

## 2014 Corporate Tests

### Test 1

Form MO-1120/MO-MS/MO-FT/Direct Deposit

#### MO-1120

Income Tax Begin Date: 01/01/2014  
Income Tax End Date: 12/31/2014  
Franchise Tax Begin Date: 01/14/2015  
Franchise Tax Begin Date: 12/31/2015  
Corporation Name: Anyway Mortgage  
MO TAX ID Number: 16352360  
Charter Number: 00428101  
Federal ID Number: 110000003  
Address: 4545 Lending Lane, Boston MA 02129  
Balance Sheet Date: 12/31/2015

X – Checked Box for assets in Missouri not exceeding \$10,000,000

X –Checked Box for Return Filed for Both Income and Franchise

Line 1 Federal Taxable Income: -376,204  
Line 5 Modification Subtractions: 132,302  
Line 6 Balance: -508,506  
Line 9 Missouri Taxable Income -508,506  
Line 19 Estimated Tax Payments 1,500  
Line 22 Subtotal 1,500  
Line 24 Total 1,500  
Line 26 Trust Fund Contribution Additional Trust Fund Code 19/500  
Line 27 Overpayment to next period 500  
Line 28 Refund 500

#### MO-1120 Page 2

Line 8 Missouri depreciation: 132.302  
Line 13 Total 132.302

#### MO-MS

X Method One Apportionment

Part 1: Three Factor Apportionment Method Schedule

Depreciable assets: (B) 654,307  
Line 1 Total Property: (B) 654,307  
Line 2 Total Wages: (B) 5,337,976  
Line 3 Total Sales (B) 14,697,275

#### MO-FT

Line 1 Par value stock: 1,000  
Line 2a Total assets per balance sheet: 86,821,105  
Line 2c Adjusted total: 86,821,105  
Line 3a Accounts receivable (A) 12,500 (B) 205,811  
Line 3c Land and fixed assets (A) 13,500 (B) 299,403  
Line 3d Total allocated assets (A) 26,000 (B) 505,214  
Line 4 MO % for Apportionment: 5.1463%  
Line 5 Assets apportioned to MO 4,468,075  
Direct Deposit: Routing- 071000521/Account- 126357898 Checking Account

**Test 2**

Form MO-1120/MO-MS/MO-FT

**MO-1120**

Income Tax Begin Date:	01/01/2014
Income Tax End Date:	12/31/2014
Franchise Tax Begin Date:	01/14/2015
Franchise Tax Begin Date:	12/31/2015
Corporation Name:	ACME Cooling Service
MO TAX ID Number:	15925579
Charter Number:	F00422691
Federal ID Number:	110000013
Address:	101 Industrial Lane, Ottumwa IA 52501
Balance Sheet Date:	12/31/2015

X – Checked Box Consolidated Federal and Separate Missouri Return

X – Checked Box for assets in Missouri not exceeding \$10,000,000

X – Checked Box for Return Filed for Both Income and Franchise

Line 1 Federal Taxable Income:	558,334
Line 6 Balance:	558,334
Line 9 Missouri Taxable Income:	558,334
Line 19 Estimated Tax Payments:	1,000
Line 20 Payments with Form MO-7004:	1,000
Line 22 Subtotal:	2,000
Line 24 Total	2,000
Line 25 Overpayment	2,000
Line 28 Refund	2,000

**MO-FT**

Par value stock:	1,000
2a Assets per balance sheet:	29,739
2c Adjusted total:	29,739
3b Inventories:	(B) 10,252
3c Land and fixed assets:	(B) 19,487
3d Total allocated assets:	(B) 29,739

**MO-MS**

X Method One Apportionment

Part 1: Three Factor Apportionment Method Schedule

Land:	(B) 28,263
Depreciable assets:	(B) 136,368
Net rent, times eight:	(B) 1,221,784
Line 1 Total Property:	(B) 1,386,415
Line 2 Total Wages:	(B) 1,272,393
Line 3 Total Sales:	(B) 5,202,371

