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MISSOURI DEPARTMENT OF REVENUE
CORPORATION INCOME/ FRANCHISE TAX RETURN

FORM **MO-1120** (REV. 11-2000)

NOTE: ATTACH COPY OF FEDERAL FORM 1120, PAGES 1–4, OR FEDERAL FORM 1120A. ATTACH ALL MISSOURI FORMS.

FILE PERIOD BEGINNING (MMDDYY) 20 , ENDING 20

☐ A. Consolidated MO Return ☐ B. Consolidated Fed/Separate MO Return ☐ C. Final Return ☐ D. Name Change ☐ E. FEIN Change
☐ F. Bankruptcy ☐ G. Initial Return ☐ H. Address Change ☐ I. Limited Liability Company
__ J. If filing Form 990C, enter C. If filing Federal Form 990T, enter T. ☐ K1. Amended Corp. Return ☐ L. Corporation Tax Only ☐ M. Franchise Tax Only
☐ K2. Amended Franchise Return

☐ **N. Check this box and sign reverse side if your assets in Missouri (Form MO-FT, Line 6a), or apportioned to Missouri (Form MO-FT, Line 6b) do not exceed $1,000,000. You do not owe franchise tax. If your assets do exceed the $1,000,000 threshold, you must complete and attach Form MO-FT and enter the franchise tax due on the Form MO-1120, Line 15 below.**

CORPORATION NAME	MITS/MO I.D. NUMBER	DOR ONLY
NUMBER AND STREET — PLACE LABEL IN BLOCK	CHARTER NUMBER	FEDERAL I.D. NUMBER
CITY OR TOWN, STATE, ZIP CODE	PARENT FEIN	DOR ONLY

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 . . . . DOR ONLY ▶ 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 ▶ ____ , the % from Part A, Line 6 ▶ ____ , and the amount from Part A, Line 7 . . . . 9 | 00
10. Missouri Dividends Deduction (see instructions before entering an amount) . . . . ▶ 10 | 00
11. Enterprise Zone Income Modification . . . . DOR ONLY ▶ 11 | 00
12. Missouri Taxable Income — Line 9 less Line 10 and Line 11 . . . . 12 | 00

TAX

13. Corporation Income Tax — 6.25% of Line 12 . . . . ▶ 13 | 00
14. Recapture of Missouri Low Income Housing Credit (see instructions) (attach a copy of Federal Form 8611) . . . . ▶ 14 | 00
15. Corporation Franchise Tax (Complete Form MO-FT and attach Federal Schedule L) . . . . ▶ 15 | 00
16. Total Tax — Add Lines 13, 14 and 15 . . . . ▶ 16 | 00

CREDITS/PAYMENTS

17. Tax credits — (attach Form MO-TC) . . . . ▶ 17 | 00
18. 2000 estimated tax payments (include approved overpayments applied from 1999) . . . . ▶ 18 | 00
19. Payments with Form MO-60 . . . . ▶ 19 | 00
20. **AMENDED RETURN ONLY:** Tax paid with (or after) the filing of the original return . . . . ▶ 20 | 00
21. Subtotal — add Lines 17 through 20 . . . . 21 | 00
22. **AMENDED RETURN ONLY:** Overpayment, if any, as shown on original return or as later adjusted . . . . ▶ 22 | 00
23. Total — Line 21 less Line 22 . . . . 23 | 00

REFUND OR TAX DUE

24. If Line 23 is greater than Line 16, enter OVERPAYMENT here . . . . ▶ 24 | 00
25. Amount remitted or amount of corporation income tax overpayment to be contributed to the trust funds
    - 25a. Children's Trust Fund . . . . ▶ 25a | 00
    - 25b. Veterans Trust Fund . . . . ▶ 25b | 00
    - 25c. Elderly Home Delivered Meals Trust Fund . . . . ▶ 25c | 00
    - 25d. Missouri National Guard Trust Fund . . . . ▶ 25d | 00
26. Overpayment to be applied to next filing period estimated tax . . . . ▶ 26 | 00
27. Overpayment to be refunded — Line 24 less Lines 25a, 25b, 25c, 25d and 26 . . . . **REFUND** ▶ 27 | 00
28. If Line 23 is less than Line 16 enter UNDERPAYMENT here . . . . ▶ 28 | 00
29. Underpayment of estimated tax (attach Form MO-2220) . . . . ▶ 29 | 00
30. Interest . . . . ▶ 30 | 00
31. Additions to tax (for late filing or late payment) . . . . ▶ 31 | 00
32. TOTAL DUE — add Lines 28 through 31 (U.S. funds only) . . . . DOR ONLY **TOTAL DUE** ▶ 32 | 00

INCLUDE YOUR MISSOURI TAX IDENTIFICATION NUMBER ON YOUR CHECK OR MONEY ORDER AND MAKE PAYABLE TO "MISSOURI DIRECTOR OF REVENUE". MAIL TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 700, JEFFERSON CITY, MISSOURI 65105-0700.

