Reset Form Print Form

Form MO-1120

Missouri Department of Revenue
**2013 Corporation Income Tax Return**

Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number

Missouri Corporation Income Tax Return for 2013 — Beginning (MM/DD/YY) — Ending (MM/DD/YY)

Missouri Corporation Franchise Tax Return for 2014 — Beginning (MM/DD/YY) — Ending (MM/DD/YY)

Federal Employer I.D. Number

Charter Number

Corporation Name

Address

City

State

ZIP –

Balance Sheet Date (MM/DD/YY)

13111010001

☐ Select this box if you have an approved federal extension. Attach a copy of the approved Federal Extension (Form 7004).

Select Applicable Boxes. Failure to select the address change box may result in mailings going to the last address on file.

☐ Consolidated MO Return ☐ Consolidated Federal and Separate Missouri Return ☐ Amended Return ☐ Name Change

☐ Address Change ☐ Final Return and Close Corporation Income Tax Account ☐ Bankruptcy ☐ 1120C ☐ 990T

☐ A. Select this box if your assets in Missouri (Form MO-FT, Line 6a), or apportioned to Missouri (Form MO-FT, Line 6b) do not exceed $10,000,000. You do not owe franchise tax. If your assets do exceed the $10,000,000 threshold, you must complete and attach Form MO-FT and enter the franchise tax due on the Form MO-1120, Line 16 below. If Box A is checked, Box C cannot be checked.

☐ B. Return filed for both (income and franchise) ☐ C. Return filed for income tax only ☐ D. Return filed for franchise tax only

☐ E. All Missouri source income is from an interest(s) in a partnership(s)

**Computation of Income Tax**

| | | |
|---|---|---|
| 1. | Federal Taxable Income from Federal Form 1120, Line 30 | 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 3, Part 1) | 3 .00 |
| 4. | Total additions - Add Lines 2 and 3 | 4 .00 |
| 5. | Missouri modifications - Subtractions (complete Page 3, Part 2) | 5 .00 |
| 6. | Balance - Line 1 plus Line 4 less Line 5 | 6 .00 |
| 7. | Small Business Deduction for New Jobs under Section 143.173, RSMo (complete Form MO-NJD) | 7 .00 |
| 8. | Federal Income Tax - current year (complete Page 4, Part 3) | 8 .00 |
| 9. | Missouri Taxable Income - all sources - Line 6 less Line 7 and Line 8 | 9 .00 |
| 10. | Missouri Taxable Income - if all Missouri income, repeat Line 9. If not, complete Form MO-MS and enter apportionment method chosen and the applicable percentage below. Method ____ Percent ___.___ Multiply Line 9 by the percentage | 10 .00 |
| 11. | Missouri Dividends Deduction (see instructions before entering an amount) | 11 .00 |
| 12. | Enterprise Zone or Rural Empowerment Zone Income Modification | 12 .00 |
| 13. | Missouri Taxable Income - Line 10 less Line 11 and Line 12 | 13 .00 |

**Tax**

14. Corporation income Tax - 6.25% of Line 13 ..... 14 .00
15. Recapture of Missouri Low Income Housing Credit (attach a copy of Federal Form 8611) (see instructions) ..... 15 .00
16. Corporation Franchise Tax (Complete Form MO-FT and attach balance sheet)..... 16 .00
17. Total Tax - Add Lines 14, 15, and 16..... 17 .00

**Credits and Payments**

18. Tax credits - (attach **Form MO-TC**) ..... 18 .00
19. Estimated tax payments (include approved overpayments applied from previous year)..... 19 .00
20. Payments with **Form MO-7004**..... 20 .00
21. Amended Return Only: Tax paid with (or after) the filing of the original return..... 21 .00
22. Subtotal - Add Lines 18 through 21 ..... 22 .00
23. Amended Return Only: Overpayment, if any, as shown on original return or as later adjusted ..... 23 .00
24. Total - Line 22 less Line 23..... 24 .00

**Refund or Tax Due**

25. If Line 24 is greater than Line 17, enter overpayment here ..... 25 .00
26. Amount remitted or amount of tax overpayment to be contributed to the funds listed below ..... 26 .00

| Children's Trust Fund | Veterans Trust Fund | Elderly Home Delivered Meals Trust Fund | Missouri National Guard Trust Fund | Workers' Memorial Fund | Childhood Lead Testing Fund | Missouri Military Family Relief Fund | General Revenue Fund | Organ Donor Program Fund | Additional Fund Code (See Instr.) | Additional Fund Code (See Instr.) |
|---|---|---|---|---|---|---|---|---|---|---|
| 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 | 00 |

27. Overpayment to be applied to next filing period..... 27 .00
28. Overpayment to be refunded - Line 25 less Lines 26 and 27 ..... Refund 28 .00
29. If Line 24 is less than Line 17, enter underpayment here..... 29 .00
30. Enter the total of the below on Line 30 ..... 30 .00

Interest .00 Penalty .00 MO-2220 .00

31. Total Due - Add Lines 29 and 30 (U.S. funds only) ..... Total Due 31 .00

**Signature**

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete,and correct.

