

Appendix IV

Corporation Income Tax Expenditures

A. Federal Exclusions and Deductions from Gross Income

These expenditures consist of the income of explicitly exempt organizations and specific income items that are excluded from gross income.

A.01 Exempt Organizations

Subchapter F of the Internal Revenue Code; Missouri Statutes, Sections 143.443.2 and 143.471

Definition

Missouri conforms to Subchapter F of the Internal Revenue Code in exempting certain types of organizations from taxation, but also providing for a tax on their “unrelated business income.” Missouri also exempts express companies which pay an annual tax on their gross receipts in Missouri, insurance companies which pay an annual tax on their gross premium receipts in Missouri, and certain other corporations (including S corporations).

A.02 Credit Unions

Internal Revenue Code, Subchapter F; Missouri Statutes, Sections 143.441.2 and 148.620.3

Definition

Credit unions are exempt from federal and state income taxation. The estimate of the expenditure is based on the assumption that were they subject to income tax, they would be taxed the same as savings and loan associations.

A.03 Interest on State and Local General Obligation Bonds

See Appendix III - A.09.

A.04 Interest on Non-Guaranteed State and Local Debt

See Appendix III - A.10.

A.05 Sale or Exchange of Certain Brownfield Sites

See Appendix III - A.46

A.06 Special Business and Accounting Adjustments

These expenditures are the result of special accounting provisions granted to businesses. They consist primarily of special rules dealing with depreciation and related cost accounting methods.

A.06a Accelerated Depreciation

See Appendix III - A.23g.

A.06b Safe Harbor Leasing

Internal Revenue Code, Section 168; Missouri Statutes, Section 143.431

Definition

When highly accelerated tax depreciation allowances and enhanced investment tax credits were enacted in 1981, a “safe harbor leasing” provision was also introduced. Under this provision, a corporation, otherwise unable to utilize the accelerated depreciation allowances and investment credit, might sell to, and then lease from, another corporation assets acquired after Dec. 31, 1981. The terms of such leaseback agreements, absent the safe harbor leasing provision, would not qualify the lessor corporation as the owner of the assets and allow it to utilize the investment incentives for tax purposes. The “selling” corporation could gain at least part of the financial advantage provided by the investment tax incentives by successfully negotiating leaseback agreements below market costs. Although the provision was repealed in 1982, its budget effects persist for the duration of the safe harbor leases entered into in 1981.

A.06c Excess of Percentage Over Cost Depletion for Oil, Gas and Non-Fuel Minerals

See Appendix III - A.23c.

A.06d Amortization of Business Start-Up Costs

See Appendix III - A.23l.

A.06e Expensing of Research and Development Costs

See Appendix III - A.23e.

A.06f Expensing of Mineral Exploration and Development Costs

See Appendix III - A.23f.

A.06g Expensing of Certain Capital Outlays and Special Cash Accounting Rules for Farmers

See Appendix III - A.23d.

A.06h Charitable Contributions

See Appendix III - C.05.

A.06i Excess Reserve for Bad Debts

Internal Revenue Code, Section 166; Missouri Statutes, Section 143.431

Definition

Since 1986, only commercial banks with less than \$500 million in assets, mutual savings banks, and savings and loan associations are provided a subsidy. They are permitted to deduct additions to bad debt reserves in excess of actually experienced losses. Under prior law, all commercial banks were eligible for such treatment. Under the Tax Reform Act of 1986, the deduction for additions to loss reserves, allowed qualifying mutual savings banks and savings and loan associations, was reduced from 40 percent of otherwise taxable income to 8 percent. To qualify, the thrift institutions must maintain a specified fraction of their assets in the form of mortgages, primarily residential.

A.06j Seven-Year Amortization for Reforestation Expenditures

See Appendix III - A.23a.

A.06k Rehabilitation of Housing

See Appendix III - A.23i.

A.06l1 Income of Foreign Sales Corporations (FSC)

Internal Revenue Code, Section 921-927; Missouri Statutes, Section 143.431

Definition

The Foreign Sales Corporation (FSC) provisions exempt from tax a portion of U.S. exporters' foreign trading income to reflect the FSC's sales functions as foreign corporations. These provisions conform to the General Agreement on Tariffs and Trade (GATT).