### Test 3

Form MO-1120/MO-MS/MO-FT

#### MO-1120

Income Tax Begin Date:	01/01/2014
Income Tax End Date:	12/31/2014
Franchise Tax Begin Date:	01/14/2015
Franchise Tax Begin Date:	12/31/2015
Corporation Name:	County Equipment
MO TAX ID Number:	16048601
Charter Number:	00421672
Federal ID Number:	110000014
Address:	6764 Branch Rd, Detroit MI 48212
Balance Sheet Date:	12/31/2015

X –Checked Box for Return Filed for Both Income and Franchise

Line 1 Federal Taxable Income:	5,325,020
Line 2 Corp income tax:	13,000
Line 3 Modifications Additions:	985
Line 4 Total Additions:	13,985
Line 6 Balance:	5,339,005
Line 9 Balance:	5,339,005
Line 10 Missouri Taxable Income:	38,707
Line 14 Corp Income Tax:	2,419
Line 15 Recapture LHC:	150
Line 16 Corp Franchise Tax:	737
Line 17 Total Tax:	3,306
Line 29 Underpayment:	1,106
Line 31 Total Due:	1,106

#### 1120 Page 2

Line 1a State and local bond interest:	985
Line 5 Total lines 1 through 4:	985

#### MO-FT

2a Total assets per balance sheet:	24,575,500	
2c Adjusted total:	24,575,500	
3a Accounts receivable:	(A) 45,000	(B) 65,000
3b Inventories:	(A) 105,000	(B) 205,000
3c Land and fixed assets:		(B) 65,000
3d Total allocated assets:	(A)150,000	(B)335,000
4 Missouri percentage:	44.7761%	
5 Assets apportioned to MO:	11,003,950	
6b Tax basis within and without MO:	11,003,950	
7a Tax:	737	
7c Computed Tax:	737	
7d Base Year Fran Tax:	3,460	
7e Tax due:	737	

### Test 3 Continued

MO-MS

#### X Method One Apportionment

Land:	(A) 2,200	(B) 2,200	
Depreciable assets:	(A) 8,500	(B) 5,512,196	
Inventory and supplies:	(A) 32,288	(B) 6,303,301	
Net rent times eight:		(B) 4,833,792	
Line 1 Total Property:	(A) 42,988	(B) 16,651,489	0.258%
Line 2 Total Wages:	(A) 78,000	(B) 7,080,225	1.102%

Sales delivered or shipped to Missouri purchasers:

a) from outside Missouri 285,121

Other gross receipts 3,875

Line 3 Total Sales:	(A) 288,996	(B) 54,447,847	0.531%
Line 4 Apportionment Factor:		0.630%	
Line 5 Missouri Taxable Income:		5,339,005	
Line 8 Partial Missouri Taxable Income:		5,339,005	
Line 9 Nonbusiness Income - all sources:		18,300	
Line 10 Apportionable Income:		5,320,705	
Line 11 Apportioned Missouri Income:		33,520	
Line 12 Nonbusiness Income - Missouri sources:		5,200	
Line 13 Partial Missouri Taxable Income:		38,720	
Line 14 Missouri Income Percentage:		0.725%	

#### Test 4

Form MO-1120/MO-TC/MO-C

MO-1120

Income Tax Begin Date:	01/01/2014
Income Tax End Date:	12/31/2014
Corporation Name:	Green Financial Group
MO TAX ID Number:	10890611
Charter Number:	F00158342
Federal ID Number:	110000012
Address:	100 Georgia Ave, Gladstone, MO 64116

X – Checked Box for Consolidated MO Return

X – Checked Box for Return filed for income tax only

Line 1 Federal Taxable Income:	5,236,150
Line 2 Corp income tax:	175,687
Line 3 Modifications Additions:	150,000
Line 4 Total Additions:	325,687
Line 5 Modification Subtractions:	1,808,224
Line 6 Balance:	3,753,613
Line 8 Federal Income Tax:	952,012
Line 9 Missouri Taxable Income:	2,801,601
Line 10 Missouri Taxable Income:	2,801,601
Line 11 Missouri Dividends Deduction:	7,621
Line 13 Missouri Taxable Income:	2,793,980
Line 14 Corporation Income Tax:	174,624
Line 17 Total Tax:	174,624
Line 18 Tax Credits:	15,412
Line 19 Estimated Tax Payments:	28,000
Line 20 Payments with Form MO-7004:	145,000
Line 22 Subtotal:	188,412
Line 24 Total:	188,412
Line 25 Overpayment:	13,788
Line 26 Trust Fund Contributions:	
Children's Trust Fund	100
Veteran's Trust Fund	150
Elderly Home Delivered Meals	200
Missouri National Guard	250
Workers Memorial Fund	300
Childhood Lead Testing	350
Missouri Military Family Relief	400
General Revenue Fund	450
After School Retreat Fund	500
Organ Donor Program Fund	500
Additional Trust Fund Code 14	550
Additional Trust Fund Code 15	600
Line 28 Refund:	9,438

