

Annual Requirements for Missouri Municipal Special Purpose Entities

<i>Event – By type of District</i>	<i>Due date</i>	<i>Authority</i>
Transportation Development Districts*		
Annual report filed with the State Auditor	Four (4) months after fiscal year end if unaudited or six (6) months after fiscal year end if audited	§105.145 RSMo
Budget approved by District Board	Due prior to beginning of fiscal year	§67.010 RSMo
Community Development Districts		
Annual report filed with the State Auditor (political subdivision CIDs only)	Four (4) months after fiscal year end if unaudited or six (6) months after fiscal year end if audited	§105.145 RSMo
Annual report filed with the Missouri Department of Economic Development	Within one hundred twenty (120) days after fiscal year end	§67.1471.4 RSMo
Budget presented to governing body of municipality	Due between ninety (90) and one hundred eighty days (180) prior to beginning of fiscal year	§67.1471.2 RSMo
Budget approved by District Board	Due thirty (30) days prior to beginning of fiscal year	§67.1471.3 RSMo
Annual meeting held by District Board	Due thirty (30) days prior to beginning of fiscal year	§67.1471.3 RSMo
Industrial Development Authorities*		
Annual registration report filed with the Missouri Secretary of State	Due date based on date of initial incorporation	§351.120 RSMo
Annual Activity Report filed with the Missouri Department of Economic Development on previous year's issuances	January 31	§349.105 RSMo
Corporations and Nonprofits* (Examples: 353 Urban Redevelopment Corporations, Municipal Assistance Corporations, Economic Development Corporations)		
Annual registration report filed with the Missouri Secretary of State	Due date based on date of initial incorporation	§351.120 RSMo
IRS U.S. Corporation Income Tax Return Form 1120	Fifteenth (15 th) day of third (3 rd) month after beginning of fiscal year	26 CFR 1.6012-2
Missouri Corporate Franchise Tax Return Form 1120 (does not need to be filed by nonprofit corporations)	Fifteenth (15 th) day of fourth (4 th) month after beginning of fiscal year	§147.010 RSMo

**While not specifically required by statute, an annual meeting of the governing body of these entities should be held so that sufficient authority exists for the entity to fulfill statutory requirements.*

Important: This list is not exhaustive, and was designed solely as a helpful guide for common, reoccurring events and deadlines; please consult legal counsel for specific guidance.