deposit .................. 257
Tax Registration Information ................................................................. 259
Bond Information ................................................................................ 261
Form 2980 — Transient Employer Irrevocable Letter of Credit ................... 263
Form 2982 — Transient Employer Cash Bond ........................................... 265
Form 2981 — Transient Employer Surety Bond ......................................... 267
Missouri Business Assistance Office and First-Stop Shop ......................... 269
MISSOURI DEPARTMENT OF REVENUE
MISSOURI TAX REGISTRATION APPLICATION

FORM 2643
(REV. 12-95)

SEE PAGE 6 FOR DEPARTMENT OF REVENUE MAILING ADDRESSES.

GENERAL INFORMATION. INSTRUCTIONS FOR COMPLETING THE APPLICATION ARE ON PAGE 3 AND 4.

1. CURRENT OR PRIOR TAX NUMBERS
   SALES/GSPF TAX CORPORATION TAX:
   MISSOURI EMPLOYER WITHHOLDING TAX:

2. REGISTERING FOR:
   WITHHOLDING TAX
   RETAIL SALES
   VENDORS USE TAX
   CORPORATE INCOME TAX
   DOMESTIC EMPLOYEE ONLY
   TEMP RETAIL SALES
   CONSUMERS USE TAX
   TIRE TAX
   WITHHOLDING TAX
   (BOND REQUIRED)
   (BOND REQUIRED)

3. REASON FOR APPLYING
   1. NEW BUSINESS
   2. PURCHASE OF EXISTING BUSINESS
   3. REINSTATING OLD BUSINESS
   4. OTHER

BUSINESS NAME AND PHYSICAL LOCATION

4. BUSINESS NAME (ATTACH LIST IF NECESSARY FOR ADDITIONAL LOCATIONS)
   BUSINESS PHONE NUMBER
   FEDERAL EMPLOYER ID NUMBER (FEIN)

5. STREET OR HIGHWAY (DO NOT USE PO BOX OR RURAL ROUTE)
   CITY
   STATE
   ZIP CODE
   COUNTY

6. IS YOUR BUSINESS LOCATED INSIDE THE CITY LIMITS OF ANY CITY OR MUNICIPALITY IN MISSOURI?
   NO
   YES - SPECIFY WHAT CITY

PLEASE ANSWER THE FOLLOWING QUESTIONS:

7. WILL YOU BE APPLYING FOR ANY TYPE OF LIQUOR LICENSE?
   YES
   NO

8. IF YOUR BUSINESS IS NOT OPERATED YEAR ROUND PLEASE CIRCLE MONTHS THAT YOU OPERATE:
   J F M A M J J A S O N D

9. DESCRIBE THE BUSINESS ACTIVITY STATING THE MAJOR PRODUCTS AND/OR SERVICES RENDERED

10. RETAIL __________ %
    WHOLESALE __________ %
    CONTRACTOR
    SERVICE __________ %
    MANUFACTURER
    OTHER

11. DO YOU SELL NEW MOTOR VEHICLE OR TRAILER Tires AT RETAIL?
    YES
    NO

12. DO YOU PURCHASE GOODS FROM OUT OF STATE THAT YOU DO NOT RESELL AND NO TAX WAS PAID AT THE TIME OF PURCHASE?
    YES
    NO

13. OWNERSHIP
    SOLE OWNER
    LIMITED PARTNERSHIP
    LIMITED PARTNERSHIP NUMBER
    LIMITED LIABILITY COMPANY:
    PARTNERSHIPS
    MISSOURI CORPORATION
    MISSOURI CHARTER NUMBER
    TAXED AS PARTNERSHIP
    TAXED AS CORPORATION
    GOVERNMENT
    FOREIGN CORPORATION
    CERTIFICATE OF AUTHORITY NUMBER
    LIMITED LIABILITY NO.
    TRUST
    STATE OF INCORP & DATE REGISTERED IN MO
    OTHER

14. BUSINESS MAILING ADDRESS (REPORTING FORMS ARE MAILED TO THIS ADDRESS)

15. RECORD STORAGE ADDRESS (DO NOT USE PO BOX NUMBER)

16. PREVIOUS OWNER/OPERATOR INFORMATION (APPLICATION CANNOT Be PROCESSED UNLESS COMPLETED)
   NAME OF PREVIOUS OWNER/OPERATOR
   MISSOURI TAX ID NO
   MISSOURI WITHHOLDING TAX NO
   CHECK ANY OF THE FOLLOWING THAT YOU HAVE PURCHASED FROM THE PREVIOUS OWNER
   1. INVENTORY
   2. FIXTURES
   3. EQUIPMENT
   4. REAL ESTATE
   5. OTHER
   PURCHASE PRICE OF BUSINESS
   SELLER'S NAME

17. IDENTIFY OWNERS, OFFICERS, PARTNERS, MEMBERS (ATTACH ADDITIONAL OFFICERS OR PARTNERS IF NEEDED)

   NAME (LAST, FIRST, MIDDLE INITIAL)
   TITLE
   SOCIAL SECURITY NO. OR FEIN
   BIRTHDATE
   HOME ADDRESS
   CITY
   STATE
   ZIP CODE
   COUNTY
   EFFECTIVE DATE OF TITLE

   NAME (LAST, FIRST, MIDDLE INITIAL)
   TITLE
   SOCIAL SECURITY NO. OR FEIN
   BIRTHDATE
   HOME ADDRESS
   CITY
   STATE
   ZIP CODE
   COUNTY
   EFFECTIVE DATE OF TITLE

   NAME (LAST, FIRST, MIDDLE INITIAL)
   TITLE
   SOCIAL SECURITY NO. OR FEIN
   BIRTHDATE
   HOME ADDRESS
   CITY
   STATE
   ZIP CODE
   COUNTY
   EFFECTIVE DATE OF TITLE

MO 860-1663 (12-95)
CONTINUED ON REVERSE SIDE
DOR 2643 (12-95)
### Sales/Use Tax

16. **Estimated State Sales Tax Collections (Check One):**
   - [ ] 1. Monthly (over $250 a Month)
   - [ ] 2. Quarterly ($250 or Less a Month)
   - [ ] 3. Annually (Less Than $45 a Quarter)

Section 144.077 requires all applicants for retail sales tax licenses to file a cash bond, surety bond, irrevocable letter of credit, or certificate of deposit. The amount of bond is three times the average monthly liability of the taxpayer and shall not be less than $100 unless the applicant can show why the bond should be set at a lower amount. 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. Bond Must Accompany Application.

#### Compute Amount of Bond

Estimated Monthly Gross Sales | Tax Rate | Monthly Tax | Amount of Bond ($100 minimum)  
---|---|---|---

20. **Type of Bond:**
   - [ ] 3. Irrevocable Letter of Credit
   - [ ] 4. None Required
   - [ ] 2. Cash Bond
   - [ ] 5. Certificate of Deposit

**IF YOU ARE AN OUT OF STATE BUSINESS WHO IS DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS.**

21. Do you have a location or job site in Missouri?  
   - [ ] Yes  
   - [ ] No  
   - If Yes, attach a list of your locations including address, city, state, and zip code.

   Indicate if location is inside or outside the city limits.

   Are orders taken from your Missouri customers by telephone?  
   - [ ] Yes  
   - [ ] No  
   - If yes, does your firm have Missouri salesmen or sales reps?

   Do your representatives who reside in Missouri:  
   - [ ] Approve customer orders?  
   - [ ] Make on the spot sales?  
   - [ ] Maintain an inventory?  
   - [ ] Deliver merchandise to the customer?

**Corporate Income Tax**

23. Is the corporation registered with the Internal Revenue Service as a:
   - [ ] Regular Corporation  
   - [ ] S Corporation

24. Will the corporation be required to make quarterly estimated Missouri income tax payments?  
   - [ ] Yes  
   - [ ] No  

   If the Missouri estimated tax can be reasonably expected to be at least $250.00, mark "Yes". If less than $250.00 mark "No".

### Employer Withholding Tax

25. Missouri Employment Security No.:  

26. **Estimated Withholding (Check One):**  
   - [ ] M. Annually, Less Than $20 Per Quarter
   - [ ] M. Quarterly, $20 Per Quarter to $250 Per Month
   - [ ] W. Monthly, $250 to $2,000 Per Month

### Confidentiality of Tax Records

Missouri State 32.657 RSMo states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information you must supply us with a power of attorney giving us the authority to release confidential information to them.

You must be specific as possible on what information can be disclosed to protect yourself. (See enclosed Power of Attorney Form.)

**This publication is available upon request in alternative accessible format(s).**

MO 653-1569 (12-06)

COR-2943 (12-06)
REGISTRATION INSTRUCTIONS

Numbers on instructions match the corresponding number on the application form.

GENERAL INFORMATION
1. CURRENT/PRIOR TAX NUMBERS – Enter any current or prior tax number you may have with the Missouri Department of Revenue. If none, leave blank.
2. REGISTERING FOR – Check the box(es) for the tax type(s) for which your business is registering.
3. REASON FOR APPLYING – Check the box indicating the reason why the business is applying. If the box marked Other is checked, please explain.

BUSINESS NAME & ADDRESS
4. Enter the business trade name or doing business as name. Enter your physical place of business. DO NOT use a post office box or rural route number. (Example: 3 miles south of Hwy B.) Enter the city, state, zip code, and county the business is located in. Indicate if your business is inside or outside the city limits. Enter your FEIN and business phone number.

PLEASE ANSWER THE FOLLOWING QUESTIONS
5. Indicate if you will be applying for any type of liquor license with the Missouri Division of Liquor Control.
6. Indicate if you will be leasing/renting equipment or motor vehicles to Missouri customers. If yes, we need a list of the city(s) and/or county(s) the customer resides in.
7. Indicate if you will be selling domestic utilities. Utilities are the sale of metered water service, electricity, natural-artificial-propane gas, wood, coal, or home heating oil. Domestic use means that the utility is used for non-business, non-commercial or non-industrial purposes.
8. Indicate the months your business will operate.
9. Provide a brief description of your business activity(ies) indicating the type of goods being sold and/or service being rendered.
10. Indicate if you will be selling new motor vehicle or trailer tires to the final consumer.
11. Indicate if you make out-of-state purchases of goods in which tax was not paid at the time of purchase and the goods are not resold but are used by the business.

OWNER NAME & ADDRESS
12. Enter the name of the sole owner, partner, corporation, limited partnership, limited liability company, or name of your organization. Enter your home address or headquarters providing the street address or post office box, city, state, zip code, and county. Enter owner's social security number or FEIN and phone number.

TYPE OF OWNERSHIP
13. Check the box describing the type of ownership the business will be operating under. If a corporation, we need your charter number or certificate of authority number, date issued and your state of incorporation. If a limited partnership, we need your limited partnership number and date issued. If a limited liability company, we need your limited liability company number, date issued, and you must indicate if you will be taxed as a partnership or as a corporation. The charter number, certificate of authority number, limited partnership number, and limited liability company number are all issued by the Missouri Secretary of State's Office. You may contact them at (314) 751-4153 to find out what your number is or to acquire the paper work necessary to obtain a number.

BUSINESS MAILING AND RECORD STORAGE ADDRESSES
14. The business mailing address will be used for mailing reporting forms and other non-confidential correspondence from the Missouri Department of Revenue. All other notices and correspondences will be mailed to the physical business address or owner's address.
15. Enter the address of where your tax records will be stored.

PREVIOUS OWNER/OPERATOR
16. If a business was previously operated at this location or if you purchased any portion of your business from the previous owner of the business, you must complete this section. If there was no previous business owner/operator, you must write N/A (not applicable) in this section. If there was a previous owner, we urge you to obtain a copy of a "NO TAX DUE" statement from the previous owner for your own protection. This statement is issued by the Missouri Department of Revenue, upon request of the previous owner, if all sales/use taxes are paid in full.

IDENTIFY OWNERS, OFFICERS, PARTNERS, MEMBERS
17. Enter additional owners, partners, or officers. If business is a husband & wife sole ownership, enter spouse’s name, social security number, date of birth, and address. If business is a partnership, enter all partners with their name, social security number, date of birth, title, home address, and date of title. If business is a corporation, enter all corporate officers with their name, social security number, date of birth, title, home address, and date of title. If business is a limited partnership, enter all general partners with their name, social security number or FEIN, date of birth, title, address, and date of title. If business is a limited liability company, enter all the partners/members with their name, social security number or FEIN, date of birth, title, address, and date of title. If business is a trust, civic, or fraternal organization enter all the responsible persons with their name, social security number, title, home address, and date of title. Attach additional page(s) if needed.
SALES/USE TAX
18. Enter the date taxable sales or taxable purchases will begin or began. (Example: August 8, 1994 would written as 080894.) If you are applying for a temporary license enter the date the activity will begin and the end date.
19. Check the box next to the figure you estimate will be the amount of sales/use taxes you will be collecting.
20. Check the type of bond you are submitting.
21. If you are an out of state business who will be doing business in Missouri answer the questions in this section. If not, skip to next tax you are registering for or skip to signature section.

CORPORATE INCOME TAX
If you feel you are exempt from paying Missouri Corporate Income Tax under public law 86-272, please write, explaining business operations, to: Tax Administration Bureau, P.O. Box 700, Jefferson City, MO 65105-0700.
22. Check the box that indicates how your corporation is registered with the Federal Government.
23. Enter the fiscal year end for your corporation or organization.
24. Check the "yes" box if the corporation can reasonably expect its tax liability to be $250.00 or more.

EMPLOYER WITHHOLDING TAX
25. Enter the first six (6) digits of your Missouri Employment Security Number. Enter the number of people you will be employing and indicate if there will be employees working in Missouri. Enter the date business opened and the date you began withholding or will begin withholding in Missouri. DO NOT leave blank. If uncertain, estimate the begin date.
26. Indicate your estimated monthly wages and check the box that best describes the amount the business anticipates withholding from its employees.
27. If the business is a division of a corporation, give the name and address of the parent company and indicate if they file withholding reports and receive full compensation. If they do not, list all Missouri divisions designated to receive full compensation. If the business is not a division of a corporation proceed to Line 28.
For transient employer bond forms, please contact the Missouri Department of Revenue, Tax Administration Bureau, P.O. Box 295, Jefferson City, MO 65105-0295, or call (573) 751-8612. (TDD 1-600-735-2966).

SIGNATURE
28. Application must be signed by the owner, partner, officer, member or responsible person and that individual must be listed as such on the application.

CONFIDENTIALITY OF TAX RECORDS AND INFORMATION
Missouri Statute 32.057 RSMo states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, officer, partner, member or responsible person who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information you must supply us with a power of attorney giving us the authority to release confidential information to a specific individual. You must be as specific as possible as to what information can be disclosed to a specific individual. (See Power of Attorney enclosed in this publication.)
SALES/USE TAX BOND INFORMATION

Missouri Statute 144.087 RSMo requires all applicants for a sales/use tax license and all licensees in default to post a bond in the amount of three (3) times their monthly sales/use tax liability. This amount is estimated in the case of a new business, otherwise based on the past 12 months tax liability of the business in the case of an existing business or previously operated business. The owner's name on the bond form must be in the name of the sole owner, all partners, corporation's name, limited partnership's name, or limited liability company's name. Listed below are the types of bonds that may be posted, the information necessary for correctly filling the bond, and the method for figuring the amount of the bond.

COMPUTING THE AMOUNT OF BOND

Estimated Monthly Gross Sales X Your Tax Rate = Monthly Tax
Monthly Tax (Round to next highest $10) X 3 = Amount of Bond

Estimated monthly gross is the amount of sales you estimate your business will make in taxable sales per an average month. If you are a small business, one of the things you should consider in estimating your average monthly gross is your operating expenses; such as: rent, utilities, etc. Your average monthly gross should be higher than your estimated operating expenses. If you compute your sales tax liability to be less than $100.00 for 3 months, you must file a minimum bond of $100.00.

Example: Mr X will be opening a new sporting goods store in the city limits of Jefferson City which has a tax rate of 6.225%. Because the business has no sales he must estimate his average gross sales per month in order to compute the bond. Mr X estimated his average gross sales to be $8,000 per month. This is how Mr X computed his bond:

$8,000 X 6.225% = $ 498
Round to next highest ten = $ 500
$500 X 3 = $1,500
Amount of bond = $1,500

If you are unable to estimate your bond, you may contact the Tax Administration Bureau for assistance. The Tax Administration Bureau reviews all bond amounts to ensure it is sufficient in accordance with the Missouri Statutes. The following items are taken into consideration when determining a sufficient bond amount: previous ownership of business, types of products or services sold, location of business, business hours, operating expenses, etc.

CASH BOND
1. Fully complete the cash bond form.
2. Sign and notarize the cash bond form.
3. Forward a cashier's check, money order, or certified check with the cash bond form. CASH, PERSONAL OR COMPANY CHECKS ARE NOT ACCEPTABLE.

SURETY BOND
1. A surety bond must be issued by an insurance company licensed for bonding with the Department of Insurance State of Missouri.
2. It must be on the form proved by the Department of Revenue.
3. The form must bear the seal of the insurance company.
4. The form must bear the effective date.
5. It must be signed by an authorized representative of the surety company and the owner, partner, officer or member.
6. It must be accompanied by a power of attorney letter.
7. It must be the original bond; a copy is not acceptable.

IRREVOCABLE LETTER OF CREDIT
1. The letter of credit must be issued by a MISSOURI banking institution.
2. It must be on the form provided by the Department of Revenue.
3. It must be the original letter of credit. A copy is not acceptable.
4. It must state the owner's name.
5. It must state the date of issuance and expiration date.
6. It must be signed by a bank official and notarized.
7. It must be accompanied by an "Authorization for Release of Confidential Information" form which must be signed by the owner, partner, officer or member and notarized.

CERTIFICATE OF DEPOSIT
1. The Certificate of Deposit must be issued by a state or federally chartered financial institution.
2. The Certificate of Deposit must be issued in the name of the Missouri Department of Revenue AND the owner, all partners, or corporation name or limited liability company name.
3. It must be issued for not less than 24 months.
4. It must be accompanied by the "Assignment of Certificate of Deposit" form provided by Department of Revenue which must be completed by the financial institution.
5. The Certificate of Deposit must be endorsed or accompanied by a signed withdrawal slip.
6. The actual Certificate of Deposit, Assignment of Certificate of Deposit and a copy of the signature card must be forwarded with the registration application.

FILING ADDITIONAL BONDS
If the Director of Revenue determines that the bond filed is insufficient to cover the average tax liability of a given taxpayer for three (3) months, he/she may require such taxpayer to adjust the amount of the bond to cover the amount of liability. The following methods may be used for filing an additional bond:
1. Filing a cash bond, surety bond, Irrevocable Letter of Credit, or a Certificate of Deposit for the additional amount. Refer to the above requirements for each bond.
2. If you have a surety bond already on file with the Department of Revenue, you may increase this bond to cover the additional bond by contacting your insurance company and request that a rider be issued to increase the bond amount. The rider must be accompanied by a power of attorney letter.
3. If you have an irrevocable Letter of Credit already on file with the Department of Revenue, you may increase your letter of credit to cover the additional bond amount by contacting the issuing bank and request that an amendment be issued to increase the bond amount.

** IMPORTANT: IF YOU ARE MAKING RETAIL SALES WITHOUT A VALID MISSOURI SALES TAX LICENSE, YOU ARE IN VIOLATION OF MISSOURI LAW. YOU MAY BE GUILTY OF A MISDEMEANOR AND PENALIZED UP TO $10,000.00.**

This publication is available upon request in alternative accessible format(s).
Mail the application and bond to: Missouri Department of Revenue, P.O. Box 3300, Jefferson City, MO 65105-3300 or call (573) 751-5850 for assistance. (TDD 1-800-735-2866).

The Missouri Department of Revenue also provides business tax registration in all of its regional field offices listed below. You may call, visit, or write to any of the field offices to obtain forms or register for sales/use tax, employer withholding tax and/or corporate income tax. You may also call 1-800-877-6881 toll free to obtain forms only.

CAFE GIRARDEAU
3102 BLATTNER DR
PO BOX 909
CAFE GIRARDEAU, MO 63702-0909
(573) 290-5850

JOPLIN
1110 E SEVENTH ST
JOPLIN, MO 64801-0103
(417) 629-3070

KIRKSVILLE
300 E. NORTHTOWN RD, Ste 300
NORTHTOWN SHOPPING CENTER
PO BOX 964
KIRKSVILLE, MO 63501
(616) 785-2411

ST JOSEPH
525 JULES, Rm 314
ST JOSEPH, MO 64501-4125
(616) 287-2230

JEFFERSON CITY
1617 SOUTHRIGE DR
PO BOX 385
JEFFERSON CITY, MO 65105-0385
(573) 751-7191

KANSAS CITY
615 E 13TH ST, Rm 127
KANSAS CITY, MO 64106-2870
(816) 889-2944

SPRINGFIELD
149 PARK CENTRAL SQ, Rm 313
SPRINGFIELD, MO 65806-1386
(417) 895-6474

ST LOUIS
2510 S BRENTWOOD, Ste 300
BRENTWOOD, MO 63144-4409
(314) 968-4740 or 968-4324
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
SALES AND USE TAX
CASH BOND

KNOW ALL MEN BY THESE PRESENTS:

OWNER'S 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 any statutory or constitutionally authorized state or local sales/use tax and all amendments lawfully adopted in relation thereto.