**Test 4 Continued**

MO-1120 Page 2

**Part 1 Missouri Modifications - Additions**

Line 4 Donations claimed for the Food Pantry Tax Credit: 150,000

Line 5 Total: 150,000

**Part 2 Missouri Modifications - Subtractions**

Line 6 Capital gain exclusion from the sale of low income housing project: 1,802,824

Line 11 Build America and Recovery Zone Bond Interest: 400

Line 12 Missouri Public-Private Partnerships Transportation Act: 5,000

Line 13 Total: 1,808,224

**Part 3 Federal Income Tax**

Line 1 Federal tax from Federal Form 1120, Schedule J, Line 11: 1,904,024

Line 3 Federal income tax: 952,012

**MO-TC**

Benefit Number	Alpha Code	Credit Name	Col 1
1234	NMC	New Market Credit	4,543
5678	DDC	Developmental Disability Care Provider Tax Credit	2,690
9012	DAL	Distressed Area Land Assemblage	5,679
	AFI	Alternative Refueling Credit	2,500

Line 11 Subtotal Yourself: 15,412

Line 12 Tax Liability Yourself: 174,624

Line 13 Total Credits: 15,412

**MO-C**

	Federal Dividends Received (A)	Missouri Dividends (B)	Missouri Deductions (D)
Line 1 Dividends from less-than-20%-owned domestic corporations	9,200	9,200	6,440
Line 2 Dividends from 20%-or-more-owned domestic corporations	8,500	8,500	6,800
Line 8 Dividends from wholly owned foreign subsidiaries	4,542	4,542	4,542
Line 16 Other dividends	3,161	3,161	

Line 18 Total. Add Column (B), Lines 1 through 16: 25,403

Line 19 Total. Add Column (D), Lines 1 through 17: 17,782

Line 20 Total Missouri dividends deduction. Subtract Line 19 from 18: 7,621

Line 21 Apportionment factor from Schedule MO-MS, Part 1, Line 7: 1.00%

Line 22 Multiply Line 20 by Line 21: 7,621

**Test 5**

Form MO-1120/MO-FT/MO-MS/MO-TC/MO-NJD

**MO-1120**

Income Tax Begin Date:	01/01/2014
Income Tax End Date:	12/31/2014
Franchise Tax Begin Date:	01/14/2015
Franchise Tax Begin Date:	12/31/2015
Corporation Name:	Deffon Investment
MO TAX ID Number:	12188620
Charter Number:	00374524
Federal ID Number:	11000017
Address:	15 Market St, St. Louis MO 63103
Balance Sheet Date:	12/31/2015

X – Checked Box for Consolidated MO Return

X – Checked Box for assets in Missouri not exceeding \$10,000,000

X – Checked Box for Return Filed for Both Income and Franchise

Line 1 Federal Taxable Income:	785,204
Line 2 Corp income tax:	44,000
Line 3 Modifications Additions:	308
Line 4 Total Additions:	44,308
Line 5 Modification Subtractions:	38,555
Line 6 Balance:	790,957
Line 7 Small Business Deduction for New Jobs:	40,000
Line 8 Federal Income Tax:	122,779
Line 9 Missouri Taxable Income:	628,178
Line 10 Missouri Taxable Income:	591,442
Line 13 Missouri Taxable Income:	591,442
Line 14 Corporation Income Tax:	36,965
Line 17 Total Tax:	36,965
Line 18 Tax Credits:	850
Line 19 Estimated Tax Payments:	21,000
Line 20 Payments with Form MO-7004:	65,000
Line 22 Subtotal:	86,850
Line 24 Total:	86,850
Line 25 Overpayment:	49,885
Line 27 Overpayment to next period	1,500
Line 28 Refund:	48,385

