

Missouri Department of Revenue
2013 Corporation Income Tax Return

Software Vendor Code (Assigned By DOR) **001**

Missouri Corporation Income Tax Return for 2013

Beginning _____, 20__ Ending _____, 20__

Missouri Corporation Franchise Tax Return for 2014

Beginning _____, 20__ Ending _____, 20__

Corporation Name	MO Tax I.D. Number	Charter Number	Federal I.D. Number
Address	City	State	Zip
Balance Sheet Date (MM/DD/YYYY)			

Select Applicable Boxes (Attach copy of Federal Return, pages 1-5) ☐ Consolidated MO Return ☐ Final Corporation Income Tax Return ☐ 1120C
☐ Consolidated Federal and Separate Missouri Return ☐ Amended Return ☐ Name Change ☐ Address Change ☐ Bankruptcy ☐ 990T

☐ A. Select 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 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

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. 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 2, 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 Schedule MO-MS and enter apportionment method chosen, and the applicable % 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 Schedule 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 to the right	26.																																					
	<table border="0"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Additional Fund Code (See Instr.)</td><td>Additional Fund Code (See Instr.)</td></tr><tr><td>Children's Trust Fund</td><td>Veterans Trust Fund</td><td>Elderly Home Delivered Meals Trust Fund</td><td>Missouri National Guard Trust Fund</td><td>Workers' Memorial Fund</td><td>Childhood Lead Testing Fund</td><td>Missouri Military Family Relief Fund</td><td>General Revenue Fund</td><td>After School Retreat Fund</td><td>DONATE LIFE Missouri Organ Donor Program Fund</td><td></td><td></td></tr><tr><td>:00</td><td>:00</td><td>:00</td><td>:00</td><td>:00</td><td>:00</td><td>:00</td><td>:00</td><td>:00</td><td>:00</td><td>:00</td><td>:00</td></tr></table>													Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)	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	After School Retreat Fund	DONATE LIFE Missouri Organ Donor Program Fund			:00	:00	:00	:00	:00	:00	:00	:00	:00	:00	:00	:00
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	:00	: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	28		00																																				
29. If Line 24 is less than Line 17, enter underpayment here	29		00																																				
30. Enter total amount on Line 30 <table border="0"><tr><td>Interest</td><td>Penalty</td><td>Form MO-2220</td></tr></table>	Interest	Penalty	Form MO-2220	30		00																																	
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31. Total Due - Add Lines 29 and 30 (U.S. funds only)	31		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. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

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

DOR Only ☐ S ☐ E ☐ B ☐ F

Signature of Officer (Required)	Title of Officer	Phone Number (____) _____ - _____	Date Signed (MM/DD/YYYY) ____/____/____
Preparer's Signature (Including Internal Preparer)	Preparer's FEIN, SSN, or PTIN	Phone Number (____) _____ - _____	Date Signed (MM/DD/YYYY) ____/____/____

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. <input type="text"/> 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 Return Reason and Carryback

If this is an amended return, select one box indicating the 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.)

DOR Only					
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part 5 - Amended Return Reason and 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

Form MO-1120 (Revised 09-2013)

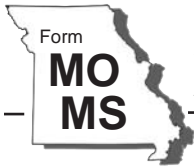
Mail To: Balance Due:
Missouri Department of Revenue
P.O. Box 3365
Jefferson City, MO 65105-3365

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.



Missouri Department of Revenue
**Corporation Allocation and
Apportionment of Income Schedule**

Do not complete 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 eight methods of determining Missouri taxable income from Missouri sources. Select only one of the eight boxes and enter the method and the percentage calculated on [Form MO-1120](#), Line 10.

