



Missouri Department of Revenue
**Worksheet For Calculating Business Facility Credit,
Enterprise Zone Modification and Enterprise Zone Credit**

Department Use Only
(MM/DD/YY)

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Taxable Year Beginning (MM/DD/YY)

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 Ending (MM/DD/YY)

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Missouri Tax I.D. Number

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Federal Employer I.D. Number

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Charter Number

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Enterprise Zone Modification

1. Add all of the income lines from Federal Schedule K-1 or Federal Form 1040, Schedule C, Line 31.
2. Enter the amount of the total deductions (see instructions). (Skip Line 2 if using Schedule C)....
3. Net income - Enter the amount of Line 1 minus Line 2.
If claiming a Business Facility Credit skip to Line 7.
4. Enter the percentage of income attributed to the Enterprise Zone Facility from Schedule 250.
5. Multiply Line 3 by Line 4.....
6. Enterprise Zone Modification (Exemption) - Multiply Line 5 by 50%. See instructions

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5		00								
6		00								

Credit Available

7. Capture the dollar amount of the credit available from Schedule 250 or Schedule 150
8. Enter your percentage of ownership as of the last day of the taxable period.
9. Maximum Amount of Credit Available - Multiply Line 7 by Line 8

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9		00								

Option 1

10. Enter the amount from Line 3.....
11. Enter the amount of Enterprise Zone Modification (Exemption) from Line 6. If claiming a Business Facility Credit, enter zero (0) for Line 11
12. Line 10 minus Line 11
13. Enter the credit apportionment percentage from Schedule 250 or Schedule 150
14. Multiply Line 12 by Line 13.....
15. For individuals, calculate the dollar amount of tax over \$9,000. Take the amount on Line 14 minus \$9,000, multiply by .06 (6%), and add \$315 to the amount. (Use tax tables for \$9,000 or less.) For corporations, multiply Line 14 by .0625 (6.25%). Enter this amount or Line 9 whichever is less.....

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14		00								
15		00								



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Option 2

16. Enter the amount from Line 3.....
17. Enter the amount of the Enterprise Zone Modification (Exemption) from Line 6. If claiming a Business Facility Credit, enter zero (0) for Line 17.
18. Line 16 minus Line 17
19. For individuals, calculate the dollar amount of tax over \$9,000. Take the amount from Line 18 minus \$9,000, multiply by .06 (6%), and add \$315 to the amount. (Use tax tables for \$9,000 or less.) For corporations, multiply Line 18 by .0625 (6.25%). This is the amount of your tax. ...
20. Enter the percentage amount from Schedule 250 or Schedule 150.
21. Multiply the amount from Line 19 by the percentage provided to you by Department of Economic Development, Schedule 250 or Schedule 150.
Enter this amount or Line 9, whichever is less.....

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17		00
18		00
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21		00

Report amount from Option 1 or Option 2 on [Form MO-TC](#). Attach copy of K-1 or Schedule C.

DRAFT
Subject to
Change

Form 4354 (Revised 12-2014)

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