**MO-1120 Page 2****Part 1 Missouri Modifications - Additions**

Line 1a:	808
Line 1b:	500
Line 1 Total:	308
Line 5 Total:	308

**Part 2 Missouri Modifications - Subtractions**

Line 4 Previously taxed income:	38,555
Line 13 Total:	38,555

**Part 3 Federal Income Tax**

Line 1 Federal tax from Federal Form 1120, Schedule J, Line 11:	245,558
Line 3 Federal income tax:	122,779

**Test 5 Continued**

MO-FT

Line 1 Par value stock: 10,495  
 Line 2a Total assets per balance sheet: 10,428,589  
 Line 2b Less Investments in subsidiaries: 10,428,589  
 Line 6a Corporations having all assets within Missouri: 10,495

MO-MS

X Method 2A Apportionment

Part 2: Single Factor Apportionment Method Schedule

Line 1a Amount of sales in Missouri: 6,021,884  
 Line 4a Amount of total sales: 6,083,212  
 Line 7a Missouri optional single sales factor apportionment fraction: 98.992%  
 Line 8 Missouri taxable income - all sources 628,178  
 Line 9 Federal income tax 122,779  
 Line 10 Net Operating Loss 393,098  
 Line 11 Partial Missouri taxable income - all sources 1,144,055  
 Line 12 Dividends from a non-Missouri payor 55,933  
 Line 14 Apportionable Income 1,088,122  
 Line 15 Partial Missouri taxable income - Missouri sources 1,077,154  
 Line 16 Missouri income percentage 94.152%

MO-TC

Benefit Number	Alpha Code	Credit Name	Col 1
1234	PRC	Pregnancy Resource Center	350
	LHC	Low Income Housing	500

Line 11 Subtotal Yourself: 850  
 Line 12 Tax Liability Yourself: 36,965  
 Line 13 Total Credits: 850

MO-NJD

X – Checked Box for C-Corporation

Line 1 Comparison Date: 2014-04-25  
 Line 2 Employees in Deduction Year: 48  
 Line 3 Employees in Previous Year: 46  
 Line 4 Eligible employees: 2

MO-NJD Page 2

Employee Name	Employee SSN	Employee Title	Country Employee Worked	Annual Average Wage	Total Wages	Total Deductions
Jim Jones	444444444	Investor	St Louis	49,000	102,000	20,000
Paul Smith	444332125	Investor	St Louis	49,000	102,000	20,000

Total Deduction: 40,000

## Test 6

Form MO-1120S/MO-FT/MO-MSS/MO-TC

### MO-1120

Income Tax Begin Date: 01/01/2014  
Income Tax End Date: 12/31/2014  
Franchise Tax Begin Date: 01/14/2015  
Franchise Tax Begin Date: 12/31/2015  
Corporation Name: Synergy Group Inc  
MO TAX ID Number: 15791696  
Charter Number: 00410496  
Federal ID Number: 100000019  
Address: 7915 Big Bend Blvd, St. Louis MO 63119  
Balance Sheet Date: 12/31/2015  
Test 6 Continued

X –Checked Box for Return Filed for Both Income and Franchise

X –YES Checked Box for Does the S corporation have any Missouri modifications?

X –NO Checked Box for Does the S corporation have any nonresident shareholders?

Line 1a State and local income taxes deducted on Federal Form 1120S:	33,280
Line 5 Total of Lines 1 through 4:	33,280
Line 9 X –Checked Box for Build America and Recovery Zone Bond Interest	25
Line 12 Total of Lines 6 through 11:	25
Line 13 Missouri S corporation adjustment -Net Addition :	33,255
Line 15 Corporation Franchise Tax:	1,078
Line 16 Tax credits:	550
Line 20 Subtotal — add Lines 16 through 19:	550
Line 22 Total — Line 20 less Line 21	550
Line 26 Underpayment:	528
Line 28 Tax Due:	528

### MO-FT

Line 1 Par value stock:	61,508
Line 2a Total assets per balance sheet:	16,096,499
Line 2c Adjusted Total:	16,096,499
Line 6a Corporations having all assets within Missouri:	16,096,499
7a Tax:	1,078
7c Computed Tax:	1,078
7d Base Year Fran Tax:	1,970
7e Tax due:	1,078

