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# Rules of Department of Revenue

## Division 10—Director of Revenue

### Chapter 9—Corporation Franchise Tax

<b>Title</b>		<b>Page</b>
12 CSR 10-9.010	Corporation Franchise Tax Form (Rescinded January 13, 1983) .....	3
12 CSR 10-9.100	Forms for Franchise Tax .....	3
12 CSR 10-9.110	Form: Request for Extension of Time to File .....	12
12 CSR 10-9.120	Form: Request for Franchise Tax Clearance.....	14
12 CSR 10-9.130	Form: Authorization for Release of Confidential Information.....	16
12 CSR 10-9.140	General .....	18
12 CSR 10-9.150	Definitions .....	18
12 CSR 10-9.160	Exceptions .....	18
12 CSR 10-9.170	Tax Year.....	18
12 CSR 10-9.180	Payment .....	19
12 CSR 10-9.190	Information Confidential, Exceptions.....	19
12 CSR 10-9.200	Report, Contents, Date Due .....	20
12 CSR 10-9.210	Extension of Time to File .....	20
12 CSR 10-9.220	Audits.....	20
12 CSR 10-9.230	Assessments .....	21
12 CSR 10-9.240	Final Determinations, Hearings.....	21
12 CSR 10-9.250	Review by the Administrative Hearing Commission.....	21
12 CSR 10-9.260	Overpayments .....	21
12 CSR 10-9.270	Amended Reports .....	21
12 CSR 10-9.280	Limitations on Collection of Tax, Refunds .....	22
12 CSR 10-9.290	Compliance with the American with Disabilities Act.....	22

**Title 12—DEPARTMENT OF  
REVENUE**

**Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**12 CSR 10-9.010 Corporation Franchise  
Tax Form**

(Rescinded January 13, 1983)

*AUTHORITY: section 536.022, RSMo Supp. 1981. Original rule filed Dec. 22, 1975, effective Jan. 2, 1976. Rescinded: Filed Oct. 13, 1982, effective Jan. 13, 1983.*

**12 CSR 10-9.100 Forms for Franchise Tax**

*PURPOSE: This rule prescribes the forms and instructions adopted and approved for filing with the franchise tax division.*

(1) The following forms with instructions have been adopted and approved for filing with the franchise tax division:

(A) 1987 Franchise Tax Report with instructions (Department of Revenue);

(B) 19... (year date goes here) Franchise Tax Report with instructions (Roy D. Blunt, Secretary of State); and

(C) 19... (year date goes here) Franchise Tax Report with instructions (Judith K. Moriarty, Secretary of State).

(2) The tax forms and instructions listed in this rule in printed format will be supplied by the secretary of state, franchise tax division. Accurate reproduction of the forms may be utilized for filing in lieu of the printed forms.

*AUTHORITY: section 147.120.9, RSMo Supp. 1995.\* This rule previously filed as 15 CSR 30-150.010. Original rule filed April 13, 1989, effective July 13, 1989. Amended: Filed Nov. 2, 1989, effective March 11, 1990. Changed to 12 CSR 10-9.100, effective Jan. 1, 2000.*

*\*Original authority: 147.120.9, RSMo 1939, amended 1943, 1945, 1969, 1979, 1982, 1983, 1987, 1992, 1995.*



MISSOURI DEPARTMENT OF REVENUE
1987 MISSOURI CORPORATION
FRANCHISE TAX REPORT

CHECK ONE AND INDICATE TAXABLE PERIOD
DEPT. OF REVENUE USE ONLY
J.D.
MISSOURI TAX IDENTIFICATION NO. (MITS)
Are you a foreign corporation doing business in Missouri?
DUE DATE OF THIS REPORT
Fourth month, fifteenth day of the corporation's beginning taxable period.
(See Instructions)
CORPORATION NAME
NAME OF REGISTERED AGENT IN MISSOURI
NUMBER AND STREET OF REGISTERED AGENT
CITY, STATE, AND ZIP CODE OF REGISTERED AGENT
MISSOURI CORPORATION NUMBER
DATE OF INCORPORATION
STATE OF INCORPORATION
DATE OF CERTIFICATE OF AUTHORITY

Has there been a change in your accounting period? Yes No If yes, give prior accounting period

READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT

CORPORATIONS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6a and 7 ONLY.
CORPORATIONS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6a.
1. PAR VALUE OF ISSUED and OUTSTANDING STOCK
2. ASSETS
2a. Total assets per ATTACHED BALANCE SHEET
2b. Less: Investments in and advances to subsidiaries over 50% owned
2c. Adjusted total
3. ALLOCATION PER ATTACHED MISSOURI BALANCE SHEET OR SCHEDULE
3a. Accounts receivable
3b. Inventories
3c. Land and fixed assets
3d. Total allocated assets
4. MISSOURI PERCENTAGE FOR APPORTIONMENT
5. ASSETS APPORTIONED TO MISSOURI
6. TAX BASIS
6a. Corporations having all assets within Missouri
6b. Corporations having assets both within and without Missouri
7. TAX COMPUTATION
7a. Tax
7b. Neighborhood Assistance Credit
7c. Economic Development Seed Capital Tax Credit
7d. Amount paid with Form 60
7e. OVERPAID
7f. BALANCE DUE
7g. Interest
7h. Penalty
7i. TOTAL DUE
7j. SHORT PERIODS

MAKE CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE (Individual Check or Money Order is Required for Each Report)

MAIL PAYMENT AND REPORT TO: Missouri Department of Revenue, Franchise Tax Unit, P.O. Box 371, Jefferson City, Missouri 65105.

I declare that I have examined this report, including accompanying schedules and statements, 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 has any knowledge.

SIGNATURE OF OFFICER DATE PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) TELEPHONE NO. DATE
TITLE - PRESIDENT, VICE-PRESIDENT, SECRETARY, TREASURER TELEPHONE NO. ADDRESS PREPARER'S EMP. IDENT. OR SOC. SEC. NO.

ATTACH BALANCE SHEET(S) TO THIS REPORT
MO 860-1103 (10-86) DEPARTMENT OF REVENUE COPY DOR-249 (10-86)

## ADDITIONAL INFORMATION AND INSTRUCTIONS

Nature and kind of business _____	
Counties and Location(s) of business in Missouri _____	
Name, Address, and Telephone Number of Registered Agent in Missouri _____	
_____	
Total dollar amount of par value shares issued & outstanding (capital stock) _____	
Number amount of no par value shares issued & outstanding _____	
Actual dollar amount per share for capital stock with no par value (the value is \$5 per share or actual value whichever is higher) _____	
Book value of Property & Assets within Missouri _____	Book value of Property & Assets without Missouri _____
Book value of Total Property & Assets _____	
Name and Address of Corporation officers: _____	
President _____	
Vice President _____	

**CORPORATIONS SUBJECT TO TAX:** All domestic corporations must file a report and pay any tax due. ALL foreign corporations engaged in business in Missouri must file a report and pay any tax due. (Foreign — not engaged in business in Missouri on the first day of its taxable period or during the twelve months prior to that day should see instructions below.) Corporations not organized for profit, express companies which pay an annual tax on gross receipts in Missouri, Industrial Development Authorities organized under Chapter 349, RSMo., financial institutions which pay an annual tax on net income (see Section 148 RSMo.) and insurance companies which pay an annual tax on premium receipts are exempt from franchise tax.

**NEW CORPORATIONS:** All new corporations will have a report due on or before the fifteenth day of the fourth month from such corporation's date of incorporation (Certificate of Authority, if a foreign corporation) whether it be a short period or for a full twelve months, depending on what accounting period the corporation has adopted (i.e., a corporation that is chartered or receives authority on June 12, 1987 and adopts a December 31 ending accounting period, will have a 1987 report due September 15, 1987 and the franchise tax will be prorated at 7/12ths of the tax normally due).

