



MISSOURI DEPARTMENT OF

**REVENUE**Form  
**MO-1120****2022 Corporation Income Tax Return**Department Use Only  
(MM/DD/YY)Missouri Tax  
I.D. NumberMissouri Corporation Income  
Tax Return for 2022Beginning  
(MM/DD/YY)Ending  
(MM/DD/YY)Federal Employer  
I.D. NumberCharter  
NumberCorporation  
Name

Address

City

State

ZIP



22111010001

☐ 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.

- ☐ Consolidated MO Return ☐ Consolidated Federal and Separate Missouri Return ☐ Amended Return ☐ Name Change
- ☐ Address Change ☐ Final Return and Close Corporation Income Tax Account ☐ Bankruptcy ☐ 1120C ☐ 990T
- ☐ All Missouri source income is from an interest(s) in a partnership(s) ☐ Public Law 86-272

## Computation of Income Tax

- |  |    |  |     |
|--|----|--|-----|
| 1. Federal taxable income from Federal Form 1120, Line 30.....   | 1  |  | .00 |
| 2. Corporation income tax from Missouri, or other states, their subdivisions, and District of Columbia deducted in determining federal taxable income.....   | 2  |  | .00 |
| 3. Missouri modifications - Additions (complete Page 3, Part 1).....   | 3  |  | .00 |
| 4. Total additions - Add Lines 2 and 3 .....   | 4  |  | .00 |
| 5. Missouri modifications - Subtractions (complete Page 3, Part 2) .....   | 5  |  | .00 |
| 6. Balance - Line 1 plus Line 4 minus Line 5 .....   | 6  |  | .00 |
| 7. Federal income tax - Current year (complete Page 4, Part 3) .....   | 7  |  | .00 |
| 8. Taxable income - All sources - Line 6 minus Line 7 .....  | 8  |  | .00 |
| 9. Preliminary Missouri taxable income - If all Missouri income, enter amount from Line 8. If not, complete <a href="#">Form MO-MS</a> .   |    |  |     |
| Method <input type="checkbox"/> Percent <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Multiply Line 8 by the percentage | 9  |  | .00 |
| 10. Missouri dividends deduction (see instructions) .....  | 10 |  | .00 |
| 11. Enterprise zone or rural empowerment zone income modification .....  | 11 |  | .00 |
| 12. Bring jobs home deduction (see instructions) .....   | 12 |  | .00 |
| 13. Transportation facilities deductions:  |    |  |     |
| <input type="checkbox"/> Port Cargo Expansion <input type="checkbox"/> International Trade Facility <input type="checkbox"/> Qualified Trade Activities  | 13 |  | .00 |
| 14. Missouri taxable income - Line 9 minus Lines 10, 11, 12, and 13 .....  | 14 |  | .00 |

<b>Tax</b>	15. Corporation income tax - 4% of Line 14	15		.00																												
	16. Recapture of Missouri low income housing credit - Attach a copy of Federal Form 8611 (see instructions)	16		.00																												
	17. Total tax - Add Lines 15 and 16	17		.00																												
<b>Credits and Payments</b>	18. Tax credits - Attach <a href="#">Form MO-TC</a>	18		.00																												
	19. Estimated tax payments - Include approved overpayments applied from previous year	19		.00																												
	20. Payments with <a href="#">Form MO-7004</a>	20		.00																												
	21. Amended return only - Tax paid with (or after) the filing of the original return	21		.00																												
	22. Subtotal - Add Lines 18 through 21	22		.00																												
	23. Amended return only - Overpayment, if any, as shown on original return or as later adjusted	23		.00																												
	24. Total - Line 22 minus Line 23	24		.00																												
	25. If Line 24 is more than Line 17, enter overpayment here	25		.00																												
<b>Refund or Tax Due</b>	26. Amount remitted or amount of tax overpayment to be contributed to the funds listed below	26		.00																												
	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Additional Fund Code (See Instr.)</td> <td>Additional Fund Code (See Instr.)</td> </tr> <tr> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td></td> <td></td> </tr> </table>																Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00		
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	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00																				
	27. Amount of Line 25 to be applied to your 2023 estimated tax	27		.00																												
	28. <b>REFUND</b> - Line 25 minus Lines 26 and 27	28		.00																												
	29. If Line 24 is less than Line 17, enter underpayment here	29		.00																												
	30. Enter the total of the below on Line 30	30		.00																												
	Interest <input style="width: 80px;" type="text"/> .00 Additions to Tax <input style="width: 80px;" type="text"/> .00 MO-2220 <input style="width: 80px;" type="text"/> .00																															
	31. <b>AMOUNT DUE</b> - Add Lines 29 and 30 (U.S. funds only)	31		.00																												
	<p>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 the above information and any attached supplement is true, complete, and correct.</p> <p>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.</p> <div style="float: right; border: 1px solid black; padding: 5px;"> <b>Department Use Only</b>  <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> F         </div> <p style="text-align: right;"> <input type="checkbox"/> Yes <input type="checkbox"/> No         </p>																															
	<b>Signature</b>	Signature of Officer	<input style="width: 250px;" type="text"/>	Printed Name	<input style="width: 250px;" type="text"/>																											
		Telephone Number	<input style="width: 150px;" type="text"/>	Date Signed (MM/DD/YY)	<input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/>																											
		Preparer's Signature (Including Internal Preparer)	<input style="width: 250px;" type="text"/>	Preparer's FEIN, SSN, or PTIN	<input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/>																											
Telephone Number		<input style="width: 150px;" type="text"/>	Date Signed (MM/DD/YY)	<input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/>																												
<p>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.</p> <p style="text-align: right;"> <input type="checkbox"/> Yes <input type="checkbox"/> No         </p>																																

