

CORPORATION NAME		
NUMBER AND STREET		
CITY OR TOWN, STATE, ZIP CODE		
MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
Check Applicable Boxes		
<input type="checkbox"/> Consolidated MO Return	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Final Corporation
<input type="checkbox"/> Consolidated Federal/ Separate Missouri Return	<input type="checkbox"/> Name Change	<input type="checkbox"/> Bankruptcy
	<input type="checkbox"/> Address Change	<input type="checkbox"/> Income Tax Return
		<input type="checkbox"/> 1120C
		<input type="checkbox"/> 990T

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-1120
**Missouri Corporation
INCOME TAX
Return for 2011**

Beginning _____, 20____
Ending _____, 20____

**Missouri Corporation
FRANCHISE TAX
Return for 2012**

Beginning _____, 20____
Ending _____, 20____

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-1120, 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**

COMPUTATION OF INCOME TAX	1. Federal Taxable Income from Federal Form 1120, Line 30.....	1	00
	2. Corporation income tax from Missouri, or other states, their subdivisions, and District of Columbia deducted in determining federal taxable income.....	2	00
	3. Missouri modifications — Additions (complete Page 2, Part 1).....	3	00
	4. Total additions — Add Lines 2 and 3.....	4	00
	5. Missouri modifications — Subtractions (complete Page 2, Part 2).....	5	00
	6. Balance — Line 1 plus Line 4 less Line 5.....	6	00
	7. Small Business Deduction for New Jobs under Section 143.173, RSMo (complete Form MO-NJD).....	7	00
	8. Federal Income Tax — current year (complete Page 2, Part 3).....	8	00
	9. Missouri Taxable Income — all sources — Line 6 less Line 7 and Line 8.....	9	00
	10. Missouri Taxable Income — if all Missouri income, repeat Line 9. If not, complete Schedule MO-MS and enter apportionment method chosen _____, and the applicable % _____ Multiply Line 9 by the percentage.....	10	00
	11. Missouri Dividends Deduction (see instructions before entering an amount).....	11	00
	12. Enterprise Zone or Rural Empowerment Zone Income Modification.....	12	00
	13. Missouri Taxable Income — Line 10 less Line 11 and Line 12.....	13	00
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 Schedule MO-FT and attach balance sheet).....	16	00
	17. Total Tax — Add Lines 14, 15, and 16.....	17	00
CREDITS/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
REFUND OR TAX DUE	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 trust funds listed to the right.	<div style="display: flex; justify-content: space-between;"> <div> Children's Trust Fund 00 </div> <div> Veterans Trust Fund 00 </div> <div> Elderly Home Delivered Meals Trust Fund 00 </div> <div> Missouri National Guard Trust Fund 00 </div> <div> Workers' Memorial Fund 00 </div> <div> Childhood Lead Testing Fund 00 </div> <div> Missouri Military Family Relief Fund 00 </div> <div> General Revenue Fund 00 </div> <div> After School Retreat Fund 00 </div> <div> DONATE LIFE Missouri Organ Donor Program Fund 00 </div> <div> Addl. Trust Fund Code (See Instr.) 00 </div> <div> Addl. Trust Fund Code (See Instr.) 00 </div> </div>	
	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 total amount on Line 30	30	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.

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

MISSOURI MODIFICATIONS — ADDITIONS

PART 1	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	00
	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	00
	3. Net operating loss modification (Section 143.431.4, RSMo) (Do not enter NOL carryover).....				3	00
	4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo				4	00
	5. Total — Add Lines 1 through 4. Enter here and on Page 1, Line 3				5	00

MISSOURI MODIFICATIONS — SUBTRACTIONS

PART 2	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	00
	2. Federally taxable — Missouri exempt obligations.....				2	00
	3. Reduction in gain due to basis difference (See 12 CSR 10-2.020 and Section 143.121.3(2), RSMo)				3	00
	4. Previously taxed income.....				4	00
	5. Amount of any state income tax refund included in federal taxable income				5	00
	6. Capital gain exclusion from the sale of low income housing project.....				6	00
	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	00
	8. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo)				8	00
	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	00
	10. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo)				10	00
	11. Build America and Recovery Zone Bond Interest.....				11	00
	12. Missouri Public-Private Partnerships Transportation Act.....				12	00
	13. Total — Add Lines 1 through 12. Enter here and on Page 1, Line 5				13	00

FEDERAL INCOME TAX — CURRENT YEAR — Consolidated Federal/Separate Missouri Return — See Instructions.