**FOREIGN CORPORATIONS:** A FOREIGN CORPORATION WHICH IS ENGAGED IN BUSINESS IN MISSOURI IS SUBJECT TO THE MISSOURI FRANCHISE TAX IN ACCORDANCE WITH THE PROVISIONS OF SECTION 147.010. A foreign corporation which does not, in fact, engage in any business in Missouri during the taxable period does not have any legal obligation for filing a corporation franchise tax return under Section 147.020. It should be noted, however, that the decision as to whether a corporation was engaged in business in Missouri is a decision which is made, in the final analysis, by the Missouri Department of Revenue and that the department operates under the assumption that a corporation which is organized for profit and has a Certificate of Authority to transact business in Missouri during the year does, in fact, transact business in Missouri during the year. As a consequence, a foreign corporation should file a Missouri Corporation Franchise Tax Report for the year and should note on that report that it is not subject to the franchise tax due to the fact that it did not engage in any business in Missouri during the year. Such corporation is not subject to any Missouri Corporation Franchise Tax, including the \$25.00 minimum tax.

**TIME AND PLACE FOR FILING AND PAYMENT OF TAXES:** A calendar year report and payments, having a taxable period beginning 1-1-87 and ending 12-31-87, is due on or before April 15, 1987, with regard to extensions of time. A fiscal year report and payments, having a taxable period beginning in 1987 and ending in 1988 is due on or before the fifteenth day of the fourth month from the beginning of the taxable period, with regard to extensions of time. A short period report and payment is due on or before the fifteenth day of the fourth month from the beginning of the short period.

**EXTENSIONS OF TIME: SEPARATE EXTENSION FORMS MUST BE FILED FOR CORPORATION INCOME TAX AND CORPORATION FRANCHISE TAX ACCOUNTS.** If a corporation shall obtain an extension of time for filing its Missouri income tax return, such corporation will also be granted a corresponding extension of time for filing the franchise tax report for its taxable year immediately succeeding the taxable year for which the income tax extension is granted. The corporation must file a Missouri Form 60, attaching a copy of any approved federal extension or Missouri income tax extension. **AN EXTENSION OF TIME TO FILE DOES NOT EXTEND THE TIME TO PAY.** If a corporation shall obtain an extension of time for paying its Missouri income tax, such corporation will also be granted a corresponding extension of time for paying the franchise tax due for its taxable year immediately succeeding the taxable year for which the income tax extension is granted. Attach a copy of the approved extension to the Missouri Corporation Franchise Tax Report when filed. If the corporation does not obtain an extension of time to pay, the corporation shall pay on or before the fifteenth day of the fourth month of its taxable period, an amount properly estimated as its franchise tax. (To avoid penalty, the taxpayer must remit at least 90% of the amount of the tax shown on line 7a of the corporation's 1987 report and remit the balance of the tax due as shown on the report by the extended due date of the report.)

**RATE AND BASIS OF TAX:** One twentieth of one percent (1/20th of 1%) of the value of total assets or the par value of issued and outstanding capital stock, whichever is greater. For capital stock with no par value, the value is \$5.00 per share or actual value, whichever is higher.

**BALANCE SHEET:** Submit a balance sheet (Schedule L of Form 1120 or Part 2 of Form 1120A, U.S. Corporation Income Tax Return) and supporting schedules as of the beginning of business on the first day of the corporation's taxable period. New corporations should submit a balance sheet as of its date of incorporation (Certificate of Authority, if foreign corporation).

**SUBSIDIARY INVESTMENTS:** Submit a schedule of investments and advances to all subsidiaries indicating the names and percentage of voting stock owned in each. Ownership of the subsidiary must be over 50% to qualify.

**ALLOCATION AND APPORTIONMENT:** A corporation 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. Corporations doing business within and without Missouri should submit a balance sheet or schedule of Missouri assets in addition to the balance sheet required in the above instructions. Extend the apportionment percentage on line 4 to six digits to the right of the decimal point; such as .123456% or .012345%.

**ACCOUNTS RECEIVABLE:** Include as Missouri assets all notes, accounts, and 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 corporation. 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.

**DELINQUENT PAYMENTS:** Franchise taxes not paid on or before the due date (determined with regard to any extension of time for payment) are subject to a penalty of five percent (5%) per month or fractional part thereof until paid, not exceeding twenty-five percent (25%). Effective January 1, 1987, interest shall be computed at a rate of 12% per annum on all delinquent taxes. This interest rate is redetermined annually by October 22. It is based upon the adjusted prime interest rate charged by banks for the preceding month, and becomes effective January 1 of the following year. The minimum interest rate shall be no less than 12% per annum.

