

# Eligible Contributors

Business Eligibility	Tax Liability Type	Schedule Filed
Corporations	Corporate, Franchise Tax	MO Form 1120
Farm Operation	Individual Income Tax	Federal Form 1040, Schedule F, MO Form 1040
Financial Institution*	Financial Institution Tax	MO Financial Tax Return
Individual partner in a Partnership or shareholder in an S-Corp	Individual Income Tax	Federal Form 1040, MO Form 1040
Individual reporting income from rental property or royalties	Individual Income Tax	Federal Form 1040, Schedule E, MO Form 1040
Insurance Company	Gross Premium Receipts Tax	MO Insurance Tax Return with the MO Dept. of Insurance
Limited Liability Corporation or Partnership	Individual Members Income Tax, Franchise Tax, Fiduciary Tax	MO Form 1120, 1120S or 1065
Partnership	Individual Partners' Income Tax	MO Form 1065
Sole Proprietorship	Individual Income Tax	Federal Form 1040, Schedule C and MO Form 1040
Small Business Corporation (S-Corp)	Individual Shareholders' Income Tax, Franchise Tax	MO Form 1120S
Exempt Charitable Organizations**	Income Tax	

\*Includes Banks, Credit Institutions, Savings and Loan Associations, Credit Unions, Farmer's Cooperative Credit Associations, or Building & Loan Associations.

\*\*Donor must attach a signed, notarized affidavit proving they have other business income to create a Missouri state tax liability