MISSOURI DEPARTMENT OF REVENUE

Form **MO-C**

2023 Missouri Dividends Deduction Schedule

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

23102010001

Corporation Name

Attachment Sequence No. 1120-04

Complete this schedule when computing the Missouri dividends allowed as a deduction pursuant to **Section 143.431.2, RSMo.**

Column A — Enter the amount of dividends entered on Federal Schedule C Column B — Enter the amount of dividends received from Missouri sources Column D — Column (B) times Column (C)	(A) Federal Dividends Received	(B) Eligible Dividends	(C) %	(D) Eligible Deductions (B) X (C)
1. Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	00	00	50	00
2. Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	00	00	65	00
3. Dividends on debt-financed stock of domestic and foreign corporations	00	00	See Federal Instructions	00
4. Dividends on certain preferred stock of less-than-20%-owned public utilities	00	00	23.3	00
5. Dividends on certain preferred stock of 20%-or-more-owned public utilities	00	00	26.7	00
6. Dividends from less-than-20%-owned foreign corporations and certain FSCs	00	00	50	00
7. Dividends from 20%-or-more-owned foreign corporations and certain FSCs	00	00	65	00
8. Dividends from wholly owned foreign subsidiaries	00	00	100	00
9. Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	00	00	100	00
10. Dividends from affiliated group members	00	00	100	00
11. Dividends from certain FSCs	00	00	100	00
12. Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends)	00	00	100	00
13. Dividends from foreign corporations not included on Lines 3, 6, 7, 8, 10, 11 or 12	00	00		
14. Reserved for future use	00	00	See Federal Instructions	00
15a. Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend	00	00	100	00
15b. Subpart F inclusions derived from hybrid dividends of tiered corporations	00	00		
15c. Other inclusions from CFCs under subpart F not included on Lines 14, 15a, 15b, or 16	00	00		
16. Global Intangible Low-Taxed Income (GILTI)	00	00		
17. Foreign dividend gross-up	00	00		
18. IC-DISC and former DISC dividends not included on Lines 1, 2, or 3	00	00		
19. Other dividends (see Form MO-1120 Instructions regarding REIT and RIC dividends)	00	00		
20. Deduction for dividends paid on certain preferred stock of public utilities				00
21. Section 250 deduction (excluding portion attributable to FDII)				00
22. Total of Column (B), Lines 1 through 19				00

Continued on page 2.

23. Total of Column (D), Lines 1 through 21		00
24. Net eligible dividends. Subtract Line 23 from Line 22		00
25. Nonapportionable dividends from Form MO-NAI		00
26. Apportionable dividends. Subtract Line 25 from Line 24		00
27. Apportionment factor from Form MO-MS, Part 1, Line 3		%
28. Apportioned dividends. Multiply Line 26 by Line 27		00
29. Nonapportionable Missouri-allocated dividends from Form MO-NAI.		00
30. Add Line 28 and Line 29. Enter sum here and on Form MO-1120, Line 10		00

List the source of the Missouri dividend below.

Payor (Corporation Name)	Amount of Dividend	
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E-mail: corporate@dor.mo.gov

Visit dor.mo.gov/taxation/business/tax-types/corporation-income/ for additional information.

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