

SECTION A-1 - BUSINESS EXPENSE DEDUCTIONS (See Instruction Sheet)

ITEM	AMOUNT	ITEM	AMOUNT
1. Car and Truck Expense		8. Rent	
2. Commissions		9. Repairs	
3. Depreciation		10. Taxes (Except Federal, State and Local Income Taxes)	
4. Dues and Publications		11. Utilities and Telephone	
5. Insurance		12. Wages and Salaries	
6. Legal and Professional		13. Other Deductions (Attach list)	
7. Office Expense and Supplies		TOTAL - Enter on line 6 (Section A On Front)	

SECTION B WORKSHEET - BUSINESS ALLOCATION OF TAXABLE NET PROFIT (See Instruction Sheet)

ALL FACTORS APPLICABLE TO OPERATIONS MUST BE USED All columns (1-2-3) must be completed.	(1) Within & Without St. Louis	(2) Within St. Louis	(3) Percentage Col. 2 to Col. 1
1. (a) Average Value of Real and tangible Personal Property, including inventory.			
(b) Gross Receipts			
(c) Wages, Salaries (Except Officers)			
TOTAL PERCENTAGE %			
2. ALLOCATION PERCENTAGE: Total of Percentages divided by number of factors used _____ %. Enter this percent on line 8a. SECTION B ON FRONT.			

SECTION B-1 - PARTNER'S SHARE OF NET PROFIT (See Instruction Sheet)

Non-resident partners show allocation % from Section B. Partners who are residents of St. Louis are subject to tax on their full share of net profit and cannot allocate.

PARTNER:	(1) Share of Net Profit	(2) Allocation Percentage	(3) Taxable Income
Name _____ FEIN/SSN _____			
Home Address _____ Zip _____			
Name _____ FEIN/SSN _____			
Home Address _____ Zip _____			
Name _____ FEIN/SSN _____			
Home Address _____ Zip _____			
Name _____ FEIN/SSN _____			
Home Address _____ Zip _____			
(Attach list if necessary)	TOTAL-Enter Total of Column 3 on Front, Line 9 →		

SECTION C-1 - PAYROLL EXPENSE TAX CREDIT CALCULATION (SEE INSTRUCTION).

- Do you pay the Payroll Expense tax on form P-10? Yes – Proceed to line 2 No – You cannot take the credit.
- Total quarterly Payroll Expense Tax paid from line 3, form P-10.
1st Qtr. _____ + 2nd Qtr. _____ + 3rd Qtr. _____ + 4th Qtr. _____ = _____
- Line 2 x 20 % = _____
- Tax amount due from line 10, Section C (reverse side) _____ x 25 % = _____
- Smaller of line 3 and line 4 = _____
This is your credit. Please enter this amount on line 11, section C (reverse side).