A.06l2 Extraterritorial Income Exclusion

Internal Revenue Code, Section 114, 941, 942; Missouri Statutes, Section 143.451

Definition

For purposes of calculating U.S. tax liability, a taxpayer may exclude from gross income the qualifying foreign trade income attributable to foreign trading gross receipts. The exclusion generally applies to income from the sale or lease of qualifying foreign trade property and certain types of services income. The exclusion is generally available for transactions entered into after September 30, 2000.

A.06m Special Merger Rules for Financial Institutions

Internal Revenue Code, Section 172; Missouri Statutes, Section 143.431

Definition

When a corporation becomes insolvent (the claims of its creditors exceed the value of its assets), it may reorganize under special bankruptcy rules. Generally, when such a reorganization occurs, one of the results is that the previous tax accounts of the bankrupt corporation are cancelled. This includes previous claims to tax refunds with respect to excesses of allowable tax deductions over gross income, called "net operating losses (NOLs)," that are cancelled by the forgiveness of debt.

A special exception to this rule has been provided to aid in the reorganization of troubled (insolvent) savings banks whose deposits are insured by the Federal Savings and Loan Insurance Corporation (FSLIC). Under special provisions of the tax law enacted in 1981, if the FSLIC certifies it is insolvent and that bank is acquired by another corporation, acquisition of the insolvent bank will be treated as a "tax-free" reorganization. In effect, the provision waives the normal requirement of continuity of ownership in the merged organization to make possible the future claim of tax refunds with respect to the acquired insolvent bank's NOLs. The value of preserving these claims to tax refunds reduces the cost FSLIC would otherwise bear as insurer of the insolvent bank's deposits. This provision, previously scheduled to expire at the end of 1988, has been extended through 1989 by the Technical and Miscellaneous Revenue Act of 1988.

A.06n Insurance Companies

Internal Revenue Code, Sections 501 and 831; Missouri Statutes, Section 143.431

Definition

These insurance companies are provided preferential tax treatment. Companies that have annual net premium incomes of less than \$350,000 are exempted from tax; those with \$350,000 to \$2,100,000 of net premium incomes may elect to pay tax only on the income earned by their investment portfolio.

Generally, the income generated by life and property and casualty insurance companies is subject to tax, albeit by special

rules. Insurance operations conducted by such exempt organizations as fraternal societies and voluntary employee benefit associations, however, are exempted from tax.

A.06o Blue Cross and Blue Shield

Internal Revenue Code, Section 833; Missouri Statutes, Section 143.431

Definition

Although these organizations are not qualified as exempt, they are provided exceptions from otherwise applicable insurance company income tax accounting rules that effectively eliminate their tax liabilities.

A.06p Treatment of Alaskan Native Corporations Losses

Internal Revenue Code, Sections 1501 and 1502; Missouri Statutes, Section 143.431

Definition

The reference tax law severely restricts the ability of profitable corporations to reduce their tax liabilities by merging or buying corporations with accumulated net operating losses (NOLs) and as yet unrefunded claims to investment credits. The Tax Reform Act of 1986 granted Alaska Native Corporations specific exemption from these restrictions. This ensures that their refund claims, which would otherwise expire, could, nevertheless, be validated by combining with other corporations. The Technical and Miscellaneous Revenue Act of 1988 has limited this exception to NOLs and credits claimable prior to April 26, 1988.

A.06q Shipping Companies That Are U.S. Flag Carriers

Internal Revenue Code, Section 607; Missouri Statutes, Section 143.431

Definition

Certain companies that operate U.S. flag vessels receive a deferral of income taxes on that portion of their income used for shipping purposes, primarily construction, modernization and major repairs to ships, and repayment of loans to finance these qualified investments. Prior to Jan. 1, 1987, the deferral was indefinite, thereafter the deferral has been limited to 25 years. Within this period, the deferred taxable income must be spent for qualified investments or be taxed.

A.06s Real Property Installment Sales

Internal Revenue Code, Section 453; Missouri Statutes, Section 143.431

Definition

Prior to 1987, sellers of real and personal property could defer taxable income from "installment sales." Sellers who extended credit to a purchaser could defer the tax on gains from the sale until the receipt of the loan repayment. The Tax Reform Act of 1986 denied use of the installment method to all sellers of property sold in national markets, such as securities, and to sellers using "revolving credit" arrangements. The Act also installed a "proportionate disallowance rule" which restricted the tax benefit to the amount of credit extended that was financed by the seller's own equity. Because the installment method was generally available to all sellers before tax reform, the installment method was not considered a tax expenditure.

