Form
**MO-1120S**

Missouri Department of Revenue
# 2016 S-Corporation Income Tax Return

Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number

Missouri S-Corporation Income Tax Return for 2016 — Beginning (MM/DD/YY) — Ending (MM/DD/YY)

Federal Employer I.D. Number — Charter Number

Corporation Name

Address

City — State

ZIP -

16112010001

☐ Select this box if you have an approved federal extension. Attach a copy of the approved Federal Extension (Form 7004).

Select Applicable Boxes. Failure to select the address change box may result in mailings going to the last address on file.

☐ Amended Return ☐ Name Change ☐ Address Change ☐ Final Return and Close Account ☐ Bankruptcy

**S-Corporation**

1. Does the S corporation have any Missouri modifications? ..... ☐ Yes ☐ No
   If Yes, complete Lines 1–14 on pages 1 and 2, and the shareholder information on page 3.

2. Does the S corporation have any nonresident shareholders? ..... ☐ Yes ☐ No
   If Yes, complete Lines 1–14 on pages 1 and 2, the shareholder information on page 3, and **Form MO-NRS**.

3. Does the S corporation have income derived from sources other than Missouri? ..... ☐ Yes ☐ No
   If Yes, complete and attach **Form MO-MSS**.

**S-Corporation Adjustments**

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

2b. Less: related expenses (omit if less than $500) Enter Line 2a less Line 2b on Line 2 ..... 2b .00 — 2 .00

3. ☐ Partnership ☐ Fiduciary ☐ 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

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

**S-Corporation Adjustments**

Subtractions (continued)

9. ☐ Partnership ☐ Fiduciary ☐ Build America and Recovery Zone Bond Interest

☐ Missouri Public-Private Transportation Act ☐ 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 Subtractions - Add 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

15. Agriculture Disaster Relief (**Section 143.121.3(10), RSMo**) ..... 15 _____ . 00

**Signature**

Department Use Only

| A | R | N | S | E |
|---|---|---|---|---|
| ☐ | ☐ | ☐ | ☐ | ☐ |

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. ..... ☐ Yes ☐ No

Signature of Officer _____ Printed Name _____

Telephone Number _____ Date Signed (MM/DD/YY) __ __ __ __ __ __

Preparer's Signature (Including Internal Preparer) _____ Preparer's FEIN, SSN, or PTIN _____

Telephone Number _____ Date Signed (MM/DD/YY) __ __ __ __ __ __

16112020001

Corporation Name

Missouri Tax I.D. Number

Federal Employer I.D. Number

Charter Number

## Allocation of Missouri S Corporation Adjustment to Shareholders

| | 1. Name of each shareholder. All shareholders must be listed. Use attachment if necessary. | 2. Select if shareholder is nonresident | 3. Social Security Number | 4. Shareholder's Share % | 5. Shareholder's Adjustment ☐ Addition ☐ Subtraction |
|---|---|---|---|---|---|
| a) | | | | % | 00 |
| b) | | | | % | 00 |
| c) | | | | % | 00 |
| d) | | | | % | 00 |
| e) | | | | % | 00 |
| f) | | | | % | 00 |
| g) | | | | % | 00 |
| h) | | | | % | 00 |
| i) | | | | % | 00 |
| j) | | | | % | 00 |
| k) | | | | % | 00 |
| l) | | | | % | 00 |
| m) | | | | % | 00 |
| n) | | | | % | 00 |
| o) | | | | % | 00 |
| p) | | | | % | 00 |
| q) | | | | % | 00 |
| r) | | | | % | 00 |
| s) | | | | % | 00 |
| Total | | | | % | 00 |

Column 4 — Enter percentages from Federal Schedule K-1(s). Round percentages to whole numbers.

Column 5 — Enter Missouri S corporation adjustment from Form MO-1120S, Line 13 or 14, as total of Column 5. Multiply each percentage in Column 4 by the total in Column 5. Indicate at the top of Column 5 whether the adjustments are additions or subtractions. The amount after each shareholder's name in Column 5 must be reported as a modification by the shareholder on his or her **Form MO-1040**, Individual Income Tax Return, either as an addition to, or subtraction from, federal adjusted gross income.



**Mail To: 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

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

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