If we establish a satisfactory payment record for a period 2 years from the initial date of bonding or should we discontinue doing business prior to the 2 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

(CITY) (STATE)

ON THIS DAY OF 19

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER OR MEMBER

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSED OR BLACK INK RUBBER STAMP SEAL

SUBSCRIBED AND SWORN BEFORE ME, THIS DAY OF 19

NOTARY PUBLIC SIGNATURE MY COMMISSION EXPIRES

COUNTY (OR CITY OF ST. LOUIS)

USE RUBBER STAMP IN CLEAR AREA BELOW.

This publication is available upon request in alternative accessible format(s).
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
SALES AND USE TAX SURETY BOND

KNOW ALL MEN BY THESE PRESENTS:

That

OWNER'S NAME OR CORPORATE NAME

of _______________ County, State of ____________

as principal, and

(NAME OF SURETY COMPANY)

an entity 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 MISSOURI DEPARTMENT OF REVENUE in the penal sum of ______________________, lawful money of the United States, to be paid upon demand 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 hereby bind ourselves, our heirs, successors, assigns, executors, and administrators, jointly and severally, firmly by these presents.

THE CONDITIONS OF THE FOREGOING OBLIGATION ARE THE FOLLOWING:

WHEREAS, the said principal is engaged in business and will be subject to any statutory or constitutionally authorized state or local sales/use tax, 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 and registration 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 two (2) years from the effective 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 ______________________ A.D. 19 _____ .

SURETY COMPANY NAME

AUTHORIZED REPRESENTATIVE OF SURETY CO.

SURETY'S STREET ADDRESS OR P.O. BOX

CITY, STATE, ZIP CODE

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER OR MEMBER OF BUSINESS

ATTEST: (INSURANCE COMPANY SEAL)

MO 855-1660 (12/66) 7/155

This publication is available upon request in accessible format(s).
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
SALES AND USE TAX IRREVOCABLE
LETTER OF CREDIT

Requirements for completing form
This form cannot be altered
1. Issued by a Missouri banking/financial institution
2. Signed by bank official
3. Must be notarized
4. Authorization for Release of Confidential Information must be completed (See reverse side of this form)

Amount (U.S. Currency)

Letter of Credit Number

Date of Issuance

At the request of (Owner's Name)

Of (County)

State of

We hereby issue our Irrevocable Letter of Credit in favor of the Missouri Department of Revenue in the aggregated sum of

$____________________

dollars ($____________________) available by your drafts drawn at sight on

(NAME OF BANKING INSTITUTION)

bearing reference to this Letter of Credit Number.

Drafts drawn under this Irrevocable Letter of Credit must be accompanied by your signed statement that "the draft amount represents delinquent taxes, interest, additions to tax and penalties due the State of Missouri which (name of owner)____________________ has failed to pay"

and marked "drawn against (name of bank)____________________"

Irrevocable Letter of Credit Number ____________________________ . The original Letter of Credit and amendment(s), if any, must be presented for all drawings.

This letter of Credit shall be deemed automatically renewed for an additional period of one year beyond the current or any future expiration date unless at least sixty (60) days prior to any such expiration date we notify the Missouri Department of Revenue in writing at the address shown above that we do not elect to renew this Letter of Credit for any such additional period. Upon your receipt of such notification, you may draw hereunder by your drafts at sight on us bearing reference to this Letter of Credit Number accompanied by your signed statement that the proceeds of the draft will be retained by the Missouri Department of Revenue and held in lieu of the Letter of Credit. Regardless of this condition, this Letter of Credit will expire in full and finally on ____________________________ , beyond which date this Letter of Credit will no longer automatically renew.

This Letter of Credit is governed by the Uniform Commercial Code of the State of Missouri

We hereby engage with you that drafts drawn under and presented in conformity with the terms of this irrevocable letter of credit will be duly honored on presentation.

Issuing Banking/Financial Institution

Address

City, State, Zip Code

Banking/Financial Institution Phone Number

By: Signature and Title of Bank Official

Bank Official's Name Typed or Printed

Notary Public

Notary Public Embosser or Black Ink Rubber Stamp Seal

State

County (Or City of St. Louis)

Subscribed and Sworn Before Me, This ____________________________ Day of ______________, 19

Notary Public Signature

My Commission Expires

Notary Public Name (Typed or Printed)

Use Rubber Stamp in Clear Area Below.

This publication is available upon request in alternative accessible format(s).

DOR:0040 (12-93) 2079

247
THE AREA BELOW IS TO BE USED BY THE BANK FOR ENDORSING THIS IRREVOCABLE LETTER OF CREDIT

THE FOLLOWING AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION HAS BEEN SET FORTH AT THE REQUEST OF THE MISSOURI DEPARTMENT OF REVENUE AND DOES NOT CONSTITUTE A PART OF, OR AN EXHIBIT TO, THE IRREVOCABLE LETTER OF CREDIT ON THE REVERSE SIDE OF THIS FORM.

MISSOURI DEPARTMENT OF REVENUE
AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I hereby authorize release of confidential tax information to ______________________________ (BANKING INSTITUTION)
for the purpose of making demand for payment on letter of credit number ______________________________
as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Director of Revenue and Department of Revenue personnel from any and all liability pursuant to any disclosure to this banking institution of confidential tax information that is necessary for making demand for payment.

In witness whereof I, (WE), duly executed the foregoing this ______________________________ day of
__________________ , 19 ______.

OWNER

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER OR MEMBER

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSED OR BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS DAY OF 19

NOTARY PUBLIC SIGNATURE MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

USE RUBBER STAMP IN CLEAR AREA BELOW.

MO 850-1663 (12-05) 1/89

This publication is available upon request in alternative accessible format(s). DOR-2943 (12-05) 2019

248
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
ASSIGNMENT OF CERTIFICATE
OF DEPOSIT

OWNER'S NAME

BUSINESS ADDRESS

CITY

STATE

ZIP CODE

For and in consideration of the issuance of a sales/use tax license by the Missouri Department of Revenue, I, (NAME OF TAXPAYER), being of lawful age, assign and transfer the Certificate of Deposit for ($_________), Certificate of Deposit No. ______, issued ______, 19____, by ______ (MONTH, DAY) of ______ (NAME OF FINANCIAL INSTITUTION) as security to the Missouri Department of Revenue in lieu of a cash bond.

This Certificate of Deposit will be released two years after the initial date of service, provided I have maintained satisfactory tax compliance during this time and there are no outstanding sales/use taxes, interest or additions due. I understand that at any time a delinquency occurs, the Missouri Department of Revenue may redeem the Certificate of Deposit assigned by this instrument and apply the proceeds to such delinquency. I agree that administrative rules 12 CSR 10-3.878 and 12 CSR 10-4.632 will govern my rights and responsibilities under this agreement.

I HAVE READ THE FOREGOING AND FULLY UNDERSTAND IT AND CERTIFY THAT I AM THE TAXPAYER SUBJECT TO THIS ASSIGNMENT OR I HAVE THE AUTHORITY TO EXECUTE THIS ASSIGNMENT ON BEHALF OF THE TAXPAYER. Witness my hand this _______ day of _______ , 19______.

TAXPAYER OF RECORD

BUSINESS NAME

(OWNER, OFFICER, PARTNER, OR MEMBER SIGNATURE) HEREBY ACKNOWLEDGES AND AGREES TO HONOR THE FOREGOING ASSIGNMENT.

FINANCIAL INSTITUTION ACKNOWLEDGEMENT

BANK

PHONE NUMBER

BY (SIGNATURE OF BANKING OFFICIAL)

BANK OFFICIAL'S NAME TYPED OR PRINTED

TITLE

NOTARY PUBLIC (BANK OFFICIAL'S NAME MUST BE NOTARIZED)

NOTARY PUBLIC EMBOSSED OR BLACK INK RUBBER STAMP SEAL

STATE

COURT (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS DAY OF ______, 19_____.

NOTARY PUBLIC SIGNATURE

MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

USE RUBBER STAMP IN CLEAR AREA BELOW.

MO 800-1602 (12-05).3601

This publication is available upon request in alternative accessible format(s).
INSTRUCTIONS

PLACING CERTIFICATE OF DEPOSIT IN LIEU OF CASH BOND.

The Missouri Department of Revenue will accept a Certificate of Deposit issued by a state or federally chartered financial institution in lieu of a Sales/Use Tax Cash Bond subject to the provisions of administrative rules 12 CSR 10-3.878 and 12 CSR 10-4.632.

1. Issuing Financial Institution

The certificate of deposit (CD) must be issued jointly in the name of the taxpayer AND the Missouri Department of Revenue. The type of ownership of the business determines how the taxpayer's name must be listed on the CD:

1) Sole Owner - Name of individual
2) Partnership - Name of ALL partners
3) Corporation - Name of the corporation
4) Limited Partnership - Name of the limited partnership
5) Limited Liability Company - Name of the Limited Liability Company

The taxpayer's name must be joined with the Missouri Department of Revenue's name with the word "AND" on the CD. The CD must be a 24 month (2 year) CD.

The Assignment of Certificate of Deposit must be completed by the financial institution. It must be fully completed and the bank official's name must be notarized. The form must also be signed by the taxpayer (sole owner, a partner or a corporate officer). The signature card should be attached to the assignment form. The Department of Revenue will sign the signature card and return it to the financial institution.

The information returns, interest payments and correspondence concerning the CD must be issued to the taxpayer. Upon presentation of a release form issued by the Missouri Department of Revenue, a check may be issued or made payable to the taxpayer.

2. Taxpayer

The taxpayer must endorse the back of the CD in ink. It must be endorsed by all of the individuals listed on the CD. If the CD is in the name of a corporation, limited partnership or Limited Liability Company it must be endorsed by an officer of the corporation, general partner or officer/member of the Limited Liability Company. The CD, this assignment form and the signature card should be forwarded to the Missouri Department of Revenue.

MISSOURI DEPARTMENT OF REVENUE

RELEASE

AUTHORITY TO RELEASE THE ABOVE LISTED CERTIFICATE OF DEPOSIT IS HEREBY GRANTED THIS ________________

DAY OF ________________ 19 ___. PLEASE MAIL ANY PROCEEDS FROM THE CERTIFICATE OF DEPOSIT TO ________________________________

MISSOURI DEPARTMENT OF REVENUE

BY: ________________________________

TITLE: ________________________________

This publication is available upon request in alternative accessible format(s).
as attorney(s)-in-fact to represent taxpayer(s) before any office of the Department of Revenue, State of Missouri, with respect to the following tax matter(s) (you must list the tax type, form(s), and year(s) to which this form applies):

<table>
<thead>
<tr>
<th>TYPE OF TAX (INDIVIDUAL, SALES CORPORATE, WITHHOLDING, ETC.)</th>
<th>MISSOURI TAX FORM NUMBER (MO-1040, MO-1120, ETC.)</th>
<th>YEAR(S) OR PERIOD(S) (DATE OF DEATH IF ESTATE TAX)</th>
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The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matters but not the power to endorse or receive checks in payment of any refunds, nor to sign return(s).

Send copies of notices and other written communications addressed to taxpayer(s) in proceedings involving the above tax matters to:

- ☐ 1. the appointee first named above, or
- ☐ 2. names of not more than two of the above named appointees

This power of attorney revokes all earlier powers of attorney on file with the Department of Revenue, State of Missouri, for the same tax matter and years or periods covered by this power of attorney, except the following:

Specify to whom power of attorney was granted, date and address, or refer to attached copies of earlier powers of attorney and authorizations.
SIGNATURE OF OR FOR TAXPAYER(S)

(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this on behalf of the taxpayer.)

<table>
<thead>
<tr>
<th>SIGNATURE</th>
<th>TITLE (IF APPLICABLE)</th>
<th>DATE</th>
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<th>SIGNATURE</th>
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<th>DATE</th>
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DECLARATION OF REPRESENTATIVE

I declare that I am aware of Regulation 12 CSR 10-41.030 and that I am one of the following:

1. a member in good standing of the bar of the highest court of the jurisdiction indicated below;
2. duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
3. officer of the taxpayer organization;
4. a full-time employee of the taxpayer;
5. a fiduciary for the taxpayer;
6. enrolled agent;
7. other [ ]

and that I am authorized to represent the taxpayer identified above for the tax matters there specified.

<table>
<thead>
<tr>
<th>DESIGNATION (INSERT APPROPRIATE NUMBER FROM ABOVE LIST)</th>
<th>JURISDICTION (STATE, ETC.)</th>
<th>SIGNATURE</th>
<th>DATE</th>
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This publication is available upon request in alternative accessible format(s).
To initiate the refund of the Sales/Use Tax Cash Bond, complete the following information and mail it to: Missouri Department of Revenue, Tax Administration Bureau, Central Registration, P.O. Box 3300, Jefferson City, MO 65105-3300.

THE FOLLOWING BUSINESS HAS POSTED BOND WITH THE MISSOURI DEPARTMENT OF REVENUE

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
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<tr>
<th>BUSINESS ADDRESS</th>
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<thead>
<tr>
<th>CITY, STATE, ZIP CODE</th>
<th>MISSOURI TAX ID NUMBER</th>
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<tr>
<th>AMOUNT OF BOND FILED</th>
<th>DATE BOND FILED</th>
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DOLLARS ($)

RETURN OF THE BOND IS REQUESTED FOR THE FOLLOWING REASON: (CHECK APPROPRIATE BOX)

- [ ] CASH BOND HAS BEEN FILED FOR THE REQUIRED PERIOD WITH A SATISFACTORY TAX COMPLIANCE
- [ ] SOLD OR QUIT BUSINESS ON [ ]
- [ ] BUSINESS NEVER OPENED
- [ ] OTHER (EXPLAIN)

MAIL BOND REFUND TO

<table>
<thead>
<tr>
<th>NAME</th>
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<th>ADDRESS</th>
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<thead>
<tr>
<th>CITY, STATE, ZIP CODE</th>
<th>TELEPHONE NUMBER (WHERE YOU MAY BE REACHED)</th>
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</table>

I swear or affirm that all returns have been filed and paid, there are no outstanding liabilities, and the information reported in this form and any attached supplements is true and correct as to every material matter.

<table>
<thead>
<tr>
<th>SIGNATURE OF TAXPAYER</th>
<th>TITLE</th>
<th>DATE</th>
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DEPARTMENT USE ONLY

<table>
<thead>
<tr>
<th>CASH BOND</th>
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<tr>
<td>1. $</td>
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<tr>
<td>2. $</td>
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<tr>
<td>3. $</td>
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<tr>
<td>4. TOTAL AMOUNT REFUNDED $</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>REFUND CHECK NUMBER</th>
<th>CHECK DATE</th>
<th>CHECK AMOUNT</th>
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</tbody>
</table>
1. CHANGE BUSINESS NAME TO:

2. CHANGE FEDERAL EMPLOYER ID NO. TO:

3. CHANGE TYPE OF OWNERSHIP TO:
   - SOLE OWNER
   - CORPORATION (CHECK TYPE)
   - PARTNERSHIP
     - SUB CHAPTER "S"
     - REGULAR
   - LIMITED LIABILITY COMPANY
   - LIMITED PARTNERSHIP
   - LIMITED LIABILITY COMPANY
   - PARTNERSHIP
   - GOVERNMENT
   - OTHER

4. CHANGE OWNER NAME TO: (USE ONLY IF CHANGE RESULTS FROM CHANGE IN TYPE OF OWNERSHIP. IF OWNER NAME CHANGES DUE TO TRANSFER OR SALE, ETC., A NEW APPLICATION MUST BE COMPLETED.)

5. CHANGE OF PARTNERS OR OFFICERS: (Attach supplemental list of deletions and additions, if necessary)
   - DELETE:
   - ADD:

6. ADD THE FOLLOWING SPECIAL LICENSES TO CURRENT BUSINESS LOCATION:
   - MISSOURI STATE LIQUOR LICENSE
   - MISSOURI MOTOR VEHICLE LEASING COMPANY
   - TIRE FEE (CHECK IF YOU SELL NEW MOTOR VEHICLE OR TRAILER TIRES AT RETAIL)

7. CHANGE THE TYPE OF TAX TO BE REPORTED TO:
   - SALES TAX
   - USE TAX
   - BOTH

8. CHANGE SALES/USE TAX FILING FREQUENCY TO:
   - MONTHLY (STATE TAX OVER $250/MONTH)
   - QUARTERLY (STATE TAX $15-250/MONTH)
   - ANNUAL (STATE TAX LESS THAN $15 QUARTER)
   - QUARTERLY-MONTHLY (STATE TAX $10,000 AND OVER/MONTH)

9. CHANGE WITHHOLDING TAX FILING FREQUENCY TO:
   - ANNUAL (LESS THAN $200.00 PER QUARTER)
   - MONTHLY ($250.00 TO $900.00 PER MONTH)
   - QUARTERLY ($20.00 PER QUARTER TO $250.00 PER MONTH)
   - QUARTERLY-MONTHLY ($300.00 PER MONTH)
This application must be completed and mailed to the above address in order to initiate the release of the Certificate of Deposit. The Certificate of Deposit may be released by the Department of Revenue upon completion of a two (2) year period of satisfactory tax compliance. Satisfactory tax compliance shall mean that for a period of two (2) consecutive years immediately preceding application for release of the bond, the taxpayer has filed all returns and paid all taxes, additions and interest due on a timely basis. The Certificate of Deposit may also be released when the taxpayer ceases to do business, files a final return with the Director of Revenue and pays all tax, additions and interest. This application should be filed with the Director of Revenue sixty (60) days prior to the maturity date of the Certificate of Deposit.

<table>
<thead>
<tr>
<th>MISSOURI TAX ID NUMBER</th>
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</thead>
<tbody>
<tr>
<td>OWNER NAME</td>
</tr>
<tr>
<td>DAYTIME TELEPHONE</td>
</tr>
<tr>
<td>BUSINESS MAILING ADDRESS, CITY, STATE, ZIP CODE</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>AMOUNT OF CERTIFICATE OF DEPOSIT</th>
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<tbody>
<tr>
<td>DATE CERTIFICATE OF DEPOSIT WAS ISSUED</td>
</tr>
</tbody>
</table>

Release of Certificate of Deposit is requested for the following reason (check box):

- [ ] Bond has been filed for the required 2 year period with a satisfactory tax compliance.
- [ ] Sold or quit business on __________________________ MONTH DAY YEAR
- [ ] Business never opened.
- [ ] Other (Explain) __________________________

I swear or affirm that all returns have been filed and paid, that there are no outstanding liabilities, and that the information reported in this form and any attached supplements is true, correct and complete.

<table>
<thead>
<tr>
<th>SIGNATURE OF OWNER, PARTNER OR OFFICER OF CORPORATION</th>
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<tr>
<td>TITLE</td>
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</table>

DEPARTMENT USE ONLY

- [ ] APPROVED: The above taxpayer has been released from the bond requirement and the attached Certificate of Deposit is being returned. In order to cash the Certificate of Deposit, this Application for Release of Certificate of Deposit must be submitted to the issuing financial institution with the Certificate of Deposit.
- [ ] DENIED: Your request has been denied for the following reason:
  - [ ] Bond has not been filed for 2 years
  - [ ] A satisfactory tax compliance record has not been established for the last 2 years.
  - [ ] Final return and payment have not been received
  - [ ] Other: __________________________

<table>
<thead>
<tr>
<th>AUTHORIZED SIGNATURE</th>
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<tr>
<td>TITLE</td>
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</table>
Tax Registrations and Licenses

**Retail Sales Tax** - Any person or company that has a business location in Missouri from which they sell or lease goods to final consumers, or any out-of-state company that leases goods in Missouri is required to collect and remit Missouri Sales Tax. It is your responsibility to ensure that sales tax is collected at the correct tax rate. You must have a Missouri Retail Sales License prior to making sales. A bond must accompany the application for a Missouri Retail Sales License. The bond must be issued on the forms provided by the Missouri Department of Revenue.

**Vendor’s Use Tax** - If you are an out-of-state vendor making sales of goods to the final consumer located in Missouri, you are required to collect and remit Missouri Vendor’s Use Tax. You must obtain a Missouri Use Tax License, and a bond is required.

**Consumer’s Use Tax** - If you are located in Missouri and are a wholesaler, selling all goods for resale, you are required to register for Missouri Consumer’s Use Tax. If you are located in Missouri and are purchasing goods from an out-of-state vendor, that will be used or consumed by you and Missouri tax was not collected at the time of purchase, you are required to remit Missouri Consumer’s Use Tax. You must obtain a Missouri Use Tax License. However, no bond is required.

**Tire Fee** - If you sell new motor vehicle or trailer tires at retail, you must register to collect and remit the Tire Fee. A 50¢ fee must be collected on each new motor vehicle or trailer tire sold at retail and reported to the Department of Revenue quarterly.

**Withholding Tax** - Every employer who maintains an office or transacts any business within the state of Missouri and pays wages to a resident or nonresident individual must obtain a Missouri Employer Tax Identification Number. An employer who pays wages taxable under the Missouri Income Tax Law, Workers’ Compensation Law and Employment Security Law; is not domiciled in Missouri; and temporarily transacts business in Missouri; is defined as a transient employer and is required to file a transient employer bond. An employer is not considered temporary if the transaction of business in Missouri has continued for at least 24 consecutive months. The bond must be in an amount to cover the estimated quarterly withholding and unemployment tax liabilities but in no case less than $5,000.00 or more than $25,000.00. The bond must be issued on forms provided by the Department of Revenue.