The Omnibus Budget Reconciliation Act of 1987 repealed the use of the installment method by all dealers in personal and real property, i.e., sellers who regularly hold property for sale or resale. It also repealed the proportionate disallowance rule for nondealers, defined a sellers of real property used in their business. The 1987 Act, however, requires payment of interest to the Federal Government on deferred taxes attributable to the sellers' total installment obligations in excess of \$5 million but including only property with sales prices exceeding \$150,000. The payment of a market rate of interest eliminates the benefit of the tax deferral. Thus, the 1987 Act restores pre-tax reform law for nondealers with total installment obligations of less than \$5,000,000. The tax benefit for these "small" nondealers is, therefore, a tax expenditure.

A.06t Timber Growing Costs

See Appendix III - A.23b.

A.06u Mining Reclamation

See Appendix III - A.23j.

A.06v Historic Structures

See Appendix III - A.23h.

A.06w Removing Architectural Barriers to the Handicapped

See Appendix III - A.23m.

A.06x Life Insurance

See Appendix III - A.15.

A.07 Foreign Income Allocations

These consist of special rules effecting the allocation of income for corporations with foreign transactions.

A.07a Income of U.S. Controlled Foreign Corporations

Internal Revenue Code, Section 951-956; Missouri Statutes, Section 143.431

Definition

With certain limited exceptions, the income of foreign corporations controlled by U.S. shareholders is not subject to U.S. taxation because, under the reference tax rules, corporations chartered and operating in foreign countries are not subject to U.S. income reporting and taxation. The income of those foreign corporations becomes taxable only when the controlling U.S. shareholders receive dividends or other distributions from their foreign stockholding.

The normal income tax standard defines a controlling interest in a foreign corporation as ownership of more than 50 percent of the foreign corporation's common stock by U.S. shareholders when each holds 10 percent or more of the stock. Under the normal tax accounting rules, the currently attributable foreign source pre-tax income from such an interest is subject to U.S. taxation, whether or not distributed. Thus, when the normal tax rule is taken as a baseline, the excess of controlled foreign corporation income over the amount distributed to a U.S. shareholder gives rise to a tax expenditure in the form of a tax deferral, that is, an interest-free loan.

The worldwide income of U.S. persons is taxable by the United States and a credit for foreign taxes paid is allowed. The amount of foreign taxes that can be credited is limited to the pre-credit U.S. tax on the foreign source income. An accurate "sourcing" of domestic and foreign gross incomes and deductions is required, therefore, to determine the size of the credit and the U.S. tax owed.

The Tax Reform Act of 1986 revised the sourcing rules extensively and provided two exceptions. The first is an exception for sales of inventory property that reduces the U.S. tax of exporters. The second exception is for financial institutions and certain financing operations of nonfinancial enterprises from the rules that require allocation of interest expenses between domestic and foreign activities of a U.S. taxpayer.

A.07b Allocation of Research and Development Expenses Suspension

Internal Revenue Code, Section 861-865; Missouri Statutes, Section 143.431

Definition

The reference and normal tax rules for taxing foreign income require an accurate "sourcing" of deductions. Regulations issued in 1977 were designed to achieve a reasonable allocation of Research and Development expenses as between corporations' domestic and foreign activities, but successive legislative enactments suspended the requirement to allocate Research and Development expenses to foreign income until Aug. 1, 1986. The Tax Reform Act of 1986 then substituted for one year a statutory allocation rule which reduced by half the benefit enjoyed by taxpayers during the suspension period. The Technical and Miscellaneous Revenue Act of 1988 required that 64 percent of both U.S. and foreign based Research and Development expenses must be allocated to their respective income sources. The remaining Research and Development expenses must then be allocated on the basis of gross sales or gross income. These rules were made effective for the first four months of the first taxable year beginning after Aug. 1, 1987. Currently, corporations are again required to follow the 1977 rules which contain no tax expenditure element.

A.07c Foreign Interest Expenses Allocation Rules

Internal Revenue Code, Section 861; Missouri Statutes, Section 143.431

Definition

The Tax Reforms Act of 1986 revised the sourcing rules extensively and provided two exceptions. The first is an exception for sales of inventory property that reduces the U.S. tax of exporters. The second exception is for financial institutions and certain financing operations of nonfinancial enterprises from the rules that require allocation of interest expenses between domestic and foreign activities of a U.S. taxpayer.

A.07d Inventory Allocation Rules

See above item A.07c.

