



MAIL TO:

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

MAIL TO:

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

Form header section containing fields for CORPORATION NAME, NUMBER AND STREET, CITY OR TOWN, STATE, ZIP CODE, MO TAX I.D. NUMBER, CHARTER NUMBER, FEDERAL I.D. NUMBER, and checkboxes for Check Applicable Boxes (Amended Return, Address Change, Final Corporation Income Tax Return, Bankruptcy, Name Change).

FORM MO-1120S header section with Missouri S Corporation INCOME TAX Return for 2011 and Missouri S Corporation FRANCHISE TAX Return for 2012, including Beginning and Ending dates and Balance Sheet Date (MMDDYY).

SOFTWARE VENDOR CODE (Assigned by DOR) 001

Instructions for Box A: Check 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-1120S, Line 15 below. If Box A is checked, Box C must not be checked.

Instructions for Boxes B, C, and D: 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? YES NO If YES, complete Lines 1-15 below and page 2. 2. Does the S corporation have ANY nonresident shareholders? YES NO If YES, complete Lines 1-15 below and Schedule MO-NRS. 3. Does S corporation have income derived from sources other than Missouri? YES NO If YES, complete and attach Schedule MO-MSS.

Table for MISSOURI S CORPORATION ADJUSTMENTS with columns for description, sub-column (1a, 1b, 2a, 2b, 3-5, 6a, 6b, 7-14), and amount.

Table for FRANCHISE TAX with columns for description (15-22) and amount.

Table for REFUND/TAX DUE with columns for description (23-28) and amount.

SIGNATURE section with fields for SIGNATURE OF OFFICER (REQUIRED), TITLE OF OFFICER, PHONE NUMBER, DATE SIGNED, PREPARER'S SIGNATURE (INCLUDING INTERNAL PREPARER), PREPARER'S FEIN, SSN, OR PTIN, PHONE NUMBER, DATE SIGNED, and checkboxes for DOR ONLY (S, E, B).

**ALLOCATION OF MISSOURI S CORPORATION ADJUSTMENT TO SHAREHOLDERS**

CORPORATION NAME		MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER	
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
<b>TOTAL</b>				100 %	00

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/her Form MO-1040, Individual Income Tax Return either as an addition to, or subtraction from, federal adjusted gross income.



**MISSOURI DEPARTMENT OF REVENUE  
CORPORATION FRANCHISE  
TAX SCHEDULE**

**2012  
SCHEDULE  
MO-FT**

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

**Schedule MO-FT must be filed with the  
Form MO-1120 or Form MO-1120S.**

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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FILE PERIOD BEGINNING (MMDDYY) \_\_\_\_\_, ENDING \_\_\_\_\_

BALANCE SHEET DATE (MMDDYY) \_\_\_\_\_

Do your assets include an interest in a partnership and/or limited liability company? YES  NO  If yes, you must provide a detailed reconciliation of partnership assets.

Has there been a change in your accounting period? YES  NO  If yes, state prior accounting period \_\_\_\_\_

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

<ul style="list-style-type: none"> <li>Corporations having all assets within Missouri complete Lines 1, 2, 6a, and 7 <b>ONLY</b>.</li> <li>Corporations having assets both within and without Missouri complete all lines except 6a.</li> </ul>					
1. Par value of issued and outstanding stock (for no-par value stock, see instructions) ( <b>not less than zero</b> )		1		00	
2. Assets					
2a. Total assets <b>per attached balance sheet</b>		2a		00	
2b. Less: Investments in or advances to subsidiaries over 50% owned (attach Schedule MO-5071 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		3a	00	00
3b. Inventories (net, book value)	3b		3b	00	00
3c. Land and fixed assets (net of accumulated depreciation)	3c		3c	00	00
3d. Total allocated assets (add Lines 3a, 3b, and 3c)	3d		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)		6b			00
If Line 6a or Line 6b is \$10,000,000 or less, <b>STOP HERE</b> and check <b>Box A on Form MO-1120 or Box A on Form MO-1120S.</b>					
7. Tax Computation					
7a. Tax — 1/37th of 1% (.000270 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 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, 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