### MO-MSS

X Method One Apportionment

#### Part 1: Three Factor Apportionment Method Schedule

Land:	(B)	1,000
Depreciable assets:	(B)	2,000
Inventory and supplies:	(B)	3,000
Other:	(B)	1,000

**Test 6 Continued**

Net annual rent of property: (B) 3,000  
Line 1 Total Property: (B) 10,000  
Line 2 Total Wages: (B) 5,000  
Line 3 Total Sales (B) 15,000

**Part 3: Nonbusiness Income Allocation**

	Gross Income		Directly Related Expenses		Indirectly Related Expenses	
	Everywhere	Missouri	Everywhere	Missouri	Everywhere	Missouri
Interest Income	1,000	50	200	100	5,000	1,000
Royalties	1,500	100	2,000	500	3,000	1,000
Rents	5,000	1,000	5,000	1,000	1,000	500
Net Capital Gains	5,000	1,000	2,500	500	3,000	1,000
Dividends	4,000	1,000	3,000	2,000	2,000	1,000
Total Each Column	16,500	3,150	12,700	4,100	14,000	4,500

**MO-TC**

Benefit Number	Alpha Code	Credit Name	Col 2
	YOC	Youth Opportunities	550

Line 11 Subtotal Spouse: 550  
Line 12 Tax Liability Spouse: 1,078  
Line 13 Total Credits: 550

## Test 7

Form MO-1120S/ MO-MSS/MO-NRS

### MO-1120

Income Tax Begin Date: 01/01/2014  
Income Tax End Date: 12/31/2014  
Corporation Name: Gateway Realty Inc  
MO TAX ID Number: 17111021  
Charter Number: 00453388  
Federal ID Number: 100000018  
Address: 733 Crown Industrial Court, Chesterfield MO 63005

X –Checked Box for Return filed for income tax only  
X –NO Checked Box for Does the S corporation have any Missouri modifications?  
X –YES Checked Box for Does the S corporation have any nonresident shareholders?  
X –NO Checked Box for Does the S corporation have income derived from sources other than Missouri?

Line 1a State and local income taxes deducted on Federal Form 1120S: 294,999  
Line 1: 294,999  
Line 5 Total of Lines 1 through 4: 294,999  
Line 6a Interest from exempt federal obligations: 76,751  
Line 6: 76,751  
Line 10 Missouri depreciation basis adjustment: 1,774,491  
Line 11 Depreciation recovery on qualified property that is sold: 10,755  
Line 12 Total of Lines 6 through 11: 1,861,997  
Line 14 Missouri S corporation adjustment -Net Subtraction : 1,566,998

### MO-1120S Page 2 Allocation of Missouri S Corporation Adjustment to Shareholders

Shareholder Name	Nonresident	SSN	Share %	Adjustment
David C Humphreys Revocable	X	489726492	23	360,410
Sarah J Adkins Revocable	X	493767976	23	360,410
Ethel Mae C Humphreys Revocable	X	496246441	54	846,178
TOTAL			100	1,566,998

### MO-MSS

X Method 2A Apportionment

Part 2: Single Factor Apportionment Method Schedule

Line 1a Amount of sales in Missouri: 128,206,770  
Line 4a Amount of total sales: 833,163,528  
Line 7a Missouri optional single sales factor apportionment fraction: 15.388%

**Test 7 Continued**

MO-NRS

Shareholder's SSN: 493767976

**PART 1 — S CORPORATION'S DISTRIBUTIVE SHARE ITEMS**

	FEDERAL SCHEDULE K	AMOUNT	MO%	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary business income (loss)	43,620,587	6,712,292	15.39	9,927,549	1,527,641
3. Other net rental income (loss)	191,967	29,540	15.39	43,689	6,723
6. Royalties	97,253	14,965	15.39	22,133	3,406
7. Net short-term capital gain (loss)	24,991	3,846	15.39	5,687	875
8a. Net long-term capital gain (loss)	24,991	3,846	15.39	5,687	875
8c. Unrecaptured section 1250 gain	2,508	386	15.39	571	88
9. Net section 1231 gain (loss)	175,621	27,024	15.39	39,970	6,151
12a. Contributions	-981,435	-151,022	15.39	-223,364	-34,371
12d. Other deductions	31,687	4,876	15.39	7,211	1,110

