

Tax

14. Corporation income Tax - 6.25% of Line 13 14 .00

15. Recapture of Missouri Low Income Housing Credit (attach a copy of Federal Form 8611) (see instructions) 15 .00

16. Corporation Franchise Tax (Complete Form MO-FT and attach balance sheet)..... 16 .00

17. Total Tax - Add Lines 14, 15, and 16..... 17 .00

Credits and Payments

18. Tax credits - (attach [Form MO-TC](#)) 18 .00

19. Estimated tax payments (include approved overpayments applied from previous year)..... 19 .00

20. Payments with [Form MO-7004](#)..... 20 .00

21. Amended Return Only: Tax paid with (or after) the filing of the original return..... 21 .00

22. Subtotal - Add Lines 18 through 21 22 .00

23. Amended Return Only: Overpayment, if any, as shown on original return or as later adjusted 23 .00

24. Total - Line 22 less Line 23..... 24 .00

25. If Line 24 is greater than Line 17, enter overpayment here 25 .00

26. Amount remitted or amount of tax overpayment to be contributed to the funds listed below 26 .00

Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	DONATE LIFE Missouri Organ Donor Program Fund	Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)
<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00

Refund or Tax Due

27. Overpayment to be applied to next filing period..... 27 .00

28. Overpayment to be refunded - Line 25 less Lines 26 and 27 Refund 28 .00

29. If Line 24 is less than Line 17, enter underpayment here 29 .00

30. Enter the total of the below on Line 30 30 .00

Interest .00 Penalty .00 MO-2220 .00

31. Total Due - Add Lines 29 and 30 (U.S. funds only) Total Due 31 .00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Department Use Only
 S E B F

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

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)



Part 1 - Missouri
Modifications - Additions

1a. State and local bond interest (except Missouri)	1a		.00		
1b. Less: related expenses (omit if less than \$500). Enter Line 1a less Line 1b on Line 1	1b		.00	1	
2. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041 , Page 2, Part 1, Line 18 or Form MO-1065 , Line 17).....				2	
3. Net operating loss modification (Section 143.431.4, RSMo) (Do not enter NOL carryover). . .				3	
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo				4	
5. Total - Add Lines 1 through 4. Enter here and on Page 1, Line 3				5	

Part 2 - Missouri Modifications - Subtractions

1a. Interest from exempt federal obligations (must attach a detailed schedule)	1a		.00		
1b. Less: related expenses (omit if less than \$500). Enter Line 1a less Line 1b on Line 1	1b		.00	1	
2. Federally taxable - Missouri exempt obligations				2	
3. <input type="checkbox"/> Reduction in gain due to basis difference (See 12 CSR 10-2.020 and Section 143.121.3(2), RSMo) or <input type="checkbox"/> Agriculture Disaster Relief (See Section 143.121.3(10), RSMo)				3	
4. Previously taxed income				4	
5. Amount of any state income tax refund included in federal taxable income				5	
6. Capital gain exclusion from the sale of low income housing project				6	
7. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041, Page 2, Part 1, Line 19 or Form MO-1065, Line 18).....				7	
8. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo)				8	
9. Subtraction Modification offsetting previous Addition Modification from a Net Operating Loss (NOL) deduction from an applicable year (Section 143.121.2(4), RSMo)				9	
10. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo)				10	
11. Build America and Recovery Zone Bond Interest				11	
12. Missouri Public-Private Partnerships Transportation Act				12	
13. Total - Add Lines 1 through 12. Enter here and on Page 1, Line 5.....				13	



Part 3 - Federal Income Tax - Current Year

Consolidated Federal and Separate Missouri Return - See Instructions

1. Federal tax from Federal Form 1120, Schedule J, Line 11.....	1		.00
2. Foreign tax credit (from Federal Form 1120, Schedule J, Line 5a).....	2		.00
3. Federal income tax - add Lines 1 and 2; multiply the total by 50%; and enter here and on Page 1, Line 8.	3		.00
Consolidated federal and separate Missouri returns must complete Lines 4-6			
4. Numerator (the amount of separate company federal taxable income).....	4		.00
5. Denominator (enter the total positive separate company federal taxable income).....	5		.00
6. Divide Line 4 by Line 5. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Multiply by Line 3. Enter here and on Page 1, Line 8. (Consolidated federal and separate Missouri return filers must attach consolidated Federal Form 1120, Schedule J, and an income statement or summary of profit companies. If information is not sent, the federal income tax deduction may be reduced to zero.).....	6		.00

Part 4 - Amended Reason

If this is an amended return, select one box indicating the reason. A separate Form MO-1120 must be filed for each reason.

