



MISSOURI DEPARTMENT OF REVENUE
**APPLICATION FOR EXTENSION
 OF TIME TO FILE**

FORM	Enclosure Sequence No. 1120-07 and 1120S-05
MO-7004	
(REV. 10-2012)	

NOTE: IF YOU HAVE AN APPROVED FEDERAL EXTENSION, YOU MAY NOT BE REQUIRED TO FILE THIS FORM. ALSO, YOU MAY NOT BE REQUIRED TO FILE AN EXTENSION IF YOU DO NOT EXPECT TO OWE ADDITIONAL TAX OR IF YOU ANTICIPATE RECEIVING A REFUND. SEE THE INSTRUCTIONS FOR DETAILS.

CORPORATION NAME		DEPARTMENT OF REVENUE USE ONLY	M	M	D	D	Y	Y
IN CARE OF NAME (ATTORNEY, GUARDIAN, EXECUTOR, ETC.)			TELEPHONE NUMBER (____) _____ - _____					
NUMBER AND STREET								
CITY, STATE, ZIP CODE								

TYPE OF RETURN / EXTENSION (Only one box may be checked below. Separate request must be made for each return or report.) Mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3365, JEFFERSON CITY, MO 65105-3365. <input type="checkbox"/> Corporation Income and Franchise Tax Return, Form MO-1120 and Schedule MO-FT <input type="checkbox"/> S Corporation Income and Franchise Tax Return, Form MO-1120S and Schedule MO-FT	TAXPAYER IDENTIFICATION NUMBER	
	Missouri Tax I.D. Number	
Mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 898, JEFFERSON CITY, MO 65105-0898 , if one of the boxes below is checked. <input type="checkbox"/> Bank Franchise Tax Return, Form INT-2 and INT-2-1 <input type="checkbox"/> Savings and Loan Tax Return, Form INT-3 <input type="checkbox"/> Credit Institution Tax Return, Form 2823 <input type="checkbox"/> Credit Union Tax Return, Form INT-4	Missouri Charter Number	
	Federal I.D. Number	
FILING FEDERAL FORM 1120C OR 990T Check the box based on the federal form filed: <input type="checkbox"/> Form 1120C (Cooperative Association) <input type="checkbox"/> Form 990T (Exempt Organization)		

YEAR AND DATE OF EXTENSION
 Income Tax Year Beginning _____ Income Tax Year Ending _____ An Extension of Time Until _____
 Check here if you are filing a short period.

TAX PAYMENT SCHEDULE — THIS SCHEDULE MUST BE COMPLETED (SEE LINE-BY-LINE INSTRUCTIONS ON BACK)

1. Tentative amount of the tax for the taxable year.....		1	
2. Less			
(a) Missouri estimated income tax payments	2(a)		
(b) Overpayment applied as a credit.....	2(b)		
(c) Tax credits.....	2(c)		
(d) Total of Lines 2a through 2c.....	2(d)		
3. Balance due (Line 1 minus Line 2d). Make remittance payable to the MISSOURI DEPARTMENT OF REVENUE. SEE "TYPE OF RETURN AND EXTENSION" ABOVE FOR MAILING ADDRESS. Before mailing — write your Missouri Tax I.D. Number on your check or money order		3	

DEPARTMENT OF REVENUE USE ONLY

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 I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services, and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

SIGNATURE OF OFFICER	DATE (MM/DD/YYYY)	PREPARER'S SIGNATURE	DATE (MM/DD/YYYY)
TITLE OF OFFICER	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	FEIN, SSN, OR PTIN
	(____) _____ - _____		

INSTRUCTIONS FOR COMPLETING FORM MO-7004

WHO SHOULD FILE A FORM MO-7004

Missouri grants an automatic extension of time to file corporation income and corporation franchise tax to any corporation that has a federal extension. A federal extension does not extend the due date for Financial Institution taxes.

You do not need to file a Form MO-7004 (Application for Extension of Time to File—Corporation Income Tax and Franchise Tax Return) unless:

- **You expect to owe a tax liability for the period.** Form MO-7004 and payment are due on or before the due date of the return.
- **You want a Missouri extension but not a federal extension.** See “Note” below for exception. Form MO-7004 is due on or before the due date of the return. A copy of Form MO-7004 must be enclosed with the Missouri return when filed. An approved Form MO-7004 extends the due date up to 180 days.
- **You seek a Missouri extension exceeding the federal automatic extension period.** Form MO-7004 must be filed on or before the end of the federal automatic extension period.

You must complete a separate Form MO-7004 for each return.

NOTE: You are not required to file a Form MO-7004 if:

- 1) **You have an approved federal extension. (Enclose a copy of your federal extension when you file your Missouri return.)**
- 2) **You do not expect to owe additional tax.**
- 3) **You anticipate receiving a refund.**

An extension of time to file a corporate tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, a penalty of 5% and interest is charged on the part of the total tax which is not paid by the original due date of the return. The interest rate will be posted on our web site at: <http://dor.mo.gov/>. Remittance should be made payable to “Missouri Department of Revenue” and submitted with this application.

WHERE TO FILE

Mail your extension application to the address for the tax type you indicated on the front of this form.

PERIOD OF EXTENSION PAST AUTOMATIC FEDERAL EXTENSION PERIOD

The Missouri extension equals the extension granted for federal tax purposes. Longer extensions will not be granted unless sufficient need for such extended period is clearly shown on the Form MO-7004. Extensions past the automatic extension period must be requested in writing and must be attached to Form MO-7004 and filed on or before the date the federal extension expires.

TYPE OF RETURN/EXTENSION

Check the box to indicate the type of return/extension filed. You may only mark one box. Separate Form MO-7004(s) must be filed for each tax return.

TAXPAYER IDENTIFICATION NUMBER(S)

Enter the tax identification number(s) and charter number.

FILING FEDERAL FORM 1120C OR FEDERAL FORM 990T

Check the box based on the federal form filed. If box Form 1120C is checked per Section 143.511, RSMo, the effective due date for entities filing Federal Form 1120C is the same as the federal due date. For calendar year filers, this is September 15. For fiscal year filers, the due date is the 15th day of the ninth month following the close of the taxable year. Franchise tax is always due the 15th day of the fourth month following the beginning of the tax year.

If box Form 990T is checked, per Section 143.511, RSMo, the effective due date for entities filing Federal Form 990T is the same as the federal due date. For calendar year filers, this is May 15. For fiscal year filers, the due date is the 15th day of the fifth month following the close of the taxable year.

BLANKET AND CONSOLIDATED REQUESTS

Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated federal income tax return and not filing a Missouri consolidated return.

LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE

- Line 1 —** Enter the amount of estimated Missouri tax liability for the taxable year.
- Line 2(a) —** Enter the total amount of payments of estimated Missouri income tax paid, or expected to be paid, for the taxable year.
- Line 2(b) —** Enter credit of overpayment from prior years.
- Line 2(c) —** Enter your total approved tax credits for the taxable year.
- Line 2(d) —** Enter the total of Lines 2(a) through 2(c).
- Line 3 —** Subtract Line 2(d) from Line 1 and enter the result on Line 3. This is the balance of tax due. Enclose your check or money order in this amount made payable to “Missouri Department of Revenue”. Be sure to print your Federal I.D. Number or Missouri Tax I.D. Number on your check or money order.

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.