**PART 2 — SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS**

	MISSOURI S CORPORATION ADJUSTMENT	MISSOURI SOURCE	MO%	SHAREHOLDER'S S CORPORATION ADJUSTMENT	MISSOURI SOURCE
1. Net state and local income taxes deducted on Federal Form 1120S	294,999	45,394	15.39		
5. Total of Lines 1 through 4	294,999	45,394	15.39		
6. Net interest from exempt federal obligations	76,751	11,783	15.39		
10. Missouri depreciation basis adjustment	1,774,491	273,057	15.39		
11. Depreciation recovery on qualified property that is sold	10,755	1,655	15.39		
12. Total of Lines 6 through 11	1,861,817	286,495	15.39		
14. Missouri S corporation adjustment — NET SUBTRACTION	1,566,818	241,101	15.39	356,590	5,872

## Test 8

Form MO-1120S/ MO-MSS/MO-NRS

### MO-1120

Income Tax Begin Date: 01/01/2014  
Income Tax End Date: 12/31/2014  
Franchise Tax Begin Date: 01/14/2015  
Franchise Tax Begin Date: 12/31/2015  
Corporation Name: Towers Perrin Forster & Crosby Inc  
MO TAX ID Number: 12231193  
Charter Number: F0019166  
Federal ID Number: 100000020  
Address: 1500 Market Street Fl 22E, Philadelphia, PA 19102  
Balance Sheet Date: 12/31/2015

X – Checked Box for assets in Missouri not exceeding \$10,000,000

X –Checked Box for Return Filed for Both Income and Franchise

X –YES Checked Box for Does the S corporation have any Missouri modifications?

X –YES Checked Box for Does the S corporation have any nonresident shareholders?

X –YES Checked Box for Does the S corporation have income derived from sources other than Missouri?

Line 2a State and local bond interest (except Missouri): 1,766  
Line 5 Total of Lines 1 through 4: 1,766  
Line 6a Interest from exempt federal obligations 818,667  
Line 12 Total of Lines 6 through 11: 818,667  
Line 14 Missouri S corporation adjustment -Net Subtraction : 816,901

### MO-MSS

X Method Two Apportionment

Part 2: Single Factor Apportionment Method Schedule

Line 3 Amount of sales wholly without Missouri: 20,499,492  
Line 4 Total amount - all sources: 20,499,492

### MO-NRS

Nonresident Shareholder's Name: Terri & James D Loeffelbein  
Shareholder's SSN: 586269833

### PART 1 — S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

	FEDERAL SCHEDULE K	AMOUNT	MO%	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary business income (loss)	3,436,999			125,080	
5a. Ordinary dividends	700			26	
5b. Qualified dividends	700			26	
12d. Other deductions	14,920			543	

## Test 8 Continued

### PART 2 — SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS

	MISSOURI S CORPORATION ADJUSTMENT	MISSOURI SOURCE	MO%	SHAREHOLDER'S S CORPORATION ADJUSTMENT	MISSOURI SOURCE
2. Net state and local bond interest (except Missouri)	1,766				
5. Total of Lines 1 through 4	1,766				
6. Net interest from exempt federal obligations	818,667				
12. Total of Lines 6 through 11	818,667				
14. Missouri S corporation adjustment — NET SUBTRACTION	816,901			29,729	

Nonresident Shareholder's Name: John M Duggan  
Shareholder's SSN: 586269833

### PART 1 — S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

	FEDERAL SCHEDULE K	AMOUNT	MO%	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary business income (loss)	3,436,999			141,632	
5a. Ordinary dividends	700			29	
5b. Qualified dividends	700			29	
12d. Other deductions	14,920			543	

### PART 2 — SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS

	MISSOURI S CORPORATION ADJUSTMENT	MISSOURI SOURCE	MO%	SHAREHOLDER'S S CORPORATION ADJUSTMENT	MISSOURI SOURCE
2. Net state and local bond interest (except Missouri)	1,766				
5. Total of Lines 1 through 4	1,766				
6. Net interest from exempt federal obligations	818,667				
12. Total of Lines 6 through 11	818,667				
14. Missouri S corporation adjustment — NET SUBTRACTION	816,901			33,663	