A.08a Tax Exemption of Certain Insurance Companies

Internal Revenue Code, Section 501; Missouri Statutes, Section 143.431

Definition

Generally, the income generated by life and property and casualty insurance companies is subject to tax, albeit by special rules. Insurance operations conducted by such exempt organizations as fraternal societies and voluntary employee benefit associations, however, are exempted from tax.

A.08b Deferral of Gains from Sale of Broadcasting Facilities—Minorities

See Appendix III - A.26.

- A.08c Exemption of Certain Mutuals' and Cooperatives' Income (Telephone and Electric)**
Internal Revenue Code, Sections 521 and 1381; Missouri Statutes, Section 143.431
Definition
The incomes of mutual and cooperative telephone and electric companies are exempted from tax if at least 85 percent of their revenues are derived from patron service charges.
- A.08d Special Employer Stock Ownership Plan (ESOP) Rules (Other Than Tax Credit)**
Internal Revenue Code, Section 423; Missouri Statutes, Section 143.431
Definition
A special type of employee benefit plan, organized as a trust, is tax-exempt. Employer-paid contributions (the value of stock issued to the ESOP) are deductible by the employer as part of employee compensation costs. They are not included in the employees' gross income for tax purposes, however, until they are paid out as benefits. The following special income tax provisions for ESOPs are intended to increase ownership of corporations by their employees: (1) annual employer contributions are subject to less restrictive limitations (percentages of employees' cash compensation); (2) ESOPs may borrow to purchase employer stock, guaranteed by their agreement with the employer that the debt will be serviced by his payment (deductible by him) of a portion of wages (excludable by the employees) to service the loan; (3) ESOPs' lenders may exclude half the interest from their gross income; (4) employees who sell appreciated company stock to the ESOP may defer any taxes due until they withdraw benefits; and (5) dividends paid to ESOP-held stock are deductible by the employer.
- A.08e Deferred Taxes for Financial Firms - Foreign Income**
- A.08f Deferral of Gain on Sale of Farm Refiners**
- A.08g Film & TV Production**
See Appendix III - A.48
- A.09 Expensing of Certain Small Investments**
Internal Revenue Code, Section 179; Missouri Statutes, Section 143.121.1
Definition
Qualifying investments in tangible property up to \$17,500 (\$10,000 prior to 1993) can be expensed rather than depreciated over time. To the extent that qualifying investment during the year exceeds \$200,000, the amount eligible for expensing is decreased. The amount expensed is completely phased out when qualifying investments exceed \$217,500.
- A.10 Empowerment Zones**
Internal Revenue Code, Section 1396(a); Missouri Statutes, Section 143.121.1
Definition
Qualifying businesses in designated economically depressed areas can receive tax benefits such as an employer wage credit, increasing expensing of investment in equipment, tax-exempt financing, and accelerated depreciation. In addition, a tax credit for contributions to certain community development corporations can be available.
- A.11 Exclusion of Utility Conservation Subsidies**
Internal Revenue Code, Section 136; Missouri Statutes, Section 143.121.1
Definition
Subsidies by public utilities for customer expenditures on energy conservation measures are excluded from the gross income of the customer.
- A.12 Capital Gains Exclusion for Small Business Stock**
Internal Revenue Code, Section 1202; Missouri Statutes, Section 143.121.1
Definition
An exclusion of 50 percent is provided for capital gains from qualified small business stock held by individuals for more than five years. A qualified small business is a corporation whose gross assets do not exceed \$50 million as of the date of issuance of the stock. Certain activities such as personal services and banking are ineligible for the exclusion.
- A.13 Expensing of Environmental Remediation Costs**
See Appendix III - A.33
- A.14 Employer-Provided Supplementary Unemployment Benefits**
Internal Revenue Code, Section 162; Missouri Statutes, Section 143.121.1
Definition
Employers may establish trusts to pay supplemental unemployment benefits to employees separated from employment. Interest payments to such trusts are exempt from taxation. Source: OMB

