



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 header section containing fields for CORPORATION NAME, NUMBER AND STREET, CITY OR TOWN, STATE, ZIP CODE, MO TAX I.D. NUMBER, CHARTER NUMBER, FEDERAL I.D. NUMBER, and checkboxes for Amended Return, Address Change, Final Corporation Income Tax Return, Bankruptcy, and Name Change.

Form header section containing FORM MO-1120S, Missouri S Corporation INCOME TAX Return for 2010, Missouri S Corporation FRANCHISE TAX Return for 2011, Beginning and Ending dates, Balance Sheet Date (MMDDYY), and SOFTWARE VENDOR CODE (Assigned by DOR) 001.

Section 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-1120S, Line 15 below. If Box A is checked, Box C must not be checked.

Section B: 1. Does the S corporation have ANY Missouri modifications? 2. Does the S corporation have ANY nonresident shareholders? 3. Does S corporation have income derived from sources other than Missouri?

Table for MISSOURI S CORPORATION ADJUSTMENTS. Includes rows for Additions (1a-5), Subtractions (6a-14), and Missouri S corporation adjustments (15-22).

Table for FRANCHISE TAX. Includes rows for Corporation Franchise Tax (15), Tax credits (16), Approved overpayments (17), Payments with Form MO-7004 (18), AMENDED RETURN ONLY: Tax paid with (19), Subtotal (20), AMENDED RETURN ONLY: Overpayment (21), and Total (22).

Table for REFUND/TAX DUE. Includes rows for Overpayment to be applied to next filing period (23), Overpayment to be refunded (24), Overpayment to be refunded - Line 23 less Line 24 (25), If Line 22 is less than Line 15 enter UNDERPAYMENT here (26), Enter total amount on Line 27 (27), and TOTAL DUE (28).

SIGNATURE section containing declaration text, fields for 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, and checkboxes for YES/NO and DOR ONLY (S, E, B).



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
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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.**

<ul style="list-style-type: none"> 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 or 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 \$10,000,000 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 whole months in short period) = Prorated Tax Due	7b				00
12					
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



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION ALLOCATION
 AND APPORTIONMENT SCHEDULE**

SCHEDULE MO-MSS	Attachment Sequence No. 1120S-04
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DO NOT USE THIS SCHEDULE IF ALL INCOME IS FROM MISSOURI SOURCES.

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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APPORTIONMENT ELECTION

• Missouri Statutes provide seven methods of determining income from Missouri sources. Check only ONE of the seven boxes.

Method One — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistate Tax Compact — Section 32.200, RSMo — Complete Parts 3 and 2.

Method Two — BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — Complete Parts 3 and 1.

Special Methods Number 3 to 7 — Attach Detailed Explanation

Three — Transportation — Section 143.451.3, RSMo

Four — Railroad — Section 143.451.4, RSMo

Five — Interstate Bridge — Section 143.451.5, RSMo

Six — Telephone and Telegraph — Section 143.451.6, RSMo

Seven — Other Approved Method — Section 143.461.2, RSMo **Letter of Approval from the Director of Revenue must be attached.**

PART 1 — METHOD TWO — SINGLE FACTOR APPORTIONMENT

• Enter on Line 1 the amount of sales which are transacted wholly in Missouri.

• Enter on Line 2 the amount of sales which are transacted partly within Missouri and partly without Missouri.

• Enter on Line 3 the amount of sales which are transacted wholly without Missouri.

• In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and partly outside Missouri.

Attach an explanation reconciling Line 4 with specific data on Federal Form 1120S.

	TOTAL		MISSOURI
1. Amount wholly in Missouri	00	1	00
2. Amount partly within and partly without Missouri	00		
3. Amount wholly without Missouri	00		
4. Total amount (all sources) add Lines 1, 2, and 3	00		
5. One-half of Line 2		5	00
6. Total amount (Missouri) — add Lines 1 and 5		6	00
7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c)		7	%

PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
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1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. <i>Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.)</i> Land 00 Depreciable assets 00 Inventory and supplies 00 Other (attach schedule) 00 Net annual rental of property, times eight 00 TOTAL PROPERTY VALUES 1a 00			
2. Wages, salaries, commissions, and other compensation of employees related to business income TOTAL WAGES AND SALARIES 2a 00			
3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri 00 (2) Shipped from within Missouri 00 (b) Sales shipped from Missouri to: (1) The United States Government 00 (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) 00 (c) Other gross receipts (rents, royalties, interest, etc.) 00 TOTAL SALES 3a 00			
4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions) Enter on Schedule MO-NRS, Parts 1 and 2, Column (c). 4			%

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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PART 3 — MULTISTATE OR SINGLE FACTOR ALLOCATION

•Directly allocable nonbusiness income. Do not allocate expenses that have been excluded from federal taxable income.	ALLOCATION OF NONBUSINESS INCOME					
	GROSS INCOME		DIRECTLY RELATED EXPENSES		INDIRECTLY RELATED EXPENSES	
	(1) EVERYWHERE	(2) MISSOURI	(3) EVERYWHERE	(4) MISSOURI	(5) EVERYWHERE	(6) MISSOURI
1. Interest income	00	00	00	00	00	00
2. Royalties	00	00	00	00	00	00
3. Rents	00	00	00	00	00	00
4. Net capital gains	00	00	00	00	00	00
5. Dividends	00	00	00	00	00	00
6. Total each column	00	00	00	00	00	00

All income is presumed to be business income unless you can clearly show the income to be nonbusiness income.