Mailing instructions on page 4



22111020001

Part 1 - Missouri  
Modifications - Additions

1a. State and local bond interest (except Missouri) .....	1a		.00		
1b. Related expenses (omit if less than \$500).- Enter Line 1a minus Line 1b on Line 1 .....	1b		.00	1	.00
2. Fiduciary and partnership adjustment - Enter share of adjustment from <a href="#">Form MO-1041</a> , Part 1, Line 19 or <a href="#">Form MO-1065</a> , Line 11 .....				2	.00
3. Net operating loss modification from <a href="#">Form MO-5090</a> (do not enter NOL carryover).....				3	.00
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income. ....				4	.00
5. Business interest expense carryforward .....				5	.00
6. Total - Add Lines 1 through 5. Enter here and on page 1, Line 3.....				6	.00

Part 2 - Missouri Modifications - Subtractions

1a. Interest from exempt federal obligations - Attached a detailed schedule .....	1a		.00		
1b. Related expenses. (omit if less than \$500) - Enter Line 1a minus Line 1b on Line 1 .....	1b		.00	1	.00
2. Federally taxable - Missouri exempt obligations .....				2	.00
3. Agriculture disaster relief .....				3	.00
4. Previously taxed income .....				4	.00
5. Amount of any state income tax refund included in federal taxable income .....				5	.00
6. Capital gain exclusion from the sale of low income housing project .....				6	.00
7. Fiduciary, partnership, and other adjustments - (see instructions) .....				7	.00
8. Missouri depreciation basis adjustment .....				8	.00
9. Subtraction modification offsetting previous addition modification from a net operating loss deduction from an applicable year (only enter previously disallowed NOL carryback) .....				9	.00
10. Depreciation recovery on qualified property that is sold .....				10	.00
11. Build America and recovery zone bond interest.....				11	.00
12. Missouri public-private partnerships transportation act.....				12	.00
13. Disallowed business interest expense .....				13	.00
14. Total - Add Lines 1 through 13. Enter here and on Page 1, Line 5.....				14	.00



Consolidated federal and separate Missouri return (see instructions)

1. Federal tax from Federal Form 1120, Schedule J, Line 11 ..... 1  .00
2. Foreign tax credit from Federal Form 1120, Schedule J, Line 5a. .... 2  .00
3. Federal income tax - Add Lines 1 and 2. Multiply the total by 50%; and enter here and on page 1, Line 7. .... 3  .00
- Consolidated federal and separate Missouri returns must complete Lines 4 through 6.**
4. Numerator - Enter the amount of separate company federal taxable income ..... 4  .00
5. Denominator - Enter the total positive separate company federal taxable income ..... 5  .00
6. Divide Line 4 by Line 5.       .       Multiply by Line 3. Enter here and on Page 1, Line 7. Consolidated federal and separate Missouri return filers must attach consolidated Federal Form 1120, Schedule J, and an income statement or summary of profit companies. If information is not sent, the federal income tax deduction may be reduced to zero. .... 6  .00

If this is an amended return, select one box indicating the reason. A separate Form MO-1120 must be filed for each reason.

- ☐ A. Missouri correction only ☐ B. Federal correction ☐ C. Loss carryback (complete Part 5)
- ☐ D. Federal tax credit carryback ☐ E. IRS audit (RAR)
- ☐ F. Missouri tax credit carryback - Enter on Part 5, Line 1 the first year that the credit became available.

Department Use Only A ☐ R ☐ N ☐ Enter date of federal amended return, if filed (MM/DD/YY)

If this is an amended return and if a loss carryback, federal tax credit carryback or Missouri tax credit carryback is involved in this amended return, complete the following section. Consolidated federal and separate Missouri filers should report figures attributable to this separate Missouri return and attach a copy of the federal consolidated amended Form 1139 or Form 1120X showing the carryback or page 1 of the federal consolidated Form 1120 for the year of the loss to verify that only the separate company had the loss. Enclose a copy of the consolidated income statement for this year and the year of the loss. If NOL, federal tax credit carryback or Missouri tax credit carryback, enter year that the loss or credit first became available.

1. Year of loss or credit ..... M M D D Y Y       1
2. Total net capital loss carryback..... 2  .00
3. Total net operating loss carryback ..... 3  .00
4. Federal income tax adjustment - Consolidated federal and separate Missouri filers must attach computations ..... 4  .00

Form MO-1120 (Revised 12-2022)

**Mail To:****E-mail:** [corporate@dor.mo.gov](mailto:corporate@dor.mo.gov)**Balance Due:**

Missouri Department of Revenue  
PO Box 3365  
Jefferson City, MO 65105-3365

Visit [dor.mo.gov/taxation/business/tax-types/corporation-income/](https://dor.mo.gov/taxation/business/tax-types/corporation-income/) for additional information.**Phone:** (573) 751-4541**Fax:** (573) 522-1721**Refund or No Amount Due:**

Missouri Department of Revenue  
PO Box 700  
Jefferson City, MO 65105-0700



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