



CORPORATION NAME		
NUMBER AND STREET		
CITY OR TOWN, STATE, ZIP CODE		
MITS/MO I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER

MAIL TO:**Balance Due**

Missouri Department of Revenue
P.O. Box 3365
Jefferson City, MO 65105-3365

MAIL TO:**Refund or No Amount Due**

Missouri Department of Revenue
P.O. Box 700
Jefferson City, MO 65105-0700

FORM MO-1120
**Missouri Corporation
INCOME TAX
Return for 2005**
**Missouri Corporation
FRANCHISE TAX
Return for 2006**

Beginning _____, 20____
Ending _____, 20____

Beginning _____, 20____
Ending _____, 20____

Balance Sheet Date (MMDDYY)**SOFTWARE VENDOR CODE**

(Assigned by DOR)

002**Check Applicable Boxes****Attach copy of Federal Return, pages 1-4**

- | | | | |
|--|---|--|-------------------------------------|
| ☐ Consolidated MO Return | ☐ Amended Return | ☐ Final Corporate Income Tax Return | ☐ Bankruptcy |
| ☐ Consolidated Federal/
Separate Missouri Return | ☐ Name Change | ☐ 990C | ☐ 990T |
| | ☐ Address Change | | |

☐ A. Check this box if your assets in Missouri (Schedule MO-FT, Line 6a), or apportioned to Missouri (Schedule 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 Schedule MO-FT and enter the franchise tax due on the Form MO-1120, Line 15 below.**

- ☐ B. Return filed for **BOTH** (income and franchise)
- ☐ C. Return filed for **INCOME** tax only
- ☐ D. Return filed for **FRANCHISE** tax only

COMPUTATION OF INCOME TAX	1. Federal Taxable Income from Federal Forms 1120, Line 30 or 1120A, Line 26	1	00
	2. Corporation income tax from Missouri, or other states, their subdivisions, and District of Columbia deducted in determining federal taxable income	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 Schedule MO-MS and enter apportionment method chosen _____, and the applicable % _____ Multiply Line 8 by the percentage	9	00
	10. Missouri Dividends Deduction (see instructions before entering an amount)	10	00
	11. Enterprise Zone or Rural Empowerment Zone Income Modification	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 (attach a copy of Federal Form 8611) (see instructions)	14	00
	15. Corporation Franchise Tax (Complete Schedule MO-FT and attach balance sheet)	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. Estimated tax payments (include approved overpayments applied from previous year)	18	00
	19. Payments with Form MO-7004	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 tax overpayment to be contributed to the trust funds listed to the right. Place the total amount contributed on Line 25i.	25i	00
	26. Overpayment to be applied to next filing period	26	00
	27. Overpayment to be refunded — Line 24 less Lines 25i and 26	27	00
	28. If Line 23 is less than Line 16, enter UNDERPAYMENT here	28	00
	29. Enter total amount on Line 29	29	00
	30. TOTAL DUE — Add Lines 28 and 29 (U.S. funds only)	30	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

SIGNATURE	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, or if internally prepared, any member of the internal staff.		☐ YES	DOR ONLY
	SIGNATURE OF OFFICER (REQUIRED)			TITLE OF OFFICER		PHONE NUMBER	
	PREPARER'S SIGNATURE (INCLUDING INTERNAL PREPARER)			PREPARER'S FEIN, SSN, OR PTIN		PHONE NUMBER	DATE SIGNED
							☐ S ☐ E ☐ B ☐ F

MISSOURI MODIFICATIONS — ADDITIONS

PART 1	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 18 or Form MO-1065, Line 18)				2	00
	3. Missouri depreciation basis adjustment (Section 143.121.2(c) RSMo)				3	00
	4. Net operating loss modification (Section 143.431.4, RSMo) (Do not enter NOL carryover)				4	00
	5. Total — Add Lines 1 through 4. Enter here and on Page 1, Line 3				5	00

MISSOURI MODIFICATIONS — SUBTRACTIONS

PART 2	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 12 CSR 10-2.020 and Section 143.121.3(b) RSMo)				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 19)				7	00
	8. Missouri depreciation basis adjustment (Section 143.121.3(g) RSMo)				8	00
	9. Subtraction Modification offsetting previous Addition Modification on 1996, 1997, and 1998 Tax Years (Section 143.121.2(d) RSMo)				9	00
	10. Depreciation recovery on qualified property that is sold (Section 143.121.3 (h) RSMo)				10	00
	11. Total — Add Lines 1 through 10. Enter here and on Page 1, Line 5				11	00

FEDERAL INCOME TAX — CURRENT YEAR — Consolidated Federal/Separate Missouri Return — See Instructions.

PART 3	1. Federal tax (from Federal Form 1120, Schedule J, Line 11 or Federal Form 1120A, Part 1, Line 5)	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; multiply the total by 50% ; 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. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 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	

CORPORATE INCOME — REASON FOR AMENDMENT

PART 4	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. 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

LOSS CARRYBACK OR FEDERAL TAX CREDIT CARRYBACK — AMENDED RETURN ONLY

PART 5	If a loss carryback or federal tax credit carryback is involved in this amended return, complete the following section. 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. (If NOL or Missouri tax credit carryback, enter year that the credit first became available.)							
	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



MISSOURI DEPARTMENT OF REVENUE
**CORPORATION FRANCHISE
TAX SCHEDULE**

SCHEDULE
MO-FT

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

**Schedule 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 your 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 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.							
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 and advances to subsidiaries over 50% owned (Attach Schedule MO-5071 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	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 (see instructions) — Line 7a x _____ (insert number of months in short period) = Prorated Tax Due 12				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 15				7c			00