- ☐ Method One - Multistate Allocation and Three Factor Apportionment - Multistate Tax Compact - [Section 32.200, RSMo](#) - (Complete Part 1)
☐ Method Two - Business Transaction Single Factor Apportionment - [Section 143.451.2\(2\), RSMo](#) - (Complete Part 2)
☐ Method Two A - Optional Single Sales Factor Apportionment - [Section 143.451.2\(3\), RSMo](#) - (Complete Part 2)

Special Methods - 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](#)

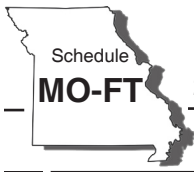
Note: Complete mileage information below for Method Three - Six and enter the percentage on [Form MO-1120](#), Line 10.

Missouri Miles Total Miles Percent
_____ ÷ _____ = _____ %

- ☐ Seven - Other Approved Method - [Section 143.461.2, RSMo](#). Letter of Approval from the Director of Revenue must be attached.
Round percentage on this form to three digits to the right of the decimal point, such as 12.345%.

Part 1 - Three Factor Apportionment Method Schedule

	Total Missouri (a)	Total Everywhere (b)	Percent within Missouri (a) ÷ (b)		
Land	00	00			
Depreciable assets	00	00			
Inventory and supplies	00	00			
Other (attach schedule)	00	00			
Net rent, times eight	00	00			
1. Total Property	00	00	1		%
2. Total Wages	00	00	2		%
Sales delivered or shipped to Missouri purchasers:					
a) from outside Missouri	00				
b) from within Missouri	00				
Shipped from Missouri to:					
a) the United States Government	00				
b) purchasers in a state where taxpayer would not be taxable	00				
Other gross receipts	00				
3. Total Sales	00	00	3		%
4. Apportionment Factor — add Lines 1 through 3 and divide by number of factors present			4		%
Note: Stop here if you do not have any nonbusiness income. Enter Schedule MO-MS , Part 1, Line 4 on Form MO-1120 , Line 10.					
5. Missouri Taxable Income - all sources (Form MO-1120 , Line 9)			5		00
6. Federal Income Tax (Form MO-1120 , Line 8)			6		00
7. Net Operating Loss (from Federal Form 1120, Line 29a)			7		00
8. Partial Missouri Taxable Income - all sources - Add Lines 5 through 7			8		00
9. Nonbusiness Income - all sources - This will not be considered unless a detailed Schedule MO-NBI is attached.			9		00
10. Apportionable Income - Line 8 less Line 9			10		00
11. Apportioned Missouri Income - Line 10 times Line 4			11		00
12. Nonbusiness Income - Missouri sources - This will not be considered unless a detailed Schedule MO-NBI is attached.			12		00
13. Partial Missouri Taxable Income - Missouri sources - Line 11 plus Line 12			13		00
14. Missouri Income Percentage - Divide Line 13 by Line 8. Enter on Form MO-1120 , Line 10			14		%



Missouri Department of Revenue
2014 Corporate Franchise Tax Schedule

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

Corporation Information	Corporation Name		Missouri Tax Identification Number		
	Charter Number		Federal Employer I.D. Number		
	E-mail Address				
	File Period Beginning (MM/DD/YYYY)		Ending (MM/DD/YYYY)		
Balance Sheet Date (MM/DD/YYYY)					
Do your assets include an interest in a partnership or limited liability company?					
<input type="checkbox"/> No <input type="checkbox"/> Yes If yes, you must provide a detailed reconciliation of partnership assets.					
Has there been a change in your accounting period?					
<input type="checkbox"/> No <input type="checkbox"/> Yes 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.

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 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 — 1/75th of 1% (.000133 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, 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			

Schedule MO-FT (Revised 10-2013)

Schedule MO-FT must be filed with the [Form MO-1120](#) or [Form MO-1120S](#). Please attach to either form and mail to the appropriate address as shown on page 1 of the MO-1120 or MO-1120S.

Taxation Division
P.O. Box 3365
Jefferson City, MO 65105-3365

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

Visit <http://dor.mo.gov/business/franchise/>
for additional information.



Direct Deposit Information

Routing Number

Account Number

Savings Account

Checking Account