**Corporation Income Tax** - Any corporation that has $100 or more of gross income per year derived from Missouri sources is required to obtain a Missouri Identification Number from the Missouri Department of Revenue and remit Missouri Corporation Income Tax.
Tips to prevent the most common errors made on the application:

**Business Location:** If your business address is a Rural Route or Post Office Box, you must give a brief description of the actual location. Example: 2 miles off Highway 50, or County Road 21.

**City Limits or Municipality:** It is your responsibility to inform the Department of Revenue within what city limits your business is located. All businesses in the St. Louis area must indicate their municipality. If unsure, contact your city or county clerk.

**Ownership:** You must submit the following information for the ownership of the business. This information will be kept confidential.

1) **Sole Owner** - name, social security number, and home address. A husband and wife may be listed as a sole owner. You must submit sole owner information for each person.

2) **Partnership** - names, social security numbers, and home addresses for each partner.

3) **Limited Partnership** - Limited Partnership Number from the Secretary of State's Office, names, social security numbers or Federal Identification Number, and home addresses for each general partner.

4) **Corporations** - the corporation name must be indicated as the owner. List all corporate officers, their titles, effective date of titles, social security numbers, and home addresses.

   A. Missouri Corporations must list their Charter Number and date incorporated. Charter numbers are assigned by the Missouri Secretary of State's Office.

   B. Out-of-State Corporations must list their Certificate of Authority Number and date registered in Missouri. This information is assigned by the Missouri Secretary of State's Office.
Sales/Use Tax Bonds

Missouri statutes require that anyone making retail sales file a bond. Please refer to the bond forms included in the application booklet (DOR-2643) for filing requirements.

The bond amount is based on the previous 12 months experience of the business. If there is no previous owner, estimate your monthly gross sales, multiply by your tax rate, round to the next highest ten, and then multiply by three. The bond you file must cover three months tax liability. The minimum bond amount is $100.

Example: Mr. X plans to open a new sporting goods store in the city limits of Jefferson City, which has a tax rate of 6.225%. Because the business was never in operation, Mr. X must estimate his average gross sales per month in order to compute the bond. He estimates his average gross sales will be $8,000.00 per month. This is how Mr. X computes his bond:

\[
\begin{align*}
\text{\$8,000.00 x 6.225\%} &= \text{\$ 498.00} \\
\text{Round to next highest ten} &= \text{\$ 500.00} \\
\text{Multiply by three} &= \text{\$ 1,500.00} \\
\text{Amount of Bond} &= \text{\$ 1,500.00}
\end{align*}
\]

Sales/Use tax bonds must be completed on current Department of Revenue forms and accompany the application. Sales tax bonds cannot be transferred from one account to another. If your account becomes delinquent, you may be required to file an additional bond. A bond is required for a minimum of 2 years of satisfactory tax compliance, or until the business closes.

Other Registration Information

Every business that is required to register is also required to file returns, either on a quarterly, monthly (weekly), monthly, quarterly or annual filing frequency. It is the taxpayer’s responsibility to obtain the forms required. Failure to obtain the forms will not be an excuse for failure to file.

When completing the Missouri Tax Registration Application, it is important to complete the application in its entirety in order to prevent delays in the issuance of the license and identification numbers. Before a license or identification number will be issued, all forms must be completed and signed by the owner, partner, or a corporate officer listed on the application. Forms are available at any Missouri Division of Taxation and Collection Office.

It is important that you notify the Missouri Department of Revenue in writing of any changes in your business registration. This will ensure that you receive your pre-printed returns, your payments are properly credited to your account, and an updated license is properly issued.

Missouri Tax Identification Numbers are not transferable. If you sell your business, the new owner must apply for a new Missouri Tax Identification Number.

When you close your business, you must file a final return. Should you decide to reopen your business, you must file a new application and a bond.
We hereby issue our irrevocable letter of credit, in favor of the state of Missouri in the sum of $__________ dollars available by your demand for payment.

Demands under this irrevocable letter of credit must be accompanied by a statement of delinquent taxes or claims, penalties and interest due under the provisions of the Missouri Employer Withholding Tax Law; the Workers' Compensation Law; the Missouri Employment Security Law and all amendments thereto; 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 four (4) 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 affect any liability incurred and accrued hereunder prior to the termination of the sixty (60) day period.

Upon receipt of said notification the Missouri Department of Revenue may make one demand for payment, for the unused balance of this irrevocable letter of credit, mentioning thereon our letter of credit number ________ accompanied by its signed statement that the agreement is still outstanding and that the proceeds of the payment will be retained and used in lieu of the letter of credit with any unused portion to be returned to the taxpayer.

This Letter of Credit is governed by the Uniform Commercial Code of the State of Missouri.

We hereby engage with you that demands made in conformity with the terms of this credit will be duly honored on presentation.
I hereby authorize release of confidential information to ______________________ for the purpose of making demand for payment on letter of credit number ______________________ as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods or claims for which a demand for payment is being made. I also release personnel from the Department of Revenue and Department of Labor and Industrial Relations from any and all liability for any disclosure to this banking institution of confidential information resulting from release of subject information under Section 032.057, 287.380, 288.250 and supplemental thereto.

In witness whereof I, (WE), have duly executed the foregoing this ______________________ day of ______________________ 19____.

OWNER

TITLE

OWNER/OFFICER SIGNATURE

NOTARY PUBLIC

NOTARY PUBLIC EMBOSER SEAL

STATE OF

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS DAY OF _________ 19____.

NOTARY PUBLIC SIGNATURE

MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

MD 880-2377 (8-94)
We, as principal, hereby file with the Missouri Department of Revenue this Transient Employer 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 provisions of the Missouri Employer Withholding Tax Law, the Workers’ Compensation Law; the Missouri Employment Security Law and all amendments thereto.

We understand that whenever we cease to engage in activity within the state it shall be our duty to notify the Director of Revenue in writing at least ten (10) days prior to the time discontinuance takes effect. We understand that we will be released from the bonding requirement conditioned upon the faithful compliance with all of the provisions of chapters 143, 267 and 288, RSMo., pertaining to the Missouri Employer Withholding Tax Law, the Workers’ Compensation Law, the Employment Security Law and all amendments thereto.

If we become delinquent and owe the State of Missouri any tax or other payments, penalties or interest under the provisions of the Missouri Withholding Tax Law, the Workers’ Compensation Law, the Missouri Employment Security Law and all amendments thereto, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies or claims. Should this occur, we understand that we may be required to file any additional bond set forth by Section 265.230 RSMo.

WITNESS OUR HANDS AT

, MISSOURI

ON THIS

DAY OF , 19

SIGNATURE OF OWNER, PARTNER OR CORPORATE OFFICER

NOTARY PUBLIC

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF 19

USE RUBBER STAMP IN CLEAR AREA BELOW.
KNOX ALL MEN BY THESE PRESENTS:

That I/We ___________________________ (OWNERS NAME)
of ___________________________ County, State of ___________________________
as principal, and ___________________________ (NAME OF SURETY COMPANY)
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 Missouri Employer Withholding Identification Number to deduct and withhold taxable wages and will be subject to the Missouri Withholding Tax Law, the Workers' Compensation Law, and Employment Security 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 laws and any amendments thereto, and in particular pay all taxes, claims, 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 shall have 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 confidential tax information to said surety as long as this obligation remains in force and effect; releasing personnel from the Department of Revenue and Department of Labor and Industrial Relations from any and all liability for any disclosures to said surety of confidential tax information resulting from release of subject information under Section 32.057, 287.380, 288.250 and supplement thereto.

This obligation shall remain in force and effect until the transient employer ceases to engage in activity within the state or until the Director of Revenue releases said principal from the bonding requirement as set forth by Section 285.230 RSMo., Supp. 1988. The surety may cancel the bond and be released of further liability hereunder by delivering sixty (60) days written notice to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of sixty (60) 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____.

SURETY

SIGNATURE OF ATTORNEY IN FACT

SURETY'S STREET ADDRESS OR P.O. BOX

CITY, STATE, ZIP CODE

SIGNATURE OF OWNER, PARTNER OR CORPORATE OFFICER OF BUSINESS

ATTES: ___________________________ (SEAL)

This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2966
Missouri Business Assistance Office and First-Stop Shop

The First-Stop Shop of the Missouri Business Assistance Office serves as a link between the business owner and state government. This service specializes in researching the licensing/permitting requirements for businesses.

A phone call to the First-Stop Shop (1-800-523-1434) will provide a new or expanding firm with all of the information on state rules, regulations, licenses and permits it will need to conduct its particular type of business activity in the state.

A client that calls the First-Stop Shop will be asked about the types of business activities being contemplated. The First-Stop Shop staff, using a computer, then will determine the licenses, permits and regulations applicable to the client's particular business and mail this information to the client.

A package of basic application/registration forms also will be assembled for the business. These forms consist of:

1. Fictitious Name registration form, Office of Secretary of State;
2. Registration of Employment Experience, Missouri Division of Employment Security;
3. Missouri Department of Revenue Sales/Use Tax ID number application;

Also included in the package is information about Workers' Compensation. Certain businesses, based on the nature of the operation, may be subject to special requirements established by federal, state and local governments and regulatory agencies. Federal and state environmental regulations and local land-use ordinances and building and fire safety codes are some examples.

Should a business need to meet specialized regulations, the First-Stop Shop can provide the name and phone number of a contact person at the appropriate regulatory agencies or authorities, who will forward the necessary forms and applications to the business owner. Assistance in completion of forms also is available through the First-Stop Shop.

Contact with local (county, city, township) government agencies early in the planning stages of your business is very important. This contact will provide you with information that is essential to your business operation.

The staff of the Missouri Business Assistance Office can provide information and technical assistance to start-up and existing businesses on various state and federal programs available to the small business community. Services can include credit analysis, loan packaging, business planning, and start-up counseling.

Information about the First-Stop Shop and other services may be obtained by calling the Missouri Business Assistance Office, 1-800-523-1434, or:

Federal Information Center, Cumberland, MD 1-800-735-8004
Federal Information Center, Chattanooga, TN 1-800-366-2998
SECTION XII
FINANCIAL INSTITUTION TAX

INT-2 — Bank Franchise Tax Return ........................................ 273
INT-2-1 — Bank Franchise Tax Schedule BF ................................ 275
INT-2-2 — General Instructions — Bank Franchise Tax Return ........ 277
Form 4347 — Apportionment Schedule — Bank Franchise Tax ...... 279
INT-3 — Savings & Loan Association — Building & Loan Association Tax Return ........................................ 281
DOR-4278 — General Instructions — Savings and Loan Tax Return ........................................ 283
INT-4 — Credit Union Tax Return ........................................... 285
DOR-4279 — General Instructions — Credit Union Tax Return .... 287
INT-5 — Farmer’s Cooperative Credit Associations Intangible Property Tax Return ........................................ 289
Form 2823 — Credit Institution Tax Return ............................. 291
DOR-2824 — General Instructions — Credit Institution Tax Return ........................................ 293
Form 2331 — Financial Institution Tax Schedule B .................... 295
Form 2330 — Apportionment Schedule C — Financial Institutions 297
**1995 INT-2**

1996 TAXABLE YEAR - BASED ON THE 1995 CALENDAR YEAR INCOME PERIOD.

**NOTE:** A COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED TO THIS RETURN.

**PART I**

1. Federal taxable income (loss) from Federal Form 1120, Line 28

2. Income from State and/or Political subdivisions obligations not included in federal income. (See instruction if different from Federal form 1120)

3. Income from Federal Government securities not included in federal income

4. Charitable contribution claimed on federal return (Attach Schedule)

5. Bad Debt provision claimed on federal return

6. Net bad debt recoveries

7. Missouri Bank franchise tax deducted on federal return

8. Taxes deducted on federal return, claimed as credits on this return. (Must be detailed on Schedule A or Attachment)

9. Other additions (Attach detailed schedule)

10. TOTAL of Lines 1 through 9

**PART II**

11. Net bad debt chargeoffs

12. Federal income tax deduction (see instructions)

13. Other deductions (Attach detailed schedule)

14. Total of Lines 11, 12 and 13

15. Total income before charitable contribution deduction (Line 10 less Line 14)

16. Less Charitable contribution deduction (Limit is 5% of Line 15)

17. Taxable income (Line 15 less Line 16)

**PART III**

18. Tax at 7% of Line 17

19. Less Bank Franchise Tax from Schedule BF, Line 7A

20. Less credits from Line 6

20A. Less tentative payment

20B. Overpayment of previous year's tax (Attach approved credit voucher)

20C. Miscellaneous Credits (Attach Schedule)

20D. Enterprise Zone Credit

21. Net tax due

22A. Plus interest, 9% per annum of Line 21 for payment after April 15, 1996

22B. Additions to tax (Late filing 5% per month, MAX 25%)

23. SUB-TOTAL (Lines 21, 22A and 22B)

24. Plus Schedule BF (Line 7h)

25. TOTAL AMOUNT DUE (Line 23 plus 24)

This publication is available upon request in alternative accessible format(s).
<table>
<thead>
<tr>
<th>DESCRIPTION (Do not list tangible personal property tax on leased property)</th>
<th>AMOUNT</th>
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<tbody>
<tr>
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</table>

TOTAL (Enter on Lines 8 and 19B, Page 1) $ 

**AUTHORIZATION/NON-AUTHORIZATION**

☐ I authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.

☐ I do NOT authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.

**SIGNATURE - PLEASE SIGN BELOW**

, whose Return is herewith submitted, declare that we have read and are familiar with all of the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to our best knowledge and belief, and that this return is a true and complete statement, in accordance with the law, for the taxable year covered.

**SIGNATURE OF OFFICER**

DATE

**PREPARE'S TELEPHONE**

PREPARE'S SIGNATURE (OTHER THAN TAXPAYER) DATE

**TITLE OF OFFICER**

PHONE NUMBER PREPARE'S ADDRESS AND ZIP CODE FEIN

MAKE CHECK PAYABLE TO "FINANCIAL INSTITUTION TAX", MAIL COMPLETED FORM AND ATTACHMENTS TO TAX ADMINISTRATION BUREAU, FINANCIAL INSTITUTION TAX SECTION, P.O. BOX 898, JEFFERSON CITY, MO 65105-0898.
1995 TAXABLE YEAR-BASED ON THE 1995 CALENDAR YEAR INCOME PERIOD

DUE DATE APRIL 15, 1996

READ GENERAL INSTRUCTIONS BEFORE COMPLETING

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

1. ENTER THE TOTAL DOLLAR AMOUNT OF ALL ISSUED AND OUTSTANDING STOCK. IF NO PAR VALUE SEE GENERAL INSTRUCTIONS. .................................................. 1

2. ASSETS
   2a. Enter total value of assets (See General instructions) ........................................... 2a.
   2b. Enter deductions for investments in and advances to subsidiaries. ....................... 2b.
   2c. Enter net amount of assets (Line 2a minus Line 2b) ............................................ 2c.

3. ALLOCATION PER ATTACHED MISSOURI BALANCE SHEET OR SCHEDULE
   3a. Enter the total accounts receivable within and without Missouri ......................... 3a.
   3b. Enter the total inventories within and without Missouri .................................... 3b.
   3c. Enter the net total value for land and fixed assets within and without Missouri .... 3c.
   3d. Enter total allocated asset amounts ...................................................................... 3d.

4. ENTER THE PERCENTAGE APPORTIONABLE TO MISSOURI (Line 3d, Column A divided by Line 3d, Column B) . .................................................. 4

5. ENTER TOTAL ASSETS APPORTIONED TO MISSOURI (Line 2c times Line 4) ............. 5

6. TAX BASIS
   6a. Enter total amount of all assets in Missouri (Greater of Line 2c or Line 1) ............. 6a.
   6b. Enter the total amount of assets within and without Missouri (Line 5, or the product of Line 1 times Line 4, whichever is greater) ................... 6b.

7. TAX COMPUTATION
   7a. Enter 1/20th of 1% (.005%) of Line 6a or 6b. ............................................................... 7a.
   7b. Enter Miscellaneous Credits (See instruction for Line 20C and Line 20D Bank Franchise Tax Return) ................................................................. 7b.
   7c. Net tax due .............................................................................................................. 7c.
   7d. Enter the amount paid with request for extension of time to file and/or tentative return ................................................................. 7d.
   7e. Enter BALANCE DUE OR OVERPAID (Line 7c less Line 7d) ..................................... 7e.
   7f. Enter the amount for late payment (5% per annum - See General instructions) .... 7f.
   7g. Enter late payment penalty (5% per month or fractional part thereof until paid, not to exceed 25%) ................................................................. 7g.
   7h. Enter TOTAL DUE (Add Lines 7e, 7f and 7g) ........................................................... 7h.

GENERAL INSTRUCTIONS

RATE AND BASIS OF TAX: One twentieth of one percent (1/20th of 1%) of the value of total assets or the par value of issued and outstanding capital stock, whichever is greater. For capital stock with no par value, the value is $5.00 per share or actual value, whichever is higher.

BALANCE SHEET: Submit a balance sheet (Schedule L of Form 1120 or Part 2 of Form 1120A, U.S. Corporation Income Tax Return) and supporting schedules prepared in accordance with Federal Corporation Income Tax requirements as of the beginning of the first day of the corporation's taxable period. New corporations should submit a balance sheet as of its date of incorporation.

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

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

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

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

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

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

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

DELINQUENT PAYMENTS: Calculate interest for period which tax payment is delinquent. Interest should be calculated from the due date of April 15 through date of payment at the annual rate of 9%.
GENERAL INSTRUCTIONS - BANK FRANCHISE TAX RETURN
RSMo. 148.010 - 148.110

1. FILE RETURN ON OR BEFORE APRIL 15 (tax becomes delinquent after this date and is subject to interest at 9% per annum). Make check or money order payable to Financial Institution Tax. Mail to: Department of Revenue, P.O. Box 926, Jefferson City, Missouri 65105-0926.

An extension of time to file this return may be obtained from the Department of Revenue upon written request. Such request should indicate the extension period requested, the reason and must be accompanied by a tentative return and payment for the estimated tax due. An extension of time to file the return does not extend the time for payment of the tax. An extension of time may not exceed 180 days from the due date (April 15) pursuant to Regulation 12 CSR 10-10.110. Note: Any payment submitted after the due date of April 15 is subject to interest at the rate determined by Section 32.065, RSMo. Additionally, if the tentative payment does not equal 90% of the tax due as shown on the final return, a penalty of 5% is calculated on the underpayment. If any return is not filed by the due date, a penalty of 5% per month or fraction thereof, not to exceed 25% is calculated on the amount due.

2. WHO MUST FILE - Every bank and every trust company organized under any general or special law of this state and every national banking association located in this state and any branch or office physically located in this state of any commercial bank or trust company.

3. If any bank operates more than one office or branch in the State of Missouri, the bank shall file one return giving the address of each such office or branch and setting forth the total dollar amounts of accounts or deposits of each such office. To complete the Bank Franchise Tax Return in this regard, complete the enclosed Schedule B (DOR-2448). For proper completion of Schedule B, refer to Regulation 12 CSR 10-10.020. If the banking institution has only one office, indicate on Schedule B. SCHEDULE B MUST BE COMPLETED AND SUBMITTED WITH THE BANK FRANCHISE TAX RETURN.

4. All returns are to be filed based upon a calendar year business activity basis.

SPECIFIC INSTRUCTIONS FOR COMPLETION OF THIS RETURN

Line 1. Enter the amount of taxable income or loss from Line 28, U.S. Corporation Income Tax Return, Form 1120, before any net operating loss deduction or special deduction is applied.

Taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall compute Federal taxable income as if a separate Federal tax return had been filed by each member of the affiliated group. A pro forma Federal return or appropriate schedules should then be attached together with a copy of pages 1 and 3 of the consolidated Federal income tax return.

Line 2. Enter here all income received on State and/or Political subdivision obligations excluded from the Federal return. This income is taxable on this return. Explain if different from Federal Form 1120, Schedule M-1, Line 7.

Line 3. Enter here all income received on Federal securities excluded from the Federal return (e.g., non-taxable portion Federal Reserve Bank dividends). This income is taxable on this return.

Line 4. Enter the charitable contribution claimed on the federal return.

Line 5. Enter here any additions to a bad debt reserve claimed as a deduction on Federal Form 1120. The reserve method is not a permissible method on this return.

Line 6. Enter here the excess, if any, of recoveries of bad debts previously charged off over current year chargeoffs.

Line 7. Enter here any Missouri Bank Franchise tax deducted on Federal Form 1120. This is not an allowable deduction on this return.

NOTE: Cash basis banks should add the Missouri Bank Franchise Tax paid in the preceding calendar year.

Accrual basis banks should add the Missouri Bank Franchise Tax accrued during the preceding calendar year.

Line 8. Enter here and on Line 198 taxes to be claimed as credits on this return. All taxes paid to the State of Missouri or any political subdivision thereof are eligible except taxes on real estate, unemployment taxes, bank tax, and taxes on tangible personal property owned by the taxpayer and held for lease or rental to others. Show detail on Schedule A.

