



Missouri Department of Revenue
S Corporation Income Tax Return

Software Vendor Code (Assigned By DOR) 001

Missouri S Corporation Income Tax Return for 2013
Beginning, 20 Ending, 20

Missouri S Corporation Franchise Tax Return for 2014
Beginning, 20 Ending, 20

Corporation Name, MO Tax I.D. Number, Charter Number, Federal I.D. Number, Address, City, State, Zip, Balance Sheet Date

Select Applicable Boxes Amended Return Name Change Address Change Final Corporation Income Tax Return Bankruptcy

A. Select this box if your assets in Missouri... B. Return filed for both (income and franchise) C. Return filed for income tax only D. Return filed for franchise tax only

S Corp 1. Does the S corporation have any Missouri modifications? 2. Does the S corporation have any nonresident shareholders? 3. Does the S corporation have income derived from sources other than Missouri?

Attach a detailed explanation of each Addition and Subtraction.

Table with columns for Additions and Subtractions, including lines 1a through 12. Includes descriptions like 'State and local income taxes deducted on Federal Form 1120S'.

Lines 13 and 14: Missouri S corporation adjustment — Net Addition and Net Subtraction.

Franchise Tax section, lines 15 through 22. Includes 'Corporation Franchise Tax', 'Tax credits', and 'Subtotal'.

Refund or Tax Due section, lines 23 through 28. Includes 'Overpayment to be applied to next filing period' and 'Total Due'.

Signature Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature Required - Officer Signature and Printed Name, Title of Officer, Phone Number, Date Signed

Corporation Name	MO Tax I.D. Number	Charter Number	Federal I.D. Number
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1. Name of each shareholder. All shareholders must be listed. Use attachment if necessary.	2. Check box if shareholder is nonresident	3. Social Security Number	4. Shareholder's Share %	5. Shareholder's Corporation Adjustment	
				<input type="checkbox"/> Addition	<input type="checkbox"/> Subtraction
a)	<input type="checkbox"/>	_____	%		00
b)	<input type="checkbox"/>	_____	%		00
c)	<input type="checkbox"/>	_____	%		00
d)	<input type="checkbox"/>	_____	%		00
e)	<input type="checkbox"/>	_____	%		00
f)	<input type="checkbox"/>	_____	%		00
g)	<input type="checkbox"/>	_____	%		00
h)	<input type="checkbox"/>	_____	%		00
i)	<input type="checkbox"/>	_____	%		00
j)	<input type="checkbox"/>	_____	%		00
k)	<input type="checkbox"/>	_____	%		00
l)	<input type="checkbox"/>	_____	%		00
m)	<input type="checkbox"/>	_____	%		00
n)	<input type="checkbox"/>	_____	%		00
o)	<input type="checkbox"/>	_____	%		00
p)	<input type="checkbox"/>	_____	%		00
q)	<input type="checkbox"/>	_____	%		00
r)	<input type="checkbox"/>	_____	%		00
s)	<input type="checkbox"/>	_____	%		00
t)	<input type="checkbox"/>	_____	%		00
u)	<input type="checkbox"/>	_____	%		00
v)	<input type="checkbox"/>	_____	%		00
w)	<input type="checkbox"/>	_____	%		00
x)	<input type="checkbox"/>	_____	%		00
Total			%		00

Allocation of Missouri S Corporation Adjustment to Shareholders

Column 4 — Enter percentages from Federal Schedule K-1(s). Round percentages to whole numbers.  
 Column 5 — Enter Missouri S corporation adjustment from Form MO-1120S, Line 13 or 14, as total of Column 5. Multiply each percentage in Column 4 by the total in Column 5. Indicate at the top of Column 5 whether the adjustments are additions or subtractions. The amount after each shareholder's name in Column 5 must be reported as a modification by the shareholder on his or her [Form MO-1040](#), Individual Income Tax Return, either as an addition to, or subtraction from, federal adjusted gross income.

Form MO-1120S (Revised 12-2013)

**Mail To: Balance Due:**  
 Missouri Department of Revenue  
 P.O. Box 3365  
 Jefferson City, MO 65105-3365

**Refund or No Amount Due:**  
 Missouri Department of Revenue  
 P.O. Box 700  
 Jefferson City, MO 65105-0700

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



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



Missouri Department of Revenue  
**2014 Corporate Franchise Tax Schedule**

Attachment Sequence No. 1120-03 and 1120S-01

Corporation Information	Corporation Name		Missouri Tax Identification Number	
	Charter Number		Federal Employer I.D. Number	
	File Period Beginning (MM/DD/YYYY)		Ending (MM/DD/YYYY)	
	_____ / _____ / _____		_____ / _____ / _____	
	Balance Sheet Date (MM/DD/YYYY)		_____ / _____ / _____	
Do your assets include an interest in a partnership or limited liability company?				
<input type="checkbox"/> No <input type="checkbox"/> Yes    If yes, you must provide a detailed reconciliation of partnership assets.				
Has there been a change in your accounting period?				
<input type="checkbox"/> No <input type="checkbox"/> Yes    If yes, state prior accounting period: _____				

Read instructions before completing this schedule. Note: You cannot file a consolidated franchise tax return.

- 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.

Franchise Tax Schedule	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 <a href="#">Schedule MO-5071</a> 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	00
	3b. Inventories (net, book value)		3b	00	00
	3c. Land and fixed assets (net of accumulated depreciation)		3c	00	00
	3d. Total allocated assets (add Lines 3a, 3b, and 3c)		3d	00	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). If Line 6a or Line 6b is \$10,000,000 or less, Stop Here and check Box A on <a href="#">Form MO-1120</a> or Box A on <a href="#">Form MO-1120S</a> .		6b		00
7. Tax Computation					
7a. Tax — 1/75th of 1% (.000133 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, the base year is the franchise tax liability for the corporation's first full taxable year on or after the taxable year ending December 31, 2010. If this is the first year the corporation had a filing requirement, 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-FT (Revised 12-2013)

Schedule MO-FT must be filed with the Form MO-1120 or Form MO-1120S. Please attach to either form and mail to the appropriate address as shown on page 1 of the MO-1120 or MO-1120S.

Taxation Division  
 P.O. Box 3365  
 Jefferson City, MO 65105-3365

Phone: (573) 751-4541  
 Fax: (573) 522-1721  
 E-mail: [franchise@dor.mo.gov](mailto:franchise@dor.mo.gov)

Visit <http://dor.mo.gov/business/franchise/>  
 for additional information.

