

Missouri Department of Revenue Application For Extension of Time to File

Department		
Use Only		
(MM/DD/YY)		

Enclosure Sequence No. 1120-06

You may not be required to file this form if you have an approved federal extension, do not expect to owe additional tax, or if you anticipate receiving a refund. Please see the instructions for more details.

Corp Nam	poration ne	In Care of Name	
Stree Addr		ty State ZIP	
Miss Num	souri Tax I.D. Telephor nber Number	ne	
Chai Num		Federal Employer I.D. Number	
	Only one box may be selected below. A separate	request must be made for each return or report.	
	Type of Corporation	Type of Financial Institution	
Mail to: Missouri Department of Revenue, P.O. Box 3365, Jefferson City, MO 65105-3365.		Mail to: Missouri Department of Revenue, P.O. Box 898, Jefferson City, MO 65105-0898.	
Corporation Income, Tax Return, Form MO-1120		Bank Franchise Tax Return, Form INT-2 and INT-2-1	
S Corporation Income, Form MO-1120S		Savings and Loan Tax Return, Form INT-3	
		Credit Institution Tax Return, Form 2823	
		Credit Union Tax Return, Form INT-4	
	Federal Form	Credit Union Tax Return, Form INT-4 Extension	
	Federal Form or Federal Form 1120C or 990T filers only, select the application ox below:		
	or Federal Form 1120C or 990T filers only, select the application	Extension Income Tax Year: Beginning	
	or Federal Form 1120C or 990T filers only, select the application ox below:	Extension Income Tax Year: Beginning Ending	
	or Federal Form 1120C or 990T filers only, select the application ox below: Cooperative Association, Form 1120C	Extension Income Tax Year: Beginning Ending Check here if you are filing a short period.	
bc	or Federal Form 1120C or 990T filers only, select the application ox below: Cooperative Association, Form 1120C Exempt Organization, Form 990T	Extension Income Tax Year: Beginning Ending Check here if you are filing a short period.	
 	or Federal Form 1120C or 990T filers only, select the application ox below: Cooperative Association, Form 1120C Exempt Organization, Form 990T This schedule must be completed. (See line-by-line instructions	Extension Income Tax Year: Beginning Ending Check here if you are filing a short period. s on back.)	
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Form MO-7004 (Revised 12-2018)

Phone: (573) 751-4541

Fax: (573) 522-1721

E-mail: corporate@dor.mo.gov

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





Instructions for Completing Form MO-7004

Who should file a Form MO-7004?

Missouri grants an automatic extension of time to file corporation income tax to any corporation that has a federal extension. Form MO-7004 and payment are due on or before the due date of the return. A copy of Form MO-7004 must be enclosed with the Missouri return when filed. An approved Form MO-7004 extends the due date up to 180 days.

You do not need to file an Application for Extension of Time to File—Corporation Income Tax Return (Form 7004) unless:

- You expect to owe a tax liability for the period.
- You want a Missouri extension but not a federal extension. See "Note" below for exception.
- You seek a Missouri extension exceeding the federal automatic extension period. Form MO-7004 must be filed on or before the end of the federal automatic extension period.

You must complete a separate Form MO-7004 for each return.

Note: You are not required to file a Form MO-7004 if:

- You have an approved federal extension. (Enclose a copy of your federal extension when you file your Missouri return.)
- You do not expect to owe additional tax.
- You anticipate receiving a refund.

An extension of time to file a corporate tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, a penalty of 5% and interest is charged on the part of the total tax which is not paid by the original due date of the return. The interest rate will be posted on our web site at: www.dor.mo.gov. Remittance should be made payable to "Missouri Department of Revenue" and submitted with this application.

Where to file?

Mail your extension application to the address for the tax type you indicated on the form.

Period of Extension Past Automatic Federal Extension Period

The Missouri extension extends the due date up to 180 days. Longer extensions will not be granted unless sufficient need for such extended period is clearly shown on the Form MO-7004. Extensions past the automatic extension period must be requested in writing and must be attached to Form MO-7004 and filed on or before the date the federal extension expires.

<u>Taxpayer Identification Number(s)</u>

Enter the tax identification number(s) and charter number.

Type of Return

Select only one box to indicate the type of corporation or financial institution for which the extension is being filed. A separate Form MO-7004(s) must be filed for each tax return.

Filing Federal Form 1120C or Federal Form 990T

Only check one of these boxes if you filed a Cooperative Association - Federal Form 1120C, or Exempt Organization - Federal Form 990T. Per <u>Section 143.511</u>, <u>RSMo</u>, the effective due date is the same as the federal due date as follows:

- 1120C: Calendar year filers are due September 15th.
 Fiscal year filers are due the 15th day of the ninth month following the close of the taxable year.
- 990T: Calendar year filers are due May 15th. Fiscal years filers are due the 15th day of the 5th month following the close of the taxable year.

Blanket and Consolidated Requests

Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated federal income tax return and not filing a Missouri consolidated return.

Line-by-Line Instructions for Tax Payment Schedule

Line 1

Enter the amount of estimated Missouri tax liability for the taxable year.

Line 2(a)

Enter the total amount of payments of estimated Missouri income tax paid, or expected to be paid, for the taxable year.

Line 2(b)

Enter credit of overpayment from prior year(s).

Line 2(c)

Enter your total approved tax credit(s) for the taxable year.

Line 2(d)

Enter the total of Lines 2(a) through 2(c).

Line 3

Subtract Line 2(d) from Line 1 and enter the result on Line 3. This is the balance of tax due. Enclose your check or money order in this amount made payable to "Missouri Department of Revenue". Print your Federal Identification Number or Missouri Tax Identification Number on your check or money order.

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



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