



Missouri Department of Revenue
**Amended Corporation Income Tax Return -
For Tax Years 1992 and Prior**

Software Vendor Code
(Assigned By DOR)
001

For Tax Year Beginning _____, 19__ Ending _____, 19__

- ☐ A. Consolidated MO Return ☐ B. Consolidated Federal and Separate Missouri Return ☐ C. Final Return
☐ D. Name, Address Change ☐ E. FEIN Change ☐ F. Bankruptcy

Business Name	MO Tax I.D. Number	DOR Use Only
Corporation Name	MO Charter Number	Federal I.D. Number
Address	Name Used on Original Return (if same as on left, write "same")	
City or Town, State, Zip	Parent Federal I.D. Number	DOR Use Only

**Reason for
Amendment**

Select one box indicating the reason for this amended Missouri return. These applicable Federal Forms 1139, 1120X, 4549, 4549A, and 5278 must be attached. This includes consolidated Federal and Separate Missouri filers.

- ☐ A. Missouri Correction Only ☐ B. Federal Correction ☐ C. Net Operating Loss
☐ D. Investment Tax Credit Carryback ☐ E. IRS Audit (RAR)

DOR
Use Only

Income and Deductions

	(A) As Originally Reported Or Adjusted	(B) Net Change (Increase or Decrease)	(C) Correct Amount
1. Federal taxable income - an amount should always be entered. If the amount is less than zero, zero must be used in the computations...	1 00	00 ▶	00
2. Total additions.....	2 00	00 ▶	00
3. Missouri modifications - subtractions.....	3 00	00 ▶	00
4. Missouri dividends deduction.....	4 00	00 ▶	00
5. Federal income tax.....	5 00	00 ▶	00
6. Missouri taxable income - Line 1 plus Line 2, less Lines 3, 4 and 5..	6 00		00
7. Apportionment method ▶ <input type="text"/> and percentage..	7 %	% ▶	%
8. Missouri taxable income - MO sources - Line 7 times Line 6.....	8 00		00
9. Enterprise zone income modification ▶ <input type="text"/>	9 00		00
10. Missouri taxable income - Line 8 less Line 9.....	10 00		00

Tax

11. Missouri Tax (5% of Line 10, except as instructed below).....	11 00	00 ▶	00																
Note: For all tax years beginning on or after January 1, 1990, but not after December 31, 1991, use the income rates below. <u>Missouri Taxable Income on Line 10:</u> <table><tr><td>Over</td><td>But Not Over</td><td>Tax Rate</td><td>On Excess Over</td></tr><tr><td>\$0</td><td>\$100,000</td><td>5%</td><td>\$0</td></tr><tr><td>\$100,000</td><td>\$335,000</td><td>\$5,000 + 6%</td><td>\$100,000</td></tr><tr><td>\$335,000</td><td></td><td>\$19,100 + 6.5%</td><td>\$335,000</td></tr></table>				Over	But Not Over	Tax Rate	On Excess Over	\$0	\$100,000	5%	\$0	\$100,000	\$335,000	\$5,000 + 6%	\$100,000	\$335,000		\$19,100 + 6.5%	\$335,000
Over	But Not Over	Tax Rate	On Excess Over																
\$0	\$100,000	5%	\$0																
\$100,000	\$335,000	\$5,000 + 6%	\$100,000																
\$335,000		\$19,100 + 6.5%	\$335,000																
12. Recapture of Missouri Low Income Housing Credit (See instructions) (Attach a copy of Federal Form 8611)	12 00	00 ▶	00																
13. Total Tax - Add Lines 11 and 12.....	13 00	00 ▶	00																

**Credits, Payments
and Overpayments**

14. Total credits (from attached Form MO-TC , Line 14).....▶	14 00	00		00
15. Estimated tax payments (include overpayment in prior year approved as a credit for this year)			▶	00
16. Payments on Form MO-60			▶	00
17. Tax paid with (or after) the filing of the original return			▶	00
18. Total of Column (C), Line 14 through Line 17.....				00
19. Overpayment, if any, as shown on original return or as later adjusted.....			▶	00
20. Subtract Line 19 from Line 18.....				00

Refund or Tax Due	21. Overpayment - Column C, Line 20 less Line 13.....▶	21	00
	22. Amount remitted or amount of overpayment to be contributed to the Trust Funds		
	▶ 22a Children's Trust Fund 00	22b Veteran's Trust Fund 00	
	23. Overpayment to be credited to Estimated Tax (see instructions).....▶	23	00
	24. Overpayment to be refunded (Line 21 less Lines 22a, 22b and 23).....Refund ▶	24	00
	25. Tax Due - Column C, Line 13 less Line 20.....▶	25	00
	26. Underpayment of Estimated Tax (Attach Form MO-2220 or Form 30C).....▶	26	00
	27. Interest.....▶	27	00
	28. Addition to Tax (for late filing or late payment).....▶	28	00
	29. Total Due - Add Line 25 through Line 28.....▶	29	00
		DOR Use Only	

Part 1 - Loss Carryback or Tax Credit Carryback	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 Form 1139 or 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	

Part 2 - Allocation and Apportionment of Income	If filing Form MO-MS , complete this portion of the form in its entirety using information from the Form MO-MS . (Select appropriate box)			
	1. Federal Net Operating Loss deduction.....▶	1	00	
	Three Factor Apportionment <input type="checkbox"/>	Single Factor Apportionment <input type="checkbox"/>		
	2. Total Missouri property values.....	Amount of sales wholly in Missouri.....▶	2	00
	3. Total everywhere property values.....	Amount of sales partly within and partly without Missouri.....▶	3	00
	4. Total Missouri wages and salaries.....	Amount of sales wholly without Missouri.....▶	4	00
	5. Total everywhere wages and salaries.....	Non-Missouri source income.....▶	5	00
	6. Total Missouri sales.....▶		6	00
	7. Total everywhere sales.....▶		7	00
	8. Nonbusiness income - all sources.....▶		8	00
9. Nonbusiness income - Missouri sources.....▶		9	00	

Signature	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			
	If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically. Make check or money order payable to "Missouri Department of Revenue". Include your Missouri tax identification number on your check. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.			
	<div style="text-align: right;"> DOR Use Only <input type="checkbox"/> S <input type="checkbox"/> F <input type="checkbox"/> U <input type="checkbox"/> P </div>			
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in Chapter 143, RSMo , a penalty of up to \$500 shall be imposed on any corporation which files a frivolous return. 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.			
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)

Form MO-1120X (Revised 11-2013)

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