All state and local sales and use taxes paid by banks as purchasers to sellers, vendors, or the state of Missouri on purchases of tangible personal property and services enumerated in Chapter 144, RSMo. may be claimed as a credit. Capitalized sales and use taxes paid by banks as purchasers are creditible. Documentation to support the capitalized sales and use tax credit must be submitted.

Pursuant to Regulation 12 CSR 10-10.150, certain criteria must be met in order for a tax credit to be allowable. The regulation reads as follows:

12 CSR 10-10.150 Tax Credits on Bank Tax Return

1. The following criteria shall be used to determine whether or not a tax credit may be claimed against the bank franchise tax, imposed by Sections 148.010 to 148.110, RSMo., computed pursuant to Section 148.030.3:

   (A) The payment must have been made to the State of Missouri or a political subdivision located in the State of Missouri.

   (B) Payment must have resulted from a tax liability imposed by a government agency, as defined in subsection (1)(A), and cannot be a regulatory fee collected solely for the purpose of paying the cost of administering the taxing jurisdiction's laws.

   (C) The following should be used as a general guideline to determine if an exception, required by subsection (1)(A), is an allowable tax credit or a non-creditable fee:

      1. If the proceeds, paid as defined in subsection (1)(A), are collected for deposit into the general revenue account of the taxing jurisdiction, to raise revenue for said entity, then it is a tax and is an allowable tax credit.

      2. If the proceeds, paid as defined in subsection (1)(A), are collected primarily to cover the costs of the regulation of an activity, and which are then deposited with the regulatory agency, then it is a non-creditable fee.

   (2) At all times the burden of establishing whether an exception is an allowable tax credit or a non-creditable fee shall be on the taxpayer.

An accrual basis taxpayer that is a member of an affiliated group filing a consolidated Missouri income tax return shall allocate a portion of the consolidated Missouri income tax liability for the year by multiplying such liability by a fraction, the numerator of which is the separate Missouri taxable income of such member, and the denominator of which is the sum of the separate Missouri taxable incomes of all members having Missouri taxable income for the applicable year.
A cash basis taxpayer who is a member of an affiliated group filing a consolidated Missouri income tax return shall allocate each component of the consolidated Missouri income tax paid or refunded during the year by multiplying each component by a fraction, the numerator of which is the separate Missouri taxable income of such member for the applicable year, and the denominator of which is the sum of the separate Missouri taxable incomes of all members having Missouri income for the applicable year.

In the computation of separate Missouri taxable income, each member of a group filing a consolidated Missouri income tax return shall start with its separate Federal taxable income as computed pursuant to the method applicable to the group under Treasury Regulation 1.1552-1. The amount of the Federal income tax deduction of each member under Section 143.171.1 RSMo., shall be that portion of the actual Federal consolidated income tax liability of the group as is required to be allocated to such member under Internal Revenue Code section 1552 without regard to any additional allocations under Treasury Regulation 1.1552-3(b).

Sales tax paid to check printer(s) on checks the bank sold to its customers is not an allowable credit.

The annual registration fee is not an allowable credit because it is considered a fee and not a tax.

ATTACH SCHEDULE OF TAXES DEDUCTED ON LINE 17, FEDERAL FORM 1120 FOR VERIFICATION PURPOSES.

Line 9. Enter on this line deductions claimed on the Federal return which are not allowable on this return and income not included on the Federal return which is required to be included on this return. (Attach schedule.) The environmental tax under income section 59A of the Internal Revenue Code must be added back to income.

Line 10. Enter the total of Lines 1 through 9.

Line 11. Enter here the excess, if any, of bad debt chargeoffs over current year recoveries.

Line 12. Enter here the relevant income period deduction for Federal income taxes. The relevant income period deduction will be the amount actually accrued (if an accrual basis taxpayer) or paid (if a cash basis taxpayer) during the income period.

A taxpayer that is a member of an affiliated group of corporations which filed a consolidated federal income tax return shall determine its deduction for or its gross income in respect of federal income taxes paid or accrued during the income period to the United States as if it and all other members of the affiliated group of which it was a member had filed separate federal income tax returns for all relevant income periods.

Line 13. Enter the total amount of any deduction claimed on this return and not included on the Federal return. These deductions must be itemized on a schedule attached to this return.

Tax Reform Act of 1986

Banks that are required to recapture bad debt reserve to income pursuant to 26 USC § 885 should include the dollar amount recaptured to income (Line 10, Form 1120) on Line 13.

Line 14. Enter the total of Lines 11 through 13.

Line 15. Subtract Line 14 from Line 10 and enter amount. If "lose", indicate by brackets ( ) and enter "none" on Line 18.

Line 16. Enter here the charitable contribution deduction claimed on this return. The contribution deduction is limited to 5% of taxable income before the contribution deduction. Contribution carryover from prior years allowable on Federal Form 1120 is not allowable on this return. Attach charitable contribution schedule for verification purposes.

Line 17. Subtract Line 16 from Line 15 and enter amount.

Line 18. Multiply the taxable income amount on Line 17 by 7% and enter amount. If Line 10 includes income from business activity both within and without the State of Missouri from offices or branches located in such state, the taxpayer may be eligible to apportion the tax. These taxpayers shall complete Apportionment Schedule Bank Franchise Tax and attach to this return.

Line 19A. Enter here the Bank Franchise Tax from Line 7A Schedule BF.

Line 19B. Enter the amount from Line 8.

Line 20A. Enter the total of tentative payment. (If applicable).

Line 20B. Enter here approved overpayment of previous years tax. The original Financial Institution Tax Credit Authorization must be attached or credit will be disallowed.

Line 20C. Enter here any amounts claimed for Neighborhood Assistance Credit, Development Reserve Credit, Infrastructure Development Credit, Export Finance Credit, Affordable Housing Assistance Credit, Small Business Incubator Credit, Missouri Low Income Housing Credit, Science and Technology Credit, Community Bank Credit, Small Business Investment Credit, Abandoned Property Credit and Missouri Higher Education Scholarship Fund Credit. A schedule listing amounts for each credit and a copy of approved authorization must be attached to return.

Line 20D. Enter here approved enterprise zone credit. Attach copy of approval from Department of Economic Development or credit will be disallowed.

Compute allowable enterprise zone credit as follows.

Seven percent (7%) calculation for Line 20D: Taxable Income Line 17 multiplied by percentage in second paragraph of Certification of Eligibility multiplied by 7% or tax liability on Line 18 less Lines 16 & 196 multiplied by the percentage shown which may be used to offset the tax.

Schedule BF calculation for Line 7b: Total assets shown on Line 5 multiplied by percentage in second paragraph of Certification of Eligibility multiplied by .005% or tax liability on Line 7a multiplied by the percentage shown which may be used to offset the tax.

Line 21. Subtract Lines 19A through 20D from Line 18 and enter amount. Amount shall not be less than zero.

Line 22A. Calculate interest for period which tax payment is delinquent. Interest should be calculated from the due date of April 15 through date of payment at the annual rate of 9%.

Line 22B. Compute additions to tax for failure to file a return or pay tax by April 15. Calculate at rate of 5% for each month or fraction thereof not to exceed 25% in the aggregate.

Compute additions to tax if estimated payment did not equal 90% of tax shown on return. Calculate at rate of 5% of underpayment.

Line 23. Enter the total of Lines 21, 22A and 22B.

Line 24. Enter the amount shown on Line 7b Schedule BF.

Line 25. Enter the total of Lines 23 and 24. A remittance should be submitted for this amount.
<table>
<thead>
<tr>
<th>APPORTIONMENT FACTORS</th>
<th>TOTAL WITHIN AND WITHOUT THE STATE (a)</th>
<th>TOTAL WITHIN THE STATE (b)</th>
<th>PERCENT WITHIN THE STATE (b) ÷ (a)</th>
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<tbody>
<tr>
<td>1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress)</td>
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<td>Land</td>
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<td>Depreciable assets</td>
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<td>Inventory and supplies</td>
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<tr>
<td>Other (attach schedule)</td>
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<tr>
<td>Net annual rental of property, times eight (8)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL PROPERTY VALUES</td>
<td></td>
<td>1</td>
<td>%</td>
</tr>
<tr>
<td>2. Wages, salaries, commissions and other compensation of employees TOTAL WAGES AND SALARIES</td>
<td></td>
<td>2</td>
<td>%</td>
</tr>
<tr>
<td>3. Average daily deposits - TOTAL</td>
<td></td>
<td>3</td>
<td>%</td>
</tr>
<tr>
<td>4. Apportionment Factor - add percentages on Lines 1, 2 and 3, and divide by factors present (see instructions)</td>
<td></td>
<td>4</td>
<td>%</td>
</tr>
<tr>
<td>5. Taxable income from Bank Franchise Tax Return, Line 17</td>
<td></td>
<td>5</td>
<td>$</td>
</tr>
<tr>
<td>6. Multiply Line 5 by Line 4, enter result</td>
<td></td>
<td>6</td>
<td>$</td>
</tr>
<tr>
<td>7. Multiply Line 6 by 7%. Enter here and on Bank Franchise Tax Return, Line 18.</td>
<td></td>
<td>7</td>
<td>$</td>
</tr>
</tbody>
</table>
INSTRUCTIONS FOR APPORTIONMENT SCHEDULE

1. Who may apportion income? - A taxpayer must have income from business activity taxable by this state and at least one other state, to apportion income. The income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll and deposits apportionment factors. If one or more of the three factors does not exist (that is, there is no denominator) determine the apportionment factor (Line 4, Apportionment Schedule) by dividing by the number of factors used.

2. Taxable in Another State: A taxpayer is "taxable in another state" if, by reason of business activity in another state, it is subject to and pays one or more of the taxes specified: a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax. The taxpayer must carry on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee for qualification, organization or for the privilege of doing business in that state, but does not actually engage in business activities in that state, and does not have business facilities in that state or does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the taxpayer's activities with such state, the taxpayer is not "taxable" in another state.

3. PROPERTY FACTOR: The numerator of the property factor shall include the average value of the taxpayer's real and tangible personal property owned or rented and used in this state or in another state which does not subject the taxpayer to a tax described in instruction (2) "Taxable in Another State" during the income year. 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, except under this subsection, any property that the bank acquired in settlement of debts and is held for sale under Section 392.165, RSMo., or Section 29 Title 12 United States Code. An automobile assigned to a traveling employee shall be included in the numerator of the factor of the state to which the employee's compensation is assigned under the payroll factor or in the numerator of the state in which the automobile is licensed.

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

4. PAYROLL FACTOR: The payroll factor includes only compensation which is attributable to the income subject to apportionment.

The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in this state or in another state which does not subject the taxpayer to a tax described in instruction (2) "Taxable in Another State" during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, are met: (a) The employee's service is performed entirely within this state; (b) The employee's service is performed both within and without this state, but the service performed without this state is incidental to the employee's service within the 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; (d) if the employee's base of operations is in this state; or (e) if there is no base of operations in any state in which some part of operations of the service is performed, but the place from which the service is directed or controlled is in this state; or (f) 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 by 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 perform any other functions necessary to the exercise of his trade or profession at some other points.

5. DEPOSITS FACTOR: The numerator of the deposits factor is the average of deposits recorded on the books at the main banking house and branches of the taxpayer within this state during the income year.

The denominator of the deposits factor is the average deposits recorded on the books everywhere by the taxpayer during the income year. Such average shall be determined by averaging deposits as of the first of the year with deposits as of the last day of the year.
MISSOURI DEPARTMENT OF REVENUE  
TAX ADMINISTRATION BUREAU  
P.O. BOX 898, JEFFERSON CITY, MO 65105-0898  
(573) 751-2326  TDD 1-800-735-2966  
SAVINGS & LOAN ASSOCIATION - BUILDING &  
LOAN ASSOCIATION TAX RETURN  

1995 INT-3  

1995 TAXABLE YEAR BASED ON THE 1995 CALENDAR YEAR INCOME PERIOD.  
DUE DATE APRIL 15, 1996  

NAME  

ADDRESS  

CITY, STATE, ZIP CODE  

FEDERAL I.D. NUMBER  COUNTY NUMBER  

During this taxable year, have you been notified of a change in your Federal net income or Federal income taxes for any period?  
☐ Yes  ☐ No  
(If yes, submit schedule of changes.)  

NOTE: A COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED TO THIS RETURN.  

PART I  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Federal taxable income (loss) from Form 1120, Line 28 for calendar year 1995</td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td>Income from State and/or Political subdivision obligations not included in Federal income (Explain if different from Federal Form 1120, Schedule M-1, Line 7)</td>
<td>$</td>
</tr>
<tr>
<td>3.</td>
<td>Income from Federal Government securities not included in Federal income</td>
<td>$</td>
</tr>
<tr>
<td>4.</td>
<td>Bad Debt provision claimed on Federal return (Line 15, Form 1120)</td>
<td>$</td>
</tr>
<tr>
<td>5.</td>
<td>Net bad debt recoveries</td>
<td>$</td>
</tr>
<tr>
<td>6.</td>
<td>Missouri S &amp; L Association - B &amp; L Association Tax deducted on Federal return</td>
<td>$</td>
</tr>
<tr>
<td>7.</td>
<td>Taxes deducted on Federal return, claimed as credits on this return. Enter here and Line 17 (Must be detailed on Schedule A or attachment). Explain difference, if any between this amount and Federal Form 1120, Line 17, Page 1</td>
<td>$</td>
</tr>
<tr>
<td>8.</td>
<td>Other additions (Attach schedule)</td>
<td>$</td>
</tr>
<tr>
<td>9.</td>
<td>TOTAL of Lines 1 through 8</td>
<td>$</td>
</tr>
</tbody>
</table>

PART II  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Net bad debt chargeoffs</td>
<td>$</td>
</tr>
<tr>
<td>11.</td>
<td>Federal income tax deduction (see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>12.</td>
<td>Charitable contribution in excess of allowable federal deduction</td>
<td>$</td>
</tr>
<tr>
<td>13.</td>
<td>Other deductions (Attach schedule)</td>
<td>$</td>
</tr>
<tr>
<td>14.</td>
<td>Total of Lines 10, 11, 12, and 13</td>
<td>$</td>
</tr>
<tr>
<td>15.</td>
<td>Taxable income (Line 9 less Line 14)</td>
<td>$</td>
</tr>
</tbody>
</table>

PART III: COMPUTATION OF TAX  

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.</td>
<td>Tax - Line 15 X 7% (If apportionment required see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>17.</td>
<td>Credits from Line 7 above</td>
<td>$</td>
</tr>
<tr>
<td>18.</td>
<td>Tax after allowable credits (subtact Line 17 from Line 16)</td>
<td>$</td>
</tr>
<tr>
<td>19.A</td>
<td>Less tentative payment or amount previously paid</td>
<td>$</td>
</tr>
<tr>
<td>19.B</td>
<td>Miscellaneous Credits (Attach schedule)</td>
<td>$</td>
</tr>
<tr>
<td>19.C</td>
<td>Enterprise Zone Credit</td>
<td>$</td>
</tr>
<tr>
<td>20.</td>
<td>Less overpayment of previous year's tax (Attach approved credit voucher)</td>
<td>$</td>
</tr>
<tr>
<td>21.</td>
<td>Net tax (Line 18 less Lines 16A, 19B, 19C and 20)</td>
<td>$</td>
</tr>
<tr>
<td>22.</td>
<td>Interest for delinquent payment (See Instructions)</td>
<td>$</td>
</tr>
<tr>
<td>23.</td>
<td>TOTAL AMOUNT DUE - Line 21 plus amount on Line 22</td>
<td>$</td>
</tr>
</tbody>
</table>

MO 880-1135 (11-95)  
This publication is available upon request in alternative accessible format(s).
<table>
<thead>
<tr>
<th>DESCRIPTION (Do not list tangible personal property tax on leased property)</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

**TOTAL (Enter on Lines 7 and 17, Page 1)** $  

**AUTHORIZATION/NON-AUTHORIZATION**  
☐ I authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.  
☐ I do NOT authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.  

**SIGNATURE - PLEASE SIGN BELOW**  

I, whose Return is herewith submitted, declare that we have read and are familiar with all of the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to our best knowledge and belief, and that this return is a true and complete statement, in accordance with the law, for the taxable year covered.  

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

<table>
<thead>
<tr>
<th>TITLE OF OFFICER</th>
<th>PHONE NUMBER</th>
<th>PREPARE'S ADDRESS AND ZIP CODE</th>
<th>FEIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

MAKE CHECK PAYABLE TO "FINANCIAL INSTITUTION TAX". MAIL COMPLETED FORM AND ATTACHMENTS TO TAX ADMINISTRATION BUREAU, FINANCIAL INSTITUTION TAX SECTION, P.O. BOX 898, JEFFERSON CITY, MO 65105-0898.
This form must be completed and filed by April 15 of each year. The tax for each year is based upon the taxpayer's net income for the previous year. A reasonable extension of time for filing this return may be granted by the Director of Revenue. When an extension is granted, the taxpayer is required to pay, as part of any tax due, interest thereon at the rate determined by Section 32.065, RSMo from the date when such return should have been filed, if no such extension had been granted. Pursuant to Regulation 12 CSR 10-10.070, an extension of time may not exceed 180 days from the due date of April 15. A copy of your U.S. Corporation Income Tax Return must be attached to the Missouri Savings & Loan Tax Return.

You are urged to review the state law prior to the completion of this tax return, since the Internal Revenue Code and the state law differ in the accounting for various transactions. Two of the major differences are: treatment of the sale or disposition of capital assets and the reserve method for computing bad debts.

If any association operates more than one office or branch in the State of Missouri, the association shall file one return. The association shall complete Schedule B listing the address of each office or branch and showing the total dollar amount of savings accounts, deposits and/or repurchase agreements of each office or branch and the total for the association. If an association has an office or offices outside the State of Missouri, the total of the dollar amount of deposits and accounts at an office or offices outside the State of Missouri shall be excluded in determining the total deposits and accounts of the taxpayer. If the savings and loan has no offices or branches, indicate same on Schedule B. Schedule B must be completed and submitted with the savings and loan tax return.

All savings & loan associations shall complete this tax return reflecting their total business activities from all sources. Savings and loan associations, conducting business in multiple states, are referred to instructions for Line 16.

LINE BY LINE INSTRUCTIONS

PART I

Line 1. Enter the amount of taxable income (loss) from Line 28, U.S. Corporation Income Tax Return Form 1120, before any net operating loss deduction or special deduction is applied.

Line 2. Enter here all income received from state and/or political subdivision obligations excluded on the Federal return. Explain if different from Federal Form 1120, Schedule M-1, Line 7.

Line 3. Enter all income received from federal government securities excluded from the federal return.

Line 4. Enter the bad debt deduction claimed on your Federal return.

Line 5. Enter the excess, if any, of recoveries of bad debts previously charged off over current years chargeoffs.

Line 6. Enter the amount of Missouri Savings & Loan Tax (imposed by Chapter 148, RSMo.) deducted on the Federal return.

Line 7. Enter the total credits from Schedule A of this return. The amount of taxes claimed as a deduction on the Federal return but claimed as a credit on Line 17 of this return includes all taxes paid to the State of Missouri or any political subdivision thereof, except taxes on tangible personal property owned by the taxpayer and held for lease or rental to others, contributions paid pursuant to the unemployment compensation law of Missouri, real estate taxes, social security taxes, sales and use taxes and taxes imposed by this law. Explain difference, if any, between the amount shown on Line 7 of this return and Federal Form 1120, Line 17, Page 1. Please submit schedule of taxes deducted on Federal Form 1120 for verification purposes. Please be advised the savings and loan assessment fee is not allowable credit per our General Counsel's Office. The annual registration fee is not an allowable credit because it is considered a fee and not a tax.

Line 8. Enter on this line deductions claimed on the Federal return which are not allowable on this return and income not included on the Federal return which is required to be included on this return. Attach schedule.

Line 9. Enter the total of Lines 1 through 8.

PART II

Line 10. Enter the amount of actual bad debt chargeoffs.

Line 11. Enter the current year deduction for Federal income taxes. The current year deduction will be the amount actually accrued (if an accrual basis taxpayer) or paid (if a cash basis taxpayer) during the year. Accrual basis taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall allocate its consolidated Federal tax liability among the members of the group for the year by using the method elected to allocate earnings and profits by the group under Internal Revenue Code Section 1552, without regard to any additional allocations under Treasury Regulation 1.1552-33(d). If no election was made, the taxpayer shall allocate according to Section 1552(a)(1), IRC.

Cash basis taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall allocate the consolidated tax paid or refunded during the year by using the method elected to allocate earnings and profits by the group under Internal Revenue Code Section 1552 for the applicable year without regard to any additional allocations under Treasury Regulation 1.1552-33(d). If no election was made, the taxpayer shall allocate according to section 1552(1)(1), IRC.

Line 12. Enter the amount of charitable contributions actually made in excess of the amount allowed, if any, on the Federal return. Attach a schedule of charitable contributions if not included with Federal Form 1120.

Line 13. Enter the total amount of any deduction claimed on this return and not included on the Federal return. These deductions must be itemized on a schedule attached to this return.

Line 14. Enter total amount of Lines 10, 11, 12 and 13.

