



MISSOURI DEPARTMENT OF  
**REVENUE**

**2024 S-Corporation Income Tax Return**

Department Use Only

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Department Use Only  
(MM/DD/YY)

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Missouri Tax  
I.D. Number

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Missouri S-Corporation Income  
Tax Return for 2024

Beginning  
(MM/DD/YY)

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Ending  
(MM/DD/YY)

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Federal Employer

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Charter

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I.D. Number

Corporation

Name

Address

City

State

ZIP



24112010001

☐ Select this box if you have an approved federal extension. Attach a copy of the approved Federal Extension (Form 7004).

Select applicable boxes. Failure to select the address change box may result in mailings going to the last address on file.

☐ Amended Return    ☐ Name Change    ☐ Address Change    ☐ Final Return and Close Account    ☐ Bankruptcy

S-Corporation

1. Does the S-Corporation have any Missouri modifications? ..... ☐ Yes ☐ No  
If Yes, complete Lines 1–15 on pages 1 and 2, and the shareholder information on page 3.
2. Does the S-Corporation have any nonresident shareholders? ..... ☐ Yes ☐ No  
If Yes, complete Lines 1–15 on pages 1 and 2, the shareholder information on page 3, and [Form MO-NRS](#).
3. Does the S-Corporation have income derived from sources other than Missouri? ..... ☐ Yes ☐ No  
If Yes, complete and attach [Form MO-MSS](#).

**Additions**

- 1a. State and local income taxes deducted on Federal Form 1120S .. 1a 

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- 1b. Enter Kansas City and St. Louis earnings taxes on Line 1b.  
Enter Lines 1a minus 1b on Line 1..... 1b 

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- 2a. State and local bond interest (except Missouri) ..... 2a 

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- 2b. Enter expenses related to Line 2a on Line 2b (if less than \$500,  
enter zero). Enter Line 2a minus Line 2b on Line 2. .... 2b 

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3. ☐ Partnership    ☐ Fiduciary    ☐ Other adjustments (.....)    3 

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4. Donations claimed for the Food Pantry Tax Credit deducted from federal taxable income ..... 4 

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5. Total of Lines 1 through 4 ..... 5 

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**Subtractions**

- 6a. Interest from exempt federal obligations..... 6a 

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- 6b. Enter expenses related to Line 6a on Line 6b (if less than \$500,  
enter zero). Enter Line 6a minus Line 6b on Line 6. .... 6b 

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7. Amount of any state income tax refund included in federal ordinary income..... 7 

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8. Federally taxable — Missouri exempt obligations..... 8 

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S-Corporation Adjustments

**Subtractions (continued)**9. ☐ Partnership ☐ Fiduciary ☐ Build America and Recovery Zone Bond Interest☐ Missouri Public-Private Transportation Act ☐ Other adjustments (list \_\_\_\_\_) 9  .0010. Missouri depreciation basis adjustment..... 10  .0011. Depreciation recovery on qualified property that is sold ..... 11  .0012. Total Subtractions - Add Lines 6 through 11..... 12  .0013. Missouri S-Corporation adjustment — Net Addition — excess Line 5 over Line 12..... 13  .0014. Missouri S-Corporation adjustment — Net Subtraction — excess Line 12 over Line 5..... 14  .0015. Agriculture Disaster Relief ..... 15  .00

## Department Use Only

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

A R N S E  
☐ ☐ ☐ ☐ ☐I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of their firm, or if internally prepared, any member of the internal staff. .... ☐ Yes ☐ NoSignature of Officer  Printed Name Telephone Number Date Signed (MM/DD/YY)      Preparer's Signature (Including Internal Preparer) Preparer's FEIN, SSN, or PTIN        Telephone Number Date Signed (MM/DD/YY)      Did you pay a tax return preparer to complete your return, but they failed to sign the return or provide their Internal Revenue Service preparer tax identification number? If you marked Yes, please insert their name, address, and phone number in the applicable sections of the signature block above. .... ☐ Yes ☐ No

Corporation Name  
Federal Employer I.D. Number  
Charter Number

Missouri Tax I.D. Number

Allocation of Missouri S Corporation Shareholder's Adjustment(s)

1. Name of each shareholder. All shareholders must be listed. Use attachment if necessary.	2. Select if shareholder is nonresident	3. Social Security Number	4. Shareholder's Share %	5. Shareholder's Adjustment(s) <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
Total			%	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 their [Form MO-1040](#), Individual Income Tax Return, either as an addition to, or subtraction from, federal adjusted gross income.

Mail to: Missouri Department of Revenue  
P.O. Box 336  
Jefferson City, MO 65105-0336

E-mail: [corporate@dor.mo.gov](mailto:corporate@dor.mo.gov)  
Visit: [dor.mo.gov/taxation/business/tax-types/corporation-income/](https://dor.mo.gov/taxation/business/tax-types/corporation-income/) for additional information.

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