



2022 Corporation Income Tax Return

Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number

Missouri Corporation Income Tax Return for 2022

Beginning (MM/DD/YY)

Ending (MM/DD/YY)

Federal Employer I.D. Number

Charter Number

Corporation Name

Address

City

State

ZIP



22111010001

Select this box if you have an approved federal extension. Attach a copy of the approved Federal Extension (Form 7004).

Select applicable boxes. Failure to select the address change box may result in mailings going to the last address on file.

- Consolidated MO Return, Consolidated Federal and Separate Missouri Return, Amended Return, Name Change, Address Change, Final Return and Close Corporation Income Tax Account, Bankruptcy, 1120C, 990T, All Missouri source income is from an interest(s) in a partnership(s), Public Law 86-272

Computation of Income Tax

- 1. Federal taxable income from Federal Form 1120, Line 30
2. Corporation income tax from Missouri, or other states, their subdivisions, and District of Columbia deducted in determining federal taxable income
3. Missouri modifications - Additions (complete Page 3, Part 1)
4. Total additions - Add Lines 2 and 3
5. Missouri modifications - Subtractions (complete Page 3, Part 2)
6. Balance - Line 1 plus Line 4 minus Line 5
7. Federal income tax - Current year (complete Page 4, Part 3)
8. Taxable income - All sources - Line 6 minus Line 7
9. Preliminary Missouri taxable income - If all Missouri income, enter amount from Line 8. If not, complete Form MO-MS.
Method Percent Multiply Line 8 by the percentage
10. Missouri dividends deduction (see instructions)
11. Enterprise zone or rural empowerment zone income modification
12. Bring jobs home deduction (see instructions)
13. Transportation facilities deductions: Port Cargo Expansion, International Trade Facility, Qualified Trade Activities
14. Missouri taxable income - Line 9 minus Lines 10, 11, 12, and 13

Tax

15. Corporation income tax - 4% of Line 14 15 .00
 16. Recapture of Missouri low income housing credit - Attach a copy of Federal Form 8611 (see instructions) 16 .00
 17. Total tax - Add Lines 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 minus Line 23 24 .00

25. If Line 24 is more 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

MO Medal of Honor Fund :00	Children's Trust Fund :00	Veterans Trust Fund :00	Elderly Home Delivered Meals Trust Fund :00	Missouri National Guard Trust Fund :00	Workers' Memorial Fund :00	Childhood Lead Testing Fund :00	Missouri Military Family Relief Fund :00	General Revenue Fund :00	Organ Donor Program Fund :00	Kansas City Regional Law Enforcement Memorial Foundation Fund :00	Soldiers Memorial Military Museum in St. Louis Fund :00	Additional Fund Code (See Instr.) :00	Additional Fund Code (See Instr.) :00
-------------------------------	------------------------------	----------------------------	--	---	-------------------------------	------------------------------------	---	-----------------------------	---------------------------------	--	--	--	--

Refund or Tax Due

27. Amount of Line 25 to be applied to your 2023 estimated tax..... 27 .00
 28. **REFUND** - Line 25 minus Lines 26 and 27..... 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 Additions to Tax .00 MO-2220 .00
 31. **AMOUNT DUE** - Add Lines 29 and 30 (U.S. funds only) 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 F

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of their 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)

Did you pay a tax return preparer to complete your return, but they failed to sign the return or provide their Internal Revenue Service preparer tax identification number? If you marked Yes, please insert their name, address, and phone number in the applicable sections of the signature block above. Yes No



Part 1 - Missouri Modifications - Additions

1a. State and local bond interest (except Missouri)	1a	<input type="text"/>	<input type="text"/>	.00
1b. Related expenses (omit if less than \$500).- Enter Line 1a minus Line 1b on Line 1	1b	<input type="text"/>	<input type="text"/>	.00
2. Fiduciary and partnership adjustment - Enter share of adjustment from Form MO-1041 , Part 1, Line 19 or Form MO-1065 , Line 11	2	<input type="text"/>	<input type="text"/>	.00
3. Net operating loss modification from Form MO-5090 (do not enter NOL carryover).....	3	<input type="text"/>	<input type="text"/>	.00
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income.	4	<input type="text"/>	<input type="text"/>	.00
5. Business interest expense carryforward	5	<input type="text"/>	<input type="text"/>	.00
6. Total - Add Lines 1 through 5. Enter here and on page 1, Line 3.....	6	<input type="text"/>	<input type="text"/>	.00

Part 2 - Missouri Modifications - Subtractions

1a. Interest from exempt federal obligations - Attached a detailed schedule	1a	<input type="text"/>	<input type="text"/>	.00
1b. Related expenses. (omit if less than \$500) - Enter Line 1a minus Line 1b on Line 1	1b	<input type="text"/>	<input type="text"/>	.00
2. Federally taxable - Missouri exempt obligations	2	<input type="text"/>	<input type="text"/>	.00
3. Agriculture disaster relief	3	<input type="text"/>	<input type="text"/>	.00
4. Previously taxed income	4	<input type="text"/>	<input type="text"/>	.00
5. Amount of any state income tax refund included in federal taxable income	5	<input type="text"/>	<input type="text"/>	.00
6. Capital gain exclusion from the sale of low income housing project	6	<input type="text"/>	<input type="text"/>	.00
7. Fiduciary, partnership, and other adjustments - (see instructions)	7	<input type="text"/>	<input type="text"/>	.00
8. Missouri depreciation basis adjustment	8	<input type="text"/>	<input type="text"/>	.00
9. Subtraction modification offsetting previous addition modification from a net operating loss deduction from an applicable year (only enter previously disallowed NOL carryback)	9	<input type="text"/>	<input type="text"/>	.00
10. Depreciation recovery on qualified property that is sold	10	<input type="text"/>	<input type="text"/>	.00
11. Build America and recovery zone bond interest.....	11	<input type="text"/>	<input type="text"/>	.00
12. Missouri public-private partnerships transportation act.....	12	<input type="text"/>	<input type="text"/>	.00
13. Disallowed business interest expense	13	<input type="text"/>	<input type="text"/>	.00
14. Total - Add Lines 1 through 13. Enter here and on Page 1, Line 5.....	14	<input type="text"/>	<input type="text"/>	.00



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 7. 3 .00
- Consolidated federal and separate Missouri returns must complete Lines 4 through 6.**
- 4. Numerator - Enter 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. . Multiply by Line 3. Enter here and on Page 1, Line 7. 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 A R N Enter date of federal amended return, if filed (MM/DD/YY)

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

If this is an amended return and if a loss carryback, federal tax credit carryback or Missouri 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. Enclose a copy of the consolidated income statement for this year and the year of the loss. If NOL, federal tax credit carryback or Missouri tax credit carryback, enter year that the loss or credit first became available.

- 1. Year of loss or credit 1

M	M	D	D	Y	Y
<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:

E-mail: corporate@dor.mo.gov

Balance Due:

Missouri Department of Revenue
PO Box 3365
Jefferson City, MO 65105-3365

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

Phone: (573) 751-4541
Fax: (573) 522-1721

Refund or No Amount Due:

Missouri Department of Revenue
PO Box 700
Jefferson City, MO 65105-0700