This publication is available upon request in alternative accessible format(s).
Line 15. Subtract Line 14 from Line 9 and enter net amount. If "loss", indicate by brackets "( )" and enter "none" on Line 16.

PART III

Line 16. Multiply the taxable income amount on Line 15 by 7% and enter result. If Line 9 includes income from business activity both within and without the State of Missouri from offices or branches located in such state, the taxpayer may be eligible to apportion the tax. These taxpayers shall complete Financial Institution Apportionment Schedule C and attach to this return.

Line 17. Enter amount from Line 7.

Line 18. Subtract Line 17 from Line 16 and enter amount. If amount on Line 17 exceeds amount on Line 16, enter "none".

Line 19A. Enter the amount of tentative payment (if applicable).

Line 19B. Enter here any amounts claimed for Neighborhood Assistance Credit, Development Reserve Credit, Infrastructure Development Credit, Export Finance Credit, Affordable Housing Assistance Credit, Small Business Incubator Credit, Missouri Low Income Housing Credit, Science and Technology Credit, Community Bank Credit, Small Business Investment Credit, Abandoned Property Credit and Missouri Higher Education Scholarship Fund Credit. A schedule listing amounts for each credit and a copy of approved authorization must be attached to return.

Line 19C. Enter the amount of approved Enterprise Zone Credit but not more than the amount on Line 18. Attach copy of approval.

Line 20. Enter the amount of overpayment of previous year's tax. Attach approved credit authorization. The original credit authorization must be returned or credit will be disallowed.


Line 22. Any tax due on this return not paid by April 15 is delinquent, and interest will be charged on such amount at the rate of 9% per annum. Enter the interest on this line.

Line 23. Add Lines 21 and 22 and enter total. Make check payable to "Financial Institution Tax" for this amount.
MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
P.O. BOX 868
JEFFERSON CITY, MO 65105-0868
(573) 751-2326  TDD 1-800-735-2968
CREDIT UNION TAX RETURN

1996 TAXABLE YEAR BASED ON THE 1995 CALENDAR YEAR INCOME PERIOD.
DUE BY APRIL 15, 1996

NAME

ADDRESS

CITY, STATE, ZIP CODE

COUNTY

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NOTE: A COPY OF THE NASCUS/NCUA CALL REPORT MUST BE ATTACHED.

PART I

1. Total Gross Income From NASCUS/NCUA Call Report as of December 31, 1995 $

   ADDITIONS

   2. Recoveries of bad debts

   3. Missouri Credit Union Tax

   4. Missouri taxes claimed as credits on this return from Schedule A

   5. Other additions, (attach schedule)

   6. Total of Lines 1 through 5 $

PART II

   DEDUCTIONS

7. Total operating expenses from NASCUS/NCUA Call Report as of December 31, 1995 $

8. Dividends and interest paid on general shares (NASCUS/NCUA Call Report)

9. Loans charged off as bad debts

10. Other deductions, (attach schedule)

11. Total of Lines 7 through 10

12. Taxable Income (Line 6 less Line 11) $

PART III

COMPUTATION OF TAX

If apportionment required, see instructions.

13. Tax- Line 12 x 7% or from apportionment schedule $

14. Tax credits from Line 4 above

15. Tax Due (Line 13 less Line 14)

16.A. Less tentative payment or amount previously paid

16.B. Miscellaneous Credits (attach schedule)

16.C. Enterprise Zone Credit

17. Overpayment of previous years tax (attach approved credit authorization)

18. NET TAX DUE (Line 15 less Lines 16A, 16B, 16C and 17)

19. Penalty interest for delinquent payment (see instructions)

20. TOTAL AMOUNT DUE, (Line 18 plus Line 19) $

MAKE CHECK PAYABLE TO: "FINANCIAL INSTITUTION TAX". SEND COMPLETED RETURN AND REQUIRED ATTACHMENTS TO: TAX ADMINISTRATION BUREAU, FINANCIAL INSTITUTION TAX SECTION, P.O. BOX 868, JEFFERSON CITY, MO 65105-0868.

MO 980-1643 (11-93) This publication is available upon request in alternative accessible format(s).
### SCHEDULE A - TAXES CLAIMED AS CREDITS

<table>
<thead>
<tr>
<th>DESCRIPTION (Do not list tangible personal property tax on leased property)</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Total (Enter on Lines 4 and 14, Page 1) $  

### SCHEDULE B - POLITICAL SUBDIVISIONS TAXING THE REPORTING CREDIT UNION

#### SECTION 1
This must be filled out — Information available from your Real or Personal Property Tax Receipt.

<table>
<thead>
<tr>
<th>SUBDIVISIONS</th>
<th>NAME OR NUMBER</th>
<th>RATE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City or Town</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Road District</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School District</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library District</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water District</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sewer District</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire District</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other District</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### SECTION 2
Do not fill out — For State Use.

#### AUTHORIZATION/NON-AUTHORIZATION

☐ I authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.

☐ I do NOT authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.

#### SIGNATURE - PLEASE SIGN BELOW

[Signature], whose Return is herewith submitted, declare that we have read and are familiar with all of the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to our best knowledge and belief, and that this return is a true and complete statement, in accordance with the law, for the taxable year covered.

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

<table>
<thead>
<tr>
<th>TITLE OF OFFICER</th>
<th>PHONE NUMBER</th>
<th>PREPARE'S ADDRESS AND ZIP CODE</th>
<th>FEIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

MO 859-1843 (11-95)

286
This form must be completed and filed by April 15 of each year. The tax for each year is based upon the taxpayer's net income for the previous year. A reasonable extension of time for filing this return may be granted by the Director of Revenue. When an extension is granted, the taxpayer is required to pay, as part of any tax due, interest thereon at the rate determined by Section 32.055, RSMo from the day when such return should have been filed, if no such extension had been granted. Pursuant to Regulation 12 CSR 10-10.070, an extension of time may not exceed 180 days past the due date of April 15.

You are urged to review the state law prior to the completion of this tax return, since there are some restrictions in the accounting for various transactions. Two of the major restrictions are: treatment of the sale or disposition of capital assets and the reserve method for computing bad debts. A copy of your NASCUS/NCUA Call Report must be attached to the state Credit Union Tax Return.

### LINE BY LINE INSTRUCTIONS

#### PART I

Line 1: Enter the gross income amount that appears on the NASCUS/NCUA Call Report.

Line 2: Enter the amount of recoveries of previously expensed bad debts.

Line 3: Enter the amount of Missouri Credit Union Tax (imposed by Chapter 148, RSMo.) deducted as an expense on your NASCUS/NCUA Call Report. Please advise under what expense item this amount appears. If this amount is different than the amount paid in the previous year, please explain difference.

Line 4: Enter the total of the Missouri taxes claimed as credits on Schedule A of this return. These taxes include all taxes paid to the State of Missouri or any political subdivision thereof, except taxes on tangible personal property owned by the taxpayer and held for lease or rental to others, contributions paid pursuant to the unemployment compensation law of Missouri, real estate taxes, social security taxes, sales, and use taxes imposed by this law.

Line 5: Enter the deductions claimed on the state credit union report which are not allowable on this return and income not included on the NASCUS/NCUA Call Report which is required to be included on this return. Attach schedule.

Line 6: Add Lines 1 through 5 and enter total here.

#### PART II

Line 7: Enter the total expenses that appear on the NASCUS/NCUA Call Report.

Line 8: Enter the amount of dividends and interest paid on shares deducted on the NASCUS/NCUA Call Report.

Line 9: Enter the amount of actual bad debt chargeoffs.

Line 10: Enter the total amount, if any, of other deductions authorized by law which were not included on the NASCUS/NCUA Call Report.

Line 11: Add Lines 7 through 8 and enter total.

Line 12: Subtract Line 11 from Line 8. This is the total taxable income.

#### PART III

Line 13: Multiply the taxable income amount on Line 12 by 7% and enter result. If Line 6 includes income from business activity both within and without the State of Missouri from offices or branches located in such states, the taxpayer may be eligible to apportion the tax. These taxpayers shall complete Financial Institution Apportionment Schedule C and attach to this return.

Line 14: Enter the amount of tax credits that appear on Line 4 of this return.

Line 15: Subtract Line 14 from Line 13 and enter amount.

Line 16A: Enter the amount of tentative payment or amount previously paid.

Line 16B: Enter here any amounts claimed for Neighborhood Assistance Credit, Development Reserve Credit, Infrastructure Development Credit, Export Finance Credit, Affordable Housing Assistance Credit, Small Business Incubator Credit, Missouri Low Income Housing Credit, Science and Technology Credit, Community Bank Credit, Small Business Investment Credit, Abandoned Property Credit and Missouri Higher Education Scholarship Fund Credit. A schedule listing amounts for each credit and a copy of approved authorization must be attached to return.

Line 16C: Enter the amount of approved Enterprise Zone Credit but not more than the amount on Line 15. Attach copy of approval.

Line 17: Enter the amount of overpayment from previous year's tax. Attach approved credit authorization. The original credit authorization must be returned or credit will be disallowed.

Line 18: Subtract the amounts, if any, appearing on Lines 16A, 16B, 16C, and 17 from Line 15. This is the Net Tax Due.

Line 19: Any tax due on this return not paid by April 15 is delinquent, and interest will be charged on such amount at the rate of 9% per annum. Enter the interest amount on this line.

Line 20: Add the amount, if any, appearing on Line 19 to Line 18 and enter total. Make check payable to "FINANCIAL INSTITUTION TAX".
**1995 TAXABLE YEAR - BASED ON THE 1995 CALENDAR YEAR INCOME PERIOD.**

**DUE DATE APRIL 15, 1996**

<table>
<thead>
<tr>
<th>NAME</th>
<th>ADDRESS</th>
<th>ADDRESS CORRECTION REQUESTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITY, STATE, ZIP CODE</td>
<td>COUNTY</td>
<td></td>
</tr>
</tbody>
</table>

**PART I**

1. Gross income derived from all sources during 1995 ........................................... $ 
2. Gross income derived from notes and mortgages ....................................................... $ 
3. Ratio of Line 2 to Line 1 ....................................................................................... % 
4. Total of dividends declared and credited (whether paid or not) to share accounts of members in 1995 .......................................................... $ 
5. Taxable portion of dividends (_______ % Line 3 times Line 4) ........................................ $ 
6. Amount of tax for 1996 (2% of Line 5) ...................................................................... $ 
   6a. Miscellaneous Credits (Attach Schedule) ................................................................. $ 
   6b. Enterprise Zone Credit ............................................................................................ $ 
   6c. Missouri Tax — Line 6 less Lines 6a and 6b ............................................................... $ 
7. Delinquency Penalty (9% per annum of Line 6c for payment after April 15, 1996) ........ $ 
8. Total Amount Due - MAKE CHECK PAYABLE TO "FINANCIAL INSTITUTION TAX" ............ $ 

**PART II — POLITICAL SUBDIVISIONS TAXING THE REPORTING ASSOCIATION**

This must be completed — Information shown on your Real or Personal Property Tax Receipt

<table>
<thead>
<tr>
<th>SUBDIVISIONS</th>
<th>NAME OR NUMBER</th>
<th>RATE</th>
<th>AMOUNT</th>
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<tbody>
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<td>City or Town</td>
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<tr>
<td>Road District</td>
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<tr>
<td>Library District</td>
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<tr>
<td>Water District</td>
<td></td>
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<tr>
<td>Sewer District</td>
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<td></td>
</tr>
<tr>
<td>Fire District</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Districts</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SEND COMPLETED RETURN AND REQUIRED ATTACHMENTS TO: TAX ADMINISTRATION BUREAU, FINANCIAL INSTITUTION TAX SECTION, P.O. BOX 800, JEFFERSON CITY, MO 65102-0800. FOR FURTHER INFORMATION CALL (573) 751-2326. (TDD 1-800-735-2996)

PLEASE COMPLETE REVERSE SIDE.
INSTRUCTIONS
This return is to be filed by all Farmer's Cooperative Credit Associations authorized to do business in Missouri.

PART III

STATE OF MISSOURI

COUNTY OF

We, the undersigned _____________________________, as President, and _____________________________, as Secretary of _____________________________, a corporation organized under an Act of Congress known as the Farm Credit Act of 1933 with its principal office at __________, Missouri, each being first duly sworn upon our separate oaths state that the statements made in the above return are true; that the principal business of said Association during 1995 was the extension of agricultural credit to its members; that said Association, by authority of a resolution of its Board of Directors, has elected to absorb and pay these taxes without charging the same to the accounts of its individual members.

PRESIDENT

SECRETARY

NOTARY INFORMATION

AFFIX SEAL IN THIS BOX

STATE OF

COUNTY OR CITY OF

SWORN TO AND SUBSCRIBED BEFORE ME THIS DAY OF __________, 19

MY COMMISSION EXPIRES __________

NOTARY PUBLIC

AUTHORIZED/NON-AUTHORIZATION

☐ I authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.

☐ I do NOT authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.

PREPARE'S SIGNATURE (OTHER THAN TAXPAYER)

DATE

FEIN

PREPARE'S ADDRESS AND ZIP CODE
During this taxable year, have you been notified of a change in your Federal net income taxes for any prior period? ☐ YES ☐ NO
(If yes, submit schedule of changes.)

NOTE: A COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED TO THIS RETURN.

PART I

1. Federal taxable income (loss) from Federal Form 1120, Line 28
   ADDITIONS

2. Income from State and/or political subdivisions obligations not included in Federal income (Explain if different from:
   Federal Form 1120, Schedule M-1, Line 7 )

3. Income from Federal Government securities not included in Federal income

4. Charitable contribution claimed on Federal return

5. Bad Debt provision claimed on Federal return

6. Net bad debt recoveries

7. Missouri Credit institution tax deducted on Federal return

8. Taxes deducted on Federal return, claimed as credits on this return. Enter here and on Line 19. (Must be detailed on:
   Schedule A or Attachment) Explain difference, if any, between this amount and Federal Form 1120, Line 17, Page 1

9. Other additions (Attach schedule)

10. TOTAL of Lines 1 through 9

PART II

DEDUCTIONS

11. Net bad debt chargeoffs

12. Federal income tax deduction (see instructions)

13. Other deductions (Attach schedule)

14. Total of Lines 11, 12, and 13

15. Total income before charitable contribution deduction (Line 10 less Line 14)

16. Less charitable contribution deduction (Limit is 5% of Line 15)

17. Taxable income (Line 15 less Line 16)

PART III

COMPUTATION OF TAX

18. Tax at 7% of Line 17

19. Less credits from Line 8

20. Tax due

21A. Less tentative payment

21B. Overpayment of previous year's tax (Attach approved credit voucher)

21C. Miscellaneous Credits (Attach Schedule)

21D. Enterprise Zone credit

22. Net tax due

23. Plus Interest, 9% per annum of Line 22 for payment after April 15, 1996

24. TOTAL AMOUNT DUE

This publication is available upon request in alternative accessible format(s).
### SCHEDULE A - TAXES CLAIMED AS CREDITS

**DESCRIPTION (DO NOT LIST TANGIBLE PERSONAL PROPERTY TAX ON LEASED PROPERTY)**

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

**TOTAL (Enter on Lines 8 and 19, Page 1)**

<table>
<thead>
<tr>
<th>SCHEDULE B - POLITICAL SUBDIVISIONS TAXING THE REPORTING CREDIT INSTITUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SECTION 1</strong></td>
</tr>
<tr>
<td>This must be filled out — Information available from your Real or Personal Property Tax Receipt.</td>
</tr>
<tr>
<td><strong>SURDIVISIONS</strong></td>
</tr>
<tr>
<td>County</td>
</tr>
<tr>
<td>City or Town</td>
</tr>
<tr>
<td>Road District</td>
</tr>
<tr>
<td>School District</td>
</tr>
<tr>
<td>Library District</td>
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<tr>
<td>Water District</td>
</tr>
<tr>
<td>Sewer District</td>
</tr>
<tr>
<td>Fire District</td>
</tr>
<tr>
<td>Other Districts</td>
</tr>
<tr>
<td><strong>NAME OR NUMBER</strong></td>
</tr>
<tr>
<td><strong>RANGE</strong></td>
</tr>
<tr>
<td><strong>AMOUNT</strong></td>
</tr>
</tbody>
</table>

**SECTION 2**

Do not fill out — For State Use.

---

### QUESTIONS

1. Attach a list of offices in Missouri for which this return is made. Indicate the address of each office and the percentage of gross income of each to the total income of the company in Missouri.

2. Is this return made on the basis of actual receipts and disbursements? If not, describe fully what other basis or method was used in computing net income.

3. State principal source of income

4. If business is a pawnbroker, state what percent of your total business is your loan business.

---

### AUTHORIZATION/NON-AUTHORIZATION

- [ ] I authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.

- [ ] I do NOT authorize the Director of Revenue or his/her delegate to discuss my return and attachments with the preparer or any member of his/her firm.

---

### SIGNATURE - PLEASE SIGN BELOW

, whose Return is herewith submitted, declare that we have read and are familiar with all of the statements contained in this Return, including the accompanying schedules (if any) all of which are true and correct, according to our best knowledge and belief, and that this return is a true and complete statement, in accordance with the law, for the taxable year covered.

**SIGNATURE OF OFFICER**

**DATE**

**PREPARE'S SIGNATURE (OTHER THAN TAXPAYER)**

**DATE**

**PREPARE'S PHONE NUMBER**

**PREPARE'S ADDRESS AND ZIP CODE:**

---

MAKE CHECK PAYABLE TO "FINANCIAL INSTITUTION TAX". MAIL COMPLETED FORM AND ATTACHMENTS TO TAX ADMINISTRATION BUREAU, FINANCIAL INSTITUTION TAX SECTION, P.O. BOX 938, JEFFERSON CITY, MO 65105-0938.
1. FILE RETURN ON OR BEFORE APRIL 15 (tax becomes
delinquent after this date and is subject to interest). Make
check or money order payable to Financial Institution Tax.
Mail to: Missouri Department of Revenue, P.O. Box 898,
Jefferson City, Missouri 65105-0898.

An extension of time to file this return may be obtained from
the Department of Revenue upon written request. Such
request should indicate the extension period requested, the
reason for the request and must be accompanied by a
tentative return and payment for the estimated tax due.
An extension of time to file the return does not extend the time for
payment of the tax. An extension of time may not exceed 180
days from the due date (April 15) pursuant to Regulation 12
CSR 10-10.009.

2. WHO MUST FILE?
• Every person, firm, partnership, or corporation engaged
primarily in the consumer credit or loan business in the
making of loans of money, credit, goods, or things in action, or
in the buying, selling or discounting of, or investing in,
negotiable or non-negotiable instruments given as security for
or in payment of the purchase price of consumer goods
exercising such franchise within the State of Missouri, but
shall not include real estate mortgage loan companies, banks,
trust companies, credit unions, insurance companies, mutual
savings and loans associations and savings and loan associations.

3. CREDIT INSTITUTION TAX RETURN - If any taxpayer shall
operate more than one office in the State of Missouri, the
taxpayer shall file one return giving the address of each such
office and allocating to each office its share of the net income
of taxpayer in the ratio that the gross receipts of that office
bear to the total gross receipts of taxpayer.

SPECIFIC INSTRUCTIONS FOR COMPLETION OF THIS RETURN

Page 1,
Line No.

1. Taxpayers that are members of an affiliated group filing a
consolidated Federal income tax return shall compute Federal
taxable income as if a separate Federal tax return had been
filed. A pro forma Federal return or appropriate schedules
should then be attached together with a copy of pages 1 and 3
of the consolidated Federal income tax return.

2. Enter here all income received on state and/or political
subdivision obligations excluded from the federal return. This
income is taxable on this return. Explain if different from
Federal Form 1120, Schedule M-1, Line 7.

3. Enter here all income received on federal securities excluded
from the federal return (e.g., non-taxable portion Federal
Reserve Bank dividends). This income is taxable on this return.

4. Enter here the charitable contribution deduction claimed on
the federal return.

5. Enter here any additions to a bad debt reserve claimed as a
deduction on Federal Form 1120. The reserve method is not a
permissible method on this return.

6. Enter here the excess, if any, of recoveries of bad debts
previously charged off over current year chargeoffs.

7. Enter here any Missouri Credit Institution tax deducted on
Federal Form 1120. This is not an allowable deduction on
this return.

8. Enter here and on Line 19 taxes to be claimed as credits on
this return. All taxes paid to the State of Missouri or any
political subdivision thereof are eligible except taxes on real
estate, unemployment taxes, Credit Institution tax, and taxes
on tangible personal property owned by the taxpayer and held
for lease or rental to others. Show detail in Schedule A.

An accrual basis taxpayer that is a member of an affiliated
group filing a consolidated Missouri income tax return shall
allocate a portion of the consolidated Missouri income tax
liability for the year by multiplying such liability by a fraction,

Page 1,
Line No.

the numerator of which is the separate Missouri taxable
income of such member, and the denominator of which is the
sum of the separate Missouri taxable incomes of all members
having Missouri taxable income for the year.

A cash basis taxpayer that is a member of an affiliated group
filing a consolidated Missouri income tax return shall allocate
each component of the consolidated Missouri income tax paid
(or refunded) during the year by multiplying each component
by a fraction, the numerator of which is the separate Missouri
taxable income of such member for the applicable year, and
the denominator of which is the sum of the separate Missouri
taxable incomes of all members having Missouri taxable income for the applicable year.

