



Missouri Department of Revenue
2013 Corporation Income Tax Return

Missouri Corporation Income Tax Return for 2013
Beginning _____, 20__ Ending _____, 20__

Missouri Corporation Franchise Tax Return for 2014
Beginning _____, 20__ Ending _____, 20__

Software
Vendor
Code
(Assigned
By DOR)
001

Corporation Name	MO Tax I.D. Number	Charter Number	Federal I.D. Number
Address	City	State	Zip
Balance Sheet Date (MM/DD/YYYY)			

Select Applicable Boxes ☐ Consolidated MO Return ☐ Consolidated Federal and Separate Missouri Return ☐ Amended Return
☐ Name Change ☐ Address Change ☐ Final Corporation Income Tax Return ☐ Bankruptcy ☐ 1120C ☐ 990T

- ☐ A. Select this box if your assets in Missouri ([Schedule MO-FT](#), Line 6a), or apportioned to Missouri (Schedule 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 Schedule MO-FT and enter the franchise tax due on the [Form MO-1120](#), Line 16 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

Computation of Income Tax	1. Federal Taxable Income from Federal Form 1120, Line 30.....	1		00
	2. Corporation income tax from Missouri, or other states, their subdivisions, and District of Columbia deducted in determining federal taxable income	2		00
	3. Missouri modifications - Additions (complete Page 2, Part 1).....	3		00
	4. Total additions - Add Lines 2 and 3.....	4		00
	5. Missouri modifications - Subtractions (complete Page 2, Part 2).....	5		00
	6. Balance - Line 1 plus Line 4 less Line 5.....	6		00
	7. Small Business Deduction for New Jobs under Section 143.173, RSMo (complete Form MO-NJD).....	7		00
	8. Federal Income Tax - current year (complete Page 2, Part 3).....	8		00
	9. Missouri Taxable Income - all sources - Line 6 less Line 7 and Line 8.....	9		00
	10. Missouri Taxable Income - if all Missouri income, repeat Line 9. If not, complete Schedule MO-MS and enter apportionment method chosen _____ and the applicable % _____ Multiply Line 9 by the percentage ..	10		00
	11. Missouri Dividends Deduction (see instructions before entering an amount)	11		00
	12. Enterprise Zone or Rural Empowerment Zone Income Modification	12		00
	13. Missouri Taxable Income - Line 10 less Line 11 and Line 12	13		00

Tax	14. Corporation Income Tax - 6.25% of Line 13	14		00
	15. Recapture of Missouri Low Income Housing Credit (attach a copy of Federal Form 8611) (see instructions) ...	15		00
	16. Corporation Franchise Tax (Complete Schedule MO-FT and attach balance sheet)	16		00
	17. Total Tax - Add Lines 14, 15, and 16	17		00

Credits and Payments	18. Tax credits - (attach Form MO-TC)	18		00
	19. Estimated tax payments (include approved overpayments applied from previous year)	19		00
	20. Payments with Form MO-7004	20		00
	21. Amended Return Only: Tax paid with (or after) the filing of the original return	21		00
	22. Subtotal - Add Lines 18 through 21	22		00
	23. Amended Return Only: Overpayment, if any, as shown on original return or as later adjusted.....	23		00
	24. Total - Line 22 less Line 23	24		00

Refund or Tax Due	25. If Line 24 is greater than Line 17, enter overpayment here	25		00												
	26. Amount remitted or amount of tax overpayment to be contributed to the funds listed to the right.26.	<table border="1"><tr><td> Children's Trust Fund :00</td><td> Veterans Trust Fund :00</td><td> Elderly Home Delivered Meals Trust Fund :00</td><td> Missouri National Guard Trust Fund :00</td><td> Workers' Memorial Fund :00</td><td> Childhood Lead Testing Fund :00</td><td> Missouri Military Family Relief Fund :00</td><td> General Revenue Fund :00</td><td> After School Retreat Fund :00</td><td> DONATE LIFE Missouri Organ Donor Program Fund :00</td><td>Additional Fund Code (See Instr.) :00</td><td>Additional Fund Code (See Instr.) :00</td></tr></table>			Children's Trust Fund :00	Veterans Trust Fund :00	Elderly Home Delivered Meals Trust Fund :00	Missouri National Guard Trust Fund :00	Workers' Memorial Fund :00	Childhood Lead Testing Fund :00	Missouri Military Family Relief Fund :00	General Revenue Fund :00	After School Retreat Fund :00	DONATE LIFE Missouri Organ Donor Program Fund :00	Additional Fund Code (See Instr.) :00	Additional Fund Code (See Instr.) :00
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	27. Overpayment to be applied to next filing period	27		00												
	28. Overpayment to be refunded - Line 25 less Lines 26 and 27	28		00												
	29. If Line 24 is less than Line 17, enter underpayment here	29		00												
	30. Enter total amount on Line 30 <table border="1"><tr><td>Interest</td><td>Penalty</td><td>Form MO-2220</td></tr></table>	Interest	Penalty	Form MO-2220	30		00									
Interest	Penalty	Form MO-2220														
31. Total Due - Add Lines 29 and 30 (U.S. funds only).....	31		00													

