



CORPORATION NAME				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	
NUMBER AND STREET				FORM MO-1120S			
CITY OR TOWN, STATE, ZIP CODE							
MO TAX I.D. NUMBER		CHARTER NUMBER		FEDERAL I.D. NUMBER		Missouri S Corporation INCOME TAX Return for 2011 Beginning _____, 20____ Ending _____, 20____	
<input type="checkbox"/> Check Applicable Boxes		<input type="checkbox"/> Amended Return <input type="checkbox"/> Name Change		<input type="checkbox"/> Address Change <input type="checkbox"/> Final Corporation Income Tax Return			
<input type="checkbox"/> 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.				<input type="checkbox"/> B. Return filed for BOTH (income and franchise) <input type="checkbox"/> C. Return filed for INCOME tax only <input type="checkbox"/> D. Return filed for FRANCHISE tax only			
Balance Sheet Date (MMDDYY) _____ SOFTWARE VENDOR CODE (Assigned by DOR) 001							
S CORP. 1. Does the S corporation have ANY Missouri modifications? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete Lines 1–15 below and page 2. 2. Does the S corporation have ANY nonresident shareholders? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete Lines 1–15 below and Schedule MO-NRS. 3. Does S corporation have income derived from sources other than Missouri? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete and attach Schedule MO-MSS.							
MISSOURI S CORPORATION ADJUSTMENTS Additions (attach detailed explanation of each item) 1a. State and local income taxes deducted on Federal Form 1120S 1a _____ 00 1b. Less: Kansas City & St. Louis earnings taxes. Enter Lines 1a less 1b on Line 1 1b _____ 00 2a. State and local bond interest (except Missouri) 2a _____ 00 2b. Less: related expenses (omit if less than \$500) Enter Line 2a less Line 2b on Line 2 2b _____ 00 3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____) 3 _____ 00 4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Sec. 135.647, RSMo 4 _____ 00 5. Total of Lines 1 through 4 5 _____ 00 Subtractions (attach detailed explanation of each item) 6a. Interest from exempt federal obligations 6a _____ 00 6b. Less: related expenses (omit if < \$500) Enter Line 6a less Line 6b on Line 6 6b _____ 00 7. Amount of any state income tax refund included in federal ordinary income 7 _____ 00 8. Federally taxable — Missouri exempt obligations 8 _____ 00 9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Missouri Public-Private Transportation Act <input type="checkbox"/> Other adjustments (list _____) 9 _____ 00 10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo) 10 _____ 00 11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo) 11 _____ 00 12. Total of Lines 6 through 11 12 _____ 00 13. Missouri S corporation adjustment — NET ADDITION — excess Line 5 over Line 12 13 _____ 00 14. Missouri S corporation adjustment — NET SUBTRACTION — excess Line 12 over Line 5 14 _____ 00							
FRANCHISE TAX 15. Corporation Franchise Tax (Complete Schedule MO-FT and attach balance sheet) 15 _____ 00 16. Tax credits — (attach Form MO-TC and only include corporation franchise tax credits) 16 _____ 00 17. Approved overpayments applied from last file period 17 _____ 00 18. Payments with Form MO-7004 18 _____ 00 19. AMENDED RETURN ONLY: Tax paid with (or after) the filing of the original return 19 _____ 00 20. Subtotal — add Lines 16 through 19 20 _____ 00 21. AMENDED RETURN ONLY: Overpayment, if any, as shown on original return or as later adjusted 21 _____ 00 22. Total — Line 20 less Line 21 22 _____ 00							
REFUND/TAX DUE 23. If Line 22 is greater than Line 15, enter OVERPAYMENT here 23 _____ 00 24. Overpayment to be applied to next filing period 24 _____ 00 25. Overpayment to be refunded — Line 23 less Line 24 REFUND 25 _____ 00 26. If Line 22 is less than Line 15 enter UNDERPAYMENT here 26 _____ 00 27. Enter total amount on Line 27 <input type="text"/> Interest <input type="text"/> Penalty 27 _____ 00 28. TOTAL DUE — add Lines 26 and 27 (U.S. funds only) TOTAL DUE 28 _____ 00							
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check must 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.							
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				DATE SIGNED		DATE SIGNED	
<input type="checkbox"/> YES <input type="checkbox"/> NO				<input type="checkbox"/> YES <input type="checkbox"/> NO		DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> B	



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

**2012
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 <input type="checkbox"/> NO <input type="checkbox"/> If yes, you must provide a detailed reconciliation of partnership assets.							
Has there been a change in your accounting period? YES <input type="checkbox"/> NO <input type="checkbox"/> 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)		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 — 1/37th of 1% (.000270 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 12 Tax Due		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, 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



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

SCHEDULE
MO-MSS

REV. (09-2011)

Attachment Sequence No. 1120S-04

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

☐ Six — Telephone and Telegraph — Section 143.451.6, RSMo

☐ Four — Railroad — Section 143.451.4, RSMo

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

☐ Five — Interstate Bridge — Section 143.451.5, RSMo

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.

1. Amount wholly in Missouri.....	1		00
2. Amount partly within and partly without Missouri.....	2		00
3. Amount wholly without Missouri.....	3		00
4. Total amount (all sources) add Lines 1, 2, and 3.....	4		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)
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land.....	00	00	
Depreciable assets.....	00	00	
Inventory and supplies.....	00	00	
Other (attach schedule).....	00	00	
Net annual rental of property, times eight.....	00	00	
TOTAL PROPERTY VALUES	1a 00	1b 00	1 . . . %
2. Wages, salaries, commissions, and other compensation of employees related to business income TOTAL WAGES AND SALARIES	2a 00	2b 00	2 . . . %
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	3b 00	3 . . . %
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

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	Enter 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**

**2011
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.
- 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.

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 Column 1		• SPOUSE (on a combined return) • Corporation Franchise 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 14 plus Line 15 for income or Line 16 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 18; 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

For Privacy Notice, see the instructions.

MO-TC (11-2011)

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.
- Include a copy of your certificate/form from the issuing agency.

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.