In the computation of separate Missouri taxable income, each
member of a group filing a consolidated Missouri income tax
return shall start with its separate Federal taxable income as
computed pursuant to the method applicable to the group
under Treasury Regulation 1.1552-1. The amount of the
Federal income tax deduction of each member under Section
143.171.1 RSMo., shall be that portion of the actual Federal
consolidated income tax liability of the group as is required to
be allocated to such member under Internal Revenue Code
Section 1552 without regard to any additional allocations
under Treasury Regulation 1.1552-33(d).

9. Enter on this line deductions claimed on the federal return
which are not allowable on this return and income not included
on the federal return which is required to be included on this
return. (Attach schedule). The environmental tax under
section 59A of the Internal Revenue Code must be added
back to income.

10. Enter the total of Line 1 through 9.

11. Enter here the excess, if any, of bad debt chargeoffs over
current year recoveries.

12. Enter here the current year deduction for Federal income
taxes. The current year deduction will be the amount actually

DCR-2524 (11-95)
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accrued (if an accrual basis taxpayer) or paid (if a cash basis taxpayer) during the year.

Accrual basis taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall allocate a portion of the consolidated Federal tax liability for the year by using the same method used by the group under Internal Revenue Code Section 1552 without regard to any additional allocations under Treasury Regulation 1.1502-33(d).

Cash basis taxpayers that are members of an affiliated group filing a consolidated Federal income tax return shall allocate each component of the consolidated Federal tax paid (or refunded) during the year by using the same method used by the group under Internal Revenue Code Section 1552 for the applicable year without regard to any additional allocations under Treasury Regulation 1.1502-33(d).

13. Enter the total amount of any deduction claimed on this return and not included on the federal return. These deductions must be itemized on a schedule attached to this return.

14. Enter the total of Lines 11 through 13.

15. Subtract Line 14 from Line 10 and enter amount. If "loss", indicate by brackets "( )" and enter "none" on Line 16.

16. Enter here the charitable contribution claimed on this return. The contribution deduction is limited to 5% of taxable income before the contribution deduction (Line 17). Contribution carryover from prior years allowable on Federal Form 1120 is not allowable on this return.

17. Subtract Line 16 from Line 15 and enter amount.

18. Multiply the taxable income amount on Line 17 by 7% and enter the amount.

19. Enter the amount from Line 8.

20. Subtract Line 19 from Line 18 and enter amount.

21A. Enter the amount of tentative payment.

21B. Enter here approved overpayment of previous years tax. The original Financial Institution Tax Credit Authorization must be attached or credit will be disallowed.

21C. Enter here any amounts claimed for Neighborhood Assistance Credit, Development Reserve Credit, Infrastructure Development Credit, Export Finance Credit, Affordable Housing Assistance Credit, Small Business Incubator Credit, Missouri Low Income Housing Credit, Science and Technology Credit, Community Bank Credit, Small Business Investment Credit, Abandoned Property Credit and Missouri Higher Education Scholarship Fund Credit. A schedule listing amounts for each credit and a copy of approved authorization must be attached to return.

21D. Enter here approved enterprise zone credit. Attach copy of approval from Department of Economic Development or credit will be disallowed.

Compute allowable enterprise zone credit as follows. Taxable Income Line 17 multiplied by percentage determined by Department of Economic Development in second paragraph of Certification of Eligibility. This amount should then be multiplied by seven percent (7%) to determine allowable credit.


23. Calculate interest for period which tax payment is delinquent. Interest should be calculated from the due date of April 15 through due date of payment at the annual rate of 9%.

24. Enter the total of Lines 22 and 23.
TO BE COMPLETED BY BANKS

YEAR-END COMBINED TOTAL AMOUNT OF ALL ACCOUNTS OR DEPOSITS AT MISSOURI LOCATIONS $  

TO BE COMPLETED BY CREDIT UNIONS OR SAVINGS & LOAN AND BUILDING & LOAN ASSOCIATIONS

YEAR-END COMBINED TOTAL AMOUNT OF ALL SAVINGS ACCOUNTS, DEPOSITS, OR REPURCHASE AGREEMENTS AT MISSOURI LOCATION $  

POLITICAL SUBDIVISIONS TAXING THE REPORTING FINANCIAL INSTITUTIONS

<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>CITY, STATE, ZIP CODE</th>
<th>YEAR END TOTAL OF DEPOSITS $</th>
<th>PERCENTAGE OF TOTAL AMT. %</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTY</td>
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<td>DO NOT COMPLETE THIS PART</td>
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<td>CITY</td>
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<td>ROAD DISTRICT</td>
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<tr>
<td>FIRE DISTRICT</td>
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<tr>
<td>TOWNSHIP/OTHER TAX DIST.</td>
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<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>CITY, STATE, ZIP CODE</th>
<th>YEAR END TOTAL OF DEPOSITS $</th>
<th>PERCENTAGE OF TOTAL AMT. %</th>
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<tr>
<td>COUNTY</td>
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<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>CITY, STATE, ZIP CODE</th>
<th>YEAR END TOTAL OF DEPOSITS $</th>
<th>PERCENTAGE OF TOTAL AMT. %</th>
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<tr>
<td>TOWNSHIP/OTHER TAX DIST.</td>
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</table>

This publication is available upon request in alternative accessible format(s).
<table>
<thead>
<tr>
<th>APPORTIONMENT FACTORS</th>
<th>TOTAL WITHIN AND WITHOUT THE STATE</th>
<th>TOTAL WITHIN THE STATE</th>
<th>PERCENT WITHIN THE STATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress)</td>
<td>▶</td>
<td>▶</td>
<td>▶</td>
</tr>
<tr>
<td>Land</td>
<td>▶</td>
<td>▶</td>
<td>▶</td>
</tr>
<tr>
<td>Depreciable assets</td>
<td>▶</td>
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<td>▶</td>
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<tr>
<td>Inventory and supplies</td>
<td>▶</td>
<td>▶</td>
<td>▶</td>
</tr>
<tr>
<td>Other (attach schedule)</td>
<td>▶</td>
<td>▶</td>
<td>▶</td>
</tr>
<tr>
<td>Net annual rental of property, times eight (b)</td>
<td>▶</td>
<td>1</td>
<td>%</td>
</tr>
<tr>
<td>TOTAL PROPERTY VALUES</td>
<td>▶</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Wages, salaries, commissions and other compensation of employees TOTAL WAGES AND SALARIES</td>
<td>▶</td>
<td>2</td>
<td>%</td>
</tr>
<tr>
<td>3. Average daily receivables — TOTAL</td>
<td>▶</td>
<td>3</td>
<td>%</td>
</tr>
<tr>
<td>4. Average daily deposits — TOTAL</td>
<td>▶</td>
<td>4</td>
<td>%</td>
</tr>
<tr>
<td>5. Apportionment Factor — add percentages on Lines 1, 2, 3 and 4, and divide by factors present (see instructions)</td>
<td>▶</td>
<td>5</td>
<td>%</td>
</tr>
<tr>
<td>6. Taxable income from Savings and Loan Form, Line 15, or Credit Union Form, Line 12</td>
<td>▶</td>
<td>6</td>
<td>$</td>
</tr>
<tr>
<td>7. Multiply Line 6 by Line 5, enter result</td>
<td>▶</td>
<td>7</td>
<td>$</td>
</tr>
<tr>
<td>8. Multiply Line 7 by 7%. Enter here and on Savings and Loan Form, Line 16, or Credit Union Form, Line 13</td>
<td>▶</td>
<td>8</td>
<td>$</td>
</tr>
</tbody>
</table>
INSTRUCTIONS FOR APPORTIONMENT SCHEDULE C

1. Who may apportion income? — A taxpayer must have income from business activity taxable by this state and at least one other state, to apportion income. The income of the taxpayer is divided between the states in which the business is conducted pursuant to the property, payroll, receivables and deposits apportionment factors. If one or more of the four factors does not exist (that is, there is no denominator) determine the apportionment factor (line 5, Schedule C) by dividing by the number of factors used.

2. Taxable in Another State: A taxpayer is "taxable in another state" if, by reason of business activity in another state, it is subject to and did pay one of the types of taxes specified: a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax. The taxpayer must carry on business activities in another state. If the taxpayer voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee for qualification, organization or for the privilege of doing business in that state, but does not actually engage in business activities in that state, and does not have business facilities in that state or does actually engage in some activity, not sufficient for nexus, and the minimum tax bears no relation to the corporation's activities with such state, the taxpayer is not "taxable in another state.

3. PROPERTY FACTOR: The numerator of the property factor shall include the average value of the taxpayer's real and tangible personal property owned or rented and used in this state or in another state which does not subject the taxpayer to a tax described in instruction (2) "Taxable in Another State" during the income year, and the denominator is the average value of all the taxpayer's real and tangible personal property owned or rented and used during the income year for the production of income. An automobile assigned to a traveling employee shall be included in the numerator of the factor of the state to which the employee's compensation is assigned under the payroll factor or in the numerator of the state in which the automobile is licensed.

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

4. PAYROLL FACTOR: The payroll factor includes only compensation which is attributable to the income subject to apportionment. The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in this state or in another state which does not subject the taxpayer to a tax described in instruction (2) "Taxable in Another State" during the income year by the taxpayer for compensation. Compensation is paid in this state if any one of the following tests, applied consecutively, is 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 the 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 perform any other functions necessary to the exercise of his trade or profession at some other point or points.

5. RECEIVABLES FACTOR: The numerator of the receivables factor is the average daily contract obligations owing to the taxpayer on an open account held by an office, facility or branch in Missouri or in another state which does not subject the taxpayer to a tax described in instruction (2) "Taxable in Another State".

The denominator of the receivables factor is the total average daily contract obligations owing to the taxpayer everywhere during the income period.

6. DEPOSITS FACTOR: The numerator of the deposits factor is the average daily deposits held by an office facility or branch in Missouri or in another state which does not subject the taxpayer to a tax described in instruction (2) "Taxable in Another State".

The denominator of the deposits factor is the total average daily deposits everywhere during the income period.
SECTION XIII
SECRETARY OF STATE

Franchise Tax Report ........................................ 301
Franchise Tax Report Instructions ......................... 302
Application for Extension of Time to File ............... 303
Articles of Incorporation .................................. 305
General Instructions — Articles of Incorporation .... 309
Schedule of Corporation Fees and Charges .............. 311
Statement of Change of Registered Agent or Registered Office .... 313
Registration of Fictitious Name ......................... 315
General Instructions — Registration of Fictitious Name .... 317
Chapter 417, RSMo — Trademarks, Names and Private Emblems .... 319
REBECCA McDOWELL COOK, SECRETARY OF STATE
1995 MISSOURI CORPORATION FRANCHISE TAX REPORT

<table>
<thead>
<tr>
<th>CORPORATION NAME</th>
<th>CHARTER No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>NUMBER AND STREET OF PRINCIPAL ADDRESS</td>
<td>NAME OF REGISTERED AGENT IN MISSOURI</td>
</tr>
<tr>
<td>CITY OF PRINCIPAL ADDRESS</td>
<td>NUMBER AND STREET OF REGISTERED AGENT</td>
</tr>
<tr>
<td>STATE AND ZIP CODE OF PRINCIPAL ADDRESS</td>
<td>CITY STATE AND ZIP CODE OF REGISTERED AGENT</td>
</tr>
</tbody>
</table>

Due Date of this report is the 15th day of the fourth month of the Corporation's beginning taxable period. This report is NOT an annual registration report. (See Instructions)

CHECK ONE AND INDICATE TAXABLE PERIOD
☐ Calendar Year (Beginning January 1 - Ending December 31)
☐ Short Period Beginning Mo. ___ Day ___ Yr. Ending Mo. ___ Day ___ Yr.
☐ Fiscal Year Beginning Mo. ___ Day ___ Yr. Ending Mo. ___ Day ___ Yr.

Has there been a change in your accounting period? ☐ Yes ☐ No If yes state prior accounting period

READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT

CORPORATIONS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6a and 7 ONLY.

CORPORATIONS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6a.

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

2. ASSETS

| 2a. Total assets per ATTACHED BALANCE SHEET | 2a |
| 2b. Less: Investments in and advances to subsidiaries over 50% owned | 2b |
| 2c. Adjusted total (line 2a less line 2b) | 2c |

2. ALLOCATION PER ATTACHED BALANCE SHEET OR SCHEDULE (SEE INSTRUCTIONS)

<table>
<thead>
<tr>
<th>[A] MISSOURI</th>
<th>[B] EVERYWHERE</th>
</tr>
</thead>
<tbody>
<tr>
<td>3a. Accounts receivable (net allowance for bad debt)</td>
<td>3a</td>
</tr>
<tr>
<td>3b. Inventories</td>
<td>3b</td>
</tr>
<tr>
<td>3c. Land and fixed assets (net of accumulated depreciation)</td>
<td>3c</td>
</tr>
<tr>
<td>3d. Total allocated assets (add lines 3a, 3b and 3c)</td>
<td>3d</td>
</tr>
</tbody>
</table>

4. MISSOURI PERCENTAGE FOR APPOSITIONMENT (LINE 3d, column A divided by column B) ........................................... 4

5. ASSETS APPOINTED TO MISSOURI (LINE 9C TIMES LINE 4) ......................................................................................... 5

6. TAX BASIS:

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

NOTE: IF LINE 6a or 6b is $200,000 or less STOP HERE YOU OWE NO TAX. Do not return this tax form. Please check "NO" in Box 2 of the Annual Report.

7. TAX COMPUTATION

| 7a. Tax — 1/20th of 1% (.005%) of line 6a or 6b | 7a |
| 7b. SHORT PERIODS (for new corporations & change in accounting short periods only) — Line 7a x ____________% = PRORATED TAX DUE (insert number of months in short period) | 7b |
| 7c. Tax due (line 7a or 7b, whichever applies) | 7c |

7d. Economic Development Programs: (Enter program number(s) above)

- Neighborhood Assistance Credit
- Small Business Investment Credit
- Seed Capital Tax Credit
- Low Income Housing Credit
- Infrastructure Development
- Development and Reserve Fund
- Small Business Incubator Credit
- Export Finance Fund

7e. Amount paid with Application for Extension of Time To File ................................................................. 7e

7f. OVERPAID (line 7d plus line 7e less line 7a or 7b) ....... REFUND or Next Period CREDIT ........................................... 7f

7g. BALANCE DUE (line 7a or 7b less the total of lines 7e and 7f) ................................................................. 7g

7h. Interest —13% annually FROM DATE DUE TO DATE PAID ............................................................................ 7h

7i. PENALTY —5% per month or fractional part thereof until paid, not exceeding 25% ........................................... 7i

7j. TOTAL DUE (add lines 7g, 7h, and 7i) ......................................................................................................................... 7j

MAKE CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE. AMOUNTS DUE FOR FRANCHISE TAX AND REGISTRATION FEE MAY BE COMBINED INTO A SINGLE CHECK. MAIL PAYMENT AND REPORT IN RETURN ENVELOPE INCLUDED, OR SEND TO: SECRETARY OF STATE, FRANCHISE TAX DIVISION, P. O. BOX 1600, JEFFERSON CITY, MO 65102.

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

SIGNATURE OF OFFICER DATE PREPARERS SIGNATURE OTHER THAN TAXPAYER TELEPHONE NO. DATE

TITLE-PRESIDENT, VICE-PRESIDENT, SECRETARY, TREASURER TELEPHONE NO. ADDRESS PREPARERS SIGNATURE ON SOC. SEC. NO.

ATTACH BALANCE SHEET (S) TO THIS REPORT

330 FORM 17/5/1995
Franchise Tax Report Instructions

1. CORPORATIONS SUBJECT TO FRANCHISE TAX: All domestic corporations having outstanding shares and surplus of more than $200,000 must file a franchise tax report and pay any tax due. All foreign corporations engaged in business in Missouri must likewise file a franchise tax report and pay any tax due if they have outstanding shares and surplus in Missouri of more than $200,000. Thus, "OUTSTANDING SHARES AND SURPLUS" is the value of the greater of the total assets or the par value of issued and outstanding capital stock, whichever is greater. For capital stock with no par value, the value is $5.00 per share or actual value, whichever is higher. If in doubt as to the corporation's tax basis, lines one through six of the FRANCHISE TAX REPORT may be used.

2. CORPORATIONS SUBJECT TO FILLING TAX FEE: A few companies, such as mutual insurance corporations not having shares, savings and loan associations, and regulated investment companies pay a set fee for their franchise tax. See sections 147.059, 147.070 and 147.080 to see if this applies to your corporation.

3. CORPORATIONS EXEMPT FROM FRANCHISE TAX: Corporations with 200,000 or less in outstanding shares and surplus, not-for-profit corporations, industrial development authorities, express companies which now pay annual tax on their gross receipts in Missouri, insurance companies which pay an annual tax on their premium receipts in this state, certain electric and telephone corporations (see section 147.010.2), or banking institutions subject to the franchise tax imposed by sections 148.010-148.110 RSMo are exempt from paying franchise tax.

4. NEW DOMESTIC AND FOREIGN CORPORATIONS required to pay a franchise tax will have a report due by the 15th day of the 4th month after the date of incorporation (date of qualification in Missouri if a foreign corporation) whether it be a short period or a full 12 months.

5. TIME AND PLACE FOR FILING AND PAYMENT OF TAXES: A corporation which uses a calendar year for reporting and payments (from Jan. 1 to Dec. 31) must file and pay taxes on or before April 15 of each year. If a fiscal year, other than a calendar year, is used, the report and tax payments are due on or before the fifteenth day of the fourth month from the beginning of the taxable period. A short period report and payment is due on or before the fifteenth day of the fourth month from the beginning of the short period. Payment of the franchise tax should be sent to the Missouri Secretary of State, Franchise Tax Division, P.O. Box 1366, Jefferson City, Mo. 65102, payable to the Director of Revenue.

6. EXTENSION OF TIME FOR FILING: Additional time for filing a franchise tax return can be obtained by filing a request for an extension on a form provided by the Secretary of State. This request must be filed by the due date of the franchise tax report. An approved federal extension OR Missouri tax extension must accompany the franchise tax extension request or the request will be denied. To avoid penalty assessments, 90% of the tax due must accompany the request.

7. RATE AND BASIS OF TAX: Section 147.010 RSMo 1985 requires 1/20 of 1% (0.005) of the value of outstanding shares and surplus (See Instruction No. 1).

8. BALANCE SHEET: Submit a copy of balance sheet (Schedule L of Form 120 or Part 2 of Form 1120 A U.S. Corporations Income Tax Return) and supporting schedules as of the beginning of the business in the first day of corporation's taxable period. A new corporation should submit a balance sheet as of its date of incorporation when filing its franchise tax report. A foreign corporation should submit its balance sheet as of the date of its certificate of authority in Missouri.

9. DEFINITIONS:

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

B. ALLOCATION AND APPORTIONMENT: A corporation having assets both within and without Missouri apporportions its total assets based on the amount of accounts receivable, inventory, land and fixed assets allocated to Missouri. Corporations doing business within and without Missouri should submit a balance sheet or schedule of Missouri assets in addition to the balance sheet required in instruction No. 8. Extend the apportionment percentage on line 4 to six digits to the right of the decimal point: such as 12.3456% is .123456 and 1.2345% is .012345. NOTE: If a corporation uses a different method of apportionment, it must submit complete documentation supporting its method. This documentation must include detailed financial statements reflecting all assets employed in Missouri as well as total assets.

C. ACCOUNTS RECEIVABLE: Include as Missouri assets all notes, accounts and contracts receivable that are based upon Missouri destination sales. Receivables which are not derived from sales must be included as Missouri assets if the borrower is located in Missouri. If accounts receivable from subsidiaries are included in line 26, do not include in line 3a. Receivables must be reported net of allowances for bad debt.

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

E. LAND AND FIXED ASSETS: Include as Missouri assets all land and fixed assets located in Missouri owned by the corporation. The value of land and fixed assets is the original cost less accumulated depreciation. Include property and equipment under construction.

F. NEGATIVE ASSETS: Negative assets as shown on the balance sheet constitute a liability and are not deductible. Add negative figures back to total assets.

10. DELINQUENT PAYMENTS: Franchise taxes not paid on or before the due date (determined with regard to any extension of time for payment) are subject to a penalty of five percent (5%) per month or fractional part thereof until paid, not exceeding twenty-five percent (25%). Interest shall be computed at a rate of 12% per annum on all delinquent taxes.

11. FAILURE TO RECORD AND PAY TAX DUE: If a corporation required to file a franchise tax report fails to file the report and pay the tax within ninety (90) days from the original due date (or 90 days from the extension due date) it shall forfeit its charter (or Certificate of Authority for a foreign corporation) in this state under the provisions of section 351.525 RSMo.

12. ECONOMIC DEVELOPMENT CREDIT PROGRAMS: Corporations making contributions to the following Economic Development Programs may be eligible to take credits against a Franchise Tax that is due.

1. Neighborhood Assistance Credit;
2. Seed Capital Tax Credit;
3. Infrastructure Development;
4. Small Business Incubator Tax Credit;
5. Small Business Investment Tax Credit;
6. Low Income Housing Credit;
7. For more information or forms to make claims, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, Mo. 65102.

