# Rules of
## Department of Revenue
### Division 10—Director of Revenue
#### Chapter 9—Corporation Franchise Tax

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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(Rescinded January 13, 1983)


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.


MISSOURI DEPARTMENT OF REVENUE
1987 MISSOURI CORPORATION
FRANCHISE TAX REPORT

CHECK ONE AND INDICATE TAXABLE PERIOD
☐ Calendar Year 1987 (Beginning January 1, 1987 ending December 31, 1987.)
☐ Short Period Beginning Mo. _____ Day _____ Yr. Ending Mo. _____ Day _____ Yr.
☐ Fiscal Year Beginning Mo. _____ Day _____, 1987 Ending Mo. _____ Day _____, 1988

Are you a foreign corporation doing business in Missouri?  ☐ Yes  ☐ No

DUE DATE OF THIS REPORT
Fourth month, fifteenth day of the corporation's beginning taxable period.
(See Instructions)

DEPT. OF REVENUE USE ONLY

CORPORATION NAME

MISSOURI CORPORATION NUMBER

NAME OF REGISTERED AGENT IN MISSOURI

DATE OF INCORPORATION

PLACE LABEL WITHIN BLOCK

STATE OF INCORPORATION

NUMBER AND STREET OF REGISTERED AGENT

DATE OF CERTIFICATE OF AUTHORITY

CITY, STATE, AND ZIP CODE OF REGISTERED AGENT

READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT

1. PAR VALUE OF ISSUED and OUTSTANDING STOCK (For no-par stock, see instructions) 1

2. ASSETS
   2a. Total assets per ATTACHED BALANCE SHEET 2a
   2b. Less: Investments in and advances to subsidiaries over 50% owned (Attach schedule showing name & percentage of ownership) 2b
   2c. Adjusted total (line 2a less line 2b) 2c

3. ALLOCATION PER ATTACHED MISSOURI BALANCE SHEET OR SCHEDULE
   (A) MISSOURI (B) EVERYWHERE
   3a. Accounts receivable 3a
   3b. Inventories 3b
   3c. Land and fixed assets (net of accumulated depreciation) 3c
   3d. Total allocated assets (add lines 3a, 3b and 3c) 3d

4. MISSOURI PERCENTAGE FOR APPORTIONMENT (line 3d. column A divided by column B) 4

5. ASSETS APPORTIONED TO MISSOURI (line 2c times line 4) 5

6. TAX BASIS
   6a. Corporations having all assets within Missouri (line 2c or line 1, whichever is greater) 6a
   6b. Corporations having assets both within and without Missouri (line 5, or the product of line 1 times line 4, whichever is greater) 6b

7. TAX COMPUTATION
   7a. Tax — 1/20th of 1% (.005) of line 6a or 6b — (Domestic - $25.00 minimum; Foreign - See Instructions) 7a
   7b. Neighborhood Assistance Credit (Cannot exceed line 7a) 7b
   7c. Economic Development Seed Capital Tax Credit (Cannot exceed line 7a less line 7b) 7c
   7d. Amount paid with Form 60, Application for Extension of Time to File 7d
   7e. OVERPAID (line 7d plus lines 7c, 7d, less line 7a) 7e
   7f. BALANCE DUE (line 7a less the total of lines 7b, 7c and 7d) 7f
   7g. Interest — 12% annually FROM DATE DUE TO DATE PAID 7g
   7h. Penalty — 5% per month of fractional part thereof until paid, not exceeding 25% 7h
   7i. TOTAL DUE (add lines 7f, 7g, and 7h) 7i
   7j. SHORT PERIODS (for new corporations & change in accounting periods only) — Line 7i x 12 = PRORATED TAX DUE 7j
   * Insert number of months in short period

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

PREPAREER'S SIGNATURE (OTHER THAN TAXPAYER)

TELEPHONE NO.

DATE

TITLE • PRESIDENT, VICE-PRESIDENT, SECRETARY, TREASURER

TELEPHONE NO.

ADDRESS

PREPAREER'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)

4  CODE OF STATE REGULATIONS (12/31/99)  Rebecca McDowell Cook  Secretary of State
Chapter 9—Corporation Franchise Tax
12 CSR 10-9

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 15 per share or actual value whichever is higher)

Book value of Property & Assets within Missouri

Book value of Property & Assets within Missouri

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 in the twelve months prior to that day should see instructions below.) Corporations not organized for profit, which pay annuities which pay annuities, includes Missouri, Industrial Development Corporations organized under Chapter 249, RMSO, financial institutions which pay an annual tax on net income (see Section 148 RMSO) and insurance companies which pay an annual tax on premium receipts are exempt from franchise tax.

