

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66

Part 1 - Continued From Page 1

5. Taxable Income - all sources (Form MO-1120, Line 8)00
6. Federal Income Tax (Form MO-1120, Line 7)00
7. Net Operating Loss (from Federal Form 1120, Line 29a)00
8. Partial Missouri Taxable Income - all sources - Add Lines 5 through 700
9. Nonbusiness income - all sources - Attach a detailed Form MO-NBI to be considered00
10. Apportionable Income - Line 8 less Line 900
11. Apportioned Missouri Income - Line 10 times Line 400
12. Nonbusiness Income - Missouri sources - Attach a detailed Form MO-NBI to be considered00
13. Partial Missouri Taxable Income - Missouri sources - Line 11 plus Line 1200
14. Missouri Income Percentage - Divide Line 13 by Line 8. Enter on Form MO-1120, Line 9		%

Part 2 - Single and Optional Single Factor Apportionment Method Schedule

Method Two - Business Transaction Single Factor Apportionment			Method Two A - Optional Single Sales Factor Apportionment		
1. Amount of sales wholly in Missouri00	1a. Amount of sales in Missouri00
2. Amount of sales partly within and partly without Missouri00			
3. Amount of sales wholly without Missouri00			
4. Total amount - all sources - Add Lines 1, 2, and 300	4a. Amount of total sales00
5. One-half of Line 200			
6. Total amount Missouri - Add Lines 1 and 500	7a. Missouri optional single sales factor apportionment fraction - Divide Line 1a by Line 4a		%
7. Missouri single factor apportionment fraction - Divide Line 6 by Line 4		%			

Note: Stop here if you do not have any wholly passive investment income from outside Missouri. Enter Form MO-MS, Part 2, Line 7 or Line 7a on Form MO -1120, Line 9.



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8. Taxable income - all sources (Form MO-1120, Line 8)00
9. Federal income tax (Form MO-1120, Line 7)00
10. Net Operating Loss (from Federal Form 1120, Line 29a)00
11. Partial Missouri taxable income - all sources - add Lines 8 through 1000
12. Dividends from a non-Missouri payor00
13. Allocation of wholly passive investment income from outside Missouri00
14. Apportionable Income - Line 11 less Line 12 and Line 1300
15. Partial Missouri taxable income - Missouri sources - Multiply Line 14 by Line 7 or 7a00
16. Missouri income percentage - Divide Line 15 by Line 11 and enter on Form MO-1120, Line 9		%

Form MO-MS (Revised 12-2018)

Attach to Form MO-1120 and mail to the Missouri Department of Revenue.

Balance Due: P.O. Box 3365 Jefferson City, MO 65105-3365

Refund or No Amount Due: P.O. Box 700 Jefferson City, MO 65105-0700