ALLOCATION/APPORTIONMENT OF DISTRIBUTIVE SHARE ITEMS

The following steps must be followed for each distributive share item that is being allocated as nonbusiness income. Attach an explanation and computations detailing the nature of the nonbusiness or Missouri source income.

EXAMPLE: Assume \$15,000 in total rents of which \$12,000 is business income and \$3,000 is nonbusiness of which \$1,000 is directly allocated to Missouri income. Assume an apportionment factor of 33.333% (from Part 1, Line 7 or Part 2, Line 4):

Step 1	\$15,000	Total rents
Step 2	<u>- 3,000</u>	Allocated to Missouri as nonbusiness or Missouri source income
	\$ 12,000	Business income
Step 3	\$ 12,000	X 33.333% = 4,000
Step 4	\$ 1,000	Missouri source income
Step 5	<u>+ 4,000</u>	From Step 3
	\$ 5,000	Nonbusiness income allocated to Missouri is entered on Schedule MO-NRS, Part 1, Line 3, Column (b).
Step 6	\$ 5,000/15,000 = 30%	This percentage is entered on Schedule MO-NRS, Part 1, Line 3, Column (c).

APPORTIONMENT OF PARTNERSHIP INTEREST

EXAMPLE: Assume S corporation's only activity is a 10 percent ownership in partnership. Partnership's Schedule MO-MSS reflects single factor with \$1,000,000 as wholly within and \$275,000 as partly within. S corporation method 2 Single Method Apportionment is calculated as follows:

1. Amount wholly in Missouri (\$1,000,000 x .10)	=	\$100,000
2. Amount wholly within and without Missouri (\$275,000 x .10)	=	\$27,500
3. Amount wholly without Missouri (0 x .10)	=	0
4. Total amount (all source)		127,500
5. One half of Line 2		13,750
6. Total Amount (Missouri) add Line 1 and Line 5		113,750
7. Missouri Single Factor Apportionment (Divide Line 6 by Line 4) Enter on Schedule MO-NRS, Parts 1 and 2, Column (e).		89.216%



MISSOURI DEPARTMENT OF REVENUE
**MISCELLANEOUS INCOME
 TAX CREDITS**

2010 FORM MO-TC	Attachment Sequence No. 1040-02, 1120-04, 1120S-02

NAME (LAST, FIRST)		SOCIAL SECURITY NUMBER/FEDERAL I.D. NUMBER	
SPOUSE'S NAME (LAST, FIRST)		SPOUSE'S SOCIAL SECURITY NUMBER	
CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	

- Each credit will apply against your tax liability in the order they appear on the form.
- If you are claiming more than 10 credits, attach an additional sheet.
- If you are filing a combined return, both names must be on the certificate/form from the issuing agency.

USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120, MO-1120S, OR MO-1041. ATTACH TO FORM MO-1040, MO-1120, MO-1120S, OR MO-1041.

	BENEFIT NUMBER (Assigned by DED only)	ALPHA CODE (3 Characters) from back	CREDIT NAME	• YOURSELF (one income) • Corporation Income • Fiduciary		• SPOUSE (on a combined return) • Corporation Franchise	
				Column 1	Column 2	Column 1	Column 2
1.				1.	00		00
2.				2.	00		00
3.				3.	00		00
4.				4.	00		00
5.				5.	00		00
6.				6.	00		00
7.				7.	00		00
8.				8.	00		00
9.				9.	00		00
10.				10.	00		00
11.	SUBTOTALS — add Lines 1 through 10.....			11.	00		00
12.	Enter the amount of the tax liability from Form MO-1040, Line 30Y for yourself and Line 30S for your spouse, or from Form MO-1120, Line 13 plus Line 14 for income or Line 15 for franchise; Form MO-1120S, Line 15 for franchise tax; or Form MO-1041, Line 18.....			12.	00		00
13.	Total Credits — add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1120S, Line 16; Form MO-1040, Line 37; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.			13.			00

MO 860-2274 (08-2010)

For Privacy Notice, see the instructions.

Instructions

- If you are filing an individual income tax return and you have only **one** income, use Column 1.
- If you are filing a combined return and **both** you and your spouse have income, use Column 1 for yourself and Column 2 for your spouse.
- If you are filing a fiduciary return, use Column 1.
- If you are filing a corporation income tax return, use Column 1. If you are filing a corporation franchise tax return, use Column 2.

- If you are a shareholder or partner and claiming a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership, including the corporation's percentage of ownership, if applicable.

Benefit Number:

Only the credits issued by the Department of Economic Development (DED) will have a benefit number. The number is located on your Certificate of Eligibility Schedule (Certificate).

Alpha Code:

This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.

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.