



MISSOURI DEPARTMENT OF REVENUE
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2012 BANK FRANCHISE TAX SCHEDULE BF

2012
INT-2-1
(REV. 10-2012)

2013 TAXABLE YEAR-BASED ON THE 2012 CALENDAR YEAR INCOME PERIOD

DUE DATE April 15, 2013

READ GENERAL INSTRUCTIONS BEFORE COMPLETING

BANKS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6A, AND 7 ONLY.

BANKS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6A.

1. PAR VALUE OF ALL ISSUED AND OUTSTANDING STOCK. IF NO PAR VALUE SEE GENERAL INSTRUCTIONS.	1	
2. ASSETS		
2A. Total value of assets (see general instructions)	2A	
2B. Deductions for investments in and advances to subsidiaries (attach Schedule MO-5071 or a schedule)	2B	
2C. Net amount of assets (Line 2A minus Line 2B)	2C	
3. ALLOCATION PER ATTACHED MISSOURI BALANCE SHEET OR SCHEDULE		
	(A) MISSOURI	(B) EVERYWHERE
3A. Accounts receivable	3A	
3B. Inventories	3B	
3C. Net total value for land and fixed assets	3C	
3D. Total allocated assets	3D	
4. PERCENTAGE APPORTIONABLE TO MISSOURI (Line 3D, Column A divided by Line 3D, Column B)	4	%
5. ASSETS APPORTIONED TO MISSOURI (Line 2C times Line 4)	5	
6. TAX BASIS		
6A. Total amount of all assets in Missouri (greater of Line 2C or Line 1)	6A	
6B. Total amount of assets within and without Missouri (Line 5, or the product of Line 1 times Line 4, whichever is greater) If line 6A or 6B is \$10,000,000 or less, stop here. No tax is due.	6B	
7. TAX COMPUTATION		
7A. Tax-1/50th of 1% (.0002) of Line 6A or 6B		
Tax from 2010 taxable year (Form 2009 INT-2-1) or first full taxable year (see instructions)		
Enter the lesser of the above tax amounts	7A	
7B. Miscellaneous credits (see instructions for Line 20C and Line 20D)	7B	
7C. Overpayment of previous year's tax	7C	
7D. Net tax due (Line 7A less Lines 7B and 7C)	7D	
7E. Tentative payment or amount previously paid	7E	
7F. BALANCE DUE OR OVERPAID (Line 7D less Line 7E)	7F	
7G. Interest for late payment (see general instructions)	7G	
7H. Additions to tax (see general instructions)	7H	
7I. TOTAL DUE OR OVERPAID (Add Lines 7F, 7G, and 7H)	7I	

GENERAL INSTRUCTIONS

RATE AND BASIS OF TAX: Effective August 28, 2011, the annual franchise tax liability shall not exceed the amount of tax from the 2010 taxable year or the first full taxable year thereafter if the bank was not in existence or not doing business in Missouri in 2010. The annual franchise tax shall be equal to one-fiftieth of one percent (1/50th of 1%) of the bank's outstanding shares and surplus if the outstanding shares and surplus in or apportioned to Missouri exceed ten million dollars. Any bank whose outstanding shares and surplus in or apportioned to Missouri does not exceed ten million dollars shall state that fact on this form. For capital stock with no par value, the value is \$5.00 per share or actual value, whichever is higher.

BALANCE SHEET FOR BANKS: Enter on Line 2A the results of deducting total deposits from total assets shown on the Call Report as of the beginning of business on the first day of the corporation's taxable period. **Attach a copy of Schedule RC—Balance Sheet from the Call Report to the Missouri Bank Franchise Tax Schedule BF.**

SUBSIDIARY INVESTMENTS: Submit a schedule of investments and advances to all subsidiaries indicating the names and percentage of voting stock owned in each. Subsidiaries must be corporations and ownership must be over 50 percent to qualify.

ALLOCATION AND APPORTIONMENT: A bank having assets both within and without Missouri apportions its total assets based on the amount of accounts receivable, inventory, land and fixed assets allocated to Missouri. Extend the apportionment percentage on Line 4 to four digits to the right of the decimal point; such as .1234 percent or .0123 percent.

ACCOUNTS RECEIVABLE: Include as Missouri assets all notes, accounts, contracts receivable that are based upon Missouri destination sales. Receivables which are not derived from sales must be included as Missouri assets if the borrower is located in Missouri. If accounts

receivable from subsidiaries are included in Line 2B, do not include in Line 3A.

INVENTORIES: Include as Missouri assets the amount of all inventories owned by the corporation and used in Missouri. The value of inventories should be determined by the method used for income tax purposes.

LAND AND FIXED ASSETS: Include as Missouri assets all land and fixed assets located in Missouri owned by the bank. The value of land and fixed assets should be the original cost less accumulated depreciation.

BANK OVERDRAFTS: Overdrafts as shown on the balance sheet constitutes a liability and are not deductible. Add negative cash figures back to total assets.

LATE PAYMENTS:

Line 7G: Calculate interest for period which tax payment is late. Interest is calculated at the annual rate from the due date of April 15 through the date of payment. The annual interest rate can be obtained from our web site at: <http://dor.mo.gov/intrates.php>.

Line 7H: Compute additions to tax, if applicable. For failure to pay by April 15 — multiply Line 7F by 5%; or for failure to file your return by April 15 — multiply Line 7F by 5% for each month late, not to exceed 25%.

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.