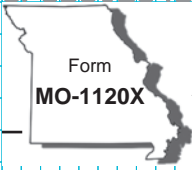


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MISSOURI DEPARTMENT OF REVENUE Amended Corporation Income Tax Return - For Tax Years 1992 and Prior

Department Use Only (MM/DD/YY)

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Missouri Tax I.D. Number Federal Employer I.D. Number

Charter Number

- A. Consolidated MO Return B. Consolidated Federal and Separate MO Return C. Final Return D. Name, Address Change E. FEIN Change F. Bankruptcy

Business Name Corporation Name Address City or Town, State, Zip Name Used on Original Return (if same as on left, write "same") Parent Federal I.D. Number DOR Use Only

Reason for Amendment Select one box indicating the reason for this amended Missouri return. These applicable Federal Forms 1139, 1120X, 4549, 4549A, and 5278 must be attached. This includes consolidated Federal and Separate Missouri filers. A. Missouri Correction Only B. Federal Correction C. Net Operating Loss D. Investment Tax Credit Carryback E. IRS Audit (RAR) DOR Use Only

Income and Deductions

Table with 4 columns: (A) As Originally Reported or Adjusted, (B) Net Change (Increase or Decrease), (C) Correct Amount. Rows 1-10: Federal taxable income, Total additions, Missouri modifications, Missouri dividends deduction, Federal income tax, Missouri taxable income, Apportionment method, Missouri taxable income - MO sources, Enterprise zone income modification, Missouri taxable income - Line 8 less Line 9.

Tax

Table with 4 columns: (A) As Originally Reported or Adjusted, (B) Net Change (Increase or Decrease), (C) Correct Amount. Rows 11-13: Missouri Tax (5% of Line 10), Note: For all tax years beginning on or after January 1, 1990, but not after December 31, 1991, use the income rates below. Missouri Taxable Income on Line 10: Over \$0 But Not Over \$100,000 Tax Rate 5% On Excess Over \$0 \$100,000 \$335,000 \$5,000 + 6% \$100,000 \$335,000 \$19,100 + 6.5% \$335,000. Row 12: Recapture of Missouri Low Income Housing Credit (See instructions) (Attach a copy of Federal Form 8611). Row 13: Total Tax - Add Lines 11 and 12.

Credits, Payments and Overpayments

Table with 4 columns: (A) As Originally Reported or Adjusted, (B) Net Change (Increase or Decrease), (C) Correct Amount. Rows 14-20: Total credits (from attached Form MO-TC), Estimated tax payments (include overpayment in prior year approved as a credit for this year), Payments on Form MO-60, Tax paid with (or after) the filing of the original return, Total of Column (C), Line 14 through Line 17, Overpayment, if any, as shown on original return or as later adjusted, Subtract Line 19 from Line 18.



Refund or Tax Due	21. Overpayment - Column C, Line 20 less Line 13.....	▶	21		00
	22. Amount remitted or amount of overpayment to be contributed to the Trust Funds				
	▶ 22a Children's Trust Fund		00		
	▶ 22b Veteran's Trust Fund		00		
	23. Overpayment to be credited to Estimated Tax (see instructions).....	▶	23		00
	24. Overpayment to be refunded (Line 21 less Lines 22a, 22b and 23).....	Refund ▶	24		00
	25. Tax Due - Column C, Line 13 less Line 20.....	▶	25		00
	26. Underpayment of Estimated Tax (Attach Form MO-2220 or Form 30C).....	▶	26		00
	27. Interest.....	▶	27		00
28. Addition to Tax (for late filing or late payment).....	▶	28		00	
29. Total Due - Add Line 25 through Line 28.....	Total Due ▶	29		00	
	DOR Use Only				

Part 1 - Loss Carryback or Tax Credit Carryback	If a loss carryback or federal 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 Form 1139 or 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. Also, enclose a copy of the consolidated income statement for this year and the year of the loss. (If NOL or Missouri tax credit carryback, enter year that the credit first became available.)						
		M	M	D	D	Y Y	
	1. Year of loss.....	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	

Part 2 - Allocation and Apportionment of Income	If filing Form MO-MS , complete this portion of the form in its entirety using information from the Form MO-MS. (Select appropriate box)					
	1. Federal Net Operating Loss deduction.....	▶	1			00
	Three Factor Apportionment <input type="checkbox"/>	Single Factor Apportionment <input type="checkbox"/>				
	2. Total Missouri property values.....	Amount of sales wholly in Missouri.....	▶	2		00
	3. Total everywhere property values.....	Amount of sales partly within and partly without Missouri.....	▶	3		00
	4. Total Missouri wages and salaries.....	Amount of sales wholly without Missouri.....	▶	4		00
	5. Total everywhere wages and salaries.....	Non-Missouri source income.....	▶	5		00
	6. Total Missouri sales.....		▶	6		00
	7. Total everywhere sales.....		▶	7		00
	8. Nonbusiness income - all sources.....		▶	8		00
9. Nonbusiness income - Missouri sources.....		▶	9		00	

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his or her firm, or if internally prepared, any member of the internal staff. Yes No

If you pay by check, you authorize the Department of Revenue to process the check electronically.

Any returned check may be presented again electronically. Make check or money order payable to "Missouri Department of Revenue". Include your Missouri tax identification number on your check.