- A. Missouri Correction Only B. Federal Correction C. Loss Carryback (Complete Part 5)
- D. Federal Tax Credit Carryback E. IRS Audit (RAR)
- F. Missouri Tax Credit Carryback (Enter on Part 5, Line 1 the first year that the credit became available.)

Department Use Only

Part 5 - Amended Return Loss Carryback or Federal Tax Credit Carryback

If this is an amended return and if a loss carryback or federal tax credit carryback is involved in this amended return, complete the following section. Consolidated federal and separate Missouri filers should report figures attributable to this separate Missouri return and attach a copy of the Federal Consolidated amended Form 1139 or Form 1120X showing the carryback or page 1 of the Federal Consolidated Form 1120 for the year of the loss to verify that only the separate company had the loss. Also, enclose a copy of the consolidated income statement for this year and the year of the loss. (If NOL or Missouri tax credit carryback, enter year that the credit first became available.)

		M	M	D	D	Y	Y
1. Year of loss.....	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total net capital loss carryback.....	2						.00
3. Total net operating loss carryback.....	3						.00
4. Federal income tax adjustment - Consolidated federal and separate Missouri filers must attach computations.....	4						.00

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

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

Form MO-1120 (Revised 10-2016)



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



14111040001

	(A) Missouri	(B) Everywhere		
3. Allocation per attached balance sheet or schedule (see instructions)				
3a. Accounts receivable (net of allowance for bad debt).....	3a <input style="width: 150px; height: 20px;" type="text"/> .00	3a <input style="width: 150px; height: 20px;" type="text"/> .00		
3b. Inventories (net, book value)	3b <input style="width: 150px; height: 20px;" type="text"/> .00	3b <input style="width: 150px; height: 20px;" type="text"/> .00		
3c. Land and fixed assets (net of accumulated depreciation) ...	3c <input style="width: 150px; height: 20px;" type="text"/> .00	3c <input style="width: 150px; height: 20px;" type="text"/> .00		
3d. Total allocated assets (add Lines 3a, 3b, and 3c).....	3d <input style="width: 150px; height: 20px;" type="text"/> .00	3d <input style="width: 150px; height: 20px;" type="text"/> .00		
4. Missouri percentage for apportionment (Line 3d, Column A divided by Column B). Extend the apportionment percentage to four digits to the right of the decimal point	4 <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> .	<input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> %		
5. Assets apportioned to Missouri (Line 2c times Line 4)	5 <input style="width: 150px; height: 20px;" type="text"/> .00			
6. Tax Basis:				
6a. Corporations having all assets within Missouri (Line 2c or Line 1, whichever is greater).....	6a <input style="width: 150px; height: 20px;" type="text"/> .00			
6b. Corporations having assets both within Missouri and without Missouri (Line 5, or the product of Line 1 times Line 4, whichever is greater)	6b <input style="width: 150px; height: 20px;" type="text"/> .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 -- 1/150th of 1% (.000067 of Line 6a or Line 6b).....	7a <input style="width: 150px; height: 20px;" type="text"/> .00			
7b. Short period Returns Prorated Tax Due (see instructions)				
Line 7a x <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 30px; height: 20px;"></td><td style="width: 30px; height: 20px;"></td></tr></table> (insert number of whole months in short period) 12			7b <input style="width: 150px; height: 20px;" type="text"/> .00	
7c. Computed current year tax (enter the amount from Line 7a or Line 7b, whichever applies).....	7c <input style="width: 150px; height: 20px;" type="text"/> .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, the base year is the franchise tax liability for the corporation's first full taxable year on or after the taxable year ending December 31, 2010. If this is the first year the corporation had a filing requirement, skip this line and go to Line 7e.	7d <input style="width: 150px; height: 20px;" type="text"/> .00			
7e. Tax due. Enter the smaller of Line 7c or Line 7d here and on Form MO-1120, Line 16 or Form MO-1120S, Line 15. If no amount was entered on Line 7d, enter the amount from Line 7c.....	7e <input style="width: 150px; height: 20px;" type="text"/> .00			

**Attach to Form MO-1120 or MO-1120S
and mail to the Missouri Department
of Revenue.**

Balance Due:
P.O. Box 3365
Jefferson City, MO 65105-3365

Refund or No Amount Due:
P.O. Box 700
Jefferson City, MO 65105-0700

