

Missouri Department of Revenue  
**2014 S Corporation Income Tax Return**

Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number

Missouri Corporation Income Tax Return for 2014 Beginning (MM/DD/YY)    Ending (MM/DD/YY)


Missouri Corporation Franchise Tax Return for 2015 Beginning (MM/DD/YY)    Ending (MM/DD/YY)

Federal Employer I.D. Number             Charter Number

Corporation Name

Address

City  State

ZIP  -  Balance Sheet Date (MM/DD/YY)     14112010001

Select this box if you have an approved federal extension. Attach a copy of the approved Federal Extension (Form 7004).

Select Applicable Boxes. Failure to select the address change box may result in mailings going to the last address on file.

Amended Return  Name Change  Address Change  Final Return and Close Account  Bankruptcy

A. Select this box if your assets in Missouri ([Form MO-FT](#), Line 6a), or apportioned to Missouri (Form 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 Form MO-FT and enter the franchise tax due on Form MO-1120S, Line 15 below. If Box A is checked, Box C cannot be checked.

B. Return filed for both (income and franchise)  C. Return filed for income tax only  D. Return filed for franchise tax only

- S Corp**
- Does the S corporation have any Missouri modifications?  Yes  No  
If Yes, complete Lines 1–14 on pages 1 and 2, and the shareholder information on page 3.
  - Does the S corporation have any nonresident shareholders?  Yes  No  
If Yes, complete Lines 1–14 on pages 1 and 2, the shareholder information on page 3, and [Form MO-NRS](#).
  - Does the S corporation have income derived from sources other than Missouri?  Yes  No  
If Yes, complete and attach [Form MO-MSS](#).

**S-Corporation Adjustments**

Additions					
1a. State and local income taxes deducted on Federal Form 1120S ..	1a	<input type="text"/>	.00		
1b. Less: Kansas City & St. Louis earnings taxes. Enter Lines 1a less 1b on Line 1 .....	1b	<input type="text"/>	.00	1	<input type="text"/> .00
2a. State and local bond interest (except Missouri) .....	2a	<input type="text"/>	.00		
2b. Less: related expenses (omit if less than \$500) Enter Line 2a less Line 2b on Line 2.....	2b	<input type="text"/>	.00	2	<input type="text"/> .00
3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____)	3	<input type="text"/>	.00		
4. Donations claimed for the Food Pantry Tax Credit deducted from federal taxable income, <a href="#">Section 135.647, RSMo</a> .....	4	<input type="text"/>	.00		
5. Total of Lines 1 through 4 .....	5	<input type="text"/>	.00		
Subtractions					
6a. Interest from exempt federal obligations .....	6a	<input type="text"/>	.00		
6b. Less: related expenses (omit if < \$500) Enter Line 6a less Line 6b on Line 6.....	6b	<input type="text"/>	.00	6	<input type="text"/> .00
7. Amount of any state income tax refund included in federal ordinary income.....	7	<input type="text"/>	.00		
8. Federally taxable — Missouri exempt obligations.....	8	<input type="text"/>	.00		

S-Corporation Adjustments

Subtractions (continued)

9.  Partnership  Fiduciary  Build America and Recovery Zone Bond Interest

Missouri Public-Private Transportation Act  Other adjustments (list \_\_\_\_\_) 9 \_\_\_\_\_ .00

10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo) ..... 10 \_\_\_\_\_ .00

11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo) ..... 11 \_\_\_\_\_ .00

12. Total Subtractions - Add Lines 6 through 11..... 12 \_\_\_\_\_ .00

13. Missouri S corporation adjustment — Net Addition — excess Line 5 over Line 12 ..... 13 \_\_\_\_\_ .00

14. Missouri S corporation adjustment — Net Subtraction — excess Line 12 over Line 5..... 14 \_\_\_\_\_ .00

Franchise Tax

15. Corporation Franchise Tax (Complete Form MO-FT and attach balance sheet)..... 15 \_\_\_\_\_ .00

16. Tax credits — (attach Form MO-TC and only include corporation franchise tax credits) ..... 16 \_\_\_\_\_ .00

17. Approved overpayments applied from last file period..... 17 \_\_\_\_\_ .00

18. Payments with Form MO-7004 ..... 18 \_\_\_\_\_ .00

19. Amended Return Only: Tax paid with (or after) the filing of the original return..... 19 \_\_\_\_\_ .00

20. Subtotal — add Lines 16 through 19..... 20 \_\_\_\_\_ .00

21. Amended Return Only: Overpayment, if any, as shown on original return or as later adjusted ..... 21 \_\_\_\_\_ .00

22. Total — Line 20 less Line 21 ..... 22 \_\_\_\_\_ .00

Refund or Tax Due

23. If Line 22 is greater than Line 15, enter overpayment here..... 23 \_\_\_\_\_ .00

24. Overpayment to be applied to next filing period ..... 24 \_\_\_\_\_ .00

25. Overpayment to be refunded — Line 23 less Line 24 .....Refund 25 \_\_\_\_\_ .00

26. If Line 22 is less than Line 15 enter underpayment here..... 26 \_\_\_\_\_ .00

27. Enter total amount on Line 27 Interest \_\_\_\_\_ Penalty \_\_\_\_\_ 27 \_\_\_\_\_ .00

28. Total Due — add Lines 26 and 27 (U.S. funds only) .....Total Due 28 \_\_\_\_\_ .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. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Department Use Only  
 S  E  B

