

## Eligible Contributors

<b>Business Eligibility</b>	<b>Tax Liability Type</b>	<b>Schedule Filed</b>
Corporation	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 individual 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
Individual	Individual Income Tax	Federal Form 1040, MO Form 1040
Insurance Company	Gross Premium Receipts Tax	MO Insurance Tax Return with MO Dept. of Insurance
Limited Liability Corporation/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

\*Includes Banks, Credit Institutions, Savings & Loan Associations, Farmer's Coop Credit Associations, or Building & Loan Associations