CORPORATION NAME	
NUMBER AND STREET	
CITY OR TOWN, STATE, ZIP CODE	

MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER

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

FORM MO-1120S

Missouri S Corporation **INCOME TAX** Return for 2010	Missouri S Corporation **FRANCHISE TAX** Return for 2011
Beginning _____ , 20__ Ending _____ , 20__	Beginning _____ , 20__ Ending _____ , 20__

Check Applicable Boxes
☐ Amended Return ☐ Address Change ☐ Final Corporation Income Tax Return ☐ Bankruptcy
☐ Name Change

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 15 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. ☐ Partnership ☐ Fiduciary ☐ 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. ☐ 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 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 . . . . **REFUND**	25	00
26. If Line 22 is less than Line 15 enter UNDERPAYMENT here	26	00
27. Enter total amount on Line 27 Interest _____ Penalty _____	27	00
28. TOTAL DUE — add Lines 26 and 27 (U.S. funds only) . . . . **TOTAL DUE**	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 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. ☐ YES ☐ NO

DOR ONLY
☐ S
☐ E
☐ B

SIGNATURE OF OFFICER (REQUIRED)	TITLE OF OFFICER	PHONE NUMBER ( )	DATE SIGNED
PREPARER'S SIGNATURE (INCLUDING INTERNAL PREPARER)	PREPARER'S FEIN, SSN, OR PTIN	PHONE NUMBER ( )	DATE SIGNED

MO 860-1102 (10-2010)   **This form is available upon request in alternative accessible format(s).**

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 ☐ 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
t)	☐	— —	%	00
u)	☐	— —	%	00
v)	☐	— —	%	00
w)	☐	— —	%	00
x)	☐	— —	%	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.

MO 860-1102 (10-2010)

MISSOURI DEPARTMENT OF REVENUE **CORPORATION FRANCHISE TAX SCHEDULE**	**2011** SCHEDULE **MO-FT**	Attachment Sequence No. 1120-03 and 1120S-01 **Schedule MO-FT must be filed with the Form MO-1120 or Form MO-1120S.**

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER

FILE PERIOD BEGINNING (MMDDYY) , ENDING

BALANCE SHEET DATE (MMDDYY)

Do your assets include an interest in a partnership and/or limited liability company? YES ☐ NO ☐ If yes, you must provide a detailed reconciliation of partnership assets.

Has there been a change in your accounting period? YES ☐ NO ☐ If yes, state prior accounting period _____

Read instructions before completing this schedule.
NOTE: You cannot file a consolidated franchise tax return.

- Corporations having all assets within Missouri complete Lines 1, 2, 6a, and 7 **ONLY**.
- Corporations having assets both within and without Missouri complete all lines except 6a.

1. Par value of issued and outstanding stock (for no-par value stock, see instructions) **(not less than zero)** ...... | 1 | 00

2. Assets

   2a. Total assets **per attached balance sheet** .... | 2a | 00

   2b. Less: Investments in or advances to subsidiaries over 50% owned (attach Schedule MO-5071 or a schedule showing name of corporations, percentage of ownership, and amount) .... | 2b | 00

   2c. Adjusted total (Line 2a less Line 2b) .... | 2c | 00

3. Allocation per attached balance sheet or schedule (see instructions)

	(A) MISSOURI	(B) EVERYWHERE
3a. Accounts receivable (net of allowance for bad debt)	3a	00	3a	00
3b. Inventories (net, book value)	3b	00	3b	00
3c. Land and fixed assets (net of accumulated depreciation)	3c	00	3c	00
3d. Total allocated assets (add Lines 3a, 3b, and 3c)	3d	00	3d	00

4. Missouri percentage for apportionment (Line 3d, Column A divided by Column B)
Extend the apportionment percentage to six digits to the right of the decimal point. .... | 4 | %

5. Assets apportioned to Missouri (Line 2c times Line 4) .... | 5 | 00

6. Tax basis:

   6a. Corporations having all assets within Missouri (Line 2c or Line 1, whichever is greater) .... | 6a | 00

   6b. Corporations having assets both within and without Missouri (Line 5 or the product of Line 1 times Line 4, whichever is greater) .... | 6b | 00

     If Line 6a or Line 6b is $10,000,000 or less, **STOP HERE** and **check Box A on Form MO-1120 or Box A on Form MO-1120S.**

7. Tax Computation
   7a. Tax — 1/30th of 1% (.000333 of Line 6a or Line 6b) .... | 7a | 00
   7b. Short periods (see instructions) —
     Line 7a x _____ (insert number of whole months in short period) = Prorated
     12   Tax Due ...... | 7b | 00

   7c. Computed current year tax (Enter the amount from Line 7a or Line 7b, whichever applies) .... | 7c | 00

   7d. Base Year Franchise Tax. Enter the franchise tax from the return for the taxable year ending on or before December 31, 2010 (before the tax is prorated, if the return is for a short period). If the corporation had no franchise tax filing requirement for the taxable year ending on or before December 31, 2010, skip this line and go to Line 7e. .... | 7d | 00

   7e. Tax due. Enter the smaller of Line 7c or Line 7d here and on Form MO-1120, Line 15 or Form MO-1120S, Line 15. If no amount was entered on Line 7d, enter the amount from Line 7c .... | 7e | 00