13. FOREIGN CORPORATIONS ACTING AS GENERAL PARTNERS: The new Limited Partnership Law (Chapter 359) does not require foreign corporations acting as general partners of limited partnerships to qualify as foreign corporations doing business in Missouri. Nevertheless, these foreign corporations may owe a franchise tax. If they do, they should indicate on their franchise tax form that they are a general partner of a limited partnership.
Rebecca McDowell Cook, Secretary of State
Missouri Corporation Franchise Tax
Application for Extension of Time to File

<table>
<thead>
<tr>
<th>CORPORATE NAME</th>
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<table>
<thead>
<tr>
<th>REGISTERED AGENT AND ADDRESS</th>
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<tbody>
<tr>
<td></td>
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</table>

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

<table>
<thead>
<tr>
<th>MISSOURI CORPORATION NUMBER</th>
<th>TAXABLE YEAR:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>BEGINNING:</td>
</tr>
<tr>
<td></td>
<td>ENDING:</td>
</tr>
</tbody>
</table>

**ESTIMATED TAX PAYMENT SCHEDULE**

*Properly estimated amount of tax for the taxable year ..........................................................*

(A proper estimate must result in at least 90% of tax owed.)

Make remittance payable to DEPARTMENT OF REVENUE

☐ I request a copy of approved extension. Letters are automatically sent to denied applicants.

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 on which he has any knowledge.

<table>
<thead>
<tr>
<th>Officer's Signature</th>
<th>Preparer's Signature</th>
</tr>
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<tbody>
<tr>
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</tbody>
</table>

MAIL TO: Secretary of State, Franchise Tax Division, P.O. Box 1366, Jefferson City, Mo. 65102-1366

---

**Instructions for Application for Extension of Time to File**

Filing extension form
A franchise tax extension must be filed on or before the 15th day of the 4th month from the beginning of the corporation's taxable year.

Payment of Franchise Tax
An extension of time to file a franchise tax return does not extend the time for payment of the tax. *To avoid penalty assessments, 90% of the tax due must accompany the request. A penalty of 5% per month (max. 25%) is charged with respect to that part of the total tax for the year which is not paid by the original due date of the report.*

Period of extension
An approved extension will be granted a 6 month period from the original due date of the return.
State of Missouri  
Rebecca McDowell Cook, Secretary of State  
P.O. Box 778, Jefferson City, Mo. 65102  
Corporation Division

Articles of Incorporation  
(To be submitted in duplicate by an attorney or an incorporator.)

The undersigned natural person(s) of the age of eighteen years or more for the purpose of forming a corporation under The General and Business Corporation Law of Missouri adopt the following Articles of Incorporation:

Article One

The name of the corporation is _____________________________

Article Two

The address, including street and number, if any, of the corporation’s initial registered office in this state is _____________________________

and the name of its initial agent at such address is _____________________________

Article Three

The aggregate number, class and par value, if any, of shares which the corporation shall have authority to issue shall be:

The preferences, qualifications, limitations, restrictions, and the special or relative rights, including convertible rights, if any, in respect to the shares of each class are as follows:

Corp. #1 (12-94)
Article Four

The extent, if any, to which the preemptive right of a shareholder to acquire additional shares is limited or denied.

Article Five

The name and place of residence of each incorporator is as follows:

Name  Street  City

Article Six

(Designate which and complete the applicable paragraph.)

☐ The number of directors to constitute the first board of directors is __________. Thereafter the number of directors shall be fixed by, or in the manner provided by the bylaws. Any changes in the number will be reported to the Secretary of State within thirty calendar days of such change.

OR

☐ The number of directors to constitute the board of directors is __________. (The number of directors to constitute the board of directors must be stated herein if there are to be less than three directors. The person to constitute the first board of directors may, but need not, be named.)

Article Seven

The duration of the corporation is ____________________________
Article Eight

The corporation is formed for the following purposes:

IN WITNESS WHEREOF, these Articles of Incorporation have been signed this _________________ day of ___________________________ , 19______.

________________________________________

________________________________________

________________________________________

Corp. #41 (Page 3)
State of ____________________________
County of ____________________________

I, ____________________________, a Notary Public, do hereby certify that on this ____________ day of ____________, 19___, personally appeared before me ____________________________ (and ____________________________), who being by me first duly sworn, (severally) declared that he is (they are) the person(s) who signed the foregoing document as incorporator(s), and that the statements therein contained are true.

(Notarial Seal)

________________________________________
Notary Public

My commission expires ____________________________
Here is information we hope you will find useful in considering the formation of a Missouri corporation.

1. Pursuant to 351.060 RSMo, articles of incorporation may be submitted to this office by an incorporator or a representative of the corporation.

2. The name of the corporation:
   
   A. The name must be distinguishable upon the records from the name of any domestic corporation currently in existence, or any foreign corporation which is qualified and in good standing, or a name which is currently reserved.

   B. The corporate name may not be one that might falsely imply governmental affiliation.

   C. The words Cooperative, Bank, Insurance and Redevelopment may not be used in a corporate title for a Chapter 351 or 355 corporation.

   D. Name Check. Before drafting articles of incorporation it is imperative that you check with this office concerning the availability of the desired name. This may be done by telephone or mail. Call (314) 751-3317 or write. Even though a name may have been checked with us for availability, CHECKS, LETTERHEADS, SEALS or SHARE CERTIFICATES ordered prior to incorporation are done at your own risk. We recommend that nothing be printed until a name is incorporated by this office and you have received your certificate of incorporation from us.

   E. Reservation of corporate name. Forms for application for reservation are available in this office, or you may make application in letter form. For a fee of $25.00, a name may be reserved for 60 days. The fee must be sent at the time of application.

3. While a corporation may have only one director and one incorporator, it must fill the position of both president and secretary. These officers may be the same person, as in the case of a director and incorporator.
4. While the corporation need not have a Missouri resident as an incorporator or board member, it must have a registered agent and office in Missouri.

5. We determine the incorporation fee by multiplying the par value of the shares of stock (or $1.00 for no par stock) by the aggregate number of shares authorized. The fee is based on this "authorized capital." The fee is $55.00 for any amount up to $30,000 and $5.00 more for each additional $10,000 of authorized capital. To this total, add $3.00 for the filing fee. A minimum incorporation fee based on the above information would then be $58.00.

6. The article listing the purposes should include at least one sentence which defines the specific purpose for which the corporation is organized (e.g. what it will do to make a profit) and then you may include, if desired, a statement "and all other legal acts permitted general and business corporations."

7. We suggest that you use our forms (even if you copy them); they comply completely with Missouri law. Any forms which you send us should be legible; either typewritten or neatly and clearly printed.

8. Articles must be submitted in duplicate; one copy must be an original and one may be a photocopy. The original must have seals and signatures which are originals.

9. The documents must be notarized.

Feel free to call our office with any questions you may have concerning these instructions. Our New Corporations Desk may be reached at (314)751-4544 or 2359.

Sincerely,

REBECCA M. COOK
Secretary of State

Ltr. #8 (12-94)
STATE OF MISSOURI
OFFICE OF SECRETARY OF STATE

SCHEDULE OF CORPORATION FEES AND CHARGES
(Effective August 29, 1994)

*Checks sent to the Secretary of State's Office should be made payable to "DIRECTOR OF REVENUE."
**This includes $5.00 for the Technology fund, where applicable.

CHAPTER 351 FEES (Also applies to Chapter 274, 349, 353, 356, 380 and 392 except where conflicting.)

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abstract of Corporate Record (must be requested by letter, accompanied by fee)</td>
<td>$10.00</td>
</tr>
<tr>
<td>Certified Abstract of Corporate Record</td>
<td>$15.00</td>
</tr>
<tr>
<td>Pre-Clearance Examination</td>
<td>$55.00</td>
</tr>
<tr>
<td>Reservation of Corporate Name</td>
<td>$25.00</td>
</tr>
<tr>
<td>Certificate of Amendment or Amended Authority</td>
<td>$25.00</td>
</tr>
<tr>
<td>(If Mo. General Business, add $5.00 for each $10,000 increase in authorized capital)</td>
<td></td>
</tr>
<tr>
<td>Certificate of Merger</td>
<td>$30.00</td>
</tr>
<tr>
<td>(Add $5.00 for each merging Mo. or authorized foreign corp. over 2 in number)</td>
<td></td>
</tr>
<tr>
<td>Articles of Voluntary Dissolution</td>
<td>$25.00</td>
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<tr>
<td>Request for Termination</td>
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<tr>
<td>Revocation of Articles of Voluntary Dissolution</td>
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<tr>
<td>Restated Articles of Incorporation</td>
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<tr>
<td>Reduction of Stated Capital</td>
<td>$25.00</td>
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<tr>
<td>Certificate of Redemption or Designation</td>
<td>$25.00</td>
</tr>
<tr>
<td>Certificate of Withdrawal</td>
<td>$25.00</td>
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<tr>
<td>Change of Registered Agent or Office, or both</td>
<td>$10.00</td>
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<tr>
<td>Resignation of Registered Agent</td>
<td>$10.00</td>
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<tr>
<td>Certificate of Good Standing</td>
<td>$10.00</td>
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<tr>
<td>Certificate of Fact</td>
<td>$25.00</td>
</tr>
<tr>
<td>Certified Copy of Corporate Record</td>
<td>.50¢ per page plus $10.00 for certification</td>
</tr>
<tr>
<td>Qualification Fee For Foreign Corporation</td>
<td>$155.00</td>
</tr>
<tr>
<td>Filing Evidence of Merger by a Foreign Corporation</td>
<td>$25.00</td>
</tr>
<tr>
<td>(Add $1.00 for each additional authorized foreign corp. over 2 in number)</td>
<td></td>
</tr>
<tr>
<td>Filing Evidence of Dissolution of a Foreign Corporation</td>
<td>$25.00</td>
</tr>
<tr>
<td>Statement of Correction (Chapter 351.049)</td>
<td>$10.00</td>
</tr>
</tbody>
</table>

INCORPORATION FEES

*Missouri Domestic fees are based on dollar amount of authorized capital.
**The fee is fifty dollars for the first $30,000 or less of authorized shares, and a further sum of five dollars for every additional $10,000 of authorized shares.
***This schedule does include the fee for issuing the certificate of incorporation, which is $3.00 and $5.00 for the Technology fund.

<table>
<thead>
<tr>
<th>Value</th>
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CHAPTER 355 FEES (Effective July 1, 1995)

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<tr>
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<tr>
<td>Foreign Qualification Fee</td>
<td>$25.00</td>
</tr>
<tr>
<td>Acceptance of Chapter 355</td>
<td>$15.00</td>
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<tr>
<td>Certificate of Amendment (foreign or domestic)</td>
<td>$10.00</td>
</tr>
<tr>
<td>Merger Fee</td>
<td>$10.00</td>
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<tr>
<td>Dissolution Fee</td>
<td>$10.00</td>
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<tr>
<td>Certificate of Withdrawal</td>
<td>$10.00</td>
</tr>
</tbody>
</table>

Ltr. #61 7-95
Change of Registered Agent or Office, or both .......................................................... 10.00
Certification of Documents .............................................................................. .50¢ per page plus $10.00 for certification
Certificate of Good Standing .............................................................................. 10.00

CHAPTER 359 FEES
Certificates of limited partnership (domestic/foreign) .............................................. $105.00
Amendments to certificates of limited partnerships or to applications for registration of foreign limited partnerships or any other filing not otherwise provided for ................................................................. 25.00
Cancellations of certificates of limited partnerships or of registration of foreign limited partnerships ................................................................. 25.00
A consent required to be filed under this chapter .......................................................... 25.00
A change of address of registered agent, or change of registered agent, or both ............................................................................................................................. 25.00
Reservation of name .......................................................................................... 25.00
Recession fee .................................................................................................. 105.00

CHAPTER 347 FEES
Certificates of limited liability companies (domestic/foreign) .................................. $105.00
Amendments to limited liability companies ................................................................ 25.00
Corrections to limited liability companies ................................................................... 25.00
Merger with limited liability company as surviving entity .................................................. 25.00
Winding up of a limited liability company ...................................................................... 25.00
Termination of a limited liability company ...................................................................... 25.00
Change of address and/or registered agent of a limited liability company ................. 10.00
Reservation of name .......................................................................................... 25.00
Certificate of good standing .................................................................................. 10.00

MISCELLANEOUS FEES
Registration of Fictitious Name ........................................................................... $37.00
Certification of Pro Forma Decree of Incorporation (Chapter 352) 50¢ per page plus $10.00 (This includes certification.) .......................................................... .25¢ per page
Non-certified copies ......................................................................................... .25¢ per page

CHECKS SHOULD BE MADE PAYABLE TO THE DIRECTOR OF REVENUE AND FORWARDED TO THE SECRETARY OF STATE ALONG WITH THE DOCUMENT TO BE FILED AT THE FOLLOWING ADDRESS:
ATTN: CORPORATION DIVISION
P.O. BOX 778
JEFFERSON CITY, MO 65102

FOR DELIVERIES WHICH REQUIRE A PHYSICAL ADDRESS, SUCH AS EXPRESS MAILINGS, USE 600 WEST MAIN STREET, MISSOURI STATE INFORMATION CENTER, JEFFERSON CITY, MO 65101.

JEFFERSON CITY TELEPHONE DIRECTORY
Area Code 314
Corporation and Fictitious Name Information .......................................................... 751-4153
New Corporations .......................................................................................... 751-2359 or 4644
Amendments .................................................................................................. 751-2378
Mergers and Revisions .................................................................................. 751-3230
Blank Rescission Forms ................................................................................ 751-4100
Certified Copies and Photo Copies ...................................................................... 751-4137
Certificates of Good Standing ........................................................................... 751-7300
Disolutions, Terminations and Withdrawals ............................................................ 751-3230
Availability and Name Reservation ...................................................................... 751-3237
Ordering of Blank Forms ................................................................................ 751-3327
Cashier ........................................................................................................... 751-2789
Annual Registration Reports ............................................................................ 751-2390
Information on Filing of Change of Registered Agent/Organization .................. 751-3325
Registration of Fictitious Name ........................................................................... 751-3317
Limited Partnership Filings ................................................................................. 751-3310
Limited Liability Company Filings ....................................................................... 751-3320

BRANCH OFFICES
Kansas City ........................................................................................................ (816) 889-2925
Springfield ......................................................................................................... (417) 385-6330
St. Louis ............................................................................................................ (314) 340-7490

FEEL FREE TO CALL OUR OFFICE WITH ANY QUESTIONS.
State of Missouri
Rebecca McDowell Cook, Secretary of State
P.O. Box 778, Jefferson City, Mo. 65102
Corporation Division

Statement of Change of Registered Agent
or Registered Office

INSTRUCTIONS
1. The filing fee for this change is $10.00. Change must be filed in DUPLICATE.
2. P.O. Box may only be used in conjunction with Street, Route or Highway.
3. Agent and address must be in the State of Missouri.
4. If a corporation, officers (president or vice president and secretary or assistant secretary) must sign, and
   president's or vice president's signature must be notarized.
5. If limited partnership, general partner must sign and have their signature notarized.

Charter No. _______________________

The undersigned corporation or limited partnership, organized and existing under the laws of the State of
____________________ for the purpose of changing its registered agent "The General and Business Corporation Act
of Missouri," or the "Missouri Uniform Limited Partnership Law," represents that:

(1) The name of the corporation/ltd. partnership is:

(2) The name of its registered agent before this change is:

(3) The name of the new registered agent is:

(4) The address, including street number, if any, of its registered office before this change is:

(5) Its registered office (including street number, if any change is to be made) is hereby CHANGED TO:

(6) The address of its registered office and the address of the business office of its registered agent, as changed
   will be identical.

(7) Such change was authorized by resolution duly adopted by the board of directors of the corporation or by
   the limited partnership.

Corp. #58 (12-94)
IN WITNESS WHEREOF, the undersigned corporation or limited partnership has caused this report to be executed in its name by its President or Vice President of the corporation, or General Partner of the limited partnership, and attested to by the assistant secretary if a corporation on the __________ day of _______________, 19________.

(CORPORATE SEAL)
If no seal, state "none"

Name of corporation or limited partnership

By ___________________________________________
President or Vice President of corporation
or
General Partner of limited partnership

Attest:

__________________________________________
Secretary or Assistant Secretary
of corporation

State of ___________________________________
County of ___________________________________
ss.

I, ________________________________________, a Notary Public, do hereby certify that on the __________ day of _______________, 19________, personally appeared before me _________________________________________ who declares he/she is the President or Vice President of the corporation, or a General Partner of the limited partnership, executing the foregoing document, and being first duly sworn, acknowledged that he/she signed the foregoing document in the capacity therein set forth and declared that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year before written.

__________________________________________
Notary Public

(Notarial Seal)

My commission expires _________________________
State of Missouri  
Rebecca McDowell Cook, Secretary of State  
Corporation Division  

Registration of Fictitious Name  
(Submit in duplicate with a filing fee of $7)  

This information is for the use of the public and gives no protection to the name. There is no provision in this Chapter to keep another company or corporation from adopting and using the same name. (RSMo 417)  

We, the undersigned, are doing business under the following name, and at the following address:

<table>
<thead>
<tr>
<th>Name to be registered:</th>
<th></th>
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<tbody>
<tr>
<td>Missouri Business Address:</td>
<td></td>
</tr>
<tr>
<td>(P.O. Boxes not accepted)</td>
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<tr>
<td>City, State and Zip Code:</td>
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</table>

The parties having an interest in the business, and the percentage they own are (if a corporation is owner, indicate corporation name and percentage owned). If all parties are jointly and severally liable, percentage of ownership need not be listed:

<table>
<thead>
<tr>
<th>Name of Owners, Individual or Corporate</th>
<th>Street and Number</th>
<th>City</th>
<th>State and Zip Code</th>
<th>If listed, Percentage of ownership must equal 100%</th>
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(Must be typed or printed)  

Return to: Secretary of State  
Corporation Division  
P.O. Box 778  
Jefferson City, Mo. 65102  

(Over)
The undersigned, being all the parties owning interest in the above company, being duly sworn, upon their oaths each did say that the statements and matters set forth herein are true.

Individual Owners Sign Here

[Signatures]

The undersigned corporation has caused this application to be executed in its name by its President or Vice-President and its Secretary or Assistant Secretary, this ________________ day of _________________________, 19__________

If Corporation is Owner, Corporate Officers Execute Here

(Exact Corporate Title)
By ________________________________
Its President or Vice-President
By ________________________________
Its Secretary or Assistant Secretary

(Corporate Seal)
If no seal, state "none".

State of Missouri

County of ________________________________

I, ________________________________, a Notary Public, do hereby certify that on the ________________ day of _________________________, 19__________, personally appeared before me ________________________________, and being first duly sworn by me, acknowledged that ________________________________ he signed as his own free act and deed the foregoing document in the capacity therein set forth and declared that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year before written.

(Notarial Seal)

Notary Public

My commission expires ________________________________
STATE OF MISSOURI
OFFICE OF SECRETARY OF STATE
JEFFERSON CITY 65102

FICTITIOUS NAME REGISTRATION

THERE IS NO NAME PROTECTION UNDER THE FICTITIOUS NAME ACT (Chapter 417).

TO SECURE PROMPT AND EFFICIENT FILING OF YOUR APPLICATION FOR FICTITIOUS NAME REGISTRATION, IT IS ESSENTIAL TO COMPLY WITH THE FOLLOWING:

1. Application is to be submitted in duplicate on forms supplied by the Secretary of State's Office.

2. A $7.00 filing fee must accompany the application.

3. A business name must be given. (Only one business name per registration).

4. A corporate designation (Corporation, Corp., Incorporated, Inc.) may not be included within the business name unless the registration shows ownership by a corporation registered in Missouri which is in good standing.

5. A business address must be listed—street, route or highway. (Only one business address per registration.) A post office box may not be used as an address.

6. Owners must be listed (corporate or individual) along with their address.

7. If no percentage of ownership is listed for each individual indicated, the law assumes all to be jointly and severally liable. If an owner is not jointly and severally liable, percentage of ownership must be listed for each individual and it must total 100%.

8. Each owner listed on frontside must have signature correctly executed on backside of form.

9. Each signature must be properly notarized and all notary information completed.

10. If a corporation is part of sole owner of a fictitious name registration, it must be properly executed on the back in the space provided. It must be signed by two officers and the corporate seal affixed. If there is no seal, state "NO SEAL" in space provided.

11. If a corporation is involved in ownership it must be incorporated or qualified to do business in Missouri with the Secretary of State. A good standing status must be maintained.

If you have questions, call or write SECRETARY OF STATE, CORPORATION DIVISION, P.O. BOX 778, JEFFERSON CITY, MO 65102, TELEPHONE (314) 751-3317.

Ltr. #68 (12/94)
CHAPTER 417
TRADEMARKS, NAMES AND PRIVATE EMBLEMS

REGISTRATION OF FICTITIOUS NAMES
417.200 Fictitious names to be registered
417.210 Registration, when and how—reregistration
417.217 Foreign corporations, registration, when-exemption from, when
417.220 Registration fee
417.230 Penalty for failure to register

417.200. FICTITIOUS NAMES TO BE REGISTERED.—That every name under which any person shall do or transact any business in this state, other than the true name of such person, is hereby declared to be a fictitious name, and it shall be unlawful for any person to engage in or transact any business in this state under a fictitious name without first registering same with the secretary of state as herein required.

