

HB 2184 -- Annual Corporation Tax Disclosure Statements

Sponsor: Low (39)

This bill requires a corporation to file an annual tax disclosure statement if the corporation is publicly traded, is a financial corporation, employs 50 or more full-time employees, or has sales in excess of \$10 million annually. The annual tax disclosure statement must include the corporation's name, federal industry classification number, registered agent's name, all tax liabilities, real and personal property assessed valuations, apportionment factor information, Missouri taxable income, federal taxable income, and each tax credit claimed. Personal service corporations are exempt from these requirements.