PART 3	1. Federal tax from Federal Form 1120, Schedule J, Line 10.....	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. Consolidated federal/separate Missouri returns must complete Lines 4–6	3		00
	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"/> Multiply by Line 3. Enter here and on Page 1, Line 8. (Consolidated federal/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

CORPORATION INCOME — REASON FOR AMENDMENT

PART 4	Check one box indicating the reason for this amended Missouri return. The applicable Federal Form 1139, 1120X, 4549, 4549A, 870AD, and/or 5278 must be attached. This includes consolidated federal/separate Missouri filers. NOTE: A separate amended Form MO-1120 must be filed for each reason.					
	<input type="checkbox"/> A. MISSOURI CORRECTION ONLY	<input type="checkbox"/> B. FEDERAL CORRECTION	<input type="checkbox"/> C. LOSS CARRYBACK	<input type="checkbox"/> D. FEDERAL TAX CREDIT CARRYBACK	<input type="checkbox"/> E. IRS AUDIT (RAR)	<input type="checkbox"/> F. MISSOURI TAX CREDIT CARRYBACK*
	*Enter on Part 5, Line 1 the first year that the credit became available.					DOR ONLY

LOSS CARRYBACK OR FEDERAL TAX CREDIT CARRYBACK — AMENDED RETURN ONLY

PART 5	If a loss carryback or federal tax credit carryback is involved in this amended return, complete the following section. Consolidated federal/separate Missouri filers should report figures attributable to this separate Missouri return and attach a copy of the Federal Consolidated Form 1139 or 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.)							
	1. Year of loss	1	M	M	D	D	Y	Y
	2. Total net capital loss carryback.....	2						00
	3. Total net operating loss carryback	3						00
	4. Federal income tax adjustment — Consolidated federal/separate Missouri filers must attach computations.....	4						00



MISSOURI DEPARTMENT OF REVENUE
**CORPORATION FRANCHISE
TAX SCHEDULE**

**2012
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 <input type="checkbox"/> NO <input type="checkbox"/> If yes, you must provide a detailed reconciliation of partnership assets.							
Has there been a change in your accounting period? YES <input type="checkbox"/> NO <input type="checkbox"/> If yes, state prior accounting period _____							
Read instructions before completing this schedule. NOTE: You cannot file a consolidated franchise tax return.							
<ul style="list-style-type: none">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 — 1/37th of 1% (.000270 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 16 or Form MO-1120S, Line 15. If no amount was entered on Line 7d, enter the amount from Line 7c.....		7e					00

SCHEDULE
MO-MS

Attachment Sequence No. 1120-01

DO NOT COMPLETE THIS SCHEDULE IF ALL INCOME IS FROM MISSOURI SOURCES.

CORPORATION NAME

MO TAX ID NUMBER

CHARTER NUMBER

FEDERAL ID NUMBER

APPORTIONMENT ELECTION

- Missouri Statutes provide seven methods of determining Missouri taxable income from Missouri sources.

Check only ONE of the seven boxes and enter the method number and the percentage calculated on Form MO-1120, Line 10.

- ☐ Method One — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistate Tax Compact — Section 32.200, RSMo — (COMPLETE PART 2)
- ☐ Method Two — BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — (COMPLETE PART 1)

Special Methods — **Attach Detailed Explanation**

Note: Complete the information below and enter the percentage on Form MO-1120, Line 10.

- ☐ Three — Transportation — Section 143.451.3, RSMo

- ☐
- Four — Railroad — Section 143.451.4. RSMo

- ☐
- Five — Interstate Bridge — Section 143.451.5, RSMo

- ☐ Six — Telephone and Telegraph — Section 143.451.6, RSMo

- ☐ Seven — Other Approved Method — Section 143.461.2, RSMo. Letter of Approval from the Director of Revenue must be attached.