417.210. REGISTRATION, WHEN AND HOW—REREGLISTRATION.—Every person, general partnership, corporation or other business organization who engages in business in this state under a fictitious name or under any name other than the true name of such person, general partnership, corporation, or other business organization shall, within five days after the beginning or engaging in business under such fictitious name, register by verified statement of all parties concerned, upon blanks furnished by the secretary of state, such partnership or other fictitious name in the office of the secretary of state, together with the name or names and the residence of each and every person, partnership, corporation or other business organization interested in or owning any part of the business; provided, that if the interest of any owner shall cease to exist, or any other person, partnership, corporation, or other entity shall become an owner, such fictitious name shall be reregistered within five days after any such change shall take place in the ownership of the business or any part thereof as set forth in the original registration, and such reregistration shall in all respects be made as in the case of an original registration of such fictitious name; provided, that the provisions of this section shall not apply to farmers' mutual insurance companies nor farmers' mutual telephone companies.

2. If the interest of any owner of a business conducted under a fictitious name registered as provided in this section is such that such owner may claim not to be jointly and severally liable to third parties with respect to debts and obligations incurred by such business, the registration relating to such business shall reflect
the respective exact ownership interests of each owner of such business. In the case of any other business registered as provided in this section, disclosure of the respective exact ownership interests shall be optional.

3. For purposes of this section, a partnership or other entity formed for the practice of a licensed profession shall not be deemed to be engaged in the conduct of business, notwithstanding the transaction by such entity of business ancillary to the practice of such licensed profession.

417.217. FOREIGN CORPORATIONS, REGISTRATION, WHEN-- EXEMPTION FORM, WHEN.--Foreign corporations which act as a general partner of any general or limited partnership required to register under this act or which are interested in or own any part of any other business required to register hereunder shall first obtain a certificate of authority pursuant to subsection 1 of section 351.570, RSMo, unless exempted by subsection 2 of section 351.570, RSMo.

417.220 REGISTRATION FEE.--For the registration of each fictitious name as in sections 417.200 to 417.230 required, there shall be paid to the state collector of revenue a fee of seven dollars.

417.230 PENALTY FOR FAILURE TO REGISTER--Any person who shall engage in or transact any business in this state under a fictitious name, as in sections 417.200 to 417.230 defined, without registering such name as herein required, shall be deemed guilty of a misdemeanor.
SECTION XIV
DIVISION OF EMPLOYMENT SECURITY

MODES-4 — Missouri Quarterly Contributions and Wage Report and Instructions ............... 323
MODES-2699-5 — Report to Determine Liability Status .............................................. 325
MODES-2966-9 — Instructions for Completing Report to Determine Liability Status .......... 327
Employers' Rights and Responsibilities ............................................................... 329
MISSOURI
Missouri Department of Labor and Industrial Relations
DIVISION OF EMPLOYMENT SECURITY
QUARTERLY CONTRIBUTION AND WAGE REPORT
PLEASE TYPE THIS REPORT

1. EMPLOYER NAME AND ADDRESS

2. MISSOURI EMPLOYER ACCOUNT NO.

3. CALENDAR QUARTER

4. TOTAL WAGES PAID

5. WAGES PAID IN EXCESS OF
   PER WORKER PER YEAR

6. TAXABLE WAGES
   Item 4 minus Item 5

7. CONTRIBUTIONS DUE
   Multiply Item 6 by Your Rate

8. INTEREST ASSESSMENT DUE TO FEDERAL ADVANCES
   If Paid After

9. INTEREST CHARGES PER MONTH
   Adj./cr. Applied

10. OUTSTANDING ACCOUNTS AS OF

11. ADJUSTMENTS TO PRIOR QUARTERS
    A. Underpayment
    B. Overpayment

12. TOTAL PAYMENT

13. FOR EACH MONTH, REPORT THE NUMBER OF COVERED WORKERS WHO WORKED OR RECEIVED PAY FOR THE PERIOD WHICH INCLUDES THE 12TH OF THE MONTH.

14. FEDERAL ID NUMBER

RETURN THIS PAGE WITH REMITTANCE TO:
DIVISION OF EMPLOYMENT SECURITY
P O BOX 888
JEFFERSON CITY MO 65102-0888

THIS REPORT IS DUE BY

☐ CHECK HERE IF YOU HAVE SOLD OR DISCONTINUED YOUR BUSINESS/EMPLOYMENT.
If checked, complete the reverse of instruction sheet.

DATE

SIGNED

TITLE

SS NO. PHONE

By signing above, I certify that the information contained in this report, including name and address
in Item 1 is true and correct.

ADDRESS

SIGNATURE PHONE

15. Social Security Number
16. Worker Name
17. Total Wages Paid This Quarter
18. Probability

ATTACH CHECK HERE

19. PAGE 1 OF ______ PAGES TOTAL THIS PAGE

MODES-47 (5-95)
Employers are required by law to file a report each calendar quarter regardless of number of workers, even if no wages were paid during the quarter, OR IF THE CURRENT CONTRIBUTION RATE IS ZERO. The law provides for penalties and interest for failure to make timely returns and payments, and for false or fraudulent statements in reports.

If you have disposed of all or any portion of your business, or discontinued employing workers, please complete the back side of this instruction sheet and return with your Quarterly Contribution and Wage Report. The Division prefers you report the wage detail on magnetic tape or disk. For more information on reporting formats, please telephone (314) 751-2271. All other questions about reporting should be directed to (314) 751-1995.

ITEM 1. If name or address is incorrect, make corrections as necessary.

ITEM 2. EMPLOYER ACCOUNT NO. Enter your 14-digit employer account number if not shown.

ITEM 3. CALENDAR QUARTER. Enter the quarter and year for which report is being prepared if not shown.

ITEM 4. TOTAL WAGES PAID. Enter the total of Item 17, plus the totals from all continuation sheets. If no wages were paid, enter "No Wages Paid".

ITEM 5. WAGES PAID IN EXCESS OF TAXABLE WAGE BASE. Use the wage base shown in Item 5. Wages paid to a worker up to that amount during the calendar year are taxable. When a worker's earnings exceed the taxable wage base for a calendar year, that portion of the earnings in excess is non-taxable. Enter in Item 5 the total amount of wages paid in excess of the taxable wage base during the calendar quarter. Do not include excess wage amount reported in previous quarter during the same calendar year. In computing the wages paid in excess of the taxable wage base, take into account (1) the wages paid to the same worker by your predecessor from whom you acquired a business; and (2) the wages paid to you by the same worker and reported as taxable wages to the employment security agency of any other state. Such items should be indicated by an asterisk after the worker's name on the Missouri Contribution and Wage Report and explained at the bottom of the page.

ITEM 6. TAXABLE WAGES. Enter the amount of Item 4 minus Item 5.

ITEM 7. CONTRIBUTIONS DUE. Multiply Item 6 by your contribution rate shown in Item 7.

ITEM 8. INTEREST ASSESSMENT DUE TO FEDERAL ADVANCES. This amount is due and payable if posted on the report.

ITEM 9. INTEREST CHARGES. If the quarterly report is not filed by the due date, interest is due on the contributions at the rate shown on the report, for each month or part of a month, from the due date to date paid. Add this amount.

ITEM 10. OUTSTANDING AMOUNTS. This amount reflects the amount due or the amount of credit in your account as of the date shown. Add any amounts due. Subtract any credit. (The amount due may not include amounts due on unfilled reports.)

ITEM 11. ADJUSTMENTS TO PRIOR QUARTERS. (A) UNDERPAYMENTS. Add this amount. (B) OVERPAYMENTS. Subtract this amount. Attach supporting adjustment forms, MODES-4C and/or MODES-10C. Adjustment forms may be requested from most offices of this Division by calling (314) 751-1995.

ITEM 12. TOTAL PAYMENT. Enter the amount of Item 7 plus or minus the amounts in Items 8, 9, 10 and 11.

ITEM 13. NUMBER OF WORKERS. Enter for each month during the quarter the number of full and part-time workers who worked or received pay during the pay period which includes the 12th day of the month. Workers on strike during the week of the 12th are not to be included. If you had no workers earning wages during the month, enter zero.

ITEM 14. FEDERAL IDENTIFICATION NUMBER. Enter number, or if number is incorrect, line out and enter correct number.

ITEM 15. WORKER'S SOCIAL SECURITY NUMBER. Enter the number as it appears on the worker's social security card.

ITEM 16. NAME OF WORKERS. Enter the worker's name as shown on your records: first initial, middle initial and surname.

ITEM 17. TOTAL WAGES PAID THIS QUARTER. Enter the total amount of wages paid to each worker during the quarter including the reasonable cash value of meals, lodging, or other remuneration. Total wages are total gross wages paid before any deductions. All wages paid to casual temporary and part-time workers must be reported. Only cash wages are reportable for domestic and agricultural workers.

ITEM 18. PROBATIONARY. If the worker was employed on a TEST or TRIAL basis and was employed no longer than 26 consecutive days, enter the dates of first and last day worked and the letter "P." For example: If probationary employment was from March 1 to March 21, enter "3/1-21 P".

ITEM 19. PAGE NUMBER. Enter the total number of pages contained in the report. MODES-10B, Continuation Sheets, or other approved substitute form should be numbered consecutively.

IF YOU USED MODES-10B CONTINUATION SHEETS, THE INSTRUCTIONS SET OUT IN ITEMS 15, 16, 17 AND 18 SHOULD BE FOLLOWED. (EACH PAGE SHOULD HAVE A PAGE TOTAL.)

---

**SAMPLE WORK SHEET FOR COMPUTING EXCESS WAGES**

<table>
<thead>
<tr>
<th>Social Security Number</th>
<th>Name</th>
<th>FIRST QUARTER</th>
<th>SECOND QUARTER</th>
<th>THIRD QUARTER</th>
<th>FOURTH QUARTER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Total Wages for $7,500</td>
<td>Total Wages for $7,500</td>
<td>Total Wages for $7,500</td>
<td>Total Wages for $7,500</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Excess of</td>
<td>Taxable</td>
<td>Excess of</td>
<td>Taxable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Quarter</td>
<td>Wages</td>
<td>Quarter</td>
<td>Wages</td>
</tr>
<tr>
<td>111-11-1111</td>
<td>John Doe</td>
<td>8000.00</td>
<td>500.00</td>
<td>7500.00</td>
<td></td>
</tr>
<tr>
<td>2222-2222</td>
<td>Mary Doe</td>
<td>2000.00</td>
<td>-0.00</td>
<td>2000.00</td>
<td></td>
</tr>
<tr>
<td>Enter on Line</td>
<td></td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td></td>
</tr>
<tr>
<td>Totals for Quarter</td>
<td></td>
<td>10000.00</td>
<td>500.00</td>
<td>9500.00</td>
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<td>10000.00</td>
<td>500.00</td>
<td>9500.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td></td>
</tr>
</tbody>
</table>

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# STATE OF MISSOURI
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
314-781-3340
FAX 314-751-7483

REPORT TO DETERMINE LIABILITY STATUS

You are required to complete this form even if you have never had any employees. Complete and return within 10 days to Division of Employment Security, P O Box 59, Jefferson City Missouri 65104-0059.

1. Employing Unit/Employer Name & Address

2. Account #

3. Business Phone#

3n. FAX Phone#

4. Owner Home Phone#

5. Federal Identification #

6. If mailing address differs from Item 1, enter here:

6a) Give phone number and address where you maintain payroll/dischARGE records:

<table>
<thead>
<tr>
<th>Check type of business organization:</th>
<th>Individual</th>
<th>Estate</th>
<th>Association</th>
<th>Partnership</th>
<th>Corporation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other-Specify Organization:</td>
<td>* Limited Partnership</td>
<td>* Limited Liability Company</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If corporation, limited partnership or limited liability company, show state where registered:

<table>
<thead>
<tr>
<th>Charter Number</th>
<th>Date Issued</th>
</tr>
</thead>
</table>

* If limited partnership or limited liability company, attach a copy of the registration.

8. Trade name/business name if other than what appears in Item 1:

9. List owner, partners or officers (attach list if necessary):

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Residence Address</th>
<th>Social Security No.</th>
</tr>
</thead>
</table>

10. First date on which you had one (1) or more workers in Missouri:

10a) Description of business activities and locations in Missouri. List each location separately or attach list.

<table>
<thead>
<tr>
<th>Location Address</th>
<th>County</th>
<th>Nature of Business/Activities</th>
<th>Avg. No. of Workers</th>
</tr>
</thead>
</table>

10b) If no MISSOURI locations, check here

10c) Show DATE in appropriate blank:

<table>
<thead>
<tr>
<th>New business (no prior owner/operator)</th>
<th>Partial Acquisition</th>
<th>Merger</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acquired a business</td>
<td>Incorporated an existing business</td>
<td>Stock ownership change</td>
</tr>
</tbody>
</table>

Other (explain)

10d) Name, address and telephone number of previous operator:

10e) Did you continue without interruption all of the previous operator's business activities in Missouri? Yes No

If only a part of the business was acquired, explain what was acquired.

If activities were interrupted between operators, explain why:

(CONTINUE ON REVERSE SIDE)
11. Do you provide leased employees to anyone? [ ] Yes [ ] No
   If YES, list clients' names & addresses.

11a) Are you leasing employees from anyone? [ ] Yes [ ] No
   If YES, list lessors' names & addresses.

12. Were you liable under the Federal Unemployment Tax Act in ANY STATE in
    (answer Yes or No for each year)

<table>
<thead>
<tr>
<th>Year</th>
<th>Type of Employment</th>
<th>1st Quarter Wages</th>
<th>2nd Quarter Wages</th>
<th>3rd Quarter Wages</th>
<th>4th Quarter Wages</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993</td>
<td>Business</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Agricultural</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Domestic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1994</td>
<td>Business</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Agricultural</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Domestic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1995</td>
<td>Business</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Agricultural</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Domestic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

13a) If you are showing no wages paid, give date you anticipate hiring workers:

13b) If you do not expect to have workers in Missouri, explain:

14. Check each week in which persons worked. Include corporate officers, full and part-time workers, commission salespersons, etc.
   Agricultural and non-agricultural employers must enter actual number of workers in each week.

<table>
<thead>
<tr>
<th>Week-Ending Dates</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
<th>SEP</th>
<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993</td>
<td>2</td>
<td>9</td>
<td>16</td>
<td>23</td>
<td>30</td>
<td>6</td>
<td>13</td>
<td>20</td>
<td>27</td>
<td>3</td>
<td>10</td>
<td>17</td>
</tr>
<tr>
<td>1994</td>
<td>1</td>
<td>8</td>
<td>15</td>
<td>22</td>
<td>29</td>
<td>6</td>
<td>13</td>
<td>20</td>
<td>27</td>
<td>6</td>
<td>13</td>
<td>20</td>
</tr>
<tr>
<td>1995</td>
<td>7</td>
<td>14</td>
<td>21</td>
<td>28</td>
<td>4</td>
<td>11</td>
<td>18</td>
<td>25</td>
<td>30</td>
<td>7</td>
<td>14</td>
<td>21</td>
</tr>
</tbody>
</table>

15. Are you an organization exempted from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code? [ ] Yes [ ] No. If "Yes", furnish proof.

   Information regarding your status, rights, and responsibilities under the Missouri Employment Security Law will be furnished.

   This information is required to be provided pursuant to Chapter 288 RSMo and 26 CFR 20-1303 of the Missouri Rules of Employment Security and the Internal Revenue Code (26 U.S.C. § 501(c)(3)) and will only be used by public officials in the performance of their duties.

   __________________________________________________________________________
   __________________________________________________________________________
   __________________________________________________________________________

   Title

   ________________________________
   Date

   ________________________________
   Telephone Number

   Under authority of Section 6106(b) of the Internal Revenue Code, the Internal Revenue Service provides this agency with information necessary for Certification and Audit purposes.
INSTRUCTIONS FOR COMPLETING REPORT TO DETERMINE LIABILITY STATUS

Give complete answers to all items that are applicable.

Item 1. Enter correct business name and current mailing address if not preprinted or correct.

Item 2. Enter Missouri Employer Account Number if you are currently reporting to this Division.

Item 3. Enter telephone number in use during business hours.

Item 4. Enter home telephone number of contact person.

Item 5. Enter Federal Employer Identification Number assigned by Internal Revenue Service.

Item 6. Enter mailing address if different than Item 1.

Item 6a. Enter telephone number and address where records are maintained (e.g. bookkeeper, accountant, etc.)

Item 7. Check correct type of ownership or explain “Other”.

Item 8. Enter all trade names used if different than Item 1.

Item 9. Enter full name, title, residence address and Social Security Number of all owners, partners or corporate officers. If more space is required, attach additional sheet or use space provided on Page 2.

Item 10. Enter first date you had a worker in Missouri.

Item 10a. Enter complete address of physical location in Missouri, including county. Briefly describe principal business activity or service provided. Enter average number of workers. Enter this information for each location you have in Missouri. Attach additional sheet or use space provided on Page 2, if necessary.

Item 10b. Check if you have no business locations in Missouri.

Item 10c. Spaces are provided to indicate changes in your business. Enter date of change in spaces which apply.

Item 10d. If business was purchased or acquired from former operator, enter name, current mailing address, telephone number and current reporting number, if known.

Item 10e. Check “YES” or “NO” as to whether you did/did not continue without interruption all of the previous operator's activities in Missouri. If only a part of the business was acquired, explain what was acquired. If activities were interrupted between operators, explain how.

Item 11. Check “YES” or “NO” if you do/do not provide leased employees to anyone. If “YES”, list clients’ names and addresses on additional sheet or use space provided on Page 2.

Item 11a. Check “YES” or “NO” if you do/do not lease employees from anyone. If “YES”, list lessors’ names and addresses on additional sheet or use space provided on Page 2.
Item 12. Enter “YES” or “NO” for each year listed.

Item 13. Enter gross payroll for each calendar quarter by type of employment.

NOTE: For business employment, the term "wages" includes all remuneration, payable or paid, for personal services, including commissions and bonuses, and the cash value for all remuneration paid in any medium other than cash.

For domestic or agricultural workers, only “cash wages” paid should be entered.

Item 13a. Enter date on which you anticipate hiring workers in Missouri. Provide explanation if you do not expect to have workers in Missouri.

Item 13b. If you do not expect to have workers in Missouri, explain.

Item 14. Indicate each week in which you had, at any time, a worker in Missouri. If agricultural or 501(c)(3) employer, enter greatest number of Missouri workers on any one day in each week. A week is seven consecutive days beginning at 12:01 a.m. Sunday and ending 12:00 Midnight the following Saturday.

NOTE: “Workers” include corporate officers performing services, part-time workers, extra help, commission salespersons (except licensed insurance and/or real estate agent or broker) and all others performing services in your behalf.

Item 15. If your answer is “YES”, furnish a copy of your exemption letter from Internal Revenue Service.

WHO SHOULD BE COUNTED AS A WORKER

All regular workers and part-time workers, including corporate officers, as well as casual workers, should be reported on this form. Contract workers that perform service in the usual course of the employing unit’s business should also be reported. In order to be excluded from unemployment insurance coverage, a contract worker must be engaged in an independent business enterprise that could survive on its own. Effective July 1, 1989, the Division shall apply the Internal Revenue Service interpretation of the common law rules in determining if an employer/employee relationship exists.

If you have any questions concerning who should be counted as a worker or about completing this form, call the telephone number as shown on Page 1.

Sign, date and return the form to the Division of Employment Security, P.O. Box 59, Jefferson City MO 65104-0059.
EMPLOYERS' RIGHTS AND RESPONSIBILITIES
UNDER MISSOURI EMPLOYMENT SECURITY LAW
MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY

TAX LIABILITY
Who is a Liable Employer?

There are five different types of employing units that can become liable to pay unemployment taxes and provide workers unemployment insurance coverage: (1) general business employers; (2) governmental entities; (3) nonprofit organizations described in Section 501(c)(3) of the Internal Revenue Code; (4) employers of domestic (household) workers; (5) employers of agricultural workers.

Each employing unit or potential employing unit is required to file a "Report to Determine Liability Status" to furnish this Division with information as to its business operation, worker employment and wage payments.

WAGE REPORTING AND TAX PAYMENTS
Contribution and Wage Report

Each liable employer is required to file a quarterly contribution and wage report. This report must show the worker's name, social security number and the amount of wages paid to each wage earner during a calendar quarter. Work separation dates and the beginning and ending dates of probationary employment should be included in the wage detail.

The report is also used to summarize total and taxable wages paid during the calendar quarter and to compute the amount of contributions due on the taxable wage total. Complete instructions for preparation of this report are furnished with the report.

The Division strongly encourages employers to submit quarterly wage data on magnetic media if it meets the specifications established by the Division. The Division will accept a magnetic tape, tape cartridge or diskette.

Contribution and wage report forms are furnished by the Division and are mailed to all established employers near the end of each calendar quarter. These reports should be filed and contributions paid during the month following the end of each calendar quarter. No part of the contributions due can be deducted from a worker's pay.

To obtain additional information or Registration of Employment Experience forms (MODES - 2699), write the Employer Contributions Section, Missouri Division of Employment Security, P.O. Box 59, Jefferson City, MO 65104 or telephone (573) 751-3336.