Nonresident Shareholder's Name: John K Doull Rev Trust  
Shareholder's SSN: 586269833

### PART 1 — S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

	FEDERAL SCHEDULE K	AMOUNT	MO%	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary business income (loss)	3,436,999			628,194	
5a. Ordinary dividends	700			128	
5b. Qualified dividends	700			128	
12d. Other deductions	14,920			543	

### PART 2 — SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS

	MISSOURI S CORPORATION ADJUSTMENT	MISSOURI SOURCE	MO%	SHAREHOLDER'S S CORPORATION ADJUSTMENT	MISSOURI SOURCE
2. Net state and local bond interest (except Missouri)	1,766				
5. Total of Lines 1 through 4	1,766				
6. Net interest from exempt federal obligations	818,667				
12. Total of Lines 6 through 11	818,667				
14. Missouri S corporation adjustment — NET SUBTRACTION	816,901				

## Test 9

Form MO-1120S/ MO-FT/MO-TC/Direct Deposit

MO-1120

Income Tax Begin Date:	01/01/2014
Income Tax End Date:	12/31/2014
Franchise Tax Begin Date:	01/14/2015
Franchise Tax Begin Date:	12/31/2015
Corporation Name:	Equifax Inc
MO TAX ID Number:	15558000
Charter Number:	F00485009
Federal ID Number:	100000022
Address:	PO BOX 4081, Atlanta, GA 30302
Balance Sheet Date:	12/31/2015

X –Checked Box for Return Filed for Both Income and Franchise

X –NO Checked Box for Does the S corporation have any Missouri modifications?

X –NO Checked Box for Does the S corporation have any nonresident shareholders?

X –YES Checked Box for Does the S corporation have income derived from sources other than Missouri?

Line 1a State and local income taxes deducted on Federal Form 1120S:	1,200
Line 1b Less: Kansas City & St. Louis earnings taxes:	200
Line 1 Total:	1,000
Line 2a State and local bond interest (except Missouri):	5,000
Line 2b Less: related expenses	1,000
Line 2 Total:	4,000
Line 3 X- Checkbox marked for Partnership:	500
Line 4 Donations claimed for the Food Pantry Tax Credit:	1,500
Line 5 Total of Lines 1 through 4:	7,000
Line 6a Interest from exempt federal obligations	1,500
Line 6b Less: related expenses	500
Line 6 Total:	1,000
Line 7 Amount of any state income tax refund included in federal ordinary income:	2,500
Line 8 Federally taxable — Missouri exempt obligations:	1,500
Line 9 X- Checkbox marked for Partnership:	1,500
Line 10 Missouri depreciation basis adjustment:	500
Line 11 Depreciation recovery on qualified property that is sold:	650
Line 12 Total of Lines 6 through 11:	7,650
Line 14 Missouri S corporation adjustment -Net Subtraction :	650
Line 15 Corporation Franchise Tax:	1,006
Line 16 Tax credits:	1,006
Line 17 Approved overpayments applied from last file period:	1,000
Line 18 Payments with Form MO-7004:	700
Line 20 Subtotal — add Lines 16 through 19:	2,706
Line 22 Total — Line 20 less Line 21:	2,706
Line 23 Overpayment:	1,700
Line 25 Refund:	1,700

**Test 9 Continued**

## MO-1120S Page 2 Allocation of Missouri S Corporation Adjustment to Shareholders

Shareholder Name	Nonresident	SSN	Share %	Adjustment
Jane Doe	X	123856012	100	650
TOTAL			100	650

## MO-FT

Line 1 Par value stock:	1,000
Line 2a Total assets per balance sheet:	45,015,015
Line 2b Less Investments to subsidiaries:	30,000,000
Line 2c Adjusted Total:	15,015,015
Line 6a Corporations having all assets within Missouri:	15,015,015
7a Tax:	1,006
7c Computed Tax:	1,006
7e Tax due:	1,006

## MO-TC

Benefit Number	Alpha Code	Credit Name	Spouse
	CFC	Champion For Children	5,000

Line 11 Subtotal Spouse:	5,000
Line 12 Tax Liability Spouse:	1,006
Line 13 Total Credits:	1,006

Direct Deposit: Routing- 061020317/Account- 3649874567 Savings Account