Signature	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.			
	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. <input type="checkbox"/> Yes <input type="checkbox"/> No			DOR Only <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> B <input type="checkbox"/> F
	Required - Officer Signature and Printed Name	Title of Officer	Phone Number (____) _____ - _____	Date Signed (MM/DD/YYYY) ____/____/____
	Preparer's Signature (Including Internal Preparer)	Preparer's FEIN, SSN, or PTIN	Phone Number (____) _____ - _____	Date Signed (MM/DD/YYYY) ____/____/____

**Part 1 - Missouri
Modifications - Additions**

1a. State and local bond interest (except Missouri)	1a		00		
1b. Less: related expenses (omit if less than \$500). Enter Line 1a less Line 1b on Line 1	1b		00	1	00
2. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041 , Page 2, Part 1, Line 18 or Form MO-1065 , Line 17)				2	00
3. Net operating loss modification (Section 143.431.4, RSMo) (Do not enter NOL carryover)				3	00
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo				4	00
5. Total - Add Lines 1 through 4. Enter here and on Page 1, Line 3.				5	00

Part 2 - Missouri Modifications - Subtractions

1a. Interest from exempt federal obligations (must attach a detailed schedule)	1a		00		
1b. Less: related expenses (omit if less than \$500). Enter Line 1a less Line 1b on Line 1	1b		00	1	00
2. Federally taxable - Missouri exempt obligations				2	00
3. Reduction in gain due to basis difference (See 12 CSR 10-2.020 and Section 143.121.3(2), RSMo)				3	00
4. Previously taxed income				4	00
5. Amount of any state income tax refund included in federal taxable income				5	00
6. Capital gain exclusion from the sale of low income housing project				6	00
7. Fiduciary and partnership adjustment (enter share of adjustment from Form MO-1041, Page 2, Part 1, Line 19 or Form MO-1065, Line 18)				7	00
8. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo)				8	00
9. Subtraction Modification offsetting previous Addition Modification from a Net Operating Loss (NOL) deduction from an applicable year (Section 143.121.2(4), RSMo)				9	00
10. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo)				10	00
11. Build America and Recovery Zone Bond Interest				11	00
12. Missouri Public-Private Partnerships Transportation Act				12	00
13. Total - Add Lines 1 through 12. Enter here and on Page 1, Line 5.				13	00

**Part 3 - Federal Income
Tax - Current Year**

Consolidated Federal and Separate Missouri Return — See Instructions					
1. Federal tax from Federal Form 1120, Schedule J, Line 11	1				00
2. Foreign tax credit (from Federal Form 1120, Schedule J, Line 5a)	2				00
3. Federal income tax - add Lines 1 and 2; multiply the total by 50%; and enter here and on Page 1, Line 8.	3				00
Consolidated federal and separate Missouri returns must complete Lines 4–6					
4. Numerator (the amount of separate company federal taxable income)	4				00
5. Denominator (enter the total positive separate company federal taxable income)	5				00
6. Divide Line 4 by Line 5. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Multiply by Line 3. Enter here and on Page 1, Line 8. (Consolidated federal and separate Missouri return filers must attach consolidated Federal Form 1120, Schedule J, and an income statement or summary of profit companies. If information is not sent, the federal income tax deduction may be reduced to zero.)	6				00

**Part 4 -
Amended
Return Reason**

If this is an amended return, select one box indicating the reason.

☐ A. Missouri Correction Only ☐ B. Federal Correction ☐ C. Loss Carryback (Complete Part 5)

☐ D. Federal Tax Credit Carryback ☐ E. IRS Audit (RAR)

☐ F. Missouri Tax Credit Carryback* (*Enter on Part 5, Line 1 the first year that the credit became available.)

DOR Only					
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part 5 - Amended Return Loss
Carryback or Federal Tax
Credit Carryback**

If this is an amended return and if a loss carryback or federal tax credit carryback is involved in this amended return, complete the following section. Consolidated federal and separate Missouri filers should report figures attributable to this separate Missouri return and attach a copy of the Federal Consolidated amended Form 1139 or [Form 1120X](#) showing the carryback or page 1 of the Federal Consolidated [Form 1120](#) for the year of the loss to verify that only the separate company had the loss. Also, enclose a copy of the consolidated income statement for this year and the year of the loss. (If NOL or Missouri tax credit carryback, enter year that the credit first became available.)

		M	M	D	D	Y	Y
1. Year of loss	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total net capital loss carryback	2						00
3. Total net operating loss carryback	3						00
4. Federal income tax adjustment - Consolidated federal and separate Missouri filers must attach computations	4						00

Form MO-1120 (Revised 05-2014)

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.