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Form **MO-C**

Missouri Department of Revenue
Missouri Dividends Deduction Schedule

Department Use Only (MM/DD/YY)

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Missouri Tax I.D. Number

Federal Employer I.D. Number

Charter Number

Corporation Name

Attachment Sequence No. 1120-05

Complete this schedule when computing the Missouri dividends allowed as a deduction pursuant to **Section 143.431.2, RSMo.** Complete this schedule only when using the single factor apportionment or the optional single sales factor apportionment method.

Column A — Enter the amount of dividends entered on Federal Schedule C Column B — Enter the amount of dividends received from Missouri sources Column D — Column (B) times Column (C)	(A) Federal Dividends Received	(B) Missouri Dividends	(C) %	(D) Missouri Deductions (B) X (C)
1. Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	00	00	70	00
2. Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	00	00	80	00
3. Dividends on debt-financed stock of domestic and foreign corporations	00	00	See Federal Instructions	00
4. Dividends on certain preferred stock of less-than-20%-owned public utilities	00	00	42	00
5. Dividends on certain preferred stock of 20%-or-more-owned public utilities	00	00	48	00
6. Dividends from less-than-20%-owned foreign corporations and certain FSCs	00	00	70	00
7. Dividends from 20%-or-more-owned foreign corporations and certain FSCs	00	00	80	00
8. Dividends from wholly owned foreign subsidiaries	00	00	100	00
9. Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	00	00	100	00
10. Dividends from affiliated group members	00	00	100	00
11. Dividends from certain FSCs	00	00	100	00
12. Dividends from foreign corporations not included on Lines 3, 6, 7, 8, 10, or 11	00	00		
13. Income from controlled foreign corporations under subpart F	00	00		
14. Foreign dividend gross-up	00	00		
15. IC-DISC and former DISC dividends not included on Lines 1, 2, or 3	00	00		
16. Other dividends	00	00		
17. Deduction for dividends paid on certain preferred stock of public utilities				00
18. Total of Column (B), Lines 1 through 16		0 00		
19. Total of Column (D), Lines 1 through 17				0 00
20. Total Missouri dividends deduction. Subtract Line 19 from 18				00
21. Apportionment factor from Form MO-MS, Part 2, Line 7 or Line 7a				%
22. Multiply Line 20 by Line 21. Enter here and on Form MO-1120, Line 11				00

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List the source of the Missouri dividend below.

Payor (Corporation Name)	State of Commercial Domicile	Amount of Dividend
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Form MO-C (Revised 12-2014)

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

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