Department Use Only ☐ S ☐ E ☐ B ☐ F

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, or if internally prepared, any member of the internal staff. ..... ☐ Yes ☐ No

Signature of Officer | Printed Name

Telephone Number | Date Signed (MM/DD/YY)

Preparer's Signature (Including Internal Preparer) | Preparer's FEIN, SSN, or PTIN

Telephone Number | Date Signed (MM/DD/YY)

Mailing instructions on page 4

13111020001

## 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 18 or **Form MO-1065**, Line 17) | | | 2 .00 |
| 3. Net operating loss modification (**Section 143.431.4, RSMo**) (Do not enter NOL carryover) | | | 3 .00 |
| 4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, **Section 135.647, RSMo** | | | 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 **12 CSR 10-2.020** and **Section 143.121.3(2), 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 18) | | | 7 .00 |
| 8. Missouri depreciation basis adjustment (**Section 143.121.3(7), RSMo**) | | | 8 .00 |
| 9. Subtraction Modification offsetting previous Addition Modification from a Net Operating Loss (NOL) deduction from an applicable year (**Section 143.121.2(4), RSMo**) | | | 9 .00 |
| 10. Depreciation recovery on qualified property that is sold (**Section 143.121.3(9), RSMo**) | | | 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. [ ][ ][ ] . [ ][ ][ ][ ] 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 Reason

If this is an amended return, select one box indicating the reason. A separate Form MO-1120 must be filed for each 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.)

Department Use 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 . . . . . 1 [ ][ ][ ][ ][ ][ ]
2. Total net capital loss carryback . . . . . 2 .00
3. Total net operating loss carryback . . . . . 3 .00
4. Federal income tax adjustment - Consolidated federal and separate Missouri filers must attach computations . . . . . 4 .00



**Mail To:**

**Balance Due:**
Missouri Department of Revenue
P.O. Box 3365
Jefferson City, MO 65105-3365

**Refund or No Amount Due:**
Missouri Department of Revenue
P.O. Box 700
Jefferson City, MO 65105-0700

**Phone:** (573) 751-4541
**Fax:** (573) 522-1721
**E-mail:** corporate@dor.mo.gov

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

13111040001

Form
**MO-FT**

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

Department Use Only
(MM/DD/YY)

Missouri Tax
I.D. Number

Form MO-FT must be filed with the Form MO-1120 or Form MO-1120S. Read instructions for these forms prior to completing.
Note: You cannot file a consolidated franchise tax return.

File Period Beginning (MM/DD/YY) Ending (MM/DD/YY)

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

Federal Employer I.D. Number

Charter Number

Corporation Name

Balance Sheet Date (MM/DD/YY)

E-mail Address

Do your assets include an interest in a partnership or limited liability company?

☐ No ☐ Yes If yes, you must provide a detailed reconciliation of partnership assets.

Has there been a change in your accounting period?

☐ No ☐ Yes If yes, state prior accounting period (MM/DD/YY) through (MM/DD/YY)

---

• 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 **Form 5071** or a schedule showing name of corporations, percentage of ownerships, and amount) ..... 2b . 00

2c. Adjusted total (Line 2a less Line 2b) ..... 2c . 00

Continued on Page 2

Franchise Tax Schedule

| | (A) Missouri | (B) Everywhere |
|---|---|---|
| 3. Allocation per attached balance sheet or schedule (see instructions) | | |
| 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 four 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 Missouri and without Missouri (Line 5, or the product of Line 1 times Line 4, whichever is greater) ..... 6b .00

If Line 6a or Line 6b is $10,000,000 or less, stop here and check Box A on **Form MO-1120** or Box A on **Form MO-1120S**.

7. Tax Computation

7a. Tax -- 1/75th of 1% (.000133 of Line 6a or Line 6b) ..... 7a .00

7b. Short period Returns Prorated Tax Due (see instructions)

Line 7a x ___/12 (insert number of whole months in short period) ..... 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



**Attach to Form MO-1120 or MO-1120S and mail to the Missouri Department of Revenue.**

**Balance Due:**
P.O. Box 3365
Jefferson City, MO 65105-3365

**Refund or No Amount Due:**
P.O. Box 700
Jefferson City, MO 65105-0700

14103020001