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his or her firm, or if internally prepared, any member of the internal staff. ....  Yes  No

Signature

Signature of Officer \_\_\_\_\_ Printed Name \_\_\_\_\_

Telephone Number \_\_\_\_\_ Date Signed (MM/DD/YY) \_\_\_\_\_

Preparer's Signature (Including Internal Preparer) \_\_\_\_\_ Preparer's FEIN, SSN, or PTIN \_\_\_\_\_

Telephone Number \_\_\_\_\_ Date Signed (MM/DD/YY) \_\_\_\_\_



Corporation Name

Missouri Tax I.D. Number

Federal Employer I.D. Number

Charter Number

Allocation of Missouri S Corporation Adjustment to Shareholders

	1. Name of each shareholder. All shareholders must be listed. Use attachment if necessary.	2. Select if shareholder is nonresident	3. Social Security Number			4. Shareholder's Share %	5. Shareholder's Adjustment	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
a)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
b)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
c)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
d)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
e)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
f)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
g)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
h)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
i)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
j)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
k)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
l)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
m)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
n)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
o)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
p)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
q)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
r)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
s)	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	<input type="text"/>
Total							%	<input type="text"/>

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.

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



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



14112030001



Missouri Department of Revenue
2015 Corporation Franchise Tax Schedule

Department Use Only (MM/DD/YY)

Three empty boxes for Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number

Eight empty boxes for Missouri Tax I.D. Number

Form MO-FT must be filed with the Form MO-1120 or Form MO-1120S. Read instructions for these forms prior to completing.

Note: You cannot file a consolidated franchise tax return.

File Period Beginning (MM/DD/YY) with three empty boxes for MM, DD, and YY

Ending (MM/DD/YY) with three empty boxes for MM, DD, and YY

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

Federal Employer I.D. Number

Twelve empty boxes for Federal Employer I.D. Number

Charter Number

Twelve empty boxes for Charter Number

Corporation Name

Large text box for Corporation Name

Balance Sheet Date (MM/DD/YY)

Three empty boxes for Balance Sheet Date (MM/DD/YY)

E-mail Address

Large text box for E-mail Address

Do your assets include an interest in a partnership or limited liability company?

No Yes If yes, you must provide a detailed reconciliation of partnership assets.

Has there been a change in your accounting period?

No Yes (MM/DD/YY) through (MM/DD/YY) with date boxes

- 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

Table with 3 columns: Question (e.g., 1. Par value of issued and outstanding stock), Form field (e.g., box with '1'), and Amount (e.g., .00)

Continued on Page 2



15103010001

	(A) Missouri	(B) Everywhere		
3. Allocation per attached balance sheet or schedule (see instructions)				
3a. Accounts receivable (net of allowance for bad debt).....	3a <input style="width: 150px; height: 20px;" type="text"/> .00	3a <input style="width: 150px; height: 20px;" type="text"/> .00		
3b. Inventories (net, book value) .....	3b <input style="width: 150px; height: 20px;" type="text"/> .00	3b <input style="width: 150px; height: 20px;" type="text"/> .00		
3c. Land and fixed assets (net of accumulated depreciation) ...	3c <input style="width: 150px; height: 20px;" type="text"/> .00	3c <input style="width: 150px; height: 20px;" type="text"/> .00		
3d. Total allocated assets (add Lines 3a, 3b, and 3c).....	3d <input style="width: 150px; height: 20px;" type="text"/> .00	3d <input style="width: 150px; height: 20px;" type="text"/> .00		
4. Missouri percentage for apportionment (Line 3d, Column A divided by Column B). Extend the apportionment percentage to four digits to the right of the decimal point .....	4 <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> .	<input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> %		
5. Assets apportioned to Missouri (Line 2c times Line 4).....		5 <input style="width: 150px; height: 20px;" type="text"/> .00		
6. Tax Basis:				
6a. Corporations having all assets within Missouri (Line 2c or Line 1, whichever is greater).....		6a <input style="width: 150px; height: 20px;" type="text"/> .00		
6b. Corporations having assets both within Missouri 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 <input style="width: 150px; height: 20px;" type="text"/> .00		
7. Tax Computation				
7a. Tax -- 1/150th of 1% (.000067 of Line 6a or Line 6b).....		7a <input style="width: 150px; height: 20px;" type="text"/> .00		
7b. Short period Returns Prorated Tax Due (see instructions)				
Line 7a x <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 30px; height: 20px;"></td><td style="width: 30px; height: 20px;"></td></tr></table> (insert number of whole months in short period) 12				7b <input style="width: 150px; height: 20px;" type="text"/> .00
7c. Computed current year tax (enter the amount from Line 7a or Line 7b, whichever applies).....		7c <input style="width: 150px; height: 20px;" type="text"/> .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 <input style="width: 150px; height: 20px;" type="text"/> .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 <input style="width: 150px; height: 20px;" type="text"/> .00		

Attach to Form MO-1120 or Form MO-1120S 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.