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

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 Form MO-1041, Page 2, Part 1, Line 15 or Form MO-1065, Line 15)			2	00
3. Total — Add Lines 1 and 2. Enter here and on Page 1, Line 3			3	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. Reduction in gain due to basis difference			2	00
3. Previously taxed income			3	00
4. Amount of any state income tax refund included in federal taxable income			4	00
5. Capital gain exclusion from the sale of low income housing project			5	00
6. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041, Page 2, Part 1, Line 16 or Form MO-1065, Line 16)			6	00
7. Total — Add Lines 1 through 6. Enter here and on Page 1, Line 5			7	00

PART 3 — FEDERAL INCOME TAX — CURRENT YEAR — Consolidated Federal/separate Missouri return — see instructions.

1. Federal tax (from Federal Form 1120, Schedule J, Line 11 or Federal Form 1120A, Part 1, Line 8) ▶	1	00
2. Foreign tax credit (from Federal Form 1120, Schedule J, Line 6a) ▶	2	00
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** ▶	3	00
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 ▶ [.] Multiply by Line 3. Enter here and on Page 1, Line 7. (Consolidated federal/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 — REASON FOR AMENDMENT — This form can only be used to amend tax years beginning in 2000.

Check one box indicating the reason for this amended Missouri return. The applicable Federal Form 1139, 1120X, 4549, 4549A, 870AD and/or 5278 must be attached. This includes consolidated federal/separate Missouri filers. **NOTE: A separate amended Form MO-1120 must be filed for each reason.**

☐ A. MISSOURI CORRECTION ONLY ☐ B. FEDERAL CORRECTION ☐ C. LOSS CARRYBACK
☐ D. TAX CREDIT CARRYBACK ☐ E. IRS AUDIT (RAR)

DOR ONLY

PART 5 — 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, enclose a copy of the consolidated income statement for this year and the year of the loss.

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

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.

DOR ONLY

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 PHONE NUMBER			
SIGNATURE OF OFFICER	DATE	PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)	DATE
TITLE OF OFFICER	PHONE NUMBER	PREPARER'S ADDRESS AND ZIP CODE	FEIN OR PTIN ▶

☐ S ☐ E ☐ B ☐ F ☐ P

MISSOURI DEPARTMENT OF REVENUE

CORPORATION FRANCHISE TAX SCHEDULE

FORM **MO-FT**

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

Form MO-FT must be filed with the Form MO-1120 or Form MO-1120S.

CORPORATION NAME	MITS/MO I.D. NUMBER	CHARTER NUMBER	FEIN NUMBER

FILE PERIOD BEGINNING (MMDDYY) 20 , ENDING 20

BALANCE SHEET DATE (MMDDYY)

Do you assets include an interest in a partnership and/or limited liability company? YES ☐ NO ☐

Has there been a change in your accounting period? YES ☐ NO ☐ If yes, state prior accounting period ___________________

READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

- 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 value stock, see instructions)	1	00
2. Assets		
2a. Total assets per attached balance sheet	2a	00
2b. Less: Investments in and advances to subsidiaries over 50% owned (Attach 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	3a	00
3b. Inventories (net, book value)	3b	00	3b	00
3c. Land and fixed assets (net of accumulated depreciation)	3c	00	3c	00
3d. Total allocated assets (add Lines 3a, 3b, and 3c)	3d	00	3d	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 $1,000,000 or less, **STOP HERE** and **check Box A on Form MO-1120 or Box A on Form MO-1120S.**	6b	00
7. Tax Computation		
7a. Tax — 1/30th of 1% (.000333 of Line 6a or Line 6b)	7a	00
7b. Short periods (for new corporations and change in accounting periods only) — Line 7a x _______ / 12 (insert number of months in short period) = Prorated Tax Due	7b	00
7c. Tax due (Line 7a or Line 7b, whichever applies) Enter here and on Form MO-1120, Page 1, Line 15 or Form MO-1120S, Page 1, Line 14	7c	00