**FAILURE TO REPORT AND PAY THE TAX DUE:** If a corporation fails to file a franchise tax report and pay the tax due within ninety (90) days from the due date (determined with regard to any extension of time for filing its franchise tax report or for the payment of its franchise tax) such corporation, if organized under the laws of this state, shall forfeit its Missouri Charter or, if a foreign corporation, shall forfeit its Certificate of Authority to engage in business in this state under the provisions of Section 351.525.

**NEIGHBORHOOD ASSISTANCE CREDIT:** If you made a contribution to a not-for-profit organization that administers an approved neighborhood assistance project in Missouri, you may be eligible to claim this credit. For more information or forms, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.

**ECONOMIC DEVELOPMENT SEED CAPITAL TAX CREDIT:** You may be entitled to a tax credit against any tax due under the provisions of Chapter 143 and 147 RSMo in the amount of thirty percent of any amount contributed by the taxpayer to a "qualified seed capital fund" established by the Missouri Corporation for Science and Technology or an Invocation Center. For more information, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102.



ROY D. BLUNT, SECRETARY OF STATE
19 MISSOURI CORPORATION FRANCHISE TAX REPORT

Form header section containing Corporation Name, Charter No., Name of Registered Agent in Missouri, Number and Street of Registered Agent, and City State and Zip Code of Registered Agent.

THIS REPORT IS NOT AN ANNUAL REGISTRATION REPORT (See Instructions)

CHECK ONE AND INDICATE TAXABLE PERIOD
[ ] Calendar Year (Beginning January 1 - Ending December 31)
[ ] Short Period Beginning Mo. Day Yr. Ending Mo. Day Yr.
[ ] Fiscal Year Beginning Mo. Day Yr. Ending Mo. Day Yr.
Has there been a change in your accounting period? [ ] Yes [ ] No

READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT

CORPORATIONS HAVING ALL ASSETS WITHIN MISSOURI COMPLETE ITEMS 1, 2, 6a and 7 ONLY.
CORPORATIONS HAVING ASSETS BOTH WITHIN AND WITHOUT MISSOURI COMPLETE ALL ITEMS, EXCEPT 6a.

Table with columns for (A) MISSOURI and (B) EVERYWHERE. Rows include: 1. PAR VALUE OF ISSUED and OUTSTANDING STOCK, 2. ASSETS (Total assets, Less: Investments, Adjusted total), 3. ALLOCATION PER ATTACHED BALANCE SHEET OR SCHEDULE, 4. MISSOURI PERCENTAGE FOR APPORTIONMENT, 5. ASSETS APPORTIONED TO MISSOURI, 6. TAX BASIS.

NOTE: IF LINE 6a or 6b is \$200,000 or less STOP HERE YOU OWE NO TAX. Do not return this tax form. Please check "NO" in Box 2 of the Annual Report.

Table for TAX COMPUTATION. Rows include: 7a. Tax - 1/20th of 1% (.0005) of line 6a or 6b, 7b. SHORT PERIODS, 7c. Tax due, 7d. Neighborhood Assistance Credit, 7e. Economic Development Seed Capital Tax Credit, 7f. Total deductions, 7g. Amount paid with Application for Extension of Time To File, 7h. OVERPAID, 7i. BALANCE DUE, 7j. Interest -12% annually FROM DATE DUE TO DATE PAID, 7k. PENALTY -5% per month or fractional part thereof until paid, 7l. TOTAL DUE.

MAKE CHECK OR MONEY ORDER PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE. AMOUNTS DUE FOR FRANCHISE TAX AND REGISTRATION FEE MAY BE COMBINED INTO A SINGLE CHECK. MAIL PAYMENT AND REPORT IN RETURN ENVELOPE INCLUDED, OR SEND TO: SECRETARY OF STATE, FRANCHISE TAX DIVISION, P. O. BOX 1366, JEFFERSON CITY, MO 65102.

I declare that I have examined this report, including accompanying schedules and statements, 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 has any knowledge.

Signature and Title section with fields for Signature of Officer, Date, Preparer's Signature, Telephone No., Date, Title, Telephone No., Address, and Preparer's Emp. Ident. or Soc. Sec. No.

ATTACH BALANCE SHEET (S) TO THIS REPORT