Form **MO-C**

Missouri Department of Revenue

Missouri Dividends Deduction Schedule

Department Use Only (MM/DD/YY)

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Missouri Tax I.D. Number

Federal Employer I.D. Number

Charter Number

14102010001

Corporation Name

Attachment Sequence No. 1120-04

Complete this schedule when computing the Missouri dividends allowed as a deduction pursuant to **Section 143.431.2, RSMo.** Complete this schedule only when using the single factor apportionment or the optional single sales factor apportionment method.

Column A — Enter the amount of dividends entered on Federal Schedule C Column B — Enter the amount of dividends received from Missouri sources Column D — Column (B) times Column (C)	(A) Federal Dividends Received	(B) Missouri Dividends	(C) %	(D) Missouri Deductions (B) X (C)
1. Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	00	00	50	00
2. Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	00	00	65	00
3. Dividends on debt-financed stock of domestic and foreign corporations	00	00	See Federal Instructions	00
4. Dividends on certain preferred stock of less-than-20%-owned public utilities	00	00	23.3	00
5. Dividends on certain preferred stock of 20%-or-more-owned public utilities	00	00	26.7	00
6. Dividends from less-than-20%-owned foreign corporations and certain FSCs	00	00	50	00
7. Dividends from 20%-or-more-owned foreign corporations and certain FSCs	00	00	65	00
8. Dividends from wholly owned foreign subsidiaries	00	00	100	00
9. Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	00	00	100	00
10. Dividends from affiliated group members	00	00	100	00
11. Dividends from certain FSCs	00	00	100	00
12. Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends)	00	00	100	00
13. Dividends from foreign corporations not included on Lines 3, 6, 7, 8, 10, 11 or 12	00	00		
14. Section 956 (a) inclusion	00	00	See Federal Instructions	00
15a. Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend	00	00	100	00
15b. Subpart F inclusions derived from hybrid dividends of tiered corporations	00	00		
15c. Other inclusions from CFCs under subpart F not included on Lines 14, 15a, 15b, or 16	00	00		
16. Global Intangible Low-Taxed Income (GILTI)	00	00		
17. Foreign dividend gross-up	00	00		
18. IC-DISC and former DISC dividends not included on Lines 1, 2, or 3	00	00		
19. Other dividends	00	00		
20. Deduction for dividends paid on certain preferred stock of public utilities				00
21. Section 250 deduction				00
22. Total of Column (B), Lines 1 through 19				00

Continued on page 2.

23.	Total of Column (D), Lines 1 through 21	00
24.	Total Missouri dividends deduction. Subtract Line 23 from 21	00
25.	Apportionment factor from Form MO-MS, Part 2, Line 7 or Line 7a	%
26.	Multiply Line 24 by Line 25. Enter here and on Form MO-1120, Line 10	00

List the source of the Missouri dividend below.

Payor (Corporation Name)	State of Commercial Domicile	Amount of Dividend
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Form MO-C (Revised 01-2019)

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Visit **http://dor.mo.gov/business/corporate/** for additional information.

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