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Form **MO-7004**

Missouri Department of Revenue
Application For Extension of Time to File

Enclosure Sequence No. 1120-07 and 1120S-05

You may not be required to file this form if you have an approved federal extension, do not expect to owe additional tax, or if you anticipate receving a refund. Please see the instructions for more details.

Corporation Name			In Care of Name (Attorney, Guardian, Executor, etc.)
Street Address			
City	State	Zip Code	Telephone Number (__ __ __) __ __ __ -__ __ __ __
Missouri Charter Number	Federal Employer Identification Number		Missouri Tax Identification Number

Only one box may be selected below. A separate request must be made for each return or report.

Type of Corporation

- ❒ Corporation Income and Franchise Tax Return, **Form MO-1120** and **Schedule MO-FT**
- ❒ S Corporation Income and Franchise Tax Return, **Form MO-1120S** and **Schedule MO-FT**

Mail to: Missouri Department of Revenue, P.O. Box 3365, Jefferson City, MO 65105-3365.

Type of Financial Institution

- ❒ Bank Franchise Tax Return, **Form INT-2** and **INT-2-1**
- ❒ Savings and Loan Tax Return, **Form INT-3**
- ❒ Credit Institution Tax Return, **Form 2823**
- ❒ Credit Union Tax Return, **Form INT-4**

Mail to: Missouri Department of Revenue, P.O. Box 898, Jefferson City, MO 65105-0898.

Federal Form

For Federal form 1120C or 990T filers only, select the applicable box below:

- ❒ Cooperative Association, Form 1120C
- ❒ Exempt Organization, Form 990T

Extension

Income Tax Year:

Beginning _____ Ending _____

An Extension of Time Until _____

❒ Check here if you are filing a short period.

Tax Payment Schedule

This schedule must be completed. (See line-by-line instructions on back.)

1. Tentative amount of the tax for the taxable year			1	
2. Less				
(a) Missouri estimated income tax payment	2(a)			
(b) Overpayment applied as a credit	2(b)			
(c) Tax credits	2(c)			
(d) Total of Lines 2a through 2c	2(d)			
3. Balance due (Line 1 minus Line 2d)			3	
Department of Revenue Use Only		M M D D Y Y		

Form MO-7004 (Revised 07-2014)

See above for mailing instructions.

Phone: (573) 751-4541
Fax: (573) 522-1721
E-mail: corporate@dor.mo.gov

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

Instructions for Completing Form MO-7004

Who should file a Form MO-7004?

Missouri grants an automatic extension of time to file corporation income and corporation franchise tax to any corporation that has a federal extension. A federal extension does not extend the due date for Financial Institution taxes. Form MO-7004 and payment are due on or before the due date of the return. A copy of Form MO-7004 must be enclosed with the Missouri return when filed. An approved Form MO-7004 extends the due date up to 180 days.

You do not need to file an Application for Extension of Time to File—Corporation Income Tax and Franchise Tax Return (Form 7004) unless:

- You expect to owe a tax liability for the period.
- You want a Missouri extension but not a federal extension. See "Note" below for exception.
- You seek a Missouri extension exceeding the federal automatic extension period. Form MO-7004 must be filed on or before the end of the federal automatic extension period.

You must complete a separate Form MO-7004 for each return.

Note: You are not required to file a Form MO-7004 if:

- You have an approved federal extension. (Enclose a copy of your federal extension when you file your Missouri return.)
- You do not expect to owe additional tax.
- You anticipate receiving a refund.

An extension of time to file a corporate tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, a penalty of 5% and interest is charged on the part of the total tax which is not paid by the original due date of the return. The interest rate will be posted on our web site at: **www.dor.mo.gov**. Remittance should be made payable to "Missouri Department of Revenue" and submitted with this application.

Where to file?

Mail your extension application to the address for the tax type you indicated on the form.

Period of Extension Past Automatic Federal Extension Period

The Missouri extension equals the extension granted for federal tax purposes. Longer extensions will not be granted unless sufficient need for such extended period is clearly shown on the Form MO-7004. Extensions past the automatic extension period must be requested in writing and must be attached to Form MO-7004 and filed on or before the date the federal extension expires.

Taxpayer Identification Number(s)

Enter the tax identification number(s) and charter number.

Type of Return

Select only one box to indicate the type of corporation or financial institution for which the extension is being filed. A separate Form MO-7004(s) must be filed for each tax return.

Filing Federal Form 1120C or Federal Form 990T

Only check one of these boxes if you filed a Cooperative Association - Federal Form 1120C, or Exempt Organization - Federal Form 990T. Per **Section 143.511, RSMo**, the effective due date is the same as the federal due date as follows:

- 1120C: Calendar year filers are due September 15th. Fiscal year filers are due the 15th day of the ninth month following the close of the taxable year.
- 990T: Calendar year filers are due May 15th. Fiscal years filers are due the 15th day of the 5th month following the close of the taxable year.

Blanket and Consolidated Requests

Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated federal income tax return and not filing a Missouri consolidated return.

Line-by-Line Instructions for Tax Payment Schedule

Line 1

Enter the amount of estimated Missouri tax liability for the taxable year.

Line 2(a)

Enter the total amount of payments of estimated Missouri income tax paid, or expected to be paid, for the taxable year.

Line 2(b)

Enter credit of overpayment from prior years.

Line 2(c)

Enter your total approved tax credits for the taxable year.

Line 2(d)

Enter the total of Lines 2(a) through 2(c).

Line 3

Subtract Line 2(d) from Line 1 and enter the result on Line 3. This is the balance of tax due. Enclose your check or money order in this amount made payable to "Missouri Department of Revenue". Print your Federal Identification Number or Missouri Tax Identification Number on your check or money order.

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

See Page 1 for mailing instructions.

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