

Missouri Department of Revenue
2013 Corporation Income Tax Return

Software Vendor Code (Assigned By DOR) 001

Missouri Corporation Income Tax Return for 2013
Beginning \_\_\_\_\_, 20\_\_ Ending \_\_\_\_\_, 20\_\_

Missouri Corporation Franchise Tax Return for 2014
Beginning \_\_\_\_\_, 20\_\_ Ending \_\_\_\_\_, 20\_\_

Corporation Name, MO Tax I.D. Number, Charter Number, Federal I.D. Number, Address, City, State, Zip, Balance Sheet Date (MM/DD/YYYY), Select Applicable Boxes, A. Select this box if your assets in Missouri... B. Return filed for both (income and franchise)...

Table with 3 columns: Description, Line Number, Amount. Rows 1-13 under 'Computation of Income Tax'.

Table with 3 columns: Description, Line Number, Amount. Rows 14-17 under 'Tax'.

Table with 3 columns: Description, Line Number, Amount. Rows 18-24 under 'Credits and Payments'.

Table with 3 columns: Description, Line Number, Amount. Rows 25-31 under 'Refund or Tax Due'. Includes icons for Children's Trust Fund, Veterans Trust Fund, etc.

Signature section: If you pay by check, you authorize the Department of Revenue to process the check electronically. I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his or her firm... Required - Officer Signature and Printed Name, Title of Officer, Phone Number, Date Signed.

**Part 1 - Missouri Modifications - Additions**

1a. State and local bond interest (except Missouri)	1a		00		
1b. Less: related expenses (omit if less than \$500). Enter Line 1a less Line 1b on Line 1	1b		00	1	00
2. Fiduciary and partnership adjustment (enter share of adjustment from <a href="#">Form MO-1041</a> , Page 2, Part 1, Line 18 or <a href="#">Form MO-1065</a> , Line 17)				2	00
3. Net operating loss modification ( <a href="#">Section 143.431.4, RSMo</a> ) (Do not enter NOL carryover)				3	00
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, <a href="#">Section 135.647, RSMo</a>				4	00
5. Total - Add Lines 1 through 4. Enter here and on Page 1, Line 3.				5	00

**Part 2 - Missouri Modifications - Subtractions**

1a. Interest from exempt federal obligations (must attach a detailed schedule)	1a		00		
1b. Less: related expenses (omit if less than \$500). Enter Line 1a less Line 1b on Line 1	1b		00	1	00
2. Federally taxable - Missouri exempt obligations				2	00
3. Reduction in gain due to basis difference (See <a href="#">12 CSR 10-2.020</a> and <a href="#">Section 143.121.3(2), RSMo</a> )				3	00
4. Previously taxed income				4	00
5. Amount of any state income tax refund included in federal taxable income				5	00
6. Capital gain exclusion from the sale of low income housing project				6	00
7. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041, Page 2, Part 1, Line 19 or Form MO-1065, Line 18)				7	00
8. Missouri depreciation basis adjustment ( <a href="#">Section 143.121.3(7), RSMo</a> )				8	00
9. Subtraction Modification offsetting previous Addition Modification from a Net Operating Loss (NOL) deduction from an applicable year ( <a href="#">Section 143.121.2(4), RSMo</a> )				9	00
10. Depreciation recovery on qualified property that is sold ( <a href="#">Section 143.121.3(9), RSMo</a> )				10	00
11. Build America and Recovery Zone Bond Interest				11	00
12. Missouri Public-Private Partnerships Transportation Act				12	00
13. Total - Add Lines 1 through 12. Enter here and on Page 1, Line 5.				13	00

**Part 3 - Federal Income Tax - Current Year**

Consolidated Federal and Separate Missouri Return — See Instructions					
1. Federal tax from Federal Form 1120, Schedule J, Line 11				1	00
2. Foreign tax credit (from Federal Form 1120, Schedule J, Line 5a)				2	00
3. Federal income tax - add Lines 1 and 2; multiply the total by 50%; and enter here and on Page 1, Line 8.				3	00
Consolidated federal and separate Missouri returns must complete Lines 4–6					
4. Numerator (the amount of separate company federal taxable income)				4	00
5. Denominator (enter the total positive separate company federal taxable income)				5	00
6. Divide Line 4 by Line 5. <input type="text"/> Multiply by Line 3. Enter here and on Page 1, Line 8. (Consolidated federal and separate Missouri return filers must 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.)				6	00

**Part 4 - Amended Return Reason**

If this is an amended return, select one box indicating the reason.

A. Missouri Correction Only     
  B. Federal Correction     
  C. Loss Carryback (Complete Part 5)

D. Federal Tax Credit Carryback     
  E. IRS Audit (RAR)

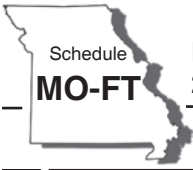
F. Missouri Tax Credit Carryback\* (\*Enter on Part 5, Line 1 the first year that the credit became available.)

