CORPORATION NAME

NUMBER AND STREET

CITY OR TOWN, STATE, ZIP CODE

MO TAX 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 2009	Missouri Corporation **FRANCHISE TAX** Return for 2010
Beginning ______, 20 ___	Beginning ______, 20 ___
Ending ______, 20 ___	Ending ______, 20 ___

Balance Sheet Date (MMDDYY)

SOFTWARE VENDOR CODE (Assigned by DOR) **001**

Check Applicable Boxes **Attach copy of Federal Return, pages 1–5**

- ☐ Consolidated MO Return
- ☐ Consolidated Federal/ Separate Missouri Return
- ☐ Amended Return
- ☐ Name Change
- ☐ Address Change
- ☐ Final Corporation Income Tax Return
- ☐ Bankruptcy
- ☐ 1120C
- ☐ 990T

☐ 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 $10,000,000. You do not owe franchise tax. **If your assets do exceed the $10,000,000 threshold, you must complete and attach Schedule MO-FT and enter the franchise tax due on the Form MO-1120, Line 15 below.** If Box A is checked, Box C must not be checked.

☐ 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 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 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.

Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Missouri Military Family Relief Fund	General Revenue	After School Retreat	Addl. Trust Fund Code (See Instr.)	Addl. Trust Fund Code (See Instr.)
25 ___ 00	00	00	00	00	00	00	00	00	00	00

26	Overpayment to be applied to next filing period	26	00
27	Overpayment to be refunded — Line 24 less Lines 25 and 26 **REFUND**	27	00
28	If Line 23 is less than Line 16, enter UNDERPAYMENT here	28	00
29	Enter total amount on Line 29 — Interest ___ Penalty ___ Form MO-2220 ___	29	00
30	TOTAL DUE — Add Lines 28 and 29 (U.S. funds only) **TOTAL DUE**	30	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check 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 declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services, and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

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 ☐ NO

SIGNATURE OF OFFICER **(REQUIRED)**	TITLE OF OFFICER	PHONE NUMBER ( )	DATE SIGNED
PREPARER'S SIGNATURE (INCLUDING INTERNAL PREPARER)	PREPARER'S FEIN, SSN, OR PTIN	PHONE NUMBER ( )	DATE SIGNED

DOR ONLY ☐ S ☐ E ☐ B ☐ F

This form 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 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 2001 NOL that was utilized in tax years 1996, 1997, or 1998, or from an applicable 2008 NOL that was utilized in tax years 2003, 2004, or 2005 (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/Separate Missouri Return — See Instructions.

1. Federal tax from Federal Form 1120, Schedule J, Line 10	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 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 — CORPORATION INCOME — REASON FOR AMENDMENT

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

PART 5 — LOSS CARRYBACK OR FEDERAL TAX CREDIT CARRYBACK — AMENDED RETURN ONLY

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	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER

FILE PERIOD BEGINNING (MMDDYY) , ENDING

BALANCE SHEET DATE (MMDDYY)

Do your assets include an interest in a partnership and/or limited liability company? YES ☐ NO ☐ If yes, you must provide a detailed reconciliation of partnership assets.

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)			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 — 1/30th of 1% (.000333 of Line 6a or Line 6b)	7a	00
7b. Short periods (see instructions) — Line 7a x _______ / 12 (insert number of whole 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, Line 15 or Form MO-1120S, Line 15	7c	00