Missouri Department of Revenue Corporation Investments in or Advances to Subsidiaries Schedule	Department Use Only (MM/DD/YY)
Taxable Year Beginning (MM/DD/YY)	Ending (MM/DD/YY)
	Federal Employer I.D. Number

Corporation Name	Federal Employer Identification Number	Investments and Advances	Ownership Percentage
		40	
	LIBOUT		
		46	
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	nhali		

Form 5071 (Revised 12-2015)

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Form 5071, Corporation Investments in or Advances to Subsidiaries Schedule

This information is for guidance only and does not state the complete law.

- 1. Complete and file with each <u>Form INT-2-1</u> when claiming a deduction for investments in or advances to subsidiaries (Line 2b).
- 2. Identify the full name of each subsidiary. The entity must be a corporation. Limited liability companies and partnerships are not allowable.
- 3. Complete the amount of investments in or advances to subsidiaries.
- 4. Provide the percentage of ownership. The corporation claiming the deduction must own more than fifty percent (50%) of the voting stock of the subsidiary.
- 5. Assets advanced "upward" from a subsidiary to a parent may be deducted under the same conditions applicable to advances from parent to subsidiary.

- 6. Cross-company advances may be deducted when all of the following conditions are met:
 - a. The entities involved in the transaction must be connected in an uninterrupted chain of ownership of more than fifty percent (50%) of the voting stock;
 - b. Both the entity claiming the deduction and the entity receiving the advance must be corporations; and
 - All of the entities connecting the corporations involved in the transaction must be corporations; and
 - d. The deduction may only be taken on one corporation's franchise tax schedule.
- 7. Intercompany receivables deducted on Line 2b may not be included in **Form INT-2-1**, Line 3a.



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