Missouri Miles

Total Miles

Percent

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○

- Round percentages on this form to three digits to the right of the decimal point, such as 12.345%.

PART 1 — SINGLE FACTOR APPORTIONMENT METHOD SCHEDULE

MISSOURI SINGLE FACTOR APPORTIONMENT METHOD SCHEDULE			
1. Amount of sales wholly in Missouri	1		00
2. Amount of sales partly within and partly without Missouri	2		00
3. Amount of sales wholly without Missouri	3		00
4. Total amount — all sources — add Lines 1, 2, and 3	4		00
5. One-half of Line 2	5		00
6. Total amount Missouri — add Lines 1 and 5	6		00
7. Missouri single factor apportionment fraction — divide Line 6 by Line 4	7		%

**NOTE: STOP HERE IF YOU DO NOT HAVE ANY WHOLLY PASSIVE INVESTMENT INCOME FROM OUTSIDE MISSOURI.
ENTER SCHEDULE MO-MS, PART 1, LINE 7 ON FORM MO-1120, LINE 10.**

8. Missouri taxable income — all sources (Form MO-1120, Line 9)	8		00
9. Federal income tax (Form MO-1120, Line 8)	9		00
10. Net Operating Loss (from Federal Form 1120, Line 29a)	10		00
11. Partial Missouri taxable income — all sources — add Lines 8 through 10	11		00
12. Dividends from a non-Missouri payor.....	12		00
13. Allocation of wholly passive investment income from outside Missouri.	13		00
14. Apportionable Income — Line 11 less Line 12 and Line 13.....	14		00
15. Partial Missouri taxable income — Missouri sources — Multiply Line 14 by Line 7.....	15		00
16. Missouri income percentage — Divide Line 15 by Line 11 and enter on Form MO-1120, Line 10.....	16		%

SCHEDULE MO-MS

PAGE 2

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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PART 2 — THREE FACTOR APPORTIONMENT METHOD SCHEDULE

	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
Land.....	00	00	
Depreciable assets.....	00	00	
Inventory and supplies.....	00	00	
Other (attach schedule).....	00	00	
Net rent, times eight	00	00	
1. TOTAL PROPERTY	00	00	1 %
2. TOTAL WAGES.....	00	00	2 %
Sales delivered or shipped to Missouri purchasers:			
a) from outside Missouri	00		
b) from within Missouri.....	00		
Shipped from Missouri to:			
a) the United States Government.....	00		
b) purchasers in a state where taxpayer would not be taxable	00		
Other gross receipts	00		
3. TOTAL SALES	00	00	3 %
4. Apportionment Factor — add Lines 1 through 3 and divide by number of factors present			4 %
NOTE: STOP HERE IF YOU DO NOT HAVE ANY NONBUSINESS INCOME. ENTER SCHEDULE MO-MS, PART 2, LINE 4 ON FORM MO-1120, LINE 10.			
5. Missouri Taxable Income — all sources (Form MO-1120, Line 9).....			5 00
6. Federal Income Tax (Form MO-1120, Line 8).....			6 00
7. Net Operating Loss (from Federal Form 1120, Line 29a)			7 00
8. Partial Missouri Taxable Income — all sources — Add Lines 5 through 7			8 00
9. Nonbusiness Income — all sources — This will not be considered unless a detailed Schedule MO-NBI is attached.			9 00
10. Apportionable Income — Line 8 less Line 9.....			10 00
11. Apportioned Missouri Income — Line 10 times Line 4.....			11 00
12. Nonbusiness Income - Missouri sources - This will not be considered unless a detailed Schedule MO-NBI is attached.			12 00
13. Partial Missouri Taxable Income — Missouri sources — Line 11 plus Line 12.....			13 00
14. Missouri Income Percentage — Divide Line 13 by Line 8. Enter on Form MO-1120, Line 10.....			14 %