

Missouri Department of Revenue
S Corporation Income Tax Return

Software Vendor Code
(Assigned By DOR)
001

Missouri S Corporation Income Tax Return for 2013 Beginning _____, 20____ Ending _____, 20____		Missouri S 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 <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"/> Bankruptcy			
<input type="checkbox"/> 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-1120S , Line 15 below. If Box A is selected, Box C cannot be selected.			
<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			

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 the 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 .	

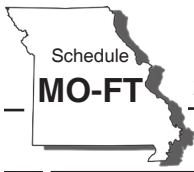
Attach a detailed explanation of each Addition and Subtraction.

Part 2 - Additions	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	1		00
	2a. State and local bond interest (except Missouri)	2a		00			00
	2b. Less: related expenses (omit if less than \$500) Enter Line 2a less Line 2b on Line 2	2b		00	2		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 deducted from federal taxable income, Section 135.647, RSMo				4		00
	5. Total of Lines 1 through 4				5		00

Part 3 - Subtractions	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	6		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 or 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 <table border="1" style="display:inline-table; width:150px"><tr><td>Interest</td></tr></table> <table border="1" style="display:inline-table; width:150px"><tr><td>Penalty</td></tr></table>	Interest	Penalty	27		00
	Interest					
	Penalty					
28. Total Due — add Lines 26 and 27 (U.S. funds only) Total Due	28		00			



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.





Missouri Department of Revenue
**S Corporation Allocation
and Apportionment 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

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 number and the percentage calculated on [Schedule MO-NRS](#), Parts 1 and 2, Column (c).

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

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

	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 %

- Enter on Line 1 the amount of sales which are transacted wholly in Missouri. Enter on Line 1a the amount of sales 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.
- Enter on Line 4a the amount of total sales.
- Attach an explanation reconciling Line 4 or Line 4a with specific data on Federal Form 1120S.

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				
7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS , Parts 1 and 2, Column (c)	7		%	7a. Missouri optional single sales factor apportionment fraction (Divide Line 1A by Line 4A). Enter on Schedule MO-NRS , Parts 1 and 2, Column (c)	7a		%

Directly allocable nonbusiness income. Do not allocate expenses that have been excluded from federal taxable income. All income is presumed to be business income unless you can clearly show the income to be nonbusiness 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

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 4 or Part 2, Line 7 or Line 7a):

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

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%

Attachment Sequence No. 1120S-04





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

**2012
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	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 (12-2012)

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.