



MISSOURI DEPARTMENT OF
REVENUE
2025 Farmers' Cooperative Credit Associations
Intangible Property Tax Return

- ☐ Amended Return - Select if filing an amended return.
- ☐ Federal Extension - Select this box if you have an approved federal extension.

2026 Taxable year based on the 2025 calendar year income period

Due date April 15, 2026

Name		
Address		
City	State	ZIP Code
Federal Employer Identification Number (FEIN)	County Name	County Code
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Part 1 - Computation of Tax

1. Gross income derived from all sources during 2025	1	
2. Gross income derived from notes and mortgages	2	
3. Ratio of Line 2 to Line 1	3	%
4. Total dividends declared and credited (whether paid or not) to share accounts of members in 2025 ...	4	
5. Taxable portion of dividends (_____ % Line 3 multiplied by Line 4)	5	
6. Amount of tax (2% of Line 5).....	6	
6A. Miscellaneous credits (attach schedule)	6A	
6B. Enterprise Zone Credit.....	6B	
6C. Missouri tax - Line 6 less Lines 6A and 6B.....	6C	
7. Interest for delinquent payment after April 15, 2026	7	
8. Total Amount Due	8	

Part 2 - Political Subdivisions Taxing The Reporting Association

This must be completed — Information is shown on your Real or Personal Property Tax Receipt	
Subdivisions	Name or Number
County	
City or Town	
Road District	
School District	
Library District	
Water District	
Sewer District	
Fire District	
Other Districts	

This return is to be filed by all Farmers' Cooperative Credit Associations authorized to do business in Missouri.

State of Missouri

SS

County Of _____

We, the undersigned _____, as President, and

_____, as Secretary of _____

Association, a corporation organized under an Act of Congress known as the Farm Credit Act of 1933 with its principal office at _____, Missouri, attest the statements made in the 2025 Farmers' Cooperative Credit Associations Intangible Property Tax Return are true; that the principal business of said Association during 2025 was the extension of agricultural credit to its members; that said Association, by authority of a resolution of its Board of Directors, has elected to absorb and pay these taxes without charging the same to the accounts of its individual members.

Signature of President

Signature of Secretary

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

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge.

Signature of Officer (Required)	Title of Officer	Phone Number (____)____-____	Date (MM/DD/YYYY) ____/____/____
Preparer's Signature (Including Internal Preparer)	Preparer's FEIN, SSN, or PTIN	Phone Number (____)____-____	Date (MM/DD/YYYY) ____/____/____
Email Address			

Make check or money order payable to "Missouri Department of Revenue". Mail completed form and attachments to the address below. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

Mail to: Taxation Division
P.O. Box 898
Jefferson City, MO 65105-0898

Phone: (573) 751-2326
Fax: (573) 522-1720
TTY: (800) 735-2966



E-mail: fit@dor.mo.gov

Form INT-5 (Revised 12-2025)

Visit dor.mo.gov/taxation/business/tax-types/finance/ for additional information.

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformationSurvey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.