NEW CORPORATION: All new corporations will have a report due on or before the fifteenth day of the fourth month of from each 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 CORPORATION: 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 franchise tax report. However, it is required to pay the franchise tax 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 thirty-first day of the month following 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 month from the beginning of the short period.

EXTENSIONS OF TIME: SEPARATE EXTENSION FORMS MUST BE FILLED 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 filing 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 month of its taxable period, an amount properly estimated as its franchise tax. (To avoid penalty, the taxpayer must remit at least 75% 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 $15.00 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 shall 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 schedule. Extend the apportionment percentage on line 4 to six digits to the right of the decimal point; such as .123456 or .0123455.

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 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 or 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 reetermined 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 RMSO 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 Scientific and Industrial Development, Inc. For more information, contact the Missouri Department of Economic Development, P.O. Box 118, Jefferson City, Mo 65102.
**12 CSR 10-9—REVENUE**

**Division 10—Director of Revenue**

**ROY D. BLUNT, SECRETARY OF STATE**

**MISSOURI CORPORATION FRANCHISE TAX REPORT**

**CORPORATION NAME**

**CHARTER No.**

**DUE DATE OF THIS REPORT**

Fifteenth day of the fourth month of the Corporation's beginning taxable period. (See Instructions)

**NAME OF REGISTERED AGENT IN MISSOURI**

**NUMBER AND STREET OF REGISTERED AGENT**

**CITY STATE AND ZIP CODE OF REGISTERED AGENT**

**NOTE:** 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 If yes state 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 (For no-par stock, see instructions).**

2. **ASSETS**
   - 2a. Total assets per ATTACHED BALANCE SHEET...
   - 2b. Less: Investments in and advances to subsidiaries over 50% owned (Attach schedules showing name & percentage of ownership)
   - 2c. Adjusted total (line 2a less line 2b)

3. **ALLOCATION PER ATTACHED BALANCE SHEET OR SCHEDULE (SEE INSTRUCTIONS)**
   - 3a. Accounts receivable
   - 3b. Inventories
   - 3c. Land and fixed assets (net of accumulated depreciation)
   - 3d. Total allocated assets (add lines 3a, 3b and 3c)

4. **MISSOURI PERCENTAGE FOR APPORTIONMENT (LINE 3d, column A divided by column B)**

5. **ASSETS APPORTIONED TO MISSOURI (LINE 2C TIMES LINE 4)**

6. **TAX BASE**
   - 6a. Corporations having all assets within Missouri (line 2c or line 1, whichever is greater)
   - 6b. Corporations having assets both within and without Missouri (line 5, or the product of line 1 times line 4, whichever is greater)

**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.

**7. TAX COMPUTATION**
   - 7a. Tax = (1/2)th of 1% (.005) of line 6a or 6b.
   - 7b. SHORT PERIODS (for new corporations & change in accounting)
   - 7c. Tax due (line 7a or 7b, whichever applies)
   - 7d. Neighborhood Assistance Credit (Cannot exceed line 7a or 7b)
   - 7e. Economic Development Seed Capital Tax Credit (Cannot exceed line 7a less line 7d)
   - 7f. Total deductions (Add lines 7d & 7e)
   - 7g. Amount paid with Application for Extension of Time To File
   - 7h. OVERPAID (line 7l plus line 7g less line 7a or 7b)
   - 7i. BALANCE DUE (line 7a or 7b less the total of lines 7l and 7g)
   - 7j. Penalty —5% per month or fractional part thereof until paid, not exceeding 25%
   - 7k. TOTAL DUE (add lines 7l, 7j, and 7k)

**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 OF OFFICER**

**DATE**

**PREPARERS SIGNATURE: OTHER THAN TAXPAYER**

**DATE**

**CERTIFICATE OF REGISTERED AGENT**

**STYLE-PRESIDENT, VICE-PRESIDENT, SECRETARY, TREASURER**

**TELEPHONE NO.**

**ADDRESS**

**PREPARERS EMP. IDENT. OR SOC. SEC. NO.**

**ATTACH BALANCE SHEET (S) TO THIS REPORT**

**COPY PT 1-91**

**SECRETARY OF STATE COPY**