- A.15 Employer-Paid Group-Term Life Insurance Premiums**
Internal Revenue Code, Section 79; Missouri Statutes, Section 143.121.1
Definition
Group-term life insurance premiums paid for coverage of \$50,000 or less by an employer may be excluded from an employee's federal gross income. If the cost of such policy exceeds the sum of the cost of \$50,000 of insurance, the amount paid by the employer for the excess over \$50,000 insurance is included in the employee's federal gross income. Source: OMB
- A.16 Complying with EPA Sulfur Regulations**
Internal Revenue Code, Section ; Missouri Statutes, Section
Definition
Small refiners are allowed to deduct 75 percent of qualified capital costs incurred by the taxpayer during the taxable year. This provision was introduced by the American Jobs Creation Act (AJCA) enacted in 2004.
- A.17 U.S. Production Activities**
See Appendix III - A.45
- A.18 Equipment Used in the Refining of Liquid Fuels**
Internal Revenue Code, Section ; Missouri Statutes, Section
Definition
This provision was introduced by the Energy Tax Incentives Act of 2005. Taxpayers may expense 50 percent of the cost of refinery investments which increase the capacity of an existing refinery by at least 5 percent or increase the throughput of qualified fuels by at least 25 percent. Qualified fuels include oil from shale and tar sands. Investments must be placed in service before January 1, 2012.
- A.19 Natural Gas Distribution Pipelines Treated as 15 Year Property**
Internal Revenue Code, Section ; Missouri Statutes, Section
Definition
This provision was introduced by the Energy Tax Incentives Act of 2005. The depreciation period is shortened to 15 years for any gas distribution lines the original use of which occurred after April 11, 2004 and before January 1, 2011. The provision does not apply to any property which the taxpayer or a related party had entered into a binding contract for the construction thereof or self-constructed on or before April 11, 2005.
- A.20 Geological and Geophysical Expenditures over 2 Years**
See Appendix III - A.50
- A.21 Energy Efficient Commercial Building Property**
See Appendix III - A.51
- A.22 Highway Projects and Rail-Truck Transfer Facilities**
See Appendix III - A.52
- A.24 FERC Restructuring Policy**
Internal Revenue Code, Section ; Missouri Statutes, Section
Definition
Utilities that sell their transmission assets to a FERC-approved independent transmission company are allowed a longer recognition period for their gains from sale. Rather than paying tax on any gain from the sale in the year that sale is completed, utilities will have 8 years to pay the tax on any gain from the sale. The rule expires at the end of 2007.
- A.25 Partial Expensing for Advanced Mine Safety Equipment**
Internal Revenue Code, Section ; Missouri Statutes, Section
Definition
Qualified mine safety equipment may be expensed rather depreciated over time. Provision limited to property placed in service on or before December 31, 2008.
- B. Missouri Exclusion**
This consists of dividends, interest and other property income derived from sources in other states and countries.
- B.01 Non-Missouri Source Income**
Missouri Statutes, Section 143.461 and Missouri Supreme Court Decisions
Definition
A corporation domiciled in Missouri may exclude from Missouri taxable income all sources, income deemed to be from non-Missouri sources prior to application of the apportionment fraction in arriving at Missouri taxable income Missouri sources. The result generally is that the intangible income of Missouri domiciled corporations is not taxed.

C. Missouri Deductions

These are specific deductions allowed to corporations in addition to those permitted by federal statute.

C.01 Federal Income and Other Tax Deduction

Missouri Statutes, Section 143.171

Definition

A Missouri corporation is allowed a deduction for its federal income tax liability for the same taxable year in which the Missouri return is filed.

Added to the federal income tax deduction (on the Missouri return) are foreign tax credit, alternative minimum tax, and tax from recapture of investment credit. The total federal income tax deduction must include these taxes.

C.03 Enterprise Zone Modification

See Appendix III - B.04

C.04 Brownfield Income Modification

See Appendix III - B.06

C.05 Mutual Fund Modification

D. Missouri Credits

D.01 Neighborhood Assistance Credit

See Appendix III - D.02

D.02 Credit for New or Expanded Business Facility

See Appendix III - D.03

D.03 Development and Reserve Credit

See Appendix III - D.04

D.04 Enterprise Zone Credit

See Appendix III - D.05

D.05 Wood Energy Producers Credit

See Appendix III - D.06

D.06 Seed Capital Tax Credits

See Appendix III - D.07

D.07 Unemployed Agricultural Credit

Missouri Statutes, Section 135.275

Definition

An employer of an unemployed agricultural person for any three consecutive month period during the period Aug. 13, 1986 to July 1, 1988 may claim an income tax credit of \$200 per each period of employment of the eligible person. This law became effective Aug. 13, 1986. This law has expired.

D.08 Affordable Housing Credit

See Appendix III - D.10

D.09 Export Finance Credit

See Appendix III - D.11

D.10 Low Income Housing Credit

See Appendix III - D.12

D.11 Small Business Incubator Credit

See Appendix III - D.13

D.12 Infrastructure Development Credit

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