

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) <input type="checkbox"/> Consolidated MO Return <input type="checkbox"/> Final Corporation Income Tax Return <input type="checkbox"/> 1120C <input type="checkbox"/> Consolidated Federal and Separate Missouri Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Name Change <input type="checkbox"/> Address Change <input type="checkbox"/> Bankruptcy <input type="checkbox"/> 990T			
<input type="checkbox"/> A. Select this box if your assets in Missouri ( <a href="#">Schedule MO-FT</a> , Line 6a), or apportioned to Missouri ( <a href="#">Schedule MO-FT</a> , 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 <a href="#">Schedule MO-FT</a> and enter the franchise tax due on the <a href="#">Form MO-1120</a> , Line 16 below. If Box A is checked, Box C cannot 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			

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 <a href="#">Section 143.173, RSMo</a> (complete <a href="#">Form MO-NJD</a> ) .....	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 <a href="#">Schedule MO-MS</a> 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 <a href="#">Schedule MO-FT</a> and attach balance sheet) .....	16		00
	17. Total Tax - Add Lines 14, 15, and 16 .....	17		00

Credits and Payments	18. Tax credits - (attach <a href="#">Form MO-TC</a> ) .....	18		00
	19. Estimated tax payments (include approved overpayments applied from previous year) .....	19		00
	20. Payments with <a href="#">Form MO-7004</a> .....	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		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="1"><tr><td>Interest</td><td>Penalty</td><td><a href="#">Form MO-2220</a></td></tr></table> .....	Interest	Penalty	<a href="#">Form MO-2220</a>	30		00
	Interest	Penalty	<a href="#">Form MO-2220</a>				
31. Total Due - Add Lines 29 and 30 (U.S. funds only) .....	31		00				

Signature	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. <input type="checkbox"/> Yes <input type="checkbox"/> No			
	DOR Only <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> B <input type="checkbox"/> 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 <a href="#">Form MO-1041</a> , Page 2, Part 1, Line 18 or <a href="#">Form MO-1065</a> , Line 17)				2	00
3. Net operating loss modification ( <a href="#">Section 143.431.4, RSMo</a> ) (Do not enter NOL carryover)				3	00
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, <a href="#">Section 135.647, RSMo</a>				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 <a href="#">12 CSR 10-2.020</a> and <a href="#">Section 143.121.3(2), RSMo</a> )				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 <a href="#">Form MO-1041</a> , Page 2, Part 1, Line 19 or <a href="#">Form MO-1065</a> , Line 18)				7	00
8. Missouri depreciation basis adjustment ( <a href="#">Section 143.121.3(7), RSMo</a> )				8	00
9. Subtraction Modification offsetting previous Addition Modification from a Net Operating Loss (NOL) deduction from an applicable year ( <a href="#">Section 143.121.2(4), RSMo</a> )				9	00
10. Depreciation recovery on qualified property that is sold ( <a href="#">Section 143.121.3(9), RSMo</a> )				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					

**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)

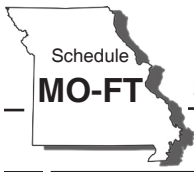
**Mail To: Balance Due:**  
 Missouri Department of Revenue  
 P.O. Box 3365  
 Jefferson City, MO 65105-3365

**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](mailto:corporate@dor.mo.gov)



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



Missouri Department of Revenue  
**2014 Corporate Franchise Tax Schedule**

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

<b>Corporation Information</b>	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.

<b>Franchise Tax Schedule</b>	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 <a href="#">Schedule MO-5071</a> 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 <a href="#">Form MO-1120</a> or Box A on Form <a href="#">MO-1120S</a> .		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 <a href="#">Form MO-1120</a> , Line 16 or Form <a href="#">MO-1120S</a> , Line 15. If no amount was entered on Line 7d, enter the amount from Line 7c.		7e	00			

Schedule MO-FT (Revised 10-2013)

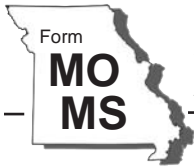
Schedule MO-FT must be filed with the [Form MO-1120](#) or [Form MO-1120S](#). Please attach to either form and mail to the appropriate address as shown on page 1 of the MO-1120 or MO-1120S.

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](mailto:franchise@dor.mo.gov)

Visit <http://dor.mo.gov/business/franchise/>  
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 <a href="#">Schedule MO-MS</a> , Part 1, Line 4 on <a href="#">Form MO-1120</a> , Line 10.				
5. Missouri Taxable Income - all sources ( <a href="#">Form MO-1120</a> , Line 9) .....			5	_____ 00
6. Federal Income Tax ( <a href="#">Form MO-1120</a> , 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 <a href="#">Schedule MO-NBI</a> 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 <a href="#">Schedule MO-NBI</a> 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 <a href="#">Form MO-1120</a> , Line 10 .....			14	_____ %

Method Two Business Transaction Single Factor Apportionment				Method Two A Optional Single Sales Factor Apportionment			
1. Amount of sales wholly in Missouri . .	1		00	1a. Amount of sales in Missouri . . . . .	1a		00
2. Amount of sales partly within and partly without Missouri . . . . .	2		00				
3. Amount of sales wholly without Missouri . . . . .	3		00				
4. Total amount - all sources - Add Lines 1, 2, and 3 . . . . .	4		00	4a. Amount of total sales . . . . .	4a		00
5. One-half of Line 2 . . . . .	5		00				
6. Total amount Missouri - Add Lines 1 and 5 . . . . .	6		00	7a. Missouri optional single sales factor apportionment fraction - Divide Line 1a by Line 4a . . . . .	7a		%
7. Missouri single factor apportionment fraction - Divide Line 6 by Line 4 . .	7		%				



Note: Stop here if you do not have any wholly passive investment income from outside Missouri.  
Enter [Schedule MO-MS](#), Part 2, Line 7 or Line 7a on [Form MO-1120](#), Line 10.

8. Missouri taxable income - all sources ( <a href="#">Form MO-1120</a> , Line 9) . . . . .	8		00
9. Federal income tax ( <a href="#">Form MO-1120</a> , Line 8) . . . . .	9		00
10. Net Operating Loss (from Federal Form 1120, Line 29a) . . . . .	10		00
11. Partial Missouri taxable income - all sources - add Lines 8 through 10. . . . .	11		00
12. Dividends from a non-Missouri payor . . . . .	12		00
13. Allocation of wholly passive investment income from outside Missouri. . . . .	13		00
14. Apportionable Income - Line 11 less Line 12 and Line 13. . . . .	14		00
15. Partial Missouri taxable income - Missouri sources - Multiply Line 14 by Line 7 or 7a. . . . .	15		00
16. Missouri income percentage - Divide Line 15 by Line 11 and enter on <a href="#">Form MO-1120</a> , Line 10 . . . . .	16		%

Attachment Sequence No. 1120-01