**DOR Only**

**Part 5 - Amended Return Loss Carryback or Federal Tax Credit Carryback**

If this is an amended return and if a loss carryback or federal tax credit carryback is involved in this amended return, complete the following section. Consolidated federal and separate Missouri filers should report figures attributable to this separate Missouri return and attach a copy of the Federal Consolidated amended Form 1139 or [Form 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. (If NOL or Missouri tax credit carryback, enter year that the credit first became available.)

	M	M	D	D	Y	Y
1. Year of loss						
2. Total net capital loss carryback						00
3. Total net operating loss carryback						00
4. Federal income tax adjustment - Consolidated federal and separate Missouri filers must attach computations						00



Missouri Department of Revenue  
**2014 Corporate Franchise Tax Schedule**

Attachment Sequence No. 1120-03 and 1120S-01

Corporation Information	Corporation Name		Missouri Tax Identification Number	
	Charter Number		Federal Employer I.D. Number	
	File Period Beginning (MM/DD/YYYY)		Ending (MM/DD/YYYY)	
	_____ / _____ / _____		_____ / _____ / _____	
	Balance Sheet Date (MM/DD/YYYY)		_____ / _____ / _____	
Do your assets include an interest in a partnership or limited liability company?				
<input type="checkbox"/> No <input type="checkbox"/> Yes    If yes, you must provide a detailed reconciliation of partnership assets.				
Has there been a change in your accounting period?				
<input type="checkbox"/> No <input type="checkbox"/> Yes    If yes, state prior accounting period: _____				

Read instructions before completing this schedule. Note: You cannot file a consolidated franchise tax return.

- Corporations having all assets within Missouri complete Lines 1, 2, 6a, and 7 only.
- Corporations having assets both within and without Missouri complete all lines except 6a.

Franchise Tax Schedule	1. Par value of issued and outstanding stock (for no-par value stock, see instructions) (not less than zero)		1		00
	2. Assets				
	2a. Total assets per attached balance sheet		2a		00
	2b. Less: Investments in or advances to subsidiaries over 50% owned (attach <a href="#">Schedule MO-5071</a> or a schedule showing name of corporations, percentage of ownership, and amount)		2b		00
	2c. Adjusted total (Line 2a less Line 2b)		2c		00
	3. Allocation per attached balance sheet or schedule (see instructions)			(A) Missouri	(B) Everywhere
	3a. Accounts receivable (net of allowance for bad debt)		3a	00	00
	3b. Inventories (net, book value)		3b	00	00
	3c. Land and fixed assets (net of accumulated depreciation)		3c	00	00
	3d. Total allocated assets (add Lines 3a, 3b, and 3c)		3d	00	00
	4. Missouri percentage for apportionment (Line 3d, Column A divided by Column B) Extend the apportionment percentage to six digits to the right of the decimal point.		4		%
	5. Assets apportioned to Missouri (Line 2c times Line 4)		5		00
	6. Tax basis:				
	6a. Corporations having all assets within Missouri (Line 2c or Line 1, whichever is greater)		6a		00
	6b. Corporations having assets both within and without Missouri (Line 5, or the product of Line 1 times Line 4, whichever is greater). If Line 6a or Line 6b is \$10,000,000 or less, Stop Here and check Box A on <a href="#">Form MO-1120</a> or Box A on <a href="#">Form MO-1120S</a> .		6b		00
7. Tax Computation					
7a. Tax — 1/75th of 1% (.000133 of Line 6a or Line 6b).		7a		00	
7b. Short periods (see instructions) Line 7a x _____ (insert number of whole months in short period) = Prorated 12 Tax Due		7b		00	
7c. Computed current year tax (enter the amount from Line 7a or Line 7b, whichever applies)		7c		00	
7d. Base Year Franchise Tax. Enter the franchise tax from the return for the taxable year ending on or before December 31, 2010 (before the tax is prorated, if the return is for a short period). If the corporation had no franchise tax filing requirement for the taxable year ending on or before December 31, 2010, the base year is the franchise tax liability for the corporation's first full taxable year on or after the taxable year ending December 31, 2010. If this is the first year the corporation had a filing requirement, skip this line and go to Line 7e.		7d		00	
7e. Tax due. Enter the smaller of Line 7c or Line 7d here and on Form MO-1120, Line 16 or Form MO-1120S, Line 15. If no amount was entered on Line 7d, enter the amount from Line 7c		7e		00	

Schedule MO-FT (Revised 12-2013)

Schedule MO-FT must be filed with the Form MO-1120 or Form MO-1120S. Please attach to either form and mail to the appropriate address as shown on page 1 of the MO-1120 or MO-1120S.

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 for additional information.

