

**MAIL TO:**

Balance Due
 Missouri Department of Revenue
 P.O. Box 3365
 Jefferson City, MO 65105-3365

MAIL TO:

Refund or No Amount Due
 Missouri Department of Revenue
 P.O. Box 700
 Jefferson City, MO 65105-0700

CORPORATION NAME		
NUMBER AND STREET		
CITY OR TOWN, STATE, ZIP CODE		
MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
<input type="checkbox"/> Amended Return <input type="checkbox"/> Address Change <input type="checkbox"/> Final Corporation Income Tax Return <input type="checkbox"/> Bankruptcy <input type="checkbox"/> Name Change		

FORM MO-1120S	
Missouri S Corporation INCOME TAX Return for 2009	Missouri S Corporation FRANCHISE TAX Return for 2010
Beginning _____, 20__	Beginning _____, 20__
Ending _____, 20__	Ending _____, 20__
Balance Sheet Date (MMDDYY)	
SOFTWARE VENDOR CODE (Assigned by DOR) 001	

A. Check this box if your assets in Missouri (Schedule MO-FT, Line 6a), or apportioned to Missouri (Schedule MO-FT, Line 6b) do not exceed \$10,000,000. You do not owe franchise tax. **If your assets do exceed the \$10,000,000 threshold, you must complete and attach Schedule MO-FT and enter the franchise tax due on the Form MO-1120S, Line 16 below. If Box A is checked, Box C must not be checked.**

B. Return filed for **BOTH** (income and franchise)
 C. Return filed for **INCOME** tax only
 D. Return filed for **FRANCHISE** tax only

S CORP.

1. Does the S corporation have ANY Missouri modifications? YES NO If YES, complete Lines 1–15 below and page 2.
 2. Does the S corporation have ANY nonresident shareholders? YES NO If YES, complete Lines 1–15 below and Schedule MO-NRS.
 3. Does S corporation have income derived from sources other than Missouri? YES NO If YES, complete and attach Schedule MO-MSS.

MISSOURI S CORPORATION ADJUSTMENTS	Additions (attach detailed explanation of each item)			
	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. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____)			3 00
	4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Sec. 135.647, RSMo			4 00
	5. Total of Lines 1 through 4			5 00
	Subtractions (attach detailed explanation of each item)			
	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
	9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Missouri Public-Private Transportation Act <input type="checkbox"/> 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 of 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	

FRANCHISE TAX	15. Corporation Franchise Tax (Complete Schedule MO-FT and attach balance sheet)	15	00
	16. Tax credits — (attach Form MO-TC and only include corporation franchise tax credits)	16	00
	17. Approved overpayments applied from last file period	17	00
	18. Payments with Form MO-7004	18	00
	19. AMENDED RETURN ONLY: Tax paid with (or after) the filing of the original return	19	00
	20. Subtotal — add Lines 16 through 19	20	00
	21. AMENDED RETURN ONLY: Overpayment, if any, as shown on original return or as later adjusted	21	00
	22. Total — Line 20 less Line 21	22	00

REFUND/TAX DUE	23. If Line 22 is greater than Line 15, enter OVERPAYMENT here	23	00
	24. Overpayment to be applied to next filing period	24	00
	25. Overpayment to be refunded — Line 23 less Line 24	25	00
	26. If Line 22 is less than Line 15 enter UNDERPAYMENT here	26	00
	27. Enter total amount on Line 27 <input type="text"/> Interest <input type="text"/> Penalty	27	00
	28. TOTAL DUE — add Lines 26 and 27 (U.S. funds only)	28	00

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

SIGNATURE	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/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.	I authorize the Director of Revenue <input type="checkbox"/> YES <input type="checkbox"/> NO or delegate to discuss my return and attachments with the preparer or any member of his/her firm, or if internally prepared, any member of the internal staff.		DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> B
	SIGNATURE OF OFFICER (REQUIRED)	TITLE OF OFFICER	PHONE NUMBER ()	
PREPARER'S SIGNATURE (INCLUDING INTERNAL PREPARER)	PREPARER'S FEIN, SSN, OR PTIN	PHONE NUMBER ()	DATE SIGNED	

ALLOCATION OF MISSOURI S CORPORATION ADJUSTMENT TO SHAREHOLDERS

CORPORATION NAME		MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER	
1. NAME OF EACH SHAREHOLDER. ALL SHAREHOLDERS MUST BE LISTED. USE ATTACHMENT IF NECESSARY.		2. CHECK BOX IF SHAREHOLDER IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	4. SHAREHOLDER'S SHARE %	5. SHAREHOLDER'S CORPORATION ADJUSTMENT <input type="checkbox"/> ADDITION <input type="checkbox"/> SUBTRACTION
a)		<input type="checkbox"/>	— —	%	00
b)		<input type="checkbox"/>	— —	%	00
c)		<input type="checkbox"/>	— —	%	00
d)		<input type="checkbox"/>	— —	%	00
e)		<input type="checkbox"/>	— —	%	00
f)		<input type="checkbox"/>	— —	%	00
g)		<input type="checkbox"/>	— —	%	00
h)		<input type="checkbox"/>	— —	%	00
i)		<input type="checkbox"/>	— —	%	00
j)		<input type="checkbox"/>	— —	%	00
k)		<input type="checkbox"/>	— —	%	00
l)		<input type="checkbox"/>	— —	%	00
m)		<input type="checkbox"/>	— —	%	00
n)		<input type="checkbox"/>	— —	%	00
o)		<input type="checkbox"/>	— —	%	00
p)		<input type="checkbox"/>	— —	%	00
q)		<input type="checkbox"/>	— —	%	00
r)		<input type="checkbox"/>	— —	%	00
s)		<input type="checkbox"/>	— —	%	00
t)		<input type="checkbox"/>	— —	%	00
u)		<input type="checkbox"/>	— —	%	00
v)		<input type="checkbox"/>	— —	%	00
w)		<input type="checkbox"/>	— —	%	00
x)		<input type="checkbox"/>	— —	%	00
TOTAL				100 %	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/her Form MO-1040, Individual Income Tax Return either as an addition to, or subtraction from, federal adjusted gross income.