DOR Use Only S F U P

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

Signature of Officer (Required)	Title of Officer	Phone Number (____) _____ - _____	Date Signed (MM/DD/YYYY) ____/____/____
Preparer's Signature (Including Internal Preparer)	Preparer's FEIN, SSN, or PTIN	Phone Number (____) _____ - _____	Date Signed (MM/DD/YYYY) ____/____/____

Mail To: Missouri Department of Revenue
P.O. Box 3365
Jefferson City, MO 65105-3365

Phone: (573) 751-4541
Fax: (573) 522-1721
E-mail: corporate@dor.mo.gov

Visit <http://dor.mo.gov/business/corporate/> for additional information.



Missouri Corporation Income Tax Amended (Form MO-1120X)
Instructions for Tax Years 1992 and Prior

General Instructions

Purpose of Form — Use Form MO-1120X to correct Missouri Form 20 or [Form MO-1120](#), Corporation Income Tax Return, for tax years 1992 and prior, as you originally filed it or as it was later adjusted by an amended return or an examination. Separate Form MO-1120Xs must be completed for each reason or for each loss year carryback. For example, a 1990 loss and a 1991 loss must each be filed on a separate Form MO-1120X.

For tax years beginning January 1, 1993, use the Form MO-1120 from the tax year for which you are amending your taxes. For example, if amending taxes for the 1993 tax year, you would file the amendment on a 1993 Form MO-1120.

When to File — File Form MO-1120X only after the corporation has filed its original return. If the Federal return was also amended, please attach a copy of Federal Form 1120X, 1139, Revenue Agent's Report (4549A, 4549B, 5278, and any separate company schedules), or any other Federal amended form. If a separate corporation loss occurred, attach a copy of page 1 of the proforma Federal Form 1120 and the consolidated Federal Form 1120 for the loss year Form MO-1120X is required to be filed within 90 days after the Federal Form 1120X is filed or Notice of Final Determination ([Section 143.601, RSMo](#)).

Complete Part 1 when there is a loss carryback or credit carryback. A loss would include a net operating loss, capital loss, or product liability loss. A taxpayer having a 1992 loss carryback and having paid Missouri income tax for 1989, 1990, or 1991 should file amended returns to the extent the carryback is applied to those years. A loss carryback is required to be filed by the 15th day of the 39th month following the end of the loss year ([Section 143.801.6, RSMo](#)).

Signature — A corporation income tax return is not considered valid unless it is signed. All required information must be supplied when applicable, and a check in the full amount must accompany the return when a tax due is indicated.

When applicable, overpayments of interest, penalty or addition to tax will be refunded. An amended return filed due to a net operating loss will not result in the refund of any previously charged interest, penalty or addition to tax, nor will it result in the abatement of the interest, penalty or addition to tax if the original tax amount has not been paid ([Section 143.811.5, RSMo](#)).

Specific Instructions

Line 1 through 14:

Column (A) — Enter the amounts reported or previously adjusted on the original Missouri Corporation Income Tax Return or Form MO-1120X.

Column (B) — Enter the increases or decreases you are making and attach any documentation necessary to support the change.

Column (C) — Add the increase in Column (B) to the amount in Column (A) or subtract the Column (B) decrease from Column (A). Enter the result in Column (C). For any item not changed, enter the amount from Column (A) in Column (C).

Line 5 — Corporations which file a consolidated Federal return and a separate Missouri return must attach a schedule showing their Federal income tax computations.

Line 12 — Recapture of Missouri Low Income Housing Credit — If your corporation is required to recapture a portion of any Federal Low Income Housing credits taken on a low income project, your corporation is also required to recapture a portion of any Missouri credits. The Missouri recapture amount is equal to the proportion of the Missouri credit that equals the proportion the Federal recapture amount bears to the original Federal Low Income Housing credit amount subject to recapture ([Section 135.355.2, RSMo](#)). You must attach a copy of your Federal Form 8611.

Line 14 — Total Credits — [Form MO-TC](#) must be attached to Form MO-1120X.

Line 17 — Tax paid with (or after) the filing of the original return — Enter the amount of tax previously paid by check or money order on the original return and any previous amended return filed. Do not include any previous interest, addition to tax, or penalties.

Line 19 — Overpayment — Enter the amount of overpayment received (or expected to be received) or the amount to be credited to estimated tax, as shown or adjusted on the original return. Any refund due on the original return will be refunded separately from any additional refund claimed on Form MO-1120X.

Line 23 — Overpayment to be Credited — Enter the amount of overpayment to be credited to next year's estimated tax. This overpayment can only be used when the next year's return has not yet been filed.

Line 24 — Overpayment to be Refunded — Pursuant to Missouri Income Tax Law, [Section 143.811, RSMo](#), interest will be allowed and paid at the rate of 6% per year. Effective January 1, 2003, interest will be allowed on refunds at a rate to be determined by the State Treasurer's Office on a quarterly basis. Mail to Missouri Department of Revenue, P.O. Box 3365, Jefferson City, MO 65105-3365.

Line 27 — Interest Rates on Taxes Due — Interest is to be computed on a tax due using the applicable rate based upon the period(s) of delinquency. Visit our website at <http://dor.mo.gov/intrates.php> to view the interest rates.

Line 29 — Total Due — After calculating the total tax due, including any addition to tax, interest and penalty, make check or money order payable to the Missouri Department of Revenue and mail to P.O. Box 3365, Jefferson City, MO 65105-3365. If you have any questions, please call (573) 751-4541.

