



Missouri Department of Revenue
2015 Bank Franchise Tax Schedule BF

2016 Taxable Year-Based On The 2015 Calendar Year Income Period

- Banks Having All Assets Within Missouri - Complete Items 1, 2, and 6A only
- Banks Having Assets Both Within And Without Missouri - Complete All Items, Except 6A

Due Date April 18, 2016

Calculations	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).....	6B			

Instructions

Rate And Basis Of Tax: For taxable years beginning on or after January 1, 2016, no annual franchise tax shall be imposed. 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.

Mail to: Taxation Division
 P.O. Box 898
 Jefferson City, MO 65105-0898

Phone: (573) 751-2326
TTY: (800) 735-2966
Fax: (573) 522-1721
E-mail: fit@dor.mo.gov

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

Form INT-2-1 (Revised. 12-2015)

