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Form MO-7004

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.

Corporation Name

In Care of Name

Street Address

City

State

ZIP

Missouri Tax I.D. Number

Telephone Number

Charter Number

Federal Employer I.D. Number

Only one box may be selected below. A separate request must be made for each return or report.

Corporation

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

☐ Corporation Income Tax Return, **Form MO-1120**

Pass-Through Entity

Mail to: Missouri Department of Revenue, P.O. Box 3080, Jefferson City, MO 65105-3080.

☐ Pass-Through Entity Income Tax Return, **Form MO-PTE**

Type of Financial Institution

Mail to: Missouri Department of Revenue, P.O. Box 898, Jefferson City, MO 65105-0898.

☐ Bank Franchise Tax Return, **Form INT-2**

☐ Savings and Loan Tax Return, **Form INT-3**

☐ Credit Institution Tax Return, **Form 2823**

☐ Credit Union Tax Return, **Form INT-4**

Federal Form

For Federal Form 1120C or 990T filers only, select the applicable box below:

☐ Cooperative Association, Form 1120C

☐ Exempt Organization, Form 990T

Extension

Income Tax Year: Beginning

Ending

☐ Check here if you are filing a short period.

Tax Payment Schedule

This schedule must be completed. (See line-by-line instructions on back.)

1. Tentative amount of the tax for the taxable year . . . . . 1 .00

2. Less

(a) Missouri estimated income tax payment(s) . . . . . 2(a) .00

(b) Overpayment applied as a credit . . . . . 2(b) .00

(c) Tax credit(s) . . . . . 2(c) .00

(d) Total of Lines 2a through 2c . . . . . 2(d) .00

3. Balance due (Line 1 minus Line 2d) . . . . . DOR Only Total Due 3 .00

See above for mailing instructions.

Phone: (573) 751-4541
Fax: (573) 522-1721
E-mail: corporate@dor.mo.gov

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

Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

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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 or pass-through entity 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.
- You file a **MO-1120S** (use **Form MO-60** to file an extension)

An extension of time to file a corporate tax return does not extend the time for payment of the tax. 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. If filing Form MO-7004 for a **pass-through entity** tax return and payment is received on or before the extended due date, you will not be charged a penalty of 5% but will be charged interest on the part of tax that is not paid by the original due date of the return. The interest rate will be posted on our web site at: **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.

Taxpayer Identification Number(s)

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

Type of Return

Select only one box to indicate corporation or the type of 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 **Section 143.511, RSMo**, 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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